OFFICIAL AGENDA AND MEETING NOTICE
OF THE BOARD OF THE
BEAUMONT INDEPENDENT SCHOOL DISTRICT
IN THE BOARD ROOM OF THE BEAUMONT ISD ADMINISTRATION BUILDING
3395 HARRISON AVENUE BEAUMONT, TEXAS

NOVEMBER 19, 2026

5:00 PM

REGULAR MEETING

The items on this agenda may be taken in any order.

As directed under the Texas Open Meetings Act, Texas Government Code, Chapter 551 (the "Act"), if during the course of the meeting covered by this Notice, the Board should determine that a closed session of the Board is required, then such closed session will be held by the Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the Board may conveniently meet in closed session concerning any and all purposes permitted by the Act.

5:00 PM - (CALL TO ORDER)

I. **CALL TO ORDER, AND ESTABLISHMENT OF QUORUM**

A. PLEDGE TO THE AMERICAN AND TEXAS FLAGS

B. RECOGNITIONS [Advocacy and Engagement]

II. **CLOSED SESSION (CLOSED TO PUBLIC) - BOARD WILL CONVENE IN CLOSED SESSION UNDER CHAPTER 551 OF THE TEXAS GOVERNMENT CODE, SECTIONS 551.071, 551.072, 551.073, 551.074, 551.076, 551.083, 551.084 AND/OR 551.087, TO DELIBERATE ON THE FOLLOWING: [Synergy and Teamwork]**

A. LEGAL (552.071)

1. Pending or Contemplated Litigation Matters and Status Report
2. Matters on Which the School District Legal Counsel's Duties to the School District Under the Texas Disciplinary Rules of Professional Conduct or the State Bar of Texas Clearly Conflicts with the Texas Open Meetings Act
    a. Litigation Update
    b. Consultation with Attorney

B. PERSONNEL (551.074)

1. Appointment, employment, evaluation, duties, renewals, resignation, and/or separation of a public officer or employee, including the Superintendent

C. SECURITY (551.076, .0761, .089)

1. Districtwide Intruder Detection & Audit Report Findings

III. REGULAR OPEN BOARD MEETING

A. PUBLIC COMMENTS - [Synergy and Teamwork]

B. Action, if any, on Items Discussed in Closed Session.

C. CONSENT AGENDA [Systems and Processes]

1. Approval of Minutes from the October 22, 2026 Regular Meeting

2. Approve Budget Amendments 3

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Consent Agenda

ITEM NUMBER/TITLE:

III.E.2. Approve Budget Amendments

CABINET LEVEL PRESENTER:

Cheryl Hernandez

BACKGROUND:

Budget amendments are necessary to adjust the General Fund to reflect changes in expenditures and operational needs that have occurred since the original budget was adopted.

RATIONALE:

Approval of the budget amendment will ensure that appropriations accurately reflect current financial activity and that the District maintains appropriate budgetary control and compliance with applicable requirements.

ADMINISTRATIVE RECOMMENDATION:

Approve budget amendment GF-5.

Please check one:

☑ For approval	☐ Report / Information Only	☐ Recognition Only

2026-27 BUDGET AMENDMENT NUMBER GF-5

	Current Budget	Change	Amended Budget
Expenditures			
199.99.6213.10.703.99.000	1,483,301	(18,140)	1,465,161
199.95.6219.77.845.99.000	161,860	18,140	180,000
199.41.6100.99.999.99.ADJ	338,940	(190,000)	148,940
199.93.6492.65.814.23.000	401,950	190,000	591,950
Total Expenditures		-	
Net Change in the General Fund Budget		-	
Total Revenues/Other Sources	188,638,190	-	188,638,190
Total Expenditures	193,175,079	-	193,175,079
2026-2027 Adjusted	(4,536,889)	-	(4,536,889)

Explanations of November Budget Amendments

General Fund GF-5

- Transfer $18,140 from Tax Appraisals & Collections to payments to the Jefferson County Juvenile Justice System Alternative Program due to increase in fees.
- Transfer $190,000 from general administration payroll costs to payments to fiscal agents of shared service arrangements for increased program costs.

Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year (Tax Year)*	Median-Valued Homestead**	Tax Rate per $100 of Value	Estimated Property Tax Bill
Fiscal Year 2025-2026 (Tax Year 2025)	$36,428	Adopted 2025 Tax Rate: $0.93481	$340.53
Fiscal Year 2026-2027 (Tax Year 2026)	$47,442	Proposed 2026 tax rate based on the proposed budget for 2026-27****: $0.92801	$440.27

3. Approve additions, revisions, or deletions to FD(LOCAL) - Student Admissions 8

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Consent Agenda

ITEM TITLE:
Approve Proposed Policy Revisions to Board Policy FD(LOCAL) - Student Admissions

REQUIREMENT TYPE:

☐ Annual Requirement	☑ Legal Requirement

GOVERNANCE/ ALIGNMENT:

- ☐ Student Outcome Goals
- ☐ Superintendent Guardrails
- ☐ Board Priority
- ☐ Financial Stewardship
- ☑ Operational Excellence

BACKGROUND:

As part of the TASB Policy Review conducted in October 2025, TASB Legal Services identified a concern with language in FD(LOCAL) that permits students in grades 9–12 who attend charter, home, parochial, or private schools to concurrently enroll in Beaumont ISD for courses not available in their current educational setting.

The existing policy allows these students to enroll in BISD for a minimum of two class periods while maintaining enrollment in another school setting.

TASB recommended that the District consult with TEA and district legal counsel regarding the practice of enrolling a student simultaneously in the District and another school, including a public charter school.

RATIONALE:

TEA's Student Attendance Accounting Handbook limits dual-enrollment eligibility to specific circumstances involving qualifying three- and four-year-old students receiving special education services.

The concurrent-enrollment provision currently included in FD(LOCAL) extends beyond the circumstances identified in TEA guidance and may create concerns regarding student enrollment eligibility, attendance accounting, school funding, and student data reporting.

BISD currently has no students participating in this concurrent-enrollment arrangement. Therefore, removing the provision will not affect currently enrolled students and will allow the District to align its local policy with TEA guidance.

ADMINISTRATIVE RECOMMENDATION:

Administration recommends revising FD(LOCAL) to remove the provision permitting students in grades 9–12 who attend charter, home, parochial, or private schools to concurrently enroll in BISD for individual courses or specialized programs while maintaining enrollment in another educational setting.

The revision will align District policy with TEA attendance accounting guidance and address the concerns identified by TASB Legal Services.

Please check one:

☑ For approval	☐ Report / Information Only	☐ Recognition Only

Persons Age 21 and Over

The Board or its designee may admit into the District, free of tuition, a person who is at least 21 and under 26 for the purpose of completing the requirements for a high school diploma through an Individual Graduation Committee (IGC). The person shall complete graduation requirements through testing and/or projects assigned by the IGC. The person shall not be enrolled in classes and shall not attend classes on any District campus.

Registration Forms

The student's parent, legal guardian, or other person having lawful control shall annually complete registration forms. A student who has reached age 18 shall be permitted to complete these forms.

Proof of Residency

In accordance with administrative regulations, the parent, guardian, or other person having lawful control of the student under order of a court shall present proof of residency. The District may investigate stated residency as necessary.

The District shall require completion of a form containing information on each student seeking admission. If the student is not living with a parent, guardian, or other person having lawful control of the student, the District shall verify the student's reason for establishing a residence separate and apart from the student's parent, guardian, or other person having lawful control of the student under order of a court.

Verification of Residence Information

District staff in charge of enrollment procedures shall require additional documentation when a student's residence status is in question. The Superintendent or designee may verify a student's residence information by:

1. Requiring additional mail addressed to the person enrolling the student;
2. Visually inspecting the residence for evidence that the student indeed lives there; or
3. Applying the criteria outlined in the UIL Constitution and Contest Rules.

Exceptions

Proof of a student's residency shall be waived under the following circumstances:

1. When the student or the student's parent or guardian is a participant in the attorney general's address confidentiality program for victims of family violence, sexual assault, or stalking. The District shall accept a substitute post office box address designated by the attorney general if it is presented by a parent or student participating in the program.
2. When the student is homeless as defined by law.

3. When the student is a nonresident for whom a resident grandparent provides a substantial amount of after-school care, as approved by the Board.

Minor Living Apart

Person Standing in Parental Relation

A minor student residing in the District but whose parent, guardian, or other person having lawful control under a court order does not reside in the District shall present a power of attorney or an authorization agreement as provided in Chapter 34 of the Family Code assigning responsibility for the student in all school-related matters to an adult resident of the District.

The person standing in parental relation shall complete and return the power of attorney or the authorization agreement based on the District's timeline. The Superintendent may waive if the student's circumstances preclude compliance.

Misconduct

A minor student living apart who has engaged in misconduct that results in any of the consequences found in Education Code 25.001(d) shall not be permitted to attend a District school.

Exceptions

Based on an individual student's circumstance, the Superintendent shall have authority to grant exceptions to the requirement for a power of attorney or authorization agreement and to the exclusion for misconduct.

Extracurricular Activities

The Superintendent shall determine whether a minor student living apart is present in the District for the primary purpose of participating in extracurricular activities.

Students Not Enrolled

A student enrolled in a private school, including a homeschool, shall not be eligible for concurrent enrollment in the District nor for participation in curricular or extracurricular activities. [See EEL and FM]

Nonresident Student in Grandparent's After-School Care

The parent and grandparent of a nonresident student requesting admission under Education Code 25.001(b)(9) shall provide to the Superintendent the required information on the grandparent's residency and complete a form provided by the District describing the extent of after-school care to be provided by the grandparent. The number of hours shall be established by the Board.

The Superintendent shall have authority to approve or deny such admissions requests in accordance with criteria approved by the Board.

The student shall be allowed to continue in enrollment as long as the grandparent provides the level of care established by the Board.

In accordance with Board action, the Superintendent shall have authority to waive these requirements on the basis of a student's extenuating circumstances.

~~Students from Charter, Home, Parochial, and Private Schools~~

~~A student in grades 9-12 who attends a charter, home, parochial, or private school and whose parents reside in the District may, upon request, be approved to attend the District high school serving the attendance zone in which the student lives in order to enroll for subjects not available to the student in the other school setting.~~

~~The student must be enrolled for a minimum of two class periods each day. After enrolling at the high school serving the attendance zone of the student's residence, the student may then enroll for courses offered by the Center for Career and Technology Education or other specialized campuses or programs not available in the current setting.~~

~~A student who does not reside in the District shall be considered for such concurrent enrollment in accordance with the District's interdistrict transfer policies. Full-day enrolled students within the District shall receive precedence on enrollment in any program over homeschool students and tuition assistance if applicable to the program. [See FDA]~~

Appeal of Admission Decision

The Superintendent's or designee's determinations regarding residency and admissions may be appealed to the Board in accordance with policy FNG(LOCAL).

"Accredited" Defined

For the purposes of this policy, "accredited" shall be defined as accreditation by TEA, an equivalent agency from another state, or an accrediting association recognized by the commissioner of education.

Grade-Level Placement

Accredited Schools

The parent, guardian, or other person having lawful control of a student enrolling in a District school from an accredited public, private, or parochial school shall provide evidence of the prior schooling outside the District. The student shall be placed initially at the grade level reached elsewhere, pending observation by the classroom teacher, guidance personnel, and the principal. On the basis of these observations and results of tests that may be administered by appropriate District personnel, the principal shall determine the final grade placement.

Nonaccredited Schools

A student enrolling in a District school from a nonaccredited public, private, or parochial school, including a homeschool, shall be placed initially at the discretion of the principal, pending observation by classroom teachers, guidance personnel, and the principal. Criteria for placement may include:

1. Scores on achievement tests, which may be administered by appropriate District personnel.
2. Recommendation of the sending school.
3. Prior academic record.
4. Chronological age and social and emotional development of the student.
5. Other criteria deemed appropriate by the principal.

Transfer of Credit

Accredited Texas Public Schools

Credit toward state graduation requirements earned in an accredited public school district in Texas shall be transferable and recognized by the District.

Other Accredited or Nonaccredited Schools

Before recognizing credit in a course earned in an accredited nonpublic school, an accredited school outside of Texas, or a nonaccredited school, appropriate personnel shall evaluate a student's records and transcript. The District may require the student to demonstrate mastery of the content or use alternative methods to verify course content for the award of credit.

Transition Assistance

In accordance with law, when a student who is identified as homeless or in substitute care enrolls in the District, the District shall assess the student's available records and other relevant information to ensure credit, including proportionate credit, is awarded appropriately for all subjects and courses taken prior to enrollment.

[See EI]

Withdrawal

A parent or guardian wishing to withdraw a minor student shall present a signed statement that includes the reason for the withdrawal. A student who is 18 or older may submit a withdrawal statement without a parent's or guardian's signature.

[For District withdrawal of students no longer in attendance, see FEA(LOCAL).]

4. Accept IMA Purchases over $50,000 14

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Consent Agenda

ITEM TITLE:
Approve IMA Purchases over $50k

REQUIREMENT TYPE:

☐ Annual Requirement	☑ Legal Requirement

GOVERNANCE/ ALIGNMENT:

- ☐ Student Outcome Goals
- ☐ District Vision
- ☐ Superintendent Guardrails
- ☐ Board Priority
- ☑ Financial Stewardship
- ☐ Safety & Security
- ☐ Operational Excellence
- ☐ Community Engagement

BACKGROUND:
On May 21, 2026, the Board authorized the Superintendent to approve and execute Instructional Materials Allotment (IMA) purchases exceeding $50,000 to ensure timely procurement of instructional resources. This report provides the Board with the purchases approved under that authority.

RATIONALE:
Reporting these purchases fulfills the commitment made to the Board and provides transparency regarding the use of district funds to support instructional programs and state instructional material requirements.

BUDGET:

☐ No budget impact ☑ See below for budget information

- **Cost**: $70,000.00
- **Vendor**: Mimeo.com, Inc. / Mimeo Business

☑ **Additional Documentation and/or Attachments)**

ADMINISTRATIVE RECOMMENDATION:
Receive and acknowledge the report of Instructional Material purchases exceeding $50,000 approved under the Superintendent's delegated authority.

Please check one:

☑ For approval	☐ Report / Information Only	☐ Recognition Only

General Fund

Mimeo.com, Inc. / Mimeo Business	Curriculum & Instruction	iLead print and online curriculum for values-based leadership.	n/a	$70,000.00
Total				**$70,000.00**

mimeo.com

Invoice

Remit To: Mimeo.com, Inc.
PO Box 897001
Charlotte, NC 28289-7001

Questions? 901-566-8900
AR@mimeo.com

Beaumont Independent School District
3395 Harrison Ave
Beaumont, TX 77706
Attention: Accounts Payable

Account ID: 139042
Invoice: 2180592
Invoice Date: 8/18/2026
Terms: Net 30
Currency : USD

Order #	Ship Date	Order Placed By	References	
00-2004-00439-26662	8/17/2026	bbutaud@bmtisd.com	PO #: 27000030	Others: 27000030

Item Description	Ship To Info	Quantity	Extended Price
Maxwell LeadershipXLR8 - iChoose 16th grade	BEAUMONT, TX 77703	1,200.00	8400.00
Lil Kids Activity Pages - Deck 1 - K	BEAUMONT, TX 77703	1,150.00	8050.00
Maxwell LeadershipiLead KIDS Booklet 13rd	BEAUMONT, TX 77703	1,200.00	8400.00
Maxwell LeadershipXLR8 - iChoose 26th grade	BEAUMONT, TX 77703	1,200.00	8400.00
Maxwell Leadership XLR8 - iLead 1 8th and	BEAUMONT, TX 77703	1,100.00	7700.00
Maxwell LeadershipXLR8 - iDo 27th and 11th	BEAUMONT, TX 77703	1,100.00	7700.00
Lil Kids Activity Pages - Deck 2 - 1st Grade	BEAUMONT, TX 77703	1,100.00	7700.00
Maxwell LeadershipXLR8 - iLead 28th and 12th	BEAUMONT, TX 77703	1,100.00	7700.00
Maxwell LeadershipXLR8 - iDo 17th and 11th	BEAUMONT, TX 77703	1,100.00	7700.00
Lil Kids Activity Pages - Deck 3 - 2nd Grade	BEAUMONT, TX 77703	1,150.00	8050.00
Maxwell LeadershipiLead KIDS Booklet 24th	BEAUMONT, TX 77703	1,150.00	8050.00
Maxwell LeadershipiLead KIDS Booklet 35th	BEAUMONT, TX 77703	1,200.00	8400.00
		Shipping & Handling:	2,555.00
	Order 00-2004-00439-26662	Total:	98,805.00

Orders Subtotal:	96,250.00
Shipping & Handling:	2,555.00
Invoice Total:	**98,805.00**
Discount:	-28,805.00
Balance Due:	70,000.00

Thank you for printing with Mimeo.com!
Invoices more than 30 days past due may be assessed a monthly late fee equal to 1.5% of the outstanding balance.

5. Acceptance of Report - Quarterly Investment Report 18

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Information Item/Report

ITEM NUMBER/TITLE:

III.E.5. Report - Quarterly Investment Report

CABINET LEVEL PRESENTER:

Cheryl Hernandez

BACKGROUND:

Section 2256.023 of the Texas Public Funds Investment Act requires the District's investment officer to prepare and submit a written investment report to the Board of Managers at least quarterly. The report provides information regarding the District's investment transactions and activity for all funds covered by the Act during the preceding quarter.

RATIONALE:

Presenting the quarterly investment report ensures compliance with the Public Funds Investment Act and provides the Board with regular oversight of the District's investment activities. The report promotes transparency and accountability in the management of District funds and allows the Board to review investment activity and performance in accordance with the District's investment policy.

ADMINISTRATIVE RECOMMENDATION:

Receive and accept the Quarterly Investment Report for the period ended August 31, 2026.

Please check one:

☐ For approval	☑ Report / Information Only	☐ Recognition Only

QUARTERLY INVESTMENT REPORT
FOR THE QUARTER ENDED AUGUST 31, 2026

Investment Program

The legal requirements and local authority for investment of District funds are detailed in Board Policy CDA (Legal) and CDA (Local) as adopted by the Board of Managers. The investments utilized by Beaumont ISD for the Quarter Ended August 31, 2026 included TexPool and Lone Star and Investment Pools.

Investment Position at August 31, 2026

Investment	Book Value	Market Value
Lone Star Investment Pool	$ 73,438,299.39	$ 73,438,299.39
TexPool	11,559,137.13	11,559,137.13
Total	$ 84,997,436.52	$ 84,997,436.52

Investment Activity

A summary of activity is listed below:

Schedule of Transactions by Fund Group
Investments in Lone Star Investment Pool
Quarter Ended August 31, 2026

Investment	Carrying Amount 06/01/2026	Additions 06/01/2026-08/31/2026	Deductions 06/01/2026-08/31/2026	Carrying Amount 08/31/2026
General Fund - Corporate Overnight Plus Fund	$ 62,530,902.60	11,305,686.50	40,743,033.12	$ 33,093,555.98
General Fund - Corporate Overnight Fund	6,575,413.29	63,102.52	-	6,638,515.81
General Fund - Government Overnight Fund	31,218,788.49	1,439,355.99	8,150,000.00	24,508,144.48
Total General Fund	$ 100,325,104.38	$ 12,808,145.01	$ 48,893,033.12	$ 64,240,216.27
Debt Service - Corporate Overnight Plus Fund	$ 7,485,297.96	72,717.89	-	$ 7,558,015.85
Debt Service - Corporate Overnight Fund	712,834.89	6,840.89	-	719,675.78
Debt Service - Government Overnight Fund	4,786,245.48	308,448.26	4,174,302.25	920,391.49
Total Debt Service Fund	$ 12,984,378.33	$ 388,007.04	$ 4,174,302.25	$ 9,198,083.12
Total Lone Star Investments	$ 113,309,482.71	$ 13,196,152.05	$ 53,067,335.37	$ 73,438,299.39

Type	Carrying Amount 06/01/2026	Additions 06/01/2026-08/31/2026	Deductions 06/01/2026-08/31/2026	Carrying Amount 08/31/2026
General Fund	$ 11,315,700.43	$ 104,645.86	$ -	$ 11,420,346.29
Debt Service Fund	173,291.51	1,602.59	-	174,894.10
Total Investments	$ 11,488,991.94	$ 106,248.45	$ -	$ 11,595,240.39

Cheryl Hernandez, CFO

Stacey Fitch, Comptroller

6. Approve Resolution Designating Investment Officers 21

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Consent Agenda

ITEM NUMBER/TITLE:

III.E.6. Approve Resolution Designating Investment Officers

CABINET LEVEL PRESENTER:

Cheryl Hernandez

BACKGROUND:

In accordance with the Texas Public Funds Investment Act, the Board of Trustees is required to designate individuals responsible for the investment of district funds. Due to recent personnel changes within the Business & Finance Department, an updated resolution is necessary.

RATIONALE:

Approval of this resolution will ensure compliance with state law, establish appropriate investment authority, and maintain continuity and accountability in the management of district funds.

ADMINISTRATIVE RECOMMENDATION:

Approve Resolution Designating Investment Officers

Please check one:

☑ For approval	☐ Report / Information Only	☐ Recognition Only

BEAUMONT INDEPENDENT SCHOOL DISTRICT
RESOLUTION DESIGNATING INVESTMENT OFFICERS

WHEREAS, the Beaumont Independent School District Board of Trustees is responsible for the oversight and investment of district funds in accordance with the Texas Public Funds Investment Act, Chapter 2256 of the Texas Government Code; and

WHEREAS, Section 2256.005(f) of the Texas Government Code requires the governing body to designate one or more officers or employees as investment officers responsible for the investment of district funds; and

WHEREAS, due to recent personnel changes within the Business & Finance Department, the Board of Trustees desires to update the designation of authorized investment officers.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MANAGERS OF THE BEAUMONT INDEPENDENT SCHOOL DISTRICT:

Section 1. Designation of Investment Officers
The following individuals are hereby designated as Investment Officers of the Beaumont Independent School District:

Cheryl Hernandez, Chief Financial Officer
Tonya Stelly, Director of Accounting and Budget

Section 2. Authority and Responsibilities
The designated Investment Officers are authorized to invest and manage district funds in accordance with the Texas Public Funds Investment Act, the district's Board-adopted investment policy, and all applicable laws and regulations.

Section 3. Compliance
The designated Investment Officers shall comply with all applicable investment training, reporting, and fiduciary responsibilities established by state law and district policy.

Section 4. Superseding Authority
This resolution supersedes all prior designations of district Investment Officers. Investment authority shall remain effective until rescinded by the district or otherwise terminated in accordance with applicable law.

Section 5. Effective Date
This resolution shall become effective immediately upon adoption by the Board of Managers.

ADOPTED by the Board of Trustees of the Beaumont Independent School District on this 19th day of November 2026.

_____
Board President

ATTEST:

_____
Board Secretary

7. Approve Resolution to Add Authorized Representatives to Lone Star Investment Pool 24

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Consent Agenda

ITEM NUMBER/TITLE:

III.E.7. Approve Resolution to Add Authorized Representatives to Lone Star Investment Pool

CABINET LEVEL PRESENTER:

Cheryl Hernandez

BACKGROUND:

Due to recent personnel changes within the Business & Finance Department, Beaumont ISD must update its authorized representatives for the district's Lone Star investment accounts. The resolution will reflect the individuals currently authorized to conduct investment transactions on behalf of the district.

RATIONALE:

Approval of this resolution will ensure that authorized representatives are properly designated to manage the district's Lone Star investments, maintain appropriate internal controls, and provide continuity in investment operations.

ADMINISTRATIVE RECOMMENDATION:

Approve Resolution to Add Authorized Representatives to Lone Star Investment Pool

Please check one:

☑ For approval	☐ Report / Information Only	☐ Recognition Only

Authorized Representative Add Form

Name of Participant Beaumont Independent School District *Participant Number* 123910

Addition of Authorized Representative

In order to either (i) carry out the role of Investment Officer for the Participant or (ii) aid the Investment Officer of the Participant in the execution of his or her duties pursuant to Texas Government Code, Section 2256.003(c), as the case may be, the following officers, officials, employees, or contractors of the Participant are hereby designated as Authorized Representatives within the meaning of the Investment Agreement (Agreement). These designated Authorized Representatives have full power and authority to execute the Agreement and any other documents, as may be required to deposit money to and withdraw money from the Participant's Lone Star Investment Pool (Lone Star) account from time to time in accordance with the Agreement and the Information Statement, and take all other actions deemed necessary or appropriate for the investment of local funds of the Participant:

	Rep #1	Rep #2	Rep #3
Printed Name	Cheryl Hernandez	Tonya Stelly	
Title	CFO	Director of Accounting and Budget	
E-mail address	cherna1@bmtisd.com	tstelly@bmtisd.com	
Signature			

In accordance with Lone Star procedures, an Authorized Representative shall promptly notify Lone Star of any changes in who is serving as Authorized Representative.

In addition to the foregoing Authorized Representatives, each Investment Officer of Lone Star appointed by the Lone Star Board of Trustees from time to time is hereby designated as an Investment Officer of the Government Entity and, as such, shall have responsibility for investing the share of Lone Star assets representing local funds of the Government Entity.

PASSED AND APPROVED this_____day of_____, 20____.

By: _____ By: _____

Jeff Wheeler — *Printed Name, Board President*

Arthur Louis, Jr. — *Printed Name, Board Secretary*

State of Texas, County of _____.

Before me,_____, on this day personally appeared_____, and _____
(name of notary) *(name of President)* *(name of Clerk/Secretary)*

known to me (or proved to me on the oath of_____) or through_____to be the person(s)
(person providing oath) *(identification item)*

whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office this_____day of_____, 20____.

(Personalized Seal) _____
Notary Public's Signature

If you have any questions, call the Lone Star Investment Pool at 800-758-3927 for assistance.
Please return the completed form to **customer.service@lonestarinvestmentpool.com** or fax **512-452-7842.**
Keep the original for your files.

Updated 1/23

8. Approve Resolution Amending Authorized Representatives to TexPool 27

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Consent Agenda

ITEM NUMBER/TITLE:

III.E.8. Approve Resolution Amending Authorized Representatives to TEXPOOL

CABINET LEVEL PRESENTER:

Cheryl Hernandez

BACKGROUND:

Due to recent personnel changes within the Business & Finance Department, Beaumont ISD must update its authorized representatives for the district's TEXPOOL investment accounts. The resolution will reflect the individuals currently authorized to conduct investment transactions on behalf of the district.

RATIONALE:

Approval of this resolution will ensure that authorized representatives are properly designated to manage the district's TEXPOOL investments, maintain appropriate internal controls, and provide continuity in investment operations.

