

# Agenda of Regular Meeting Baird Independent School District Board of Trustees

**Date:** Monday, January 19, 2026  
**Time:** 6:30 PM  
**Location:** Baird ISD Library, 600 W 7th St, Baird, Texas 79504

The Baird ISD Board of Trustees welcomes comments from the public on items of public interest. Public participation is governed by Board Policy BED(LOCAL) and is available on the district website. Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with before the meeting begins and identify the topic on which they wish to address the Board. Comment during special meetings is limited to items on the posted agenda.

## Agenda Items

<b>I. Call to Order</b>			
<b>II. Invocation</b>			
<b>III. Establish Quorum</b>			
<b>IV. Public Comment</b>			
<b>V. Reports</b>			
A. Campus Reports			
1. Elementary	Michael Waggoner, Principal		4
2. High School	James Stevens, Principal		5
3. Athletic Report	Jeremy Kirk, Athletic Director		
B. Superintendent Report	Tim Little, Superintendent		
1. Financial Reports			
2. Investment Report			
3. Enrollment Report			6
4. Employee of the Month			7
<b>VI. Discussion or Action Items</b>			

*The following items are presented for discussion or possible action by the Board. At its discretion, the Board may act or chose not to act, on any of these items.*

A. Governance and Board Operations

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| 1. Discussion and possible action to approve minutes of prior meetings | 8 |
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B. Finance and Audit

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| 1. Discussion and possible action to approve the district auditor for the 2026 fiscal year. | 13 |
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C. Facilities, Capital Planning, and Operations

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| 1. Discussion and possible action regarding whether to pursue a bond election for the May election date for the purpose of constructing teacher housing, including direction to the superintendent regarding preparation of bond materials |  |
| 2. Discussion and possible action regarding potential acquisition of school buses, including consideration of fleet needs and possible direction to administration   |  |

D. Policy and Legal Compliance

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| 1. Discussion and possible action regarding district compliance with Senate Bill 11 (88th Texas Legislature), including consideration of board direction related to implementation | 22 |
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**VII. Executive Session**

A. Deliberation of the purchase, exchange, lease, or value of real property related to the relocation of the district tennis courts in accordance with Texas Government Code Section 551.072

B. Deliberation of the annual superintendent performance appraisal and superintendent contract in accordance with Texas Government Code Sections 551.071 and 551.074

**VIII. Action on Executive Session Items**

A. Discussion and possible action regarding authorization for the superintendent to initiate discussions with prospective property owners related to the relocation of the district tennis courts

B. Discussion and possible action regarding the annual superintendent performance appraisal and superintendent contract

Discussion and possible action regarding the annual superintendent performance appraisal and superintendent contract

## **IX. Adjourn**

**If, during the course of any duly posted meeting, the Board of Trustees determines that a closed or executive session is required regarding an item posted on the Agenda, that session will be held on any or all subjects and purposes permitted by Sections 551.071, 551.072, 551.073, 551.074, 551.076, 551.082, 551.084 of the Government Code (the Texas Open Meetings Act). If a final vote is required on any matter considered in the closed or executive session, it shall be taken either upon the reconvening of the public session covered by this notice or at a subsequent, duly posted, public meeting as the Board shall determine.**



Principal's Report  
Baird Elementary  
January 19, 2026

### **News About School**

- Jan 26 – HEB Camp Parent/Sponsor Meeting
- Feb 13 – End of Six Weeks; Staff Work Day

### **Curriculum**

- New Math Adoptions – Begin Fall 2026
- Curriculum Review at Region 14 on February 23<sup>rd</sup>

### **Staff**

- Formal Observations Complete
- Walkthrough Observations

# Baird High School/ Junior High January 2026 Board Report

## Student Accomplishments

We are proud to recognize several of our students for their outstanding academic achievements at **Cisco College** during the **Fall 2025 semester!**

### President's List

- **Kyera Byars** earned a spot on the President's List after completing **12 college credit hours** and achieving a **perfect 4.0 GPA!**

**Dean's List**-These students were named to the Dean's List for earning a **GPA of 3.5 or higher** while completing **at least 12 college credit hours.**

- **Tristen Wooten**
- **Brooklynn Manasco**
- **Raelyn Goodwin**

In March, we will be sending a group of students to "**Forge Her Future**" which is a welding competition that is only for females. We have a group of 5 so far that will go down to Alief High School in Houston and compete as a group.

