

The Board of Trustees Splendor Independent School District Notice of Regular Meeting



A Regular Meeting of the Board of Trustees of Splendor Independent School District will be held February 23, 2026 beginning at 6:00 PM in the Administration Building Boardroom, 23419 FM 2090, Splendor, Texas 77372.

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

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- I. **Call to Order**
- II. **Audience**
- III. **Closed Session from 6:00 to 7:00 PM**
 - A. Safety - Section 551.076
 - B. **Personnel - Section 551.074**
 1. Resignation(s)/Retirement(s)/New Hire(s)
 - C. Real Estate - Section 551.072
 - D. Consultation with Attorney - Section 551.071
- IV. **Reconvene from Closed Session.**
- V. **Board Protocol, Invocation, Pledge & Good Things**
 - A. Board Leadership Guidelines & Code of Ethics
 - B. Invocation
 - C. **U.S. & State of Texas Pledge of Allegiance**
 1. Splendor High School
 - D. Good Things
- VI. **Board Recognitions**
 - A. Recognize Whitney Small's Family for the Greenleaf donation in the amount of \$600.
 - B. Splendor High School Girls Basketball Playoffs.
- VII. **Campus Spotlight**
 - A. Splendor High School
- VIII. **2022 Bond Updates**
 - A. Program Manager Update - LAN
- IX. **Superintendent's Report**
 - A. Month-At-A-Glance
 - B. Receive Enrollment Report
- X. **Informational Items**
 - A. Next Level Utilization Presentation
- XI. **Administrative Presentations**
 - A. Splendor ISD Strategic Plan and Community-Based Account System - Mrs. Reed and Dr. Conklin
 - B. Three-Tier Transportation Presentation - Darcus Moody
 - C. Reading Grades K-5 Curriculum Transition - Dawn Jackson, Shelley Wells, Carrie Reed
- XII. **Consent Agenda**
 - A. Determine and Approve Any Consent Agenda Items
 - B. **Approve Board Meeting Minutes.**

1. Regular Board Meeting Minutes - January 23, 2026.
 - C. Approve Financials, Tax Report, Investment Report, and Accounts Payable
 - D. Approve Final 2024-2025 Annual Financial Report
 - E. Approve Budget Amendment #4 for Fiscal Year 2025-2026.
 - F. Approve Revised Amount for Bluebonnet Learning Training With Great Minds As Part of the Strong Foundations Implementation Grant
 - G. Approve Early Exit Incentive Plan.
 - H. Approve Employee Request for UIL Judging pursuant to House Bill 3372.
 - I. Approve Receipt and First Reading of Local Policy E.I. Revisions.
 - J. Approve Prevailing Wage Rate Schedules (Hourly Rates Only) for School Construction Trades for the Texas Gulf Coast Areas, as Determined Through a Wage Rate Survey Conducted by PBK Architects, Inc. for Construction of All District Projects.
 - K. Approve the TEA Application for the Delay of Teacher Certification Requirements to have Full-Time Teachers Certified by 2030.
 - L. Approve the 2025-2030 Strategic Plan and CBA's Refresh.
- XIII. **Action and/or Discussion Items**
- A. Consider Approval of Administrative Contracts for the 2026–2027 Fiscal School Year.
 - B. Consider Approval of Resolution #2025-11 Regarding Wage Payments During an Emergency Closure of District Facilities on January 25, 2026, and January 26, 2026, Due to a Severe Winter Storm.
 - C. Consider Approval of Resolution #2025-12 Adopting Rules for Accepting Electronic Bids or Proposals for Any and All Procurement Methods Referenced Under Texas Education Code Section 44.031.
 - D. Consider and Take Action Regarding Senate Bill 11, School Prayer.
 - E. Discuss Committee Development For Future Facility Naming and District Rebranding.
- XIV. **Closed Session Items**
- XV. **Possible Action Arising from Closed Session**
- XVI. **Possible Agenda Items for Next Meeting**
- XVII. **Adjourn**

Closed meeting will be held for the purposes authorized by the Texas Open Meetings Act, Texas Government Code Section 551.071 et seq. concerning any and all purposes permitted by the Act, including but not limited to the sections and purposes listed in item III. Closed Session.

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

The notice for this meeting was posted in compliance with the Texas Open Meetings Act on February 17, 2026, at 4:30 PM.

Dustin Bromley, Ed. D., Superintendent of Schools

Splendor Independent School District
Governance Team Guidelines & Operating Procedures

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Introduction

Governance Team Guidelines & Operating Procedures (hereinafter referred to as ‘the document’) defines the “partnership” between the superintendent and board members to a great extent. It clarifies expectations for one another, as well as responsibilities for practices and issues that are anticipated to occur on a frequent basis. It does not attempt to cover all potential scenarios as the document is meant to be a brief reference guide for each member of the team. Just like a partnership in the business world, each individual wants to know what he or she is responsible for accomplishing in order for the organization to be successful.

The *Governance Team* in Splendor ISD will operate more effectively and efficiently if the expectations for “how we will function as a team” are clearly defined. *Governance Team Guidelines & Operating Procedures* is based on practice, not theory. It is also a “living document” in that it should be reviewed annually and modifications should be made at the pleasure of the Governance Team and the needs of the district. A good time to review this document is after each school board election as it is an excellent tool for new board member orientation.

The update and development of *Governance Team Guidelines & Operating Procedures* assures a common understanding among members of the Governance Team and provides an excellent foundation for new Board member orientation as it provides district and Board member responsibilities. Additionally, the document will describe the mode of operation of the Governance Team to new, district level administrative staff. The document should be reviewed periodically to ensure it accurately reflects the expectations of the Governance Team and that its contents reflect actual practices of the team and individual members.

Governance Team Members

Dr. Dustin Bromley	Superintendent
Allen Wells	President
Dan Muirhead	Vice President
Jennifer Stewart	Secretary
Kim Klepcyk	Assistant Secretary
Jason Sessum	Member
Barry Welch	Member
Travis “Doc” Jones	Member

Board Organization, Duties, and Responsibilities

Organization

At the first meeting following school board elections, an agenda item will be placed to disband the present Board and select new officers. Nominations and voting must take place in open session.

The Board shall elect a President, Vice-President, Secretary, and an Assistant Secretary, who shall be members of the Board. Officers shall be elected by plurality vote of the members present and voting. Board officers shall serve for a term of one year or until a successor is elected. Officers may succeed themselves in office. A vacancy among officers of the Board shall be filled by a majority action of the Board.

Typically the selection of officers will follow the outline below:

- Motion made, seconded, and passed to disband the current board and appoint the Superintendent as temporary chairperson.
- The Superintendent then asks the Board for nominations for the office of Board President.
- After nominations have ceased, the Superintendent then calls for the vote, with the selection being made by majority vote of those members present.
- The Superintendent then turns the chair to the newly elected President. The President then conducts the election of the Vice-President using the same nominating and voting process. The same procedure is then used for the Secretary position and then the Assistant Secretary position.

Duties

President:

The legal duties and powers of the Board President are described in detail in policy BDAA Legal. He/she also has the right to discuss, make motions and resolutions, and vote on all matters coming before the Board. The Board President also appoints all Board committees, unless otherwise provided by policy or Board consensus.

Vice-President:

The Board Vice-President shall act in the capacity and perform the duties of the Board President in the event of the absence or incapacity of the president and will perform other duties as prescribed by the Board.

Secretary:

The Secretary of the Board shall keep or cause to be kept, an accurate record of the proceedings of each board meeting and will send, or cause to be sent, notices of board meetings. In the absence of the President and Vice-President of the Board, the Secretary shall call the meeting to order and conduct the election of a president pro tem. The Secretary will also perform other duties as directed by the Board.

Assistant Secretary:

The Assistant Secretary of the Board shall act in the capacity and perform the duties of the Secretary of the Board in the event of the Secretary's absence.

Responsibilities

In addition to the responsibilities of Board Officers listed above, Policy BAA Legal provides an overview of key Board responsibilities. Key responsibilities are briefly described as follows:

- Review and adopt the district's vision and mission statements (August)
- Conduct an annual evaluation of the superintendent (January)
- Conduct an annual board self-evaluation (May)
- Approve district goals (March)
- Review and adopt the annual district budget (June)

SISD related policies: (BEC Legal) (BDAA Local)

Board Essential Roles (See insert on next page)

Board Meetings

Board Meeting

Meeting Day of the Week/Times

- A. Regular meetings of the Board shall normally be held on the third Monday of each month at 6:00 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.

Agenda

- A. In consultation with the board president, the superintendent shall prepare the agenda for all board meetings. The deadline for including board agenda items for regular meetings will be the fifth business day prior to the board meeting. On request in writing of any board member, an agenda item may be included on the board agenda. If the agenda item has been acted upon within the previous twelve months, two board members are needed to request that it be placed on another board agenda.
- B. The draft agenda may include items from the board agenda calendar as scheduled in advance by the Board of Trustees as well as actions required by law. Before the agenda is finalized, the superintendent will consult with the board president for approval of the final agenda.
- C. The consent agenda may include items listed below and action may be taken with a single vote without discussion. Placement of items on the consent agenda will be done at the discretion of the superintendent and board president. At the board meeting, any board member may ask questions or discuss a consent agenda item by asking the board president to remove it from the consent agenda for the purpose of giving the item individual consideration. The board president will allow discussion on any item requested for removal from the consent agenda by a board member.

Examples of Consent Agenda Items

1. Minutes of regular and special board meetings
2. Acceptance of financial reports
3. Routine bid recommendations in alignment with district policy
4. Approval of personnel contracts that comply with district policy
5. Requests to use district facilities
6. Routine, non-controversial items

7. Board policy updates

The above items are examples only. Not all topics listed may be included as part of the consent agenda.

SISD related policies:

BE (LEGAL)

BE (LOCAL)

BJA (LOCAL)

Items Eligible for Executive Session

- A. 551.071. Consultation with attorney. A governmental body may conduct a private consultation with its attorney when the government body seeks advice about pending or contemplated litigation, a settlement offer, or any of the appropriate exceptions listed for an executive session. Example: Discussing a real estate transaction with an attorney.
- B. 551.072. Deliberation regarding real property. A governmental body may conduct a closed meeting (executive session) to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body.
- C. 551.074. Personnel matters. An executive session may be conducted to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee. Also, to hear a complaint or charge against an employee unless the employee who is the subject of the charge or complaint requests an open meeting or hearing to hear the complaint.
- D. 551.076. Deliberation regarding security devices. A governmental body may deliberate the deployment of security personnel or devices in an executive session.
- E. 551.0821. Personally identifiable information about public school student. Deliberation concerning a student in which personally identifiable information is discussed will be held in executive session – even if the student’s name is not mentioned in the deliberation.
- F. 551.084. Exclusion of witness from hearing. A governmental body that is conducting a hearing may exclude a witness from the hearing while another witness is testifying.

- G. 551.073. Prospective gift. The governmental body may conduct an executive session to deliberate a negotiated contract for a prospective gift or donation if deliberation in an open session would have a detrimental effect.
- H. Ed. Code 39.030. The Board of Trustees shall conduct an executive session to discuss or adopt individual assessment instruments or assessment instrument items.
- I. 418.183. Emergency management – homeland security. Issues related to 418.175 in the Government Code are exempted from the open meeting requirement; however, a tape recording of the proceedings should be made.
- J. 551.087. Economic development. Deliberations concerning the offer of financial incentives for companies to locate in the school district may be held in executive session.

SISD related policies:
 BEC (LEGAL) DCE (LEGAL) GF (LEGAL)

Notice of Meetings

Members of the Board shall be given notice of regular and special meetings on Thursday prior to regularly scheduled Monday Board Meetings. Notice for special meetings will be at least 72 hours prior to the scheduled time of the meeting and at least two hours prior to the time of an emergency meeting.

The district shall provide special notice of each meeting to any news media that has requested notification. When an emergency meeting is called or an emergency item is added to an agenda, the district shall notify any news media that have previously requested special notice of all meetings. (BE Legal)

Executive Session/Closed Meetings

Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, as provided by law. (BEC Legal)

For each closed meeting, except for consultations with its attorney, the board shall keep a certified agenda of the proceedings. The presiding officer and secretary shall certify that the agenda is a true and correct record of the proceedings. (BEC Legal) Board members must limit discussion to those items specified in the closed session.

No voting or polling of members is allowed in closed session. A final decision, or vote must take place in an open meeting. (BEC Legal)

No board member or other participant in a closed meeting shall, without lawful authority, disclose to a member of the public any deliberations made in a closed session.

Board Meetings/Audience Participation

Participants must have signed up prior to Board Meeting start time. At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting. At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting. Participation is limited to three minutes to make comments to the Board, unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. The Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted.

Board Member Preparation for Meetings

- A. The Superintendent will ensure that all information needed for informed decision-making is supplied to each Board member in agenda information delivered four days prior to the regular board meeting. The agenda and support materials will be provided electronically unless a request is made for a written copy. If a written copy is requested, Board members are asked to discuss delivery options at the time of the request.

- B. Each Board member will prepare for the Board meeting by studying the agenda and support materials and asking clarifying questions of the Superintendent at least one day in advance of the meeting if possible. While it is likely that questions often result as part of the discussion of an agenda item, when a Board member knows that he/she will have a specific question it is appreciated if that question is asked prior to the meeting.

Board Member Questions Concerning the Agenda

- A. Board members are encouraged to ask for information from the Superintendent at least one day prior to the Board meeting. This will allow time for appropriate research, if needed.

- B. Any questions about agenda items or requests for additional information prior to the board meeting will be directed to the Superintendent. The Superintendent or his/her designee for that particular agenda item will respond to the Board member and an electronic copy of the question and response will be provided to all Board members.

- C. The Superintendent will determine if the information requested is readily available or will require additional time to gather or research. If additional time is needed the

Superintendent and the Board member will agree upon an appropriate time frame in which the information will be provided.

- D. If a written summary or report is requested, the Superintendent will present a copy of it to each Board member.
- E. Even when information about agenda items is provided in advance or Board members receive answers to specific questions prior to the Board meeting; they are not prohibited from discussing or asking additional questions during the Board meeting.
- F. Board members seeking information during the Board meeting should ensure that the question pertains to agenda items.

Exhibiting Professionalism and Courtesy in Board Meetings

Board members shall observe and adhere to parliamentary procedures according to *Robert's Rules of Order, Newly Revised* and the Board President will ensure that discussion is related to the agenda item being addressed.

The Board President may recognize Board members prior to comments being given about an agenda item, particularly if several members wish to speak to the item.

Professional courtesy will be extended to all members of the Governance Team, school district staff, and visitors to the Board meeting.

Communication

Governance Team Communication

- A. The Superintendent will communicate with each Board member via weekly reports (emails) that will include information such as:
 - 1. District events
 - 2. Progress reports on Board goals and directives
 - 3. Follow-up reports in answer to Board member questions
 - 4. Information or reports requested by a Board member
 - 5. General program updates
- B. The Superintendent will communicate requested information to all Board members in as timely a manner as possible without interfering with the regular conduct of district business.

- C. The Superintendent will meet with the Board President as needed, or communicate by telephone or electronic means to inform him/her of district issues that may need to come before the Board for discussion or action.
- D. Board member phone calls to the Superintendent will be returned during the same day if at all possible.
- E. Board members may communicate with other individual members for purposes of asking questions, clarifying information, or socializing under circumstances that do not conflict with or circumvent the Texas Open Meetings Act.
- F. Board members may not communicate with other individual members for purposes of soliciting votes in support of or opposition to items of business that may come before the Board.
- G. Board members who wish to share information relevant to district business or issues before the Board will relay the information to the Superintendent for distribution to all members in his/her weekly reports.

Splendora ISD related policies: BE (LEGAL)	BJA (LOCAL)
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Board Member Requests for Information Not Related to Meeting Agendas

- A. Board members will contact the Superintendent to request information about the school district or Board of Trustee business.
- B. The Superintendent, at his/her discretion, may refer the Board member to a staff person with direct knowledge about the information requested.
- C. The Superintendent will determine if the information requested is readily available or additional time is needed to gather information or research the issue.
- D. If the information is available, the Superintendent will provide it to the requesting Board member.
- E. If a written response is provided, a copy of the information will be provided to each Board member.

- F. If the Superintendent determines that the request is unreasonable and will divert staff time or attention from Board priorities, the Superintendent or the requesting Board member may ask the Board President to place the request on a meeting agenda. The requesting Board member may then ask if a majority of the Board wishes to direct the Superintendent to generate a report to include the requested information.

Board Member Contact with Campuses

- A. Board members are encouraged to attend as many school events as their time and schedule permits.
- B. Board members will notify the Superintendent before visiting any campus and will follow all established campus procedures. Board members shall not interfere with instructional time or assume a supervisory role during such visits.
- C. Board members will check in with the principal's office when he/she arrive at a campus during the school day, as per guidelines for all visitors to campuses.
- D. Board members will not go into classrooms or other areas on campus for the purposes of conducting personnel evaluations or investigations.
- E. Board members may not give direction to any staff or student except when immediate safety or liability is an issue.
- F. While Board members have no authority when not at the board table, as individuals, it is sometimes difficult for staff members to see them as ordinary parents, therefore;
 - a. When visiting with teachers of their own children, Board members should make it clear that they are acting as parents rather than as a member of the Board.
 - b. Board members will not request or accept extraordinary consideration for themselves or their children.
- G. Board members will not ask district employees for extraordinary consideration for anyone.

Splendor ISD related policies:	
GKA (LEGAL))	BBF (LOCAL)

Response by Board Members to Community Member or Employee Complaints

- A. Listen briefly and respectfully; remain impartial

- B. Ask if the complainant has followed the complaint procedure (following the “chain of command”) outlined in district policy
- C. Remind the complainant of the Board’s responsibility to remain impartial regarding complaints that may ultimately be brought to the Board on appeal.
- D. If the complainant does not know the district’s complaint procedures or “chain of command,” the Board member should provide the following information:
 - a. The complainant must first discuss the problem with the authority closest to the problem. In most cases this is the immediate supervisor if it is an employee or the principal if it is a campus issue.
 - b. If the complainant is not satisfied with the resolution, he/she may file a formal grievance according to procedures outlined in policy for students and parents, employees, or community members.
 - c. If the complainant is not satisfied with the resolution offered through the formal complaint process, the complainant may appeal to the next level of authority as outlined in policy.
 - d. When all levels of administrative appeal have been exhausted without satisfaction by the complainant, he/she may appeal the complaint to the Board of Trustees according to procedures outlined in policy. The Board President will place the complaint on the agenda for presentation to and discussion by the Board.
 - e. The Board may uphold the decision of the Superintendent or designee regarding the complaint, overturn it, offer an alternative solution, or the Board may take no action.
 - f. Complaints regarding an individual will be heard in closed session unless specific law or local policy provides otherwise.
- E. Board members should inform the Superintendent of all relevant complaints from staff and community. If requested by the Board member forwarding the request, the Superintendent will notify the individual Board member as to the resolution of the complaint.

SISD related policies:			
DGBA (LOCAL)	FNG (LOCAL)	GF (LOCAL)	BBF (LOCAL)

Communicating with the Community and/or Personnel

- A. Board members are encouraged to participate in community activities. When doing so, Board members may choose to provide information and/or respond to questions based on the following:
 - a. Relay information about district goals or other district information the Board member is comfortable providing
 - b. Interact in a positive manner
 - c. Listen politely and respectfully to comments
 - d. Refer questions about specific district activities to the Superintendent when they do not know the answers or if the individual wants detailed information.
- B. The Board of Trustees encourages community input, however, it will not respond to anonymous calls or letters unless they involve the safety and security of students and/or employees. If the anonymous communication refers to a significant issue, the Board member will contact the Superintendent to inform him/her of its' content.
- C. Signed letters addressed to the Board or a Board member will be forwarded to the Superintendent for inclusion in the weekly information provided to the Board.
- D. The Board will communicate to the community collectively through district communication strategies authorized by the Board in policy or the district communication plan.

SISD related policies: BBF (LOCAL)

Communicating with the Media

- A. The Superintendent and the Board President shall act as spokespersons for the Board of Trustees to the media on all school district related issues. Generally speaking, questions concerning district operations should be referred to the Superintendent and questions regarding board policy or actions taken by the Board should be referred to the Board President. This practice will promote a single “position statement” which can be clearly understood by the public as opposed to potentially having multiple statements on an issue.
- B. A Board member who receives a call from the media requesting information, comments, or an interview regarding district related issues will direct them to the Superintendent and/or Board President, depending on the nature of the questions.

- C. Board members retain the right to speak to the media as individuals but are strongly encouraged to direct all media inquiries to the Superintendent and/or Board President.
- D. When speaking to a media representative, a Board member should clarify when speaking as an individual rather than as a spokesperson for the Board of Trustees. When speaking as an individual, the Board member will remind the media representative of the position or action of the Board of Trustees as a body – if the Board has taken action on the issue.

SISD related policies:

BJA (LOCAL) BDAB (LOCAL)

Evaluation of the Superintendent

Updating the Superintendent Evaluation Instrument

After district goals are identified and priorities of the Board are established for the next school year, the Governance Team should review the content of the Superintendent’s evaluation instrument to ensure proper alignment. This will ensure that the Board and Superintendent have an understanding of the challenges and priorities that are going to be emphasized in the coming year and that appropriate evaluation indicators may be developed. The evaluation instrument shall be based on the Superintendent’s job description, student performance, and Governance Team priorities. The document evaluating the performance of the Superintendent is confidential.

Objectives of the Superintendent Evaluation Process

Based on law and board policy the following objectives are associated with the superintendent evaluation process:

- Clarify to the Superintendent his or her role and priorities, as seen by the Board
- Clarify to Board members the Superintendent’s role, according to the Board’s written criteria, as expressed in the Superintendent’s job description and the district’s goals and priorities
- Foster an early understanding among new Board members of the evaluation process and the Superintendent’s current performance objectives and priorities
- Develop and sustain a harmonious working relationship between the Board and the Superintendent
- Include indicators on the evaluation instrument that reflect high expectations and outstanding Governance for the day-to-day operations of the school district
- Ensure fairness and objectivity in the evaluation process

The superintendent evaluation process and evaluation instrument will be provided to Board members with agenda items for the meeting in which the evaluation is to be conducted.

SISD related policies:

BJA (LEGAL)

BJCD (EXHIBIT)

BJCD (LOCAL)

BJCD (LEGAL)

New Board Member Orientation & Governance Team Training

Reporting Requirements

The minutes of the last regular meeting of the Board held during a calendar year must reflect whether each Trustee has met or is delinquent in meeting the training required to be completed as of the date of the meeting. *Education Code 11.159*

Training Requirements

New Board members shall receive a district orientation session within 60 days before or after their election or appointment and an orientation to the Texas Education Code within the first 120 days of election or appointment. Texas Education Code orientation sessions are offered through the Regional Education Service Center. New Board members are also encouraged to attend the TASB Summer Governance Conference, if possible. New Board members will also be trained on parliamentary procedures according to *Robert's Rules of Order, Newly Revised*. Once a year all Board members will receive a review of parliamentary procedures according to *Robert's Rules of Order, Newly Revised*.

All Board members shall receive an update session following each session of the Texas Legislature and the entire Board and Superintendent shall annually participate in a team building session. The lengths of these trainings are not specified, but are usually at least three hours.

In addition to the orientation and team building training, all Board members shall receive additional continuing education on an annual basis. To the extent possible, the entire Board shall participate in continuing education programs together. In the first year of service, Board members shall receive at least ten hours of continuing education in fulfillment of assessed needs in addition to required orientations and team building training. Within 90 days of election or appointment, new board members should receive one (1) hour of Open Meetings Training provided by the Attorney General's Office.

After the first year of service Board members shall receive at least five hours of continuing education annually in fulfillment of assessed needs. This of course is in addition to required

team building training and a Texas Education Code update if a session of the Texas Legislature has been held that year.

The Board President shall receive continuing education related to Governance duties of the Board President as some portion of the annual requirement.

SISD related policies: BBD (LEGAL) BBD (EXHIBIT)
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Professional Development for Board Members

Board members and the Superintendent are encouraged to seek and attend relevant opportunities for professional development in addition to required training activities. Membership in state and national organizations and attendance at conventions, conferences, clinics, and workshops provide opportunities to learn about best practices and bring new ideas back to Splendora ISD.

Subscriptions to school board newsletter services, journals, and other written works are also efficient ways to learn examples of new or best practices.

Board members wishing to participate or attend professional development activities that are not planned for the entire Board should contact the Superintendent and Board President. If either should have a question as to the appropriateness of the request, the matter shall be brought to the Board as an agenda item for consideration.

Board Member Reimbursement for Expenses

Professional development for Board members is encouraged and reimbursement for travel and related expenses should be included in the district's budget each year. Utilize policy BBG (LOCAL) for Board member reimbursement when attending meetings, workshops, and conventions as an official representative of the Board.

SISD related policies: BBG (LOCAL) BBG (LEGAL)
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Board Member Ethics & Vendor Influence

In addition to Splendora ISD Board Member Ethics, BBF (LOCAL) attached, Board members will comply with state required annual Conflict of Interest reports outlined in BBFA (LEGAL), if applicable. The Conflict of Interest form is provided by the Texas Ethics Commission and applies to any Board member when he or she, or any member of the family, receives more than \$2,500 per year from a business that contracts with the school district, or when a Board member, or member of his or her family, receives \$250 or more in aggregate gifts from a business that contracts with the school district.

Board members may be a reference as to the professionalism and quality of a potential vendor for the school district, but he or she should communicate to the vendor and school district personnel that their personal knowledge of the vendor should not be represented as individual preference or support. Vendor selection is based on school district business practices and guidelines, state law, and district policy.

Board members should not request assistance, information, or school district equipment from school district employees for the purpose of personal or professional gain or on behalf of a friend or relative.

SISD related policies:

BBF (LOCAL)

BBFA (LEGAL)

Gov't Code 171.004

As a member of the Board, I shall promote the best interests of the District as a whole and, to that end, shall adhere to the following ethical standards:

**Equity
In Attitude**

- I will be fair, just, and impartial in all my decisions and actions.
- I will accord others the respect I wish for myself.
- I will encourage expressions of different opinions and listen with an open mind to others' ideas.

**Trustworthiness
In Stewardship**

- I will be accountable to the public by representing District policies, programs, priorities, and progress accurately.
- I will be responsive to the community by seeking its involvement in District affairs and by communicating its priorities and concerns.
- I will work to ensure prudent and accountable use of District resources.
- I will make no personal promise or take private action that may compromise my performance or my responsibilities.

**Honor
In Conduct**

- I will tell the truth.
- I will share my views while working for consensus.
- I will respect the majority decision as the decision of the Board.
- I will base my decisions on fact rather than supposition, opinion, or public favor.

**Integrity
Of Character**

- I will refuse to surrender judgment to any individual or group at the expense of the District as a whole.
- I will consistently uphold all applicable laws, rules, policies, and governance procedures.
- I will not disclose information that is confidential by law or that will needlessly harm the District if disclosed.

**Commitment
To Service**

- I will focus my attention on fulfilling the Board's responsibilities of goal setting, policymaking, and evaluation.
- I will diligently prepare for and attend Board meetings.
- I will avoid personal involvement in activities the Board has delegated to the Superintendent.
- I will seek continuing education that will enhance my ability to fulfill my duties effectively.

**Student-Centered
Focus**

- I will be continuously guided by what is best for all students of the District.

We are incredibly grateful to Mrs. Whitney Smalls and her family for their extraordinary generosity in supporting our students. Mrs. Smalls reached out to Coach Thornton and graciously offered to match every dollar raised for our Turkey Trot event. Because of her \$600 contribution, our grand total reached \$1,181.00, ensuring our students will begin the new year on a new campus with new P.E. equipment.

The Turkey Trot itself was a wonderful opportunity to bring our families together, promote physical fitness, and support our goal of outfitting the new campus with updated equipment. We truly appreciate our community for helping us instill lifelong habits of movement and wellness in our Wildcats.

Thank you!



Splendora ISD Bond 2022

Elementary Schools

February 23, 2026





Peach Creek Elementary School

Construction – Peach Creek

- Current Activities
 - Testing and Balancing
 - Commissioning
 - Punchlist
 - Warranty
 - Parking Lot



Budget Update— Peach Creek

Peach Creek Elementary Project Budget

Description	Budget	Committed Cost	Forecast	Cost at Completion	Delta
Construction	\$ 40,845,000	\$ 36,187,601.00	\$ 150,000	\$ 36,337,601	\$ (4,507,399)
Design Services	\$ 2,428,165	\$ 2,403,865.00	\$ -	\$ 2,403,865	\$ (24,300)
Specialty Services	\$ 539,133	\$ 487,382.50	\$ 25,000	\$ 512,383	\$ (26,750)
Furniture, Fixtures & Equipment	\$ 2,073,724	\$ 2,073,720.51	\$ 100,000	\$ 2,173,721	\$ 99,997
General Owner Expenses/Allowance	\$ 2,104,644	\$ 1,079,871.82	\$ 200,000	\$ 1,279,872	\$ (824,772)
Land Acquisition & Development	\$ 1,300,000	\$ 984,712.18	\$ -	\$ 984,712	\$ (315,288)
Total	\$ 49,290,665	\$ 43,217,153	\$ 475,000	\$ 43,692,153	\$ (5,598,512)

Committed to Date

88%

\$ 278 /SF

Peach Creek Elementary Construction Allowance Status

Description	Budget	Committed	Remaining	Remaining %
Project Sign	\$1,500	\$1,500	\$0	0%
Utility Allowance	\$67,000	\$0	\$67,000	100%
Owner Betterment Allowance	\$2,567,611	\$2,523,894	\$112,217	4%
Total	\$2,636,111	\$2,525,394	\$179,217	7%

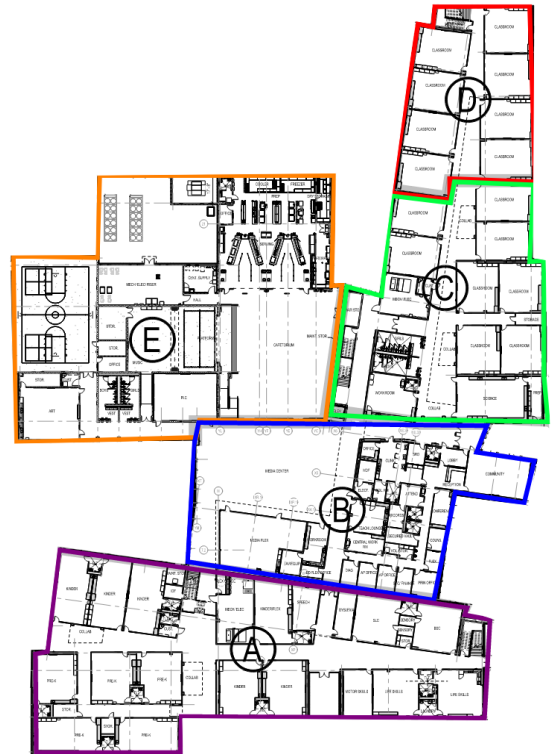


Greenleaf Elementary School



Construction – Greenleaf

- Completed Activities
 - Playground
 - Certificate of occupancy
 - Ribbon cutting
 - First Day in new camps
- Current Activities
 - Testing and Balancing
 - Commissioning
 - Punchlist
 - Warranty
- Upcoming Activities
 - Graphics



Construction – Greenleaf



Ribbon Cutting



Ribbon Cutting

Construction – Greenleaf



Media Center



Playground

Budget Update– Greenleaf

Greenleaf Elementary Project Budget

Description	Budget	Committed Cost	Forecast	Cost at Completion	Delta
Construction	\$ 40,845,000	\$ 36,379,239	\$ 150,000	\$ 36,529,239	\$ (4,315,761)
Design Services	\$ 2,121,828	\$ 2,041,828	\$ 50,000	\$ 2,091,828	\$ (30,001)
Specialty Services	\$ 727,166	\$ 691,211	\$ 25,000	\$ 716,211	\$ (10,955)
Furniture, Fixtures & Equipment	\$ 2,112,406	\$ 2,112,405.90	\$ 150,000	\$ 2,262,406	\$ 150,000
General Owner Expenses/Allowance	\$ 2,548,262	\$ 1,231,564	\$ 350,000	\$ 1,581,564	\$ (966,699)
Land Acquisition & Development	\$ 3,794,206	\$ 2,172,056	\$ 100,000	\$ 2,272,056	\$ (1,522,150)
Total	\$ 52,148,868	\$ 44,628,303	\$ 825,000	\$ 45,453,303	\$ (6,695,565)

Committed to Date

86%

\$ 280 /SF

Greenleaf Elementary Construction Allowance Status

Description	Budget	Committed	Remaining	Remaining %
Project Sign	\$1,500	\$1,245	\$255	17%
Onsite Soil Haul off	\$250,000	\$239,656	\$10,344	4%
Owner Betterment Allowance	\$1,500,000	\$39,352	1,460,647.63	97%
Total	\$1,751,500	\$280,253	\$1,471,247	84%



Questions



Lockwood, Andrews
& Newnam, Inc.