ADMINISTRATIVE RECOMMENDATION:

Approve Resolution Amending Authorized Representatives to TEXPOOL

Please check one:

☑ For approval	☐ Report / Information Only	☐ Recognition Only

Resolution Amending Authorized Representatives

Please complete this form to amend or designate Authorized Representatives. *This document supersedes all prior Authorized Representative forms.*

*** Required Fields**

1. Resolution

WHEREAS,

Beaumont Independent School District — Participant Name*

7 7 8 2 2 — Location Number*

("**Participant**") is a local government of the State of Texas and is empowered to delegate to a public funds investment pool the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

WHEREAS, it is in the best interest of the Participant to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pool ("**TexPool / Texpool Prime**"), a public funds investment pool, were created on behalf of entities whose investment objective in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act.

NOW THEREFORE, be it resolved as follows:

A. That the individuals, whose signatures appear in this Resolution, are Authorized Representatives of the Participant and are each hereby authorized to transmit funds for investment in TexPool / TexPool Prime and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.

B. That an Authorized Representative of the Participant may be deleted by a written instrument signed by two remaining Authorized Representatives provided that the deleted Authorized Representative (1) is assigned job duties that no longer require access to the Participant's TexPool / TexPool Prime account or (2) is no longer employed by the Participant; and

C. That the Participant may by Amending Resolution signed by the Participant add an Authorized Representative provided the additional Authorized Representative is an officer, employee, or agent of the Participant;

List the Authorized Representative(s) of the Participant. Any new individuals will be issued personal identification numbers to transact business with TexPool Participant Services.

1. Cheryl Hernandez — Name; CFO — Title
   4 0 9 6 1 7 5 0 1 7 — Phone; 4 0 9 6 1 7 5 1 8 2 — Fax; cherna1@bmtisd.com — Email
   Signature

2. Tonya Stelly — Name; Director of Accounting and Budget — Title
   4 0 9 6 1 7 5 2 4 8 — Phone; 4 0 9 6 1 7 5 1 8 2 — Fax; tstelly@bmtisd.com — Email
   Signature

3. Name; Title
   Phone; Fax; Email
   Signature

Form Continues on Next Page

1. Resolution (continued)

4. Name | Title

Phone | Fax | Email

Signature

List the name of the Authorized Representative listed above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

Cheryl Hernandez
Name

In addition and at the option of the Participant, one additional Authorized Representative can be designated to perform only inquiry of selected information. *This limited representative cannot perform transactions.* If the Participant desires to designate a representative with inquiry rights only, complete the following information.

Theresa
Name

Flatau
Title

4 0 9 6 1 7 5 0 1 7
Phone

4 0 9 6 1 7 5 1 8 2
Fax

tflatau@bmtisd.com
Email

D. That this Resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexPool Participant Services receives a copy of any such amendment or revocation. This Resolution is hereby introduced and adopted by the Participant at its regular/special meeting held on the 1 9 day of November, 2 0 2 6.

Note: Document is to be signed by your Board President, Mayor or County Judge and attested by your Board Secretary, City Secretary or County Clerk.

Beaumont Independent School District
Name of Participant*

SIGNED

Signature*

Jeff Wheeler
Printed Name*

President
Title*

ATTEST

Signature*

Arthur Louis, Jr.
Printed Name*

Secretary
Title*

2. Delivery Instructions

Please return this document to **TexPool Participant Services**:

Email: texpool@dstsystems.com

Fax: 866-839-3291

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9. Approve Creation of Board Committee to Consider Grievance Appeals pursuant to Board Policy DGBA Local, FNG Local, and GF Local 31

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Consent Agenda

ITEM TITLE:
Approve Creation of Board Committee to Consider Grievance Appeals pursuant to Board Policy DGBA Local, FNG Local, and GF Local

REQUIREMENT TYPE:

☐ Annual Requirement	☐ Legal Requirement

GOVERNANCE/ ALIGNMENT:

- ☐ Student Outcome Goals
- ☐ District Vision
- ☐ Financial Stewardship
- ☐ Safety & Security
- ☑ Operational Excellence
- ☐ Community Engagement

BACKGROUND:
This item creates a Board committee to hear Level Three grievances in accordance with policy. The District's grievance policies (DGBA Local, FNG Local, and GF Local) provide a three step process for the resolution of student/parent, employee, and community member grievances. The policies allow a Level Three complaint to be heard by the Board or a Board committee. Board policy BDB Local requires Board committees to be formed by Board action. A Level Three employee grievance is currently pending.

RATIONALE:
The use of a Board committee to hear and determine Level Three grievances provides for the timely consideration of grievances and the efficient management of Board member time and availability. This item creates a Board Grievance Committee composed of three (3) Board members, selected by the Board President to hear and determine a particular Level Three grievance. The Board President shall select committee members to hear a particular grievance on the basis of board member availability, experience, expertise, and to avoid any potential conflict of interest. The Board President shall designate a presiding officer for each instance of the committee. Committee members serve on an as needed basis, and their term of appointment for a particular grievance ends upon the issuance of the relevant grievance decision. Grievance decisions shall be reported to the full board.

BUDGET:
☑ No budget impact ☐ See below for budget information

Board Agenda Item

IMPLEMENTATION TIMELINE:
The Board Grievance Committee shall be constituted by the Board President upon the filing of a Level Three grievance and convened by the presiding officer within the timelines established in the grievance policies.

RECOMMENDATION:
We recommend the Board create the Board Grievance Committee as outlined above and delegate the appropriate authority to hear and determine Level Three grievances as provided in the relevant policies.

Please check one:

☑ For approval	☐ Report / Information Only	☐ Recognition Only

10. Approve 2025-2026 Annual Comprehensive Financial Report [Synergy and Teamwork] 34

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Action Item

ITEM NUMBER/TITLE:

III.F.1. Approve 2025-2026 Annual Comprehensive Financial Report

CABINET LEVEL PRESENTER:

Cheryl Hernandez

BACKGROUND:

Beaumont ISD's Annual Comprehensive Financial Report for the fiscal year ending June 30, 2026, provides a comprehensive overview of the District's financial position and operations. The report has been prepared in accordance with applicable accounting standards and audited by Whitley Penn.

RATIONALE:

Board approval of the Annual Comprehensive Financial Report demonstrates the District's commitment to financial accountability, transparency, and responsible stewardship of public funds. Approval also supports compliance with the Texas Education Agency's annual financial reporting requirements.

ADMINISTRATIVE RECOMMENDATION:

Approve the 2025-2026 Annual Comprehensive Financial Report.

Please check one:

☑ For approval	☐ Report / Information Only	☐ Recognition Only

BEAUMONT

Independent School District

Beaumont, Texas

Annual Comprehensive Financial Report

For the Year Ended June 30, 2026

BEAUMONT
INDEPENDENT SCHOOL DISTRICT

Beaumont, Texas

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended June 30, 2026

PREPARED BY THE BUSINESS AND FINANCE DEPARTMENT

Cheryl Hernandez, CPA
CHIEF FINANCIAL OFFICER

STACEY FITCH, CPA
EXECUTIVE DIRECTOR – ACCOUNTING AND COMPLIANCE

JILLIAN GOHLKE
EXECUTIVE DIRECTOR OF FINANCIAL OPERATION AND STRATEGY


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

BEAUMONT INDEPENDENT SCHOOL DISTRICT
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INTRODUCTORY SECTION


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

November 9, 2026

To the Board of Managers and Citizens of the Beaumont Independent School District:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of Beaumont Independent School District (the District) for the fiscal year ended June 30, 2026. Texas school districts are required to submit audited annual financial statements to the Texas Education Agency within 150 days of the close of its fiscal year. This report has been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) and is intended to provide the Board of Managers, taxpayers, employees, and other interested parties with a comprehensive account of the District's financial position and operations.

This report consists of management's representations concerning the finances of the District. Management therefore assumes full responsibility for the completeness and reliability of all information presented. To provide a reasonable basis for these representations, management has established a comprehensive framework of internal controls designed to protect the District's assets from loss, theft, or misuse and to compile sufficient, reliable information for the preparation of financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, this framework is designed to provide reasonable rather than absolute assurance that the financial statements are free of material misstatement. To the best of our knowledge and belief, this report is complete and reliable in all material respects.

The District's financial statements have been audited by Whitley Penn, LLP, a firm of licensed certified public accountants. The independent auditor's report expresses unmodified opinions on the District's basic financial statements and is presented at the beginning of the financial section. As of the date of the auditor's report, the 2026 0MB Compliance Supplement had not been released and as such a Federal Single Audit report will be issued at a later date.

Readers are encouraged to review the Management's Discussion and Analysis (MD&A), which follows the independent auditor's report and provides additional context for the financial statements.

PROFILE OF THE DISTRICT

Located in Jefferson County in Southeast Texas, approximately 90 miles east of Houston, Beaumont ISD, an independent public educational agency operating under the laws of the State of Texas, provides an education from prekindergarten through grade twelve, including regular, special education and early college programs, along with student nutrition, transportation, and support services. The District serves a diverse community with educational programs designed to prepare students for continued learning, meaningful careers, and active participation in society.

For the 2025-2026 school year, the District enrolled 15,862 students, consistent with the enrollment reported in the statistical section of this report, with average daily attendance of 13,763. The projected enrollment for school year 2026-2027 is 15,308. The District serves an estimated population of 127,147 residents. The Texas Education Agency's district profile reports 26 schools, 2,430 full-time-equivalent staff, and 1,064 full-time-equivalent teachers. The District provides educational programs and related services to students throughout the Beaumont area.

The District is a separate and distinct legal entity with fiscal independence; it levies its own taxes, approves its own budget, and is not included in any other governmental reporting entity. The District is considered a primary government as defined by the Governmental Accounting Standards Board (GASB), and there are no other entities whose financial activities are included in this report.

On April 29, 2026, the Texas Commissioner of Education appointed a seven-member Board of Managers to govern Beaumont ISD, temporarily replacing the elected Board of Trustees, and appointed Sandi Massey as superintendent. The Board of Managers is responsible for district governance and operates under the public-meeting and other legal requirements applicable to school district governing boards.

ECONOMIC CONDITIONS AND OUTLOOK

Beaumont's economy is anchored by the Gulf Coast energy, petrochemical, manufacturing, and maritime industries. The Port of Beaumont is one of the nation's busiest ports and a major strategic port for military cargo, and the area *is* home to major refining and chemical operations, including the ExxonMobil Beaumont refining and chemical complex, NatGasoline, Enterprise Texas Pipeline, Entergy Texas, Goodyear, Air Products, and Arkema, all among the District's ten largest taxpayers. Healthcare, education, and government, including Lamar University and regional medical centers, provide additional employment stability.

This industrial base is the foundation of the District's local property tax base. Jefferson Central Appraisal District's tax year 2025 certified totals for Beaumont ISD, show total market value of $21,510,955,280, an increase of approximately 1.2 percent, and maintenance and operations (M&O) net taxable value of $14,105,544,431, an increase of approximately 3.1 percent from the prior year. For fiscal year 2025-26, the District adopted a total tax rate of $0.93481 per $100 of taxable value, consisting of an M&O rate of $0.7722 and an I&S rate of $0.16261. Because state funding under the Foundation School Program is driven largely by student attendance, enrollment and attendance trends have a direct effect on operating revenue. The District monitors property values, enrollment, attendance, and state legislative changes when developing financial projections.

BUDGETARY PROCESS AND CONTROLS

State law requires every Texas school district to prepare and file an annual budget of anticipated revenues and expenditures. The annual budget serves as the foundation for the District's financial planning and control. The Board of Managers adopts legally required budgets for the General Fund, Debt Service Fund, and Child Nutrition Fund. The District converted to a June 30 fiscal year-end in fiscal year 2017. With a July 1 fiscal year start, the budget must be adopted by June 30 of each year, following a public hearing and published notice as required by law. Federal and state grant funds are budgeted on a project basis and approved by the Board upon acceptance of the grant.

Budget development for fiscal year 2026 began in November 2024 with a review of District priorities, the District Improvement Plan, and Campus Improvement Plans to ensure that resources address the needs identified in each needs assessment. The Office of Business and Finance develops enrollment and attendance projections, staffing guidelines, and revenue estimates; campuses and departments then submit budget requests aligned with their improvement plans. Preliminary budgets are presented to the Superintendent's Cabinet and to the Board in budget workshops during April and May 2025 before final adoption.

The legal level of budgetary control is the function level within each fund. Any change that increases or decreases a function's appropriation must be approved by the Board of Managers through a formal budget amendment. Budget managers may transfer amounts between objects within a function, subject to administrative approval. Throughout the year, the Office of Business and Finance monitors actual results against the adopted budget, conducts monthly budget reviews with departments, and recommends amendments as needed. Encumbrance accounting is used to reserve appropriations for purchase orders and contracts.

For fiscal year 2025-26, the District adopted a General Fund budget of $188,654,793 in revenues and expenditures, subsequently amended to $194,770,844 in revenues and $193,156,291 in expenditures. Amendments of $6,571,498, other than transfers between functions, carried forward prior-year purchase orders, increased campus and department budgets for inflationary cost increases, increased transfers to the local capital projects fund for new building and maintenance projects, and increased transfers to Child Nutrition for the District's transition from the Summer Food Service Program to the Seamless Summer Option. Actual General Fund revenues were $193,888,492 and expenditures were $181,507,331, or $11,648,960 below the final expenditure budget.

LONG-TERM FINANCIAL PLANNING

The District's major revenue sources are local property taxes for maintenance and operations and for debt service; state funding through the Foundation School Program and Available School Fund; federal grants, including Title I, IDEA, and child nutrition programs; and investment earnings and other local revenues.

To ensure sufficient resources over time, the District prepares a multi-year forecast of revenues and expenditures. Because school finance formulas can change significantly with each legislative session, the forecast is reviewed whenever state law or economic conditions change. The District takes a conservative approach to estimating growth in its tax base. Student attendance has typically been budgeted at a decrease. Key assumptions include:

- Enrollment and attendance.
- Taxable property value assumptions: 3% growth
- State funding formulas will remain at current law until changed by the Legislature.
- Staffing will be aligned with enrollment and District staffing guidelines.
- Non-instructional expenditures will be reviewed annually for efficiency.

The District manages its outstanding debt with attention to taxpayer impact, state facilities funding, and long-term flexibility. As of June 30, 2026, the District had $153,290,000 in general obligation bonds outstanding, a decrease of $20,030,000 from the prior year. This decrease included the May 20, 2026, defeasance of $7,085,000 of the Unlimited Tax Refunding Bonds, Series 2017, which will reduce future debt service costs. The District's bonds are guaranteed through the Texas Permanent School Fund Bond Guarantee Program or by a municipal bond insurance policy, and carry underlying ratings of "A+" from S&P Global Ratings and "A" from Moody's Investors Service.

The District has entered into eight value limitation agreements under former Chapter 313 of the Texas Tax Code, which limit the taxable value of qualifying industrial projects for maintenance and operations purposes in exchange for significant capital investment and job creation. Four agreements, three with ExxonMobil representing more than $1.9 billion in combined project value and one with Linde Inc., are currently in effect, and the District received $6,510,855 in supplemental payments under these agreements in fiscal year 2026. When the limitation periods end, the full value of these projects will be added to the District's M&O tax base.

RELEVANT FINANCIAL POLICIES

The District invests public funds in accordance with the Public Funds Investment Act and Board Policy CDA (Local), with safety of principal and liquidity as the primary objectives. Purchasing is conducted in accordance with state procurement law and Board Policy CH, and federal funds are administered in accordance with the Uniform Grant Guidance. The District monitors General Fund balance to maintain sufficient reserves for cash flow needs and unforeseen circumstances: fund balance is classified in accordance with GASB Statement No. 54, as described in the notes to the financial statements.

Additional information related to the District General Fund results is discussed in the Management's Discussion and Analysis portion of this report.

MAJOR INITIATIVES

- Instructional improvement: In November 2025, the District launched TAP-In (Targeted Assistance and Planning for Instruction), providing structured professional development and collaborative planning for teachers at Charlton-Pollard Elementary, Pietzsch-MacArthur PreK-8, and Homer Drive Elementary in support of campus turnaround efforts.
- Campus planning and accountability: The District published a 2025-26 District Improvement Plan and campus improvement plans to guide instructional goals and school improvement activities.
- Strengthened financial operations, including monthly department budget reviews, new written Budget & Finance and Procurement procedures, and improved financial reporting tools.
- Facilities and capital improvements: The District transferred $9,724,724, including Chapter 313 revenue, to the local capital projects fund for new building and maintenance projects, and construction in progress grew from $5.0 million to $11.5 million during the year. The construction of a new transportation building and new HVAC and roofs were major improvements. The statistical section provides more detail on the age of the school buildings, whose ages range from 14 years to 100 years old or an average age of 42 years.

AWARDS AND ACKNOWLEDGMENTS

Beaumont ISO received a 2025-2026 School FIRST rating of Superior (A), with a score of 95, marking its eighth consecutive Superior rating. This rating is based on fiscal year 2025 financial data.

The preparation of this report would not have been possible without the dedicated efforts of the Office of Business and Finance and the many District employees who contributed to it. We also thank Whitley Penn, LLP for their professional assistance. Finally, we express our appreciation to the Board of Managers for their leadership and support, and to the Beaumont community for its continued support of public education. The District remains committed to transparency, fiscal responsibility, and directing available resources toward improved outcomes for students.

Respectfully submitted,

Sandi Massey
Superintendent of Schools

Cheryl Hernandez
Chief Financial Officer

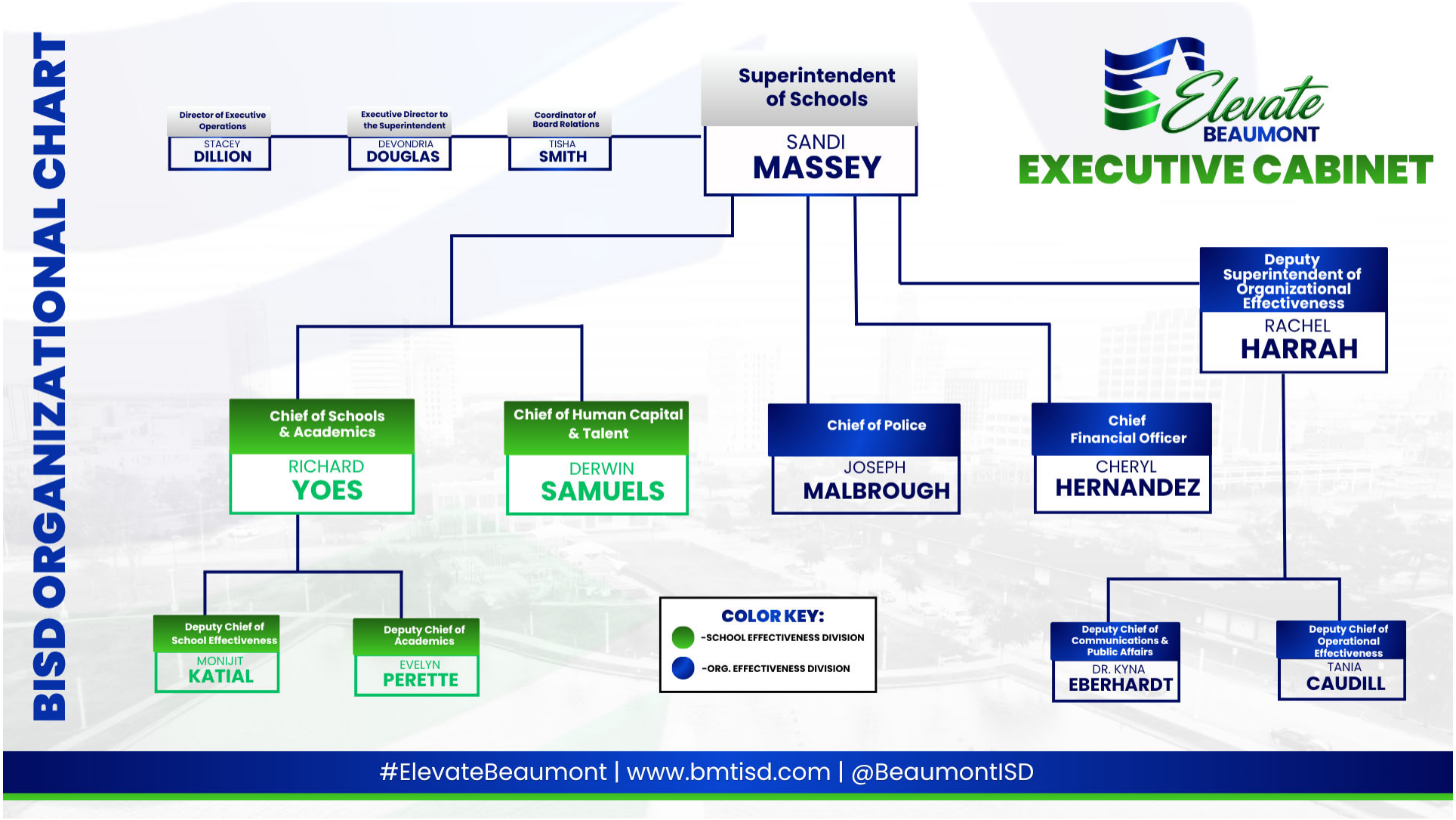
CERTIFICATE OF BOARD

Beaumont Independent School District	Jefferson County	123-910
Name of School District	County	Co. - Dist. No.

We, the undersigned, certify that the attached annual financial report of the above-named school district was reviewed and approved for the fiscal year ended June 30, 2026, at a meeting of the Board of Managers of such school district on November 19, 2026.

President of the Board	Secretary of the Board

BEAUMONT INDEPENDENT SCHOOL DISTRICT
ORGANIZATIONAL CHART



BEAUMONT INDEPENDENT SCHOOL DISTRICT
PRINCIPAL OFFICIALS AND ADVISORS
As of June 30, 2026

BOARD OF MANAGERS

Mr. Jeff Wheeler	President
Mr. Arthur Louis, Jr.	Secretary
Mr. Desmond Bridges, Sr.	Member
Mr. Darrian Graves	Member
Mr. Elias Ibarra	Member
Ms. Laurie Leister	Member
Mr. Daniel Parker	Member

ADMINISTRATION LEADERSHIP

Sandi Massey	Superintendent of Schools
Rachel Harrah	Deputy Superintendent of Organizational Effectiveness
Cheryl Hernandez	Chief Financial Officer
Derwin Samuels	Chief of Human Capital and Talent
Richard Yoes	Chief of Schools and Academics
Monijit Katial	Deputy Chief of School Effectiveness
Evelyn Perette	Deputy Chief of Academics
Kyna Eberhardt	Deputy Chief of Communications and Public Affairs
Tania Caudill	Deputy Chief of Operational Effectiveness
Joseph Malbrough	Chief of Police


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

FINANCIAL SECTION


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

whitleypenn

Houston Office
3737 Buffalo Speedway
Suite 1600
Houston, Texas 77098
713.621.1515 Main

whitleypenn.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Managers
Beaumont Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Beaumont Independent School District (the "District"), as of and for the year ended June 30, 2026, 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 referred to above 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, 2026, and the respective changes in financial position, and, where applicable, cash flows thereof 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.

Responsibilities of Management for the Financial Statements

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 management's discussion and analysis, budgetary comparison information, pension information, and other post-employment benefit 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 supplemental information such as the combining and individual nonmajor fund financial statements and required Texas Education Agency (TEA) schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and required TEA schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, statistical section, and Schedule L-1 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Whitley Penn LLP

Houston, Texas
November 9, 2026


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

As management of the Beaumont Independent School District (the "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, 2026.

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 are comprised of 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 other supplementary information in addition to the basic 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 and deferred outflows of resources, and liabilities and deferred inflows 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 improving or deteriorating.

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 items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

The G*overnment-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, Social Work Services, Health Services, Student Transportation, Food Services, Extracurricular Activities, General Administration, Facilities Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Debt Issuance Costs and Fees, Facilities Repairs and Maintenance, Payments to Fiscal Agent/Member Districts of SSA, 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 three categories: governmental funds, proprietary 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 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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, all of which are considered to be major funds. Data from the nonmajor governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its general fund, debt service fund, and the Child Nutrition program special revenue fund.

Proprietary Fund

The District maintains an individual internal service fund for Workers' Compensation. *Internal service funds*, one type of proprietary fund, are an accounting device used to accumulate and allocate costs internally among the District's various funds and functions. Because these services predominantly benefit governmental functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds

The fiduciary funds are used to account for resources held for the benefit of the parties outside the government. *Fiduciary funds* are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The District is the trustee or fiduciary for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's *fiduciary activities* are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position.

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.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The required supplementary information relates to comparison of the original adopted budget, the final amended budget, and the actual amounts for the fiscal year. This is required supplementary information for the general fund and any major special revenue funds. The District's general fund is presented as required supplementary information. In addition, required supplementary information includes a schedule of the District's proportionate share of the Net Pension Liability - TRS, a schedule of District's contributions - TRS for the past ten years, a schedule of the District's proportionate share of the Net OPEB Liability - TRS, and a schedule of the District's OPEB contributions for the past nine years.

Other Information

The combining and individual fund statements and schedules and other supplementary information are presented immediately following the required supplementary information.

Financial Summary

Net Position

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 $251,667,106 at the close of the most recent fiscal year.

The largest portion of the District's net position $247,028,136 reflects its investment in capital assets (e.g., land, buildings and improvements, furniture and equipment, construction in progress), less any outstanding related debt used to acquire those assets. 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.

As of June 30, 2026, the District's net position included the following:

	Governmental Activities	
	2026	**2025**
Assets:		
Current and other assets	$ 138,284,035	$ 135,601,868
Capital assets, net of depreciation	401,865,364	402,936,284
Total Assets	540,149,399	538,538,152
Deferred Outflows of Resources:		
Deferred charge on refunding	1,561,944	1,800,580
Deferred outflows - pension	14,018,761	11,565,537
Deferred outflows - OPEB	13,759,745	17,011,171
Total Deferred Outflows of Resources	29,340,450	30,377,288
Liabilities:		
Current liabilities	27,974,857	27,451,189
Long term liabilities	245,526,493	274,406,840
Total Liabilities	273,501,350	301,858,029
Deferred Inflows of Resources:		
Deferred inflows - pension	6,031,000	4,948,281
Deferred inflows - OPEB	38,290,393	39,166,556
Total Deferred Inflows of Resources	44,321,393	44,114,837
Net Position:		
Net investment in capital assets	247,028,136	220,248,358
Restricted	20,877,949	21,246,745
Unrestricted	(16,238,979)	(18,552,529)
Total Net Position	$ 251,667,106	$ 222,942,574

Net position is restricted for various purposes as follows:

	Governmental Activities	
	2026	**2025**
Federal and state programs	$ 8,451,443	$ 8,354,584
Debt service	12,426,506	12,892,161
	$ 20,877,949	$ 21,246,745

Unrestricted net position for governmental activities is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. At the end of the current fiscal year, the District reports deficit balance in unrestricted net position of $16,238,979 caused by the net pension and OPEB liabilities. The District's net position increased by $28,724,532 during the current fiscal year.

The Net Position of the District increased by $28,724,532 for the year ended June 30, 2026.

The District's long-term liabilities, excluding net pension and OPEB liabilities, decreased by $23,062,645 due to the payment of principal and premium amortization and changes in compensated absences. Net pension liability increased by $1,136,958 and was offset by a decrease in the OPEB liability of $6,954,660.