In December, 13 of our students participated as patients for a mass casualty wreck for the TSTC EMT and Paramedic students. They did such a **good job in helping with the makeup and playing the parts** that TSTC asked if they could use them when other groups came for that event later on.

We had several HS students compete in a virtual UIL meet through Texas Tech with dozens of 1A and 2A schools across Texas. Many of our students placed in the top 3 in their events and **PJ Luper earned a \$2000 scholarship** to Tech for his performance in computer science

### Important Dates:

Jan 23rd- JH All Region Band Clinic  
Jan 24th- Haskell UIL Practice Meet  
Feb 2nd-6th- STAAR Field Tests  
Feb 14th- Wylie UIL Practice Meet  
Feb 18th- National Honor Society Induction- 2pm  
Feb 20th-21st- HS BBQ Regionals

### Campus Data:

Senior Class is at 86% CCMR Verified as of 1/19/25  
-Eight out of 21 will Graduate with their Associates degree this May

Junior Class (2027) is already at 79% with only 3 students left  
-Nine out of 14 in the class have already earned an Industry Based Certification(IBC) in Welding

Sophomore Class (2028) already has 5 out of 23 (22%) and will be at least 13 out of 23 (57%) after this semester

## BISD Enrollment Spreadsheet 2025-2026

	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY
<b>KG</b>	29	28	27	27	27	28				
<b>1ST</b>	16	18	17	16	17	17				
<b>2ND</b>	26	26	26	25	25	24				
<b>3RD</b>	27	28	29	28	28	28				
<b>4TH</b>	29	30	30	29	28	27				
<b>5TH</b>	19	19	19	20	19	19				
<b>BAIRD PK</b>	9	13	13	14	14	11				
<b>ABILENE PK</b>	36	43	43	44	43	44				
<b>ELEMENTARY TOTAL</b>	<b>191</b>	<b>205</b>	<b>204</b>	<b>203</b>	<b>201</b>	<b>198</b>				
<b>6TH</b>	25	25	25	25	23	22				
<b>7TH</b>	29	29	27	27	27	28				
<b>8TH</b>	17	17	18	17	17	19				
<b>9TH</b>	13	14	14	14	14	13				
<b>10TH</b>	25	25	24	24	24	23				
<b>11TH</b>	14	14	13	13	13	14				
<b>12TH</b>	21	21	21	21	21	21				
<b>SECONDARY TOTAL</b>	<b>144</b>	<b>145</b>	<b>142</b>	<b>141</b>	<b>139</b>	<b>140</b>				
<b>DISTRICT TOTAL</b>	<b>335</b>	<b>350</b>	<b>346</b>	<b>344</b>	<b>340</b>	<b>338</b>				

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# Employee of the Month

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This certificate is proudly presented to

*Elinda Kennedy*

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In recognition of your outstanding contributions, hard work and dedication. Thank you for all you do.

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**Michael Waggoner**  
Supervisor



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**Tim Little**  
Superintendent

## Regular Meeting

Wednesday, December 10, 2025 6:30 PM

Baird ISD Library, 600 W 7th St, Baird, Texas 79504

Krystal Bounds: Present  
Kenneth Brock: Present  
Lori Higgins: Present  
Royce McAdams: Present  
Larry McIntire: Present  
Michael Parker: Present  
Efraim Rodriguez: Present