A LEO A DALY COMPANY



Utilization

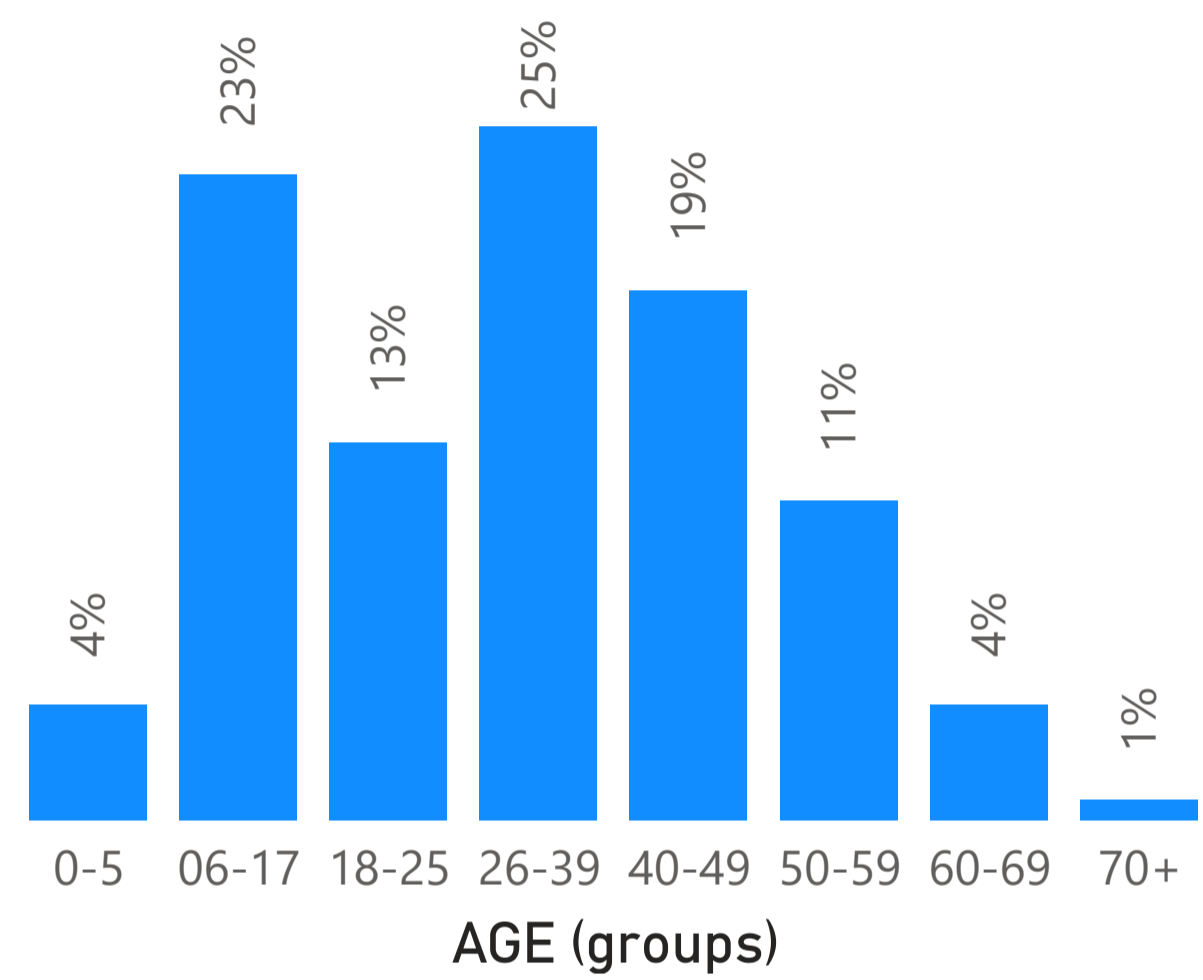
Average Monthly Members
1,702

Total Claimants
1,555

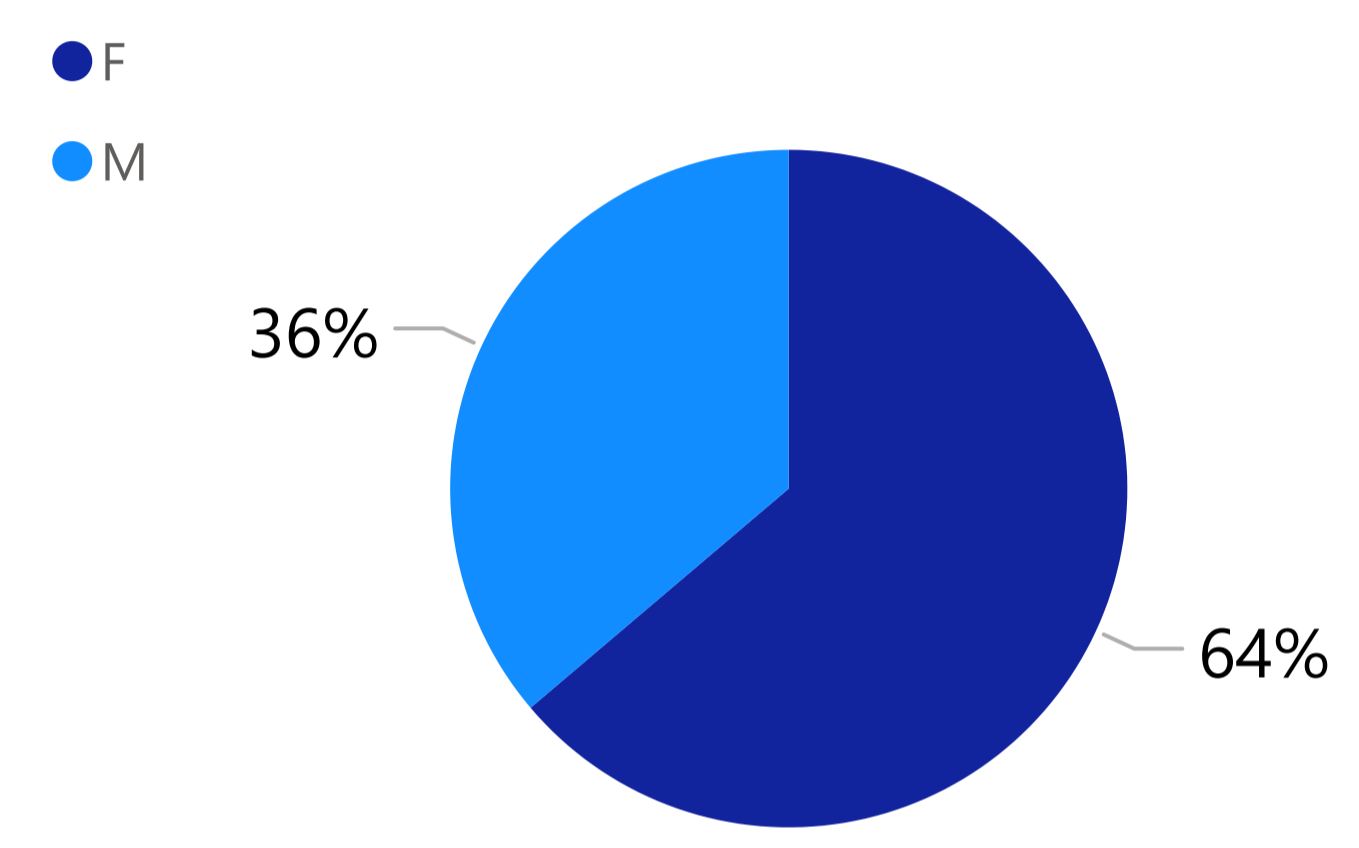
Utilization
91%

Net Promoter Score
94

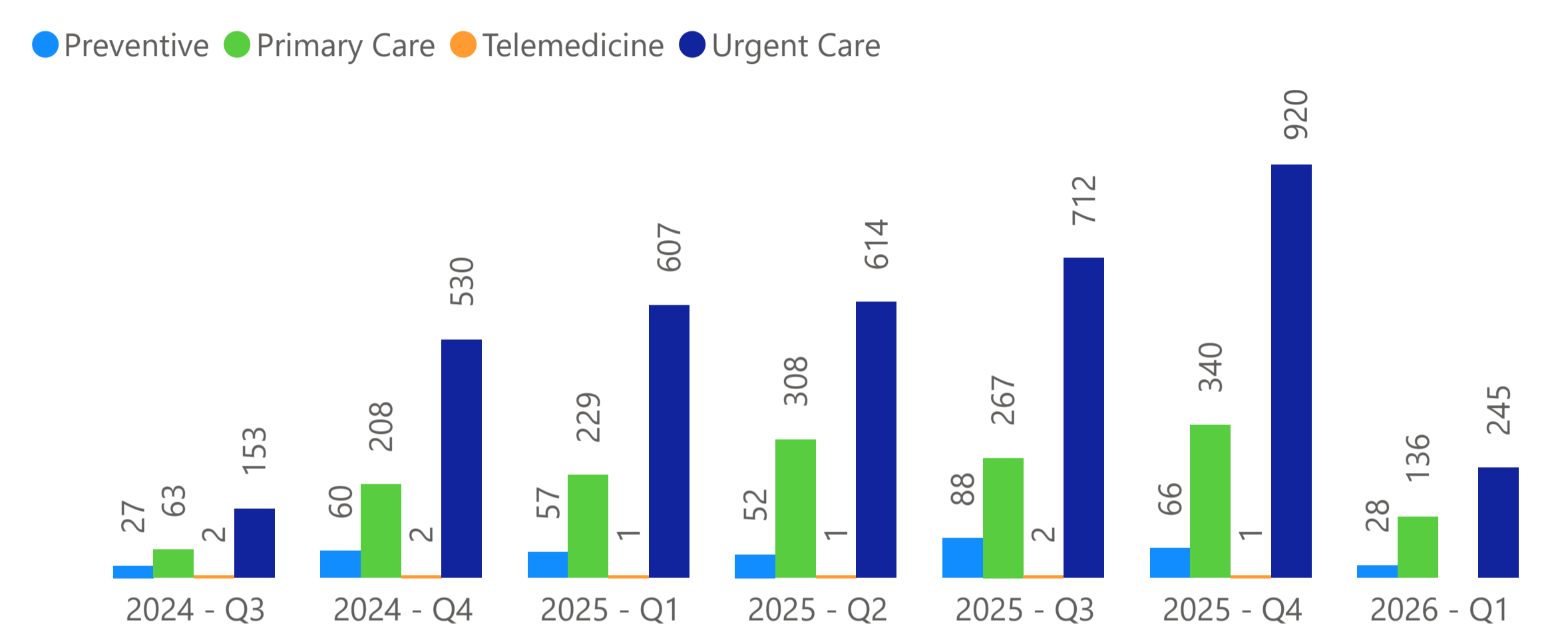
Engagement Rate by Age Group



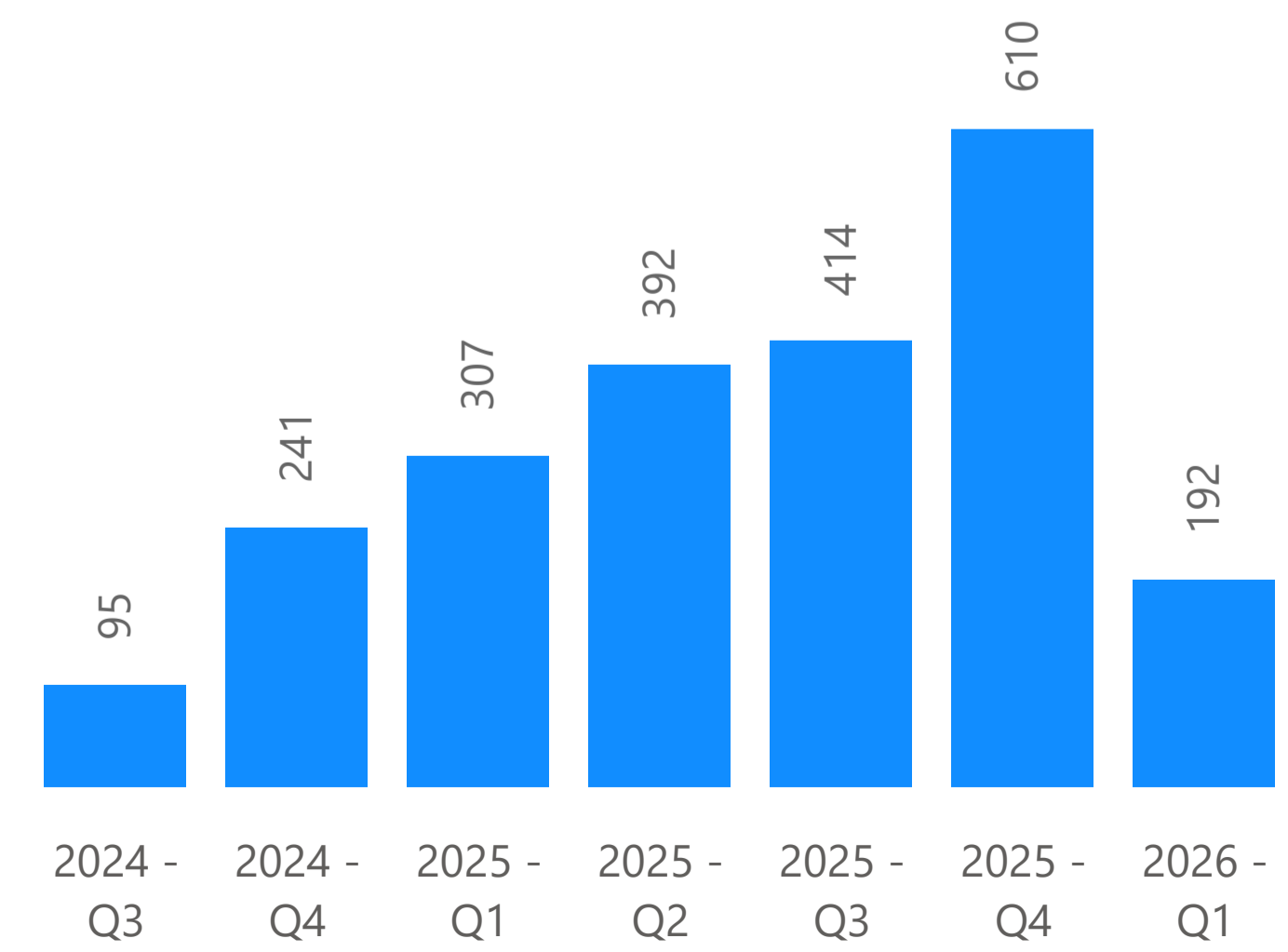
Gender Distribution



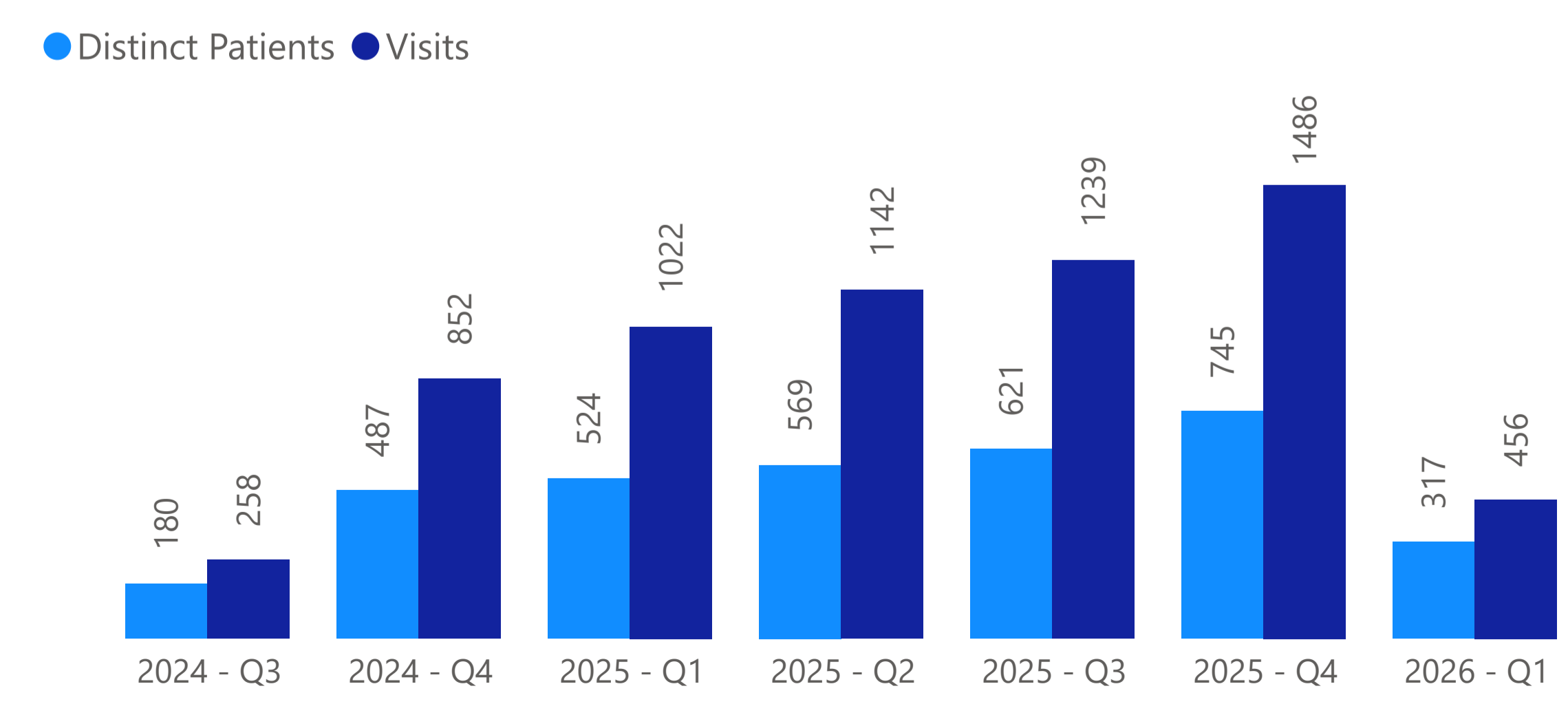
Primary Care and Urgent Care



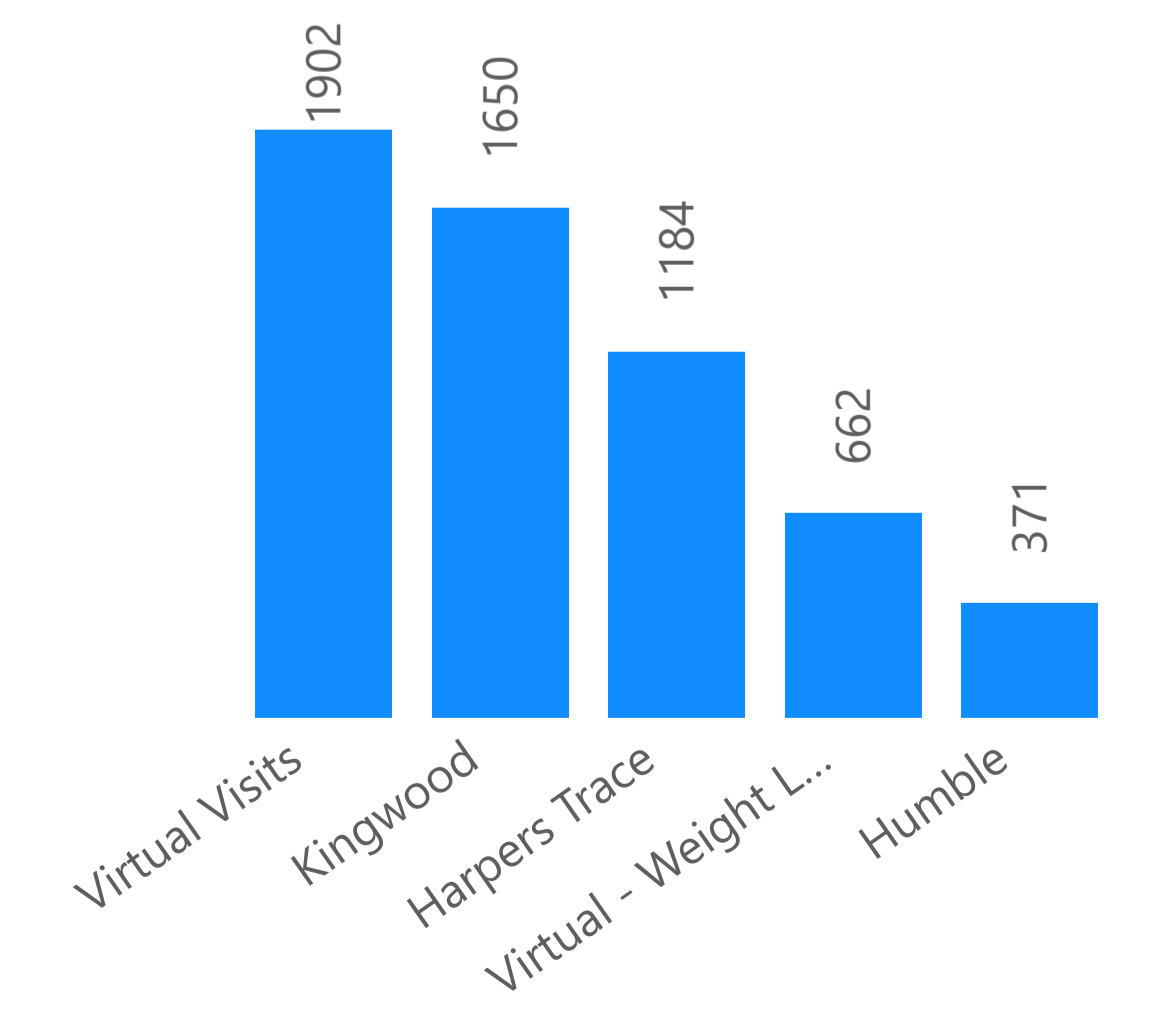
Weekend and After Hours



Visits by Month



Top 5 Provider Locations by Services



Service Value : 09/01/2024 - 01/31/2026

Total Employer Service Value

\$2,399,088

Total Cost of Prime

\$552,600

Total Savings

\$1,846,488

Savings vs Self Funded Plan

72.71%

Physician Office Service Value

Category	Services	Employer Cost	Employer Savings	Employee Cost	Employee Savings
Urgent Care	3098	\$175	\$542,150	\$25	\$77,450
Primary Care	1280	\$125	\$160,000	\$25	\$32,000
Urgent Care	683	\$155	\$105,865	\$25	\$17,300
Radiology	363	\$75	\$27,225	\$25	\$7,560
Preventive	291	\$155	\$45,105	\$0	\$0
Primary Care	271	\$100	\$27,100	\$25	\$6,775
Preventive	87	\$150	\$13,050	\$0	\$0
Radiology	84	\$50	\$4,200	\$20	\$1,680
Nurse Visit	46	\$0	\$0	\$0	\$0
Fracture Care	21	\$275	\$5,775	\$75	\$1,050
Asynchronous	12	\$75	\$900	\$25	\$7,560
Telemedicine	9	\$155	\$1,395	\$25	\$225
Fracture Care	2	\$200	\$400	\$50	\$100
Total	6247		\$933,165		\$143,915

Laboratory Service Value

Cost Group	Count	BenchmarkCost	Employer Savings
Chemistry	3583	\$124	\$444,292
Hematology	354	\$124	\$43,896
Total	3937		\$488,188

Without Your PRIME Membership, Where Would You Have Gone For Care?

9.16%	34.92%	28.08%	27.84%
ER	PCP	Nowhere	Urgent Care

Emergency Room Service Value

Visit Type	Visits Saved	ER_Cost	Employer Savings
ER Visit	346	\$2,750	\$951,500
Total	346	\$2,750	\$951,500

Prime Additional Services

Category	Services	Distinct Patients	Employer Cost	Employer Savings	Employee Cost	Employee Savings
Weight Loss	655	154	\$0	\$0	\$0	\$0
Mental Health Visit	81	25	\$150	\$12,150	\$75	\$6,075
Health Coach	60	31	\$0	\$0	\$100	\$6,000
Total	796	187		\$12,150		\$12,075

Vaccinations

Count	Employer Savings
280	\$14,085

Top 15 Referrals

Type	Count
Colonoscopy Evaluation	17
Orthopedic Surgery Referral	14
Physical Therapy Referral	13
Obstetrics/Gynecology Referral	10
Neurology Referral	9
Psychiatry Referral	9
Otolaryngology Referral	7
PT evaluation and up to 6 visits two times a week for three weeks (to also include CPT codes 97002, 97110, 97112, 97116, 97140, 97150, 97530, 97535)	7
Urology Referral	7
Diagnostic Sleep Study	6
Dermatology Referral	5
Endocrinology Referral	5
Gastroenterology Referral	5
Prior Authorization Request	4
Psychology Referral	4
Rheumatology Referral	4
Total	126

Mobile App Utilization

Type	Count
Urgent Care Appointment Scheduled	1316
Virtual Visit Appointment Scheduled	810
Get in Line Scheduled	662
Can I Skip a Visit Finished	176
Health Coach Appointment Scheduled	33
Vital Checker Saved	5
Total	3002

Vaccines

Name	Count
Flucelvax	162
TDVax	31
Adacel 5-2-15.5 LF-MCG/0.5 Intramuscular Suspension	14
Shingrix 50 MCG/0.5ML Intramuscular Suspension Reconstituted	10
MenQuadfi 0.5 ML Intramuscular Solution	9
M-M-R II Injection Solution Reconstituted	7
Varivax 1350 PFU/0.5ML Subcutaneous Injectable	7
Prevnar 20 0.5 ML Intramuscular Suspension Prefilled Syringe	6
Havrix 720 EL U/0.5ML Intramuscular Suspension	5
MenQuadfi Intramuscular Solution	5
Total	256

Top 10 Mental Health Diagnosis

Primary_Diagnosis_Descr	Count
Anxiety disorder, unspecified	136
Attention-deficit hyperactivity disorder, unspecified type	36
Major depressive disorder, single episode, moderate	8
Adjustment disorder with depressed mood	4
Bipolar disorder, unspecified	3
Major depressive disorder, recurrent, unspecified	3
Major depressive disorder, single episode, unspecified	3
Attention and concentration deficit	2
Panic disorder [episodic paroxysmal anxiety]	2
Somnolence	1
Total	198

Top 10 Diagnosis

Diagnosis	Count
Acute upper respiratory infection, unspecified	1146
Acute sinusitis, unspecified	226
Influenza due to unidentified influenza virus with other res	165
Anxiety disorder, unspecified	136
Bronchitis, not specified as acute or chronic	123
Dysuria	122
Person consulting for explanation of examination or test fin	95
Allergic rhinitis, unspecified	87
Essential (primary) hypertension	82
Encounter for immunization	76
Total	2216

Top 10 Medication

Medication	Count
Semaglutide/Cyanocobalamin Injection	933
Pseudoeph-Bromphen-DM 30-2-10 MG/5ML Oral Syrup	756
Fluticasone Propionate 50 MCG/ACT Nasal Suspension	383
predniSONE 20 MG Oral Tablet	359
Ondansetron 4 MG Oral Tablet Disintegrating	279
Albuterol Sulfate HFA 108 (90 Base) MCG/ACT Inhalation Aerosol Solution	268
Amoxicillin-Pot Clavulanate 875-125 MG Oral Tablet	255
Oseltamivir Phosphate 75 MG Oral Capsule	247
methyIPREDNISolone 4 MG Oral Tablet Therapy Pack	240
Azithromycin 250 MG Oral Tablet	214
Total	3934

Top 10 Imaging

OrderName	Count
Screening Mammogram	32
Ultrasound, Pelvic Transvaginal	11
Left Shoulder MRI without contrast	6
Right Knee MRI without contrast	6
DEXA Scan	5
Ultrasound, Breast, Bilateral	4
Computed tomography, abdomen and pelvis; with contrast	3
Diagnostic Mammogram, Bilateral	3
Computed tomography, head or brain; without contrast material	2
Ultrasound, Abdominal; Complete	2
Total	74



2025 - 2030

Splendoria ISD

Strategic Plan and Community-Based Accountability System

In Splendoria ISD, we believe..

- We believe the greatest outcomes result when students come first.
- We believe positive relationships create conditions for students to be advocates in their education.
- We believe servant leaders and critical thinkers strengthen our community.
- We believe students deserve high-quality, engaging learning experiences that honor the potential in each student.
- We believe every student should be resilient, innovative, and demonstrate initiative.

Mission: Cultivating Exceptional People

Vision: Connected by Purpose. Driven by Excellence.

Strategic Plan Priorities:

1. Student Outcomes: Academic
2. Student Outcomes: Future Ready
3. Community Engagement and Partnership
4. Professional Learning and Quality Staff
5. Fiscal and Operational System
6. Safety and Well-Being

Priority 1 Student Outcomes: Academic

Priority 1: Student Outcomes: Academic		Critical Success Factor:	Key Strategic Actions: (Inputs)	Progress Measures: (Output/Evidence)	Long Term Desired Outcomes: (Outcomes)
Goal: All students will be challenged to demonstrate individual growth through high quality instruction and learning experiences.	1.1	1.1: Align the district curriculum and resources to ensure the consistent use across the district.	1.1A Ensure time is dedicated for teachers to be exposed to district curriculum and resources with follow-up support.	1.1A: Review district/campus PD plans to ensure time is given to teachers for support with the implementation of district curriculum and resources.	By 2030, all students consistently meet or exceed grade-level expectations, demonstrating measurable academic growth each year across all content areas. All classrooms will be led by teachers who provide high-quality instruction and design exceptional learning experiences for their students.
			1.1B: Use walkthroughs, PLC time, lesson plan reviews, and classroom observations to monitor how consistently the curriculum is used.	1.1B: Analyze walkthrough data quarterly to verify the use and implementation of district curriculum and resources.	
			1.1C Provide ongoing support to teachers through district and campus professional development.	1.1C: Develop a Professional Development Calendar annually that focuses on teacher instruction and support.	
	1.2	1.2: Ensure staff are provided integrated opportunities to collaborate with a focused goal on improving instruction and student learning.	1.2A: Ensure PLC time is planned throughout the week and implemented with fidelity.	1.2A: Review campus schedule to ensure PLC time is allotted and collect weekly PLC agendas.	
			1.2B: Provide opportunities for horizontal and vertical alignment.	1.2B: Review district/campus professional development plans to ensure time is given to teachers for vertical and horizontal alignment.	
			1.2C Provide additional professional learning opportunities based on needs.	1.2C: Review the district calendar to ensure there are professional development days offered throughout the year.	
	1.3	1.3: Use data to intentionally design next steps to improve student	1.3A: Ensure we are supporting teachers on how to frequently use data to plan/design next steps.	1.3A: Admin/Instructional Coaches track data discussions with teachers. Review data to drive professional development sessions.	

		growth.	1.3B: Provide students with timely and specific feedback to help them understand their strengths and areas for improvement and conduct student conferences with a focus on individualized goal setting.	1.3B: Review walkthrough data to ensure the Instructional Framework is being implemented with fidelity. 1.3B: Ensure all teachers are posting grades according to campus handbooks.	
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Priority 2: Student Outcomes: Future Ready

Priority 2: Student Outcomes: Future Ready		Critical Success Factor:	Key Strategic Actions: (Inputs)	Progress Measures: (Output/Evidence)	Long Term Desired Outcomes: (Outcomes)
Goal: Ensure every student is future-ready, equipped with the knowledge skills and character to succeed in life, college, career and community.	2.1	2.1: College and Career Readiness: Students have access to pathways, certifications, and experiences that prepare them for postsecondary opportunities	2.1A: Increase enrollment in dual-credit, Advanced Placement, and OnRamps courses.	2.1A: Enrollment and successful passing rates in dual-credit, Advanced Placement, and OnRamps courses increase annually, as evidenced by verified course rosters, grade reports, and transcript data.	By 2030, every student will graduate future-ready, evidenced by a comprehensive portfolio that demonstrates mastery of the knowledge, skills, and character traits essential for success beyond graduation—in college, career, and active community engagement.
			2.1B: Offer diverse CTE pathways—including dual-credit and industry-based programs—regularly reviewed to stay aligned with labor market trends and postsecondary requirements.	2.1B: Establish and engage a community-involved business advisory council to conduct an annual evaluation of CTE program effectiveness and workforce trend alignment.	
			2.1C: Provide an opportunity for every junior to take the SAT, every senior takes the ACT, and all students take the TSIA2 with proper preparation.	2.1C: Offer varied and ongoing opportunities for assessment preparation (e.g. WIN, Exceptional Saturdays, and course-specific materials and practice) as evidenced by participation data and attendance rosters.	
			2.1D: Offer guidance on financial aid,	2.1D: Implement ongoing college and	

			scholarships, and application processes.	career readiness initiatives, including the Future Ready Fair, College and Career Week, and frequent counselor-led postsecondary planning discussions and frequent communication with parents and students.
	2.2	2.2: Life Readiness: Students build character, adaptability, resilience, and decision making skills for future success.	2.2A: Guide students in setting personal, academic, and career goals and tracking progress.	2.2A: Ensure all students participate in a goal-setting meeting with their administrator, counselor, or teacher to review assessment data and career interest survey results. 2.2A: Each secondary student and parent/guardian will participate in an annual counseling meeting to review their Individual Graduation Plan and assessment results (e.g., PSAT, SAT, ACT, ASVAB, and MAP) to ensure alignment with postsecondary goals and graduation requirements.
			2.2B: Use project-based and real-world learning opportunities to practice decision-making and develop career skills.	2.2B: Provide all students with multiple opportunities to take career interest surveys and participate in career-aligned courses, including Career Connections and Career Portals, to build awareness and develop essential career skills.
			2.2C: Teach self-management, stress reduction, and positive habits that strengthen personal growth and support others.	2.2C: Through collaboration between counselors and teachers, guidance lessons are developed and delivered to help students build self-management skills, practice stress reduction, and develop positive habits

				that promote personal growth and empathy toward others.
	2.3	2.3: Community and Civic Engagement: Students engage in leadership, service, internships, and civic actions that prepare them to shape the future.	2.3A: Connect coursework with meaningful community and district service projects.	2.3A: Align CTE projects to support and enhance community and district initiatives, addressing local workforce needs and promoting student engagement in real-world applications.
			2.3B: Develop internships, service learning, and mentorships with businesses, nonprofits, and government agencies.	2.3B: Expand community partnerships annually and increase student internship and mentorship participation, as evidenced by partnership records and end-of-internship survey results.
			2.3C: Organize school-wide or grade-level volunteer initiatives that address community needs	2.3C: Implement a reliable tracking program to document student volunteer hours and community service participation, ensuring accurate reporting and recognition of student contributions.
			2.3D: Promote Student Leadership by offering roles in student government, clubs, and district committees to build civic responsibility.	2.3D: Partner with community organizations to promote and support annual service projects led by student groups. 2.3D: Increase student leadership and civic responsibility through opportunities such as poll working, voter registration, and participation in local government and community service projects.

Priority 3: Community Engagement and Partnerships

Priority 3: Community Engagement and Partnerships		Critical Success Factor:	Key Strategic Actions: (Inputs)	Progress Measures: (Output/Evidence)	Long Term Desired Outcomes: (Outcomes)
Goal: Splendor ISD will bridge strong community partnerships by fostering active involvement.	3.1	3.1 Strengthen internal and external partnerships.	3.1A: Establish Regular Collaboration Forums – Host quarterly roundtables with staff, parents, local businesses, and civic leaders to share updates, discuss needs, and co-create solutions	3.1A Schedule roundtables, track participation, and share solutions quarterly.	Parents, Community, and Businesses consider it a benefit to partner with Splendor ISD.
			3.1B: Develop Strategic MOUs/Partnership Agreements	3.1B Formalize partnerships with local organizations (chamber of commerce, nonprofits, higher ed) to align resources and clearly define roles, responsibilities, and benefits.	
			3.1C: Create a student internship business opportunity portal.	3.1C: Publish a portal on the school website for students and invite businesses to access and participate.	
			3.1D: Cultivate a school culture that actively welcomes, respects, and engages families of all backgrounds, cultures, and languages-ensuring that every parent feels valued, included, and connected as vital member	3.1D: Distribute a parent survey to measure a welcoming, inclusive school culture and analyze the survey results yearly.	
	3.2	3.2: Engage Stakeholders.	3.2A: Expand Two-Way Communication Channels.	3.2A: Use surveys, focus groups, and online platforms (ParentSquare, Let's Talk) to gather ongoing input, and visibly act on feedback to build trust.	
			3.2B: Host Engagement Events such as organizing town halls, campus showcases, and "Lunch & Learn" sessions with targeted stakeholder groups (parents,	3.2B: Review attendance of engagement events annually to see increase in participation.	

			Realtors, business owners, alumni).		
			3.2C: Include Stakeholders in Decision-Making by inviting community members to serve on advisory committees (e.g., bond steering, DEIC, business coalitions) so they can be part of shaping district priorities.	3.2C: Use a participation survey after each committee session to specifically ask participants how they felt they were being used for decision-making and track data annually.	
			3.2D: Add community engagement and internship opportunities to our purchasing/procurement process.	3.2D: Add this to a rubric when looking at potential business partners.	
	3.3	3.3 Promote and recognize volunteerism.		3.3A: Launch a Volunteer Recognition Program	3.3A: Creating parameters to highlight “Volunteers of the Month” on social media, in newsletters, and at board meetings to celebrate contributions. (Includes those who volunteer outside of school.)
				3.3B: Provide Accessible Volunteer Opportunities by offering flexible ways for parents, businesses, and retirees to get involved (mentorships, classroom helpers, event support, skills-based volunteering).	3.3B: Creation of Calendar of Opportunities that includes step by step sign up for the volunteers and determine how best to communicate to all stakeholders.
				3.3C: Track and Share Volunteer Impact.	3.3C: Collect data on volunteer hours and contributions, and share annual reports that showcase the positive impact on students, schools, and the community.

Priority 4: Professional Learning and Quality Staff

Priority 4: Professional Learning and Quality Staff		Critical Success Factor:	Key Strategic Actions: (Inputs)	Progress Measures: (Outputs / Evidence)	Long Term Desired Outcomes: (Outcomes)
<p>Goal: To cultivate and sustain a highly skilled, diverse, and committed workforce by fostering continuous professional learning, supporting staff growth, and ensuring the recruitment and retention of high-quality educators who positively impact student success.</p>	4.1	4.1 Recruitment of High-Quality and Diverse Staff: Attract highly qualified and diverse candidates who reflect the community and are committed to student achievement.	4.1A: Develop and implement targeted recruitment strategies, including partnerships with local universities, teacher preparation programs, and community organizations.	4.1A: Recruit a minimum of 4 resident teachers with local universities such as Sam Houston State University.	By 2030, Splendora ISD will employ high-quality staff that reflects the community, feels valued and supported, and engages in continuous professional learning that drives student success.
			4.1B: Offer teacher alternative certification routes to expand candidate pools and increase access to high-quality educators.	4.1B: Maintain our relationship with alternative certification programs such as Elevate and develop relationships with other alternative certification providers such as 240 Certification.	
			4.1C: Strategically recruit by attending local job fairs, HBCU job fairs, professional networks, and using digital platforms to share our SISD story.	4.1C: Schedule of Job Fairs, % of employees hired from HBCU. 4.1C Send teachers/administrators to job fairs.	
	4.2	4.2 Retention of Quality Educators and Staff: Build a supportive and rewarding environment where staff feel valued, supported, and motivated to remain in the district long-term.	4.2A Engage in competitive compensation & benefits planning to remain a top choice for educators.	4.2A: Utilize TASB Pay Maintenance study to ensure we stay within 90% of the market.	
			4.2B Strengthen mentoring programs with mentor training for new teachers to improve onboarding and early career support.	4.2B: Develop Mentor and Mentee surveys to determine support and engagement. 4.2B: Utilize TTESS to measure teacher growth.	
			4.2C Foster a culture of recognition and belonging by celebrating staff contributions and milestones.	4.2C: Produce a monthly newsletter to highlight and spotlight SISD employees.	

				<p>4.2C: Develop staff engagement surveys to measure workplace satisfaction and engagement.</p> <p>4.2C: Develop teacher attendance incentives, such as parking spots, treats, etc.</p>
4.3	<p>4.3 Professional Growth and Development: Empower staff with continuous learning opportunities to enhance instructional practices and provide pathways for career advancement.</p>	<p>4.3A: Expand instructional and instructional technology coaching capacity to promote effective teaching strategies and innovative practices.</p>	<p>4.3A: Conduct professional learning for instructional coaches to deliver strong coaching cycles for teachers.</p> <p>4.3A: Collect PL sign in sheets and agendas</p> <p>4.3A: Develop ongoing professional learning for teachers on how to utilize instructional technology in class.</p>	
		<p>4.3B: Develop Aspiring Leaders Academies to prepare future administrators and teacher leaders.</p>	<p>4.3B: Track the number of administrators hired from the Aspiring Leaders Academies.</p>	
		<p>4.3C: Provide differentiated professional learning aligned with staff needs, student outcomes, and district goals.</p>	<p>4.3C: Create a catalogue of professional learning.</p> <p>4.3C: Conduct a survey for teachers to identify professional learning needs and a staff engagement survey to measure staff engagement.</p>	

Priority 5: Fiscal and Operational Systems

Priority 5: Fiscal and Operational Systems		Critical Success Factor:	Key Strategic Actions: (Inputs)	Progress Measures: (Outputs / Evidence)	Long Term Desired Outcomes: (Outcomes)
Goal: To provide responsible financial stewardship and efficient operational support that ensures every resource - people, facilities, and funding - is strategically managed to maximize student success.	5.1	5.1 Develop and implement a systematic long-range plan and process to accommodate long-term district goals.	5.1A: Conduct annual Comprehensive Needs Assessment	5.1A: Collect information from each member of the cross-functional committee to inform needs assessment.	In five years, Splendora ISD is financially strong, transparent, and efficient. A long-range plan guides growth and investments, resources are aligned to maximize student outcomes, and budgeting is trusted, clear, and adaptable. The community has confidence that every dollar supports student success.
			5.1B: Schedule regular stakeholder feedback sessions to ensure the plan meets evolving district needs.	5.1B: Develop system and publish minutes of stakeholder feedback sessions.	
			5.1C: Establish a formal, cross-functional committee (CFO, COO, Construction, Technology) to ensure all capital projects are aligned with the 5-year and 10- year demographic study, preventative maintenance schedules, staffing forecasts, and resource distribution.	5.1C: Develop a resource allocation model, prepare a comprehensive long-range plan, and use meeting minutes and work order data/reports to inform the model/plan.	
	5.2	5.2 Ensure efficiency, cost avoidance, and strategic alignment of resources.	5.2A Create a repair and replacement schedule for buildings and all equipment.	5.2A: Develop a repair and replacement plan for facilities and equipment based on data, such as work orders, utility bills, age of buses/white fleet, etc.	
			5.2B: Develop a financial and operational performance review process to ensure resources are aligned with district goals and adjusted as needed to support student success.	5.2B: Implement a financial and operational performance review process and review and adjust the process based on data and needs following the first year of implementation.	

			5.2C: Implement a district wide Contract Management System and electronic storage solution.	5.2C: Collect and import contracts.	
	5.3	5.3 Ensure coherent and transparent budget development, adoption, and management.	5.3A: Offer principals and department heads training on how to manage their budgets, read financial reports, and comply with policies.	5.3A: Conduct budget training for administrators annually.	
			5.3B: Establish a budget review committee with representation from administrators and staff.	5.3B: Determine a budget review committee meeting calendar and collect committee meeting agenda and notes.	
			5.3C: Implement best practices to enhance financial transparency through award programs that recognize organizations demonstrating exemplary financial reporting and accountability.	5.3C: Receive awards based on implementation of best practices in financial transparency in award programs such as Texas Comptroller Leadership Circle, TASBO Purchasing Award of Merit, TASBO Excellence in Financial Reporting, GFOA ACFR.	

Priority 6: Safety and Well-Being

Priority 6: Safety and Well-Being		Critical Success Factor:	Key Strategic Actions: (Inputs)	Progress Measures: (Output / Evidence))	Long Term Desired Outcomes: (Outcomes)
Goal: Splendora ISD will create a safe and welcoming environment for all	6.1	6.1 Create clear safety protocols that demonstrate consistent expectations and procedures for all.	6.1A: Develop a unified safety manual with clearly defined procedures.	6.1A Yearly revision of district and campus EOP-Emergency Operations Procedures.	Splendora ISD will sustain a safe environment by establishing clear safety protocols with

stakeholders.			6.1B: Provide annual training for staff and students.	6.1B: Collect B.O.Y. Safety/SRP training documentation and drill documentation.	consistent expectations, ensuring all stakeholders have timely access to the tools and supports they need, and prioritizing transparent communication and continuous training so that everyone remains informed about the safety and well-being of our school community.
			6.1C: Establish a quarterly safety audit process to ensure compliance.	6.1C: Submission of sign-in documents for all training and weekly check of exterior door required by TEA.	
	6.2	6.2 Commit to ensuring all stakeholders have timely access to the tools, services, and support they need to thrive.	6.2A: Conduct a needs assessment to identify gaps and needs.	6.2A: Create reports based on feedback from all stakeholders, surveys, discipline data, social media, observation, and After Action Report data.	
			6.2B: Train frontline staff to serve as first-line of support in a crisis.	6.2B: Collect documentation from BOY training and semester refreshers.	
			6.2C: Allocate resources based on safety data.	6.2C: Review all data and allocate funds accordingly based on district and campus needs annually.	
	6.3	6.3: Prioritize clear communication and continuous training to keep stakeholders informed, prepared, and united in supporting safety and well-being.	6.3A: Maintain a district-wide communication framework that includes information on safety and well-being.	6.3A: Use of communication tools such as ParentSquare, Centegix, emails, and social media.	
			6.3B: Implement ongoing safety training cycles.	6.3B: Collect safety-mandated training documentation and agendas.	
			6.3C: Reinforce safety through practice and feedback.	6.3C: Survey/informal feedback from stakeholders and safety committee.	