Comparative Schedule of Changes in Net Position

For the Years Ended June 30, 2026 and 2025

	Governmental Activities	
	2026	**2025**
Program Revenues		
Charges for services	$ 12,716,747	$ 13,931,154
Operating grants and contributions	42,986,586	46,805,326
General Revenues		
Property taxes	129,650,824	130,656,704
State Aid - Formula Grants	63,349,924	51,560,053
Investment earnings	4,515,841	4,489,327
Other	238,931	1,689,445
Total Revenues	253,458,853	249,132,009
Expenses		
Instruction	106,637,710	108,323,612
Instructional resources and media services	1,337,792	1,162,134
Curriculum and staff development	2,790,349	1,425,382
Instructional leadership	4,861,659	7,115,885
School leadership	11,774,893	10,695,130
Guidance, counseling, and evaluation services	11,059,677	9,208,052
Social work services	790,286	800,852
Health services	2,556,760	2,424,805
Student transportation	6,469,654	5,317,487
Food service	13,943,556	14,291,730
Extracurricular activities	6,654,671	6,097,989
General administration	6,898,257	7,035,887
Facilities maintenance and operations	28,198,078	30,026,362
Security and monitoring services	5,186,269	5,646,108
Data processing services	4,206,032	3,914,945
Community services	817,580	1,086,117
Interest on long-term debt	6,368,202	7,048,085
Debt issuance costs and fees	-	-
Purchase of WADA to reduce excess local revenue	2,240,118	-
Payments to fiscal agent/member districts of SSA	532,972	380,944
Payments to Juvenile Justice Alternative Education Programs	161,860	161,860
Other intergovernmental charges	1,247,946	1,139,443
Total Expenses	224,734,321	223,302,809
Increase (Decrease) in Net Position	28,724,532	25,829,200
Beginning Net Position	222,942,574	197,113,374
Ending Net Position	$ 251,667,106	$ 222,942,574

The total revenues from taxpayers, user service fees, grants and other sources for the District was $253,458,853. This increased $4,326,844 compared to the previous year. Operating grants decreased by $3,818,740 primarily due to the completion of ESSER funding. Property taxes decreased by $1,005,880 due to a decrease in the M&O tax rate, however this was offset with an increase in State Aid of $11,789,871.

Total expenses for the 2026 fiscal year were $224,734,321, or $1,431,512 more than expenses in fiscal year 2025. The completion of the ESSER grants accounted for a decrease of $4,032,059, while other grants accounted for an increase of approximately $4,000,000. The decrease in grant expenses was offset by salary increases due to the passage of House Bill 2 and the Teacher Retention Allotment, and an increase in recapture payments of $2,240,118.

Governmental Revenues by Type

Revenues are generated primarily from three sources. Property taxes, state-aid formula grants, and operating grants and contributions represent 93 percent of total revenues. The remaining $17,471,519 is generated from charges for services, investment earnings, and other revenues.

	Total Revenues	% of Total Revenues
Property taxes	$ 129,650,824	51.1%
State Aid - Formula Grants	63,349,924	25.0%
Operating grants and contributions	42,986,586	17.0%
Charges for services	12,716,747	5.0%
Investment earnings	4,515,841	1.8%
Other revenue	238,931	0.1%
Total Revenues	$ 253,458,853	100%

Governmental Expenses by Type

The primary functional expenses of the District are instruction, school leadership, food service, plant maintenance and operations, and guidance, counseling, and evaluation services which represent 76 percent or approximately $171,613,914of total expenses. The remaining functional categories of expenses are each less than 4 percent of total expenses.

	Total Expenses	% of Total Expenses
Instruction	$ 106,637,710	47.5%
School Leadership	11,774,893	5.2%
Food service	13,943,556	6.2%
Facilities maintenance and operations	28,198,078	12.6%
Guidance, counseling, and evaluation services	11,059,677	4.9%
Other expenses	53,120,407	23.6%
Total Expenses	$ 224,734,321	100%

Detailed Analysis

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

Detailed Analyses of 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 with an increase of $1,684,953 in comparison with the prior year.

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 $71,259,553 while total fund balance reached $76,488,244. 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 39 percent of total general fund expenditures, while total fund balance represents 42 percent of that same amount. The fund balance of the District's general fund increased by $8,252,847 during the current fiscal year largely due to an increase in state revenues of $12,861,876, driven by an increase state aid payments.

The *debt service fund* has a total fund balance of $13,461,935, all of which is restricted for the retirement of funded indebtedness. The net decrease in fund balance during the current year of $931,472 was due to additional principal payment for defeasance of a portion of the Series 2017 Refunding bond.

The aggregate remaining fund balance decreased by $5,636,422, primarily due to a decrease in the capital projects fund balance. The expenditures of $9,933,650 exceeded the transfers in of $4,200,000 in the capital projects fund.

Significant Capital Asset and Long-term Financing Activity

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2026 includes land, buildings and improvements, furniture and equipment, vehicles, and construction in progress. The net investment in capital assets for the current year was $247,028,136. The following table summarizes the investment in capital assets as of June 30, 2026 and June 30, 2025:

	2026	2025
Land	$ 15,804,432	$ 15,781,232
Buildings and improvements	549,054,690	546,761,073
Furniture and equipment	48,581,128	45,255,389
Vehicles	19,075,025	19,598,564
Construction in progress	11,530,345	5,008,691
Total	644,045,620	632,404,949
Accumulated depreciation	(242,180,256)	(229,468,665)
Net Capital Assets	$ 401,865,364	$ 402,936,284

Additional information on the District's capital assets can be found in Note 5 of the financial statements.

Long-term Financing Activity

At the end of the current fiscal year, the District had $153,290,000 in bonded debt outstanding, a decrease of $20,030,000 over the previous year. The District's bonds are sold and guaranteed through the Texas Permanent School Fund Guarantee Program or by a municipal bond insurance policy. The underlying rating of the bonds from Standard and Poor's is "A+" and from Moody's Investors Service is "A" for general obligation debt.

Changes in general obligation bonds, for the fiscal year ended June 30, 2026 are as follows:

Issued	Retired	Outstanding 06/30/2026
$ -	$ 20,030,000	$ 153,290,000

Additional information on the District's long-term liabilities can be found in Note 6 of the financial statements.

Currently Known Facts, Decisions or Conditions

In developing the fiscal year 2026-27 budget, Beaumont ISD considered current economic conditions, community expectations, state funding formulas, and the District's strategic priorities. The Beaumont Independent School District adopted a total tax rate of $0.92801 per $100 of taxable value, consisting of a Maintenance and Operations (M&O) tax rate of $0.76540 and a Debt Service (I&S) tax rate of $0.16261. The combined rate reflects the District's continued commitment to balancing fiscal responsibility with the need to invest in programs, staffing, and facilities for students.

For fiscal year 2026-27, the District adopted a General Fund budget totaling $187.6 million in revenues and $187.6 million in expenditures and other uses. This budget supports ongoing instructional services, district operations, and required state and federal mandates while maintaining a structurally balanced financial position.

The Debt Service Fund includes $25.0 million in budgeted revenues and expenditures supporting annual bond principal and interest requirements, along with targeted defeasance to proactively reduce long-term debt service costs.

The Child Nutrition Program adopted a budget of $13.9 million in revenues and $17.8 million in expenditures. The planned use of fund balance aligns with the District's approved spend-down plan, allowing the department to address needs that support student health, safety, and meal delivery efficiency.

Despite inflationary pressures and state funding constraints, the District remains committed to responsible stewardship of taxpayer resources. BISD strategically allocates funds to ensure safe learning environments, support student achievement, and meet the high standards and expectations of the Beaumont community.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Chief Financial Officer, Beaumont Independent School District, 3395 Harrison Avenue, Beaumont, Texas 77706.


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit A-1*

STATEMENT OF NET POSITION

June 30, 2026

Data Control Codes		Governmental Activities
	Assets	
1110	Cash and cash equivalents	$ 115,356,343
1225	Property taxes receivable (net)	7,270,363
1240	Due from other governments	9,564,673
1290	Other receivables, net	600,476
1300	Inventories	131,448
1410	Prepaid items	5,360,732
	Capital assets not subject to depreciation:	
1510	Land	15,804,432
1580	Construction in progress	11,530,345
	Capital assets net of depreciation:	
1520	Buildings and improvements, net	343,617,241
1530	Furniture and equipment, net	26,166,744
1540	Vehicles, net	4,746,602
1000	**Total Assets**	540,149,399
	Deferred Outflows of Resources	
	Deferred charge on refunding	1,561,944
	Deferred outflows - pension	14,018,761
	Deferred outflows - OPEB	13,759,745
1700	**Total Deferred Outflows of Resources**	29,340,450
	Liabilities	
2110	Accounts payable	3,941,272
2140	Interest payable	2,475,225
2150	Payroll deductions and withholdings	1,377,705
2160	Accrued wages payable	17,023,679
2177	Due to fiduciary funds	53,715
2180	Due to other governments	2,065,439
2300	Unearned revenue	1,037,822
	Long-Term Liabilities:	
2501	Due within one year	11,750,483
2502	Due in more than one year	150,703,401
2540	Net Pension Liability	52,733,801
2545	Net Other Post-Employment Benefits (OPEB) Liability	30,338,808
2000	**Total Liabilities**	273,501,350
	Deferred Inflows of Resources	
	Deferred inflows - pension	6,031,000
	Deferred inflows - OPEB	38,290,393
2600	**Total Deferred Inflows of Resources**	44,321,393
	Net Position	
3200	Net investment in capital assets	247,028,136
	Restricted for:	
3820	Federal and state programs	8,451,443
3850	Debt service	12,426,506
3900	Unrestricted	(16,238,979)
3000	**Total Net Position**	$ 251,667,106

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Exhibit B-1

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2026

Data Control Codes	Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities
	Governmental Activities:				
11	Instruction	$ 106,637,710	$ 11,219,480	$ 19,832,718	$ (75,585,512)
12	Instructional resources and media services	1,337,792	4,059	100,893	(1,232,840)
13	Curriculum and staff development	2,790,349	5,531	1,961,678	(823,140)
21	Instructional leadership	4,861,659	-	1,430,735	(3,430,924)
23	School leadership	11,774,893	395,426	505,553	(10,873,914)
31	Guidance, counseling, and evaluation services	11,059,677	-	1,335,514	(9,724,163)
32	Social work services	790,286	-	556,048	(234,238)
33	Health services	2,556,760	-	1,028,937	(1,527,823)
34	Student transportation	6,469,654	-	42,179	(6,427,475)
35	Food service	13,943,556	665,211	13,789,876	511,531
36	Extracurricular activities	6,654,671	336,126	41,505	(6,277,040)
41	General administration	6,898,257	-	566,512	(6,331,745)
51	Plant maintenance and operations	28,198,078	54,965	311,028	(27,832,085)
52	Security and monitoring services	5,186,269	-	313,129	(4,873,140)
53	Data processing services	4,206,032	-	538,658	(3,667,374)
61	Community services	817,580	35,949	631,623	(150,008)
72	Interest on long-term debt	6,368,202	-	-	(6,368,202)
91	Purchase of WADA to reduce excess local revenue	2,240,118	-	-	(2,240,118)
93	Payments to fiscal agent/member districts of SSA	532,972	-	-	(532,972)
95	Payments to Juvenile Justice Alternative Education Programs	161,860	-	-	(161,860)
99	Other intergovernmental charges	1,247,946	-	-	(1,247,946)
TG	**Total Governmental Activities**	$ 224,734,321	$ 12,716,747	$ 42,986,586	(169,030,988)

Data Control Codes		
	General Revenues:	
	Taxes:	
MT	Property taxes, levied for general purposes	104,491,724
DT	Property taxes, levied for debt service	25,159,100
SF	State-aid formula grants	63,349,924
IE	Investment earnings	4,515,841
MI	Miscellaneous	238,931
TR	**Total General Revenues**	197,755,520
CN	Change in net position	28,724,532
NB	**Net Position - Beginning**	222,942,574
NE	**Net Position - Ending**	$ 251,667,106

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit C-1*

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2026

Data Control Codes		General Fund	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
	Assets				
1110	Cash and cash equivalents	$ 88,169,415	$ 13,363,599	$ 9,347,096	$ 110,880,110
	Receivables:				
1220	Property taxes - delinquent	18,610,010	5,947,157	-	24,557,167
1230	Allowance for uncollectible taxes (credit)	(12,898,671)	(4,388,133)	-	(17,286,804)
1240	Receivables from other governments	1,922,363	-	7,642,310	9,564,673
1260	Due from other funds	8,370,615	-	6,680,027	15,050,642
1290	Other receivables	567,427	20,317	12,732	600,476
1300	Inventories	-	-	131,448	131,448
1410	Prepaid items	5,228,691	-	-	5,228,691
1000	**Total Assets**	$ 109,969,850	$ 14,942,940	$ 23,813,613	$ 148,726,403
	Liabilities, Deferred Inflows of Resources, and Fund Balances				
	Liabilities				
2110	Accounts payable	$ 1,750,881	$ -	$ 1,366,568	$ 3,117,449
2150	Payroll deduction and withholdings	1,377,705	-	-	1,377,705
2160	Accrued wages payable	14,915,388	-	2,108,291	17,023,679
2170	Due to other funds	8,033,053	3,613	7,067,691	15,104,357
2180	Payable to other governments	2,065,439	-	-	2,065,439
2300	Unearned revenue	157,775	37,596	842,451	1,037,822
2000	**Total Liabilities**	28,300,241	41,209	11,385,001	39,726,451
	Deferred Inflows of Resources				
	Unavailable revenues - property taxes	5,181,365	1,439,796	-	6,621,161
2600	**Total Deferred Inflows of Resources**	5,181,365	1,439,796	-	6,621,161
	Fund Balances				
	Non-Spendable:				
3430	Prepaid items	5,228,691	-	-	5,228,691
	Restricted:				
3450	Federal/State funds grant restrictions	-	-	8,451,443	8,451,443
3470	Capital acquisitions and contractual obligations	-	-	3,741,305	3,741,305
3480	Retirement of long-term debt	-	13,461,935	-	13,461,935
	Committed:				
3545	Other purposes	-	-	235,864	235,864
3600	Unassigned	71,259,553	-	-	71,259,553
3000	**Total Fund Balances**	76,488,244	13,461,935	12,428,612	102,378,791
4000	**Total Liabilities, Deferred Inflows of Resources, and Fund Balances**	$ 109,969,850	$ 14,942,940	$ 23,813,613	$ 148,726,403

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit C-2*

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

June 30, 2026

Data Control Codes			
	Total Fund Balance, Governmental Funds	$	102,378,791
	Amounts reported for governmental activities in the statements of net position are different because:		
1	Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds. Capital assets at historical cost, net of accumulated depreciation, where applicable.		401,865,364
2	Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, these property taxes (net of allowance for uncollectible accounts) are deferred in the fund financial statements.		6,621,161
3	Deferred charge on refunding		1,561,944
4	Deferred outflows relating to pension activities		14,018,761
5	Deferred outflows relating to other post employment benefits		13,759,745
	Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
6	General obligation bonds		(153,290,000)
7	Premium/Discount on issuance		(6,478,729)
8	Accumulated accretion on capital appreciation bonds		(740,199)
9	Loan payable		(1,090,483)
10	Accrued compensated absences		(854,473)
11	Accrued interest payable		(2,475,225)
12	Net pension liability		(52,733,801)
13	Net other post employment benefit liability		(30,338,808)
14	Deferred inflows relating to pension activities		(6,031,000)
15	Deferred inflows relating to other post-employment benefits		(38,290,393)
16	Addition of Internal Service fund net position (see D-1)		3,784,451
29	**Total Net Position-Governmental Activities**	$	251,667,106

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit C-3*

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

For the Year Ended June 30, 2026

Data Control Codes		General Fund	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
	Revenues				
5700	Local, intermediate, and out-of-state	$ 120,199,430	$ 25,511,246	$ 3,449,732	$ 149,160,408
5800	State program revenues	71,008,915	1,685,881	5,293,586	77,988,382
5900	Federal program revenues	2,680,147	-	31,360,727	34,040,874
5020	**Total Revenues**	193,888,492	27,197,127	40,104,045	261,189,664
	Expenditures				
	Current:				
0011	Instruction	89,451,694	-	18,038,962	107,490,656
0012	Instruction resources and media services	1,282,545	-	88,218	1,370,763
0013	Curriculum and instructional staff development	715,104	-	1,958,215	2,673,319
0021	Instructional leadership	3,756,811	-	1,350,041	5,106,852
0023	School leadership	11,122,020	-	789,929	11,911,949
0031	Guidance, counseling and evaluation services	9,940,545	-	1,219,144	11,159,689
0032	Social work services	295,607	-	542,056	837,663
0033	Health services	2,307,565	-	272,581	2,580,146
0034	Student transportation	7,699,282	-	3,345	7,702,627
0035	Food services	-	-	14,357,763	14,357,763
0036	Extracurricular activities	7,252,540	-	52,312	7,304,852
0041	General administration	6,749,099	-	23,700	6,772,799
0051	Facilities maintenance and operations	26,651,765	-	2,838,604	29,490,369
0052	Security and monitoring services	4,847,124	-	283,084	5,130,208
0053	Data processing services	3,932,968	-	132,245	4,065,213
0061	Community services	204,802	-	662,667	867,469
	Debt Service:				
0071	Principal on long-term debt	1,058,287	20,030,000	-	21,088,287
0072	Interest on long-term debt	56,677	8,000,516	-	8,057,193
0073	Debt issuance costs and fees	-	98,083	-	98,083
	Capital Outlay:				
0081	Facilities acquisition and construction	-	-	7,345,559	7,345,559
	Intergovernmental:				
0091	Purchase of WADA to reduce excess local revenue	2,240,118	-	-	2,240,118
0093	Payments to Fiscal Agent/Member Districts of SSA	532,972	-	-	532,972
0095	Payments to Juvenile Justice Alt. Ed. Prgm.	161,860	-	-	161,860
0099	Other intergovernmental charges	1,247,946	-	-	1,247,946
6030	**Total Expenditures**	181,507,331	28,128,599	49,958,425	259,594,355
1100	Excess (deficiency) of revenues over expenditures	12,381,161	(931,472)	(9,854,380)	1,595,309
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	71,686	-	17,958	89,644
7915	Transfers in	-	-	4,200,000	4,200,000
8911	Transfers out	(4,200,000)	-	-	(4,200,000)
7080	**Total Other Financing Sources (Uses)**	(4,128,314)	-	4,217,958	89,644
1200	Net change in fund balances	8,252,847	(931,472)	(5,636,422)	1,684,953
0100	**Fund Balance - July 1 (Beginning)**	68,235,397	14,393,407	18,065,034	100,693,838
3000	**Fund Balance - June 30 (Ending)**	$ 76,488,244	$ 13,461,935	$ 12,428,612	$ 102,378,791

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit C-4*

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2026

Data Control Codes			
	Net Change in Fund Balances - Total Governmental Funds (from C-3)	$	1,684,953
	Amounts reported for *governmental activities* in the statement of activities (B-1) are different because:		
	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
1	Governmental funds capital outlays		13,782,244
2	Governmental funds depreciation expense		(14,634,655)
3	Net effect of other retirements and adjustments to capital assets		(218,509)
4	Property tax revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		6,022
5	Repayment of long-term debt principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.		20,030,000
6	Repayment of loan payable is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.		1,058,287
	Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:		
7	Decrease in interest payable not recognized in fund statements		224,910
8	Decrease in accrued compensated absences		173,550
9	Amortization of premium/discount		1,040,808
10	Payment of accreted interest on capital appreciation bonds		760,000
11	Amortization of deferred charge on refunding		(238,636)
12	Changes in net pension liabilities and related deferred outflows and inflows of resources		233,547
13	Changes in net OPEB liabilities and related deferred outflows and inflows of resources		4,579,397
14	Internal service funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities (see D-2).		242,614
	Change in Net Position of Governmental Activities (See B-1)	$	28,724,532

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit D-1*

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2026

	Governmental Activities - Internal Service Fund
Assets	
Current Assets:	
Cash and cash equivalents	$ 4,476,233
Prepaid Items	132,041
Total Current Assets	4,608,274
Total Assets	4,608,274
Liabilities	
Current Liabilities:	
Claims and judgments	823,823
Total Current Liabilities	823,823
Total Liabilities	823,823
Net Position	
Unrestricted net position	3,784,451
Total Net Position	$ 3,784,451

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit D-2*

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2026

	Governmental Activities - Internal Service Fund
Operating Revenues	
Miscellaneous revenue from local sources	$ 162,366
Interfund services provided	832,364
Total Operating Revenues	994,730
Operating Expenses	
Claims expense and other operating expenses	752,116
Total Operating Expenses	752,116
Operating Income (Loss)	242,614
Change in Net Position	242,614
Net Position - July 1 (Beginning)	3,541,837
Net Position - June 30 (Ending)	$ 3,784,451

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit D-3*

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2026

	Governmental Activities - Internal Service Fund
Cash Flows from Operating Activities:	
Cash receipts from interfund services and other sources	$ 994,730
Cash payments for insurance claims	(1,018,209)
Net Cash (Used for) Operating Activities	(23,479)
Net change in Cash and Cash Equivalents	(23,479)
Cash and Cash Equivalents at Beginning of Year	4,499,712
Cash and Cash Equivalents at End of Year	$ 4,476,233
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	$ 242,614
Change in Assets and Liabilities:	
Decrease in Prepaid Items	2,676
(Decrease) Increase in Accrued Expenses	(268,769)
Net Cash (Used for) Operating Activities	$ (23,479)

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit E-1*

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2026

	Private Purpose Trust Funds	Custodial Fund
Assets		
Current Assets:		
Cash and cash equivalents	$ 54,309	$ 300,018
Receivables:		
Due from other Funds	-	53,715
Other receivables	-	1,315
Total Assets	$ 54,309	$ 355,048
Liabilities		
Accounts payable	$ -	$ 110
Total Liabilities	$ -	$ 110
Net Position		
Restricted for student scholarships and other activities	$ 54,309	$ 354,938
Total Net Position	$ 54,309	$ 354,938

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit E-2*

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended June 30, 2026

	Private Purpose Trust Funds	Custodial Fund
Additions		
Gifts and contributions	$ 2,155	$ 20,585
Revenues from student activities	-	599,358
Total Additions	2,155	619,943
Deductions		
Payments for student activities	-	650,001
Total Deductions	-	650,001
Change in net position	2,155	(30,058)
Net Position Beginning of Year	52,154	384,996
Net Position - Ending	$ 54,309	$ 354,938

Note 1 - Summary of Significant Accounting Policies

The Beaumont Independent School District (the "District") is an independent public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven-member Board of Managers (the "Board") appointed by the TEA Commissioner and has fiscal accountability over all activities within the jurisdiction of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in the Statement on Auditing Standards of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

The following is a summary of the most significant accounting policies.

A. Reporting Entity

The District's Board is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the District is considered an independent entity for financial reporting purposes and is considered a primary government as defined by GASB. As the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* include programs supported primarily by taxes, charges to school districts for services, state funds, grants, and other intergovernmental revenues.

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

Interfund activities between governmental funds and between governmental and proprietary funds appear as due to or due from on the Governmental Fund Balance Sheet and Proprietary Fund Statement of Net Position and as other resources and other uses on the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and on the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position. All interfund transactions between governmental funds and between governmental and internal service funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to or due from on the government-wide Statement of Net Position.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Note 1 - Summary of Significant Accounting Policies (continued)

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

The government-wide financial statements are reported using the *economic resources measurement focus* and *the accrual basis of accounting*, as are the proprietary fund, custodial fund, and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the 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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets, current liabilities, deferred inflows of resources, and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long- term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues from local sources consist primarily of property taxes and are recorded as revenue when available. The District considers property tax revenue available if they expect the revenue to be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

The District reports the following major governmental funds:

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

- Debt Service Fund - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund. This is a budgeted fund and separate bank accounts are maintained.

Note 1 - Summary of Significant Accounting Policies (continued)

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

The District also reports the following nonmajor governmental funds:

- Special Revenue Funds - These funds account for resources restricted to or committed for specific purposes by a grantor, or for resources that are committed for specific purposes by the Board. Most federal and some state financial assistance is accounted for in a special revenue fund and sometimes unused balances must be returned to the grantor at the close of specified project periods.
- Capital Projects Funds – The proceeds from long-term financing and revenues and expenditures related to the acquisition, construction, or renovations as well as furnishing and equipping capital facilities are accounted for in this fund.

Additionally, the District reports the following fund types:

- Internal Service Funds - These funds are used to account for financing of goods or services provided by one department to other departments of the District on a cost-reimbursement basis. The District operates the Workers' Compensation internal service fund.
- Private purpose trust funds – These funds are used to account for donations for scholarships funds that are received by the District that are to be awarded to current and former students for post-secondary education purposes.
- Custodial Funds - The District accounts for resources held for others in custodial funds. This fund uses the economic resources measurement focus and accrual basis. The District's Custodial Fund is the Student Activity.

Proprietary funds distinguish operating revenues and expenses from noncapital subsidies, and other nonoperating revenues and expenses. Nonoperating revenues and expenses are any (1) contributions to permanent and term endowments; (2) finance related revenues and expenses; (3) gain and losses from disposals of capital assets and inventory; (4) investment income and expenses; and (5) subsidies received and provided. A subsidy represents amounts received from or provided to another party or fund of the District. Amounts received from another party or fund are considered a subsidy if it is unrelated to the services provided by the proprietary fund and keeps the fees charged at the same amount or lower if the subsidy was not received. Amounts provided to the other party or fund are considered a subsidy if it is unrelated to the goods or services provided by those parties and will generally result in the proprietary charging higher fees in the future. All revenues and expenses not meeting the definitions of nonoperating revenues and expenses are reported as operating revenues and expenses.

D. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, investment pools, and short-term investments with original maturities of one year or less from the date of acquisition.

For purposes of the statement of cash flows for proprietary funds, the District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.

The District's investment pools are valued and reported at amortized cost, which approximates fair value. The District categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

Note 1 - Summary of Significant Accounting Policies (continued)

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

F. Inventories and Prepaid Items

Inventories of supplies on the balance sheet are stated at weighted average cost and they include consumable maintenance, instructional, office, athletic, and transportation items. Supplies are recorded as expenditures when they are consumed. Inventories of food commodities which are received at no cost are recorded as revenue at market value supplied by the Texas Department of Agriculture when received, and as expenditure when consumed. At year end, the commodities inventory is recorded to inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

If there is a constraint on how the eventual proceeds can be spent, the fund balance is classified to reflect that constraint (restricted, committed, or assigned), rather than included as part of nonspendable fund balance.

G. Capital Assets

Capital assets, which include land, buildings, furniture and equipment, and right to use SBITA assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' useful lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Note 1 - Summary of Significant Accounting Policies (continued)

G. Capital Assets (continued)

Buildings, and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building	20 - 60
Buildings and Improvements	*
Furniture and Equipment	5 - 10
Automobiles and Trucks	3 - 5
Buses	10 - 12

* Remaining life of building or 20 years whichever is less

H. 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 (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund 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.