### I. Call to Order

**Discussion:** The meeting was called to order at 6:30 pm by Kenneth Brock.

### II. Invocation

**Discussion:** The Invocation was given by Lori Higgins.

### III. Establish Quorum

**Discussion:** A quorum was established.

### IV. Public Comment

### V. Reports

#### V.A. Campus Reports

##### V.A.1. Elementary

**Discussion:** Mr. Waggoner presented the Elementary report.

**Speaker (s):** Michael Waggoner, Principal

##### V.A.2. High School

**Discussion:** James Stevens presented the Secondary report.

**Speaker (s):** James Stevens, Principal

##### V.A.3. Athletic Report

**Discussion:** Jeremy Kirk presented the athletic report.

**Speaker (s):** Jeremy Kirk, Athletic Director

##### V.B. Superintendent Report

**Speaker (s):** Tim Little, Superintendent

##### V.B.1. Financial Reports

**Discussion:** Dr. Little presented the financial reports.

##### V.B.2. Investment Report

**Discussion:** Dr. Little presented the Investment report.

##### V.B.3. Enrollment Report

**Discussion:** Dr. Little presented the Enrollment report.

##### V.B.4. Employee of the Month

**Discussion:** The Employee of the Month was designated to Gary and Annette Sherman.

##### V.B.5. Construction Report

**Discussion:** Dr. Little presented the Construction report.

**VI. Discussion or Action Items**

**VI.A. Procedural**

VI.A.1. Discussion and possible action to approve minutes of prior meetings

**Action(s):**

Motion was made to approve the minutes of prior meetings. This motion, made by Lori Higgins and seconded by Krystal Bounds, Carried.

**Voting Detail:**

Krystal Bounds: Yea  
Kenneth Brock: Yea  
Lori Higgins: Yea  
Royce McAdams: Yea  
Larry McIntire: Yea  
Michael Parker: Yea  
Efraim Rodriguez: Yea

**Voting Summary:** Yea: 7, Nay: 0

**VI.B. Financial & Compliance**

VI.B.1. Presentation, discussion, and possible action to accept the annual financial audit report for the fiscal year ending August 31, 2025

**Action(s):**

Motion was made to approve the presentation and discussion as presented by Gerald Rodgers to accept the annual financial audit report for the fiscal year ending August 31, 2025. This motion, made by Michael Parker and seconded by Royce McAdams, Carried.

**Voting Detail:**

Krystal Bounds: Yea  
Kenneth Brock: Yea  
Lori Higgins: Yea  
Royce McAdams: Yea  
Larry McIntire: Yea  
Michael Parker: Yea  
Efraim Rodriguez: Yea

**Voting Summary:** Yea: 7, Nay: 0

VI.B.2. Discussion and possible action to review the district FIRST report

**Action(s):**

Motion was made to approve the district FIRST report. This motion, made by Krystal Bounds and seconded by Larry McIntire, Carried.

**Voting Detail:**

Krystal Bounds: Yea  
Kenneth Brock: Yea  
Lori Higgins: Yea  
Royce McAdams: Yea

Larry McIntire: Yea  
Michael Parker: Yea  
Efraim Rodriguez: Yea

**Voting Summary:** Yea: 7, Nay: 0

VI.B.3. Discussion and possible action to review options for returning to TRS-ActiveCare as the district's health insurance provider

**Action(s):**

Motion was made to leave the district's health insurance provider as is for the 2026-2027 school year. This motion, made by Kenneth Brock and seconded by Michael Parker, Carried.

**Voting Detail:**

Krystal Bounds: Yea  
Kenneth Brock: Yea  
Lori Higgins: Yea  
Royce McAdams: Yea  
Larry McIntire: Yea  
Michael Parker: Yea  
Efraim Rodriguez: Yea

**Voting Summary:** Yea: 7, Nay: 0

VI.C. Policy & Governance

VI.C.1. Discussion of TASB Policy Update 126, LEGAL policies and LOCAL policies as attached (Second Reading, action required)

**Action(s):**

Motion was made to accept and adopt the TASB Policy Update 126, Legal, as presented. This motion, made by Lori Higgins and seconded by Krystal Bounds, Carried.

**Voting Detail:**

Krystal Bounds: Yea  
Kenneth Brock: Yea  
Lori Higgins: Yea  
Royce McAdams: Yea  
Larry McIntire: Yea  
Michael Parker: Yea  
Efraim Rodriguez: Yea

**Voting Summary:** Yea: 7, Nay: 0

VI.C.2. Discussion and possible action to cast Baird ISD's allocated votes for the Callahan County Appraisal District Board of Directors

**Action(s):**

Motion was made to cast Baird ISD's allocated votes for the Callahan County Appraisal District Board of Directors. This motion, made by Lori Higgins and seconded by Krystal Bounds, Carried.