Splendora ISD Community-Based Accountability System

Student Outcomes: Learning, Progress, Readiness, Engagement, and Well-Rounded			Evidence
Pillar Function	Key Questions	System Responses	Indicators
<p><u>Student Learning and Progress:</u> Ensure academic success for <i>all</i> students. We align learning to the students' needs.</p> <p><u>Student Readiness:</u> Ensure students are well prepared for their next level of education and most notably for post-secondary success, including career readiness, college readiness and military readiness. We promote and model lifelong learning and teach students to focus on their future, as well as teach students to take ownership and be accountable for their learning.</p> <p><u>Engaged and Well-Rounded Students:</u> Engage students in a way that contributes to their overall development and future well-being. We facilitate, promote and value the interest of our students, and consistently engage students in</p>	To what degree are <i>all</i> students demonstrating growth?	We will be a district that ensures all students demonstrate continuous growth through purposeful learning experiences, high expectations, and targeted support.	<ul style="list-style-type: none"> ● Campus Data Student Growth trackers ● TIA ● Instructional Framework Walkthroughs
	To what degree are we using data to impact instruction for all students?	We will be a district that uses meaningful data to drive instruction, inform decisions, and improve outcomes for every student.	<ul style="list-style-type: none"> ● PLC agendas ● Data Walls ● Building intentional small groups with data ● MTSS groups ● SIF-Checks for Understanding (in classroom) ● SISD Walkthrough Form
	To what degree are we preparing students for life readiness?	We will be a district that equips every student with the knowledge, skills, and character to be life-ready—prepared for success in college, career, or military service.	<ul style="list-style-type: none"> ● Student Data Trackers ● Transcripts ● CCMR ● Agenda of district events- Spotlighting students successes ● Graduation
	To what degree do students exhibit ownership of learning through	We will be a district that cultivates learners who consistently show	<ul style="list-style-type: none"> ● Student data trackers ● Student portfolios

quality learning experiences that challenge and inspire them.	initiative, adaptability, critical thinking, and self-motivation?	ownership of their learning as evidenced by their portfolio.	<ul style="list-style-type: none"> ● Student goal-setting
	To what degree do our students engage in learning experiences that prepare them to be productive citizens?	We will be a district that provides meaningful learning experiences empowering every student to become a productive, responsible, and engaged citizen.	<ul style="list-style-type: none"> ● Voter registration ● CCMR data ● Student portfolio

Community Engagement and Partnerships			Evidence
Pillar Function	Key Questions	System Responses	Indicators
Ensure that local citizens are a meaningful, integral part of CBAS and can and will support their local public schools. We teach students to be productive citizens in their future communities.	To what degree does our community have meaningful opportunities to partner with the school district?	We will be a district that provides its community with multiple meaningful opportunities to partner with the district through advisory groups, volunteer programs, campus events, and collaborative initiatives that invite stakeholder input and involvement. While participation continues to grow, we remain committed to expanding and strengthening these partnerships so that all citizens feel informed, engaged, and valued as contributors to the district's success.	<ul style="list-style-type: none"> ● Increased participation in initiatives ● Cross-promotion between partnerships ● Greater lead time to garner participation
	To what degree are opportunities to engage and collaborate with the district accessible and inclusive of all members and groups within our	We will be a district that provides a range of opportunities for engagement and collaboration that are accessible and inclusive for all community	<ul style="list-style-type: none"> ● Evidence & evaluation of intentional outreach ● Assuring all communication platforms are translatable

	community?	members. We strive to remove barriers by offering multiple formats, times, and locations for participation, as well as clear communication in languages that reflect our community. While we have strong participation across many groups, we remain committed to expanding outreach so every voice feels welcomed, represented, and included in district decisions and initiatives.	<ul style="list-style-type: none"> ● Welcoming environment when families arrive to events
	To what degree are the students in our building involved in our community through partnerships, events, and volunteer work?	We will be a district whose students are actively involved in the community through a variety of partnerships, events, and service opportunities. Many participate in volunteer projects, campus-community collaborations, and local events that build leadership and strengthen civic engagement. While student involvement is strong, we continue to seek additional ways to connect all students with meaningful community experiences that support their growth as productive and responsible citizens.	<ul style="list-style-type: none"> ● Increased student-led involvement in blood drives, food drives, etc. ● Provide opportunities to help our elderly in the community ● Involve students at the Houston Dream Center ● Expanded menu of community partnerships ● Increased student-led presentations at the district level

Professional Learning and Quality Staff			Evidence
Pillar Function	Key Questions	System Responses	Indicators
Ensure that every student has quality teachers and adults in the schools who care about students, their learning, and their well-being. Training is aligned with the mission and vision of the district, and every staff member is committed to SISD values, principles, and culture.	To what degree are we attracting and retaining high-quality staff?	We will be a district with an 84% yearly retention rate in all job classifications.	<ul style="list-style-type: none"> Retention Rate for the district Staff with upward movement; building capacity within the district
	To what degree are we offering high-quality professional learning that meets the needs of our staff and aligns with our district priorities?	We will be a district with a 90% satisfaction rate for professional development. PD scoring under 70% percent will be reviewed for effectiveness.	<ul style="list-style-type: none"> Survey Results Implementation of district resources using walkthrough data and RBIS
	To what degree is every staff member committed to SISD values, principles, and culture?	We will be a district in which 100% of staff members commit to the values, principles, and culture of SISD each year.	<ul style="list-style-type: none"> Walkthrough and survey data showing evidence of SISD values, principles, and culture Community Survey Data and Feedback

Fiscal and Operational System			Evidence
Pillar Function	Key Questions	System Responses	Indicators
Ensure the district is using its resources to further its mission to educate the students it is assigned to serve. Our system attracts effective applicants and our resource allocations reflect	To what degree are our fiscal and operational systems focused on maximizing student learning and growth opportunities?	We will be a district that aligns resources to maximize student outcomes.	<ul style="list-style-type: none"> Meeting minutes Development of a resource allocation model FMX work order data/reports Prepare comprehensive long-range plan

goals and objectives of the district.	To what degree are all staff aware of and financial decisions tied to the mission/vision/goals of the district and aligned with the strategic plan?	We will be a district where all staff understand how financial decisions are connected to the district's mission, vision, and goals, and budgetary priorities and expenditures are clearly aligned with the strategic plan, resulting in transparent decision-making and increased staff ownership of resource allocation in support of student success.	<ul style="list-style-type: none"> • Tie requisitions to strategic plans • Training provided for budget managers.
	To what degree does the district provide transparency regarding identified needs and the allocation of available resources?	We will be a district that will establish and maintain transparent communication processes that clearly identify district needs and demonstrate how available resources are allocated to address those needs, as evidenced by regular public reports, stakeholder updates, and data-informed budget presentations aligned with the strategic plan.	<p>Recognition of budgetary stewardship:</p> <ul style="list-style-type: none"> • Texas Comptroller Leadership Circle • TASBO Excellence in Financial Reporting • GFOA ACFR • TASBO Purchasing Award of Merit

Safety and Well-Being			Evidence
Pillar Function	Key Questions	System Responses	Indicators
Ensure students are educated in an optimal environment that is safe, secure and conducive to learning. This includes both	To what degree do students feel safe in our schools?	We will be a district that ensures students are educated in an optimal environment that is safe, secure, and conducive to learning.	<ul style="list-style-type: none"> • Campuses will meet safety expectations including door checks, visitor protocols, SRP aligned drills, visibility of SISD police officers, Centegix implementation.

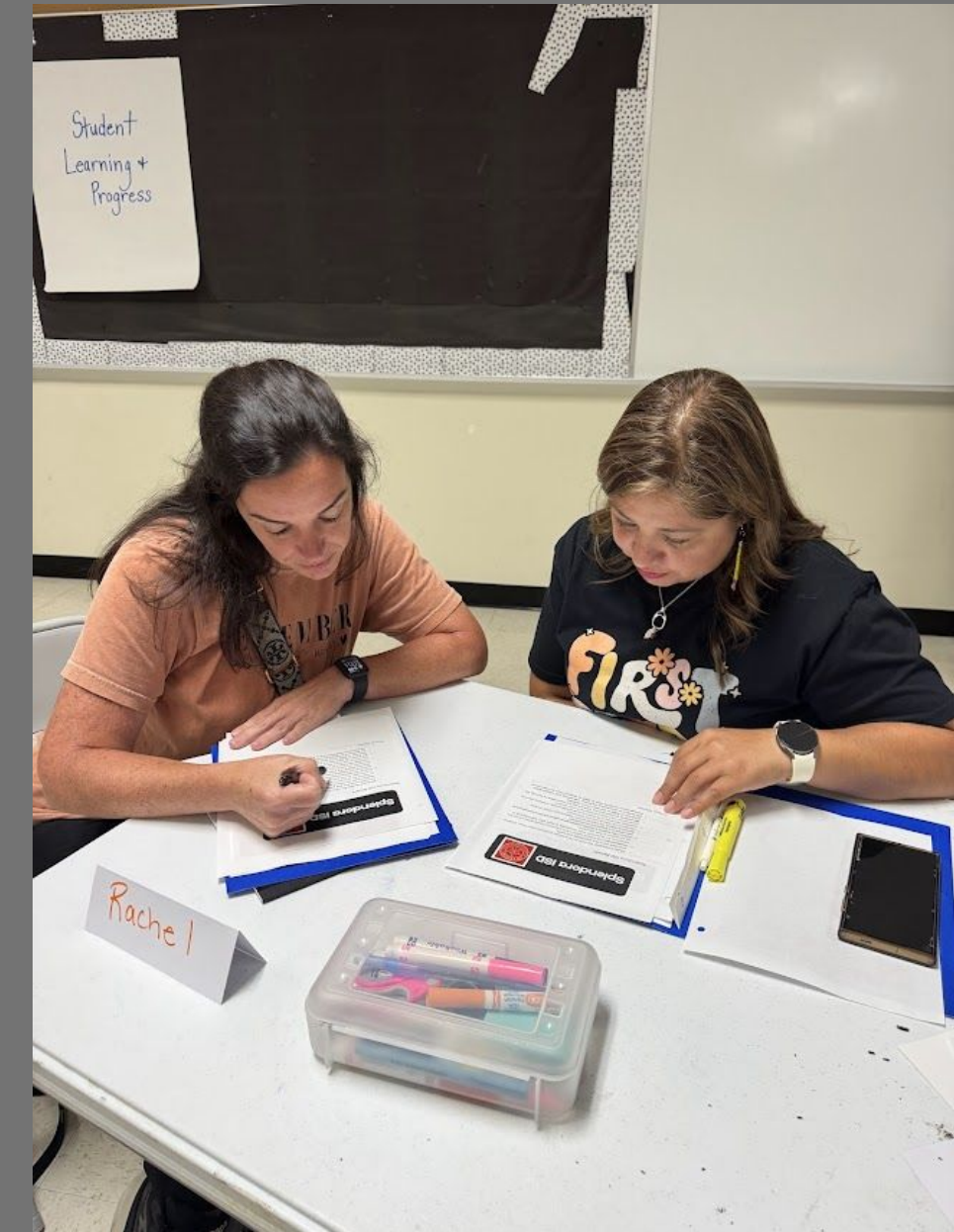
<p>physical safety as well as the social emotional needs of each student. Our learning spaces are designed around the needs of the students, and a student's whole health is a part of our culture. We support and promote a culture of respect.</p>			<ul style="list-style-type: none"> ● Counselors will facilitate training about bullying, trusted adult, social emotional lessons , and conduct campus wide surveys to educate and build awareness. ● The SISD Maintenance and Custodial departments will work to ensure our campuses meet safety standards.
	<p>To what degree are staff, students, and parents trained and competent in the safety protocol and response processes?</p>	<p>We will be a district that consistently prepares for and practices all required safety drills, while maintaining clear and effective communication with parents, students, and staff to ensure accurate, timely, and efficient reporting.</p>	<ul style="list-style-type: none"> ● Each campus meets SRP drill protocols and accurately practices, tracks and documents drill efficiency. All staff members are trained in the Centegix process. ● Parents stay abreast of safety concerns via the SISD Communications Dept.
	<p>To what degree are students experiencing positive relationships (peers and adults) during the day?</p>	<p>We will be a district that establishes processes and procedures that create meaningful opportunities for students to build positive relationships with both peers and adults.</p>	<ul style="list-style-type: none"> ● SISD effectively promotes and supports district-wide initiatives such as Capturing Kids' Hearts, CHAMPS, the BRIDGE Mentor Program, community wide events, and Trusted Adult efforts, while also providing a wide range of resources to support our families that include community wide events throughout the school year.

2025 - 2030 SPLENDORA ISD STRATEGIC PLAN



Process and Timeline

- A committee was formed of teachers, board members, community members, campus administrators, district administrators, and students.
- The committee met 5 times throughout the Fall semester
- The Executive Cabinet met an additional 2 times to make recommendations and revisions



VISION

**Connected by Purpose. Driven
by Excellence.**



MISSION

Cultivating Exceptional People

IN SPLENDORA ISD,

- We believe the greatest outcomes result when students come first.
- We believe positive relationships create conditions for students to be advocates in their education.
- We believe servant leaders and critical thinkers strengthen the community.
- We believe students deserve high-quality, engaging learning experiences that honor the potential in each students.
- We believe every student should be resilient, innovative, and demonstrate initiative.

CORE

PRINCIPLES

- Create a dynamic learning environment.
- Ensure a safe physical, emotional, and social environment.
- Be accountable.
- Value each other.
- Live with integrity.
- Develop servant leaders.
- Focus on student needs.

BELIEFS



PROFILE OF A LEARNER

SELF- MOTIVATED

- Initiative
- Goal-oriented
- Disciplined

ADAPTIVE LEARNER

- Adjusts based on feedback
- Work/ collaborates well with others

CRITICAL THINKER

- Analytical
- Problem-Solver

PRODUCTIVE CITIZEN

- Strong work ethic
- Integrity

STRATEGIC

PLAN

PRIORITIES

01

STUDENT OUTCOMES:
ACADEMIC

02

STUDENT OUTCOMES:
FUTURE READY

03

COMMUNITY ENGAGEMENT
AND PARTNERSHIPS

04

PROFESSIONAL LEARNING AND
QUALITY STAFF

05

FISCAL AND OPERATIONAL
SYSTEMS

06

SAFETY AND WELL-BEING

STUDENT OUTCOMES: ACADEMIC

Goal: All students will be challenged to demonstrate individual growth through high quality instruction and learning experiences

Outcome: By 2030, all students consistently meet or exceed grade-level expectations, demonstrating measurable academic growth each year across all content areas. All classrooms will be led by teachers who provide high-quality instruction and design exceptional learning experiences for their students.



STUDENT OUTCOMES: ACADEMIC

Critical Success Factors:

5.1 Align the consistent use of district curriculum and resources

5.2 Ensure staff are provided integrated opportunities to collaborate with a focused goal on improving instruction and student learning

5.3 Use data to intentionally design next steps to improve student growth

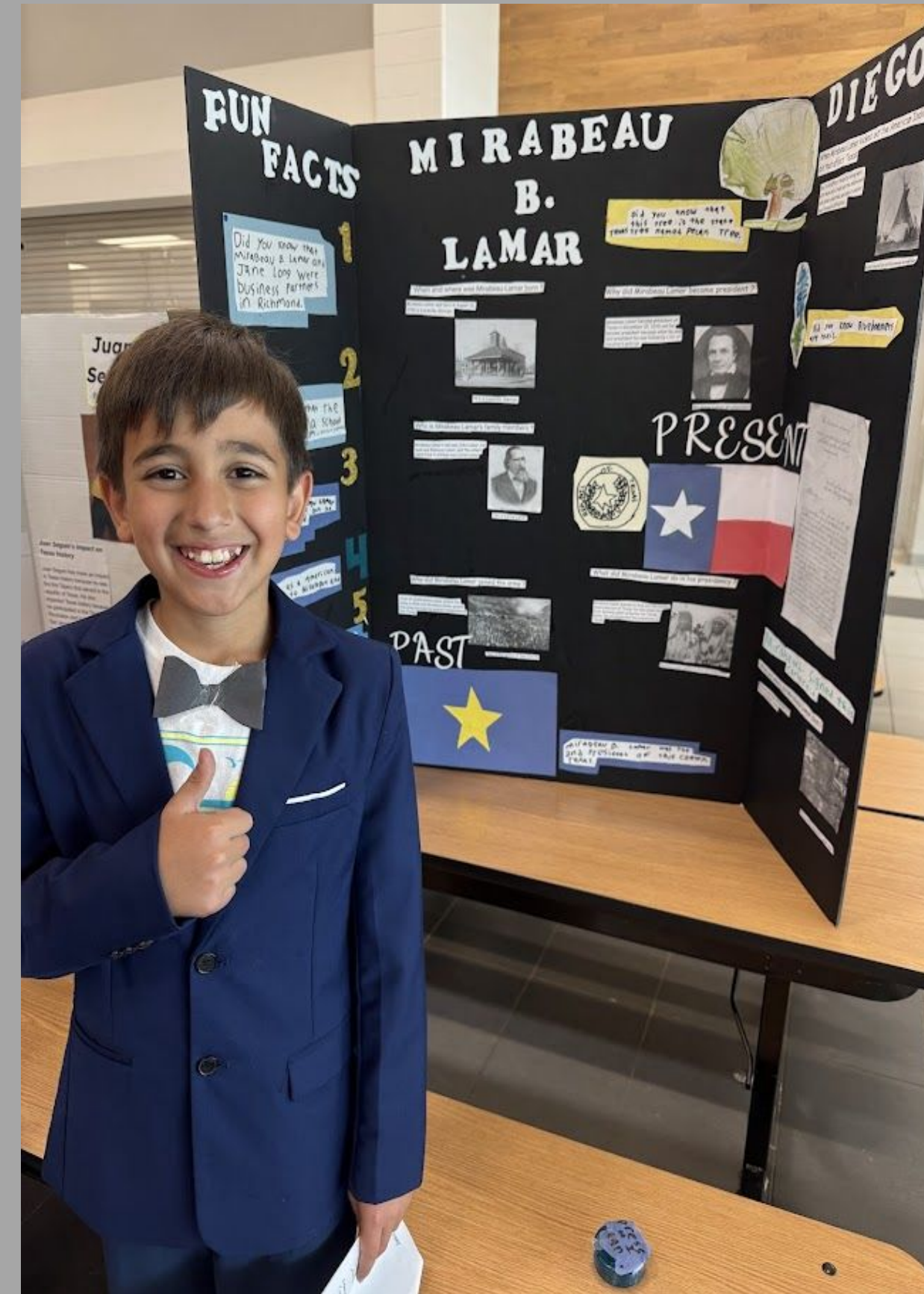
Splendora ISD Accountability System

- To what degree are *all* students demonstrating growth?
- To what degree are we using data to impact instruction for all students?
- To what degree do students exhibit ownership of learning through initiative, adaptability, critical thinking, and self-motivation?

STUDENT OUTCOMES: FUTURE READY

Goal: Ensure every student is future-ready, equipped with the knowledge, skills, and character to succeed in life, college, career and community.

Outcome: By 2030, every student will graduate future-ready, evidenced by a comprehensive portfolio that demonstrates mastery of the knowledge, skills, and character traits essential for success beyond graduation—in college, career, and active community engagement.



STUDENT OUTCOMES: FUTURE READY

Critical Success Factors:

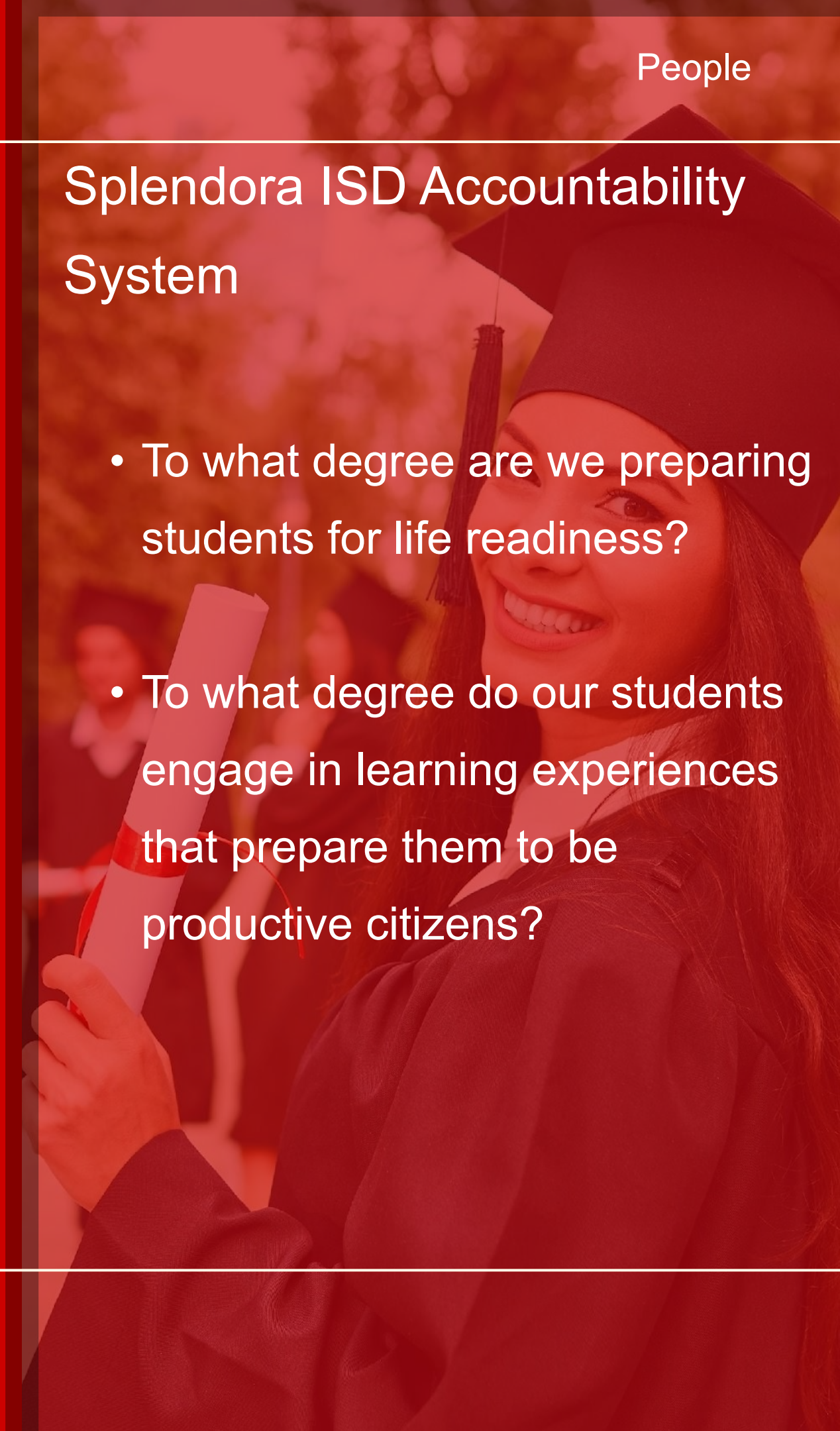
6.1 College and Career Readiness: Students have access to pathways, certifications, and experiences that prepare them for postsecondary opportunities.

6.2 Life Readiness: Students build character, adaptability, resilience, and decision making skills for future success.

6.3 Community and Civic Engagement: Students engage in leadership, service, internships, and civic actions that prepare them to shape the future.

Splendora ISD Accountability System

- To what degree are we preparing students for life readiness?
- To what degree do our students engage in learning experiences that prepare them to be productive citizens?



COMMUNITY ENGAGEMENT AND PARTNERSHIPS

Goal: Splendora ISD will bridge strong community partnerships by fostering active involvement.

Outcome: Parents, Community, and Businesses consider it a benefit to partner with Splendora ISD.



COMMUNITY ENGAGEMENT AND PARTNERSHIPS

Critical Success Factors:

4.1 Strengthen internal and external partnerships.

4.2 Engage Stakeholders.

4.3 Promote and recognize volunteerism.

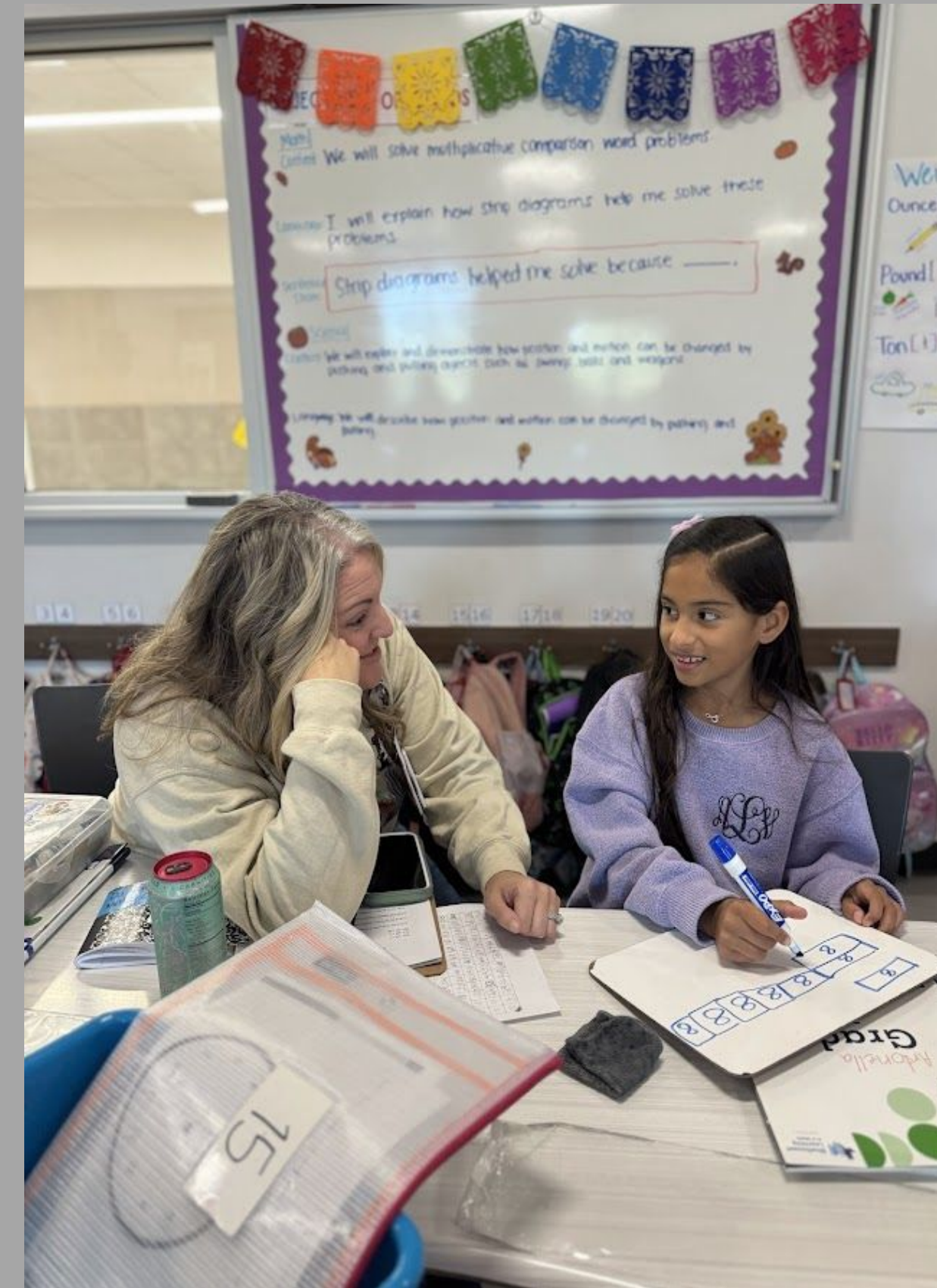
Splendora ISD Accountability System

- To what degree does our community have meaningful opportunities to partner with the school district?
- To what degree are opportunities to engage and collaborate with the district accessible and inclusive of all members and groups within our community?
- To what degree are the students in our building involved in our community through partnerships, events, and volunteer work?

PROFESSIONAL LEARNING AND QUALITY STAFF

Goal: To cultivate and sustain a highly skilled, diverse, and committed workforce by fostering continuous professional learning, supporting staff growth, and ensuring the recruitment and retention of high-quality educators who positively impact student success.

Outcome: By 2030, Splendora ISD will employ a diverse staff that reflects the community, feels valued and supported, and engages in continuous professional learning that drives student success.



PROFESSIONAL LEARNING AND QUALITY STAFF

Critical Success Factors:

1.1 Recruitment of High-Quality and Diverse Staff: Attract highly qualified and diverse candidates who reflect the community and are committed to student achievement.

1.2 Retention of Quality Educators and Staff: Build a supportive and rewarding environment where staff feel valued, supported, and motivated to remain in the district long-term.

1.3 Professional Growth and Development: Empower staff with continuous learning opportunities to enhance instructional practices and provide pathways for career advancements.

Splendora ISD Accountability System

- To what degree are we attracting and retaining high-quality staff?
- To what degree are we offering high-quality professional learning that meets the needs of our staff and aligns with our district priorities?
- To what degree is every staff member committed to SISD values, principles, and culture?

FISCAL AND OPERATIONAL SYSTEMS

Goal: To provide responsible financial stewardship and efficient operational support that ensures every resource, people, facilities, and funding, is strategically managed to maximize student success.

Outcome: In five years, Splendora ISD is financially strong, transparent, and efficient. A long-range plan guides growth and investments, resources are aligned to maximize student outcomes, and budgeting is trusted, clear, and adaptable. The community has confidence that every dollar supports student success.



FISCAL AND OPERATIONAL SYSTEMS

Critical Success Factors:

- 2.1 Develop and implement a systematic long-range plan and process to accommodate long-term district goals.
- 2.2 Ensure efficiency, cost avoidance, and strategic alignment of resources.
- 2.3 Ensure coherent and transparent budget development, adoption, and management.

Splendora ISD Accountability System

- To what degree are our fiscal and operational systems focused on maximizing student learning and growth opportunities?
- To what degree are all staff aware of and financial decisions tied to the mission/vision/goals of the district and aligned with the strategic plan?
- To what degree does the district provide transparency regarding identified needs and the allocation of available resources?

SAFETY AND WELL-BEING

Goal: Splendora ISD will create a safe and welcoming environment for all stakeholders.

Outcome: Splendora ISD will sustain a safe environment by establishing clear safety protocols with consistent expectations, ensuring all stakeholders have timely access to the tools and supports they need, and prioritizing transparent communication and continuous training so that everyone remains informed about the safety and well-being of our school community.



SAFETY AND WELL-BEING

Critical Success Factors:

3.1 Create clear safety protocols that demonstrate consistent expectations and procedures for all.

3.2 Commit to ensuring all stakeholders have timely access to the tools, services, and support they need to thrive.

3.3 Prioritize clear communication and continuous training to keep stakeholders informed, prepared, and united in supporting safety and well-being.

Splendora ISD

Accountability System

- To what degree do students feel safe in our schools?
- To what degree are staff, students, and parents trained and competent in the safety protocol and response processes?
- To what degree are students experiencing positive relationships (peers and adults) during the day?

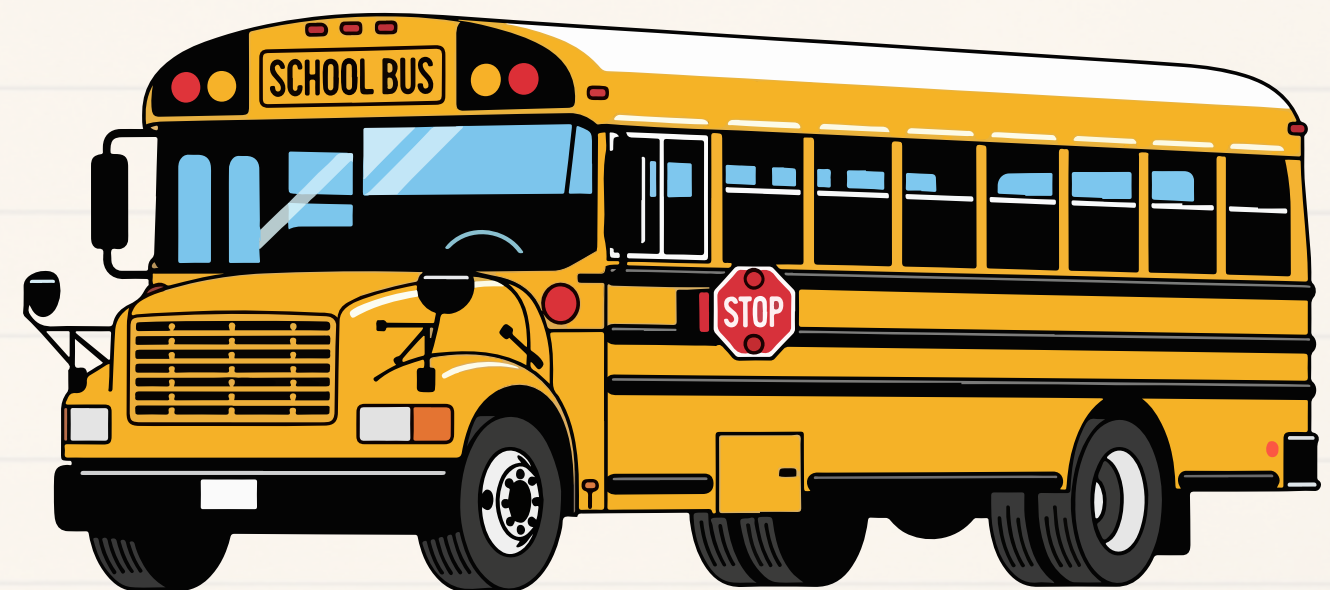
Splendora ISD Community-Based Accountability System

2025-2030 CBAS



TRANSPORTATION EFFICIENCY & STUDENT SAFETY

Three-Tier Bus & School Schedule



Presenter:

Darcas Moody

CURRENT TRANSPORTATION SNAPSHOT



37 regular bus routes transporting nearly 3,000 students daily

Minimal room to absorb current neighborhood growth

Current transportation model constrains flexibility and long-term scalability

Routes are operating at or near capacity in our upper classmen routes

CHALLENGES WITH THE CURRENT TWO-TIER SYSTEM

Grades 6-12 transported together on the same buses

Overcrowded buses contributing to:



Increased student behavior issues



Safety concerns



Limited seating capacity prevents accommodating growth



System strain at the start and end of each school day

Times & Operational Impact

LOADING THREE CAMPUSES TOGETHER CURRENTLY TAKES APPROXIMATELY 35 MINUTES

Extended loading times cause:

- ✓ Inconsistent route completion times
- ✓ Late arrivals at elementary campuses
- ✓ Traffic congestion further destabilizes schedules
- ✓ Longer ride times increase student fatigue and behaviors

Three-Tier Transportation System

Pros & Cons Overview



Improved Route Efficiency

- Students are spread more evenly across buses
- Reduces overcrowding and makes better use of each bus

Shorter, More Predictable Ride Times

- Routes are designed to keep ride times at 45 minutes or less
- Improves on-time arrivals and dismissals

Age Group Separation

- Elementary, middle, and high school students ride separately
- Improves behavior, safety, and supervision

Scalable for Growth

- Supports current enrollment and future growth
- Flexible model that can adjust as the district expands

Operational Flexibility

- Built-in flexibility to manage traffic and delays
- Uses resources more efficiently, helping address driver shortages

Cons/Challenges

Earlier or Later Bell Times

- Some students and families may experience schedule adjustments

Family & Community Impact

- Sibling drop-off and childcare routines may require changes

Change Management Required

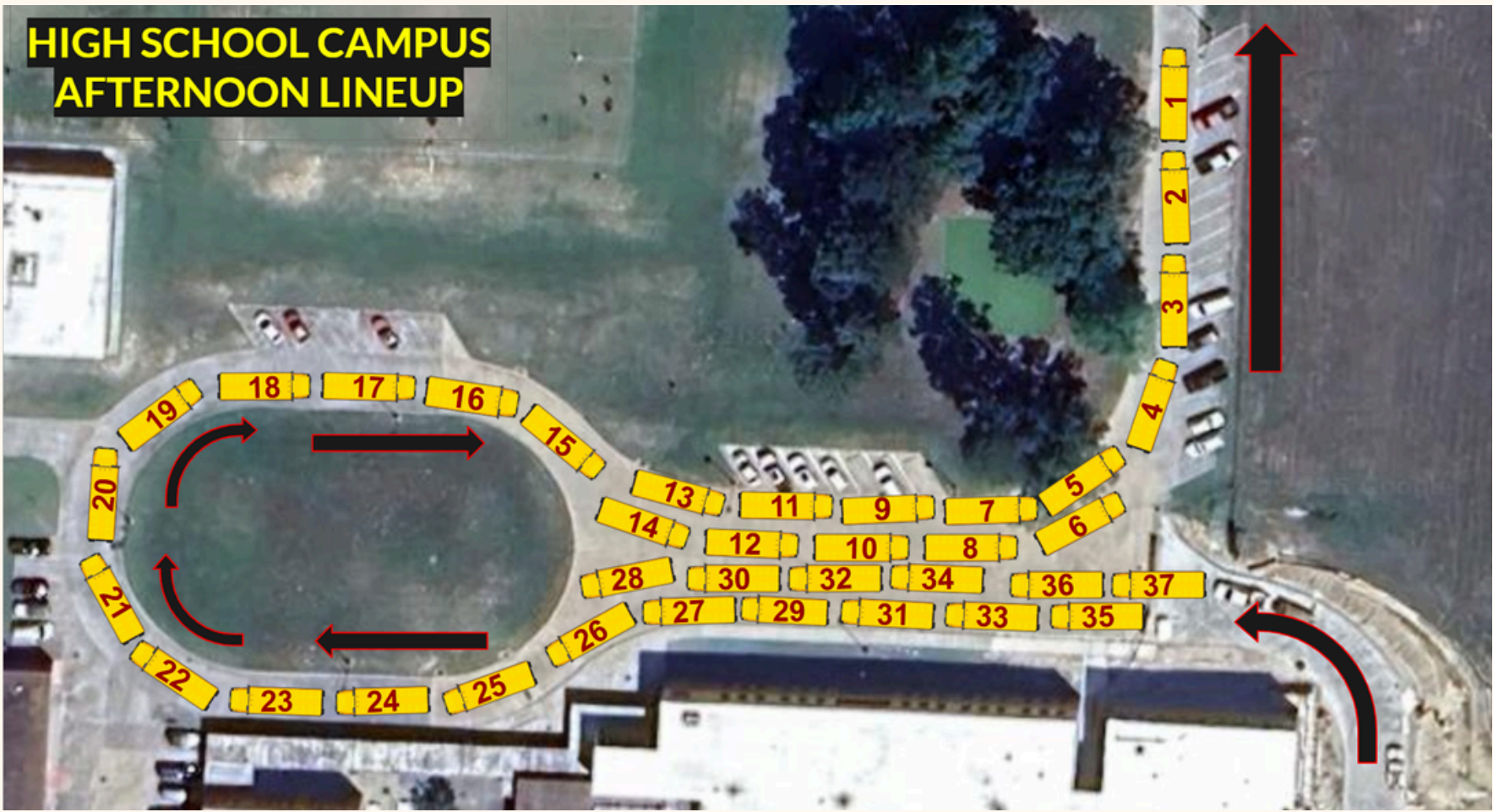
- Requires communication, planning, and stakeholder education

Initial Transition Effort

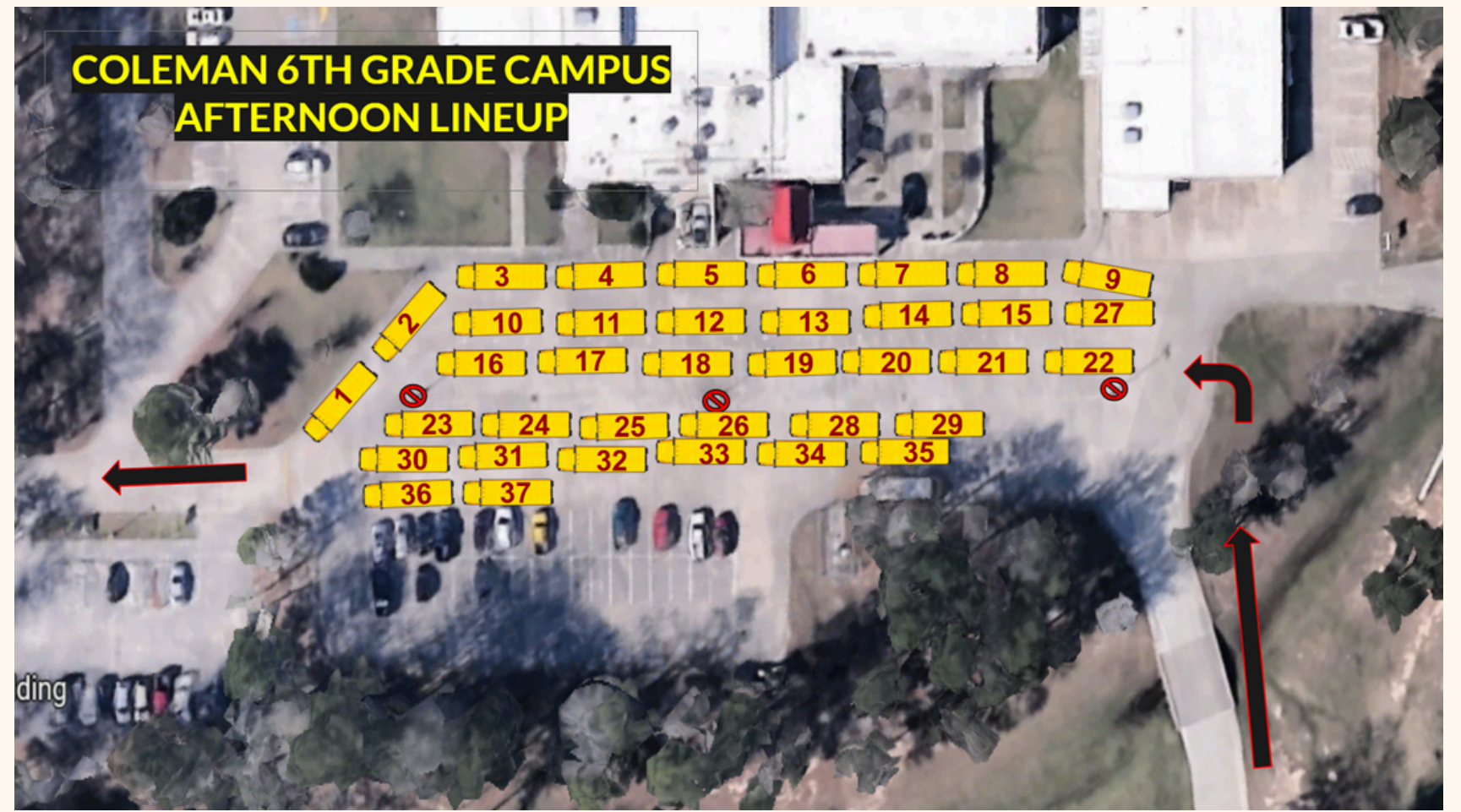
- Scheduling, routing, and staffing adjustments needed at rollout