The District applied a Last-In, First-Out (LIFO) flow assumption in determining the liability for leave expected to be used as time off. Using data from the past three years, the District estimated how much leave is expected to be used (taken as time off) in future periods, as well as how much leave is expected to be earned in future periods. Under LIFO, the estimated leave to be earned in future periods offsets the estimated leave to be used as time off in future periods. Based on historical trends from the past three years, it is more likely than not that estimated leave earned in future periods will exceed the estimated time to be taken as time off in future periods. Therefore, the liability is calculated based solely on amounts due at retirement or separation, in accordance with policy limits.

The District has a vacation pay policy for twelve-month employees whereby eligible employees hired prior to July 1, 2001, shall receive vacation of ten to twenty days dependent upon the number of years of service. Effective July 1, 2001, a person hired by the District, or promoted by the District to a position normally requiring 240 days of service, earns vacation days during the first full year of employment on a pro rata basis depending on the date of hire; thereafter, 12 days of paid vacation are earned between July 1 to June 30 of each school year.

I. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net Position. Premiums and discounts are presented as a component of liabilities while deferred charges on refundings are presented as deferred outflows of resources. Both items are deferred and amortized over the life of the related debt using the straight-line method. Long-term debt is reported net of the applicable premium or discount.

Note 1 - Summary of Significant Accounting Policies (continued)

I. Long-term Obligations (continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Subscription Based Information Technology Arrangements (SBITAs)

The District is under contract for SBITAs for the right to use subscription assets (software). The SBITAs are noncancellable, and the District recognizes a SBITA liability and an intangible right to use SBITA asset in the government-wide financial statements. The District recognizes SBITA liabilities with an initial, individual value of $50,000 or more. None exceeded the threshold during the fiscal year 2026.

At the commencement of the SBITA, the District initially measures the SBITA liability at the present value of payments expected to be made during the SBITA term. Subsequently, the SBITA liability is reduced by the principal portion of SBITA payments made. The SBITA asset is initially measured as the sum of (1) the initial SBITA liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Key estimates and judgments related to SBITA include how the District determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) SBITA payments.

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

The District monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability. SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the statement of net position.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of a government's net position (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

- Deferred outflows of resources for refunding – Reported in the government-wide financial statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Note 1 - Summary of Significant Accounting Policies (continued)

K. Deferred Outflows/Inflows of Resources (continued)

- Deferred outflows of resources for pension – Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

- Deferred outflows of resources for post-employment benefits – Reported in the government wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability and the results of 1) differences between projected and actual earnings on OPEB plan investments and 2) changes in the District's proportional share of OPEB liabilities. The deferred outflows of resources related to post-employment benefits resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net post-employment benefit liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB plan investments will be amortized over a closed five-year period. The remaining deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the post-employment benefit plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues – Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- Deferred inflows of resources for pension – reported in the government-wide financial statement of net position, these deferred inflows result primarily from 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District's proportional share of pension liabilities. The deferred inflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The remaining pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

- Deferred inflows of resources for post-employment benefits – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions and 2) differences between expected and actual actuarial experiences. These post-employment related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the post-employment benefit plan.

Note 1 - Summary of Significant Accounting Policies (continued)

L. Pensions

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

M. Other Post-Employment 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 post-employment benefits, OPEB expense, and information about assets, liabilities, and additions to/deductions from TRS Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

N. Net Position

Net Position on the Statement of Net Position includes the following:

- Net investment in capital assets - this component of net position consists of capital assets, net accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt will be included in this component of net position.

- Restricted for federal and state programs - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, which are restricted by federal and state granting agencies.

- Restricted for Debt Service - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The assets arise from bond issuances which have constraints placed on them by the bond covenants for the purpose of future debt service payments.

- Unrestricted net position - this component of net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

O. Fund Balance

The fund balance in governmental funds has been classified as follows to describe the nature and relative strength of the spending constraints:

- *Non-spendable fund balance* - Represents amounts that are not in spendable form, such as inventory and prepaids, or are required to be maintained intact.

- *Restricted fund balance* - Represents amounts constrained to specific purposes by their providers, such as grantors, bondholders, and higher levels of government, through constitutional provisions, or by enabling legislation. The fund balance of the capital projects fund is restricted for ongoing capital projects approved by the Board.

Note 1 - Summary of Significant Accounting Policies (continued)

O. Fund Balance (continued)

- *Committed fund balance* - Represents amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority, i.e., Board of Managers. To be reported as committed, amounts cannot be used for any other purpose unless the District's Board of Managers approves the changes by Board Resolution. The fund balance of the campus activity fund is committed for use at the campuses per board policy.

- *Assigned fund balance* - Represents amounts the District intends to use for a specific purpose. Intent can be expressed by the District or by an official or body to which the Board of Managers delegates the authority. The Board of Managers has delegated this authority.

- *Unassigned fund balance* - Represents amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Managers or the District Fund Managers have provided otherwise in their commitment or assignment actions.

In the fund financial statements, certain governmental funds report restrictions of the entire fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Since the entire fund balance is restricted for these funds, all assets are in essence restricted for their specified purpose.

When the District incurs an expense for which it may use either restricted or unrestricted resources, it uses the restricted resources first unless unrestricted resources will have to be returned because they were not used. Since Internal Service Funds support the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid "grossing up" the revenues and expenses of the District as a whole.

The District sponsors self-insured plans to provide workers' compensation benefits to employees. Revenues of these Internal Service Funds are received from both the District's governmental and proprietary funds. Expenses are comprised of claims incurred during the fiscal year, professional and contracted services, and other miscellaneous expenses.

The General Fund is contingently liable for liabilities of these funds.

P. Data Control Codes

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

In accordance with the Resource Guide, the District has adopted and installed an accounting system which meets at least the minimum requirements prescribed by the Texas State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure presented in the Resource Guide. Mandatory codes are recorded in the order provided in the Resource Guide.

Note 1 - Summary of Significant Accounting Policies (continued)

Q. 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.

R. Implementation of New Standards

The following GASB pronouncements were effective during fiscal year 2026:

GASB issued Statement No. 103, *Financial Reporting Model Improvements,* in April 2024. The primary objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The requirements of this statement were implemented in 2026 and the impact is reflected in the financial statements.

GASB issued Statement No. 104, *Disclosure of Certain Capital Assets,* in September 2024. The primary objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The requirements of this Statement were implemented; no material effect.

Note 2 - Deposits and Investments

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

On June 30, 2026, the carrying amount of the District's cash deposits (cash and interest-bearing accounts) was $5,448,111 and the bank balance was $6,349,119. The District's cash deposits on June 30, 2026, were entirely covered by FDIC Insurance or by pledged collateral held by the District's agent bank in the District's name.

Investments: The District's investment policy is in accordance with the Public Funds Investment Act (Government Code Chapter 2256). Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds.

The State Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. It requires the District to adopt, implement, and publicize an investment policy. The investment policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Management of the District believes it is in compliance with the requirements of the Act and with local policies. The District's temporary investments consist of balances held by the Texas Local Government Investment Pool (TexPool) and Lone Star Investment Pool (LSIP).

Note 2 - Deposits and Investments (continued)

TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (Trust Company) to provide a safe environment for the placement of local government funds in authorized short-term, fully collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer.

The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safe keep, and invest public funds and securities more efficiently and economically. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. TexPool uses amortized cost rather than fair value to report net position to compute share prices. The fair value of the position in TexPool is the same as the value of TexPool shares. Accordingly, the District's investments in TexPool are stated at amortized cost, which approximates fair value. TexPool is currently rated AAAm by Standard and Poor's. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

LSIP is a Texas public investment pool sponsored by the Texas Association of School Boards (TASB) for investment of funds by state and local government entities, primarily local school districts. The Board has entered into an agreement with First Public, LLC (First Public), a Texas limited liability company and a member of the National Association of Securities Dealers, Securities Investor Protection Corporation, and Municipal Securities Rulemaking Board, pursuant to which First Public serves as administrator of LSIP's operations. American Beacon Advisors, Fort Worth, Texas, and Standish Mellon Asset Management Company, LLC, Pittsburgh, Pennsylvania, provide investment management services to LSIP regarding the investment and reinvestment of the pool's assets. The fund's credit quality is excellent as its portfolio is composed of U. S. government and U. S. agency securities. Investments in LSIP provide for investment in securities with maturities and returns generally greater than money market instruments. The District's fair value in LSIP is the same as the value of the pool shares. LSIP is currently rated AAAm by Standard and Poor's. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

At June 30, 2026, the District’s cash and investment balances, the weighted average maturity, and the credit ratings of these investments were as follows:

	Carrying Value	Weighted Average Maturity (Days)	Credit Rating
Governmental Activities			
Cash and deposits	$ 5,093,784	1	N/A
Investments			
Local Government Investment Pools:			
TexPool	11,523,430	47	AAAm
Lone Star Corporate Overnight Fund	7,310,869	49	AAAm
Lone Star Corporate Overnight Plus Fund	62,218,054	62	AAAm
Lone Star Government Overnight Fund	29,210,206	45	AAAm
Total Investments	110,262,559	55	
Total Governmental Activities	115,356,343		
Fiduciary Funds			
Cash and Deposits	354,327	N/A	N/A
Total Fiduciary Funds	354,327		
Total	$ 115,710,670		

Note 2 - Deposits and Investments (continued)

Due to the immediate availability of the funds, the District's temporary investments at June 30, 2026 are included in cash and cash equivalents. Local government investment pools are recorded at amortized cost which approximates fair value. TexPool and Lone Star do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity fees or redemption gates.

Additional policies and contractual provisions governing deposits and investments for the District are specified below:

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates may adversely affect the value of investments. To limit the risk that changes in interest rates will adversely affect the fair value of the investments, the district monitors interest rate risk utilizing weighted average maturity (WAM) analysis. The District requires its investment portfolio to have maturities of less than one year on a WAM basis. However, specific to the District's debt service funds, maturities longer than one year are authorized within legal limits and as long as sufficient investment liquidity to timely meet debt service payment obligations is maintained.

At June 30, 2026, the District's exposure to interest risk as measured by the segmented time distribution by investment type is summarized below:

Credit Risk: To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations, the District limits investments in commercial paper, corporate bonds, mutual bond funds, public funds investment pools to those that have received top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2026, the District's investments in TexPool and Lone Star were rated AAAm.

Custodial Credit Risk: State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The District's policy regarding deposits is in accordance with this law.

Concentration of Credit Risk: For temporary investments, to limit the risk of loss attributed to the magnitude of a government's investment in a single issuer, the District's policy states that the portfolio must be diversified. Concentration of Credit Risk is not applicable to investment pools since the purpose of these pools is to diversify the District's investment portfolio.

Note 3 - Receivables and Unearned Revenue

Receivables as of June 30, 2026, for the District's individual major and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Debt Service	Nonmajor Governmental Funds	Total
Property Taxes	$ 18,610,010	$ 5,947,157	$ -	$ 24,557,167
Due from other governments	1,922,363	-	7,642,310	9,564,673
Other	567,427	20,317	12,732	600,476
Gross Receivables	21,099,800	5,967,474	7,655,042	34,722,316
Less allowance for doubtful accounts	(12,898,671)	(4,388,133)	-	(17,286,804)
Net Total Receivables	$ 8,201,129	$ 1,579,341	$ 7,655,042	$ 17,435,512

Note 3 - Receivables and Unearned Revenue (continued)

The allowance for doubtful accounts currently presented is for property taxes, while due from other governments and other receivables are reported at gross value. Management has determined that an allowance for doubtful accounts is not necessary for fair presentation.

Governmental funds report unearned revenue in connection with resources that have been received but not yet earned. At the end of the fiscal year 2026, the various components of unearned revenues reported in the governmental funds were as follows:

	Unearned
Unearned federal revenue	$ 32,759
Unearned state and local revenue	1,005,063
	$ 1,037,822

Note 4 - Interfund Receivables, Payables, and Transfers

Interfund balances consist of short-term lending/borrowing arrangements that result from normal operations and are cleared out periodically. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds.

The composition of interfund balances and transfers as of June 30, 2026, is as follows:

	Interfund Receivable	Interfund Payable	Net
Governmental Activities:			
General Fund	$ 8,370,615	$ 8,033,053	$ 337,562
Debt Service	-	3,613	(3,613)
Nonmajor Governmental Funds	6,680,027	7,067,691	(387,664)
Total Governmental Activities	$ 15,050,642	$ 15,104,357	$ (53,715)
Fiduciary Funds	53,715	-	53,715
Total	$ 15,104,357	$ 15,104,357	$ -

Transfer Out	Transfer In	Amount
General Fund	Nonmajor Governmental Funds	$ 4,200,000
Total		$ 4,200,000

The purpose of the transfer from General Fund to Capital Projects Fund is to use Chapter 313 funds for ongoing District capital projects.

Note 5 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2026, was as follows:

Governmental Activities:

	Balance July 01, 2025	Additions	Transfers	(Retirements)	Balance June 30, 2026
Governmental Capital Assets					
Capital assets, not being depreciated:					
Land	$ 15,781,232	$ 23,200	$ -	$ -	$ 15,804,432
Construction in progress	5,008,691	8,637,661	(2,116,007)	-	11,530,345
Total capital assets, not being depreciated	20,789,923	8,660,861	(2,116,007)	-	27,334,777
Capital assets, being depreciated:					
Buildings and improvements	546,761,073	1,995,738	297,879	-	549,054,690
Furniture and equipment	45,255,389	1,607,548	1,818,128	(99,937)	48,581,128
Vehicles	19,598,564	1,518,097	-	(2,041,636)	19,075,025
Total capital assets, being depreciated	611,615,026	5,121,383	2,116,007	(2,141,573)	616,710,843
Less accumulated depreciation for:					
Buildings and improvements	(196,424,898)	(9,012,551)	-	-	(205,437,449)
Furniture and equipment	(18,455,748)	(4,052,760)	-	94,124	(22,414,384)
Vehicles	(14,588,019)	(1,569,344)	-	1,828,940	(14,328,423)
Total accumulated depreciation	(229,468,665)	(14,634,655)	-	1,923,064	(242,180,256)
Governmental Capital Assets	$ 402,936,284	$ (852,411)	$ -	$ (218,509)	$ 401,865,364

Less associated bonds and loans	$ (160,859,212)
Plus unspent bond proceeds	4,460,040
Plus deferred charge on refunding	1,561,944
Net Investment in Capital Assets	$ 247,028,136

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

Function	Depreciation Expense
Governmental Activities:	
Instruction	$ 7,217,492
Instructional resources and media services	92,040
Curriculum and staff development	179,501
Instructional leadership	342,901
School leadership	799,842
Guidance, counseling and evaluation services	749,321
Social work services	56,245
Health services	173,245
Student transportation	517,195
Food Services	964,056
Extracurricular activities	490,486
General administration	454,762
Plant maintenance and operations	1,980,140
Security and monitoring services	344,469
Data processing services	272,960
Total Governmental Activities	$ 14,634,655

Note 6 - Long-term Liabilities

The District's long-term liabilities consist of bonds, loans, and compensated absences. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. Loans payable are paid from the general fund.

Changes in Long-term Liabilities

Long-term liability activities for the fiscal year ended June 30, 2026, were as follows:

	Balance July 1, 2025	Additions	Retirements	Balance June 30, 2026	Due Within One Year
General Obligation Bonds	$ 173,320,000	$ -	$ 20,030,000	$ 153,290,000	$ 10,660,000
Premiums on bonds	7,519,537	-	1,040,808	6,478,729	-
Accumulated accretion on capital appreciation bonds	1,500,199	-	760,000	740,199	-
Loan payable	2,148,770	-	1,058,287	1,090,483	1,090,483
Accrued compensated absences*	1,028,023	-	173,550	854,473	-
Total Governmental Long-term Liabilities	$ 185,516,529	$ -	$ 23,062,645	$ 162,453,884	$ 11,750,483

*Net change for the fiscal year

General Obligation Bonds

General Obligation Bonds outstanding at June 30, 2026, are comprised of the following:

Issue	Original Issuance Amount	Interest Rate (%)	Maturity Date	Debt Outstanding
Unlimited Tax School Building Bonds, Series 2010B	$ 59,490,000	4.49% to 5.81%	2/15/2038	$ 46,345,000
Unlimited Tax Refunding Bonds, Series 2012	8,070,000	2.00% to 3.00%	2/15/2038	20,000
Unlimited Tax Refunding Bonds, Series 2016	132,155,000	3.00% to 5.00%	2/15/2037	49,645,000
Unlimited Tax Refunding Bonds, Series 2017	107,040,000	3.00% to 5.00%	2/15/2038	57,280,000
				$ 153,290,000

Debt service requirements to maturity for the General Obligation Bonds are as follows:

Year Ending June 30	Principal	Interest	Totals
2027	$ 10,660,000	$ 7,162,605	$ 17,822,605
2028	11,140,000	5,872,813	17,012,813
2029	15,630,000	5,297,696	20,927,696
2030	16,215,000	4,616,804	20,831,804
2031	16,800,000	3,978,805	20,778,805
2032-2036	73,595,000	10,397,355	83,992,355
2037-2038	9,250,000	811,076	10,061,076
	$ 153,290,000	$ 38,137,154	$ 191,427,154

Note 6 - Long-term Liabilities (continued)

Loan Payable

The District also entered into a loan payable agreement for the purchase of buses in the amount of $9,943,273. Interest accrues at a rate of 2.245% annually and the maturity date is fiscal year 2027. Principal and interest requirements are as follows:

Year Ending	Principal	Interest
2027	$ 1,090,483	$ 24,481
	$ 1,090,483	$ 24,481

Capital Appreciation Bonds

A portion of the bonds sold in the Series 2012 bond issues were capital appreciation bonds commonly referred to as "premium compound interest bonds." The District annually records the appreciation of the bond principal for the accreted value of the bonds through maturity of the issue. The interest of these bond series will be paid upon maturity. The following table summarizes the significant features of the individual bonds, by issue:

Series	Accreted Value	Original Bond Principal	Accreted Interest	Maturity Value	Maturity Dates
2012 Refunding	$ 760,199	$ 20,000	$ 740,199	$ 765,000	2027

Prior Years' Refunding of Long-Term Debt

In prior years, the District defeased certain general obligation debt by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the refunded debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements.

Note 7 - Revenues from Local, Intermediate, and Out-of-State Sources

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

	General Fund	Debt Service	Nonmajor Governmental Funds	Total
Property Taxes	$ 104,726,609	$ 24,918,193	$ -	$ 129,644,802
Foreign Trade Zone Revenue	1,073,023	-	-	1,073,023
Chapter 313 Agreement Revenue	6,510,855	-	-	6,510,855
Campus Activity	-	-	395,426	395,426
Food Service Activity	-	-	665,211	665,211
Extracurricular Activities	283,362	-	-	283,362
Tuition and Fees	86,142	-	-	86,142
Investment Income	3,898,305	593,053	24,483	4,515,841
Local Grants	-	-	2,364,612	2,364,612
Rent	54,965	-	-	54,965
Other	3,566,169	-	-	3,566,169
	$ 120,199,430	$ 25,511,246	$ 3,449,732	$ 149,160,408

Note 8 - General Fund Federal Revenues

For the fiscal year ended June 30, 2026, the General Fund reports the following federal revenues:

Program or Source	ALN	Amount
SHARS	N/A	$ 730,572
Build America Bonds - Federal Interest Subsidy	N/A	945,347
Navy JROTC	12.000	85,331
E-Rate	N/A	394,290
Indirect Costs:		
IDEA-B Formula	84.027A	146,551
IDEA-B Preschool	84.173A	1,328
IDEA-B Discretionary - Deaf	84.027A	6,250
ESEA, Title I, Part A - Improving Basic Programs	84.010A	263,098
ESEA, Title I Part D Subpart 2 - Delinquent Programs	84.010A	2,782
Title I 1003 ESF-Focused Support Grant	84.010A	10,431
Career and Technical - Basic Grant	84.048A	5,572
IDEA-C ECI	84.181A	121
Title II, Part A, Supporting Effective Instruction	84.367A	68,274
Title III, Part A, ELA	84.365A	8,916
Title III, Part A - Immigrant	84.365A	1,210
Title IV Part A Subpart 1	84.424A	10,074
		$ 2,680,147

Note 9 - Defined Benefit Pension Plan

A. Plan Description

The District participates in a multiple-employer, cost-sharing, defined benefit pension plan that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS's defined benefit pension plan 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 Managers 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.

B. Pension Plan Fiduciary Net Position

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

Note 9 - Defined Benefit Pension Plan (continued)

C. Benefits Provided

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

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 TRS actuary.

D. Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Employee contribution rates are set in state statute, Texas Government Code 825.402.

	Contribution Rates		
	September 1, 2025 to June 30, 2026	July 1, 2025 to August 31, 2025	Contribution Amounts
Active Employee	8.25%	8.25%	$ 9,903,629
Non-Employer Contributing Entity (State)	8.25%	8.25%	6,969,094
District	8.25%	8.25%	5,458,858

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 (GAA).

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate, times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year, reduced by the amounts described below which are paid by the employers. Employers (public schools, junior colleges, 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.

Note 9 - Defined Benefit Pension Plan (continued)

D. Contributions (continued)

- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to.

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

E. Actuarial Assumptions

The total pension liability in the August 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Component	Result
Valuation Date	August 31, 2024, rolled forward to August 31, 2025
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term Expected Rate	7.00%
Municipal Bond Rate as of August 30, 2025	5.23% - 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
Last year ending August 31 in Projection Period (100 years)	2124
Inflation	2.30%
Salary Increases	3.20% to 9.20% including inflation
Ad hoc post-employment benefit changes	None

Effective with the measurement date of August 31, 2025, the salary increase assumption was modified to reflect anticipated changes in future contribution levels resulting from the enactment of House Bill 2 (HB2) by the 2025 Texas Legislature. Except for the change in salary increase assumption, the actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2024. For a full description of these assumptions please see the actuarial valuation report dated November 21, 2024.

Discount Rate

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 plan investments of 7.00%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.54% of payroll in fiscal year 2026 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Note 9 - Defined Benefit Pension Plan (continued)

E. Actuarial Assumptions (continued)

Discount Rate (continued)

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

The long-term rate of return on pension plan investments is 7.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.
Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2025 are summarized below:

Asset Class	Target Allocation[2]	Long-Term Expected Geometric Real Rate of Return[3]	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
All Country	39.00%	4.14%	2.18%
USA	0.00%	3.85%	0.00%
Non-U.S. Developed	5.00%	4.60%	0.31%
Emerging Markets	1.00%	4.71%	0.07%
Private Equity	12.00%	6.80%	1.19%
Stable Value			
Government Bonds - Nominal	10.00%	2.59%	0.33%
Government Bonds - Real	6.00%	1.97%	0.13%
Absolute Return[1]	0.00%	3.91%	0.00%
Stable Value Hedge Funds	5.00%	1.68%	0.09%
Real Return			
Real Estate	15.00%	4.60%	0.86%
Energy, Natural Resources & Infrastructure	6.00%	4.86%	0.36%
Commodities	0.00%	2.96%	0.00%
Risk Parity	5.00%	4.38%	0.26%
Asset Allocation Leverage			
Cash	2.00%	0.51%	0.01%
Asset Allocation Leverage	-6.00%	0.81%	-0.05%
Inflation Expectation			2.30%
Volatility Drag[4]			-0.71%
Expected Return	100.00%		7.33%

[1] Absolute Return includes Credit Sensitive Investments.

[2] Target allocations are based on the fiscal year 2025 policy model.

[3] Capital Market Assumptions (CMA) come from Meketa Investment Group's 2025 CMAs.

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

Note 9 - Defined Benefit Pension Plan (continued)

F. Discount Rate Sensitivity Analysis

The following schedule shows the impact of the net pension liability if the discount rate used was 1 percentage point lower than and 1 percentage point higher than the discount rate that was used (7.00%) in measuring the Net pension liability:

	Discount Rate		
	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)
District's proportional share of the net pension liability	$ 81,761,068	$ 52,733,801	$ 25,857,026

G. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2026, the District reported a liability of $52,733,801 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	$ 52,733,801
State's proportionate share that is associated with the District	68,812,741
Total	$ 121,546,542

The net pension liability was measured as of August 31, 2024 and rolled forward to August 31, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2024 through August 31, 2025.

At August 31, 2025, the District's proportion of the collective net pension liability was 0.0838% which was a decrease of 0.0007% from its proportion measured as of August 31, 2024.

All future statutorily required contributions will be made from the General Fund.

Changes in Assumptions and Benefits Since the Prior Actuarial Valuation

The 2025 Texas Legislature passed HB2, which modified the future compensation structure for active employees covered by the System. As a result, a new salary increase assumption was adopted for determining the Net Pension Liability as of the August 31, 2025 measurement date. All other actuarial assumptions and methods remain the same as used in the determination of the prior year's Net Pension Liability. There have been no changes to the benefit provisions since the prior valuation.

Note 9 - Defined Benefit Pension Plan (continued)

G. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Changes in Assumptions and Benefits Since the Prior Actuarial Valuation (continued)

For the year ended June 30, 2026, the District recognized pension expense of $5,266,301. The District also recognized on-behalf pension expense and revenue of $6,388,342 for support provided by the State.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 3,163,883	$ (184,774)
Changes of assumption	5,057,288	-
Net difference between projected and actual earnings on pension plan investments	-	(2,396,510)
Changes in proportion and differences between District contributions and proportionate share of contributions	1,109,148	(3,449,716)
District contributions subsequent to the measurement date of the net pension liability	4,688,442	-
Total	$ 14,018,761	$ (6,031,000)

The District recognized $4,688,442 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the measurement year ended August 31, 2026. The other amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Pension Expense	Balance of Deferred Outflows (Inflows)
2027	$ 4,826,068	$ (1,526,749)
2028	89,769	(1,616,518)
2029	(1,843,963)	227,445
2030	(324,405)	551,850
2031	551,850	-
	$ 3,299,319	

Note 10 - Defined Other Post-Employment Benefit Plans

A. 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 OPEB plan with a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

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

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

B. OPEB Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (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, or by writing to TRS at attention Finance Division, P.O. BOX 149676, Austin, TX, 78714-0185, or by calling 1-800-223-8778.

C. 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 COLAs.

The 88th Legislature amended the Texas Insurance Code Chapter 1575 via Senate Bill 1854 allowing TRS to offer coverage for dental and vision care to retirees. In accordance with Chapter 1575.1601, TRS established the TRS-Care Dental and TRS-Care Vision plans. TRS-Care Dental and TRS-Care Vision are optional plans that are available to retirees who are eligible for TRS-Care. This includes their dependents, surviving spouses, and surviving dependent children. Retirees do not have to be enrolled in TRS-Care medical and pharmacy plans to be eligible TRS-Care Dental and TRS-Care Vision. The first enrollment period for the plans began in October 2024 and coverage started in January 2025.