**Voting Detail:**

Krystal Bounds: Yea  
Kenneth Brock: Yea

Lori Higgins: Yea  
Royce McAdams: Abstain (With Conflict)  
Larry McIntire: Yea  
Michael Parker: Yea  
Efraim Rodriguez: Yea  
**Voting Summary:** Yea: 6, Nay: 0, Abstain (With Conflict): 1

VI.D. Personnel & Evaluation

VI.D.1. Discussion and possible action to approve the superintendent evaluation instrument for the 2025-2026 school year.

**Action(s):**

Motion was made to approve the Superintendent's evaluation instrument for the 2025-2026 school year. This motion, made by Royce McAdams and seconded by Larry McIntire, Carried.

**Voting Detail:**

Krystal Bounds: Yea  
Kenneth Brock: Yea  
Lori Higgins: Yea  
Royce McAdams: Yea  
Larry McIntire: Yea  
Michael Parker: Yea  
Efraim Rodriguez: Yea

**Voting Summary:** Yea: 7, Nay: 0

VI.D.2. Presentation and discussion of a draft superintendent evaluation instrument for potential use in the 2026-2027 school year.

**Discussion:** Presentation of a draft superintendent evaluation instrument for potential use in the 2026-2027 school year was made.

VII. Adjourn

**Action(s):**

Motion was made to adjourn at 8:08pm. This motion, made by Royce McAdams and seconded by Michael Parker, Carried.

**Voting Detail:**

Krystal Bounds: Yea  
Kenneth Brock: Yea  
Lori Higgins: Yea  
Royce McAdams: Yea  
Larry McIntire: Yea  
Michael Parker: Yea  
Efraim Rodriguez: Yea

**Voting Summary:** Yea: 7, Nay: 0

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Board Secretary

# James E. Rodgers and Company, P.C.

## Certified Public Accountants

20 Southwest Third Street PO Box 669 Hamlin, Texas 79520 Tel: 325-576-2356 Fax: 325-576-3525

E-mail: [rogerscpa@att.net](mailto:rogerscpa@att.net)

Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA Gerald L. Rodgers CPA

December 10, 2025

**Baird Independent School District**  
**P.O. Box 1147**  
**Baird, Texas 79504**

**Dr. Tim Little, Superintendent and the Board of Trustees,**

**Attached is an engagement letter for audit services for the fiscal year ended August 31, 2026.**

A summary of the proposed audit services engagement letter attached follows:

Services proposed:	Financial audit for the year ended <b>August 31, 2026</b>
Areas included:	Financial and compliance audit for: <ul style="list-style-type: none"> <li>• Governmental activities</li> <li>• General Fund and each major fund ( applying GASB criteria)</li> <li>• Remaining non-major governmental funds</li> <li>• supplementary combining and budgetary comparison schedules</li> <li>• Required Texas Education Agency supplemental schedules.</li> <li>• Assistance with the Annual Financial Report submission to the Texas Education Agency</li> </ul>
Timeline:	Fieldwork to begin by <b>September 2026</b> , report release date no later than 150 days after the end of the fiscal year.
Proposed Fees	<b>\$25,200</b>

Agreement and acceptance of the terms of this audit engagement can be made by returning a signed copy of the engagement letter. We welcome any questions you have concerning our audit services. Thank you for allowing us to serve as your independent auditors.

Respectfully submitted,

*Gerald L. Rodgers CPA*

Gerald Rodgers, CPA  
 James E. Rodgers and Company, P.C.

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# James E. Rodgers and Company, P.C.

Certified Public Accountants

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Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

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December 10, 2025

## Audit Engagement Letter—Yellow Book

**To the Board of Trustees and  
Dr. Tim Little, Superintendent  
Baird Independent School District  
P.O. Box 1147  
Baird, Texas 79504**

We are pleased to confirm our understanding of the services we are to provide Baird Independent School District for the year ended August 31, 2026.

### Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Baird Independent School District as of and for the year ended August 31, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Baird Independent School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Baird Independent School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule.
- 3) Pension and OPEB Schedules as required by GASB 68 and 75.