**HIGH SCHOOL CAMPUS
AFTERNOON LINEUP**



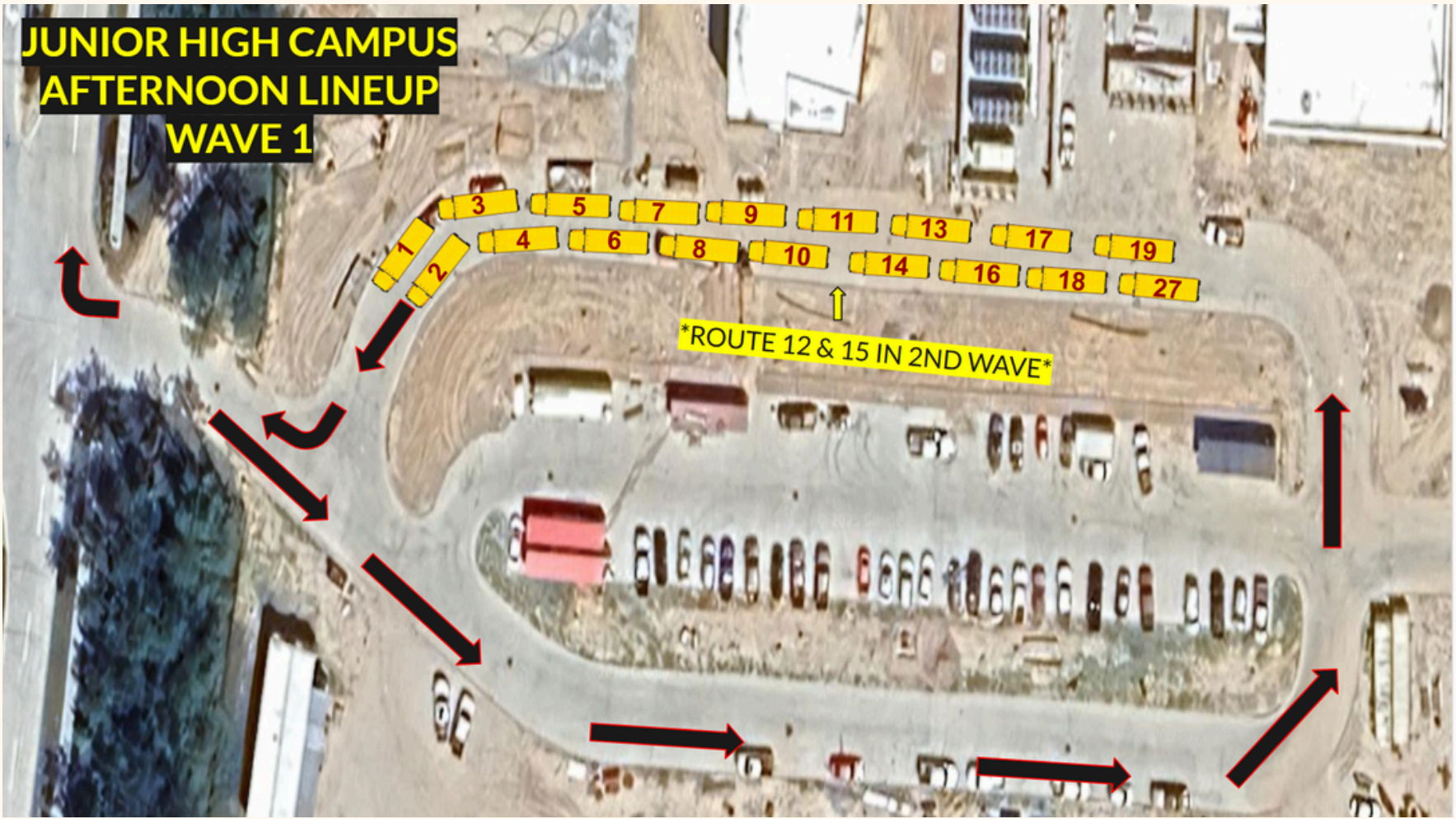
**COLEMAN 6TH GRADE CAMPUS
AFTERNOON LINEUP**



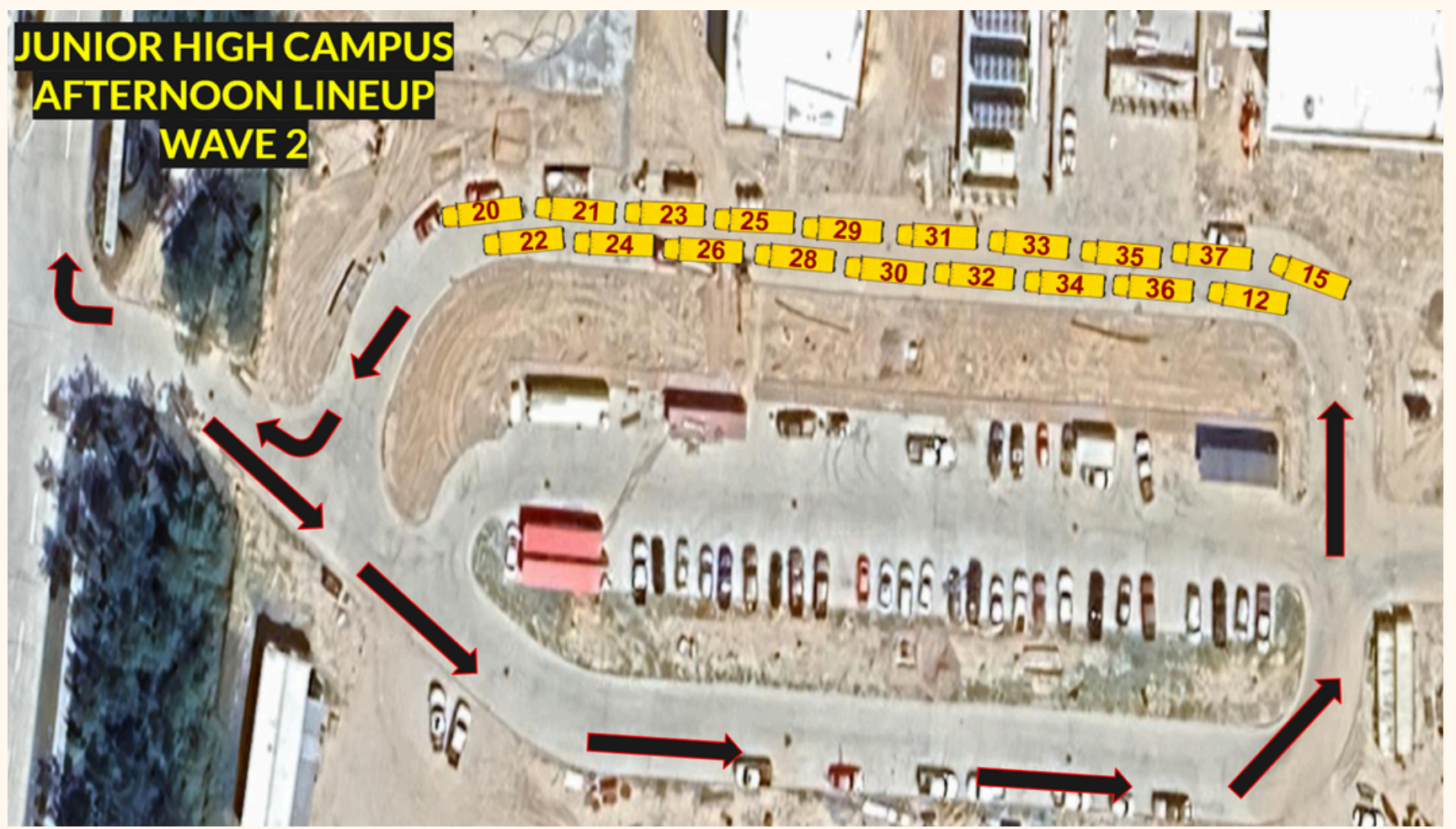
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**JUNIOR HIGH CAMPUS
AFTERNOON LINEUP
WAVE 1**

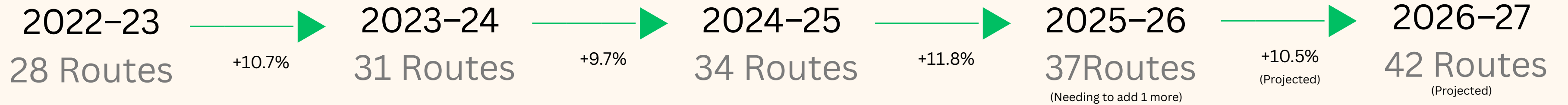


**JUNIOR HIGH CAMPUS
AFTERNOON LINEUP
WAVE 2**

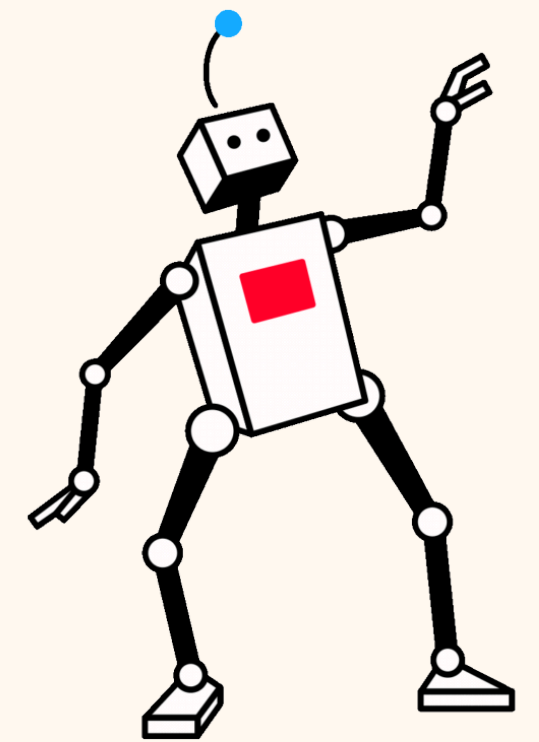
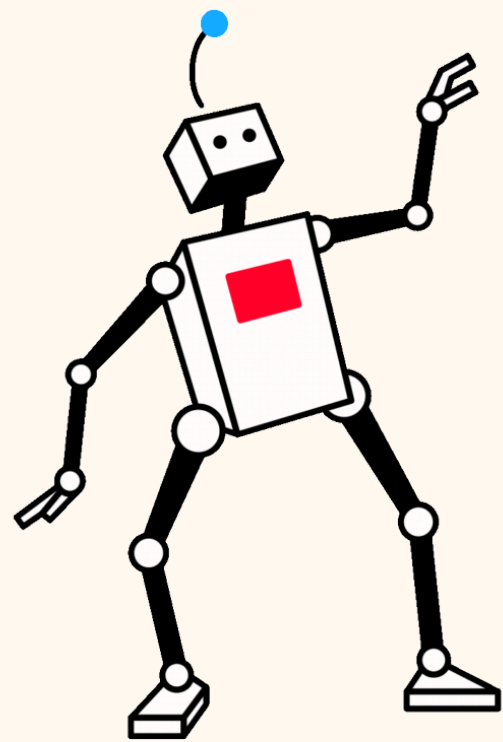
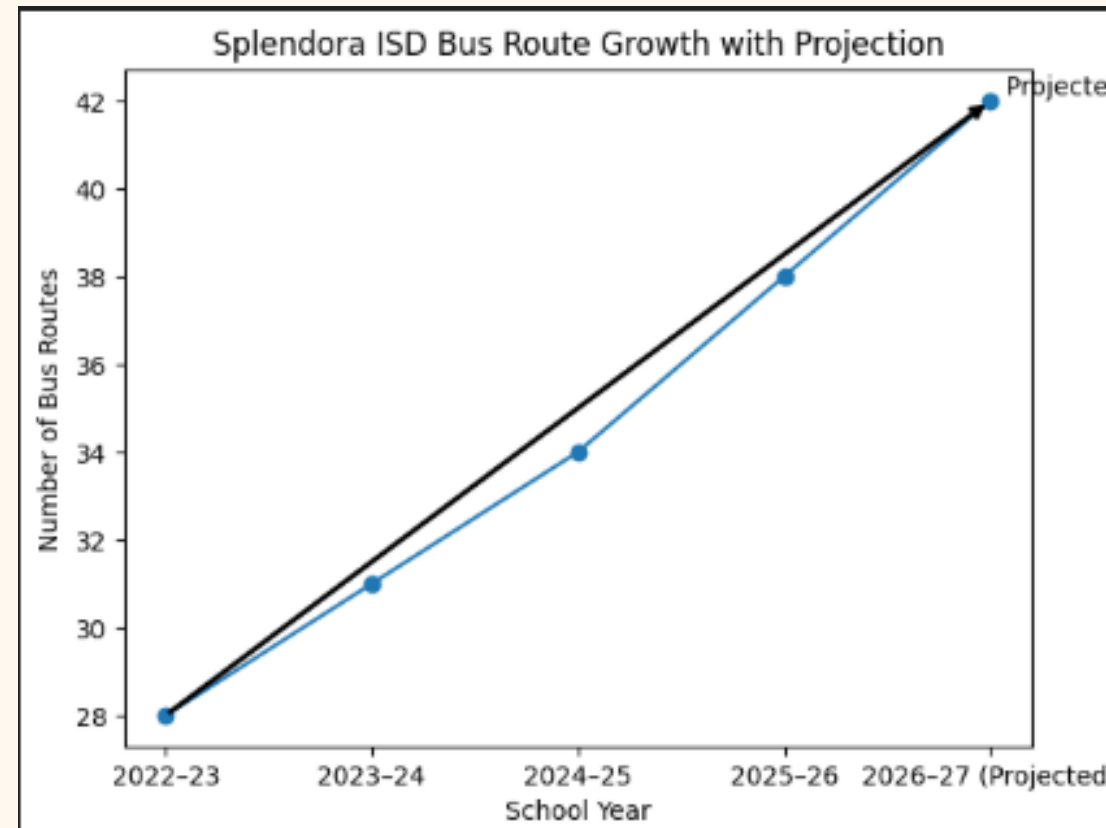


Splendora ISD Bus Route Growth (2022-2027)

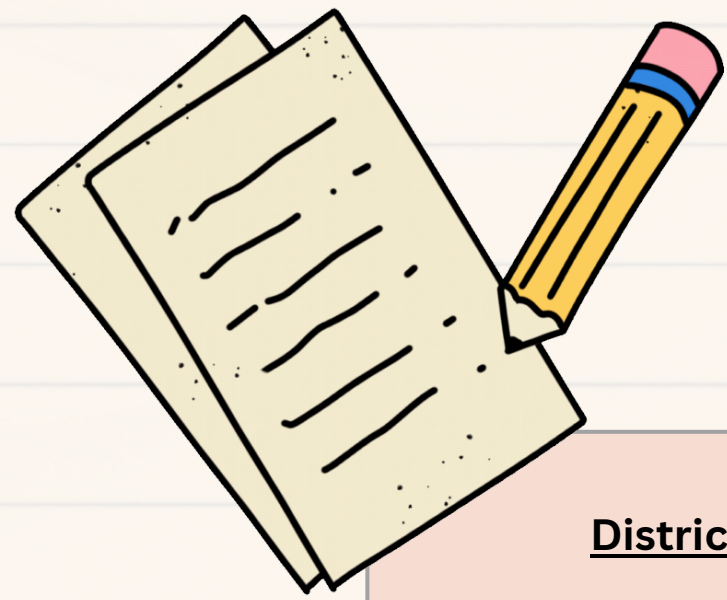
Historical Growth with 2026-27 Projection
General Education Routes



Total Growth (2022-23 → 2026-27): +14 Routes



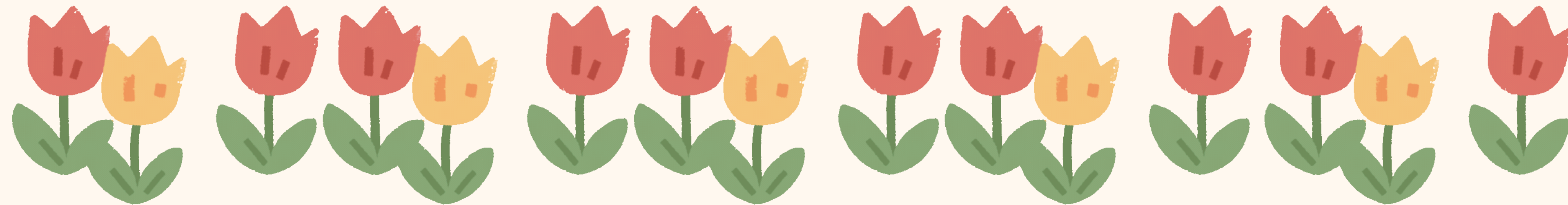
Splendora ISD has experienced a **35.7%** increase in bus routes over four years. This sustained expansion reflects continued enrollment growth and developing neighborhoods and places increasing pressure on fleet capacity, staffing levels, and route scheduling.



SCHOOL BELL SCHEDULE COMPARISON

<u>District</u>	<u>High School</u>	<u>Junior High / Middle School</u>	<u>Elementary School</u>	<u>Notes</u>
Splendora ISD (Option 1)	7:10 AM – 2:55 PM	7:15 AM – 3:05 PM (Coleman 7:20 AM – 3:10 PM)	8:35 AM – 4:00 PM	Current 2-tier system
Splendora ISD (Option 2)	7:05 AM – 2:50 PM	7:50 AM – 3:35 PM	8:35 AM – 4:20 PM	Proposed 3-tier system: .. HS → JH/Coleman → Elementary
Conroe ISD	7:15 AM – 2:35 PM	8:50 AM – 4:05 PM	7:55 AM – 3:10 PM	Similar start/end times across all levels; lacks tiered separation
Cleveland ISD	7:00 AM – 2:40 PM	7:50 AM – 3:30 PM	8:40 AM – 4:20 PM	All levels have similar start/end times; no tiered separation
New Caney ISD	7:45 AM – 3:10 PM	7:00 AM – 2:25 PM	8:30 AM – 3:55 PM	Middle school ends earlier than high school; elementary starts later

A three-tier system delivers long-term stability, improves operational efficiency, and provides a transportation model designed to grow with the district.



THANK



YOU





Splendora ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: 02/23/2026

AGENDA ITEM NAME: Reading Grades K-5 Curriculum Transition

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Student Learning & Progress;
Student Readiness

BACKGROUND INFORMATION: The Teaching and Learning Department requests Board approval to transition from Amplify and Bluebonnet Reading as part of the district's continued commitment to implementing high-quality, research-based instructional materials aligned to Texas standards. Bluebonnet Reading will strengthen K–5 literacy instruction by providing comprehensive resources that reinforce foundational skills, aligned to the Science of Teaching Reading, and support improved student achievement. These programs have been thoughtfully reviewed by curriculum teams, teachers, and parents and are recommended for implementation beginning in the upcoming school year.

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of the transition and implementation of Bluebonnet Reading for grades K–5 beginning in the upcoming school year.

ATTACHMENTS: [Presentation](#)

BUDGET INFORMATION: Bluebonnet Reading has been reviewed and approved by the Texas State Board of Education. Funding to support the transition will be provided through the district's Instructional Materials and Technology Allotment (IMTA), including additional state-designated instructional materials funding, resulting in no anticipated impact to the general fund.

RESOURCE PERSONNEL: Dawn Jackson, Elementary Director of Teaching & Learning; Shelley Wells, Elementary Humanities Coordinator; Carrie Reed, Deputy Superintendent, Academics

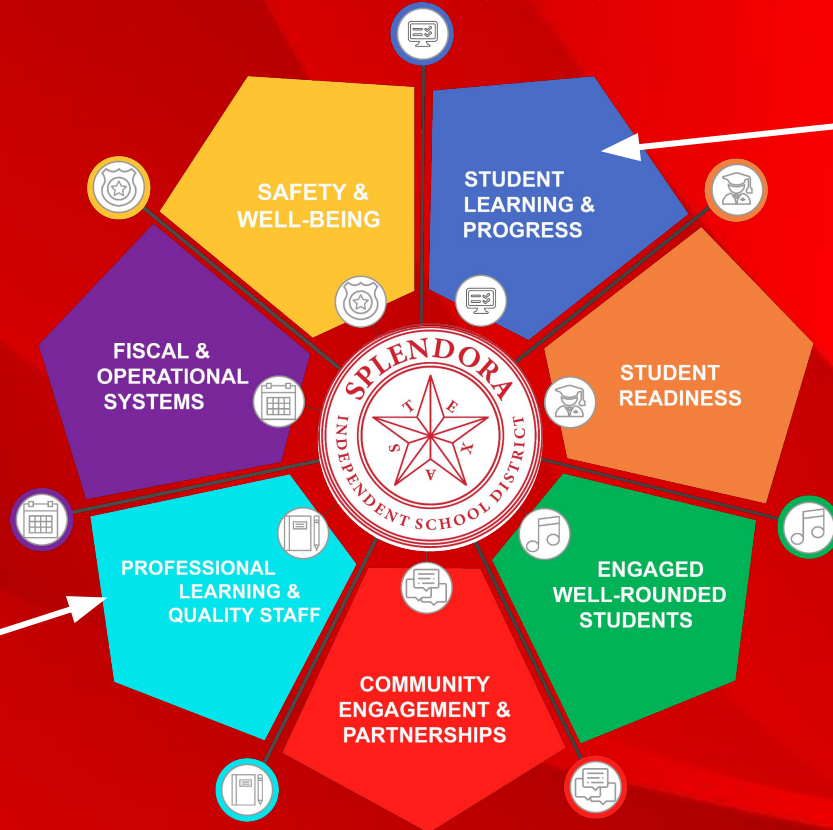
RECOMMENDED MOTION: I move that the Board of Trustees approve the transition of Bluebonnet Reading curriculum in Grades K-5.



Bluebonnet Learning K-5th RLA



SISD Community Based Accountability System



Equitable access to high quality instructional materials and opportunities for all students across the district.

Ensuring our teachers have high quality instructional resources and a high level of support.

Why Bluebonnet Learning?

- Ensures full coverage of the Texas Essential Knowledge and Skills
- Provides teachers/students with rigorous on-level materials
- Aligns with Research Based Instructional Strategies
- Supports ALL learners (SpEd, EBs, GT, etc)
- 100% in Spanish for our Dual Language classes
- Embedded and aligned assessments
- Supports for teachers
- Meets the requirements set by the Texas Education Agency to be designated as a High Quality Instructional Material

From Amplify to Bluebonnet

Similarities	Differences
<ul style="list-style-type: none">- Same instructional design- Texts and lesson sequence are largely the same- Same programmatic resources and components- Same rigor level	<ul style="list-style-type: none">- Objectives updated to reflect TEKS language and are more explicit.- Questions related to texts have been changed to be TEKS aligned.- Units have been adjusted to fit a different scope and sequence.- 2nd grade has cursive lessons embedded.

Bluebonnet Learning

K-5th RLA

Opportunity to express opinions and provide feedback regarding the possible transition to BBL RLA:

- District Employees: January 13th from 5:00-6:00
- Parents: January 13th from 6:30-7:30

Bluebonnet Learning

K-5th RLA

Transition from Amplify to BBL RLA support plan:

- Summer Professional Learning opportunities extended to all teachers/staff
- July - Campus Administrators and Instructional teams will receive Lead training from Region 6
- Back To School Training for K-5th RLA teachers/staff from Region 6
 - Research Based Instructional Strategies
 - BBL RLA Launch and Internalization processes
- Ongoing support
 - T&L will support unit/lesson internalization for all grade levels at each campus at least once per month
 - T&L will have regularly scheduled BBL RLA instructional walks with campus instructional leadership teams to identify areas of support needed as well as celebrations

SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING MINUTES
January 20, 2026
7:00 PM

The Trustees of the Splendor Independent School District met in the Boardroom, Splendor ISD Administration, 23419 FM 2090, Splendor, TX, for a regular monthly meeting. It was the intent of the District to have, and the meeting did have, a quorum of the Board of Trustees physically present. The meeting was recorded as required by law.

I. **Call to Order:** Meeting began at **6:02** PM.

ROLL CALL: (1) Jennifer Stewart - Secretary, (2) Dan Muirhead – Vice President, (3) Barry Welch – Member, (4) Jason Sessum - Member, (5) Allen Wells - President, (6) Travis “Doc” Jones - Member, (7) Kimberly Klepcyk - Assistant Secretary, and Dr. Dustin Bromley – Superintendent

Presiding: **Jennifer Stewart/ Allen Wells**_____

Recording: **Jennifer Stewart**

Absent: **Allen Wells arrived @ 6:13 pm/ Dan Muirhead arrived @ 6:14 pm**

II. **AUDIENCE** - Participants must have signed up prior to the Board Meeting start time. Participants may address the Board on any agenda item. Participation is limited to three minutes to make comments to the Board, unless the participant requires a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. Please note that the Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted. For further information on these requirements, contact Ruth Garcia, Superintendent Secretary, at 281-689-4441.

No Participants

III. **CLOSED SESSION ITEM(S)**

“The Board of Trustees will now go into a Closed session. This Closed Session will be held for purposes authorized by the Texas Open Meetings Act, Texas Government Code(s) Personnel - Section 551.074, Real Estate - Section 551.072, Consultation with Attorney - Section 551.071, and Safety - Section 551.076, concerning any and all purposes permitted by the Act. No

voting will take place in the closed meeting. Any action the Board wishes to take as part of discussions in closed session will take place after the Board reconvenes in the open meeting. It is now 6:04 pm.

BREAK AT 6:04 pm

BOARD CONVENED TO CLOSED SESSION AT 6:04 pm

BOARD RECONVENED FROM CLOSED SESSION AT 7:17 pm

- A. Safety - Section 551.076
- B. Personnel - Section 551.074
 - 1. Resignation(s)/Retirement(s)/New Hire(s)
- C. Real Estate - Section 551.072
- D. Consultations with Attorney - Section 551.071

IV. Reconvene from Closed Session

V. Board Protocol, Invocation, Pledge & Good Things

- A. Invocation by Roger Obregon
- B. U.S. & State of Texas Pledge of Allegiance by Walt Small
- C. Good Things

VI. Strategic Direction Review

VII. Recognitions

- A. Board Recognition Month

VII. Campus Spotlight - Greenleaf Elementary

IX. 2022 Bond Update

- A. Program Manager Update -Turner & Townsend

X. Superintendent's Report

- A. Month-At-A-Glance
- B. Receive Enrollment Report
- C. Balance Scorecard Board Presentation - Child Nutrition Update

XI. Administrative Presentations

- A. District and Campus Improvement Plans - Mrs. Celesta House

- B. 2026-2027 Instructional Calendar Presentation - Dr. Conklin and Mrs. Reed

XII. Consent Agenda

- A. Determine and Approve any Consent Agenda Items
- B. Approve Board Meeting Minutes
 - 1. Budget Workshop Minutes - December 08, 2025
 - 2. Regular Board Meeting Minutes - December 15, 2025
- C. Approve Financials, Tax Report, Investment Report, and Accounts Payable November 2025.
- D. Approve District and Campus Improvement Plans
- E. Approve Memorandum of Understanding (MOU) - with Cenikor.
- F. Approve Donation in the Amount of \$4,566 from Splendor Athletic Booster Club
- G. Approve the Signature Authority Change with the District Depository.

I make a motion to approve the reviewed Consent Agenda and determine that items A through G would be considered Consent Agenda items.

A motion was made by **Jennifer Stewart** and seconded by **Jason Sessum**, to approve that items A, through G, would be considered as Consent Agenda items.

Travis "Doc" Jones:	For: <u> X </u>	Against: _____
Kimberly Klepcyk:	For: <u> X </u>	Against: _____
Dan Muirhead:	For: <u> X </u>	Against: _____
Jason Sessum:	For: <u> X </u>	Against: _____
Jennifer Stewart:	For: <u> X </u>	Against: _____
Barry Welch:	For: <u> X </u>	Against: _____
Allen Wells:	For: <u> X </u>	Against: _____

Voting: For 7 Against 0 Motion: Carries

XIII. Action and/or Discussion Items

- A. Consider Approval Resolution No. 2025-09 Authorizing Splendor ISD to Apply

for and Operate the Active Response Equipment Grant Program.

I make a motion to approve Resolution No. 2025-09 Authorizing Splendora ISD to Apply for and Operate the Active Response Equipment Grant Program.

A motion was made by **Barry Welch** and seconded by **Dan Muirhead**, to approve Resolution No. 2025-09 Authorizing Splendora ISD to Apply for and Operate the Active Response Equipment Grant Program.

Travis "Doc" Jones:	For: <u>X</u>	Against: _____
Kimberly Klepcyk:	For: <u>X</u>	Against: _____
Dan Muirhead:	For: <u>X</u>	Against: _____
Jason Sessum:	For: <u>X</u>	Against: _____
Jennifer Stewart:	For: <u>X</u>	Against: _____
Barry Welch:	For: <u>X</u>	Against: _____
Allen Wells:	For: <u>X</u>	Against: _____

Voting: For 7 Against 0 Motion: Carries

B. Consider Approval of Resolution No. 2025-10 Authorizing Splendora ISD to Apply for and Operate the Rifle-Resistant Body Armor Grant Program.

I make a motion to approve Resolution No. 2025-10 Authorizing Splendora ISD to Apply for and Operate the Rifle-Resistant Body Armor Grant Program.

A motion was made by **Barry Welch** and seconded by **Kim Klepcyk**, to approve Resolution No. 2025-10 Authorizing Splendora ISD to Apply for and Operate the Rifle-Resistant Body Armor Grant Program.

Travis "Doc" Jones:	For: <u>X</u>	Against: _____
Kimberly Klepcyk:	For: <u>X</u>	Against: _____
Dan Muirhead:	For: <u>X</u>	Against: _____
Jason Sessum:	For: <u>X</u>	Against: _____
Jennifer Stewart:	For: <u>X</u>	Against: _____
Barry Welch:	For: <u>X</u>	Against: _____
Allen Wells:	For: <u>X</u>	Against: _____

Voting: For 7 Against 0 Motion: Carries

C. Consider Approval of the Academic Calendar for the 2026–2027 Fiscal School Year.

I make a motion to approve the Academic Calendar for the 2026–2027 Fiscal School Year.

A motion was made by **Barry Welch** and seconded by **Doc Jones** to approve the Academic Calendar for the 2026–2027 Fiscal School Year.

Travis “Doc” Jones: For: X Against: _____
Kimberly Klepcyk: For: X Against: _____
Dan Muirhead: For: X Against: _____
Jason Sessum: For: X Against: _____
Jennifer Stewart: For: X Against: _____
Barry Welch: For: X Against: _____
Allen Wells: For: X Against: _____

Voting: For 7 Against 0 Motion: Carries

D. Consider Approval of the Purchase of Skyward Qmlativ Business Suite from Skyward, Inc. via the Allied States Cooperative Contract 24-7490 (Region 19).

I make a motion to approve the Purchase of Skyward Qmlativ Business Suite from Skyward, Inc. via the Allied States Cooperative Contract 24-7490 (Region 19).

A motion was made by **Kim Klepcyk** and seconded by **Allen Wells**, to approve the Purchase of Skyward Qmlativ Business Suite from Skyward, Inc. via the Allied States Cooperative Contract 24-7490 (Region 19).

Travis “Doc” Jones: For: X Against: _____
Kimberly Klepcyk: For: X Against: _____
Dan Muirhead: For: X Against: _____
Jason Sessum: For: X Against: _____
Jennifer Stewart: For: X Against: _____
Barry Welch: For: X Against: _____
Allen Wells: For: X Against: _____

Voting: For 7 Against 0 Motion: Carries

E. Consider Approval of Budget Amendment No. 3 for Fiscal Year 2025-2026.

I make a motion to approve the Budget Amendment No. 3 for Fiscal Year 2025-2026.

A motion was made by **Jennifer Stewart** and seconded by **Allen Wells**, to approve the Budget Amendment No. 3 for Fiscal Year 2025-2026.

Travis "Doc" Jones:	For: <u>X</u>	Against: _____
Kimberly Klepcyk:	For: <u>X</u>	Against: _____
Dan Muirhead:	For: <u>X</u>	Against: _____
Jason Sessum:	For: <u>X</u>	Against: _____
Jennifer Stewart:	For: <u>X</u>	Against: _____
Barry Welch:	For: <u>X</u>	Against: _____
Allen Wells:	For: <u>X</u>	Against: _____

Voting: For 7 Against 0 Motion: Carries

F. Consider Approval of Splendor High School Band Out-of-State Travel.

I make a motion to approve the Splendor High School Band Out-of-State Travel.

A motion was made by Allen Wells and seconded by Dan Muirhead, to approve the Splendor High School Band Out-of-State Travel.

Travis "Doc" Jones:	For: <u>X</u>	Against: _____
Kimberly Klepcyk:	For: <u>X</u>	Against: _____
Dan Muirhead:	For: <u>X</u>	Against: _____
Jason Sessum:	For: <u>X</u>	Against: _____
Jennifer Stewart:	For: <u>X</u>	Against: _____
Barry Welch:	For: <u>X</u>	Against: _____
Allen Wells:	For: <u>X</u>	Against: _____

Voting: For 7 Against 0 Motion: Carries

XIV. Closed Session Items

XV. Possible Action Arising from Closed Session

XVI. Possible Agenda Items for Next Meeting

XVII. Adjourn

Adjournment at 8:45 PM

President

Secretary

**Splendora ISD Investment Report
December-25**

FUND ACCOUNT	INTEREST RATE	INVESTMENT LOCATION	BEGINNING BALANCE	DEPOSITS / (WITHDRWS)	INTEREST EARNED	FISCAL YTD INTEREST	ENDING BALANCE	TOTAL BY FUND
199 GENERAL OPERATING								
Checking Account	0.65%	Southside Bank	7,102,831.82	900,997.65	2,855.15	13,505.27	8,006,684.62	
TexPool	3.83%	TexPool	3,043,999.15	0.00	9,894.10	63,770.28	3,053,893.25	
Government Overnight Fund	3.81%	LoneStar Inv Pool	14,071.83	0.00	45.49	3,276.14	14,117.32	
Texas CLASS	3.97%	Texas CLASS Pool	2,202,397.62	0.00	7,435.68	15,230.72	2,209,833.30	13,284,528.49
599 DEBT SERVICE								
Money Market Account	1.50%	Southside Bank	2,871,704.22	3,507,209.69	5,927.05	26,734.99	6,384,840.96	6,384,840.96
699 CAPITAL PROJECTS								
Checking Account	0.65%	Southside Bank	1,453,766.31	418,826.12	1,116.69	9,722.01	1,873,709.12	
TexPool	3.83%	TexPool	1,241,074.48	(0.00)	4,033.94	25,659.56	1,245,108.42	
Bond Trust Account	4.07%	Southside Trust	51,388,921.84	(3,500,000.00)	161,765.06	1,264,112.74	48,050,686.90	
Bond Escrow Account	3.72%	Southside Trust	10,591.38	0.00	31.10	1,245.68	10,622.48	51,180,126.92
240 FOOD SERVICES								
Checking Account	0.65%	Southside Bank	153,374.42	(37,977.69)	128.80	871.95	115,525.53	
TexPool	3.83%	TexPool	636,941.13	0.00	2,070.30	17,746.21	639,011.43	754,536.96
TOTALS			70,119,674.20	1,289,055.77	195,303.36	1,441,875.55	71,604,033.33	71,604,033.33

Signed:


Stacey Swanson, Director of Finance


Yvonne Johnson, CFO

SPLENDORA ISD MC TAX COLLECTION
December-25

YEAR	M&O AMOUNT	I&S AMOUNT	LEVY PAID	P&I AMOUNT	ATTORNEY	TOTAL
2025	5,035,239.07	3,335,921.03	8,371,160.10	0.00	0.00	8,371,160.10
2024	29,419.14	19,477.84	48,896.98	10,204.00	6,773.74	65,874.72
2023	13,353.55	8,029.76	21,383.31	6,480.92	1,537.94	29,402.17
2022	15,232.11	7,192.00	22,424.11	7,727.99	780.75	30,932.85
2021	1,012.53	469.42	1,481.95	732.71	(31.80)	2,182.86
2020	777.44	342.84	1,120.28	614.68	(133.65)	1,601.31
2019	1,585.73	638.20	2,223.93	654.27	464.99	3,343.19
2018	0.00	0.00	0.00	823.52	0.00	823.52
2017	0.00	0.00	0.00	377.41	0.00	377.41
2016	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$5,096,619.57	\$3,372,071.09	\$8,468,690.66	\$27,615.50	\$9,391.97	\$8,505,698.13

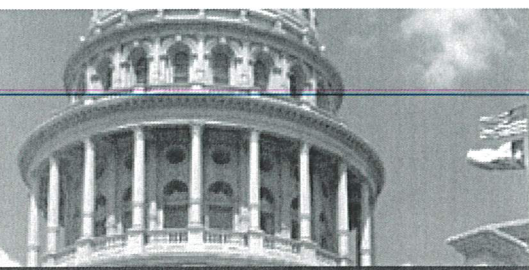
Board Report
 Recap Comparison of Revenue to Budget
 SPLENDORA ISD
 As of December

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
168 / 6 SKATING RINK	265,000.00	-23,223.26	-125,558.62	139,441.38	47.38%
169 / 6 ATHLETICS	85,000.00	-10,299.74	-69,521.88	15,478.12	81.79%
199 / 6 GENERAL FUND	69,078,180.00	-5,425,240.59	-26,627,497.00	42,450,683.00	38.55%
240 / 6 NATL SCHOOL LUNCH	4,800,000.00	-376,342.28	-1,685,681.42	3,114,318.58	35.12%
599 / 6 DEBT SERVICE	9,513,000.00	-3,480,628.63	-3,850,355.27	5,662,644.73	40.47%
699 / 6 CAPITAL PROJECTS	.00	-173,373.03	-1,920,685.15	-1,920,685.15	.00%
Total 5000 Revenues	81,550,180.00	-9,489,107.53	-31,513,918.40	50,036,261.60	38.64%
Total 7000 Revenues	2,191,000.00	.00	-2,765,380.94	-574,380.94	126.22%
Total Revenues	83,741,180.00	-9,489,107.53	-34,279,299.34	49,461,880.66	164.86%

Board Report
 Recap Comparison of Expenditures and Encumbrances to Budget
 SPLENDORA ISD
 As of December

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
168 / 6 SKATING RINK	-255,000.00	31,519.93	106,154.81	17,827.96	-117,325.26	41.63%
169 / 6 ATHLETICS	-340,000.00	39,512.35	183,824.42	10,963.82	-116,663.23	54.07%
199 / 6 GENERAL FUND	-68,651,180.00	1,388,718.11	25,637,442.77	5,241,646.84	-41,625,019.12	37.34%
240 / 6 NATL SCHOOL LUNCH	-4,800,000.00	33,783.80	2,176,103.67	368,901.50	-2,590,112.53	45.34%
599 / 6 DEBT SERVICE	-13,127,000.00	.00	4,507,137.42	.00	-8,619,862.58	34.33%
698 / 6 CAPITAL PROJECTS 2025 BOND	-5,000,000.00	4,596,600.00	39,775.00	.00	-363,625.00	.80%
699 / 6 CAPITAL PROJECTS	-64,280,180.33	17,986,597.22	25,527,027.47	3,087,760.12	-20,766,555.64	39.71%
Total 6000 Expenditures	-156,453,360.33	24,076,731.41	58,177,465.56	8,727,100.24	-74,199,163.36	37.19%
Total 8000 Expenditures	.00	.00	.00	.00	.00	.00%
Total Expenditures	-156,453,360.33	24,076,731.41	58,177,465.56	8,727,100.24	-74,199,163.36	37.19%

End of Report



Monthly Newsletter: January 2026

ANNOUNCEMENTS

We welcome the following entities who joined TexPool in December 2025:

TexPool

Gavlestone Property Finance Authority
 Uvalde County ESD 2
 Victoria County Groundwater Conservation District
 Dallas Central Appraisal District
 Lampasas EDC

Medical Center Area Redevelopment Authority/
 TIRZ 28

TexPool Prime

Gavlestone Property Finance Authority
 Uvalde County ESD 2
 Madisonville ISD
 Victoria County Groundwater Conservation District
 Dallas Central Appraisal District
 Lampasas EDC

Medical Center Area Redevelopment Authority/
 TIRZ 28

Azle ISD

Kimble County Hospital

TexPool Advisory Board Members

Patrick Krishock Valarie Van Vlack
 Belinda Weaver David Landeros
 Deborah Laudermilk Dina Edgar

Overseen by the State of Texas acting
 Comptroller of Public Accounts Kelly Hancock

Operated under the supervision of the Texas
 Treasury Safekeeping Trust Company

Economic and Market Commentary Maintaining momentum

January 1, 2026

The last few years have been remarkable for stable value investments. Even as the Federal Reserve has pivoted to easing rates, assets in liquidity products have marched steadily upward. Depending on your sources, which all calculate differently, total industry money market fund assets hit record highs in 2025 and other vehicles had strong years.