The General Appropriations Act passed by the 88th Legislature included funding to maintain TRS-Care premiums at their current level through 2025. Also, the 86th Legislature passed Senate Bill 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures. This amount is estimated at $381,400,000 as of August 31, 2025.

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

TRS-Care Monthly Premium Rates

	Medicare	Non-Medicare	TRS-Care Dental	TRS-Care Vision
Retiree or Surviving Spouse	$ 75	$ 200	$ 41.64	$ 6.89
Retiree and Spouse	280	689	83.29	13.79
Retiree or Surviving Spouse and Children	408	408	87.45	15.57
Retiree and Family	613	999	129.93	24.08

D. 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 participating employers are based on active employee compensation. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

D. Contributions (continued)

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 salary. Section 1575.204 establishes a public school 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 public school contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75% of each active employee's pay for fiscal year 2025. The following table shows contributions to the TRS-Care plan by type of contributor.

	Contribution Rates		
	September 1, 2025 to June 30, 2026	**July 1, 2025 to August 31, 2025**	**Contribution Amounts**
Active Employee	0.65%	0.65%	$ 780,287
Non-Employer Contributing Entity (State)	1.25%	1.25%	2,377,915
District:			
District, Excluding Federal/Private Funding	0.75%	0.75%	1,084,164
Federal/Private Funding	1.25%	1.25%	109,150
Total District			1,193,314
Total			$ 4,351,516

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.

E. Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2024. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2025. The actuarial valuation was determined using the following actuarial assumptions:

Component	**Result**
Valuation Date	August 31, 2024, rolled forward to August 31, 2025
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	5.23% as of August 31, 2025
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death".
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs.
Projected Salary Increases	3.20% to 9.20% including inflation
Healthcare Trend Rates	The initial medical trend rate was 7.35% for non-Medicare retirees and 9.00% for Medicare retirees. The initial prescription drug trend rate was 9.00% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 14 years.
Election Rates	Normal Retirement: 62% participation rate prior to age 65 and 25% participation rate after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

E. Actuarial Assumptions (continued)

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2024 TRS pension actuarial valuation that was rolled forward to August 31, 2025: (a) Rates of Mortality, (b) Rates of Retirement, (c) Rates of Termination, (d) Rates of Disability, (e) General Inflation, and (f) Wage Inflation.

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

Discount Rate

A single discount rate of 5.23% was used to measure the total OPEB liability. There was an increase of 1.36% in the discount rate since the previous year. Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate is the Bond Buyer's "20-Bond GO Index" as of August 31, 2025 using the Fixed Income Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

F. Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (5.23%) in measuring the net OPEB Liability.

	Discount Rate		
	1% Decrease 4.23%	Current Rate 5.23%	1% Increase 6.23%
District's proportional share of the net OPEB liability	$ 35,629,753	$ 30,338,808	$ 25,978,698

G. Healthcare Trend Rate Sensitivity Analysis

The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the assumed healthcare cost trend rate:

	Healthcare Cost Trend Rate		
	1% Decrease	Current Rate	1% Increase
District's proportional share of the net OPEB liability	$ 25,085,931	$ 30,338,808	$ 37,008,413

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

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

At June 30, 2026, the District reported a liability of $30,338,808 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	$ 30,338,808
State's proportionate share that is associated with the District	40,251,137
Total	$ 70,589,945

The Net OPEB Liability was measured as of August 31, 2024 and rolled forward to August 31, 2025 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District's proportion of the Net OPEB Liability was based on the District's contributions to OPEB relative to the contributions of all employers to the plan for the period September 1, 2024 through August 31, 2025.

On August 31, 2025, the District's proportion of the collective Net OPEB Liability was 0.1217% which was a decrease of 0.0012% from its proportion measured as of August 31, 2024.

Changes Since the Prior Actuarial Valuation

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

- The single discount rate changed from 3.87% as of August 31, 2024, to 5.23% as of August 31, 2025.
- The salary increase rates were revised to match those used in the pension valuation, and the health care trend rates were reset to reflect the plan's anticipated experience.

Changes of Benefit Terms Since the Prior Measurement Date

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

For the year ended June 30, 2026, the District recognized negative OPEB expense of $3,376,717. The District also recognized negative on-behalf OPEB expense and revenue of $4,650,692 for support provided by the State.

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (continued)

On June 30, 2026, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 5,935,459	$ (18,068,493)
Changes of assumption	3,751,652	(12,460,958)
Net difference between projected and actual earnings on OPEB plan investments	-	(186,588)
Changes in proportion and differences between District contributions and proportionate share of contributions	3,058,664	(7,574,354)
District contributions subsequent to the measurement date of the net OPEB liability	1,013,970	-
Total	$ 13,759,745	$ (38,290,393)

The District recognized $1,013,970 as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net OPEB liability in the measurement year ended August 31, 2026. The other amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	OPEB Expense	Balance of Deferred Outflows (Inflows)
2027	$ (4,713,981)	$ (20,830,637)
2028	(5,834,487)	(14,996,150)
2029	(5,148,540)	(9,847,610)
2030	(3,778,264)	(6,069,346)
2031	(3,179,734)	(2,889,612)
Thereafter	(2,889,612)	-
	$ (25,544,618)	

I. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended June 30, 2026, 2025, and 2024 the subsidy payments received by TRS-Care on-behalf of the District were $1,112,279, $877,290 and $582,028, respectively. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements of the District.

Note 11 - Risk Management

Property/Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District's risk management program encompasses various means of protecting the District against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers, and from participation in a risk pool. The District's participation in the risk pool is limited to payment of premiums.

Health Insurance

The Board of Managers approved the District's participation with Blue Cross Blue Shield. This is a premium-based plan; payments are made on a monthly basis for all covered employees.

Workers' Compensation

The District also provides workers' compensation to its employees through a self-insured plan which is accounted for in the Internal Service Fund. The Internal Service Fund charges the General Fund and other funds for premiums for the District's contribution. The District has an excess workers' compensation insurance policy that takes over after the District reaches its $400,000 self-insured retention level and covers the District up to the statutory required limit. The District established the self-insurance plan for workers' compensation benefits as authorized by Section 504.011 of the Labor Code.

The costs associated with these self-insurance plans are reported as interfund transactions to the extent of amounts determined by the third-party administrators. Accordingly, they are treated as operating revenues of the Internal Service Funds and operating expenditures of the governmental and proprietary funds.

Estimates of claims payable and of claims incurred but not reported at June 30, 2026, are reflected as accrued expenses of the Fund. The liabilities include an amount for claims that have been incurred but were not reported until after June 30, 2026. Liability for claims is reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines and damage awards, the process used in computing the liabilities is an estimate. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

Changes in the balances of claims liabilities are as follows:

Fiscal Year	Beginning of Year Accrual	Current Year Estimates	Claims Payments	End of Year Accrual
June 30, 2026	$ 1,092,592	$ 749,440	$ 1,018,209	$ 823,823
June 30, 2025	1,714,441	573,361	1,195,210	1,092,592
June 30, 2024	1,783,963	884,675	954,197	1,714,441

Note 12 - Shared Service Arrangements

The District is fiscal agent for a Shared Service Arrangement ("SSA"), which provides services to the member districts listed below. All services are provided by the fiscal agent. The member districts provide the funds to the fiscal agents. According to guidance provided in TEA's Resource Guide, the District has accounted for the fiscal agent's activities of the SSA in the appropriate Special Revenue Funds and has accounted for these funds using Model 2 in the SSA section of the Resource Guide. Expenditures of the SSA are summarized below:

	Local Services for the Deaf
Beaumont ISD	$ 555,073
Bob Hope School Total	13,702
Bridge City ISD Total	13,702
Buna ISD Total	6,851
Deweyville ISD Total	20,552
East Chambers ISD Total	34,254
Hamshire-Fannett ISD Total	20,552
Hardin-Jefferson ISD Total	100,137
Kountze ISD Total	6,851
Little Cypress-Mauriceville CISD Total	68,508
Lumberton ISD Total	93,286
Nederland ISD Total	61,657
Orangefield ISD Total	99,112
Port Arthur ISD Total	310,273
Port Neches-Groves ISD Total	118,735
Silsbee ISD Total	90,661
Spurger ISD Total	31,629
The Ehrhart School Total	13,702
Vidor ISD Total	144,442
Warren ISD Total	45,330
West Orange-Cove CISD Total	56,407
	$ 1,905,416

Note 13 - Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

The District is a defendant in various lawsuits arising in the normal course of operations. Although the outcome of these lawsuits is not presently determinable, in the opinion of management and the District's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

Note 14 - Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 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. The District has estimated that it has no arbitrage liability as of June 30, 2026.

Note 15 - Tax Abatements

Currently, the District has eight (8) active Chapter 313 Agreements with several corporations for Limitation On Appraised Value of Property for School District Maintenance and Operations Taxes pursuant to the Chapter 313 of the Texas Tax Code, i.e., the Texas Economic Development Act, as set forth in Chapter 313 of the Texas Tax Code, as amended.

Value limitation agreements are a part of a state program, originally created in 2001 which allows school districts to limit the taxable value of an approved project for Maintenance and Operations (M&O) for a period of years specified in statute. The project(s) under the Chapter 313 agreement must be consistent with the state's goal to "encourage large scale capital investments in this state." Chapter 313 of the Tax Code grants eligibility to companies engaged in manufacturing, research and development, renewable electric energy production, clean coal projects, nuclear power generation and data centers.

In order to qualify for a value limitation agreement, each applicant has been required to meet a series of capital investment, job creation, and wage requirements specified by state law. At the time of the application's approval, the agreement was found to have done so by both the District's Board of Managers and the Texas Comptroller's Office, which recommended approval of the project. The application, the agreements and state reporting requirement documentation can be viewed at the Texas Comptroller's website: https://www.comptroller.texas.gov/economy/local/ch313/agreement-docs.php. The agreement and all supporting documentation was assigned Texas Comptroller Application number.

The following Chapter 313 Agreements are in effect:

Exxon (Application No. 1118) first year's value limitation was fiscal year 2020. The net benefit to the District is $835,555 for fiscal year June 30, 2026. The project value's value limitation is $30,000,000, with a total project value of $170,298,300. The applicant's M&O taxes have been reduced by $921,933.

Exxon (Application No. 1119) first year's value limitation was fiscal year 2021. The net benefit to the District is $1,881,820 for fiscal year June 30, 2026. The project value's value limitation is $30,000,000, with a total project value of $618,493,600. The applicant's M&O taxes have been reduced by $4,764,479.

Exxon (Application No. 1163) first year's value limitation is fiscal year 2025. The net benefit to the District is $2,319,066 for fiscal year June 30, 2026. The project value's value limitation is $30,000,000, with a total project value of $1,151,253,600. The applicant's M&O taxes have been reduced by $7,853,343.

Linde Inc. (Application No. 2083) first year's value limitation is fiscal year 2029. The net benefit to the District is $1,474,414 for fiscal year June 30, 2026. The project value's value limitation is $30,000,000, with a total project value of $1,500,000,000. The applicant's M&O taxes have been reduced by $0.

The total supplemental payments made to the District during fiscal year 2026 was $6,510,855.

Note 16 - Subsequent Event

On September 16, 2026, Beaumont Independent School District issued $11,365,000 in Unlimited Tax Refunding Bonds, Series 2026, for the purpose of refunding a portion of the District's outstanding Unlimited Tax Refunding Bonds, Series 2016. The refunded bonds consisted of principal payments originally scheduled to mature in 2033 and 2034 and callable on 9/24/26.

The refunding was undertaken to accelerate the repayment of outstanding debt, reduce future debt service obligations, and improve the District's overall debt management. The Series 2026 bonds carry an interest rate of 3.72% and mature on April 15, 2027.

The transaction resulted in projected gross debt service savings of approximately $2.18 million through the early retirement of the refunded bonds. The District contributed $140,000 toward the transaction, and the refunded bonds were scheduled for redemption on September 24, 2026.


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit G-1*

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

For the Year Ended June 30, 2026

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Variance with Original Budget - Over (Under) Final Budget	Actual Amounts	Variance with Final Budget - Over (Under) Actual Amounts
	Revenues					
5700	Local revenues	$ 116,549,951	$ 120,966,846	$ 4,416,895	$ 120,199,430	$ (767,416)
5800	State program revenues	68,081,481	71,430,637	3,349,156	71,008,915	(421,722)
5900	Federal program revenues	4,023,361	2,373,361	(1,650,000)	2,680,147	306,786
5020	**Total Revenues**	188,654,793	194,770,844	6,116,051	193,888,492	(882,352)
	Expenditures					
	Current:					
0011	Instruction	93,762,374	93,883,814	121,440	89,451,694	4,432,120
0012	Instruction resources and media services	1,349,747	1,389,747	40,000	1,282,545	107,202
0013	Curriculum and instructional staff development	623,892	866,211	242,319	715,104	151,107
0021	Instructional leadership	4,512,591	4,229,196	(283,395)	3,756,811	472,385
0023	School leadership	11,454,645	11,466,096	11,451	11,122,020	344,076
0031	Guidance, counseling and evaluation services	9,980,876	10,065,851	84,975	9,940,545	125,306
0032	Social work services	259,917	359,917	100,000	295,607	64,310
0033	Health services	2,493,147	2,655,753	162,606	2,307,565	348,188
0034	Student transportation	7,095,482	7,887,713	792,231	7,699,282	188,431
0036	Extracurricular activities	6,565,259	8,733,751	2,168,492	7,252,540	1,481,211
0041	General administration	7,873,056	7,675,639	(197,417)	6,749,099	926,540
0051	Facilities maintenance and operations	28,256,653	28,617,543	360,890	26,651,765	1,965,778
0052	Security and monitoring services	4,532,178	5,470,235	938,057	4,847,124	623,111
0053	Data processing services	4,406,283	4,246,698	(159,585)	3,932,968	313,730
0061	Community services	256,617	290,200	33,583	204,802	85,398
	Debt Service:					
0071	Principal on long-term debt	950,645	1,066,540	115,895	1,058,287	8,253
0072	Interest on long-term debt	164,320	48,425	(115,895)	56,677	(8,252)
	Intergovernmental:					
0091	Purchase of WADA to reduce excess local revenue	-	2,155,851	2,155,851	2,240,118	(84,267)
0093	Payments to Fiscal Agent/Member Districts of SSA	401,950	401,950	-	532,972	(131,022)
0095	Payments to Juvenile Justice Alt. Ed. Prgm.	161,860	161,860	-	161,860	-
0099	Other Intergovernmental Charges	1,483,301	1,483,301	-	1,247,946	235,355
6030	**Total Expenditures**	186,584,793	193,156,291	6,571,498	181,507,331	11,648,960
1100	Excess (deficiency) of revenues over expenditures	2,070,000	1,614,553	12,687,549	12,381,161	10,766,608
	Other Financing Sources (Uses)					
7912	Sale of real or personal property	130,000	130,000	-	71,686	(58,314)
8911	Transfers Out	(2,200,000)	(4,200,000)	(2,000,000)	(4,200,000)	-
7080	**Total Other Financing Sources (Uses)**	(2,070,000)	(4,070,000)	(2,000,000)	(4,128,314)	(58,314)
1200	Net change in fund balances	-	(2,455,447)	10,687,549	8,252,847	10,708,294
0100	**Fund Balances - Beginning**	68,235,397	68,235,397	-	68,235,397	-
3000	**Fund Balances - Ending**	$ 68,235,397	$ 65,779,950	$ 10,687,549	$ 76,488,244	$ 10,708,294

BEAUMONT INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY SCHEDULE
BUDGETARY COMPARISON SCHEDULE

A. Budgets and Budgetary Accounting

The District adopts annual appropriations type budgets for the General Fund, Child Nutrition Program Special Revenue Fund, and the Debt Service Fund using the same method of accounting as for financial reporting, as required by law. The remaining Special Revenue Funds (primarily federal grant programs) utilize a managerial type budget approved at the fund level by the Board of Managers upon acceptance of the grants. These grants are subject to federal, state and locally imposed project length budgets and monitoring through submission of reimbursement reports. The General Fund Budget report is presented on Exhibit G-1, the Child Nutrition Program Special Revenue fund budget report and the Debt Service Fund budget report appear on Exhibit J-2 and J-3, respectively.

Expenditures may not legally exceed budgeted appropriations at the function or activity level. Expenditure requests which would require an increase in total budgeted appropriations must be approved by the Board through formal budget amendment. State law prohibits Managers from making budget appropriations in excess of funds available and estimated revenues. State law also prohibits amendment of the budget after fiscal year end.

The amendments approved for the General Fund other than those to transfer funds between functions were to carry forward purchase orders from the prior fiscal year. In addition, there were various amendments approved to increase department and campus budgets due to increased costs as a result of inflation. There was an increase to the operating transfers out to the local capital projects fund for new building and maintenance projects.

The administrative level at which responsibility for control of budgeted appropriations begins is at the organizational level within each function of operations. The finance department reviews closely the expenditure requests submitted by the various organizational heads (principal and department heads) throughout the year to ensure proper spending compliance. No public funds of the District shall be expended in any manner other than as provided for in the budget adopted by the Board of Managers. The official school budget was prepared for adoption for budgeted governmental fund types by June 30, 2025. The budget was formally adopted by the Board of Managers at a duly advertised public meeting prior to the expenditure of funds. The final amended budget is filed with the Texas Education Agency (TEA) through inclusion in the annual financial and compliance report.

B. General Fund Budgetary Highlights

The most significant fund for the District is the General Fund, funded primarily through local property tax revenue. The District's budget amendments presented to the Board of Managers throughout the year are summarized as follows:

- **Variances of original revenue budget compared to final budget.** The adopted revenue budget was amended to account for local revenues from property tax levy adjustments, state revenues from the Regional Insurance Allotment and Regional Day School Programs for the Deaf programs, and a reduction in SHARS federal revenues.

- **Variances of final revenue budget compared to actual revenue.** The total revenue variance of $0.9 million was less than 1% of the final budgeted revenue.

- **Variances of original expenditure budget compared to final budget.** The adopted expenditure budget was amended across function codes to properly account for expenditures in the correct area.

- **Variances of final expenditure budget compared to actual expenditures.** The total expenditure variance amount of $11.6 million was driven by instruction expenditures being less than the final budget by $4.4 million. Additionally, expenditures were less than budgeted for curriculum and instructional staff development by $0.2 million, instructional leadership by $0.5 million, health services by $0.3 million, extracurricular activities by $1.5 million, facilities maintenance and operation by $2.0 million, and security and monitoring services by $0.6 million, due to more conservative spending during the school year.

B. General Fund Budgetary Highlights

- **Primary reasons for significant functional variances:**
    - Function 13 Curriculum and Instructional Staff Development: Amended transfer from instructional salaries to correct function on payroll salaries.
    - Function 21 Instructional Leadership: Actual amounts under budget due to lower than expected functional wages and salaries paid.
    - Function 32 Social Work Services: Amended transfer from instructional salaries to correct function on payroll salaries.
    - Function 33 Health Services: Actual amounts under budget due to lower than expected functional wages and salaries paid.
    - Function 34 Student Transportation: Amended to increase bus driver pay for recruitment and retention.
    - Function 36 Extracurricular Activities: Amended for scoreboard updates for Athletics and PAC center for Fine Arts.
    - Function 41 General Administration: Actual amounts under budget due to lower than expected functional wages and salaries paid.
    - Function 51 Facilities Maintenance and Operations: Actual amounts under budget due to lower than expected insurance and bonding costs.
    - Function 52 Security and Monitoring Services: Amended for purchase orders carried forward from FY24-25 for items not yet received or services not yet performed on projects in progress.
    - Function 91 Purchase of WADA to reduce excess local revenue: Amended to account for the District's actual recapture obligation to the Texas Education Agency.

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit G-2*

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

TEACHER RETIREMENT SYSTEM OF TEXAS

For the Last Ten Measurement Years Ended August 31

	2025	2024	2023	2022	2021
District's proportion of the net pension liability	0.08377%	0.08447%	0.09261%	0.08829%	0.08704%
District's proportionate share of the net pension liability	$ 52,733,801	$ 51,596,843	$ 63,614,094	$ 52,418,268	$ 22,168,095
State's proportionate share of the net pension liability associated with the District	68,812,741	64,392,176	79,500,652	71,400,994	35,584,879
Total	$ 121,546,542	$ 115,989,019	$ 143,114,746	$ 123,819,262	$ 57,752,974
District's covered payroll (for Measurement Year)	$ 111,715,332	$ 106,510,521	$ 110,781,514	$ 104,210,518	$ 137,900,137
District's proportionate share of the net pension liability as a percentage of its covered payroll	47.20%	48.44%	57.42%	50.30%	16.08%
Plan fiduciary net position as a percentage of the total pension liability *	78.24%	77.51%	73.15%	75.65%	88.79%
Plan's net pension liability as a percentage of covered payroll *	101.96%	102.39%	122.32%	112.72%	51.08%

	2020	2019	2018	2017	2016
District's proportion of the net pension liability	0.09110%	0.09030%	0.08820%	0.09660%	0.08520%
District's proportionate share of the net pension liability	$ 48,796,352	$ 46,931,929	$ 48,541,296	$ 30,883,522	$ 32,197,755
State's proportionate share of the net pension liability associated with the District	73,637,438	72,192,659	82,093,947	51,387,432	65,439,366
Total	$ 122,433,790	$ 119,124,588	$ 130,635,243	$ 82,270,954	$ 97,637,121
District's covered payroll (for Measurement Year)	$ 104,672,783	$ 98,328,720	$ 97,745,584	$ 101,644,863	$ 98,619,316
District's proportionate share of the net pension liability as a percentage of its covered payroll	46.62%	47.73%	49.66%	30.38%	32.65%
Plan fiduciary net position as a percentage of the total pension liability *	75.54%	75.24%	73.74%	82.17%	78.00%
Plan's net pension liability as a percentage of covered payroll *	110.36%	114.93%	126.11%	75.93%	92.75%

The amounts presented are for each Plan year which ends the preceding August 31 of the District's fiscal year.

* Per Teacher Retirement System of Texas' Annual Comprehensive Financial Report.

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit G-3*

SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
Last Ten Fiscal Years Ended June 30

	2026	2025	2024	2023	2022
Contractually required contributions	$ 5,458,858	$ 4,871,204	$ 4,725,209	$ 4,779,273	$ 3,908,491
Contributions in relation to the contractual required contributions	5,458,858	4,871,204	4,725,209	4,779,273	3,908,491
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 120,042,656	$ 110,470,804	$ 107,877,890	$ 110,699,372	$ 103,811,001
Contributions as a percentage of covered payroll	4.55%	4.41%	4.38%	4.32%	3.77%

	2021	2020	2019	2018	* 2017
Contractually required contributions	$ 3,732,411	$ 3,648,946	$ 2,670,678	$ 2,951,597	$ 2,652,811
Contributions in relation to the contractual required contributions	3,732,411	3,648,946	2,670,678	2,951,597	2,652,811
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 104,947,801	$ 103,934,656	$ 98,273,936	$ 98,549,158	$ 84,255,425
Contributions as a percentage of covered payroll	3.56%	3.51%	2.72%	3.00%	3.15%

* The District converted to a June 30th year-end during fiscal year 2017.
As such, 2017 only reflects ten months of contributions. Fiscal years 2016 and prior ended August 31st.

Changes of Assumptions

Measurement Year	Changes
2017	None
2018	The discount rate changed from 8.0% as of August 31, 2017 to a blended rate of 6.907% as of August 31, 2018. The long-term assumed rate of return changed from 8.0% as of August 31, 2017 to 7.25% as of August 31, 2018. Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. The total pension liability as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017 valuation.
2019	None
2020	The state and employer contribution rate changed from 6.8% to 7.5%. The 1.5% public education employer contribution applied to just employers whose employees were not covered by OASDI in 2019 and it changed in 2020 to apply to all public schools, charter schools and regional education centers irrespective of participation in OASDI.
2021	The public education employer contribution rate changed from 1.5% in 2020 to 1.6% in 2021.
2022	Demographic and economic assumptions were updated based on experience study performed for TRS for the period ending August 31, 2021. The primary change was the lowering of the discount rate from 7.25% to 7.00%.
2023	None
2024	None
2025	Salary increase assumption updated to reflect impact of 2025 legislation.

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit G-4*

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

TEACHER RETIREMENT SYSTEM OF TEXAS

For the Last Nine Measurement Years Ended August 31

	2025	2024	2023	2022	2021
District's proportion of the net OPEB liability	0.12171%	0.12290%	0.13335%	0.12807%	0.13310%
District's proportionate share of the net OPEB liability	$ 30,338,808	$ 37,293,468	$ 29,521,543	$ 30,665,519	$ 51,332,827
State's proportionate share of the net OPEB liability associated with the District	40,251,137	46,728,209	35,622,279	37,407,116	68,774,548
Total	$ 70,589,945	$ 84,021,677	$ 65,143,822	$ 68,072,635	$ 120,107,375
District's covered payroll (for Measurement Year)	$ 111,715,332	$ 106,510,521	$ 110,781,514	$ 104,210,518	$ 137,900,137
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	27.2%	35.0%	26.6%	29.4%	37.2%
Plan fiduciary net position as a percentage of the total OPEB liability	18.26%	13.70%	14.94%	11.52%	6.18%
Plan's net OPEB liability as a percentage of covered payroll	54.93%	67.98%	51.86%	59.10%	100.13%

	2020	2019	2018	2017
District's proportion of the net OPEB liability	0.13760%	0.13590%	0.13540%	0.12620%
District's proportionate share of the net OPEB liability	$ 52,303,666	$ 64,287,844	$ 67,585,798	$ 54,875,362
State's proportionate share of the net OPEB liability associated with the District	70,283,589	85,424,165	81,680,446	78,005,031
Total	$ 122,587,255	$ 149,712,009	$ 149,266,244	$ 132,880,393
District's covered payroll (for Measurement Year)	$ 104,672,783	$ 98,328,720	$ 97,745,584	$ 101,644,863
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	50.0%	65.4%	69.1%	54.0%
Plan fiduciary net position as a percentage of the total OPEB liability	4.99%	2.66%	1.57%	0.91%
Plan's net OPEB liability as a percentage of covered payroll	101.46%	135.21%	146.64%	132.55%

Note: Ten years of data should be presented in this schedule, but data is unavailable prior to 2017.

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit G-5*

SCHEDULE OF THE DISTRICT OPEB CONTRIBUTIONS

TEACHER RETIREMENT SYSTEM OF TEXAS

Last Nine Fiscal Years Ended June 30

	2026	2025	2024	2023	2022
Contractually required contributions	$ 1,193,314	$ 1,119,964	$ 1,107,738	$ 1,175,835	$ 1,013,909
Contributions in relation to the contractual required contributions	1,193,314	1,119,964	1,107,738	1,175,835	1,013,909
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 120,042,656	$ 110,470,804	$ 107,877,890	$ 110,699,372	$ 103,811,001
Contributions as a percentage of covered payroll	0.99%	1.01%	1.03%	1.06%	0.98%

	2021	2020	2019	2018
Contractually required contributions	$ 1,030,791	$ 1,029,189	$ 908,872	$ 945,863
Contributions in relation to the contractual required contributions	1,030,791	1,029,189	908,872	945,863
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
District's covered payroll	$ 104,947,801	$ 103,934,656	$ 98,273,936	$ 98,549,158
Contributions as a percentage of covered payroll	0.98%	0.99%	0.92%	0.96%

Note: Ten years of data should be presented in this schedule, but data is unavailable prior to fiscal year 2018.