We have also been engaged to report on supplementary information other than RSI that accompanies Baird Independent School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Combining Statements.

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

- 1) Required Texas Education Agency (TEA) Schedules.
- 2) Schools First Questionnaire.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Baird Independent School District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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We will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified significant risk(s) of material misstatement as part of our audit planning including the prior period audit:

- According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

## **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Baird Independent School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

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## Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance

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with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management or administration is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

## Other Services

We will also assist in preparing the financial statements and related notes, depreciation schedule, working trial balance, and standard recurring journal entries of Baird Independent School District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

## Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Baird Independent School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of James E. Rodgers and Company, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Texas Education Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of James E. Rodgers and Company, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

# James E. Rodgers and Company, P.C.

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The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Texas Education Agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Gerald L. Rodgers, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 1, 2026, and to issue our reports no later than January 28, 2027.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed **\$25,200**. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

## Reporting

We will issue a written report upon completion of our audit of Baird Independent School District's financial statements. Our report will be addressed to administration and the board of trustees of Baird Independent School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Baird Independent School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

# James E. Rodgers and Company, P.C.

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We appreciate the opportunity to be of service to Baird Independent School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Respectfully submitted,



James E. Rodgers and Company, P.C.

## RESPONSE:

This letter correctly sets forth the understanding of **Baird Independent School District**.

Superintendent Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.**

**CERTIFIED PUBLIC ACCOUNTANTS**

**PHONE: (806) 747-3806**

**FAX: (806) 747-3815**

**8215 NASHVILLE AVENUE**

**LUBBOCK, TEXAS 79423-1954**

**Report on the Firm's System of Quality Control**

July 27, 2023

To the Partners of  
James E. Rodgers and Co., P.C.  
and the Texas Society of CPA's Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James E. Rodgers and Co., P.C. (the firm) in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

The nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of James E. Rodgers and Co., P.C. in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James E. Rodgers and Co., P.C. has received a peer review rating of *pass*.

*Bolinger, Segars, Gilbert & Moss LLP*

Certified Public Accountants



## MEMORANDUM

**TO:** Board of Trustees  
**DATE:** January 19, 2026  
**SUBJECT:** Executive Summary of SB11

This memo provides a concise overview of Senate Bill 11 (SB 11), outlines the Board’s legal obligations, and summarizes the implications of adopting or declining the statutory resolution authorized by the law.

### **Summary of SB 11**

SB 11, enacted by the 89th Texas Legislature, added Section 25.0823 to the Texas Education Code. The statute authorizes, but does not require, a school district to adopt a resolution establishing a daily period of prayer and reading of the Bible or other religious texts (“Daily Prayer Period”).

While adoption is optional, SB 11 requires every school board to take a **record vote** on whether to adopt the statutory resolution. Pursuant to a transition provision in the legislation, this vote must occur no later than March 1, 2026. The vote must be a clear yes or no on adoption of the statutory framework.

### **If the Statutory Resolution Is Adopted**

If the Board adopts the SB 11 resolution, the district must implement the Daily Prayer Period exactly as described in statute. Implementation is an “all or nothing” framework and does not allow partial or modified adoption.

Key statutory requirements include:

- Participation must be strictly voluntary
- Written, revocable consent is required for every participating student and employee
- Nonparticipants must be fully protected from hearing or observing the prayer or reading
- The activity must occur outside instructional time
- The district must control locations, supervision, and scheduling
- The district must maintain ongoing administrative oversight and compliance procedures

Failure to comply fully with these requirements could expose the district to legal risk.



### **If the Statutory Resolution Is Not Adopted**

Declining to adopt the SB 11 resolution does not prohibit religious expression in schools. Existing state and federal law already permit student and employee religious expression in various contexts, including:

- Student religious clubs
- Non-instructional gatherings
- Use of district facilities by community groups
- Events such as “See You at the Pole”

These activities may continue in accordance with current law and district policy, regardless of whether the Board adopts the SB 11 resolution.