How investors view liquidity products this year will probably be influenced by recency bias. With the latest Summary of Economic Projections (SEP) of the Federal Open Market Committee (FOMC) indicating at least one 25 basis-point cut in the fed funds target range in 2026, yields are likely to slide for most stable value investments. Behavioral economics posits that some investors will focus on the decline, despite the likelihood that yields across the industry will remain attractive. We expect most investors, however, to remain happy with money market products even if the terminal fed funds rate rests in the lower 3% area, as the SEP dot plot forecasts. Industry assets might decline, but if they do, it should be gradual.

Fed independence

2025 was a rough year for Fed Chair Jerome Powell as he faced many calls to lower rates faster. His term as chair ends in May. Despite the likelihood he will be succeeded by a more dovish leader, we think the Fed will retain its status as an “uniquely structured, quasi-private entity,”

(continued page 6)

Performance as of December 31, 2025

	TexPool	TexPool Prime
Current Invested Balance	\$36,154,739,297	\$16,513,278,205
Weighted Average Maturity**	35 Days	42 Days
Weighted Average Life**	91 Days	68 Days
Net Asset Value	1.00022	1.00025
Total Number of Participants	2,975	717
Management Fee on Invested Balance	0.0450%	0.0550%
Interest Distributed	\$106,814,250.58	\$51,540,692.31
Management Fee Collected	\$1,196,846.70	\$709,264.48
Current S&P Global Rating	AAAm	AAAm
Month Averages		
Average Invested Balance	\$32,922,046,692	\$15,183,667,517
Average Monthly Rate*	3.83%	4.00%
Average Weighted Average Maturity**	39	52
Average Weighted Average Life**	101	80

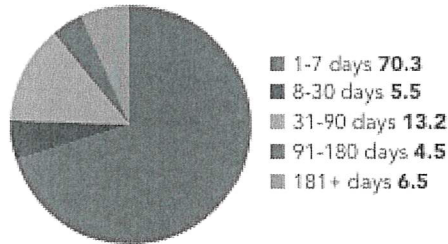
*This average monthly rate for TexPool Prime for each date may reflect a waiver of some portion or all of each of the management fees.

**See page 2 for definitions.

Past performance is no guarantee of future results.

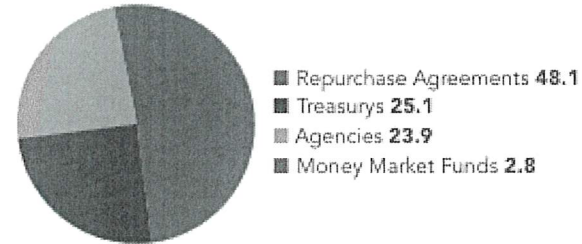
Portfolio by Maturity (%)

As of December 31, 2025



Portfolio by Type of Investment (%)

As of December 31, 2025



Portfolio Asset Summary as of December 31, 2025

	Book Value	Market Value
Uninvested Balance	\$240.06	\$240.06
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	60,262,098.45	60,262,098.45
Interest and Management Fees Payable	-106,817,052.31	-106,817,052.31
Payable for Investments Purchased	-60,000,000.00	-60,000,000.00
Accrued Expenses & Taxes	-42,590.36	-42,590.36
Repurchase Agreements	17,452,217,000.00	17,452,217,000.00
Mutual Fund Investments	1,017,085,200.00	1,017,085,200.00
Government Securities	8,678,777,472.51	8,679,743,773.18
US Treasury Bills	7,374,202,554.80	7,380,044,101.51
US Treasury Notes	1,739,054,373.56	1,740,181,286.34
Total	\$36,154,739,296.71	\$36,162,674,056.87

Market value of collateral supporting the Repurchase Agreements is at least 102% of the Book Value. The portfolio is managed by Federated Investment Counseling and the assets are safe kept in a separate custodial account at State Street Bank in the name of TexPool. The only source of payment to the Participants is the assets of TexPool. There is no secondary source of payment for the pool such as insurance or State guarantee. Should you require a copy of the portfolio, please contact TexPool Participant Services.

Participant Summary

	Number of Participants	Balance
School District	642	\$10,105,715,758.87
Higher Education	60	\$1,554,327,472.97
County	205	\$5,366,127,497.97
Healthcare	99	\$1,915,770,316.83
Utility District	955	\$5,188,338,739.85
City	524	\$9,327,950,602.82
Emergency Districts	122	\$448,581,529.53
Economic Development Districts	96	\$226,466,404.01
Transit/Toll Authorities	15	\$678,684,045.53
River/Port Authorities	18	\$322,684,189.51
Other	239	\$1,019,771,685.30

**Definition of Weighted Average Maturity and Weighted Average Life

WAM is the mean average of the periods of time remaining until the securities held in the fund's portfolio (a) are scheduled to be repaid, (b) would be repaid upon a demand by the fund or (c) are scheduled to have their interest rate readjusted to reflect current market rates. For government variable rate securities, if the interest rate is readjusted no less frequently than every 397 calendar days, the security shall be deemed to have a maturity equal to the period remaining until the next readjustment of the interest rate. For non-government variable rate securities, if the security has a scheduled maturity of 397 days or less the security is treated as maturing on the earlier of the date the security is scheduled to be repaid through demand or the period remaining until the next readjustment of the interest rate. If the variable rate security has a scheduled maturity that is more than 397 days it is the later of those two dates. The mean is weighted based on the percentage of the market value of the portfolio invested in each period.

WAL is calculated in the same manner as WAM, but is based solely on the periods of time remaining until the securities held in TexPool (a) are scheduled to be repaid or (b) would be repaid upon a demand by TexPool, without reference to when interest rates of securities within TexPool.



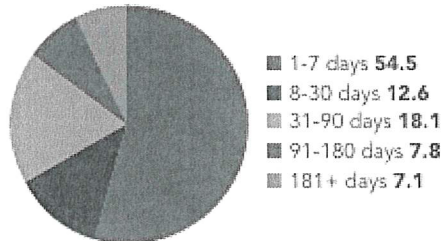
Daily Summary

Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Invested Balance	NAV	WAM Days	WAL Days
12/1	4.0320%	0.000110467	\$32,642,104,807.94	1.00014	36	97
12/2	3.9999%	0.000109585	\$32,339,766,298.41	1.00017	37	99
12/3	3.9454%	0.000108094	\$32,109,320,447.27	1.00020	37	100
12/4	3.9252%	0.000107540	\$32,124,639,196.36	1.00018	37	101
12/5	3.9282%	0.000107622	\$32,144,087,443.96	1.00016	40	103
12/6	3.9282%	0.000107622	\$32,144,087,443.96	1.00016	40	103
12/7	3.9282%	0.000107622	\$32,144,087,443.96	1.00016	40	103
12/8	3.9393%	0.000107925	\$32,155,101,229.61	1.00017	40	103
12/9	3.9271%	0.000107591	\$32,219,655,538.36	1.00016	40	103
12/10	3.9123%	0.000107185	\$32,193,112,837.19	1.00022	40	102
12/11	3.8072%	0.000104308	\$32,217,516,454.79	1.00024	41	103
12/12	3.7701%	0.000103290	\$32,432,015,010.60	1.00024	41	102
12/13	3.7701%	0.000103290	\$32,432,015,010.60	1.00024	41	102
12/14	3.7701%	0.000103290	\$32,432,015,010.60	1.00024	41	102
12/15	3.7922%	0.000103896	\$32,726,298,709.79	1.00024	39	100
12/16	3.7742%	0.000103404	\$32,797,156,664.17	1.00025	39	100
12/17	3.7635%	0.000103110	\$32,753,468,716.45	1.00026	39	99
12/18	3.7578%	0.000102954	\$32,863,125,876.67	1.00026	39	101
12/19	3.7514%	0.000102778	\$32,830,577,371.52	1.00024	41	103
12/20	3.7514%	0.000102778	\$32,830,577,371.52	1.00024	41	103
12/21	3.7514%	0.000102778	\$32,830,577,371.52	1.00024	41	103
12/22	3.7613%	0.000103049	\$32,931,387,613.47	1.00024	38	100
12/23	3.7510%	0.000102768	\$33,439,696,639.30	1.00023	39	99
12/24	3.7464%	0.000102640	\$33,320,262,662.33	1.00023	39	99
12/25	3.7464%	0.000102640	\$33,320,262,662.33	1.00023	39	99
12/26	3.7735%	0.000103384	\$33,533,519,196.09	1.00022	40	100
12/27	3.7735%	0.000103384	\$33,533,519,196.09	1.00022	40	100
12/28	3.7735%	0.000103384	\$33,533,519,196.09	1.00022	40	100
12/29	3.7990%	0.000104083	\$33,779,476,237.77	1.00023	37	98
12/30	3.7731%	0.000103372	\$35,675,758,494.78	1.00022	35	92
12/31	3.8153%	0.000104530	\$36,154,739,296.71	1.00022	35	91
Averages:	3.8270%	0.000104850	\$32,922,046,691.94	1.00022	39	101

TEXPOOL Prime

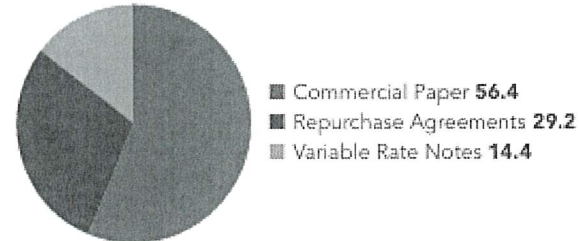
Portfolio by Maturity (%)

As of December 31, 2025



Portfolio by Type of Investment (%)

As of December 31, 2025



Portfolio Asset Summary as of December 31, 2025

	Book Value	Market Value
Uninvested Balance	\$337.52	\$337.52
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	16,929,380.35	16,929,380.35
Interest and Management Fees Payable	-51,540,689.47	-51,540,689.47
Payable for Investments Purchased	0.00	0.00
Accrued Expenses & Taxes	-24,883.02	-24,883.02
Repurchase Agreements	4,828,037,000.00	4,828,037,000.00
Commercial Paper	11,185,877,059.27	11,189,754,014.03
Mutual Fund Investments	0.00	0.00
Government Securities	0.00	0.00
Variable Rate Notes	534,000,000.00	534,293,369.80
Total	\$16,513,278,204.65	\$16,517,448,529.21

Market value of collateral supporting the Repurchase Agreements is at least 100% of the Book Value. The portfolio is managed by Federated Investment Counseling and the assets are safe kept in a separate custodial account at State Street Bank in the name of TexPool Prime. The assets of TexPool Prime are the only source of payments to the Participants. There is no secondary source of payment for the pool such as insurance or State guarantee. Should you require a copy of the portfolio, please contact TexPool Participant Services

Participant Summary

	Number of Participants	Balance
School District	183	\$5,224,211,150.36
Higher Education	20	\$930,188,954.22
County	62	\$1,357,005,468.71
Healthcare	29	\$569,198,757.63
Utility District	95	\$508,884,393.83
City	138	\$3,223,542,152.19
Emergency Districts	45	\$268,403,758.99
Economic Development Districts	26	\$49,897,181.24
Transit/Toll Authorities	10	\$1,449,324,825.73
River/Port Authorities	8	\$893,219,494.16
Other	102	\$2,039,400,182.20



TEXPOOL Prime

Daily Summary

Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Prime Invested Balance	NAV	WAM Days	WAL Days
12/1	4.1361%	0.000113317	\$14,925,960,007.76	1.00023	52	78
12/2	4.1134%	0.000112696	\$15,033,722,984.54	1.00022	51	78
12/3	4.0861%	0.000111949	\$15,048,981,008.01	1.00023	54	80
12/4	4.0660%	0.000111396	\$15,152,492,442.98	1.00023	53	79
12/5	4.0666%	0.000111415	\$15,042,557,886.51	1.00012	57	84
12/6	4.0666%	0.000111415	\$15,042,557,886.51	1.00012	57	84
12/7	4.0666%	0.000111415	\$15,042,557,886.51	1.00012	57	84
12/8	4.0727%	0.000111580	\$14,984,139,916.61	1.00023	55	84
12/9	4.0699%	0.000111504	\$14,888,476,994.91	1.00024	55	83
12/10	4.0613%	0.000111269	\$14,866,042,421.84	1.00024	55	83
12/11	3.9920%	0.000109370	\$14,800,669,974.66	1.00027	55	83
12/12	3.9703%	0.000108775	\$14,801,881,427.40	1.00015	55	83
12/13	3.9703%	0.000108775	\$14,801,881,427.40	1.00015	55	83
12/14	3.9703%	0.000108775	\$14,801,881,427.40	1.00015	55	83
12/15	3.9663%	0.000108665	\$14,778,387,643.13	1.00028	52	82
12/16	3.9533%	0.000108310	\$15,016,585,716.69	1.00028	52	81
12/17	3.9503%	0.000108228	\$15,195,911,986.97	1.00027	49	77
12/18	3.9457%	0.000108101	\$15,147,182,851.39	1.00029	52	81
12/19	3.9494%	0.000108204	\$14,985,901,259.30	1.00015	53	83
12/20	3.9494%	0.000108204	\$14,985,901,259.30	1.00015	53	83
12/21	3.9494%	0.000108204	\$14,985,901,259.30	1.00015	53	83
12/22	3.9487%	0.000108183	\$15,032,350,324.51	1.00028	50	80
12/23	3.9463%	0.000108118	\$15,098,730,985.92	1.00027	50	79
12/24	3.9393%	0.000107925	\$15,475,132,839.74	1.00019	48	77
12/25	3.9393%	0.000107925	\$15,475,132,839.74	1.00019	48	77
12/26	3.9592%	0.000108472	\$15,643,943,651.60	1.00011	47	74
12/27	3.9592%	0.000108472	\$15,643,943,651.60	1.00011	47	74
12/28	3.9592%	0.000108472	\$15,643,943,651.60	1.00011	47	74
12/29	3.9676%	0.000108702	\$15,688,812,996.77	1.00025	45	73
12/30	3.9595%	0.000108479	\$16,148,848,197.57	1.00025	43	70
12/31	3.9784%	0.000108998	\$16,513,278,204.65	1.00025	42	68
Averages:	3.9977%	0.000109526	\$15,183,667,516.54	1.00020	52	80



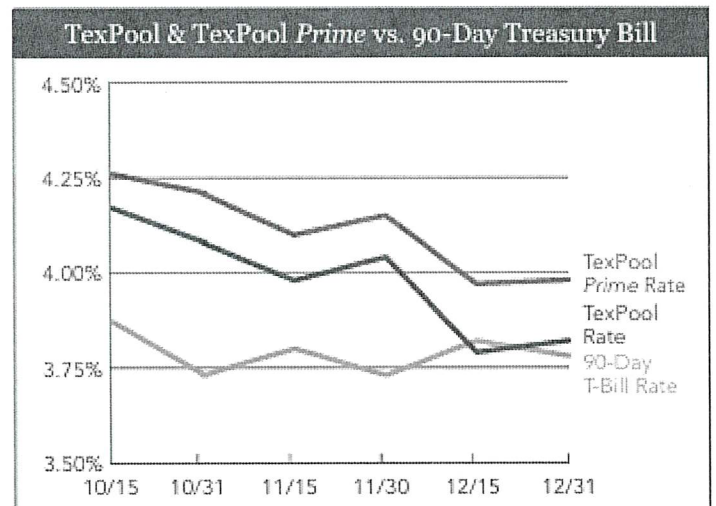
Participant Services
1001 Texas Ave, Suite 1150
Houston, TX 77002

as the Supreme Court called it last summer. We are hopeful that the Senate confirmation process will focus on their expertise in monetary policy and maintaining the integrity of the institution.

About those falling rates

With the Fed in an easing cycle, it is understandable that investors would wonder if it will ever take the policy rate to near-zero again. There is no guarantee, of course, but we do not think this will happen. That also is the Fed's stance, based on the December SEP, which forecasts a terminal fed funds range for this cycle between 3-3.50% and a long-run policy rate of 3%. At 3.50-3.75%, the current target range is already near that. Changes in Fed leadership and composition of the FOMC likely will not lead to rates deviating much from this path.

At month-end, yields on 1-, 3-, 6- and 12-month US Treasuries were 3.59%, 3.64%, 3.61% and 3.48%, respectively.



90-Day Treasury Bill is a short-term debt instrument backed by the national government. These are used to collect immediate cash to meet outstanding obligations.

Any private investor can invest in a Treasury bill. The 90-Day Treasury Bill is a weighted average rate of the weekly auctions of 90-Day Treasury Bills.

Past performance is no guarantee of future results.

An investment in the Pool is not insured or guaranteed by any government or government agency. Although the manager of the Pool seeks to preserve principal, it is possible to lose money by depositing money in the Pool.

First Public
12007 Research Blvd.
Austin, Texas 78759
800-558-8875 • firstpublic.com

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and
Mellon Investments Corp (Dreyfus)

A TASBO Strategic Partner



The Official Investment Pool of



Lone Star Monthly Performance Update

The Lone Star Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although Lone Star seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in Lone Star. For further information or for an Information Statement, contact First Public at 800.558.8875. The return information is net of all current operating expenses. The return represents past performance and is no indication of future results.

First Public is a registered broker dealer with the Securities and Exchange Commission, the Financial Industry Regulatory Authority, and the Municipal Securities Rulemaking Board. First Public is not acting as a municipal advisor and is not providing advice or recommending any action to any municipal entity (including governmental entities under Section 15B of the U.S. Securities Exchange Act) or any of such entity's obligated persons. First Public does not assume or owe any fiduciary duty under Section 15B of the U.S. Securities Exchange Act with respect to the information contained herein. Please consult your professional and legal advisors and fiduciaries before acting on any of this information.



Fund Performance Update

December 31, 2025

Comments by Mellon, Investment Manager

The US Treasury yield curve steepened in December as short rates were lower by as much as 32 basis points (bps) as yields on longer maturing bonds rose as much as 18 bps. The equity markets in the US were close to flat in December. For the year 2025, the Dow Jones Industrial Average, S&P 500, and Nasdaq-100 indexes gained 13.4%, 16.4%, and 20.4%, respectively. As expected, the Federal Open Market Committee (FOMC) reduced the federal funds rate target range by 25 bps to 3.5% to 3.75%, with two hawkish dissents and one dovish dissent. The latest SEP median projections show stronger GDP growth, lower unemployment, and inflation remaining 0.5% above the Federal Reserve's (Fed) target in 2026. The median Fed funds projections for 2026 were unchanged from September's SEP at 3.4%, though the bottom range was lowered by 50 bps. Notable was the post-meeting statement, which stated that it will consider "the extent and timing of additional adjustments" – similar verbiage was added last December, ahead of the extended pause. The statement also acknowledged that job gains have slowed during the year and that downside risks to employment have increased recently. Additionally, the Fed announced plans to purchase Treasury bills to maintain an ample supply of reserves.

Active Participants This Month

Schools and Colleges	607
Other Governmental Entities	95
Total	702

Government Overnight Fund

Return Information

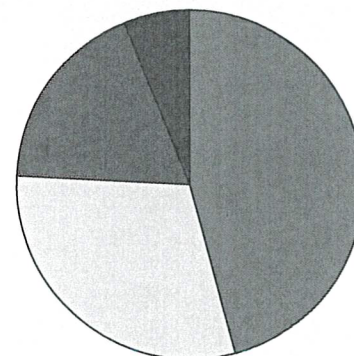
December 31, 2025

Average Monthly Return (a)	3.81%
SEC 7-day Fund Yield (b)	3.75%
Weighted Average Maturity One (c)	28 days
Weighted Average Maturity Two (c)	93 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	2,085,828,444.63	2,085,828,444.63
US Treasuries	1,266,976,671.94	1,267,600,505.26
Agencies	3,215,742,224.97	3,216,285,862.17
Money Market Funds	413,546,258.04	413,546,258.04
Total Assets	6,982,093,599.58	6,983,261,070.10

Investment Distribution



Agencies	46%
Cash Repo	30%
Treasuries	18%
Money Market	6%

(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Corporate Overnight Fund

Return Information

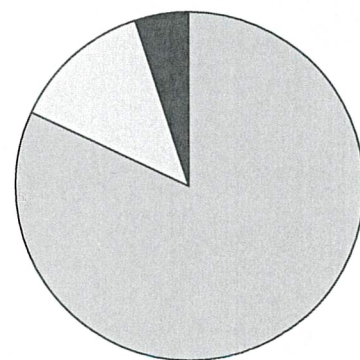
December 31, 2025

Average Monthly Return (a)	3.96%
SEC 7-day Fund Yield (b)	3.92%
Weighted Average Maturity One (c)	42 days
Weighted Average Maturity Two (c)	65 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	575,116,186.88	575,116,186.88
US Treasuries	-	-
Agencies	-	-
Commercial Paper	3,583,968,602.03	3,584,584,567.08
Money Market Funds	203,336,389.61	203,336,389.61
Total Assets	4,362,421,178.52	4,363,037,143.57

Investment Distribution



Commercial Paper	82%
Cash/Repo	13%
Money Market	5%

(b) **SEC 7-Day Yield Calculation**

$$\text{Yield} = 2 \left[\left[\frac{a-b}{cd} + 1 \right]^4 - 1 \right]$$

*a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period*

Corporate Overnight Plus Fund

Return Information

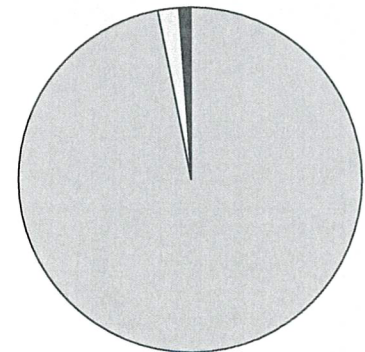
December 31, 2025

Average Monthly Return (a)	4.03%
SEC 7-day Fund Yield (b)	3.98%
Weighted Average Maturity One (c)	53 days
Weighted Average Maturity Two (c)	85 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	76,853,138.58	76,853,138.58
US Treasuries	-	-
Agencies	-	-
Commercial Paper	10,118,350,931.26	10,120,393,893.95
Money Market Funds	241,574,308.56	241,574,308.56
Total Assets	10,436,778,378.40	10,438,821,341.09

Investment Distribution



Commercial Paper	97%
Money Market	2%
Cash/Repo	1%

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

BOARD CHECK PAYMENT RECAP
For the month ending Dec 31, 2025

ACCOUNTS PAYABLE

Skating Rink	5,864.54
Athletics	8,972.57
General Fund	1,038,194.59
Food Service	226,352.61
Bond Fund	3,048,736.84
Payroll Clearing	158,971.28
TOTAL ACCOUNTS PAYABLE*	\$ 4,487,092.43

PAYROLL

Skating Rink	9,970.33
General Fund	4,448,919.96
Food Service	139,942.96
Bond Fund	32,372.31
Grants	216,864.75
TOTAL PAYROLL	\$ 4,848,070.31

WIRE TRANSFERS

Bond Payments to Computershare	-
Bond Payments to Bank of NY Mellon	-
Other Wires (land purchases)	-
TOTAL OUTGOING WIRES	\$ -

TOTAL DISBURSEMENTS \$ 9,335,162.74

*See attached Check Register

Signed:



Stacey Swanson, Director of Finance



Yvonne Johnson, CFO

For the Month of December

Check Nbr	Check Date	Payee	Organization	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount
					Totals for Fund 168 / 6	5,864.54
					Totals for Fund 169 / 6	8,972.57
					Totals for Fund 199 / 6	784,048.56
					Totals for Fund 211 / 6	105,750.00
					Totals for Fund 224 / 6	36,298.00
					Totals for Fund 240 / 6	226,352.61
					Totals for Fund 255 / 6	52.51
					Totals for Fund 287 / 6	7,136.85
					Totals for Fund 410 / 6	104,908.67
					Totals for Fund 699 / 6	3,048,736.84
					Totals for Fund 863 / 6	158,971.28
					Totals For Checks	4,487,092.43

Estimated Number Of Unpaid Checks To Print:

End of Report



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: February 23, 2026

AGENDA ITEM NAME: Consider Approval of the Final 2024-2025 Annual Financial Report

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: The Texas Education Code, Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the state board of education, subject to review and comment by the state auditor. A copy of the annual audit report, approved by the Board of Trustees, shall be filed by the District with the Texas Education Agency not later than the 150th day after the end of the fiscal year for which the audit was made.

The Splendoria ISD Board of Trustees approved the initial 2024-2025 Annual Financial Report (AFR) on October 20, 2025. At the time the AFR was approved, the final 2025 Office of Management and Budget (OMB) Compliance Supplement, which provides audit guidance for federal awards, had not been released and therefore the auditors were not able to execute the opinion letters on the Single Audit Report. In an effort to ensure the TEA deadline referenced above was met, the AFR was presented to the Board for approval.

Subsequent correspondence from TEA dated January 15, 2026, states that if the Annual Financial Report was previously approved by the Board of Trustees and a Certificate of Board for inclusion in that report was signed prior to November 25, 2025, then an additional Certificate of Board may be included for the Single Audit Report, which is incorporated within the District's issued Annual Financial Report.

There were no changes to the Annual Financial Report or its contents between the original approval by the Board of Trustees on October 20, 2025, and February 23, 2026. This additional approval of the Final 2024-2025 Annual Financial Report is a formality due to the guidance provided by TEA.

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of the Annual Financial Report for the fiscal year ending June 30, 2025, to be in compliance with the Texas Education Code, Board Policy CFC(LLEGAL), and TEA Correspondence dated January 15, 2026.

ATTACHMENTS: Annual Financial Report for Fiscal Year Ending June 30, 2025; Texas Education Agency Correspondence Dated January 15, 2026; Certificate of the Board for the Single Audit Report

BUDGET INFORMATION: The annual audit expenditure is included in the General Fund budget.

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve the Final 2024-2025 Annual Financial Report.



To the Administrator Addressed

Commissioner Mike Morath

1701 North Congress Avenue • Austin, Texas 78701-1494 • 512 463-9734 • 512 463-9838 FAX • tea.texas.gov

DATE:	January 15, 2026
SUBJECT:	FY2025 Annual Financial Report Submission and Audit Application Transition
CATEGORY:	Annual Financial Report Submissions and Federal Single Audit
NEXT STEPS:	Share with finance and business staff

The Texas Education Agency (TEA) is updating the Audit application used to submit and upload annual audit financial information in the Texas Education Agency Login (TEAL). The new audit application will be referred to as Audit 2.0. This correspondence supersedes the submission opening date in the official [To the Administrator Addressed \(TAA\)](#) notification dated October 16, 2025, *FY2025 Annual Financial Report Submission and Audit Application Transition*.

Due to the delayed release of the final 2025 Office of Management and Budget (OMB) Compliance Supplement on November 25, 2025, and the development of the new Audit 2.0 application in TEAL, the FY2025 annual financial report (AFR) due date for **all** FY2025 annual financial reports to be completed, approved by the board, and submitted to TEA is **February 27, 2026**. This applies to charter schools, education service centers (ESCs), and independent school districts for the FY2025 AFR.

If a Single Audit is required, the Board must review and approve the final Annual Comprehensive Financial Report (ACFR). This report must be dated after the release of the final 2025 Compliance Supplement on November 25, 2025.

Alternatively, if a Generally Accepted Government Auditing Standards (GAGAS) Yellow Book audit of the financial statements was previously approved by the Board and a Certificate of Board (COB) was signed and dated, then:

- A separate COB, dated after November 25, 2025, may be completed for the Single Audit, and both COBs can be included in the ACFR.
- Board meeting minutes approving the Single Audit may be submitted in place of a second COB, provided the Board has already met and approved the Single Audit.

If the Board approved the Single Audit before November 25 and no additional Board meetings are scheduled, the district's CPA firm may provide a certification confirming that additional procedures were performed to ensure the Single Audit aligns with the finalized Compliance Supplement released on November 25. This certification must include a reference to the original Board minutes where the Single Audit was approved.

Both the Board minutes and the CPA firm's certification must be submitted through TEAL.

We anticipate the Audit 2.0 application to open for all users on **January 29, 2026**.

Training videos will be available on the [Electronic Submissions](#) webpage during the last week of January 2026. Dates for live training webinars, scheduled for early February 2026, will also be posted.

Please note:

- The TSDS PEIMS Mid-Year Submission due dates listed below will remain as published in the Texas Education Data Standards. Even if the audit is not yet complete, districts should still submit their Mid-year PEIMS data by the January 22 deadline using the best available financial information. You may request audit adjustments from your auditor, if available, and make any necessary corrections during the resubmission window on February 12.
 - PEIMS Mid-Year First Submission Due Date: January 22, 2026
 - PEIMS Mid-Year Resubmission Due Date: February 12, 2026

Transition to Audit 2.0

- All users can now apply for access to the new Audit 2.0 application via TEAL.
- Role assignments in Audit 2.0 will mirror those in the legacy Audit system.
- The legacy Audit application will remain open for FY2024-related submissions but will not accept FY2025 reports.
- For compliance and retention purposes, the legacy system will remain accessible in view-only mode for a minimum of ten years, with documents phased out annually thereafter.

Support

Questions about this correspondence can be submitted to schoolaudits@tea.texas.gov or financialaccountability@tea.texas.gov

Certificate of the Board

Splendora Independent School District

Name of School District

Montgomery

County

170-907

Co.-Dist Number

We, the undersigned, certify that the federal single audit report of the above named school district was reviewed and _____ approved _____ disapproved for the fiscal year ended June 30, 2025 at a meeting of the Board of Trustees of such school district on the 23rd day of February, 2026.

Signature of Board Secretary

Signature of Board President

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

Splendora Independent School District

Annual Financial Report

For the Fiscal Year Ended June 30, 2025

Splendora Independent School District
 Annual Financial Report
 For the Fiscal Year Ended June 30, 2025
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Splendor Independent School District

Annual Financial Report
For the Fiscal Year Ended June 30, 2025
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Certificate of the Board

Splendora Independent School District

Name of School District

Montgomery

County

170-907

Co.-Dist Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and ✓ approved disapproved for the fiscal year ended June 30, 2025 at a meeting of the Board of Trustees of such school district on the 20th day of October 2025.



Signature of Board Secretary



Signature of Board President

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

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Financial Section

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Independent Auditor's Report

To the Board of Trustees of
Splendora Independent School District
Splendora, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Splendora Independent School District (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 basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of 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.

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, during the year ended June 30, 2025, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Beginning net position has been restated as a result of the implementation of this statement. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The Supplementary Information as listed in the table of contents, and 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 (*Uniform Guidance*) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information Included in the Annual Financial Report

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Required Responses to Selected School FIRST Indicators but does not include the financial statements and our auditor’s report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 October 16, 2025, 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 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.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P

The Woodlands, Texas
October 16, 2025

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Management's Discussion and Analysis

As management of the Splendora Independent School District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$38,510,243 (*net position*). Of this amount, \$20,501,398 (*unrestricted net position*) was in a deficit due to the net pension and net OPEB liabilities.
- The District's total net position increased by \$150,360 from current operations.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$89,022,292, a decrease of \$56,075,709.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$8,898,844, or 14% of total general fund expenditures.
- The District's net bonded debt increased by \$48,491,337 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the district's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is changing.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some transactions that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

The government-wide financial statements of the District are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the District include *Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Health Services, Student Transportation, Food Services, Extracurricular Activities, General Administration, Plant Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Issuance Costs and Fees, Facilities Repair and Maintenance, Payments Related to Shared Services Arrangements, and Other Intergovernmental Charges*.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintained twenty governmental funds during the year. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, which are considered to be major funds. Data from the other seventeen governmental funds are combined into a single, aggregated presentation titled *total nonmajor funds*.

The District adopts an annual revenue and appropriations budget for its general fund, debt service fund, and national school breakfast and lunch program special revenue fund. All other governmental funds adopt project length budgets. Subsequent to adoption, amendments approved by the governing body are reflected in a revised budget column. A budgetary comparison schedule has been provided for the general fund, debt service fund, and national school breakfast and lunch program special revenue fund to demonstrate compliance with its budget.

The basic governmental fund financial statements can be found as noted in the table of contents of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of students and student organizations. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the District's own programs and activities.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found as noted in the table of contents of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information and supplementary information, which includes schedules required by the Texas Education Agency. Such supplementary information can be found as noted in the table of contents of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve, over time, as a useful indicator of a District's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$38,510,243 at the close of the most recent fiscal year.

Splendora Independent School District's Net Position

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and other assets	\$ 104,263,227	31	\$ 155,433,368	55	\$ (51,170,141)	(33)
Capital assets	233,132,288	69	125,035,481	45	108,096,807	86
Total assets	337,395,515	100	280,468,849	100	56,926,666	
Total deferred outflows of resources	15,273,907	100	18,159,397	100	(2,885,490)	(16)
Other liabilities	16,271,033	5	10,541,311	4	5,729,722	54
Noncurrent liabilities	286,809,348	95	232,937,659	96	53,871,689	23
Total liabilities	303,080,381	100	243,478,970	100	59,601,411	
Total deferred inflows of resources	11,078,798	100	14,331,312	100	(3,252,514)	(23)
Net position:						
Net investment in capital assets	52,891,903	137	49,923,327	122	2,968,576	6
Restricted	6,119,738	16	5,190,758	12	928,980	18
Unrestricted (deficit)	(20,501,398)	(53)	(14,296,121)	(34)	(6,205,277)	43
Total net position	\$ 38,510,243	100	\$ 40,817,964	100	\$ (2,307,721)	

Net Investment in Capital Assets (\$52,891,903 or 137% of net position) reflects its investment in capital assets (e.g., land and improvements, construction in progress, buildings and improvements, and furniture and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted Net Position (\$6,119,738 or 16% of net position) consists of \$1,711,685 which is restricted for grants and \$4,408,053 which is restricted for debt service.

Unrestricted Net Position at fiscal year-end is a deficit (\$20,501,398) due to net pension and net OPEB liabilities; however, the District was still able to report a positive total net position.

The District implemented GASB Statement No. 101, *Compensated Absences* in fiscal year 2025 resulting in a restatement which decreased net position by \$2,458,081 as of June 30, 2024. Because the restatement is the result of a change in accounting principle, the information for 2024 in the tables in the MD&A have not been restated in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62. See Note 1 J. for more information.

Governmental Activities. Governmental activities increased the District's net position by \$150,360 from current operations. Key elements of this change are as follows:

Splendora Independent School District's Changes in Net Position

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenues						
Program revenues:						
Charges for services	\$ 1,298,543	2	\$ 1,592,554	2	\$ (294,011)	(18)
Operating grants and contributions	9,924,907	12	10,576,891	14	(651,984)	(6)
General revenues:						
Property taxes, levied for general purposes	14,197,059	17	12,551,665	16	1,645,394	13
Property taxes, levied for debt service	9,347,260	11	7,537,454	10	1,809,806	24
Grants and contributions not restricted to specific programs	41,951,131	52	40,013,534	52	1,937,597	5
Investment earnings	4,708,691	6	5,667,883	6	(959,192)	(17)
Miscellaneous	54,832	-	24,556	-	30,276	123
Total revenues	81,482,423	100	77,964,537	100	3,517,886	
Expenses						
Instruction	38,812,535	47	37,841,122	49	971,413	3
Instructional resources and media services	442,363	1	484,069	1	(41,706)	(9)
Curriculum and instructional staff development	2,180,927	3	2,294,146	3	(113,219)	(5)
Instructional leadership	1,605,298	2	1,279,527	2	325,771	25
School leadership	3,078,727	4	2,784,391	4	294,336	11
Guidance, counseling, and evaluation services	2,723,629	3	2,875,340	4	(151,711)	(5)
Social work services	121,957	-	115,292	-	6,665	6
Health services	483,153	1	450,614	1	32,539	7
Student transportation	3,681,401	5	3,419,707	5	261,694	8
Food services	4,860,809	6	4,125,795	5	735,014	18
Extracurricular activities	2,205,674	3	2,236,105	3	(30,431)	(1)
General administration	2,885,933	4	2,773,481	4	112,452	4
Plant maintenance and operations	5,932,169	7	5,844,118	8	88,051	2
Security and monitoring services	1,214,116	1	1,089,343	1	124,773	11
Data processing services	908,290	1	896,037	1	12,253	1
Community services	325,749	-	332,321	-	(6,572)	(2)
Interest on long-term debt	9,062,335	11	5,897,605	8	3,164,730	54
Issuance costs and fees	451,500	1	467,926	1	(16,426)	(4)
Facilities repair and maintenance	81,289	-	176,141	-	(94,852)	(54)
Payment related to shared services arrangements	60,803	-	39,614	-	21,189	53
Other intergovernmental charges	213,406	-	182,770	-	30,636	17
Total expenses	81,332,063	100	75,605,464	100	5,726,599	
Change in net position	150,360		2,359,073		(2,208,713)	
Net position - beginning, as previously reported	40,817,964		38,458,891		2,359,073	
Implementation of GASB 101, <i>Compensated Absences</i>	(2,458,081)		-		(2,458,081)	
Net position - beginning, as restated	<u>38,359,883</u>		<u>38,458,891</u>		<u>(99,008)</u>	
Net position - ending	\$ 38,510,243		\$ 40,817,964		\$ (2,307,721)	

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues totaling \$51,876,038) represent 64% of total revenues and property taxes (\$23,544,319) represent 28% of total revenues. The remaining 8% is generated from charges for services, investment earnings, and miscellaneous revenues. The most significant changes are increases in property taxes and in grants and contributions, which resulted from increases in property tax rates and state funding, respectively.

The primary functional expenses of the District are Instruction (\$38,812,535), which represents 47% of total expenses and interest on long-term debt (\$9,062,335), which represents 11% of total expenses. The remaining functional categories of expenses are individually 7% or less of total expenses.

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$89,022,292, a decrease of \$56,075,709.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$8,898,844 while total fund balance was \$11,323,520. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 14% of total general fund expenditures, while total fund balance represents 18% of that same amount. The fund balance of the District's general fund decreased by \$1,296,064 during the current fiscal year, due to a \$3.4 million increase in instruction expenditures.

The debt service fund has a total fund balance of \$6,818,238, all of which is restricted for the payment of debt service. The increase in fund balance during the current year in the debt service fund was \$2,063,448. The increase in the debt service fund was primarily due to the recognition of \$1.4 million of premium on bonds issued in the current year.

The capital projects fund has a total fund balance of \$68,796,229, all of which is restricted for capital acquisitions and contractual obligations. The net decrease in fund balance during the current year of \$56,629,689 was primarily due to capital outlay exceeding the proceeds of bond issuance during the year.

General Fund Budgetary Highlights

The District amended the budget several times throughout the year. There were no significant variations between original and final revenue budget. The final expenditures budget decreased by \$2,439,500 primarily due to the \$3,148,500 decrease in facilities acquisition and construction as a result of a reduction in construction projects during the year.

The most significant variations between final budget and actual revenues were state program revenues which were \$1,978,454 over budget and local and intermediate sources which were \$1,021,275 under budget. Both of these variances were primarily the result of Texas Senate Bill 2. Senate Bill 2 was passed in July 2023 and included property tax relief in exchange for additional state funding. The most significant variation between budget and actual expenditures was instruction expenditures which were \$286,831 over budget.

Capital Assets and Long-term Liabilities

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2025 amounts to \$233,132,288 (net of accumulated depreciation). This investment in capital assets includes land and improvements, construction in progress, buildings and improvements, and furniture and equipment.

Major capital asset additions during the current fiscal year included the following:

- Construction of New Junior High School, Peach Creek Elementary School, Greenleaf Elementary School and High School Addition and portables
- Various costs related to furniture and equipment

Splendora Independent School District's Capital Assets (net of depreciation)

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land and improvements	\$ 14,936,419	6	\$ 14,936,419	12	\$ -	-
Construction in progress	140,131,950	60	29,841,453	24	110,290,497	370
Buildings and improvements	73,735,567	32	76,808,835	61	(3,073,268)	(4)
Furniture and equipment	4,328,352	2	3,448,774	3	879,578	26
Totals	\$ 233,132,288	100	\$ 125,035,481	100	\$ 108,096,807	

Additional information on the District's capital assets can be found in the notes to the financial statements as noted in the table of contents of this report.