Changes of Assumptions

Measurement Year	Discount Rate	Other Changes
2017	3.42%	Updated the health care trend rate assumption, and revised demographic and economic assumptions based on the TRS experience study.
2018	3.69%	Lowered the participation rates and updated the health care trend rate assumption.
2019	2.63%	Lowered the participation rate assumption for employees who retire after the age of 65, and lowered the ultimate health care trend rate assumption to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.
2020	2.33%	Lowered the participation rate assumption for employees who retire after the age of 65, and lowered the ultimate health care trend rate assumption to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.
2021	1.95%	N/A
2022	3.91%	Lowered the participation rates, and updated the healthcare trend rate assumption.
2023	4.13%	Revised demographic and economic assumptions based on the TRS experience study.
2024	3.87%	The tables used to model the impact of aging on the underlying claims were revised.
2025	5.23%	Revised the salary increase rates to match those used in the TRS pension valuation and updates to the health care trend assumptions.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for particular purposes. Most, but not all, of these funds must be applied for through the Standard Application System (SAS). Programs accounted for in the Special Revenue Funds include:

Head Start

- Funds granted to promote school readiness by enhancing the social and cognitive development of low-income children.

ESEA Title I, Part A - Improving Basic Programs

- Improving Basic Programs: funds used to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet State performance standards for all
- 1003(a) Priority and Focus School: funds provide supplemental funds to Title I campuses.

IDEA-Part B, Formula

- Funds granted to operate educational programs for children with disabilities.

IDEA-Part B, Preschool

- Funds granted for preschool children with disabilities.

National School Breakfast and Lunch Program (Child Nutrition)

- Funds used to account for allowable expenditures as determined under the National School Breakfast and Lunch Program for the operation and improvement of Child Nutrition programs.

Vocational Ed. - Basic

- Funds to provide career and technical education (CTE) and to develop new and/or improve existing CTE programs for paid and unpaid employment.

ESEA Title II, Part A - Training and Recruiting

- Funds for increasing student academic achievement through improving teacher and principal quality.

Public Charter School

- Funds for the planning, program design, and initial implementation of charter schools, and to support the growth of high-quality charter schools.

ESEA Title III, Part A - English Language Acquisition and Language Enhancement

- Funds to improve the education of limited English proficient children by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

Medicaid Administrative Claiming Program (MAC)

- Funds used to reimburse administrative expenses for this project and also to improve access to health-related services for

Other Federally Funded Special Revenue Funds

- Funds to account for federally funded special revenue funds that have not been specified above.

SSA - IDEA - Part B, Discretionary

- Discretionary: funds that ensure that all students with disabilities have available a free, appropriate public education, which includes special education and related services to meet their unique needs, ensure that the rights of students with disabilities and their parents are protected, assist states and localities to provide for the education of all students with disabilities, and assess and ensure the effectiveness of efforts to educate those students.

SSA - IDEA, Part C, Early Intervention (Deaf)

- Funds granted to assist local Regional Day School for the Deaf programs and the Texas School for the Deaf in providing direct services to hearing impaired infants to toddlers age birth to two years.

Nonmajor Governmental Funds (continued)

Special Revenue Funds (continued)

Advanced Placement Incentives

- Funds intended to reward students, teachers, and campuses for high achievement. Campuses are awarded money for each student who scored three or above on an AP exam.

Instructional Materials Allotment

- Funds for the purchase of instructional materials, technological equipment, and technology-related services. This follows the discontinuation of the State Technology Allotment.

Technology Lending Grant

- Funds for the purchase of equipment for students to access digital instruction materials at school and at home.

SSA - Professional Staff Development

- Funds for providing preservice training and staff development in technology and innovative teaching practices for teachers and administrators.

SSA - Regional Day School for the Deaf

- Funds for staff and activities of the regional school for the Deaf (not to be used on salary for teachers with other than Deaf assignment students in the RDSPD and not for MS or HS ASL teachers).

Campus Activity Funds

- Funds to account for transactions related to a principal's activity fund.

Campus After School Program

- Funds to account for transactions related to campus after school programs.

Exxon-Mobil Future Leaders

- Funds to account for transactions related to the Exxon-Mobil Future Leaders program.

Exxon-Mobil - Project Boost

- Funds to account for transactions related to the Exxon-Mobil Project Boost program.

Exxon-Mobil Reading Initiative

- Funds to account for transactions related to the Exxon-Mobil Reading Initiative program.

Texas School Ready

- Funds to account for transactions related to the Texas School Ready program.

Doggett Stadium - Scoreboard

- Funds to account for transactions related to the Doggett Stadium scoreboard installation.

District Incentive Program

- Funds to account for transactions related to the District Incentive Program.

Other Local Special Revenue Funds

- Funds to account for locally funded special revenue funds that have not been specified above.

Capital Projects Fund

The Capital Projects Fund is used to account for projects financed by the proceeds from bond issues or for capital projects otherwise mandated to be accounted for in this fund.

Data Control Codes		205 Head Start	211 ESEA Title I, A - Improving Basic Ed.	224 IDEA B - Formula	225 IDEA B - Preschool
	Assets				
1110	Cash and temporary investments	$ -	$ -	$ -	$ -
	Receivables:				
1240	Receivables from other governments	1,191,889	2,434,538	1,603,814	49,375
1260	Due from other funds	-	-	-	-
1290	Other receivables	2,823	-	1,688	-
1300	Inventories, at cost	-	-	-	-
1000	**Total Assets**	$ 1,194,712	$ 2,434,538	$ 1,605,502	$ 49,375
	Liabilities and Fund Balances				
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ 24,927	$ 30,000	$ 51,845	$ 250
2160	Accrued wages payable	386,370	486,286	240,143	4,172
2170	Due to other funds	783,415	1,918,252	1,313,514	44,953
2300	Unearned revenues	-	-	-	-
2000	**Total Liabilities**	1,194,712	2,434,538	1,605,502	49,375
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/State funds grant restrictions	-	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
	Committed:				
3545	Other purposes	-	-	-	-
3000	**Total Fund Balances**	-	-	-	-
4000	**Total Liabilities and Fund Balance**	$ 1,194,712	$ 2,434,538	$ 1,605,502	$ 49,375

Data Control Codes		240 Child Nutrition	244 Vocational Ed. - Basic	255 ESEA Title II, A - Training and Recruiting	258 Public Charter School
	Assets				
1110	Cash and temporary investments	$ 2,351,339	$ -	$ -	$ -
	Receivables:				
1240	Receivables from other governments	117,432	143,521	352,167	353,355
1260	Due from other funds	6,637,650	-	-	-
1290	Other receivables	7,167	-	-	-
1300	Inventories, at cost	131,448	-	-	-
1000	**Total Assets**	$ 9,245,036	$ 143,521	$ 352,167	$ 353,355
	Liabilities and Fund Balances				
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ 180,219	$ 56,440	$ -	$ -
2160	Accrued wages payable	622,485	6,605	28,076	-
2170	Due to other funds	5,744	80,476	324,091	353,355
2300	Unearned revenues	-	-	-	-
2000	**Total Liabilities**	808,448	143,521	352,167	353,355
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/State funds grant restrictions	8,436,588	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
	Committed:				
3545	Other purposes	-	-	-	-
3000	**Total Fund Balances**	8,436,588	-	-	-
4000	**Total Liabilities and Fund Balance**	$ 9,245,036	$ 143,521	$ 352,167	$ 353,355

Data Control Codes		263 ESEA Title III, A - English Lang. Acquisition	272 Medicaid Administrative Claiming Program - MAC	289 Other Federally Funded Special Revenue Funds	315 SSA - IDEA - Part B, Discretionary
	Assets				
1110	Cash and temporary investments	$ -	$ 31,909	$ 21,766	$ -
	Receivables:				
1240	Receivables from other governments	109,827	-	68,080	59,544
1260	Due from other funds	-	-	-	-
1290	Other receivables	1	-	502	-
1300	Inventories, at cost	-	-	-	-
1000	**Total Assets**	$ 109,828	$ 31,909	$ 90,348	$ 59,544
	Liabilities and Fund Balances				
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ -	$ -	$ 8,501	$ -
2160	Accrued wages payable	7,296	-	14,370	7,917
2170	Due to other funds	102,532	-	67,477	50,981
2300	Unearned revenues	-	31,909	-	646
2000	**Total Liabilities**	109,828	31,909	90,348	59,544
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/State funds grant restrictions	-	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
	Committed:				
3545	Other purposes	-	-	-	-
3000	**Total Fund Balances**	-	-	-	-
4000	**Total Liabilities and Fund Balance**	$ 109,828	$ 31,909	$ 90,348	$ 59,544

Data Control Codes		340 SSA - IDEA, Part C, Early Intervention (Deaf)	397 Advanced Placement Incentive	410 Instructional Materials Allotment	429 Technology Lending Grant
	Assets				
1110	Cash and temporary investments	$ 332	$ 204	$ -	$ -
	Receivables:				
1240	Receivables from other governments	-	-	349,796	808,972
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1300	Inventories, at cost	-	-	-	-
1000	**Total Assets**	$ 332	$ 204	$ 349,796	$ 808,972
	Liabilities and Fund Balances				
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ -	$ -	$ 30,263	$ 7,251
2160	Accrued wages payable	-	-	-	11,539
2170	Due to other funds	326	-	242,591	790,182
2300	Unearned revenues	-	204	76,942	-
2000	**Total Liabilities**	326	204	349,796	808,972
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/State funds grant restrictions	6	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
	Committed:				
3545	Other purposes	-	-	-	-
3000	**Total Fund Balances**	6	-	-	-
4000	**Total Liabilities and Fund Balance**	$ 332	$ 204	$ 349,796	$ 808,972

Data Control Codes		433 SSA - Professional Staff Development	435 SSA - Regional Day School for the Deaf State	446 State Local Funded Regional Day School Deaf - Local	461 Campus Activity Fund
	Assets				
1110	Cash and temporary investments	$ -	$ 287,326	$ 165,141	$ 426,472
	Receivables:				
1240	Receivables from other governments	-	-	-	-
1260	Due from other funds	-	-	15	-
1290	Other receivables	-	-	-	-
1300	Inventories, at cost	-	-	-	-
1000	**Total Assets**	$ -	$ 287,326	$ 165,156	$ 426,472
	Liabilities and Fund Balances				
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ -	$ -	$ 12,688	$ 2,500
2160	Accrued wages payable	-	182,243	109,566	-
2170	Due to other funds	-	-	-	188,108
2300	Unearned revenues	-	102,032	42,902	-
2000	**Total Liabilities**	-	284,275	165,156	190,608
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/State funds grant restrictions	-	3,051	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
	Committed:				
3545	Other purposes	-	-	-	235,864
3000	**Total Fund Balances**	-	3,051	-	235,864
4000	**Total Liabilities and Fund Balance**	$ -	$ 287,326	$ 165,156	$ 426,472

Data Control Codes		484 Campus After School Program	485 Exxon-Mobil Future Leaders	486 ExxonMobil - Project Boost	487 Exxon-Mobil Reading Initiative
	Assets				
1110	Cash and temporary investments	$ 25,832	$ 2,242	$ 25,812	$ 195,214
	Receivables:				
1240	Receivables from other governments	-	-	-	-
1260	Due from other funds	-	3,807	6,508	1,740
1290	Other receivables	-	-	-	551
1300	Inventories, at cost	-	-	-	-
1000	**Total Assets**	$ 25,832	$ 6,049	$ 32,320	$ 197,505
	Liabilities and Fund Balances				
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ -	$ -	$ -	$ -
2160	Accrued wages payable	-	-	1,223	-
2170	Due to other funds	-	1,571	17,294	29,433
2300	Unearned revenues	25,832	4,478	13,803	168,072
2000	**Total Liabilities**	25,832	6,049	32,320	197,505
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/State funds grant restrictions	-	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
	Committed:				
3545	Other purposes	-	-	-	-
3000	**Total Fund Balances**	-	-	-	-
4000	**Total Liabilities and Fund Balance**	$ 25,832	$ 6,049	$ 32,320	$ 197,505

Data Control Codes		488 Texas School Ready	492 Doggett Stadium - Scoreboard	498 District Incentive Program	499 Other Local Special Revenue Funds
	Assets				
1110	Cash and temporary investments	$ 5,058	$ 341,725	$ -	$ 59,125
	Receivables:				
1240	Receivables from other governments	-	-	-	-
1260	Due from other funds	117	-		30,190
1290	Other receivables	-	-	-	-
1300	Inventories, at cost	-	-	-	-
1000	**Total Assets**	$ 5,175	$ 341,725	$ -	$ 89,315
	Liabilities and Fund Balances				
	Liabilities:				
	Current Liabilities:				
2110	Accounts payable	$ -	$ 14,125	$ -	$ -
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	-	-	34,661
2300	Unearned revenues	5,175	327,600	-	42,856
2000	**Total Liabilities**	5,175	341,725	-	77,517
	Fund Balance:				
	Non-Spendable:				
3410	Inventories	-	-	-	-
	Restricted:				
3450	Federal/State funds grant restrictions	-	-	-	11,798
3470	Capital acquisitions and contractual obligations	-	-	-	-
	Committed:				
3545	Other purposes	-	-	-	-
3000	**Total Fund Balances**	-	-	-	11,798
4000	**Total Liabilities and Fund Balance**	$ 5,175	$ 341,725	$ -	$ 89,315

Data Control Codes		699 Total Nonmajor Special Revenue Funds	Capital Projects	Total Nonmajor Governmental Funds
	Assets			
1110	Cash and temporary investments	$ 3,939,497	$ 5,407,599	$ 9,347,096
	Receivables:			
1240	Receivables from other governments	7,642,310	-	7,642,310
1260	Due from other funds	6,680,027	-	6,680,027
1290	Other receivables	12,732	-	12,732
1300	Inventories, at cost	131,448	-	131,448
1000	**Total Assets**	$ 18,406,014	$ 5,407,599	$ 23,813,613
	Liabilities and Fund Balances			
	Liabilities:			
	Current Liabilities:			
2110	Accounts payable	$ 419,009	$ 947,559	$ 1,366,568
2160	Accrued wages payable	2,108,291	-	2,108,291
2170	Due to other funds	6,348,956	718,735	7,067,691
2300	Unearned revenues	842,451	-	842,451
2000	**Total Liabilities**	9,718,707	1,666,294	11,385,001
	Fund Balance:			
	Non-Spendable:			
3410	Inventories	-	-	-
	Restricted:			
3450	Federal/State funds grant restrictions	8,451,443	-	8,451,443
3470	Capital acquisitions and contractual obligations	-	3,741,305	3,741,305
	Committed:			
3545	Other purposes	235,864	-	235,864
3000	**Total Fund Balances**	8,687,307	3,741,305	12,428,612
4000	**Total Liabilities and Fund Balance**	$ 18,406,014	$ 5,407,599	$ 23,813,613

Data Control Codes		205 Head Start	211 ESEA Title I, A - Improving Basic Ed.	224 IDEA B - Formula	225 IDEA B - Preschool
	Revenues				
5700	Local, intermediate, and out-of-state	$ -	$ -	$ -	$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	4,111,382	7,550,705	3,903,456	102,060
5020	**Total Revenues**	4,111,382	7,550,705	3,903,456	102,060
	Expenditures				
	Current:				
0011	Instruction	2,867,922	4,870,189	3,530,009	102,060
0012	Instruction resources and media services	54,431	29,388	-	-
0013	Curriculum and instructional staff development	47,672	567,228	1,540	-
0021	Instructional leadership	128,038	993,151	131,349	-
0023	School leadership	264,688	18,205	-	-
0031	Guidance, counseling and evaluation services	-	499,491	240,558	-
0032	Social work services	542,056	-	-	-
0033	Health services	149,261	-	-	-
0034	Student transportation	3,345	-	-	-
0035	Food service	17,554	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	27,890	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	11,594	573,053	-	-
	Capital Outlay:				
0081	Facilities acquisition and construction	-	-	-	-
6030	**Total Expenditures**	4,114,451	7,550,705	3,903,456	102,060
1100	Excess (deficiency) of revenues over expenditures	(3,069)	-	-	-
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	3,069	-	-	-
7915	Transfers in	-	-	-	-
7080	**Total Other Financing Sources and Uses**	3,069	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - July 1 (Beginning)**	-	-	-	-
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ -	$ -

Data Control Codes		240 Child Nutrition	244 Vocational Ed. - Basic	255 ESEA Title II, A - Training and Recruiting	258 Public Charter School
	Revenues				
5700	Local, intermediate, and out-of-state	$ 689,694	$ -	$ -	$ -
5800	State program revenues	54,466	-	-	-
5900	Federal program revenues	13,893,799	411,724	1,118,434	(792,213)
5020	**Total Revenues**	14,637,959	411,724	1,118,434	(792,213)
	Expenditures				
	Current:				
0011	Instruction	-	306,144	324,121	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	563,478	-
0021	Instructional leadership	-	105,580	230,835	(792,213)
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	14,333,366	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	222,623	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
	Capital Outlay:				
0081	Facilities acquisition and construction	-	-	-	-
6030	**Total Expenditures**	14,555,989	411,724	1,118,434	(792,213)
1100	Excess (deficiency) of revenues over expenditures	81,970	-	-	-
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	14,889	-	-	-
7915	Transfers in	-	-	-	-
7080	**Total Other Financing Sources and Uses**	14,889	-	-	-
1200	Net change in fund balances	96,859	-	-	-
0100	**Fund Balance - July 1 (Beginning)**	8,339,729	-	-	-
3000	**Fund Balance - June 30 (Ending)**	$ 8,436,588	$ -	$ -	$ -

Data Control Codes		263 ESEA Title III, A - English Lang. Acquisition	272 Medicaid Administrative Claiming Program - MAC	289 Other Federally Funded Special Revenue Funds	315 SSA - IDEA - Part B, Discretionary
	Revenues				
5700	Local, intermediate, and out-of-state	$ -	$ -	$ -	$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	239,044	37,985	619,882	162,997
5020	**Total Revenues**	239,044	37,985	619,882	162,997
	Expenditures				
	Current:				
0011	Instruction	83,673	-	255,688	140,311
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	54,469	-	78,817	-
0021	Instructional leadership	97,464	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	285,377	22,686
0032	Social work services	-	-	-	-
0033	Health services	-	37,985	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	3,438	-	-	-
	Capital Outlay:				
0081	Facilities acquisition and construction	-	-	-	-
6030	**Total Expenditures**	239,044	37,985	619,882	162,997
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	**Total Other Financing Sources and Uses**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - July 1 (Beginning)**	-	-	-	-
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ -	$ -

Data Control Codes		340 SSA - IDEA, Part C, Early Intervention (Deaf)	397 Advanced Placement Incentive	410 Instructional Materials Allotment	429 Technology Lending Grant
	Revenues				
5700	Local, intermediate, and out-of-state	$ -	$ -	$ -	$ 9,806
5800	State program revenues	-	-	2,306,397	1,524,620
5900	Federal program revenues	1,472	-	-	-
5020	**Total Revenues**	1,472	-	2,306,397	1,534,426
	Expenditures				
	Current:				
0011	Instruction	1,472	-	2,306,397	319,978
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	620,250
0021	Instructional leadership	-	-	-	71,500
0023	School leadership	-	-	-	107,369
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	283,084
0053	Data processing services	-	-	-	132,245
0061	Community services	-	-	-	-
	Capital Outlay:				
0081	Facilities acquisition and construction	-	-	-	-
6030	**Total Expenditures**	1,472	-	2,306,397	1,534,426
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	**Total Other Financing Sources and Uses**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - July 1 (Beginning)**	6	-	-	-
3000	**Fund Balance - June 30 (Ending)**	$ 6	$ -	$ -	$ -

Data Control Codes		433 SSA - Professional Staff Development	435 SSA - Regional Day School for the Deaf State	446 State Local Funded Regional Day School Deaf - Local	461 Campus Activity Fund
	Revenues				
5700	Local, intermediate, and out-of-state	$ 1,500	$ -	$ 1,905,416	$ 395,426
5800	State program revenues	115	1,407,357	-	-
5900	Federal program revenues	-	-	-	-
5020	**Total Revenues**	1,615	1,407,357	1,905,416	395,426
	Expenditures				
	Current:				
0011	Instruction	1,615	1,166,146	1,448,962	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	19,978	-
0021	Instructional leadership	-	38,348	345,989	-
0023	School leadership	-	-	-	395,057
0031	Guidance, counseling and evaluation services	-	81,589	89,443	-
0032	Social work services	-	-	-	-
0033	Health services	-	85,239	96	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	36,035	948	-
	Capital Outlay:				
0081	Facilities acquisition and construction	-	-	-	-
6030	**Total Expenditures**	1,615	1,407,357	1,905,416	395,057
1100	Excess (deficiency) of revenues over expenditures	-	-	-	369
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	**Total Other Financing Sources and Uses**	-	-	-	-
1200	Net change in fund balances	-	-	-	369
0100	**Fund Balance - July 1 (Beginning)**	-	3,051	-	235,495
3000	**Fund Balance - June 30 (Ending)**	$ -	$ 3,051	$ -	$ 235,864

Data Control Codes		484 Campus After School Program	485 Exxon-Mobil Future Leaders	486 ExxonMobil - Project Boost	487 Exxon-Mobil Reading Initiative
	Revenues				
5700	Local, intermediate, and out-of-state	$ -	$ -	$ 46,197	$ 273,335
5800	State program revenues	-	-	631	-
5900	Federal program revenues	-	-	-	-
5020	**Total Revenues**	-	-	46,828	273,335
	Expenditures				
	Current:				
0011	Instruction	-	-	35,375	234,143
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	4,783
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	4,610	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	6,843	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	34,409
	Capital Outlay:				
0081	Facilities acquisition and construction	-	-	-	-
6030	**Total Expenditures**	-	-	46,828	273,335
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	**Total Other Financing Sources and Uses**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - July 1 (Beginning)**	-	-	-	-
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ -	$ -

Data Control Codes		488 Texas School Ready	492 Doggett Stadium - Scoreboard	498 District Incentive Program	499 Other Local Special Revenue Funds
	Revenues				
5700	Local, intermediate, and out-of-state	$ 3,190	$ -	$ 23,700	$ 101,468
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	**Total Revenues**	3,190	-	23,700	101,468
	Expenditures				
	Current:				
0011	Instruction	-	-	-	44,757
0012	Instruction resources and media services	-	-	-	4,399
0013	Curriculum and instructional staff development	-	-	-	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	52,312
0041	General administration	-	-	23,700	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	3,190	-	-	-
	Capital Outlay:				
0081	Facilities acquisition and construction	-	-	-	-
6030	**Total Expenditures**	3,190	-	23,700	101,468
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
	Other Financing Sources (Uses)				
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	**Total Other Financing Sources and Uses**	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	**Fund Balance - July 1 (Beginning)**	-	-	-	11,798
3000	**Fund Balance - June 30 (Ending)**	$ -	$ -	$ -	$ 11,798

Data Control Codes		699 Total Nonmajor Special Revenue Funds	Capital Projects	Total Nonmajor Governmental Funds
	Revenues			
5700	Local, intermediate, and out-of-state	$ 3,449,732	$ -	$ 3,449,732
5800	State program revenues	5,293,586	-	5,293,586
5900	Federal program revenues	31,360,727	-	31,360,727
5020	**Total Revenues**	40,104,045	-	40,104,045
	Expenditures			
	Current:			
0011	Instruction	18,038,962	-	18,038,962
0012	Instruction resources and media services	88,218	-	88,218
0013	Curriculum and instructional staff development	1,958,215	-	1,958,215
0021	Instructional leadership	1,350,041	-	1,350,041
0023	School leadership	789,929	-	789,929
0031	Guidance, counseling and evaluation services	1,219,144	-	1,219,144
0032	Social work services	542,056	-	542,056
0033	Health services	272,581	-	272,581
0034	Student transportation	3,345	-	3,345
0035	Food service	14,357,763	-	14,357,763
0036	Extracurricular activities	52,312	-	52,312
0041	General administration	23,700	-	23,700
0051	Facilities maintenance and operations	250,513	2,588,091	2,838,604
0052	Security and monitoring services	283,084	-	283,084
0053	Data processing services	132,245	-	132,245
0061	Community services	662,667	-	662,667
	Capital Outlay:			
0081	Facilities acquisition and construction	-	7,345,559	7,345,559
6030	**Total Expenditures**	40,024,775	9,933,650	49,958,425
1100	Excess (deficiency) of revenues over expenditures	79,270	(9,933,650)	(9,854,380)
	Other Financing Sources (Uses)			
7912	Sale of real or personal property	17,958	-	17,958
7915	Transfers in	-	4,200,000	4,200,000
7080	**Total Other Financing Sources and Uses**	17,958	4,200,000	4,217,958
1200	Net change in fund balances	97,228	(5,733,650)	(5,636,422)
0100	**Fund Balance - July 1 (Beginning)**	8,590,079	9,474,955	18,065,034
3000	**Fund Balance - June 30 (Ending)**	$ 8,687,307	$ 3,741,305	$ 12,428,612

Data Control Codes		836 Alex Durley Scholarship	837 Joe H Tonahill Scholarship	838 Mike Taylor Scholarship	839 Charles Weinbaum Scholarship	841 Paul A Brown Scholarship
	Assets					
	Current Assets:					
1110	Cash and cash equivalents	$ 17,819	$ 20,491	$ 3,553	$ 1,058	$ 7,888
1000	**Total Assets**	$ 17,819	$ 20,491	$ 3,553	$ 1,058	$ 7,888
	Net Position					
	Restricted for student scholarships and other activities	$ 17,819	$ 20,491	$ 3,553	$ 1,058	$ 7,888
3800	**Total Net Position**	$ 17,819	$ 20,491	$ 3,553	$ 1,058	$ 7,888

Data Control Codes		842 Wells, Peyton, Greenburg & Hunt	843 Gulf Coast Area Association of School Boards	Total Private Purpose Trust Funds
	Assets			
	Current Assets:			
1110	Cash and cash equivalents	$ 1,500	$ 2,000	$ 54,309
1000	**Total Assets**	$ 1,500	$ 2,000	$ 54,309
	Net Position			
	Restricted for student scholarships and other activities	$ 1,500	$ 2,000	$ 54,309
3800	**Total Net Position**	$ 1,500	$ 2,000	$ 54,309