### **Key Considerations for the Board**

In evaluating this matter, trustees may wish to consider:

- The operational complexity of implementing and monitoring a Daily Prayer Period
- The need to ensure non-coercion and protect student choice
- The legal and administrative risk associated with district-created religious activities
- Whether existing practices already meet community expectations regarding religious expression

### **Next Steps**

Following Board discussion, the Board may choose to take its required record vote at this meeting or at a future meeting prior to the statutory deadline. Administration will prepare any follow-up documentation or resolutions consistent with Board direction.



## MEMORANDUM

**TO:** Board of Trustees  
**DATE:** January 19, 2026  
**SUBJECT:** Recommendation on SB 11

Following our discussion of Senate Bill 11 (SB 11), I want to clearly state my recommendation as the Board considers how to proceed.

SB 11 gives school boards the option to adopt a resolution establishing a daily period of prayer and reading of religious texts. The law requires the Board to take a record vote on whether to adopt that framework, but it does not require the District to implement it.

After reviewing the statute, the guidance provided by TASB, and the practical realities of how this would work in our schools, I strongly recommend that the Board decline to adopt the statutory resolution.

First, adopting SB 11 would require the District to create, schedule, supervise, and monitor a daily religious activity. That is very different from student-initiated religious expression, which is already fully allowed under current law and district policy. If students want to voluntarily organize or participate in prayer or religious meetings during non-instructional time, they may already do so without Board action. SB 11 would move the District from a neutral role into actively administering a daily religious activity.

Second, administering a district-created daily religious activity in a public-school setting carries inherent operational and legal risk. Even with the safeguards in the statute, the District would be responsible every day for preventing coercion, ensuring consistent implementation, and fully separating participants from nonparticipants. Given the realities of school operations, especially in a small district, those risks cannot be completely eliminated.

Third, SB 11 would place a significant administrative burden on campus principals and teachers. Implementation would require managing written consent forms, tracking participation, monitoring daily compliance, responding to changes in consent, and supervising spaces to ensure separation of students. This would add ongoing paperwork and monitoring responsibilities for principals and teachers and would pull time and attention away from instruction and campus operations.

Fourth, adoption would increase the District's legal exposure. The protections in the statute apply only if the District fully and consistently follows every requirement. Any misstep, even an unintentional one, could remove those protections. Any parent or student would have legal standing to challenge implementation. In addition, there is unresolved legal risk



surrounding the constitutionality of the statute itself, meaning districts that adopt it may ultimately become test cases.

Fifth, declining to adopt SB 11 does not limit religious expression. Students and staff already have the right to engage in voluntary, student-led religious activity under existing law. Those opportunities will continue regardless of the Board's decision on this statute.

From a governance standpoint, declining adoption allows the Board to meet its legal obligation under SB 11 while avoiding added complexity and risk. It preserves local control and keeps the District focused on instruction and student needs rather than administering a daily religious program.

For these reasons, I strongly recommend that the Board take its required record vote and **decline to adopt** the statutory resolution. If the Board chooses to do so, administration will prepare a resolution reflecting that decision.

As always, I appreciate the Board's thoughtful consideration and am happy to discuss any questions.

Respectfully,

Superintendent

**Resolution of the Board of Trustees  
of the Baird Independent School District  
Regarding a Daily Period of Prayer and Reading of Religious Texts  
Pursuant To Texas Education Code § 25.0823**

Whereas the 89th Texas Legislature enacted Senate Bill 11 (SB 11), codified as Section 25.0823 of the Texas Education Code, which authorizes a school district to adopt a policy requiring the provision of a daily period of prayer and reading of the Bible or other religious texts; and

Whereas Section 25.0823 does not require a school district to adopt such a policy, but does require each board of trustees to take a record vote on whether to adopt the statutory resolution described therein; and

Whereas the Board of Trustees of Baird Independent School District desires to act in full compliance with state law while protecting student choice, avoiding coercion, and safeguarding the instructional mission of the District;

**Now, therefore, be it resolved by the Board of Trustees of the Baird independent School District as follows:**

**1. Establishment of Daily Prayer Period**

The District shall provide a daily period of prayer and reading of the Bible or other religious text (“Daily Prayer Period”) on each school day, subject to all conditions set forth in this resolution and Texas Education Code § 25.0823.

**2. Voluntary Participation and Written Consent**

Participation in the Daily Prayer Period shall be strictly voluntary.