Long-term Liabilities. At year-end, the District had the following long-term liabilities:

Splendora Independent School District's Outstanding Debt

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	\$ 249,284,272	87	\$ 200,792,935	86	\$ 48,491,337	24
Compensated absences	3,000,517	1	60,638	-	2,939,879	4,848
Arbitrage liability	1,918,400	1	551,055	-	1,367,345	248
Claims liability	170,000	-	204,000	-	(34,000)	(17)
Net pension liability	19,753,273	7	22,258,314	10	(2,505,041)	(11)
Net OPEB liability	12,682,886	4	9,070,717	4	3,612,169	40
Totals	\$ 286,809,348	100	\$ 232,937,659	100	\$ 53,871,689	

The District's net bonded debt increased by \$48,491,337 (24%) during the current fiscal year. This is due to the issuance of \$50,000,000 of general obligation bonds. The District's general obligation debt is backed by the full faith and credit of the District and is further guaranteed by the Texas Permanent School Fund Bond Guarantee Program. State statutes do not limit the tax rate or amount for the support of school districts' bonded indebtedness. However, approval of the Attorney General of the State of Texas is required prior to the sale of bonds.

Additional information on the District's long-term debt, net pension liability, and OPEB liability may be found in the notes to the financial statements as indicated in the table of contents of this report.

Economic Factors and Next Year's Budgets and Rates

- Current refined average daily attendance totals 5,710 students, which was a 7% increase from the prior year.
- District staff totals 782 employees, which includes 291 teachers and 122 teachers' aides and secretaries.
- The District maintains 6 campuses for instruction.
- Unemployment rates for the State and County were 4.1% and 4.1%, respectively.
- Property values of the District are projected to decreased 4%.
- A maintenance and operations tax rate of \$0.7547 and a debt service tax rate of \$0.5000, a total of \$1.2547 were adopted for 2025-2026.

All of these factors were considered in preparing the District's budget for the 2025-2026 fiscal year.

During the current fiscal year, unassigned fund balance in the general fund decreased to \$8,898,844. The District plans to utilize unassigned fund balance to fund current period expenditures prior to collecting the current year tax levy.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Assistant Superintendent of Business and Operations, Splendora Independent School District, 23419 FM 2090, Splendora, Texas 77372.

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Basic Financial Statements

Splendor Independent School District
Statement of Net Position
June 30, 2025

Exhibit A-1

<u>Data Control Codes</u>		<u>Primary Government Governmental Activities</u>
ASSETS		
1110	Cash and cash equivalents	\$ 65,659,071
1120	Current investments	29,841,627
1220	Property taxes receivable	2,186,894
1230	Allowance for uncollectible taxes	(87,000)
1240	Due from other governments	5,826,395
1250	Accrued interest	115,741
1290	Other receivables	29,388
1300	Inventories	423,480
1410	Prepaid items	267,631
	Capital assets:	
1510	Land and improvements	14,936,419
1520	Buildings and improvements (net)	73,735,567
1530	Furniture and equipment (net)	4,328,352
1580	Construction in progress	<u>140,131,950</u>
1000	Total assets	337,395,515
DEFERRED OUTFLOWS OF RESOURCES		
1705	Deferred outflows - pension	5,797,197
1706	Deferred outflows - OPEB	9,170,615
1710	Deferred charge on refunding	<u>306,095</u>
1700	Total deferred outflows of resources	15,273,907
LIABILITIES		
2110	Accounts payable	240
2140	Interest payable	3,129,992
2160	Accrued wages payable	6,613,660
2180	Due to other governments	11,161
2200	Accrued liabilities	6,424,634
2300	Unearned revenue	91,346
	Noncurrent liabilities:	
2501	Due within one year	5,839,439
	Due in more than one year:	
2502	Long-term liabilities	248,533,750
2540	Net pension liability	19,753,273
2545	Net OPEB liability	<u>12,682,886</u>
2000	Total liabilities	303,080,381
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred inflows - pension	412,856
2606	Deferred inflows - OPEB	10,607,505
2610	Deferred gain on refunding	<u>58,437</u>
2600	Total deferred inflows of resources	11,078,798
NET POSITION		
3200	Net investment in capital assets	52,891,903
3820	Restricted for grants	1,711,685
3850	Restricted for debt service	4,408,053
3900	Unrestricted (deficit)	<u>(20,501,398)</u>
3000	TOTAL NET POSITION	<u>\$ 38,510,243</u>

The Notes to the Financial Statements are an integral part of this statement.

Splendora Independent School District

Statement of Activities

For the Fiscal Year Ended June 30, 2025

Exhibit B-1

Data Control Codes	Functions/Programs	1 Expenses	3 Program Revenues		4 Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
			Charges for Services			
PRIMARY GOVERNMENT						
Governmental activities:						
0011	Instruction	\$ 38,812,535	\$ 19,700	\$ 1,975,532	\$ (36,817,303)	
0012	Instructional resources and media services	442,363	-	196,619	(245,744)	
0013	Curriculum and instructional staff development	2,180,927	-	575,613	(1,605,314)	
0021	Instructional leadership	1,605,298	-	107,607	(1,497,691)	
0023	School leadership	3,078,727	-	62,568	(3,016,159)	
0031	Guidance, counseling, and evaluation services	2,723,629	-	684,235	(2,039,394)	
0032	Social work services	121,957	-	2,413	(119,544)	
0033	Health services	483,153	-	8,624	(474,529)	
0034	Student transportation	3,681,401	-	107,725	(3,573,676)	
0035	Food services	4,860,809	365,414	3,851,657	(643,738)	
0036	Extracurricular activities	2,205,674	456,692	22,008	(1,726,974)	
0041	General administration	2,885,933	-	49,092	(2,836,841)	
0051	Plant maintenance and operations	5,932,169	22,276	239,393	(5,670,500)	
0052	Security and monitoring services	1,214,116	-	359,590	(854,526)	
0053	Data processing services	908,290	-	11,646	(896,644)	
0061	Community services	325,749	434,461	162,017	270,729	
0072	Interest on long-term debt	9,062,335	-	1,447,765	(7,614,570)	
0073	Issuance costs and fees	451,500	-	-	(451,500)	
0081	Facilities repair and maintenance	81,289	-	-	(81,289)	
0093	Payments related to shared services arrangements	60,803	-	60,803	-	
0099	Other intergovernmental charges	213,406	-	-	(213,406)	
TG	Total governmental activities	<u>81,332,063</u>	<u>1,298,543</u>	<u>9,924,907</u>	<u>(70,108,613)</u>	
TP	TOTAL PRIMARY GOVERNMENT	<u>\$ 81,332,063</u>	<u>\$ 1,298,543</u>	<u>\$ 9,924,907</u>	<u>\$ (70,108,613)</u>	
General revenues:						
MT	Property taxes, levied for general purposes				14,197,059	
DT	Property taxes, levied for debt service				9,347,260	
GC	Grants and contributions not restricted to specific programs				41,951,131	
IE	Investment earnings				4,708,691	
MI	Miscellaneous				54,832	
TR	Total general revenues				<u>70,258,973</u>	
CN	Change in net position				150,360	
NB	Net position - beginning, as previously reported				40,817,964	
PA	Implementation of GASB 101, <i>Compensated Absences</i>				(2,458,081)	
	Net position - beginning, as restated				<u>38,359,883</u>	
NE	NET POSITION - ENDING				<u>\$ 38,510,243</u>	

The Notes to the Financial Statements are an integral part of this statement.

Splendor Independent School District

Balance Sheet – Governmental Funds

June 30, 2025

199

Data Control Codes		General Fund
ASSETS		
1110	Cash and cash equivalents	\$ 6,332,701
1120	Current investments	5,229,334
1220	Property taxes receivable	1,437,087
1230	Allowance for uncollectible taxes	(57,000)
1240	Due from other governments	5,141,862
1250	Accrued interest	-
1260	Due from other funds	497,169
1290	Other receivables	29,388
1300	Inventories	257,045
1410	Prepaid items	267,631
1000	Total assets	<u>19,135,217</u>
1000a	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 19,135,217</u></u>
LIABILITIES		
2110	Accounts payable	\$ 240
2160	Accrued wages payable	6,240,053
2170	Due to other funds	14,887
2180	Due to other governments	-
2200	Accrued expenditures	169,930
2300	Unearned revenue	6,500
2000	Total liabilities	6,431,610
DEFERRED INFLOWS OF RESOURCES		
2600	Unavailable revenue - property taxes	<u>1,380,087</u>
	Total deferred inflows of resources	1,380,087
FUND BALANCES		
3410	Nonspendable - inventories	257,045
3430	Nonspendable - prepaid items	267,631
3450	Restricted - grant funds	-
3470	Restricted - capital acquisition and contractual obligations	-
3480	Restricted - debt service	-
3510	Committed - construction	1,730,000
3545	Committed - other	170,000
3600	Unassigned	<u>8,898,844</u>
3000	Total fund balances	<u>11,323,520</u>
4000	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u><u>\$ 19,135,217</u></u>

The Notes to the Financial Statements are an integral part of this statement.

Exhibit C-1

599		699		98	
Debt Service Fund	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds		
\$ 6,814,206	\$ 51,659,848	\$ 852,316	\$ 65,659,071		
-	23,267,712	1,344,581	29,841,627		
749,807	-	-	2,186,894		
(30,000)	-	-	(87,000)		
306	-	684,227	5,826,395		
-	115,741	-	115,741		
14,887	-	1,959	514,015		
-	-	-	29,388		
-	-	166,435	423,480		
-	-	-	267,631		
<u>7,549,206</u>	<u>75,043,301</u>	<u>3,049,518</u>	<u>104,777,242</u>		
<u>\$ 7,549,206</u>	<u>\$ 75,043,301</u>	<u>\$ 3,049,518</u>	<u>\$ 104,777,242</u>		
\$ -	\$ -	\$ -	\$ 240		
-	-	373,607	6,613,660		
-	-	499,128	514,015		
11,161	-	-	11,161		
-	6,247,072	7,632	6,424,634		
-	-	84,846	91,346		
<u>11,161</u>	<u>6,247,072</u>	<u>965,213</u>	<u>13,655,056</u>		
<u>719,807</u>	<u>-</u>	<u>-</u>	<u>2,099,894</u>		
719,807	-	-	2,099,894		
-	-	-	257,045		
-	-	-	267,631		
-	-	1,711,685	1,711,685		
-	68,796,229	-	68,796,229		
6,818,238	-	-	6,818,238		
-	-	-	1,730,000		
-	-	372,620	542,620		
-	-	-	8,898,844		
<u>6,818,238</u>	<u>68,796,229</u>	<u>2,084,305</u>	<u>89,022,292</u>		
<u>\$ 7,549,206</u>	<u>\$ 75,043,301</u>	<u>\$ 3,049,518</u>	<u>\$ 104,777,242</u>		

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Splendor Independent School District
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 June 30, 2025

Exhibit C-1R

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1) \$ 89,022,292

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The governmental capital assets at year-end consist of:

Governmental capital assets costs	\$ 296,673,566	
Accumulated depreciation of governmental capital assets	<u>(63,541,278)</u>	233,132,288

Property taxes receivable, which will be collected subsequent to year-end, but are not available soon enough to pay expenditures and, therefore, are deferred in the funds. 2,099,894

Long-term liabilities, including bonds, claims payable, compensated absences, arbitrage, and net pension and OPEB liabilities, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Liabilities at year-end related to such items consist of:

Bonds payable, at original par	\$ (235,760,000)	
Premiums on bonds payable	(13,524,272)	
Accrued interest on the bonds	(3,129,992)	
Claims payable	(170,000)	
Compensated absences	(3,000,517)	
Arbitrage liability	(1,918,400)	
Net pension liability	(19,753,273)	
Net OPEB liability	<u>(12,682,886)</u>	(289,939,340)

Deferred charge on refunding is reported as deferred outflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to pay for current expenditures. 306,095

Deferred gain on refunding is reported as deferred inflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to recognize as revenue. (58,437)

Deferred outflows of resources for pension represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then. 5,797,197

Deferred inflows of resources for pension represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. (412,856)

Deferred outflows of resources for OPEB represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then. 9,170,615

Deferred inflows of resources for OPEB represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. (10,607,505)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1) \$ 38,510,243

Splendor Independent School District
 Statements of Revenues, Expenditures, and Changes
 in Fund Balances
 Governmental Funds
 For the Fiscal Year Ended June 30, 2025

199

<u>Data Control Codes</u>		<u>General Fund</u>
REVENUES		
5700	Local and intermediate sources	\$ 15,132,725
5800	State program revenues	44,979,454
5900	Federal program revenues	<u>399,184</u>
5020	Total revenues	60,511,363
EXPENDITURES		
Current:		
0011	Instruction	35,678,183
0012	Instructional resources and media services	180,421
0013	Curriculum and instructional staff development	1,638,839
0021	Instructional leadership	1,562,850
0023	School leadership	3,098,856
0031	Guidance, counseling, and evaluation services	2,087,894
0032	Social work services	124,516
0033	Health services	480,279
0034	Student transportation	4,140,189
0035	Food services	-
0036	Extracurricular activities	1,578,963
0041	General administration	2,923,777
0051	Plant maintenance and operations	5,823,559
0052	Security and monitoring services	1,106,013
0053	Data processing services	938,718
0061	Community services	229,637
Debt service:		
0071	Principal on long-term debt	-
0072	Interest on long-term debt	-
0073	Issuance costs and fees	-
Capital outlay:		
0081	Facilities acquisition and construction	1,327
Intergovernmental:		
0093	Payments related to shared services arrangements	-
0099	Other intergovernmental charges	<u>213,406</u>
6030	Total expenditures	<u>61,807,427</u>
1100	Excess (deficiency) of revenues over (under) expenditures	(1,296,064)
OTHER FINANCING SOURCES (USES)		
7911	Capital-related debt issued (regular bonds)	-
7916	Premium or discount on issuance of bonds	<u>-</u>
7080	Total other financing sources (uses)	<u>-</u>
1200	Net change in fund balances	(1,296,064)
0100	Fund balances - beginning	<u>12,619,584</u>
3000	FUND BALANCES - ENDING	<u>\$ 11,323,520</u>

The Notes to the Financial Statements are an integral part of this statement

Exhibit C-2

599		699		98			
Debt Service Fund		Capital Projects Fund		Total Nonmajor Funds		Total Governmental Funds	
\$	9,330,314	\$	4,216,520	\$	890,709	\$	29,570,268
	1,447,765		-		1,046,771		47,473,990
	-		-		6,191,162		6,590,346
	10,778,079		4,216,520		8,128,642		83,634,604
	-		-		1,258,177		36,936,360
	-		-		188,168		368,589
	-		-		530,409		2,169,248
	-		-		78,923		1,641,773
	-		-		-		3,098,856
	-		-		621,134		2,709,028
	-		-		-		124,516
	-		-		-		480,279
	-		462,800		65,368		4,668,357
	-		-		4,504,069		4,504,069
	-		-		404,997		1,983,960
	-		-		6,000		2,929,777
	-		-		198,114		6,021,673
	-		-		340,350		1,446,363
	-		-		-		938,718
	-		-		85,534		315,171
	2,665,000		-		-		2,665,000
	7,426,872		-		-		7,426,872
	1,950		449,550		-		451,500
	-		110,383,409		-		110,384,736
	-		-		60,803		60,803
	-		-		-		213,406
	10,093,822		111,295,759		8,342,046		191,539,054
	684,257		(107,079,239)		(213,404)		(107,904,450)
	-		50,000,000		-		50,000,000
	1,379,191		449,550		-		1,828,741
	1,379,191		50,449,550		-		51,828,741
	2,063,448		(56,629,689)		(213,404)		(56,075,709)
	4,754,790		125,425,918		2,297,709		145,098,001
\$	6,818,238	\$	68,796,229	\$	2,084,305	\$	89,022,292

Splendor Independent School District
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2025

Exhibit C-3

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2) \$ (56,075,709)

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense.

Capital assets additions	\$ 111,783,600	
Depreciation expense	<u>(3,686,793)</u>	108,096,807

Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered "available" revenues and are deferred in the governmental funds. Unavailable tax revenues increased by this amount this year. 109,163

Issuance of bonds provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.

Par value	\$ (50,000,000)	
(Premium) discount	<u>(1,828,741)</u>	(51,828,741)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 2,665,000

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due, and includes amortization of related long-term debt accounts. The changes reported in the statement of activities consist of the following:

Accrued interest on current interest bonds payable decreased	\$ (933,317)	
Arbitrage	(1,367,345)	
Net amortization of bond premiums	672,404	
Net amortization of deferred charge and gain on refunding	<u>(7,205)</u>	(1,635,463)

Repayment of claims payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 34,000

The increase in compensated absences is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. (481,798)

The net change in net pension liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Deferred outflows increased	\$ (4,660,188)	
Deferred inflows decreased	537,706	
Net pension liability increased	<u>2,505,041</u>	(1,617,441)

The net change in net OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Deferred outflows increased	\$ 1,797,655	
Deferred inflows increased	2,699,056	
Net OPEB liability increased	<u>(3,612,169)</u>	<u>884,542</u>

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1) \$ 150,360

The Notes to the Financial Statements are an integral part of this statement.

Splendora Independent School District

Statement of Fiduciary Net Position

Fiduciary Fund

June 30, 2025

Exhibit E-1

865

Custodial Fund

Student Activity

ASSETS

Cash and cash equivalents

\$ 143,508

Total assets

143,508

NET POSITION

Restricted for:

Student activities

143,508

TOTAL NET POSITION

\$ 143,508

The Notes to the Financial Statements are an integral part of this statement.

Splendor Independent School District
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Fiscal Year Ended June 30, 2025

Exhibit E-2

865

Custodial Fund

Student Activity

ADDITIONS

Student club fees

\$ 199,824

Total additions

199,824

DEDUCTIONS

Student activities

211,491

Total deductions

211,491

Net change in fiduciary net position

(11,667)

Net position - beginning of year

155,175

NET POSITION - END OF YEAR

\$ 143,508

Splendor Independent School District

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported separately in the fund financial statements. *Governmental activities* normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions.

B. Reporting Entity

The Splendor Independent School District is governed by a seven-member board of trustees (the Board), which has governance responsibilities over all activities related to public, elementary and secondary, education within the District. Members of the Board are elected by the public; have authority to make decisions; appoint management and significantly influence operations; and have primary accountability for fiscal matters; the District is not included in any other governmental reporting entity. The accompanying financial statements present the District.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

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

The *debt service fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The *capital projects fund* accounts for the acquisition and construction of the District's major capital facilities.

Additionally, the District reports the following fund type, included in nonmajor governmental funds:

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

The District's fiduciary funds consist of the following:

The *custodial fund* accounts for assets held by the District for student activities. Contributions, gifts and fundraisers benefit the student organizations that raise the funds and are not held in a trust.

Splendor Independent School District

Notes to the Financial Statements

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

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

E. Measurement Focus and Basis of Accounting

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

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as required under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Interest associated with the current fiscal period is considered to be susceptible to accrual and has been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items, including property taxes, are considered to be measurable and available only when cash is received by the District.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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

2. Investments

Investments for the District, except for certain investment pools, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost or net asset value.

Splendor Independent School District

Notes to the Financial Statements

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Capital assets, which include land and improvements, construction in progress, buildings and improvements, and furniture and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. The District's infrastructure includes parking lots and sidewalks associated with various buildings. The cost of the infrastructure was initially capitalized with the building cost and is being depreciated over the same useful life as the building. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the District chose to include all such items regardless of their acquisition date or amount. The District was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the District constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

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

<u>Capital Asset Classes</u>	<u>Lives</u>
Buildings and improvements	3-50
Furniture and equipment	3-25

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension and OPEB activities are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and OPEB plan, except for projected and actual earnings differences on investments which are amortized on a closed basis over a 5-year period.
- District contributions to the pension and OPEB plans after the measurement date of each plan are recognized in the subsequent fiscal year as a reduction of the applicable pension/OPEB liability.
- Deferred charge/gain on refunding is amortized over the shorter of the life of the refunded or refunding debt.
- Property taxes are recognized in the period the amount becomes available.

Splendor Independent School District

Notes to the Financial Statements

6. *Compensated Absences*

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, the following types of leave qualify for liability recognition for compensated absences. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

State Personal Leave

The District is required under Texas Education Code 22.003 to provide eligible employees with a minimum of five days of personal leave per year (state leave) with no limit on accumulation and no restrictions on transfer between Districts.

Local Leave

The District's policy provides eligible employees with five days of local personal leave per year (local leave) with no limit on accumulation. Local leave benefits are eligible for payment upon separation from employment, with limitations.

A liability for the estimated value of leave benefits that will be paid upon separation of service or used by employees as time off is included in the liability for compensated absences.

7. *Net Position Flow Assumption*

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

It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

8. *Fund Balance Flow Assumptions*

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

9. *Fund Balance Policies*

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

Splendor Independent School District

Notes to the Financial Statements

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The board is the highest level of decision-making authority for the District that can, by board action or adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the board action or resolution remains in place until a similar action is taken (the board action or adoption of another resolution) to remove or revise the limitation.

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

10. Pension

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Other Postemployment Benefits

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

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

Property taxes for the current calendar year are levied on approximately October 1 of each year and are payable by January 31 of the following year. Property tax receivables are recorded as of the date levied. Unpaid taxes become delinquent on February 1 and a tax lien on real property is created as of July 1 of each year.

H. Use of Estimates

The presentation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Splendor Independent School District

Notes to the Financial Statements

I. Data Control Codes

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

J. Implementation of New Accounting Standards

GASB Statement No. 101, Compensated Absences (GASB 101), improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 was implemented in the District's fiscal year 2025 financial statements with a restatement of \$2,458,081 to net position as of July 1, 2024 to reflect the changes adopted to conform to the new standard.

GASB Statement No. 102, Certain Risk Disclosures (GASB 102), improves financial reporting by providing users of financial statements with essential information regarding certain concentrations of constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. The requirements of this statement are effective for reporting periods beginning after June 15, 2024, with earlier application encouraged. GASB 102 was implemented in the district's fiscal year 2025 financial statements with no impact to amounts or disclosures previously reported.

K. Recent Accounting Pronouncements

GASB Statement No. 103, Financial Reporting Model Improvements (GASB 103), improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 103 will be implemented in the district's fiscal year 2026 financial statements and the impact has not yet been determined.

GASB Statement No. 104, Disclosure of Certain Capital Assets (GASB 104), establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 104 will be implemented in the district's fiscal year 2026 financial statements and the impact has not yet been determined.

Note 2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, National School Breakfast and Lunch Program special revenue fund and debt service fund. All other governmental funds adopt project length budgets. All annual appropriations lapse at fiscal year-end. The following procedures are followed in establishing the budgetary data reflected in the financial statements.

1. Prior to June 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after the ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board.

Splendora Independent School District

Notes to the Financial Statements

The appropriated budget is prepared by fund, function, and campus/department. The District's campus/department heads may make transfers of appropriations within a campus/department. Transfers of appropriations between campus/departments require the approval of the District's management. Transfers of appropriations between functions require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund.

B. Encumbrances

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as restricted, committed, or assigned fund balances as appropriate. The encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The District did not have any outstanding encumbrances at June 30, 2025.

Note 3. Detailed Notes on All Funds

A. Deposits and Investments

Cash Deposits

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the District's and the depository banks' agent bank. The pledged securities shall be in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Investments

The District's investment policy is in accordance with the Public Funds Investment Act, the Public Funds Collateral Act, and federal and state laws. State law and District policy limits credit risk by allowing investing in 1) Obligations of the United States or its agencies which are backed by the full faith and credit of the United States, obligations of the State of Texas or its agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized statistical rating organization (NRSRO) not less than A or its equivalent; 2) Certificates of deposit issued by a broker or depository located in Texas which is insured by the FDIC or purchased through a broker who has an office located in Texas; 3) Fully collateralized repurchase agreements secured by obligations of the United States or its agencies not to exceed 90 days to maturity from the date of purchase; 4) Bankers acceptances with a stated maturity of 270 days or fewer which are eligible for collateral for borrowing from a Federal Reserve Bank; 5) Commercial paper if it has a stated maturity of 270 days or fewer from the date of its issuance and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies or one nationally recognized agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state; 6) No-load money market mutual funds which shall be registered with the Securities and Exchange Commission and have a dollar-weighted average stated maturity of 90 days or fewer; 7) No-load mutual funds which shall be registered with the Securities and Exchange Commission, have an average weighted maturity of less than two years, include investments that comply with the Public Funds Investment Act and are continuously rated not less than AAA by at least one NRSRO; 8) Public funds investment pools which meet the requirements of the Public Funds Investment Act.

Splendora Independent School District

Notes to the Financial Statements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

The District’s investment measurements and balances, weighted average maturity, and credit risks of such investments are as follows:

	Fair Value Measurements Using						Credit Risk
	June 30, 2025	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Percent of Total Investments	Weighted Average Maturity (Days)	
Investments measured at amortized cost:							
Investment pools:							
TexPool	\$ 7,404,153	\$ -	\$ -	\$ -	24%	38	AAAm*
Lone Star	310,826	-	-	-	1%	28	AAAm*
Investments measured at net asset value:							
Texas Class	78,385	-	-	-	1%	37	AAAm*
Investments measured at fair value:							
U.S Treasury Notes	22,048,263	-	22,048,263	-	74%	75	Not rated
Total value	\$ 29,841,627	\$ -	\$ 22,048,263	\$ -	100%		
Portfolio weighted average maturity						65	

* Standard & Poor’s Rating

Investment pools are measured at amortized cost and net asset value. Such investments are not subject to the fair value hierarchy reporting.

US Treasury securities, classified as level 2, are measured at fair value based on price obtained from broker dealers and/or pricing vendors, including observed transactions such as last price traded when available, or valuations in reference to similar securities for which prices are available.

The TexPool and Lone Star investment pools are external investment pools measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, investment pools must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity and diversification requirements within the investment pool. The investment pools transact at a net asset value of \$1.00 per share, have weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions.

Splendor Independent School District

Notes to the Financial Statements

Texas CLASS is an external investment pool measured at net asset value. It was created in accordance with the requirements contained in section 2256.016 of the Public Funds Investment Act (PFIA). The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian.

TexPool, Texas CLASS and Lone Star have a redemption notice period of one day and no maximum transaction amounts. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pools' liquidity.

Credit Risk

At year end, the District's investments were rated as noted in the preceding table. TexPool is duly chartered and administered by the State Comptroller's Office. Lone Star is duly chartered by the State of Texas Interlocal Cooperation Act and is administered by First Public, LLC., formerly the Texas Association of School Boards Financial Services. Texas CLASS is duly chartered and administered by the State Comptroller's Office. All credit ratings met acceptable levels required by legal guidelines prescribed by both the PFIA and the District's investment policy.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates may adversely affect the value of the investments. The District monitors interest rate risk utilizing weighted average maturity analysis. In accordance with its investment policy, the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District is not to exceed one year from the time of purchase.

Concentration of Credit Risk

The District's investment policy does not limit an investment in any one issuer. The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issuer.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2025, the District's bank balance was not exposed to custodial credit risk because it was insured and collateralized with securities held by the District's agent in the District's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's policy requires investments to be in the District's name or held by the District's agent in the District's name. The District is not exposed to custodial risk due to the investments are insured or registered and are held by the District or its agent in the District's name.

B. Receivables

Tax revenues of the general and debt service fund are reported net of uncollectible amounts. Total change in uncollectible amounts related to revenues of the current period increased (decreased) revenues as follows:

Change in uncollectibles related to general fund property taxes	\$	(1,000)
Change in uncollectibles related to debt service property taxes		<u>(3,000)</u>
Total change in uncollectibles of the current fiscal year	\$	<u>(4,000)</u>

Splendor Independent School District

Notes to the Financial Statements

Approximately 61% of the outstanding balance of property taxes receivable is not anticipated to be collected within the next year.

C. Interfund Receivables, Payables, and Transfers

1. Receivables/Payables

The composition of interfund receivable/payable balances as of June 30, 2025, is as follows:

Fund	Interfund Receivables	Interfund Payables
General fund	\$ 497,169	\$ (14,887)
Debt service fund	14,887	-
Other governmental funds - nonmajor	1,959	(499,128)
Totals	\$ 514,015	\$ (514,015)

Interfund balances consist of short-term lending/borrowing arrangements that generally result from payroll and other regularly occurring charges that are primarily paid by the general fund and then charged back to the appropriate other fund. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds.

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ 14,936,419	\$ -	\$ -	\$ 14,936,419
Construction in progress	29,841,453	110,290,497	-	140,131,950
Total capital assets, not being depreciated	44,777,872	110,290,497	-	155,068,369
Capital assets, being depreciated:				
Buildings and improvements	124,899,354	12,950	-	124,912,304
Furniture and equipment	15,411,953	1,480,153	(199,213)	16,692,893
Total capital assets, being depreciated	140,311,307	1,493,103	(199,213)	141,605,197
Less accumulated depreciation for:				
Buildings and improvements	(48,090,519)	(3,086,218)	-	(51,176,737)
Furniture and equipment	(11,963,179)	(600,575)	199,213	(12,364,541)
Total accumulated depreciation	(60,053,698)	(3,686,793)	199,213	(63,541,278)
Total capital assets, being depreciated, net	80,257,609	(2,193,690)	-	78,063,919
Governmental activities capital assets, net	\$ 125,035,481	\$ 108,096,807	\$ -	\$ 233,132,288

Splendora Independent School District

Notes to the Financial Statements

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

Governmental activities:		
11 Instruction	\$	2,599,274
12 Instructional resources and media services		66,299
21 Instructional leadership		337
23 School leadership		37,390
31 Guidance, counseling, and evaluation services		12,350
33 Health services		12,137
34 Student transportation		331,830
35 Food services		265,287
36 Extracurricular activities		244,000
41 General administration		13,749
51 Plant maintenance and operations		56,482
52 Security and monitoring services		40,914
61 Community services		<u>6,744</u>
Total depreciation expense-governmental activities	\$	<u>3,686,793</u>

Construction Commitments

The District has active construction projects as of June 30, 2025. The projects include the construction and equipment of school facilities. At year end, the District's commitments with contractors are as follows:

<u>Project</u>	<u>Remaining Commitment</u>
New Junior High School	\$ 4,000,321
Peach Creek Elementary School	2,559,833
High School Addition	481,535
Greenleaf Elementary School	<u>19,157,936</u>
Total	<u>\$ 26,199,625</u>

The commitment for construction and equipment of school facilities is being financed by general obligation bonds secured by tax revenues and local funds.

E. Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness, claims payable, arbitrage liability, compensated absences, net pension liability and net OPEB liability. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. Other long-term liabilities are generally liquidated with resources of the general fund.

Splendora Independent School District

Notes to the Financial Statements

Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 188,425,000	\$ 50,000,000	\$ (2,665,000)	\$ 235,760,000	\$ 3,255,000
Issuance premiums	12,367,935	1,828,741	(672,404)	13,524,272	-
Total bonds payable, net	200,792,935	51,828,741	(3,337,404)	249,284,272	3,255,000
Claims payable	204,000	-	(34,000)	170,000	34,000
Compensated absences*	2,518,719	481,798	-	3,000,517	2,550,439
Arbitrage liability	551,055	1,367,345	-	1,918,400	-
Net pension liability	22,258,314	2,123,180	(4,628,221)	19,753,273	-
Net OPEB liability	9,070,717	4,026,637	(414,468)	12,682,886	-
Governmental activities long-term liabilities	\$ 235,395,740	\$ 59,827,701	\$ (8,414,093)	\$ 286,809,348	\$ 5,839,439

* Compensated absences are reported as a net change for the year as allowed under the provisions of GASB 101, *Compensated Absences*, paragraph 30. Beginning balance is restated for the implementation of GASB 101, *Compensated Absences*.

General Obligation Bonds

The District issues general obligation bonds to provide funds for the construction and equipment of school buildings (BLDG) and to refund general obligation bonds (REF). General obligation bonds are direct obligations and pledge the full faith and credit of the District. The following is a summary of changes in the general obligation bonds for the fiscal year.

Series	Interest Rate	Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2002 BLDG	4.25-6.25%	\$ 13,870,000	2032	\$ 1,900,000	\$ -	\$ -	\$ 1,900,000
2015 REF	2.00-4.00%	3,530,000	2033	2,045,000	-	(200,000)	1,845,000
2016A REF	2.00-5.00%	14,315,000	3039	10,995,000	-	(550,000)	10,445,000
2016B BLDG & REF	2.00-5.00%	32,225,000	2037	12,665,000	-	(825,000)	11,840,000
2020 REF	2.25-5.00%	5,890,000	2030	3,555,000	-	(645,000)	2,910,000
2020A REF	3.00-3.00%	8,160,000	2043	8,160,000	-	-	8,160,000
2021 REF	3.00-3.00%	2,165,000	2027	1,135,000	-	(365,000)	770,000
2023 BLDG	4.10-5.00%	97,975,000	2053	97,975,000	-	(80,000)	97,895,000
2024 BLDG	5.00-5.00%	49,995,000	2054	49,995,000	-	-	49,995,000
2025 BLDG	5.00-5.00%	49,995,000	2055	-	50,000,000	-	50,000,000
Total general obligation bonds				\$ 188,425,000	\$ 50,000,000	\$ (2,665,000)	\$ 235,760,000

Splendora Independent School District

Notes to the Financial Statements

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2026	\$ 3,255,000	\$ 9,863,821	\$ 13,118,821
2027	3,465,000	10,592,398	14,057,398
2028	3,625,000	10,447,323	14,072,323
2029	3,785,000	10,304,423	14,089,423
2030	3,925,000	10,169,048	14,094,048
2031	4,085,000	10,020,386	14,105,386
2032	4,245,000	9,863,936	14,108,936
2033	4,430,000	9,682,286	14,112,286
2034	5,255,000	9,492,536	14,747,536
2035	5,530,000	9,257,286	14,787,286
2036	5,835,000	9,009,336	14,844,336
2037	6,120,000	8,756,723	14,876,723
2038	6,425,000	8,491,261	14,916,261
2039	6,755,000	8,199,011	14,954,011
2040	7,105,000	7,891,261	14,996,261
2041	7,505,000	7,547,510	15,052,510
2042	7,920,000	7,184,160	15,104,160
2043	8,360,000	6,800,460	15,160,460
2044	8,830,000	6,395,160	15,225,160
2045	9,245,000	6,005,275	15,250,275
2046	9,690,000	5,596,755	15,286,755
2047	10,145,000	5,163,502	15,308,502
2048	10,610,000	4,709,565	15,319,565
2049	11,110,000	4,234,475	15,344,475
2050	11,625,000	3,721,200	15,346,200
2051	12,160,000	3,184,137	15,344,137
2052	12,725,000	2,628,037	15,353,037
2053	13,320,000	2,045,900	15,365,900
2054	13,940,000	1,433,750	15,373,750
2055	14,735,000	736,750	15,471,750
Totals	\$ 235,760,000	\$ 209,427,671	\$ 445,187,671

As of June 30, 2025, the District had no authorized but unissued bonds. In June 2025, the District issued \$50,000,000 of Unlimited Tax School Building Bonds, Series 2025. The bonds pay principal and interest semiannually on February 15 and August 15, at an interest rate of 5.00%, and mature on February 15, 2055. The proceeds from the bonds will be used for the construction of school buildings and equipment in the District.

In prior years, the District defeased certain bonds through the issuance of the new bonds and placed the proceeds in an irrevocable trust to provide for all future debt service payments of the old bonds. Securities being utilized to repay the refinanced debt as it becomes due consist solely of U.S. government obligations. Accordingly, the trust account securities and the liability for the defeased bonds are not included in the District's basic financial statements. As of June 30, 2025, there were no outstanding defeased bonds.

Splendor Independent School District

Notes to the Financial Statements

Federal Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue.

In the District’s government-wide financial statements, a liability must be recognized by the District as soon as rebatable arbitrage occurs. As of June 30, 2025, the District estimates an arbitrage liability of \$1,918,400. The District estimates and updates its liability annually for all tax-exempt issuances.

Claims Payable

During 2022, the District entered into a mediated settlement agreement in the amount of \$300,000 requiring annual payments through 2030.

The following is a summary of changes in the claims payable for the fiscal year:

Description	Interest Rate	Original Obligation	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
Claim payable	N/A	\$ 300,000	2030	\$ 204,000	\$ -	\$ (34,000)	\$ 170,000
Total Claims Payable				<u>\$ 204,000</u>	<u>\$ -</u>	<u>\$ (34,000)</u>	<u>\$ 170,000</u>

Year Ending June 30,	Principal	Interest	Total Requirements
2026	\$ 34,000	\$ -	\$ 34,000
2027	34,000	-	34,000
2028	34,000	-	34,000
2029	34,000	-	34,000
2030	<u>34,000</u>	<u>-</u>	<u>34,000</u>
Totals	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ 170,000</u>

F. Fund Balance

Other committed fund balance includes the following commitments of funds:

General Fund:	
Claims liability	\$ 170,000
Other governmental funds:	
Campus activity funds	<u>372,620</u>
Total other committed fund balance	<u>\$ 542,620</u>

Splendor Independent School District

Notes to the Financial Statements

G. Revenues from Local and Intermediate Sources

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

	General	Debt Service	Capital Projects	Nonmajor Funds	Totals
Property taxes	\$ 14,161,588	\$ 9,273,568	\$ -	\$ -	\$ 23,435,156
Investment income	368,439	56,746	4,216,520	66,986	4,708,691
Food sales	-	-	-	365,414	365,414
Extracurricular activities	359,108	-	-	458,309	817,417
Other	243,590	-	-	-	243,590
Totals	<u>\$ 15,132,725</u>	<u>\$ 9,330,314</u>	<u>\$ 4,216,520</u>	<u>\$ 890,709</u>	<u>\$ 29,570,268</u>

Note 4. Other Information

A. Risk Management

Property/Liability

The District is exposed to various risks of loss related to property/liability losses for which the District participates in the Texas Political Subdivisions Joint Self Insurance Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain competitive costs for coverages, and develop a comprehensive loss control program. The District pays an annual premium to the Fund for its liability coverage and transfers the risk of loss to the Fund. The District's agreement with the Fund provides that the Fund will be self-sustaining through member premiums and may provide, through commercial companies, reinsurance contracts. In the event that the Fund was to discontinue operations, the member districts would be responsible for any eligible claims not funded by the Fund. In addition, there were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Health Insurance

During the year ended June 30, 2025, employees of the District were covered by TRS Active-Care ("the Plan") a statewide health coverage program of Texas public education employees, implemented by the Teacher Retirement System of Texas. The District paid premiums of \$225 per month, per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to the TRS. The legislature created the Plan for public school employee group health coverage in 2002-03, requiring all Districts with fewer than 500 employees to participate in the Plan.

Workers' Compensation

Beginning in the year ended June 30, 2025, employees of the District were covered by a limited risk management program for workers' compensation of the Texas Public Schools Workers' Compensation Project ("the Project"). The Project was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and Chapter 504, Texas Labor Code. As a self-funded member of the Project, the District is solely responsible for all claims cost, both reported and unreported. A third-party administrator provides administrative services to its self-funded members including claims administration and customer service.

Splendora Independent School District

Notes to the Financial Statements

Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities also include an estimated amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are re-evaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from stop-loss or subrogation, are another component of the claims liability estimate. The Project limits the liability per occurrence to \$350,000. There were no significant reductions in insurance coverage from the prior year. Settlements have not exceeded coverages for each of the past two fiscal years.

B. Contingencies

The District participates in a number of federal and state financial assistance programs. Although the District's grant programs have been audited in accordance with the provisions of the Single Audit Act through June 30, 2025, these programs are subject to financial and compliance audits by the grantor agencies. The District is also subject to audit by the TEA of the attendance data upon which payments from the agency are based. These audits could result in questioned costs or refunds to be paid back to the granting agencies.

C. Defined Benefit Pension Plan

Plan Description

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

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

Pension Plan Fiduciary Net Position

Detailed information about the TRS's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at P.O. Box 149676, Austin, TX 78714-0185; or by calling 1-800-223-8778.

Benefits Provided

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

Splendor Independent School District

Notes to the Financial Statements

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

Contributions

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

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 thru 2025.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2025	2024
Member	8.25%	8.25%
Non-employer contributing entity (State)	8.25%	8.25%
Employers (District)	8.25%	8.25%

The contribution amounts for the District's fiscal year 2025 are as follows:

District contributions	\$	1,855,562
Member contributions		3,680,944
NECE on-behalf contributions (State)		3,603,766

Contributors to the plan include active members, employers and the State of Texas as the only non-employer contributing entity. The State is also the employer for senior colleges and universities, medical schools and other entities including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act.