	836	837	838	839	841
	Alex Durley Scholarship	Joe H Tonahill Scholarship	Mike Taylor Scholarship	Charles Weinbaum Scholarship	Paul A Brown Scholarship
Additions					
Gifts and contributions	$ -	$ -	$ -	$ -	$ 2,155
Revenues from student activities	-	-	-	-	-
Total Additions	-	-	-	-	2,155
Deductions					
Payments for student activities	-	-	-	-	-
Total Deductions	-	-	-	-	-
Change in net position	-	-	-	-	2,155
Net Position - Beginning of Year	17,819	20,491	3,553	1,058	5,733
Net Position - Ending	$ 17,819	$ 20,491	$ 3,553	$ 1,058	$ 7,888

	842	843	
	Wells, Peyton, Greenburg & Hunt	Gulf Coast Area Association of School Boards	Total Private Purpose Trust Funds
Additions			
Gifts and contributions	$ -	$ -	$ 2,155
Revenues from student activities	-	-	-
Total Additions	-	-	2,155
Deductions			
Payments for student activities	-	-	-
Total Deductions	-	-	-
Change in net position	-	-	2,155
Net Position - Beginning of Year	1,500	2,000	52,154
Net Position - Ending	$ 1,500	$ 2,000	$ 54,309


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

REQUIRED TEA SCHEDULES

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit J-1*

SCHEDULE OF DELINQUENT TAXES RECEIVABLE *Page 1 of 2*

For the Year Ended June 30, 2026

	1	2	3	10	20
Last Ten Fiscal Years	Tax Rates		Net Assessed/Appraised Value For School Tax Purposes	Beginning Balance 7/1/2025	Current Year's Total Levy
	Maintenance	Debt Service			
2017 and prior	Various	Various	Various	$ 2,933,153	$ -
2018	$1.040000	$0.254050	$ 10,268,422,996	494,733	-
2019	1.040000	0.254050	10,406,282,292	578,030	-
2020	0.970000	0.254050	11,237,308,760	604,773	-
2021	0.966400	0.254050	11,348,705,039	680,180	-
2022	0.908900	0.252610	11,829,425,735	879,078	-
2023	0.908900	0.252610	14,514,599,524	1,421,922	-
2024	0.733800	0.252610	14,820,138,195	1,663,308	-
2025	0.802300	0.162610	13,327,263,268	3,985,207	-
2026	0.772200	0.162610	15,771,381,748	-	130,875,380
1000 **Totals**				$ 13,240,384	$ 130,875,380

8000 Taxes Refunded

Last Ten Fiscal Years	31 Maintenance Total Collections	32 Debt Service Total Collections	40 Entire Year's Adjustments	50 Ending Balance 6/30/2026	99 Total Taxes Refunded Under Section 26.1115(c)
2017 and prior	$ 75,730	$ 17,018	$ (44,495)	$ 2,795,910	
2018	23,340	5,595	(4,353)	461,445	
2019	30,217	7,545	(4,293)	535,975	
2020	35,515	9,019	(3,226)	557,013	
2021	53,979	13,898	(19,378)	592,925	
2022	68,139	18,868	(21,798)	770,273	
2023	155,106	38,680	(149,168)	1,078,968	
2024	(80,607)	(31,047)	(566,972)	1,207,990	
2025	283,583	(3,341)	(1,605,911)	2,099,054	
2026	102,817,214	24,544,417	-	3,513,749	
1000 **Totals**	$ 103,462,216	$ 24,620,652	$ (2,419,594)	$ 13,613,302	
Penalty and interest receivable on taxes				10,943,865	
Total Taxes Receivable Per Exhibit C-1				$ 24,557,167	
8000 Taxes Refunded					$ 58,270

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit J-2*

BUDGETARY COMPARISON SCHEDULE
CHILD NUTRITION PROGRAM FUND
For the Year Ended June 30, 2026

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Local revenues	$ 729,815	$ 729,815	$ 689,694	$ (40,121)
State program revenues	55,423	55,423	54,466	(957)
Federal program revenues	13,847,871	13,847,871	13,893,799	45,928
Total Revenues	14,633,109	14,633,109	14,637,959	4,850
Expenditures				
Current:				
Food services	18,733,833	18,774,533	14,333,366	4,441,167
Facilities maintenance and operations	426,124	426,124	222,623	203,501
Total Expenditures	19,159,957	19,200,657	14,555,989	4,644,668
Other Financing Sources				
Sale of real or personal property	-	-	14,889	14,889
Total Other Financing Sources	-	-	14,889	14,889
Net change in fund balances	(4,526,848)	(4,567,548)	96,859	4,664,407
Fund Balances - Beginning	8,339,729	8,339,729	8,339,729	-
Fund Balances - Ending	$ 3,812,881	$ 3,772,181	$ 8,436,588	$ 4,664,407

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit J-3*

BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Year Ended June 30, 2026

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Local and intermediate sources	$ 26,323,338	$ 26,323,338	$ 25,511,246	$ (812,092)
State program revenues	1,957,728	1,957,728	1,685,881	(271,847)
Total Revenues	28,281,066	28,281,066	27,197,127	(1,083,939)
Expenditures				
Debt Service:				
Principal on long-term debt	20,130,551	20,130,551	20,030,000	100,551
Interest on long-term debt	8,000,515	8,000,516	8,000,516	-
Bond issuance costs and fees	150,000	149,999	98,083	51,916
Total Expenditures	28,281,066	28,281,066	28,128,599	152,467
Excess (deficiency) of revenues over expenditures	-	-	(931,472)	(931,472)
Net change in fund balances	-	-	(931,472)	(931,472)
Fund Balances - Beginning	14,393,407	14,393,407	14,393,407	-
Fund Balances - Ending	$ 14,393,407	$ 14,393,407	$ 13,461,935	$ (931,472)

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Exhibit J-4*

BILINGUAL EDUCATION PROGRAM COMPLIANCE RESPONSES

For the Year Ended June 30, 2026

Data Codes	Bilingual Education Programs	Responses
AP1	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP3	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	$ 1,395,389
AP4	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PIC 25)	$ 924,788

STATISTICAL SECTION


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

BEAUMONT INDEPENDENT SCHOOL DISTRICT

STATISTICAL SECTION

This part of the Beaumont Independent School District's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

	Page
Financial Trends	102
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	110
These schedules contain information to help the reader assess the government's most significant local revenue source, property taxes.	
Debt Capacity	116
These schedules present information to help the reader assess the affordability of the government's ability to issue additional debt in the future.	
Demographic and Economic Information	122
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	130
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Financial Reports for the relevant year.

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Table 1*

NET POSITION BY COMPONENT *Page 1 of 2*

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

(Unaudited)

	2017*	2018	2019	2020	2021
Governmental Activities					
Net investment in capital assets	$ 62,994,090	$ 77,023,003	$ 88,287,601	$ 104,170,997	$ 121,410,672
Restricted	10,843,199	13,111,823	13,997,780	13,368,531	11,266,664
Unrestricted	23,993,772	(50,896,617)	(43,661,241)	(43,468,052)	(29,154,739)
Total Governmental Activities Net Position	$ 97,831,061	$ 39,238,209	$ 58,624,140	$ 74,071,476	$ 103,522,597

Source of Information: Beaumont Independent School District's Financial Statements.

*The District converted to a June 30th year-end during fiscal year 2017. Ten months are presented for 2017.

The District adopted GASB Statement No. 75 in fiscal year 2018.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	2022	2023	2024	2025	2026
Governmental Activities					
Net investment in capital assets	$ 130,575,876	$ 159,710,774	$ 201,760,741	$ 220,248,358	$ 247,028,136
Restricted	15,163,852	19,986,605	22,253,339	21,246,745	20,877,949
Unrestricted	(18,131,075)	(21,239,102)	(26,890,940)	(18,552,529)	(16,238,979)
Total Governmental Activities Net Position	$ 127,608,653	$ 158,458,277	$ 197,123,140	$ 222,942,574	$ 251,667,106

Source of Information: Beaumont Independent School District's Financial Statements.
*The District converted to a June 30th year-end during fiscal year 2017. Ten months are presented for 2017.

The District adopted GASB Statement No. 75 in fiscal year 2018.

BEAUMONT INDEPENDENT SCHOOL DISTRICT

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	2017*	2018	2019	2020	2021
Expenses					
Governmental Activities:					
Instruction	$ 93,494,433	$ 67,825,794	$ 106,010,597	$ 112,504,553	$ 109,458,682
Instructional resources & media service	1,320,417	1,080,665	1,525,253	1,636,918	1,596,968
Curriculum and staff development	1,135,877	913,140	1,179,418	861,363	707,765
Instructional leadership	4,949,606	3,865,256	6,831,502	7,690,716	5,995,858
School leadership	9,782,992	6,995,219	11,429,493	12,722,912	11,989,106
Guidance, counseling & evaluation	5,088,938	3,830,826	6,385,368	7,311,168	6,746,809
Social work services	590,264	300,953	573,942	743,782	565,298
Health services	2,093,155	1,480,373	2,402,109	2,541,825	2,319,025
Student transportation	6,239,493	4,082,405	6,779,364	6,484,974	4,812,515
Food service	11,065,649	10,884,018	11,066,087	10,483,398	7,190,222
Extracurricular activities	4,730,645	4,390,901	6,285,815	5,647,085	5,348,657
General administration	6,140,047	4,950,475	7,859,447	7,358,574	6,600,125
Plant, maintenance and operations	19,044,573	23,615,234	22,449,944	42,035,045	26,756,462
Security and monitoring services	2,028,725	1,631,386	2,918,104	3,689,273	2,843,754
Data processing services	1,778,392	2,051,836	2,135,563	4,017,430	5,107,967
Community services	1,207,502	624,436	818,188	1,129,462	904,427
Interest and fiscal charges for long term debt	12,336,970	13,395,508	12,989,427	12,119,057	11,202,970
Debt issuance costs and fees	1,549,630	952,168	5,635	5,135	14,385
Facilities planning	46,400	-	-	-	-
Purchase of WADA to reduce excess local revenue	-	-	-	-	-
Payments related to shared services arrangements	184,844	275,373	263,168	346,988	342,597
Payments to JJAEP	150,000	150,000	150,000	150,000	150,000
Other intergovernmental charges	1,116,347	1,128,364	1,139,537	1,353,463	1,030,456
Total Expenses	$ 186,074,899	$ 154,424,330	$ 211,197,961	$ 240,833,121	$ 211,684,048
Program Revenues					
Governmental Activities:					
Charges for Services	$ 2,563,635	$ 5,388,416	$ 12,501,009	$ 9,893,323	$ 17,269,872
Food Service	1,581,058	1,464,299	1,618,567	541,180	255,413
Extracurricular Activities	277,559	241,252	411,339	277,120	152,325
Operating Grants and Contributions	37,541,626	13,716,663	47,653,454	53,916,301	49,695,575
Capital Grants and Contributions	-	-	-	-	-
Total Program Revenues	41,963,878	20,810,630	62,184,369	64,627,924	67,373,185
Total Net (Expense)/Revenue	$ (144,111,021)	$ (133,613,700)	$ (149,013,592)	$ (176,205,197)	$ (144,310,863)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes, Levied for General Purposes	$ 102,239,646	$ 106,530,664	$ 105,370,799	$ 104,705,257	$ 104,710,436
Property Taxes, Levied for Debt Service	27,108,160	26,929,306	28,759,893	31,917,062	33,971,437
State-aid formula grants - unrestricted	37,594,841	37,247,800	28,612,562	38,525,938	34,828,568
Investment Earnings	521,886	984,986	1,736,979	1,473,326	163,948
Miscellaneous	154,097	1,342,342	3,267,136	2,290,211	19,003
Extraordinary items	(3,208,213)	-	652,154	12,740,739	68,592
Total General Revenues and Other Changes in Net Position	164,410,417	173,035,098	168,399,523	191,652,533	173,761,984
Total Change in Net Position	$ 20,299,396	$ 39,421,398	$ 19,385,931	$ 15,447,336	$ 29,451,121

Source of Information: Beaumont Independent School District's Financial Statements.
*The District converted to a June 30th year-end during fiscal year 2017. Ten months are presented for 2017.
The District adopted GASB Statement No. 75 in fiscal year 2018.

BEAUMONT INDEPENDENT SCHOOL DISTRICT

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	2022	2023	2024	2025	2026
Expenses					
Governmental Activities:					
Instruction	$ 102,639,348	$ 115,321,061	$ 117,613,646	$ 108,323,612	$ 106,637,710
Instructional resources & media service	1,241,925	1,328,008	1,262,975	1,162,134	1,337,792
Curriculum and staff development	1,210,069	2,077,221	2,261,188	1,425,382	2,790,349
Instructional leadership	7,125,220	7,788,983	8,621,443	7,115,885	4,861,659
School leadership	11,462,462	11,615,256	11,004,041	10,695,130	11,774,893
Guidance, counseling & evaluation	6,985,715	8,939,261	9,655,105	9,208,052	11,059,677
Social work services	610,230	742,606	729,794	800,852	790,286
Health services	2,518,283	2,897,781	2,592,700	2,424,805	2,556,760
Student transportation	4,759,547	4,474,333	7,211,362	5,317,487	6,469,654
Food service	9,968,210	11,527,424	13,944,381	14,291,730	13,943,556
Extracurricular activities	5,849,964	6,674,453	6,386,666	6,097,989	6,654,671
General administration	6,820,531	7,269,532	7,477,041	7,035,887	6,898,257
Plant, maintenance and operations	37,352,563	39,896,193	31,509,651	30,026,362	28,198,078
Security and monitoring services	3,435,858	8,813,597	5,154,977	5,646,108	5,186,269
Data processing services	3,974,574	4,161,643	4,552,351	3,914,945	4,206,032
Community services	1,718,474	2,032,538	1,945,154	1,086,117	817,580
Interest and fiscal charges for long term debt	9,712,190	7,381,522	8,207,574	6,896,849	6,368,202
Debt issuance costs and fees	295,371	273,116	300,378	151,236	-
Facilities planning	-	-	-	-	-
Purchase of WADA to reduce excess local revenue	-	-	-	-	2,240,118
Payments related to shared services arrangements	383,694	361,473	518,190	380,944	532,972
Payments to JJAEP	150,000	161,860	161,860	161,860	161,860
Other intergovernmental charges	1,365,505	1,504,959	1,414,584	1,139,443	1,247,946
Total Expenses	$ 219,579,733	$ 245,242,820	$ 242,525,061	$ 223,302,809	$ 224,734,321
Program Revenues					
Governmental Activities:					
Charges for Services	$ -	$ 7,185,605	$ 11,400,002	$ 12,872,416	$ 11,715,410
Food Service	495,988	743,358	539,803	720,089	665,211
Extracurricular Activities	-	320,874	389,319	338,649	336,126
Operating Grants and Contributions	38,323,620	83,228,948	78,685,960	46,805,326	42,986,586
Capital Grants and Contributions	-	-	-	-	-
Total Program Revenues	38,819,608	91,478,785	91,015,084	60,736,480	55,703,333
Total Net (Expense)/Revenue	$ (180,760,125)	$ (153,764,035)	$ (151,509,977)	$ (162,566,329)	$ (169,030,988)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes, Levied for General Purposes	$ 107,426,027	$ 113,628,585	$ 89,771,375	$ 104,911,805	$ 104,491,724
Property Taxes, Levied for Debt Service	34,716,532	36,416,860	37,089,880	25,744,899	25,159,100
State-aid formula grants - unrestricted	48,134,669	28,419,057	55,905,900	51,560,053	63,349,924
Investment Earnings	359,649	4,334,714	5,417,324	4,489,327	4,515,841
Miscellaneous	10,518,854	1,305,182	1,990,361	1,689,445	238,931
Extraordinary items	3,690,450	-	-	-	-
Total General Revenues and Other Changes in Net Position	204,846,181	184,104,398	190,174,840	188,395,529	197,755,520
Total Change in Net Position	$ 24,086,056	$ 30,340,363	$ 38,664,863	$ 25,829,200	$ 28,724,532

Source of Information: Beaumont Independent School District's Financial Statements.
*The District converted to a June 30th year-end during fiscal year 2017. Ten months are presented for 2017.
The District adopted GASB Statement No. 75 in fiscal year 2018.

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Table 3*

FUND BALANCES OF GOVERNMENTAL FUNDS *Page 1 of 2*

LAST TEN FISCAL YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	2017*	2018	2019	2020	2021
General Fund					
Nonspendable	$ 2,122,064	$ 2,275,867	$ 2,580,805	$ 3,719,376	$ 4,091,025
Assigned	-	-	-	10,667,884	2,516,358
Unassigned	36,995,361	40,781,899	53,613,915	49,335,894	60,634,108
Total General Fund	$ 39,117,425	$ 43,057,766	$ 56,194,720	$ 63,723,154	$ 67,241,491
All Other Governmental Funds					
Nonspendable	$ -	$ 50,237	$ -	$ 9,500	$ -
Restricted	15,713,749	17,558,658	18,231,465	17,231,865	14,642,607
Committed	1,570,789	532,468	433,895	322,077	9,973,114
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total All Other Governmental Funds	$ 17,284,538	$ 18,141,363	$ 18,665,360	$ 17,563,442	$ 24,615,721

Source of Information: Beaumont Independent School District's Financial Statements.

Changes in Fund Balances are explained in Management's Discussion and Analysis.

*The District converted to a June 30th year-end during fiscal year 2017. Ten months are presented for 2017.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(Unaudited)

	2022	2023	2024	2025	2026
General Fund					
Nonspendable	$ 5,075,706	$ 7,350,519	$ 6,225,281	$ 5,255,000	$ 5,228,691
Assigned	7,000,000	16,485,927	-	-	-
Unassigned	56,559,263	49,784,737	61,087,670	62,980,397	71,259,553
Total General Fund	$ 68,634,969	$ 73,621,183	$ 67,312,951	$ 68,235,397	$ 76,488,244
All Other Governmental Funds					
Nonspendable	$ -	$ 180,024	$ 104,045	$ 126,382	$ -
Restricted	18,089,568	22,238,422	32,547,527	32,096,564	25,654,683
Committed	13,448,444	8,120,819	268,914	235,495	235,864
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total All Other Governmental Funds	$ 31,538,012	$ 30,539,265	$ 32,920,486	$ 32,458,441	$ 25,890,547

Source of Information: Beaumont Independent School District's Financial Statements.

Changes in Fund Balances are explained in Management's Discussion and Analysis.

*The District converted to a June 30th year-end during fiscal year 2017. Ten months are presented for 2017.

BEAUMONT INDEPENDENT SCHOOL DISTRICT

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(Unaudited)

	2017*	2018	2019	2020	2021
Revenues:					
Local, intermediate, and out-of-state	$ 112,764,495	$ 143,479,325	$ 154,739,734	$ 150,654,849	$ 157,331,932
State Program Revenues	44,150,812	47,085,707	38,801,652	49,894,667	43,850,040
Federal Program Revenues	3,103,618	31,154,551	31,438,844	33,524,537	38,996,013
Total Revenues	160,018,925	221,719,583	224,980,230	234,074,053	240,177,985
Expenditures:					
Instruction	76,541,922	91,414,426	93,265,857	98,110,186	103,155,872
Instructional Resources & Media Services	1,394,844	1,438,981	1,341,087	1,421,563	1,549,201
Curriculum & Staff Development	416,087	869,316	1,106,529	837,815	665,742
Instructional Leadership	3,091,316	5,512,221	5,909,815	6,724,837	5,651,232
School Leadership	9,230,958	9,923,311	10,004,725	11,069,819	11,301,827
Guidance, Counseling & Evaluation Services	5,268,996	5,440,086	5,585,925	6,356,526	6,356,743
Social Work Services	216,875	499,917	475,017	641,407	533,119
Health Services	1,942,062	2,161,050	2,134,464	2,220,398	2,185,293
Student Transportation	9,076,722	11,014,560	6,066,766	6,455,069	4,597,297
Food Services	-	10,578,290	10,327,576	9,752,565	6,830,978
Extracurricular Activities	5,111,794	5,193,370	5,716,072	5,289,736	5,183,254
General Administration	6,130,240	6,138,823	7,068,689	6,410,732	6,226,832
Facilities maintenance and operations	23,372,404	25,052,301	21,228,622	39,075,019	26,214,480
Security & Monitoring Services	2,274,801	2,274,801	2,725,870	3,414,003	2,680,028
Data Processing Services	2,122,210	2,130,527	1,982,975	3,840,450	4,852,162
Community Services	99,490	801,479	763,003	1,059,746	907,392
Debt Service - Principal on long-term debt	950,645	11,615,645	17,213,024	20,829,192	23,752,248
Debt Service - Interest on long-term debt	164,319	14,599,913	14,143,608	13,470,637	12,359,449
Debt Service - Bond issuance costs and fees	-	952,168	5,635	5,135	14,385
Facilities Acquisition & Construction	5,466,981	7,088,143	4,183,102	3,992,771	3,316,987
Purchase of WADA to reduce excess local revenue	-	-	-	-	-
Payments to shared services arrangements	275,373	275,373	263,168	346,988	342,597
Payments to Juvenile Justice Alternative Ed.	150,000	150,000	150,000	150,000	150,000
Payments to Tax Increment Fund	-	-	-	-	-
Payments to Appraisal District	-	-	-	-	-
Other intergovernmental charges	1,128,364	1,128,364	1,139,537	1,353,463	1,030,456
Total Expenditures	154,426,403	216,253,065	212,801,066	242,828,057	229,857,574
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,592,522	5,466,518	12,179,164	(8,754,004)	10,320,411
Other Financing Sources (Uses):					
Refunding Bonds Issued	-	107,040,000	-	-	-
Capital-Related Debt Issued	-	-	-	-	-
Sale of Real and Personal Property	30,351	35,655	829,633	2,439,781	181,613
Issuance of leases	-	-	-	-	-
Transfers In	-	-	6,492	-	9,688,898
Premium or Discount on Issuance of Bonds	-	9,017,024	-	-	-
Issuance of SBITAs	-	-	-	-	-
Transfers Out	-	-	(6,492)	-	(9,688,898)
Payment to Bond Refunding Escrow Agent	-	(115,079,499)	-	-	-
Total Other Financing Sources (Uses)	30,351	1,013,180	829,633	2,439,781	181,613
Extraordinary items	-	-	652,154	12,740,739	68,592
Net Change in Fund Balances	$ 5,622,873	$ 6,479,698	$ 13,660,951	$ 6,426,516	$ 10,570,616
Debt Service as a percentage of Noncapital Expenditures	0.77%	13.01%	15.11%	14.48%	16.05%

Source of Information: Beaumont Independent School District's Financial Statements.
*The District converted to a June 30th year-end during fiscal year 2017. Ten months are presented for 2017.

BEAUMONT INDEPENDENT SCHOOL DISTRICT

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(Unaudited)

	2022	2023	2024	2025	2026
Revenues:					
Local, intermediate, and out-of-state	$ 153,886,905	$ 163,913,416	$ 146,510,785	$ 151,645,753	$ 149,160,408
State Program Revenues	43,871,867	37,716,270	67,568,410	62,803,640	77,988,382
Federal Program Revenues	51,097,045	78,869,796	68,903,559	40,997,751	34,040,874
Total Revenues	248,855,817	280,499,482	282,982,754	255,447,144	261,189,664
Expenditures:					
Instruction	102,711,956	116,401,810	113,556,439	108,029,272	107,490,656
Instructional Resources & Media Services	1,227,240	1,320,998	1,223,608	1,171,060	1,370,763
Curriculum & Staff Development	1,152,704	2,022,934	2,153,134	1,372,365	2,673,319
Instructional Leadership	7,165,623	7,806,700	8,361,833	7,216,497	5,106,852
School Leadership	11,427,570	11,534,316	10,631,961	10,679,053	11,911,949
Guidance, Counseling & Evaluation Services	7,040,627	8,948,592	9,396,322	9,270,018	11,159,689
Social Work Services	649,016	770,279	726,318	828,832	837,663
Health Services	2,522,376	2,874,753	2,503,118	2,412,868	2,580,146
Student Transportation	4,690,427	4,414,054	6,901,189	5,607,927	7,702,627
Food Services	9,577,689	11,469,910	14,020,490	14,235,654	14,357,763
Extracurricular Activities	5,954,823	6,608,397	6,347,986	6,027,494	7,304,852
General Administration	6,698,966	7,061,548	7,169,855	6,846,361	6,772,799
Facilities maintenance and operations	36,337,084	42,266,248	49,541,354	34,625,980	29,490,369
Security & Monitoring Services	3,362,572	8,486,887	5,191,970	5,682,641	5,130,208
Data Processing Services	3,908,995	4,151,678	5,072,726	3,757,719	4,065,213
Community Services	1,782,251	2,094,381	2,007,385	1,198,642	867,469
Debt Service - Principal on long-term debt	24,720,969	26,952,818	30,180,217	22,555,890	21,088,287
Debt Service - Interest on long-term debt	11,178,504	10,269,419	9,280,843	8,179,439	8,057,193
Debt Service - Bond issuance costs and fees	295,371	273,116	300,378	151,236	98,083
Facilities Acquisition & Construction	429,690	564,508	252,887	3,623,852	7,345,559
Purchase of WADA to reduce excess local revenue	-	-	-	-	2,240,118
Payments to shared services arrangements	383,694	361,473	518,190	380,944	532,972
Payments to Juvenile Justice Alternative Ed.	150,000	161,860	161,860	161,860	161,860
Payments to Tax Increment Fund	-	-	-	-	-
Payments to Appraisal District	-	-	-	-	
Other intergovernmental charges	1,365,505	1,504,959	1,414,584	1,139,443	1,247,946
Total Expenditures	244,733,652	278,321,638	286,914,647	255,155,047	259,594,355
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,122,165	2,177,844	(3,931,893)	292,097	1,595,309
Other Financing Sources (Uses):					
Refunding Bonds Issued	-	-	-	-	-
Capital-Related Debt Issued	-	-	-	-	-
Sale of Real and Personal Property	580,731	1,300,362	4,882	168,304	89,644
Issuance of leases	-	-	-	-	-
Transfers In	5,181,000	2,588,457	4,561,692	9,724,724	4,200,000
Premium or Discount on Issuance of Bonds	-	-	-	-	-
Issuance of SBITAs	-	-	-	-	-
Transfers Out	(5,181,000)	(2,588,457)	(4,561,692)	(9,724,724)	(4,200,000)
Payment to Bond Refunding Escrow Agent	-	-		-	-
Total Other Financing Sources (Uses)	580,731	1,300,362	4,882	168,304	89,644
Extraordinary items	3,612,873	-	-	-	-
Net Change in Fund Balances	$ 8,315,769	$ 3,478,206	$ (3,927,011)	$ 460,401	$ 1,684,953
Debt Service as a percentage of Noncapital Expenditures	14.76%	13.69%	14.96%	12.62%	11.86%

Source of Information: Beaumont Independent School District's Financial Statements.
*The District converted to a June 30th year-end during fiscal year 2017. Ten months are presented for 2017.