No student or employee of the District may participate unless:

a. In the case of an employee, the employee has provided written consent acknowledging that participation is voluntary, that the employee has no objection to participation, and that the employee waives any claim under state or federal law arising from the adoption of this policy; or

b. In the case of a student, the student’s parent or guardian has provided written consent acknowledging that participation is voluntary, that the student has no objection to participation, and that the parent or guardian waives any claim under state or federal law arising from the adoption of this policy.

Written consent may be revoked at any time by providing written notice to the appropriate campus administrator. Upon revocation, the employee or student shall not participate unless and until new written consent is submitted. Any waiver included in the original consent form shall remain binding.

### **3. Protection of Nonparticipants**

The District shall ensure that only consenting participants hear or observe the prayer or reading.

The Daily Prayer Period may not be conducted:

- Over a public address system
- In the physical presence of nonparticipants
- In the hearing range of nonparticipants
- In any manner that could reasonably be perceived as coercive or harmful to a nonparticipant

No student or employee shall be penalized, rewarded, or otherwise treated differently based on participation or nonparticipation.

### **4. Scheduling Outside Instructional Time**

The Daily Prayer Period shall not occur during instructional time and may not substitute for instructional time.

The District may schedule the Daily Prayer Period before the start of the regular school day or during another non-instructional period, consistent with law.

### **5. Location and Supervision**

The Daily Prayer Period shall take place only in locations designated by the District where participation is limited exclusively to consenting participants.

The District may limit locations to classrooms or other designated areas for which written consent has been obtained from every student and employee present.

The District is not required to provide multiple locations on a campus.

## 6. Neutrality and Non-Endorsement

The District, its employees, and its agents shall not require, encourage, discourage, or direct the content of any prayer or reading.

Participation shall not be used to advance, favor, or disfavor any particular religion or religious belief, and the District does not endorse any religious content expressed during the Daily Prayer Period.

## 7. Administrative Oversight

The Superintendent or designee shall develop administrative procedures necessary to implement this resolution, including consent forms, supervision protocols, scheduling procedures, and compliance safeguards consistent with state and federal law.

## 8. Severability

If any provision of this resolution is held invalid or unenforceable, such invalidity shall not affect the remaining provisions, which shall remain in full force and effect.

## 9. Effective Date

This resolution shall take effect on the date adopted by the Board of Trustees.

**PASSED and ADOPTED this 19th day of January 2026 by the Board of Trustees of the Baird Independent School District.**

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*Presiding Officer, Board of Trustees*

Attest:

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*Officer, Board of Trustees*

**Resolution of the Board of Trustees  
of the Baird Independent School District  
Regarding a Daily Period of Prayer and Reading of Religious Texts  
Pursuant To Texas Education Code § 25.0823**

Whereas the 89th Texas Legislature enacted Senate Bill 11 (SB 11), codified as Section 25.0823 of the Texas Education Code, which authorizes a school district to adopt a policy requiring the provision of a daily period of prayer and reading of the Bible or other religious texts; and

Whereas Section 25.0823 does not require a school district to adopt such a policy but requires each board of trustees to take a record vote on whether to adopt the statutory resolution described in the law; and

Whereas the Board of Trustees of Baird Independent School District has reviewed the requirements of Section 25.0823, considered the operational, legal, and community implications of adopting the statutory resolution, and discussed the matter in a properly posted public meeting.

**Now, therefore, be it resolved by the Board of Trustees of the Baird independent School District as follows:**

1. The Board of Trustees hereby declines to adopt the statutory resolution described in Texas Education Code § 25.0823 establishing a daily period of prayer and reading of religious texts.
2. This action constitutes the Board's required record vote under Senate Bill 11 and Texas Education Code § 25.0823.
3. Nothing in this resolution prohibits or limits student or employee religious expression that is otherwise permitted under state or federal law or district policy.
4. The Board retains the authority to reconsider this matter in the future in accordance with law.

**PASSED and ADOPTED this 19th day of January 2026 by the Board of Trustees of the Baird Independent School District.**

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*Presiding Officer, Board of Trustees*

Attest:

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*Officer, Board of Trustees*