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

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

Splendor Independent School District

Notes to the Financial Statements

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

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment-after-retirement surcharge.
- Public education employer contribution - all public schools, charter schools and regional education service centers must contribute 1.9% of the member's salary beginning in fiscal year 2024, gradually increasing to 2.0% in fiscal year 2025.

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

On June 30, 2025, the District reported a liability of \$19,753,273 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for state pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District's proportionate share of the net pension liability	\$ 19,753,273
State's proportionate share of the net pension liability associated with the District	<u>24,553,874</u>
Total	<u>\$ 44,307,147</u>

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

At the measurement date of August 31, 2024, the District's proportion of the collective net pension liability was 0.0323377% which was a decrease of 0.00007% from its proportion measured as of August 31, 2023.

For the fiscal year ended June 30, 2025, the District recognized pension expense of \$6,407,601 and revenue of \$2,934,598 for support provided by the State.

On June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 1,088,773	\$ 154,224
Changes of assumptions	1,019,904	136,734
Difference between projected and actual earnings on pension plan investments	120,073	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	1,994,302	121,898
District contributions paid subsequent to the measurement date	<u>1,574,145</u>	<u>-</u>
Totals	<u>\$ 5,797,197</u>	<u>\$ 412,856</u>

Splendora Independent School District

Notes to the Financial Statements

\$1,574,145 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,		
2026	\$	653,375
2027		2,691,821
2028		666,974
2029		(264,574)
2030		62,600
Thereafter		<u>-</u>
Total	\$	<u>3,810,196</u>

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2023. Update procedures were used to roll forward the total pension liability to August 31, 2024 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected rate of return	7.00%
Municipal bond rate as of August 2024	3.87% - The source for the rate is the Bond Buyers 20 Index which represents the estimated yield of a portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders.
Last year ending August 31 in projection period (100 years)	2123
Inflation	2.30%
Salary increases	2.95% to 8.95% including inflation
Ad hoc postemployment benefit changes	None
Mortality rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioners Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

Splendora Independent School District

Notes to the Financial Statements

The actuarial methods and assumptions are primarily based on a study of actual experience for the four-year period ending August 31, 2021 and adopted in July 2022.

Discount Rate and Long-term Expected Rate of Return

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

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

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

Asset Class	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-term Portfolio Returns
Global equity:			
U.S.	18.0%	4.4%	1.0%
Non-U.S. developed	13.0%	4.2%	0.8%
Emerging markets	9.0%	5.2%	0.7%
Private equity	14.0%	6.7%	1.2%
Stable value:			
Government bonds	16.0%	1.9%	0.4%
Absolute return*	-	4.0%	-
Stable value hedge funds	5.0%	3.0%	0.2%
Real return:			
Real estate	15.0%	6.6%	1.2%
Energy, natural resources and infrastructure	6.0%	5.6%	0.4%
Commodities	-	2.5%	-
Risk parity:			
Risk parity	8.0%	4.0%	0.4%
Asset allocation leverage:			
Cash	2.0%	1.0%	-
Asset allocation leverage cash	-6.0%	1.3%	-0.1%
Inflation expectation	-		2.4%
Volatility drag****	-		-0.7%
Total	100.0%		7.90%

* Absolute return includes credit sensitive investments.

** Target allocations are based on the FY 2024 policy model.

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

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

Splendor Independent School District

Notes to the Financial Statements

Discount Rate Sensitivity Analysis

The following table presents the District's proportionate share of the TRS net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 31,550,983	\$ 19,753,273	\$ 9,978,032

Change of Assumptions Since the Prior Measurement Date

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

Change of Benefit Terms Since the Prior Measurement Date

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

D. Defined Other Postemployment Benefit Plan

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined benefit Other Postemployment Benefit (OPEB) plan that has a special funding situation. TRS-Care was established in 1986 by the Texas Legislature and is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees in accordance with the Texas Insurance Code, Chapter 1575. The Board may adopt rules, plans, procedures and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at P.O. Box 149676, Austin, TX 78714-0185; or by calling 1-800-223-8778.

Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes, including automatic cost of living adjustments (COLAs). The Board of Trustees of TRS is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052.

Splendora Independent School District

Notes to the Financial Statements

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

TRS-Care Monthly Premium Rates

	<u>Medicare</u>	<u>Non-medicare</u>
Retiree or surviving spouse	\$ 135	\$ 200
Retiree and spouse	529	689
Retiree and surviving spouse and children	468	408
Retiree and family	1,020	999

Contributions

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

Texas Insurance Code, section 1575.202 establishes the State’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act.

Rates for such plan fiscal years are as follows:

	<u>Contribution Rates</u>	
	<u>2025</u>	<u>2024</u>
Active employee	0.65%	0.65%
Non-employer contribution entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding*	1.25%	1.25%

* Contributions paid from federal funds and private grants are remitted by the employer (District) and paid at the State rate.

The contribution amounts for the District’s fiscal year 2025 are as follows:

District contributions	\$ 385,251
Member contributions	293,578
NECE on-behalf contributions (State)	526,575

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

Splendora Independent School District

Notes to the Financial Statements

The State of Texas also contributed \$294,759, \$232,816 and \$196,346 in 2025, 2024, and 2023, respectively, for on-behalf payments for Medicare Part D.

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

On June 30, 2025, the District reported a liability of \$12,682,886 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided by the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District are as follows:

District's proportionate share of the net OPEB liability	\$ 12,682,886
State's proportionate share of the net OPEB liability associated with the District	<u>15,891,484</u>
Total	<u><u>\$ 28,574,370</u></u>

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

At the measurement date of August 31, 2024, the employer's proportion of the collective net OPEB liability was 0.0417866% which was an increase of 0.000814% from its proportion measured as of August 31, 2023.

For the fiscal year ended June 30, 2025, the District recognized net OPEB revenue of \$2,564,891 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of \$2,065,600 was recognized for support provided by the State.

On June 30, 2025, the District reported its proportionate share of the TRS' deferred outflows of resources and deferred inflows of resources related to other postemployment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 2,430,883	\$ 6,329,448
Changes of assumptions	1,623,260	4,138,279
Difference between projected and actual earnings on OPEB plan investments	-	35,517
Changes in proportion and difference between District's contributions and the proportionate share of contributions	4,789,165	104,261
District contributions paid subsequent to the measurement date	<u>327,307</u>	<u>-</u>
Totals	<u><u>\$ 9,170,615</u></u>	<u><u>\$ 10,607,505</u></u>

Splendora Independent School District

Notes to the Financial Statements

\$327,307 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,		
2026	\$	(821,942)
2027		(247,518)
2028		(697,278)
2029		(625,881)
2030		(154,983)
Thereafter		<u>783,405</u>
Total	\$	<u>(1,764,197)</u>

Actuarial Methods and Assumptions

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

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

<u>Demographic Assumptions</u>	<u>Economic Assumptions</u>
Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	
Rates of disability	

See Note 4.C for detail on these assumptions. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2021.

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

The initial medical trend rate was 6.75 percent for non-Medicare retirees. For Medicare retirees, trend rates are higher in the first two years due to anticipated growth but thereafter match those of non-Medicare retirees. The initial prescription drug trend rate was 7.25 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 11 years.

Splendor Independent School District

Notes to the Financial Statements

The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Actuarial cost method	Individual entry age normal
Single discount rate	3.87% as of August 31, 2024
Aging factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death".
Election rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc postemployment benefit changes	None

Discount Rate

A single discount rate of 3.87% was used to measure the total OPEB liability at August 31, 2024. This was a decrease of 0.26% in the discount rate since the August 31, 2023 measurement date. The plan is essentially a "pay-as-you-go" plan and, based on the assumption that contributions are made at the statutorily required rates, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments to current plan members and therefore, the single discount rate is equal to the prevailing municipal bond rate. The source for the rate is the same used for the pension plan.

Sensitivity Analysis of Rates

Discount Rate

The following table presents the District's proportionate share of the TRS-Care net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that was 1% less than and 1% greater than the discount rate that was used (3.87%) in measuring the net OPEB liability.

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
District's proportionate share of the net OPEB liability	\$ 15,067,861	\$ 12,682,886	\$ 10,755,790

Splendor Independent School District

Notes to the Financial Statements

Healthcare Cost Trend Rates

The following table presents the District's proportionate share of net OPEB liability using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% lower or 1% higher than the assumed health-care cost trend rate:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
District's proportionate share of the net OPEB liability	\$ 10,328,328	\$ 12,682,886	\$ 15,751,110

Change of Assumptions Since the Prior Measurement Date

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

- The discount rate changed from 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024. Additionally, the tables used to model the impact of aging on the underlying claims were revised.

Change of Benefit Terms Since the Prior Measurement Date

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

E. Joint Venture-Shared Service Arrangement

The District participates in the following shared service arrangements:

Conroe ISD Regional Day School Program for the Deaf

The District participates in a shared services arrangement, Conroe ISD Regional Day School Program for the Deaf, with numerous districts for the education of students with a hearing impairment. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Conroe Independent School District, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to the District. The fiscal agent is responsible for the financial activities of the shared services arrangement.

Required Supplementary Information

Splendor Independent School District
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2025

Exhibit G-1

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 16,104,000	\$ 16,154,000	\$ 15,132,725	\$ (1,021,275)
5800	State program revenues	43,001,000	43,001,000	44,979,454	1,978,454
5900	Federal program revenues	395,000	395,000	399,184	4,184
5020	Total revenues	59,500,000	59,550,000	60,511,363	961,363
EXPENDITURES					
Current:					
0011	Instruction	35,111,500	35,391,352	35,678,183	(286,831)
0012	Instructional resources and media services	184,710	176,010	180,421	(4,411)
0013	Curriculum and instructional staff development	1,741,875	1,653,773	1,638,839	14,934
0021	Instructional leadership	1,522,062	1,556,062	1,562,850	(6,788)
0023	School leadership	2,919,698	3,086,198	3,098,856	(12,658)
0031	Guidance, counseling, and evaluation services	2,267,315	2,102,765	2,087,894	14,871
0032	Social work services	127,525	125,425	124,516	909
0033	Health services	472,735	479,835	480,279	(444)
0034	Student transportation	3,580,705	4,143,205	4,140,189	3,016
0036	Extracurricular activities	1,487,150	1,611,550	1,578,963	32,587
0041	General administration	2,839,480	2,978,580	2,923,777	54,803
0051	Plant maintenance and operations	6,366,625	5,947,625	5,823,559	124,066
0052	Security and monitoring services	960,650	1,119,650	1,106,013	13,637
0053	Data processing services	959,075	937,819	938,718	(899)
0061	Community services	283,895	235,651	229,637	6,014
Capital outlay:					
0081	Facilities acquisition and construction	3,150,000	1,500	1,327	173
Intergovernmental:					
0099	Other intergovernmental charges	225,000	213,500	213,406	94
6030	Total expenditures	64,200,000	61,760,500	61,807,427	(46,927)
1100	Excess (deficiency) of revenues				
1100	over (under) expenditures	(4,700,000)	(2,210,500)	(1,296,064)	914,436
1200	Net change in fund balance	(4,700,000)	(2,210,500)	(1,296,064)	914,436
0100	Fund balance - beginning	12,619,584	12,619,584	12,619,584	-
3000	FUND BALANCE - ENDING	<u>\$ 7,919,584</u>	<u>\$ 10,409,084</u>	<u>\$ 11,323,520</u>	<u>\$ 914,436</u>

The Notes to the Required Supplementary Information are an integral part of this schedule.

Splendora Independent School District

Exhibit G-2

Schedule of the District's Proportionate Share of the Net Pension Liability of a Cost-Sharing Multiple-Employer Pension Plan Teacher Retirement System of Texas For the Last Ten Fiscal Years*

Year	District's Proportion of Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2025	0.0323378%	\$ 19,753,273	\$ 24,553,874	\$ 44,307,147	\$ 42,109,482	46.91%	77.51%
2024	0.0324038%	22,258,314	25,220,065	47,478,379	38,347,060	58.04%	73.15%
2023	0.0278008%	16,504,603	21,786,764	38,291,367	33,483,520	49.29%	75.62%
2022	0.0271552%	6,915,468	9,670,202	16,585,670	31,169,316	22.19%	88.79%
2021	0.0244102%	13,073,611	20,487,116	33,560,727	29,318,562	44.59%	75.54%
2020	0.0254541%	13,231,834	18,376,485	31,608,319	27,004,992	49.00%	75.24%
2019	0.0240344%	13,229,115	19,029,341	32,258,456	24,961,187	53.00%	73.74%
2018	0.0217969%	6,969,463	10,625,117	17,594,580	22,205,049	31.39%	82.17%
2017	0.0206477%	7,802,450	12,252,564	20,055,014	20,809,777	37.49%	78.00%
2016	0.0209355%	7,400,421	11,535,411	18,935,832	19,614,488	37.73%	78.43%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, August 31 of the prior year.

Splendora Independent School District
 Schedule of the District's Contributions to the
 Teacher Retirement System of Texas Pension Plan
 For the Last Ten Fiscal Years*

Exhibit G-3

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2025	\$ 1,855,562	\$ (1,855,562)	\$ -	\$ 44,620,050	4.16%
2024	1,819,600	(1,819,600)	-	41,571,173	4.38%
2023	1,609,541	(1,609,541)	-	37,549,726	4.29%
2022	1,267,094	(1,267,094)	-	33,077,078	3.83%
2021	1,128,189	(1,128,189)	-	31,169,316	3.62%
2020	989,363	(989,363)	-	29,318,562	3.37%
2019	880,688	(880,688)	-	26,680,249	3.30%
2018	793,198	(793,198)	-	24,539,187	3.23%
2017	701,344	(701,344)	-	22,205,049	3.16%
2016	654,655	(654,655)	-	20,627,593	3.17%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.

Splendora Independent School District

Exhibit G-4

Schedule of the District's Proportionate Share of the Net OPEB Liability of a Cost-Sharing Multiple-Employer OPEB Plan Teacher Retirement System of Texas For the Last Eight Fiscal Years*

Year	District's Proportion of Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	State's Proportionate Share of the Net OPEB Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2025	0.0417866%	\$ 12,682,886	\$ 15,891,484	\$ 28,574,370	\$ 42,109,482	30.12%	13.70%
2024	0.0409730%	9,070,717	10,945,214	20,015,931	38,347,060	23.65%	14.94%
2023	0.0357170%	8,552,072	10,432,184	18,984,256	33,483,520	25.54%	11.52%
2022	0.0359766%	13,877,785	18,593,139	32,470,924	31,169,316	44.52%	6.18%
2021	0.0334260%	12,706,734	17,074,805	29,781,539	29,318,562	43.34%	4.99%
2020	0.0329609%	15,587,604	20,714,438	36,302,042	27,004,992	57.72%	2.66%
2019	0.0303332%	15,145,664	21,245,185	36,390,849	24,961,187	60.68%	1.57%
2018	0.0261940%	11,390,796	17,748,283	29,139,079	22,205,049	51.30%	0.91%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, August 31 of the prior year. Ten years of data is not available.

Splendor Independent School District
 Schedule of the District's Contributions to the
 Teacher Retirement System of Texas OPEB Plan
 For the Last Eight Fiscal Years*

Exhibit G-5

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2025	\$ 385,251	\$ (385,251)	\$ -	\$ 44,620,050	0.86%
2024	373,676	(373,676)	-	41,571,173	0.90%
2023	339,296	(339,296)	-	37,549,726	0.90%
2022	289,067	(289,067)	-	33,077,078	0.87%
2021	260,855	(260,855)	-	31,169,316	0.84%
2020	262,993	(262,993)	-	29,318,562	0.90%
2019	226,415	(226,415)	-	26,680,249	0.85%
2018	196,832	(196,832)	-	24,539,187	0.80%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.
 Ten years of data is not available.

Splendora Independent School District

Notes to the Required Supplementary Information

Note 1. Budget

A. Budgetary Information

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the general fund, debt service fund, and the National School Breakfast and Lunch Program special revenue fund. The Texas Education Code requires the budget to be prepared not later than June 19 and adopted by June 30 of each year. The budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles.

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

1. Prior to June 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is formally approved and adopted by the Board.

The appropriated budget is prepared by fund and function. The District's campus/department heads may make transfers of appropriations within a campus or department. Transfers of appropriations between campuses or departments require the approval of the District's management. Increasing any one of the functional spending categories, or revenues object accounts and other resources require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund. All annual appropriations lapse at fiscal year-end.

B. Excess of Expenditures Over Appropriations

For fiscal year June 30, 2025, expenditures exceeded appropriations in the following functions (the legal level of budgetary control):

<u>Fund</u>	<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund	11	\$ 35,391,352	\$ 35,678,183	\$ (286,831)
General Fund	12	176,010	180,421	(4,411)
General Fund	21	1,556,062	1,562,850	(6,788)
General Fund	23	3,086,198	3,098,856	(12,658)
General Fund	33	479,835	480,279	(444)
General Fund	53	937,819	938,718	(899)

Splendor Independent School District
Notes to the Required Supplementary Information

Note 2. Net Pension Liability and Net OPEB Liability

The following factors significantly affect trends in the amounts reported for the District’s proportionate share of the net pension liability and net OPEB liability:

Changes in Actuarial Assumptions and Inputs

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

Changes in Demographic and Economic Assumptions

For measurement date August 31, 2018 – Net Pension Liability and Net OPEB Liability:

- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement and economic assumptions, including rates of salary increase for individual participants were updated based on the experience study performed for TRS for the period ending August 31, 2017.

Changes in Benefit Terms

For measurement date August 31, 2024 – Net Pension Liability:

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

For measurement date August 31, 2018 – Net OPEB Liability:

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

Splendor Independent School District

Notes to the Required Supplementary Information

Other Changes

For measurement date August 31, 2024 – Net OPEB Liability:

- The tables used to model impact of aging on the underlying claims were revised.

For measurement date August 31, 2022 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 65% to 62%. The participation rate for post-65 retirees was lowered from 40% to 25%.

For measurement date August 31, 2020 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 50% to 40%.
- The ultimate healthcare trend rate assumption decreased to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.

For measurement date August 31, 2019 – Net Pension Liability:

- With the enactment of SB3 by the 2019 Texas Legislature, an assumption was made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

For measurement date August 31, 2019 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 70% to 65%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65.
- The trend rates were reset to better reflect the plan's anticipated experience.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%.

For measurement date August 31, 2018 – Net OPEB Liability:

- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020.

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Supplementary Information

Splendor Independent School District
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2025

		211	224	225
<u>Data Control Codes</u>		<u>ESSA Title I Improving Basic Programs</u>	<u>IDEA-B Formula</u>	<u>IDEA-B Preschool</u>
ASSETS				
1110	Cash and cash equivalents	\$ -	\$ -	\$ -
1120	Current investments	-	-	-
1240	Due from other governments	134,500	204,835	4,979
1260	Due from other funds	-	-	-
1300	Inventories	-	-	-
1000	TOTAL ASSETS	<u>\$ 134,500</u>	<u>\$ 204,835</u>	<u>\$ 4,979</u>
LIABILITIES				
2160	Accrued wages payable	\$ 65,533	\$ 59,493	\$ 3,870
2170	Due to other funds	68,967	145,003	1,109
2200	Accrued expenditures	-	339	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	134,500	204,835	4,979
FUND BALANCES				
3450	Restricted - grant funds	-	-	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	-	-
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 134,500</u>	<u>\$ 204,835</u>	<u>\$ 4,979</u>

226	240	242	244	255	263
IDEA B Discretionary	National School Breakfast/ Lunch Program	Summer Feeding Program	Career and Technical Basic Grant	ESSA Title II, Part A; Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement
\$ -	\$ 496,984	\$ -	\$ -	\$ -	\$ -
-	1,221,265	-	-	-	-
1,025	-	24,242	2,761	41,160	43,066
-	1,959	-	-	-	-
-	166,435	-	-	-	-
<u>\$ 1,025</u>	<u>\$ 1,886,643</u>	<u>\$ 24,242</u>	<u>\$ 2,761</u>	<u>\$ 41,160</u>	<u>\$ 43,066</u>
\$ -	\$ 171,285	\$ 12,388	\$ -	\$ 1,207	\$ 17,003
1,025	-	10,148	2,761	39,484	24,618
-	3,673	1,706	-	469	1,445
-	-	-	-	-	-
1,025	174,958	24,242	2,761	41,160	43,066
-	1,711,685	-	-	-	-
-	-	-	-	-	-
-	1,711,685	-	-	-	-
<u>\$ 1,025</u>	<u>\$ 1,886,643</u>	<u>\$ 24,242</u>	<u>\$ 2,761</u>	<u>\$ 41,160</u>	<u>\$ 43,066</u>

Splendor Independent School District

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds - Continued

June 30, 2025

		287	288	289
<u>Data Control Codes</u>		<u>Title VI, Part A, Subpart 1</u>	<u>Reserve Officers' Training Corps</u>	<u>Federally Funded Special Revenue Funds</u>
ASSETS				
1110	Cash and cash equivalents	\$ -	\$ 15,730	\$ 5,452
1120	Current investments	-	-	-
1240	Due from other governments	4,143	-	2
1260	Due from other funds	-	-	-
1300	Inventories	-	-	-
1000	TOTAL ASSETS	<u>\$ 4,143</u>	<u>\$ 15,730</u>	<u>\$ 5,454</u>
LIABILITIES				
2160	Accrued wages payable	\$ 1,431	\$ 15,730	\$ 5,454
2170	Due to other funds	2,712	-	-
2200	Accrued expenditures	-	-	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	4,143	15,730	5,454
FUND BALANCES				
3450	Restricted - grant funds	-	-	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	-	-
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,143</u>	<u>\$ 15,730</u>	<u>\$ 5,454</u>

385

397

410

429

461

Visually Impaired	Advanced Placement Incentives	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	Total Nonmajor Funds (See Exhibit C-1)
\$ -	\$ -	\$ 84,846	\$ -	\$ 249,304	\$ 852,316
-	-	-	-	123,316	1,344,581
-	-	-	223,514	-	684,227
-	-	-	-	-	1,959
-	-	-	-	-	166,435
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,846</u>	<u>\$ 223,514</u>	<u>\$ 372,620</u>	<u>\$ 3,049,518</u>
\$ -	\$ -	\$ -	\$ 20,213	\$ -	\$ 373,607
-	-	-	203,301	-	499,128
-	-	-	-	-	7,632
-	-	84,846	-	-	84,846
-	-	84,846	223,514	-	965,213
-	-	-	-	-	1,711,685
-	-	-	-	372,620	372,620
-	-	-	-	372,620	2,084,305
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,846</u>	<u>\$ 223,514</u>	<u>\$ 372,620</u>	<u>\$ 3,049,518</u>

Splendor Independent School District
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue Funds
For the Fiscal Year Ended June 30, 2025

		211	224	225
<u>Data Control Codes</u>		ESSA Title I		
		Improving Basic Programs	IDEA-B Formula	IDEA-B Preschool
REVENUES				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	<u>877,471</u>	<u>964,163</u>	<u>23,300</u>
5020	Total revenues	877,471	964,163	23,300
EXPENDITURES				
Current:				
0011	Instruction	133,766	260,763	23,300
0012	Instructional resources and media services	157,198	-	-
0013	Curriculum and instructional staff development	500,973	2,540	-
0021	Instructional leadership	-	18,923	-
0031	Guidance, counseling, and evaluation services	-	621,134	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0061	Community services	85,534	-	-
Intergovernmental:				
0093	Payments related to shared services arrangements	<u>-</u>	<u>60,803</u>	<u>-</u>
6030	Total expenditures	<u>877,471</u>	<u>964,163</u>	<u>23,300</u>
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
0100	Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>
3000	FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

226	240	242	244	255	263
<u>IDEA B Discretionary</u>	<u>National School Breakfast/ Lunch Program</u>	<u>Summer Feeding Program</u>	<u>Career and Technical Basic Grant</u>	<u>ESSA Title II, Part A.: Teacher & Principal Training & Recruiting</u>	<u>Title III, Part A, English Language Acquisition and Enhancement</u>
\$ -	\$ 424,200	\$ 73	\$ -	\$ -	\$ -
-	14,334	-	-	-	-
<u>1,025</u>	<u>3,766,377</u>	<u>24,242</u>	<u>53,197</u>	<u>177,845</u>	<u>138,180</u>
1,025	4,204,911	24,315	53,197	177,845	138,180
1,025	-	-	50,697	97,935	138,180
-	-	-	-	13,910	-
-	-	-	2,500	-	-
-	-	-	-	60,000	-
-	-	-	-	-	-
-	4,479,754	24,315	-	-	-
-	-	-	-	-	-
-	-	-	-	6,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,025</u>	<u>4,479,754</u>	<u>24,315</u>	<u>53,197</u>	<u>177,845</u>	<u>138,180</u>
-	(274,843)	-	-	-	-
<u>-</u>	<u>1,986,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 1,711,685</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Splendor Independent School District

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds - Continued
For the Fiscal Year Ended June 30, 2025

		287	288	289
<u>Data Control Codes</u>		<u>Title VI, Part A, Subpart 1</u>	<u>Reserve Officers' Training Corps</u>	<u>Federally Funded Special Revenue Funds</u>
REVENUES				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	<u>70,992</u>	<u>88,916</u>	<u>5,454</u>
5020	Total revenues	70,992	88,916	5,454
EXPENDITURES				
Current:				
0011	Instruction	22,288	88,916	5,454
0012	Instructional resources and media services	17,060	-	-
0013	Curriculum and instructional staff development	24,192	-	-
0021	Instructional leadership	-	-	-
0031	Guidance, counseling, and evaluation services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	7,452	-	-
0061	Community services	-	-	-
Intergovernmental:				
0093	Payments related to shared services arrangements	<u>-</u>	<u>-</u>	<u>-</u>
6030	Total expenditures	<u>70,992</u>	<u>88,916</u>	<u>5,454</u>
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
0100	Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>
3000	FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	385	397	410	429	461	
	<u>Visually Impaired</u>	<u>Advanced Placement Incentives</u>	<u>State Textbook Fund</u>	<u>State Funded Special Revenue Funds</u>	<u>Campus Activity Funds</u>	<u>Total Nonmajor Funds (See Exhibit C-2)</u>
\$	-	\$ -	\$ -	\$ -	\$ 466,436	\$ 890,709
	7,300	204	255,759	769,174	-	1,046,771
	-	-	-	-	-	6,191,162
	7,300	204	255,759	769,174	466,436	8,128,642
	7,300	-	255,759	172,794	-	1,258,177
	-	-	-	-	-	188,168
	-	204	-	-	-	530,409
	-	-	-	-	-	78,923
	-	-	-	-	-	621,134
	-	-	-	65,368	-	65,368
	-	-	-	-	-	4,504,069
	-	-	-	-	404,997	404,997
	-	-	-	-	-	6,000
	-	-	-	198,114	-	198,114
	-	-	-	332,898	-	340,350
	-	-	-	-	-	85,534
	-	-	-	-	-	60,803
	7,300	204	255,759	769,174	404,997	8,342,046
	-	-	-	-	61,439	(213,404)
	-	-	-	-	311,181	2,297,709
\$	-	\$ -	\$ -	\$ -	\$ 372,620	\$ 2,084,305

Splendora Independent School District

Schedule of Delinquent Taxes Receivable

For the Fiscal Year Ended June 30, 2025

Year Ended June 30,	Tax Rates		3 Assessed/ Appraised Value For School Tax Purposes	10 Beginning Balance 7/1/24
	1 Maintenance	2 Debt Service		
2016 and prior years	1.1700	0.1455	539,891,980	\$ 153,161
2017	1.1700	0.4300	637,264,063	48,717
2018	1.1700	0.4300	722,675,938	57,114
2019	1.1700	0.4300	764,302,313	75,031
2020	1.0684	0.4300	825,212,427	93,440
2021	0.9751	0.4300	976,390,506	113,956
2022	0.9603	0.4452	1,100,801,483	162,751
2023	0.9429	0.4452	1,483,783,805	364,415
2024	0.7570	0.4552	1,644,871,803	1,005,146
2025	0.7552	0.5000	1,840,609,066	-
1000 TOTALS				<u>\$ 2,073,731</u>

8000 - Taxes refunded under section 26.1115, tax code, for owners who received an exemption as provided by section 11.42(f), tax code

9000 - Portion of row 1000 for taxes paid into tax increment zone under chapter 311, tax code

Exhibit J-1

20	31	32	40	50	99
Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance 06/30/25	Total Taxes Refunded Under Section 26.1115(c)
\$ -	\$ 14,398	\$ 1,790	\$ (7,303)	\$ 129,670	
-	5,650	2,077	569	41,559	
-	6,920	2,543	41	47,692	
-	9,541	3,506	454	62,438	
-	17,867	7,191	6,020	74,402	
-	25,387	11,195	9,340	86,714	
-	58,209	26,987	39,904	117,459	
-	91,625	43,262	59,801	289,329	
-	288,537	173,503	(128,917)	414,189	
<u>23,103,325</u>	<u>13,344,684</u>	<u>8,835,199</u>	<u>-</u>	<u>923,442</u>	
<u>\$ 23,103,325</u>	<u>\$ 13,862,818</u>	<u>\$ 9,107,253</u>	<u>\$ (20,091)</u>	<u>\$ 2,186,894</u>	

\$ 77,687

\$ -

Splendor Independent School District
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance – Budget and Actual
 National School Breakfast and Lunch Program
 For the Fiscal Year Ended June 30, 2025

Exhibit J-2

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 743,000	\$ 743,000	\$ 424,200	\$ (318,800)
5800	State program revenues	14,000	14,000	14,334	334
5900	Federal program revenues	2,843,000	2,843,000	3,766,377	923,377
5020	Total revenues	3,600,000	3,600,000	4,204,911	604,911
EXPENDITURES					
Current:					
0035	Food services	4,808,000	4,808,000	4,479,754	328,246
6030	Total expenditures	4,808,000	4,808,000	4,479,754	328,246
1100	Excess (deficiency) of revenues over (under) expenditures	(1,208,000)	(1,208,000)	(274,843)	933,157
1200	Net change in fund balance	(1,208,000)	(1,208,000)	(274,843)	933,157
0100	Fund balance - beginning	1,986,528	1,986,528	1,986,528	-
3000	FUND BALANCE - ENDING	<u>\$ 778,528</u>	<u>\$ 778,528</u>	<u>\$ 1,711,685</u>	<u>\$ 933,157</u>

Splendor Independent School District
Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Debt Service Fund
For the Fiscal Year Ended June 30, 2025

Exhibit J-3

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 9,410,000	\$ 9,410,000	\$ 9,330,314	\$ (79,686)
5800	State program revenues	225,000	225,000	1,447,765	1,222,765
5020	Total revenues	9,635,000	9,635,000	10,778,079	1,143,079
EXPENDITURES					
Debt service:					
0071	Principal on long-term debt	2,655,000	2,665,000	2,665,000	-
0072	Interest on long-term debt	5,814,000	7,426,872	7,426,872	-
0073	Issuance costs and fees	-	10,128	1,950	8,178
6030	Total expenditures	8,469,000	10,102,000	10,093,822	8,178
1100	Excess (deficiency) of revenues over (under) expenditures	1,166,000	(467,000)	684,257	1,151,257
OTHER FINANCING SOURCES (USES)					
7916	Premium or discount on issuance of bonds	-	1,375,000	1,379,191	4,191
7080	Total other financing sources (uses)	-	1,375,000	1,379,191	4,191
1200	Net change in fund balance	1,166,000	908,000	2,063,448	1,155,448
0100	Fund balance - beginning	4,754,790	4,754,790	4,754,790	-
3000	FUND BALANCE - ENDING	<u>\$ 5,920,790</u>	<u>\$ 5,662,790</u>	<u>\$ 6,818,238</u>	<u>\$ 1,155,448</u>

Splendor Independent School District
 Use of Funds Report – Select State Allotment Programs
 For the Fiscal Year Ended June 30, 2025

Exhibit J-4

<u>Data Control Codes</u>		<u>Responses</u>
<u>Section A: Compensatory Education Programs</u>		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$ 3,698,508
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 3,132,519
<u>Section B: Bilingual Education Programs</u>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 961,237
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25)	\$ 775,107

Overall Compliance, Internal Control Section and Federal Awards

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees of
Splendora Independent School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Splendora Independent School District (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 basic financial statements, and have issued our report thereon dated October 16, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P

The Woodlands, Texas
October 16, 2025

Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance

The Board of Trustees of
Splendora Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Splendora Independent School District’s (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended 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.

The Board of Trustees of
Splendora Independent School District

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

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P

The Woodlands, Texas
December 2, 2025

Splendor Independent School District

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2025

Section 1. Summary of Auditor's Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditor's report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|--|
| 4. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 5. Type of auditor's report issued on compliance with major programs | Unmodified |
| 6. Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? | No |
| 7. Identification of major programs | 10.553, 10.555 – Child Nutrition Cluster |
| 8. Dollar Threshold used to distinguish between Type A and Type B federal programs | \$750,000 |
| 9. Auditee qualified as a low risk auditee? | Yes |

Section 2. Financial Statement Findings

None reported

Section 3. Federal Award Findings and Questioned Costs

None reported

Splendor Independent School District

Summary Schedule of Prior Audit Findings

For the Fiscal Year Ended June 30, 2025

Prior Year Findings

None reported

Splendor Independent School District
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2025

Exhibit K-1

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
ESEA Title I, Part A - Improving Basic Programs	84.010A	25610101170907	\$ 830,257
ESEA Title I, 1003 School Improvement Grant	84.010A	24610141170907	<u>47,214</u>
Total Assistance Listing Number 84.010A			877,471
Special Education Cluster (IDEA):			
IDEA - Part B Formula	84.027A	256600011709076000	964,163
IDEA - High Cost	84.027A	66002406	<u>1,025</u>
Total Assistance Listing Number 84.027A			965,188
IDEA - Part B Preschool	84.173A	256610011709076000	<u>23,300</u>
Total Special Education Cluster (IDEA)			988,488
Career and Technology - Basic Grant	84.048A	25420006170907	53,197
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	25671001170907	125,605
Title III, Part A, Immigrant	84.365A	24671003170907	<u>12,575</u>
Total Assistance Listing Number 84.365A			138,180
ESEA Title II, Part A - Teacher and Principal Training and Recruiting	84.367A	25694501170907	177,845
Summer School, LEP	84.369A	69552402	5,454
Title IV, Part A, Subpart 1	84.424A	25680101170907	<u>70,992</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>2,311,627</u>

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Splendor Independent School District
Schedule of Expenditures of Federal Awards – Continued
For the Fiscal Year Ended June 30, 2025

Exhibit K-1

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed Through State Department of Education:			
School Breakfast Program	10.553	71402401	162,659
School Breakfast Program	10.553	71402501	<u>691,291</u>
Total Assistance Listing Number 10.553			853,950
Passed Through Texas Department of Agriculture - Non-Cash Assistance:			
National School Lunch Program	10.555	806780706	236,744
Passed Through Texas Department of Agriculture:			
National School Lunch Program	10.555	71302401	487,013
National School Lunch Program	10.555	71302501	<u>2,180,124</u>
Total Assistance Listing Number 10.555			<u>2,903,881</u>
Total Child Nutrition Cluster			3,757,831
Passed Through Texas Department of Agriculture:			
Child and Adult Care Food Program (CACFP)	10.558	806780706	24,242
COVID-19 - Commodity Storage and Delivery	10.560	806780706	8,546
Passed Through Montgomery County, Texas:			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grant to States (Mineral Funds)	10.665	N/A	<u>1,955</u>
Total Forest Service Schools and Roads Cluster			<u>1,955</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			3,792,574
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Medicaid Cluster:			
Passed Through Texas Health and Human Services Commission			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900091	<u>35,699</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>35,699</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,139,900</u>

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

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Splendora Independent School District
Notes to Schedule of Expenditures of Federal Awards

Note 1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Splendora Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. National School Lunch Program non-cash commodities are recorded at their estimated market value at the time of donation.

Note 2. De Minimis Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

Note 3. Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards per Exhibit K-1 and federal revenues reported on Exhibit C-2 of the District's Annual Financial Report:

Total expenditures of federal awards per Exhibit K-1	\$	6,139,900
Additional federal revenues reported in governmental funds:		
SHARS		314,404
E-Rate		47,126
ROTC		<u>88,916</u>
Total federal revenues per Exhibit C-2	\$	<u><u>6,590,346</u></u>

Splendor Independent School District
 Schedule of Required Responses to Selected
 School FIRST Indicators (Unaudited)
 For the Fiscal Year Ended June 30, 2025

Exhibit L-1

<u>Data Codes</u>		<u>Responses</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued 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.)	Yes
	Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.	
	Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local 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?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ -



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: February 23, 2026

AGENDA ITEM NAME: Consider Approval of Budget Amendment #4 for Fiscal year 2025-2026.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: Board Policy CE(LOCAL) states the Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

The Board of Trustees approved the 2025-2026 fiscal year budget on June 16, 2025, at the fund and function level for the General Fund, Child Nutrition Fund, and Debt Service Fund.

ADMINISTRATIVE RECOMMENDATION: Approve Budget Amendment #4 for fiscal year 2025-2026 to remain in compliance with Board Policy.

ATTACHMENTS: Budget Amendment #4

BUDGET INFORMATION: Budget Amendment #4 is an increase of \$33,650 in revenue and \$33,650 in expenditures in the General Fund associated with a portion of the cost of a demographic study being funded through revenue received from EMCID. There are also a number of functional changes necessary to align expenditures with the appropriate coding based on the purpose of the expenditures. There is no effect to fund balance for the General Fund based on this amendment.

An increase of \$4,000 in expenditures is proposed to fund debt service fees associated with outstanding bond issuances.

No change is being made to the Child Nutrition Fund.

RESOURCE PERSONNEL: Stacey Swanson, Director of Finance, Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve Budget Amendment #4 for fiscal year 2025-2026.

Splendor ISD
2025-2026 Original Budget with Amendments
June 30, 2026

GENERAL FUND

		09/15/25	12/15/25	01/20/26	02/23/26		
	Original	Amnd 1	Amnd 2	Amnd 3	Amnd 4	Amnd 5	Total
7/01/25 Fund Balance	\$11,323,515						\$11,323,515
5700 Local Revenue	14,046,000	15,000	50,180		33,650		14,144,830
5800 State Revenue	52,229,000	285,500	466,500				52,981,000
5900 Federal Revenue	145,000						145,000
7900 Other Resources	-		2,191,000				2,191,000
Total	\$66,420,000	\$300,500	2,707,680	\$0	\$33,650	\$0	\$69,461,830
11 Instruction	39,681,040	83,070	371,880		(14,206)		40,121,784
12 Library	283,995						283,995
13 Staff/Curr Develop	1,738,605	74,310	4,150		(8,000)		1,809,065
21 Instruct Leader	1,883,095	216,705	93,050				2,192,850
23 School Admin	3,564,493				1,206		3,565,699
31 Guidance Counsel	2,212,375	(108,085)			8,000		2,112,290
32 Social Worker Services	121,950						121,950
33 Health Service	637,175	10,000			13,000		660,175
34 Student Transport	3,652,960		(32,000)				3,620,960
35 Food Service	-						-
36 Extra Curricular	1,980,310						1,980,310
41 General Admin	2,849,625	(13,205)	9,500		33,650		2,879,570
51 Plant M&O	7,271,130						7,271,130
52 Security	1,114,340		32,000				1,146,340
53 Data Process Svc	909,095	37,705		117,000			1,063,800
61 Community Services	240,312		47,100				287,412
71 Debt Service	-						-
81 Facilities Acquisition	39,500						39,500
93 Payments to Fiscal Agent	-						-
99 AE Services	240,000						240,000
8900 Other Uses	-						-
Total	\$68,420,000	\$300,500	\$525,680	\$117,000	\$33,650	\$0	\$69,396,830
Budgeted Fund Balance	(\$2,000,000)	\$0	2,182,000	(\$117,000)	\$0	\$0	\$65,000
Fund Balance after Amend.							\$11,388,515

Splendor ISD
 2025-2026 Original Budget with Amendments
 June 30, 2026

FOOD SERVICE

		09/15/25	12/15/25	01/20/26	02/23/26		
	Original	Amnd 1	Amnd 2	Amnd 3	Amnd 4	Amnd 5	Total
7/01/25 Fund Balance	\$1,711,684						\$1,711,684
5700 Local Revenue	408,000						408,000
5800 State Revenue	14,000						14,000
5900 Federal Revenue	4,378,000						4,378,000
7900 Other Resources	-						-
Total	\$4,800,000	\$0	\$0	\$0	\$0	\$0	\$4,800,000
11 Instruction							-
12 Library							-
13 Staff/Curr Develop							-
21 Instruct Leader							-
23 School Admin							-
31 Guidance Counsel							-
32 Social Worker Services							-
33 Health Service							-
34 Student Transport							-
35 Food Service	4,800,000						4,800,000
36 Extra Curricular							-
41 General Admin							-
51 Plant M&O							-
52 Security							-
53 Data Process Svc							-
61 Community Services							-
71 Debt Service							-
81 Facilities Acquisition							-
93 Payments to Fiscal Agent							-
99 AE Services							-
8900 Other Uses							-
Total	\$4,800,000	\$0	\$0	\$0	\$0	\$0	\$4,800,000
Budgeted Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance after Amend.							\$1,711,684

Splendor ISD
 2025-2026 Original Budget with Amendments
 June 30, 2026

DEBT SERVICE

	Original	09/15/25 Amnd 1	12/15/25 Amnd 2	01/20/26 Amnd 3	02/23/26 Amnd 4	Amnd 5	Total
7/01/25 Fund Balance	\$6,818,238						\$6,818,238
5700 Local Revenue	8,875,000						8,875,000
5800 State Revenue	638,000						638,000
5900 Federal Revenue	-						-
7900 Other Resources	-						-
Total	\$9,513,000	\$0	\$0	\$0	\$0	\$0	\$9,513,000
11 Instruction							-
12 Library							-
13 Staff/Curr Develop							-
21 Instruct Leader							-
23 School Admin							-
31 Guidance Counsel							-
32 Social Worker Services							-
33 Health Service							-
34 Student Transport							-
35 Food Service							-
36 Extra Curricular							-
41 General Admin							-
51 Plant M&O							-
52 Security							-
53 Data Process Svc							-
61 Community Services							-
71 Debt Service	13,127,000				4,000		13,131,000
81 Facilities Acquisition							-
93 Payments to Fiscal Agent							-
99 AE Services							-
8900 Other Uses							-
Total	\$13,127,000	\$0	\$0	\$0	\$4,000	\$0	\$13,131,000
Budgeted Fund Balance	(\$3,614,000)	\$0	\$0	\$0	(\$4,000)	\$0	(\$3,618,000)
Fund Balance after Amend.							\$3,200,238

BUDGET AMENDMENTS 2025-26

AMENDMENT # 4

2/23/2026

FUND	BUDGET CODE	CURRENT BUDGET	ADD / (REDUCE)	TOTAL AMENDED BUDGET	DESCRIPTION
GENERAL OPERATING					
	199 00 574100 000 6 00030	1,500	33,650	35,150	PASA demographic study - EMCID reimbursment
	TOTAL REVENUES	\$ 1,500	\$ 33,650	\$ 35,150	
	199 11 629900 999 6 23000	11,700	(10,800)	900	Reclass MAC/SHARS admin billing services
	199 33 629900 999 6 23000	-	10,800	10,800	Reclass MAC/SHARS admin billing services
	199 11 639900 999 6 23023	3,075	(2,200)	875	Reclass Sped instruct to health supplies
	199 33 639900 999 6 23023	-	2,200	2,200	Reclass Sped instruct to health supplies
	199 13 6xxx50 999 6 99000	8,000	(8,000)	-	Reclass Social Emotional Learning to Counselor
	199 31 6xxx00 999 6 99000	3,000	8,000	11,000	Reclass Social Emotional Learning to Counselor
	199 11 639905 104 6 11000	1,206	(1,206)	-	Reclass TLE Instruct Supplies to Principal Travel
	199 23 641100 104 6 99000	391	1,206	1,597	Reclass TLE Instruct Supplies to Principal Travel
	199 41 629100 750 6 99000	15,000	33,650	48,650	PASA demographic study - EMCID portion
	TOTAL EXPENDITURES	\$ 42,372	\$ 33,650	\$ 76,022	
	BUDGET FUND BALANCE		\$ -		

DEBT SERVICE					
		-		-	
	TOTAL REVENUES	\$ -	\$ -	\$ -	
	599 71 659900 999 6 99000	8,000	4,000	12,000	Increase Debt Service Fee Budget
	TOTAL EXPENDITURES	\$ 8,000	\$ 4,000	\$ 12,000	



Splendor ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: 02/23/2026

AGENDA ITEM NAME: Approve Revised Amount for Bluebonnet Learning Training With Great Minds As Part of the Strong Foundations Implementation Grant

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Student Learning & Progress; Student Readiness; Fiscal & Operational Systems

BACKGROUND INFORMATION: The Board approved \$272,000 on June 16, 2026, for the Strong Foundations Implementation (SFI) grant partnership with Great Minds. Due to the addition of summer and back-to-school services associated with Bluebonnet Math, the total cost increased by \$44,256, bringing the revised total to \$316,528.

ADMINISTRATIVE RECOMMENDATION: Administration recommends that the Board approve the revised expenditure total for the inclusion of additional costs of materials and services aligned to the SFI grant.

ATTACHMENTS:  [25-26 SFI Grant Expenditure](#)  [board minutes 6.16.25.pdf](#)

BUDGET INFORMATION: Funded through the SFI grant. No additional cost is required by the district.

RESOURCE PERSONNEL:

Dr. Kristy Dietrich, Assistant Superintendent of Teaching & Learning
Mrs. Carrie Reed, Deputy Superintendent of Academics

RECOMMENDED MOTION: I move to approve the revised expenditure amount for Bluebonnet Learning Training with Great Minds, as part of the Strong Foundations Implementation Grant.



Splendor ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: February 23, 2026

AGENDA ITEM NAME: Approval of the Early Exit Incentive

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S):

5- Professional Learning and Quality Staff

BACKGROUND INFORMATION: N/A

ADMINISTRATIVE RECOMMENDATION: The incentive allows advance notice of those intending to move or retire at the end of their teaching contract.

ATTACHMENTS: Early Exit Incentive

BUDGET INFORMATION: The incentive will be funded through the District's General Fund. Based on an estimated 15 early resignations, the anticipated total cost is approximately \$7,500.

RESOURCE PERSONNEL: Dr. Dustin Bromley, Superintendent

RECOMMENDED MOTION: I move to approve the Early Exit Incentive.

Early Exit Incentive

The purpose of the Early Exit Incentive is to support proactive staffing and budget planning for the upcoming school year while maintaining fiscal responsibility. Early notification of a teacher's intent not to return allows the district to begin recruitment efforts sooner, access a stronger candidate pool, and reduce the need for late-summer or emergency hiring.

This incentive is not intended to encourage resignations but to provide a structured opportunity for teachers who have already decided to retire, relocate, or pursue other opportunities to formally notify the district in a timely manner. Resignations submitted under this incentive must be effective at the conclusion of the employee's current teacher contract.

The incentive will be \$500 and issued on the employee's final paycheck. Employees who accept the incentive will not be eligible for rehire with the district for the following school year.

Eligibility is limited to campus-based teachers.

To qualify, a written resignation must be received no later than **March 27 at 11:59 p.m.** Resignations must be submitted via email directly to the Executive Director of Human Resources, with the campus principal copied.



Sent to: Joe Walker

Date sent: January 26, 2026

UIL REGION 32 MUSIC CONTESTS

CONTRACT FOR ADJUDICATORS – CONCERT/SIGHTREADING/MARCHING

Date(s) of Activity: **March 3, 2026**

Contest & Site: Small School MS & HS Band C&SR Evaluations, Early Zone, Lago Vista HS

Host/Contact: Jennifer Vowles, jvowles@lagovistaisd.net

DIVISION	CLASSIFICATION	CONCERT	SIGHTREADING	SOLO/ENSEMBLE	MARCHING
BAND	C, CC, AA, AAA, AAAA	x			
CHOIR					
ORCHESTRA					

UIL Region 32 will pay for professional services rendered as follows:

Honorarium: \$300.00 per day (rate is set by state for all UIL Marching and Concert & SR contests)
 \$250.00 per day (rate is set by state for all Solo & Ensemble contests)
 \$60.00 per hour over 8 hours of scheduled judging time for C&SR, \$50 for Solo & Ensemble

Meals: State per diem rate.
 Meals provided by the Region will be deducted accordingly

Travel: Economy air fare (TURN IN RECEIPT) or mileage at the current state rate.

Lodging: Contest host will contact you for lodging requirements. **Do NOT pay for your room. Region 32 will pre-pay your bill. Incidental charges will be the judge's responsibility.**

Region 32 Adjudicator: Thank you for agreeing to accept the judging assignment for UIL Region 32 Music Contest. You have been **contacted and contracted** to judge the contest as printed above for UIL Region 32. Please print off a copy for your records. You **DO NOT** need to return a copy to me. Please reply by email **IMMEDIATELY** to verify you have received your contract.

The contest host or his/her designee will contact you prior to the contest concerning the schedule, site of the contest and the judges' meeting prior to the start of the event. Judges' meeting is normally 30 minutes prior to the first event. More information will be sent to you from the Contest Host prior to the contest.

Thank you again for accepting this judging responsibility. We look forward to having you serve as our guest in Region 32 this year. If you have any questions, please feel free to contact me.

Greg Hames

Executive Secretary
UIL Region 32

972-742-4317 – cell
Email: uilregion32@gmail.com
Region website: www.uilregion32music.com



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: 02/23/2026

AGENDA ITEM NAME: Approve First Reading of Local Policy EI


THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Student Learning & Progress;
Student Readiness

BACKGROUND INFORMATION:

Current policy: When a student earns a passing grade in only half of a course, and the average of both halves is lower than 70, the District shall award the student credit for the half with the passing grade.

Proposed Revision: The District shall award credit for a credentialed lower-level course in a language other than English (LOTE) on a pass/fail basis if a student completes the higher-level LOTE course with an overall grade of 70 or higher or earns credit for the higher-level LOTE course through credit by examination.

ADMINISTRATIVE RECOMMENDATION: Administration recommends that the Board of Trustees of Splendoria Independent School District consider approval of the credentialing policy revision.

ATTACHMENTS: Policy Update  EI(L)-A to X; proposed revisions 2-2-2026

BUDGET INFORMATION: N/A

RESOURCE PERSONNEL: Itzil Welch- Director of Multilingual, Carrie Reed- Deputy Superintendent, Academics

RECOMMENDED MOTION: No motion at this time



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: February 23, 2026

AGENDA ITEM NAME: Consider approval of the Prevailing Wage Rate Schedules (Hourly Rates Only) for School Construction Trades for the Texas Gulf Coast Areas, as Determined Through a Wage Rate Survey Conducted by PBK Architects, Inc. for Construction of All District Projects

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: Texas Government Code requires school districts adopt a prevailing wage schedule prior to advertising for construction projects. These rates are to be published in the specification manuals for each project and included in all construction documents.

The District may choose to:

- conduct a survey to determine a Prevailing Wage Rate schedule,
- utilize an existing area Prevailing Wage Rate survey that other local public entities use, or
- adopt the U.S. Department of Labor schedule in accordance with the Davis-Bacon act.

The recommended option selected above is to utilize the Prevailing Wage Rates developed by PBK Architects, Inc. and used by other local public entities in the Texas Gulf Coast Area. Following adoption, construction contractors under future contracts with the District must adhere to the newly adopted Prevailing Wage Rates schedule.

Any future updates needed to the Prevailing Wage Rates – School Construction Trades schedule will require Board approval.

ADMINISTRATIVE RECOMMENDATION:

Administration recommends that the Prevailing Wage Rate Schedule.

ATTACHMENTS: Prevailing Wage Rates

BUDGET INFORMATION: N/A

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to adopt the Prevailing Wage Rate Schedule for the Texas Gulf Coast Areas (hourly rates only), as presented, for all District construction projects.

Prevailing Wage Rate Determination Information

The following information is from Chapter 2258 Texas Government Code:

Sec. 2258.021. Right to be Paid Prevailing Wage Rates.

- (a) A worker employed on a public work by or on behalf of the state or a political subdivision of the state shall be paid:
 - (1) not less than the general prevailing rate of per diem wages for work of a similar character in the locality in which the work is performed; and
 - (2) not less than the general prevailing rate of per diem wages for legal holiday and overtime work.
- (b) Subsection (a) does not apply to maintenance work.
- (c) A worker is employed on a public work for the purposes of this section if the worker is employed by a contractor or subcontractor in the execution of a contract for the public work with the state, a political subdivision of the state, or any officer or public body of the state or a political subdivision of the state.

Sec. 2258.023. Prevailing Wage Rates to be paid by Contractor and Subcontractor; Penalty.

- (a) The contractor who is awarded a contract by a public body or a subcontractor of the contractor shall pay not less than the rates determined under Section [2258.022](#) to a worker employed by it in the execution of the contract.
- (b) A contractor or subcontractor who violates this section shall pay to the state or a political subdivision of the state on whose behalf the contract is made, \$60 for each worker employed for each calendar day or part of the day that the worker is paid less than the wage rates stipulated in the contract. A public body awarding a contract shall specify this penalty in the contract.
- (c) A contractor or subcontractor does not violate this section if a public body awarding a contract does not determine the prevailing wage rates and specify the rates in the contract as provided by Section [2258.022](#).
- (d) The public body shall use any money collected under this section to offset the costs incurred in the administration of this chapter.
- (e) A municipality is entitled to collect a penalty under this section only if the municipality has a population of more than 10,000.

Sec. 2258.051. Duty of Public Body to Hear Complaints and Withhold Payment.

A public body awarding a contract, and an agent or officer of the public body, shall:

- (1) take cognizance of complaints of all violations of this chapter committed in the execution of the contract; and
- (2) withhold money forfeited or required to be withheld under this chapter from the payments to the contractor under the contract, except that the public body may not withhold money from other than the final payment without a determination by the public body that there is good cause to believe that the contractor has violated this chapter.

Prevailing Wage Rates – School Construction Trades

June 2, 2025

Texas Gulf Coast Area

CLASSIFICATION	2025 HOURLY RATE
ASBESTOS WORKER	\$27.20
BRICKLAYER; MASON	\$24.90
CARPENTER; CASEWORKER	\$23.13
CARPET LAYER; FLOOR INSTALLER	\$26.20
CONCRETE FINISHER	\$23.83
DATA COMM/TELE COMM	\$24.33
DRYWALL INSTALLER; CEILING INSTALLER	\$24.33
ELECTRICIAN	\$29.86
ELEVATOR MECHANIC	\$39.78
FIREPROOFING INSTALLER	\$22.99
GLAZIER	\$23.25
HEAVY EQUIPMENT OPERATOR	\$22.17
INSULATOR	\$21.95
IRONWORKER	\$26.50
LABORER, HELPER	\$19.81
LATHERER; PLASTERER	\$22.75
LIGHT EQUIPMENT OPERATOR	\$28.75
METAL BUILDING ASSEMBLER	\$24.00
PAINTER; WALL COVERING INSTALLER	\$20.17
PIPEFITTER	\$29.82
PLUMBER	\$27.98
ROOFER	\$22.50
SHEET METAL WORKER	\$29.96
SPRINKLER FITTER	\$23.00
STEEL ERECTOR	\$26.00
TERRAZZO WORKER	\$22.75
TILE SETTER	\$22.00
WATERPROOFER; CAULKER	\$24.00

This document was developed by PBK Architects, Inc., in strict accordance with Chapter 2258 of the Texas Government Code.

Prevailing Wage Rates

Worker Classification Definition Sheet

CLASSIFICATION	DEFINITION
ASBESTOS WORKER	Worker who removes and disposes of asbestos materials.
BRICKLAYER; MASON	Craftsman who works with masonry products, stone, brick, block, or any material substituting those materials and accessories.
CARPENTER; CASEWORKER	Worker who build wood structures or structures of any material which has replaces wood. Includes rough and finish carpentry, hardware and trim.
CARPET LAYER; FLOOR INSTALLER	Worker who installs carpets and /or floor coverings, vinyl tile.
CONCRETE FINISHER	Worker who floats, trowels, and finishes concrete.
DATA COMM/TELE COMM	Worker who installs data/telephone and television cable and associate equipment and accessories.
DRYWALL; CEILING INSTALLER	Worker who installs metal framed walls and ceiling, drywall coverings, ceiling grids, and ceilings.
ELECTRICIAN	Skilled craftsman who installs or repairs electrical wiring and devices. Includes fire alarm systems and HVAC electrical controls.
ELEVATOR MECHANIC	Craftsman skilled in the installation and maintenance of elevators.
FIREPROOFING INSTALLER	Worker who sprays or applies fire proofing materials.
GLAZIER	Worker who installs glass, glazing, and glass framing.
HEAVY EQUIPMENT OPERATOR	Includes but not limited to: all CAT tractors, all derrick-powered, all power operated cranes, back-hoes, back-fillers, power operated shovels, winch trucks, and all trenching machines.
INSULATOR	Worker who applies, sprays, or installs insulation.
IRONWORKER	Skilled craftsman who erects structural steel framing, and installs structural concrete Rebar.
LABORER, HELPER	Worker qualified for only unskilled or semi-skilled work. Lifting, carrying materials or tools, hauling, digging, clean up.
LATHERER; PLASTERER	Worker who installs metal framing and lath. Worker who applies plaster to lathing and installs associated accessories.
LIGHT EQUIPMENT OPERATOR	Includes but not limited to , air compressors, truck crane drivers, flex planes, building elevators, form graders, concrete mixers less than 14cf), conveyers.
METAL BUILDING ASSEMBLER	Worker who assembles pre-made metal buildings.
PAINTER; WALL COVERING INSTALLER	Worker who prepares wall surfaces and applies paint and/or wall coverings, tape, and bedding.
PIPEFITTER	Trained worker who installs piping systems, chilled water piping and hot water (boiler) piping, pneumatic tubing controls, chillers, boilers, and associated mechanical equipment.
PLUMBER	Skilled craftsman who installs domestic hot and cold water piping, waste piping, storm system piping, water closets, sinks, urinals, and related work.
ROOFER	Worker who installs roofing materials, Bitumen (asphalt and coal tar) felts, flashings, all types of roofing membranes, and associated products.
SHEET METAL WORKER	Worker who installs sheet metal products, Roof metal, flashings and curbs, ductwork, mechanical equipment, and associated metals.
SPRINKLER FITTER	Worker who installs fire sprinklers systems and fire protectant equipment.
STEEL ERECTOR	Worker who erects and dismantles structural steel frames of buildings and other structures.
TERRAZZO WORKER	Craftsman who places and finishes Terrazzo
TILE SETTER	Worker who prepares wall and/or floor surfaces and applies ceramic tiles to these surfaces.
WATERPROOFER; CAULKER	Worker who applies water proofing material to buildings. Products include sealant, caulk, sheet membranes, and liquid membranes, sprayed, rolled or brushed.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: February 23, 2026

AGENDA ITEM NAME: Approval of the TEA Application for Delay of Teacher Certification Requirements.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S):

5- Professional Learning and Quality Staff

BACKGROUND INFORMATION: HB2 requires all foundation course teachers to be certified within the next two years. TEA is allowing districts to apply for an extension to meet all HB2 requirements.

ADMINISTRATIVE RECOMMENDATION: Retain any uncertified teachers and provide time for full certification through a district-monitored plan.

ATTACHMENTS: TEA Application for Delay of Teacher Certification

BUDGET INFORMATION: N/A

RESOURCE PERSONNEL: Dr. Dustin Bromley, Superintendent

RECOMMENDED MOTION: I move to approve the Application for Delay of Teacher Certification Requirements.

Application for Delay of Teacher Certification Requirements

Splendora Independent School District

Superintendent: Dr. Dustin Bromley

Purpose

The purpose of this plan is to establish a structured, data-driven framework to reduce the number of uncertified teachers within Splendora ISD in alignment with House Bill 2 of the 89th Texas Legislature. Through a multi-year strategy, the district will provide targeted support to help current uncertified teachers obtain full certification, strengthen recruitment pipelines, and build a sustainable workforce of highly qualified educators. These efforts will ensure that all foundation instructional staff meet state certification requirements by the 2029–2030 academic year.

Target and Goals

School Year	Target % Reduction in Uncertified Teachers	Plan for Certification
2025-2026	–	Identify and develop a certification plan for all uncertified teachers.
2026-2027	44%	<p>Plan A- teacher will take and pass exam(s) before the 26/27 school year</p> <p>Plan B- teacher will pass the content test to receive SOE from ACP to begin the certified internship year for 26/27. They will pass PPR by March 2027 for standard certification before 27/28.</p>
2027-2028	19%	<p>Plan C- teacher will enroll in ACP, finish ACP pre-requisites during the summer and fall of 2026, take the content test in the spring of 2027 to receive SOE, and begin a certified internship in the fall of 2027. They will pass PPR by March 2028 for standard certification before 28/29.</p> <p>Plan D- current Elevate Classroom Instructors will complete remaining college courses to earn bachelors degree in the spring of 2028. They will pass the content test in Spring/Summer 2028, earning an SOE. They will begin their Teachworthy-certified internship year in the fall of 2028. They will pass PPR by March 2029 and apply for standard certification in May 2030, remaining certified for the 28/29 school year and beyond.</p>

2028-2029	37%	Plan E- current Elevate Classroom Instructors will complete the remaining college courses to earn bachelors degree in the spring of 2029. They will pass the content test in Spring/summer 2029, earning an SOE. They will begin their Teachworthy-certified internship year fall of 2029. They will pass PPR by March 2030 and apply for standard certification in May 2030, remaining certified for the 29/30 school year and beyond.
2029-2030	100%	Full Compliance with HB2 certification requirements

Current Foundation Uncertified Teachers

Below are the foundation curriculum uncertified teacher assignments for the 2025-2026 school year (K-12)

Program	Grade Level	Subject	Plan
ACP - iTeach	Kindergarten	Self-Contained	C
ACP - iTeach	Kindergarten	Self-Contained	A
GYO-Elevate	Kindergarten	Self-Contained	E
GYO-Elevate	Kindergarten	Self-Contained	E
GYO-Elevate	Kindergarten	Self-Contained	D
ACP - Teachworthy	1st Grade	Self-Contained	B
ACP - A Career in Teaching	1st Grade	Self-Contained	B
ACP - iTeach	1st Grade	Self-Contained	A
GYO-Elevate	1st Grade	Self-Contained	D
GYO-Elevate	1st Grade	Self-Contained	E
ACP - iTeach	2nd Grade	ELAR/SS	B
University - exam remains	2nd Grade	Math	A
ACP TBD	2nd Grade	Self-Contained	D

GYO-Elevate	2nd Grade	Self-Contained	E
GYO-Elevate	2nd Grade	Self-Contained	E
GYO-Elevate	2nd Grade	Self-Contained	E
ACP - iTeach	3rd Grade	Self-Contained	A
ACP - Teachers of Tomorrow	3rd Grade	ELAR/SS	B
ACP - Teachers of Tomorrow	3rd Grade	Science/SS	B
University - exam remains	3rd Grade	ELAR	A
GYO-Elevate	3rd Grade	Self-Contained	E
GYO-Elevate	3rd Grade	Self-Contained	E
ACP - iTeach	4th Grade	ELAR	B
GYO-Elevate	4th Grade	ELAR	D
GYO-Elevate	4th Grade	Math	E
GYO-Elevate	4th Grade	Sci/SS	E
University - exam remains	4th Grade	Sci/SS	A
GYO-Elevate	5th Grade	Math	E
GYO-Elevate	5th Grade	Science	D
GYO-Elevate	5th Grade	Science	E
GYO-Elevate	5th Grade	ELAR/SS	E
University - exam remains	5th Grade	ELAR/SS	B
ACP - iTeach	5th Grade	Math	B
GYO-Elevate	K-5 DAEP	Self-Contained	D
ACP - Teachers of Tomorrow	6th Grade	Science	B
ACP - Teachers of Tomorrow	6th Grade	Self-Contained	A
ACP TBD	6th Grade	ELAR	C
ACP - Teachers of Tomorrow	7th-8th Grade	Math/ELAR	B

University - exam remains	7th Grade	Math	A
ACP - iTeach	7th Grade	Math	C
GYO-Elevate	7th Grade	Math	E
GYO-Elevate	7th Grade	Science	E
GYO-Elevate	7th Grade	History	E
ACP - Teachworthy	8th Grade	ELAR	B
GYO-Elevate	9th-12th	English I	E
GYO-Elevate	9th-12th	English II	E
GYO-Elevate	9th-12th	Chemistry	E
GYO-Elevate	9th-12th	Spanish II	D
GYO-Elevate	9th-12th	Reading/ESL	E
ACP - Teachers of Tomorrow	9th-12th	Science	A
ACP - Teachers of Tomorrow	9th-12th	Social Studies	B
ACP - iTeach	9th-12th	All Content	A
ACP - iTeach	9th-12th	ELAR	B
ACP - Teachers of Tomorrow	9th-12th	Social Studies	B

Foundation curriculum uncertified teachers: 54

Plan Breakdown

Plan	Total
A	10
B	14
C	3
D	8
E	19

Hiring Trends (New Uncertified Hires)

Average number of new uncertified teachers hired in each of the last three years, including those in the current GYO- Elevate Program.

School Year	New Foundation Hires	New Non-Foundation Hires	Total New Uncertified Hires
2023-2024	20	7	27
2024-2025	17	6	23
2025-2026	14	6	20
3-Year Average	17	6.3	23.33

Educator Preparation Program (EPP) Partners

Splendora ISD maintains a formal partnership with Teachworthy to support our Grow Your Own (GYO) program and Alternative Certification Program (ACP) candidates. The GYO process has been updated to align with HB 2 requirements, effective for the 2026–2027 school year. In addition, the district partners with Sam Houston State University to host resident interns and student teachers and maintains active relationships with iTeach, Texas Teachers of Tomorrow, and Certification 240 to support multiple certification pathways.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: 2/23/26

AGENDA ITEM NAME: Approve the Revised Strategic Plan

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S):

Every pillar is impacted by this initiative.

BACKGROUND INFORMATION:

A district planning committee was established and comprised of students, teachers, parents, administrators, Board members, and community representatives. The committee, facilitated by Jennifer Settle of Impact, met in seven sessions throughout the fall semester. Committee members worked in collaborative teams to develop pillar functions, key questions, system responses, and indicators aligned to the district's strategic priorities. The finalized framework was then presented to the Executive Cabinet for official approval.

ADMINISTRATIVE RECOMMENDATION:

Administration recommends that the Board of Trustees of Splendoria Independent School District approve the Strategic Plan.

ATTACHMENTS:

2025 - 2030 Splendoria ISD Strategic Plan and CBAS

Board presentation Splendoria Strategic Plan

BUDGET INFORMATION: N/A

RESOURCE PERSONNEL: Dr. Bromley- Superintendent of Schools, Dr. Conklin- Deputy Superintendent, Mrs. Reed- Deputy Superintendent, Academics

RECOMMENDED MOTION: I move that the Board of Trustees approve the Strategic Plan.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: February 23, 2026

AGENDA ITEM NAME: Consider and approve 2026-2027 Certified Administrator Contracts

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S):

5- Professional Learning and Quality Staff

BACKGROUND INFORMATION: N/A

ADMINISTRATIVE RECOMMENDATION: Continued employment for certified administrators.

ATTACHMENTS: 26-27 Certified Administrator Contracts

BUDGET INFORMATION: N/A

RESOURCE PERSONNEL: Dr. Dustin Bromley, Superintendent

RECOMMENDED MOTION: I move to approve the 2026-2027 Certified Administrator Contracts.



Splendor Independent School District

23419 FM 2090, Splendor, Texas 77372
281-689-3128 • Fax 281-689-7509

To: Dr. Dustin Bromley

From: Dr. William Rhodes

Date: February 11, 2026

RE: Recommendations for Administrator Contracts

1. The following professional employees are recommended for Certified Administrator Term Contracts for the 2026–2027 school year:
 - A. The following professional employees are recommended for term contracts for the 2026–2027 school year, replacing their current probationary contracts:

Name	Title
Ashley Cranney	Dean of Instruction, SHS
Kaley Jackson	Assistant Principal, SJH
Brittani Ricci	Humanities Coordinator
Kelly Smoot	Assistant Principal, GLE
Lori Wright	Director of Secondary Teaching and Learning
Erin Bromley	Director of Accountability and PEIMS

- B. The following professional employees are recommended for a one-year certified administrator term contract for the 2026–2027 school year, representing a one-year extension of their current contracts:

Name	Title
Tamara Abke	Coordinator of Counseling
Shawn Anthony	Coordinator of Special Services

Eva Baker	Coordinator of Gifted and Talented
Nathan Bally	Assistant Principal, SJH
Reese Briggs	Chief Operations Officer
Molly Buford	Principal, SJH
Rachel Coleman	Coordinator of MTSS & 504
Heather Conklin	Instructional Technology Coordinator
Dr. Shane Conklin	Deputy Superintendent of Administration
Dairus Cosby	Executive Director of School Leadership
Sarah Crawford	Human Resources Coordinator
Clay Davis	Assistant Principal, SJH
Stacey Davis	Secondary STEM Coordinator
Dr. Kristy Dietrich	Assistant Superintendent of Teaching & Learning
Dr. Megan Durtche	Assistant Principal, C6C
Aubri Deheck	Director of Student Services
Deana Eubanks	Director of Athletics
Nichole Gardner	Principal, C6C
Harrison Gillaspy	Principal, PWE
Lonny Harris	Assistant Principal, PCE
Bay Hill	Associate Principal, SHS
Calesta House	Director of Federal Programs
Dawn Jackson	Director of Elementary Teaching & Learning
Deitra Johnson	Director of Communications
Yvonne Johnson	Chief Financial Officer
Adam Lira	Director of Career & Technical Education
Tameka Martin	Assistant Principal, SHS
Stephanie Morse	Principal, TWE
Steven Moss	Director of Fine Arts
Forrest Patterson	Assistant Principal, SHS
Brittney Pettis	Coordinator of Special Services

Hilda Ramos	Bilingual Coordinator
Carrie Reed	Deputy Superintendent of Academics
Dr. William Rhodes	Executive Director of Human Resources
Sonya Simpson	Principal, GLE
Jessica Sowell	Principal, PCE
Patricia Tillery	Assistant Principal, PCE
Itzel Welch	Director of Multilingual
Shelley Wells	Humanities Coordinator
Laura Wildman	Elementary STEM Coordinator

2. The following professional employees are recommended for Certified Administrator Probationary Contracts for the 2026-2027 school year:

Name	Title
Kelli Cruz	Dean of Instruction, TLE
Mary Gann Patterson	ESL Coordinator
Shannon Shumate	Dean of Instruction, PWE

Signature

Date



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: February 23, 2026

AGENDA ITEM NAME: Consider approval of Resolution #2025-11 regarding wage payments during an emergency closure of district facilities on January 25, 2026, and January 26, 2026, due to a severe winter storm.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems; Safety & Well-Being

BACKGROUND INFORMATION: District facilities were closed on Sunday, January 25, 2026, and Monday, January 26, 2026, for the safety of students and staff. The Resolution authorizes the Superintendent to pay all employees for their regular duty schedule for the day(s) missed due to a severe winter storm.

If applicable, employees who were called to work during the emergency closure to mitigate the reason for the emergency are eligible for payment at a premium rate, which provides equity between idled employees and employees who provide emergency-related services and recognizes services of essential staff.

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of Resolution #2025-11.

ATTACHMENTS: Resolution #2025-11

BUDGET INFORMATION: N/A

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve Resolution #2025-11 regarding wage payments during an emergency closure of district facilities on January 25, 2026, and January 26, 2026, due to a severe winter storm.

RESOLUTION 2025-11
SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

WHEREAS, the threat of a severe winter storm resulted in the closure of all Splendoria Independent School District (“Splendoria ISD”) schools and facilities on January 25, 2026 (*Sunday*), and January 26, 2026 (*Monday*), for the safety of students and staff;

WHEREAS, Splendoria ISD closed its schools and facilities because it must act in the best interests of, and for the safety of, its students, staff, and community;

WHEREAS, to financially penalize employees who are acting in the interests of public safety potentially will be harmful in the future if these people fail to act in a safe and prudent manner during a required or recommended shelter in place for fear of financial loss;

WHEREAS, it will be detrimental to the best interests of Splendoria ISD for Splendoria ISD to act in a way that may lead to unsafe conduct by its employees in a future natural disaster;

WHEREAS, there is a public purpose served and a benefit to Splendoria ISD to encourage prudent and safe behavior in a natural disaster so that employees have the best opportunity of protecting their safety and being able to resume their duties;

WHEREAS, the Splendoria ISD Board of Trustees (“Board”) finds that there is a public purpose served and a benefit to Splendoria ISD to demonstrate support of Splendoria ISD employees, enhance employee morale, and support the retention of employees;

WHEREAS, Splendoria ISD work schedules have been affected by these events;

WHEREAS, pursuant to Splendoria ISD Board Policy EB(LOCAL), due to the threat of a severe winter storm, the Superintendent closed schools and district facilities for reasons of public health and safety on January 25, 2026 (*Sunday*), and January 26, 2026 (*Monday*);

WHEREAS, pursuant to Splendoria ISD Board Policy DEA(LOCAL), during an emergency closure, all employees shall continue to be paid for their regular duty schedule unless otherwise provided by Board action. Further, following an emergency closure, Splendoria ISD Board Policy DEA(LOCAL) provides that the Board shall adopt a Resolution or take other Board action establishing the purpose and parameters for such payments;

WHEREAS, given the circumstances, the Board wishes to authorize the Superintendent not to dock the pay of Splendoria ISD employees for the workday(s) not made up on any revised calendar;

WHEREAS, the Board believes that a public purpose exists for forgiving or excusing the absences of these employees;

WHEREAS, as to nonexempt employees who were called on to work during the emergency closing to mitigate the reason for the emergency, the Board further concludes that payment of these employees at a premium rate, as provided in Board Policy DEA(LOCAL), serves the public purposes of maintaining morale, providing equity between idled employees and employees who provide emergency-related services, and recognizing the services of essential staff;

WHEREAS, this Resolution is not meant to excuse the failure to report to duty on these days by any employees who were instructed by the administration to do so or who were required by contract or job description to report for duty, and who are emergency services personnel or whose presence is necessary to provide for the safety and well-being of the general public.

NOW, THEREFORE, BE IT RESOLVED,

1. All the above-referenced paragraphs are incorporated into and made a part of this resolution.
2. The Board finds that a public purpose and a benefit to Splendora ISD exists to excuse and/or forgive any absences by Splendora ISD employees created by the recent threat of a severe winter storm for the day(s) of work not made up based on any revised school/work schedule determined by the Superintendent and that payments for such day(s) are necessary in the conduct of Splendora ISD.
3. The Board hereby authorizes the Superintendent to pay all employees full compensation for the day(s) missed due to a severe winter storm and that is not made up on any revised school calendar in accordance with applicable Board policy, including Policy DEA(LOCAL).
4. The Board hereby authorizes the Superintendent to pay nonexempt employees who were required to work during the emergency closing to mitigate the reason for the emergency at the premium rate described in Policy DEA(LOCAL).
5. The Board hereby ratifies and approves, to the extent permitted by law, all actions taken by the Superintendent in the exercise of his discretion to close district facilities and schools for reasons of public health and safety on January 25, 2026 (*Sunday*), and January 26, 2026 (*Monday*), through the effective date of this Resolution.
6. The Board hereby ratifies and approves, to the extent permitted by law, all actions taken by the Superintendent in the exercise of his discretion to protect and preserve the public property and assets of Splendora ISD, and for the safety and welfare of the employees, students, parents, taxpayers, and other citizens of Splendora ISD, to the extent necessary as a result of the aforementioned natural disaster, through the effective date of this Resolution.

PASSED AND APPROVED this 23rd day of February, 2026, by the Board of Trustees of Splendora Independent School District.

By: _____
President, Board of Trustees

Attest:

Secretary, Board of Trustees



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: February 23, 2026

AGENDA ITEM NAME: Consider Approval of Resolution #2025-12 Adopting Rules for Accepting Electronic Bids or Proposals for Any and All Procurement Methods Referenced Under Texas Education Code Section 44.031

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION:

Section 44.0313 of the Texas Education Code and District Policy CH(LOCAL) permits the District to receive bids or proposals for the purchasing of goods or services through electronic transmission, if the Board adopts rules to ensure the identification, security, and confidentiality of electronic bids or proposals and to ensure the electronic bids or proposals remain effectively unopened until the proper time.

ADMINISTRATIVE RECOMMENDATION:

Administration recommends that the Board approve the Resolution to adopt rules for compliance with Board Policy.

ATTACHMENTS: Resolution #2025-12

BUDGET INFORMATION: N/A

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve Resolution #2025-12 adopting rules for accepting electronic bids or proposals for any and all procurement methods referenced under Texas Education Code Section 44.031.

RESOLUTION #2025-12
BOARD OF TRUSTEES OF
SPLENDORA INDEPENDENT SCHOOL DISTRICT
ESTABLISHING RULES AND CRITERIA FOR
ACCEPTING ELECTRONIC BIDS OR PROPOSALS

WHEREAS, Section 44.0313 of the Texas Education Code and the District's Policy CH(LOCAL) permit a school district (hereafter referred to as "Entity") to receive bids or proposals through electronic transmission if the Entity adopts rules to ensure the identification, security, and confidentiality of electronic bids or proposals and to ensure that the electronic bids or proposals remain effectively unopened until the proper time;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Splendor Independent School District establishes the following procedures to be followed when bids and proposals are submitted electronically:

1. Bids or proposals shall be submitted via the Entities or an authorized vendor's electronic procurement system during the open bid period;
2. Bids or proposals sent via any other electronic means, other than the approved electronic procurement system, shall not be considered;
3. Both Entity users and vendors are required to access the system through a unique user account and password;
4. Individual user passwords shall be stored in a manner that cannot be accessed by any other user, and the Entity system administrator shall only have the ability to reset the password through a system-generated program based on a user request to reset a password;
5. All data transmitted between the Entity and vendors shall be encrypted using standard security technology;
6. The system shall limit inactivity by expiring a session based on a preset period of time;
7. All actions within the system are subject to audit by the Entity or any Entity-approved auditor for actions taken by any internal or external user with prior approval;
8. Bids or proposals sent in response to all formal solicitations shall be electronically sealed in an electronic lockbox and not accessible to any internal and external user other than the vendor initiating the bid or proposal;
9. The solicitation response document includes, at a minimum, the date and time the bid or proposal was received by the system;
10. The system shall not allow for any late bids or proposals after the closing date and time;
11. The system shall only allow for bids to be electronically unsealed at the proper time for bid opening by authorized Entity staff; and

- 12. The system shall retain electronic copies of the vendors’ responses for the minimum period of time required by the State of Texas records retention schedule, or for an extended period of time if required by the Entity.
- 13. The Entity will not be responsible for any delay of delivery or submission, including delays related to system programs, servers, or acts of nature.

CERTIFICATE FOR RESOLUTION

I hereby certify that the foregoing resolution was presented to the Board of Trustees of Splendor Independent School District during a meeting on February 23, 2026, a quorum of the Board of Trustees being then present, it was then duly moved and seconded that the resolution be adopted, and such resolution was then adopted according to the following vote:

Ayes: _____
Nays: _____
Abstentions: _____

To certify which, witness my hand and the official seal of the District this 23rd day of February, 2026.

Board President

ATTEST:

Board Secretary



Splendor ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: February 23, 2026

AGENDA ITEM NAME: Consider and Take Possible Action on Statutory Resolution to Senate Bill 11.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Student Well-Being

BACKGROUND INFORMATION: SB 11 from the 89th Legislative Session adds Texas Education Code section 25.0823, which allows school boards to designate time each school day at every campus for students and employees to pray and read the Bible or other religious texts. The bill requires that, within six months of the effective date (March 1, 2026), each district's board must take a record vote either to establish the daily prayer time and reading of religious texts by adopting the resolution set out in the new statute or to decline to establish the daily prayer time.

ADMINISTRATIVE RECOMMENDATION: Decline the Adoption of the Statutory Resolution Regarding Senate Bill 11.

ATTACHMENTS: Resolution Regarding Senate Bill 11 Period of Prayer and Reading of the Bible or Other Religious Text.

BUDGET INFORMATION: NA

RESOURCE PERSONNEL: Dr. Shane Conklin, Deputy Superintendent

RECOMMENDED MOTION: I move to Decline the Adoption of the Statutory Resolution Regarding Senta Bill 11.

Resolution Regarding Senate Bill 11
Period of Prayer and Reading of the Bible or Other Religious Text

The _____ ISD shall adopt a policy requiring every campus of _____ ISD to provide a period of prayer and reading of the Bible or other religious text as provided by Education Code 25.0823.

Adopted this ____ (*date*) day of _____ (*month*), _____ (*year*), by the Board.

Board President's signature: _____

Board Secretary's signature: _____