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Table 5*

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY *Page 1 of 2*

LAST TEN FISCAL YEARS

(Unaudited)

Tax Roll for Fiscal Year	Real Property			Personal Property
	Residential Property	Commercial Property	Total Real Property	
2017	$ 4,104,776,381	$ 4,236,577,881	$ 8,341,354,262	$ 2,097,944,572
2018	4,233,668,651	4,712,386,922	8,946,055,573	2,231,189,467
2019	4,146,882,004	5,497,350,427	9,644,232,431	2,088,961,464
2020	4,356,960,770	6,568,530,122	10,925,490,892	2,091,745,108
2021	4,626,148,523	7,080,652,775	11,706,801,298	2,070,624,291
2022	5,515,319,875	6,972,398,887	12,487,718,762	2,030,353,930
2023	6,046,242,059	7,258,183,525	13,304,425,584	2,074,440,441
2024	6,666,003,739	7,868,788,252	14,534,791,991	2,429,151,852
2025	7,212,883,439	8,316,979,980	15,529,863,419	2,638,531,106
2026	7,283,878,931	8,421,665,856	15,705,544,787	2,603,451,136

Source: Jefferson Central Appraisal District, Certified Totals (most recent supplement), and Beaumont ISD tax rate orders.

[1] Estimated actual value is appraised value provided by the Jefferson Central Appraisal District.

Tax Roll for Fiscal Year	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value [1]	Assessed Value to Total Estimated Actual Value
2017	$ 10,057,244,042	$ 1.31500	$ 11,964,760,119	84.06%
2018	10,381,372,445	1.29405	13,424,404,618	77.33%
2019	10,404,853,102	1.29405	14,023,850,009	74.19%
2020	11,062,854,417	1.22405	15,435,412,346	71.67%
2021	11,072,807,833	1.22045	16,192,926,628	68.38%
2022	12,152,878,316	1.16151	17,029,403,971	71.36%
2023	12,851,728,897	1.16151	18,103,825,089	70.99%
2024	12,932,479,306	0.98641	19,947,815,384	64.83%
2025	13,685,980,714	0.96491	21,246,533,244	64.42%
2026	14,105,544,431	0.93481	21,510,955,280	65.57%

Source: Jefferson Central Appraisal District, Certified Totals (most recent supplement), and Beaumont ISD tax rate orders.

[1] Estimated actual value is appraised value provided by the Jefferson Central Appraisal District.

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Table 6

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(Per $100 of Assessed Value)

LAST TEN TAX YEARS [1]

(Unaudited)

Taxing Entity	2017	2018	2019	2020	2021
Beaumont Independent School District					
Maintenance & Operations	$ 1.04000	$ 1.04000	$ 0.97000	$ 0.96640	$ 0.90890
Interest & Sinking	0.25405	0.25405	0.25405	0.25405	0.25261
Total	$ 1.29405	$ 1.29405	$ 1.22405	$ 1.22045	$ 1.16151
City of Beaumont	0.69000	0.71000	0.71000	0.71000	0.71000
Jefferson County	0.36500	0.36498	0.36498	0.36498	0.36498
Jefferson Co Drainage Dist No. 6	0.22059	0.22059	0.22059	0.22059	0.22002
Jefferson Co. Drainage Dist No. 7	0.16055	0.19988	0.23985	0.31181	0.29499
Jefferson Co. Drainage Dist No. 10	0.26439	0.21406	0.35634	0.33377	0.36912
Northwest Forest MUD	0.59010	0.59010	1.79000	0.69001	0.62207
Port of Beaumont	0.06728	0.06654	0.11467	0.11467	0.10911
Port of Port Arthur	0.16665	0.16935	0.21313	0.19965	0.18546
City of Port Arthur	0.79200	0.79200	0.79200	0.79200	0.79200

Source: Jefferson Central Appraisal District, Certified Totals (most recent supplement), and Beaumont ISD tax rate orders.

[1] Tax year differs from fiscal year.

Taxing Entity	2022	2023	2024	2025	2026
Beaumont Independent School District					
Maintenance & Operations	$ 0.90890	$ 0.73380	$ 0.80230	$ 0.77220	$ 0.76540
Interest & Sinking	0.25261	0.25261	0.16261	0.16261	0.16261
Total	$ 1.16151	$ 0.98641	$ 0.96491	$ 0.93481	$ 0.92801
City of Beaumont	0.70500	0.69500	0.68148	0.65966	0.68293
Jefferson County	0.36318	0.36318	0.35900	0.35700	0.35700
Jefferson Co Drainage Dist No. 6	0.21424	0.20257	0.19243	0.18492	0.18086
Jefferson Co. Drainage Dist No. 7	0.28478	0.25859	0.32057	0.29763	0.28733
Jefferson Co. Drainage Dist No. 10	0.32536	0.30856	0.29265	0.23107	0.22136
Northwest Forest MUD	0.57606	0.54301	0.51975	0.51592	0.56625
Port of Beaumont	0.10900	0.10211	0.09592	0.06825	0.08511
Port of Port Arthur	0.20046	0.19026	0.17853	0.17787	0.18645
City of Port Arthur	0.74072	0.69154	0.64864	0.62627	0.61348

Source: Jefferson Central Appraisal District, Certified Totals (most recent supplement), and Beaumont ISD tax rate orders.

[1] Tax year differs from fiscal year.

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Table 7

PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Taxpayer	Type of Property	2026 2025 Assessed Value	2026 Rank	2026 Percentage of Total Assessed Value	2017 2016 Assessed Value	2017 Rank	2017 Percentage of Total Assessed Value
Exxon Mobil Corporation	Integrated refinery and petrochemical complex	$ 1,725,746,044	1	12.23%	$ 1,804,401,172	1	17.94%
Natgasoline, LLC	Methanol manufacturing	685,059,370	2	6.81%	93,166,900	8	0.93%
Enterprise Texas Pipeline LLC	Oil, gas and petrochemical	581,383,962	3	5.78%	130,101,490	5	1.29%
Entergy Texas, Inc.	Electric utility and distribution infrastructure	418,737,903	4	4.16%	195,656,160	3	1.95%
Linde Inc	Industrial-gas production	299,388,889	5	2.98%			
Arkema Inc.	Speciality-chemical	205,679,039	6	2.05%	115,605,326	6	1.15%
Goodyear Tire & Rubber Company	Synthetic-rubber and	187,757,480	7	1.87%	189,270,010	4	1.88%
Air Products & Chemicals, Inc.	Industrial-gas production	182,347,626	8	1.81%			
Methanex Beaumont LLC	Chemical manufacturing	122,774,469	9	1.22%			
Air Liquide USA	Industrial-gas production	115,676,648	10	1.14%			
Totals		$ 4,524,551,430		44.99%	$ 2,528,201,058		25.14%
Total Assessed Value		$ 14,105,544,431			$ 10,057,244,042		

Source: Beaumont Independent School District and Jefferson Central Appraisal District

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Table 8*

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Tax Roll for Fiscal Year	Tax Levy for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Net Tax Levy		Amount	Percent of Total Tax Collections to Net Tax Levy
2017	$ 128,937,493	$ 126,255,858	97.9%	$ 2,211,353	$ 128,467,211	99.6%
2018	130,878,204	129,411,359	98.9%	1,005,400	130,416,759	99.6%
2019	132,927,656	131,502,001	98.9%	889,680	132,391,681	99.6%
2020	136,085,511	133,660,680	98.2%	1,867,818	135,528,498	99.6%
2021	137,167,819	135,142,923	98.5%	1,431,971	136,574,894	99.6%
2022	139,670,118	138,478,908	99.1%	420,937	138,899,845	99.4%
2023	147,864,692	146,303,723	98.9%	482,001	146,785,724	99.3%
2024	126,558,482	124,943,411	98.7%	407,081	125,350,492	99.0%
2025	129,854,036	127,474,740	98.2%	280,242	127,754,982	98.4%
2026	130,875,380	127,361,631	97.3%	-	127,361,631	97.3%

Source of Information: Beaumont ISD Annual Financial Reports, Exhibit J-1 Schedule of Delinquent Taxes Receivable (fiscal years 2017–2026).

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Table 9

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Governmental Activities				Ratio of Debt to Personal Income[3]	Ratio of Debt to Estimated Actual Value[2]	Total Debt Per Capita[3]	Debt Per ADA[3]
	General Obligation Debt[1]	Loan Payable	SBITAs Payable	Total Primary Government				
2017	$ 363,955,716	$ 9,943,273	$ -	$ 373,898,989	7%	3.13%	$ 2,809	$ 21,503
2018	354,333,097	8,992,628	-	$ 363,325,725	7%	2.71%	2,726	$ 21,037
2019	336,959,161	8,079,604	-	$ 345,038,765	6%	2.46%	2,572	$ 21,013
2020	315,990,953	7,145,912	-	$ 323,136,865	6%	2.09%	2,445	$ 21,061
2021	292,123,487	6,188,664	-	$ 298,312,151	5%	1.84%	2,288	$ 20,233
2022	266,106,158	5,212,695	-	$ 271,318,853	5%	1.59%	2,093	$ 18,573
2023	237,270,203	4,214,877	-	$ 241,485,080	4%	1.33%	1,901	$ 16,771
2024	205,048,484	3,194,660	-	$ 208,243,144	3%	1.04%	1,658	$ 14,499
2025	182,339,736	2,148,770	-	$ 184,488,506	3%	0.87%	1,465	$ 13,069
2026	160,508,928	1,090,483	-	$ 161,599,411	2%	0.75%	1,271	$ 11,742

[1] General Obligation Bonds Payable (net of related premiums, discounts and adjustments).
[2] See Table 5 for estimated actual value (appraised value).
[3] See Table 13 for personal income, population, and ADA data.

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Table 10

RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Assessed Value [1]	Gross Bonded Debt [2]	Less Reserve for Retirement of Funded Debt [4]	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita [3]	Net Bonded Debt Per ADA [3]
2017	$ 10,057,244	363,955,716	$ 6,714,458	$ 357,241,258	3.55%	$ 2,684	$ 20,545
2018	$ 10,381,372	354,333,097	9,999,429	$ 344,333,668	3.32%	$ 2,583	$ 19,937
2019	$ 10,404,853	336,959,161	10,219,322	$ 326,739,839	3.14%	$ 2,436	$ 19,899
2020	$ 11,062,854	315,990,953	9,930,941	$ 306,060,012	2.77%	$ 2,315	$ 19,948
2021	$ 11,072,808	292,123,487	9,678,423	$ 282,445,064	2.55%	$ 2,166	$ 19,157
2022	$ 12,152,878	266,106,158	10,212,160	$ 255,893,998	2.11%	$ 1,974	$ 17,517
2023	$ 12,851,729	237,270,203	11,933,725	$ 225,336,478	1.75%	$ 1,774	$ 15,649
2024	$ 12,932,479	205,048,484	13,838,284	$ 191,210,200	1.48%	$ 1,523	$ 13,313
2025	$ 13,685,981	182,339,736	12,892,161	$ 169,447,575	1.24%	$ 1,346	$ 12,004
2026	$ 14,105,544	160,508,928	12,426,506	$ 148,082,422	1.05%	$ 1,165	$ 10,759

Source of Information: Beaumont Independent School District's Financial Statements.

1 000's omitted - From Table 5, Total Taxable Assessed Value.
2 Gross Bonded Debt includes all long-term general obligation debt (net of related premiums, discounts and adjustments).
3 See Table 13 for personal income, population, and ADA data.
4 Prior to 2017, the fund balance for the Debt Service fund was used in the calculation. Beginning in 2017, the Government Wide Net Position Restricted for Debt Service was used.


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Table 11

COMPUTATION OF ESTIMATED DIRECT AND OVERLAPPING DEBT
June 30, 2026
(Unaudited)

Governmental Unit	Gross Debt Outstanding	Percent Overlapping[1]	Amount Overlapping
Overlapping:			
Beaumont, City of	$ 185,000,000	98.01	$ 181,318,500
Jefferson County	7,100,000	42.50	3,017,500
Jefferson County DD #7	9,725,000	5.98	581,555
Jefferson County Water District No. 10	8,350,000	41.38	3,455,230
Nederland, City of	25,995,000	0.07	18,197
Port of Beaumont	61,750,000	95.78	59,144,150
Port Arthur, City of	187,875,000	42.50	79,846,875
Total Net Overlapping Debt			327,382,007
Beaumont Independent School District Debt[2]	160,508,928		160,508,928
Total Direct and Overlapping Debt			$ 487,890,935
Ratio of Total Direct and Overlapping Debt to FY 2026 Assessed Valuation [3]			3.46%
Total Direct and Overlapping Debt Per Capita			$ 3,837
2026 Assessed Valuation Per Capita			$ 110,939

Source of Information: Texas Municipal Reports.

[1] Represents the District's net debt amount

[2] The estimated 2026 population is 127,147.

[3] The percentage of overlapping debt is estimated using taxable assessed property values. Percentages were estimated by determining the portion of the overlapping taxing authority's taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authority's total taxable assessed value.

BEAUMONT INDEPENDENT SCHOOL DISTRICT

LEGAL DEBT MARGIN INFORMATION
(Amounts in Thousands)
LAST TEN FISCAL YEARS [1]
(Unaudited)

	2017	2018	2019	2020	2021
Maximum Debt Limit	$ 1,005,724	$ 1,038,137	$ 1,040,485	$ 1,106,285	$ 1,107,281
Total Net Debt Applicable to Limit	(357,241)	(344,334)	(326,740)	(306,060)	(282,445)
Legal Debt Margin	$ 648,483	$ 693,803	$ 713,745	$ 800,225	$ 824,836
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	35.52%	33.17%	31.40%	27.67%	25.51%

BEAUMONT INDEPENDENT SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
(Amounts in Thousands)
LAST TEN FISCAL YEARS [1]
(Unaudited)

	2022	2023	2024	2025	2026
Maximum Debt Limit	$ 1,215,288	$ 1,285,173	$ 1,293,248	$ 1,368,598	$ 1,410,554
Total Net Debt Applicable to Limit	(255,894)	(225,336)	(191,210)	(169,448)	(148,082)
Legal Debt Margin	$ 959,394	$ 1,059,837	$ 1,102,038	$ 1,199,150	$ 1,262,472
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	21.06%	17.53%	14.79%	12.38%	10.50%

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Table 13*

DEMOGRAPHIC AND ECONOMIC STATISTICS *Page 1 of 2*

LAST TEN FISCAL YEARS [1]

(Unaudited)

Fiscal Year	Population [3]	Residential Units	Assessed Value of Residential Units	Average Assessed Value of Units	Student Enrollment [1]
2017	133,110	39,176	$ 4,104,776,381	$ 104,778	19,178
2018	133,303	39,140	4,233,668,651	108,167	18,858
2019	134,152	38,678	4,146,882,004	107,216	18,471
2020	132,184	38,759	4,356,960,770	112,412	18,162
2021	130,380	38,888	4,626,148,523	118,961	17,128
2022	129,635	38,904	5,515,319,875	141,767	16,769
2023	127,025	38,752	6,046,242,059	156,024	16,730
2024	125,586	38,758	6,666,003,739	171,990	16,803
2025	125,920	38,588	7,212,883,439	186,920	16,336
2026	127,147	38,545	7,283,878,931	188,971	15,862

[1] Sources of Information unless otherwise noted:
Beaumont ISD PEIMS fall submissions (enrollment) and Summary of Finances (ADA).

[2] Source: U.S. Bureau of Economic Analysis, per capita personal income, Beaumont-Port Arthur, TX MSA (two-year lag). FY2026 calculated from BEA county data (Hardin, Jefferson and Orange counties).
Total personal income = population x per capita personal income.

[3] Source: U.S. Census Bureau, Small Area Income and Poverty Estimates (SAIPE), total population of the Beaumont ISD boundary (two-year lag).
Residential units and assessed value: Jefferson Central Appraisal District certified rolls, state codes A (single-family) and B (multifamily).

[4] Source: U.S. Bureau of Labor Statistics, Beaumont-Port Arthur, TX MSA annual unemployment rate (calendar year prior to fiscal year).

Fiscal Year	ADA [1]	Unemployment Rate [4]	Total Personal Income [2] (in thousands)	Per Capita Personal Income [2]
2017	17,388	6.5%	$ 5,500,638	$ 41,324
2018	17,271	6.8%	5,470,222	41,036
2019	16,420	5.8%	5,635,994	42,012
2020	15,343	5.2%	5,725,682	43,316
2021	14,744	10.7%	5,786,786	44,384
2022	14,608	8.8%	6,015,712	46,405
2023	14,399	5.6%	6,172,399	48,592
2024	14,363	5.5%	6,121,187	48,741
2025	14,116	5.4%	6,479,717	51,459
2026	13,763	5.3%	6,927,604	54,485

[1] Sources of Information unless otherwise noted:
Beaumont ISD PEIMS fall submissions (enrollment) and Summary of Finances (ADA).

[2] Source: U.S. Bureau of Economic Analysis, per capita personal income, Beaumont-Port Arthur, TX MSA (two-year lag). FY2026 calculated from BEA county data (Hardin, Jefferson and Orange counties).
Total personal income = population x per capita personal income.

[3] Source: U.S. Census Bureau, Small Area Income and Poverty Estimates (SAIPE), total population of the Beaumont ISD boundary (two-year lag).
Residential units and assessed value: Jefferson Central Appraisal District certified rolls, state codes A (single-family) and B (multifamily).

[4] Source: U.S. Bureau of Labor Statistics, Beaumont-Port Arthur, TX MSA annual unemployment rate (calendar year prior to fiscal year).

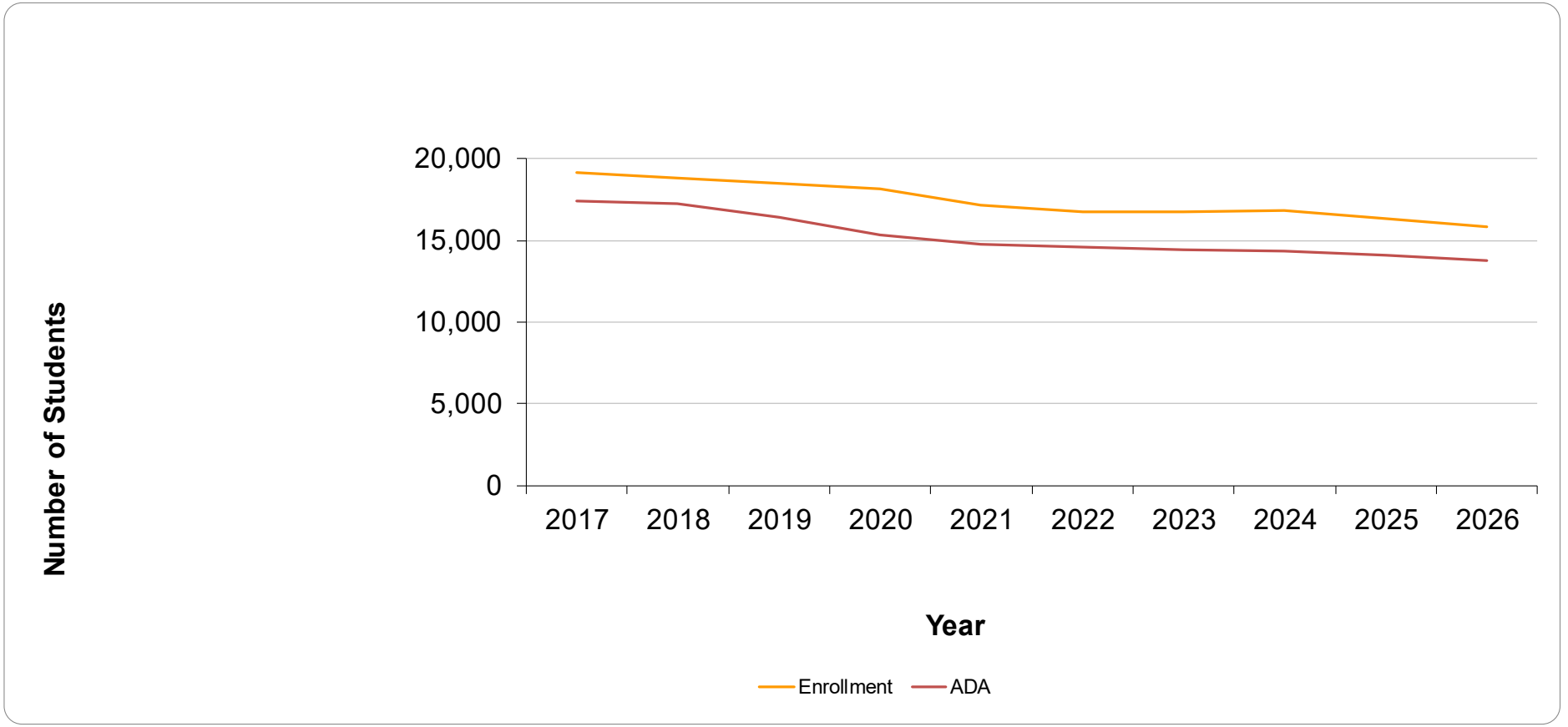

BEAUMONT
INDEPENDENT SCHOOL DISTRICT

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Table 14

DEMOGRAPHIC AND ECONOMIC STATISTICS

TOTAL ENROLLMENT AND ADA




BEAUMONT
INDEPENDENT SCHOOL DISTRICT

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Table 15

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO
(Unaudited)

		2026			2017		
Principal Employer	Description of Business	Employees [1]	Rank	Percentage of Total Employment [3]	Employees [2]	Rank	Percentage of Total Employment
ExxonMobil	Petroleum & petrochemical mfg	2,874	1	4.90%	2,189	3	4.24%
Beaumont ISD	Education District	2,397	2	4.09%	2,366	2	4.59%
Memorial Hermann Baptist Hospital	Healthcare - Hospital and medical services	1,705	3	2.91%	1,399	5	2.71%
CHRISTUS St. Elizabeth Hospital	Healthcare - Hospital and medical services	1,530	4	2.61%	2,136	4	4.14%
City of Beaumont	Municipal Government	1,421	5	2.42%	1,296	6	2.51%
Lamar University	Higher education - public university	1,317	6	2.25%	2,546	1	4.94%
ENGlobal	Engineering, automation, and industrial services	545	7	0.93%			
Mark Stiles Unit	Correctional Facility	495	8	0.84%			
Richard Construction	Industrial construction and maintenance services	450	9	0.77%			
Beaumont Kidney Specialists	Health Care	436	10	0.74%			

[1] Source of Information: City of Beaumont FY2025 ACFR
[2] Source of Information: City of Beaumont FY 2017 ACFR
[3] Percentage of total employment is as follows (Source of Information: City of Beaumont)

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Table 16*

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION *Page 1 of 2*

LAST TEN FISCAL YEARS [1]

(Unaudited)

	2017	2018	2019	2020	2021
Instruction	1,462	1,408	1,360	1,393	1,436
Instructional Resources/Media	28	27	29	28	26
Curriculum, Staff Development	-	2	2	1	-
Instructional Leadership	70	70	76	76	60
School Leadership	169	154	155	161	163
Guidance, Evaluation and Counseling	68	81	83	86	89
Attendance and Social Work	9	10	10	9	11
Health Services	35	34	35	35	32
Student (Pupil) Transportation	177	134	141	140	120
Food Services	167	168	154	146	127
Cocurricular/Extracurricular Activities	10	33	25	30	29
General Administration	55	54	55	52	54
Plant Maintenance Operations	208	161	152	158	184
Security and Monitoring Services	34	33	36	42	41
Data Processing Services	13	12	15	16	19
Community Services	9	8	8	9	11
Facilities Acquisition/Construction	-	-	-	-	-
Totals	2,514	2,389	2,336	2,382	2,402

Source of Information: Beaumont Independent School District Finance Office

[1] FTEs as of October 31 of each fiscal year (PEIMS fall snapshot date), by function code of the position's funding.

	2022	2023	2024	2025	2026
Instruction	1,295	1,350	1,268	1,292	1,387
Instructional Resources/Media	24	24	23	23	25
Curriculum, Staff Development	-	2	1	1	4
Instructional Leadership	67	59	59	59	44
School Leadership	159	158	139	142	159
Guidance, Evaluation and Counseling	87	114	119	111	132
Attendance and Social Work	13	13	13	12	14
Health Services	37	37	34	33	35
Student (Pupil) Transportation	109	107	108	109	111
Food Services	111	108	162	171	161
Cocurricular/Extracurricular Activities	27	41	33	35	28
General Administration	52	53	52	51	45
Plant Maintenance Operations	186	177	182	187	191
Security and Monitoring Services	39	51	59	55	61
Data Processing Services	19	22	24	24	26
Community Services	23	26	24	22	7
Facilities Acquisition/Construction	-	-	-	-	-
Totals	2,248	2,342	2,300	2,327	2,430

Source of Information: Beaumont Independent School District Finance Office

[1] FTEs as of October 31 of each fiscal year (PEIMS fall snapshot date), by function code of the position's funding.

Fiscal Year	Average Daily Attendance	Governmental Operating Expenditures [1]	Cost Per Student	Percentage Change	Government Wide Expenses
2017	17,388	$ 156,546,314	$ 9,003		$ 186,074,899
2018	17,271	174,364,077	10,096	12.14%	154,424,330
2019	16,420	176,142,027	10,727	6.26%	211,197,961
2020	15,343	202,540,566	13,201	23.06%	240,833,121
2021	14,744	188,873,403	12,810	-2.96%	211,684,048
2022	14,608	206,949,544	14,167	10.59%	219,579,733
2023	14,399	234,343,697	16,275	14.88%	245,242,820
2024	14,363	223,989,120	15,595	-4.18%	242,525,061
2025	14,116	212,643,642	15,064	-3.40%	223,302,809
2026	13,763	216,566,933	15,735	4.46%	224,734,321

Source: Financial information from the District's annual financial reports; non-financial information from the Texas Education Agency (TEA) Texas Academic Performance Reports (TAPR) and Beaumont ISD PEIMS submissions.

[1] Governmental operating expenditures are total governmental fund expenditures less debt service and capital outlay that was capitalized for the government-wide financial statements.

[2] Texas law mandates that no more than 22 students can be assigned to one classroom teacher in kindergarten through fourth grade. Ratio is total enrollment divided by teacher FTEs. Source: TEA TAPR; FY 2026 from Fall 2025 PEIMS submission.

[3] Percentage of students identified as economically disadvantaged. Source: TEA TAPR; FY 2026 from Fall 2025 PEIMS submission.

[4] Teacher full-time equivalents (FTEs). Source: TEA TAPR; FY 2026 from Fall 2025 PEIMS submission.

Fiscal Year	Cost Per Student	Percentage Change	Number of Teaching Staff [4]	Student to Teacher Ratio [2]	Percentage of Students in Free/Reduced Lunch Program [3]
2017	$ 10,701		1,185	16.2	79.30%
2018	8,941	-16.45%	1,177	16.0	79.10%
2019	12,862	43.85%	1,135	16.3	83.80%
2020	15,697	22.04%	1,110	16.4	72.50%
2021	14,357	-8.53%	1,140	15.0	77.80%
2022	15,031	4.70%	1,014	16.5	81.60%
2023	17,032	13.31%	964	17.4	81.70%
2024	16,885	-0.86%	928	18.1	83.70%
2025	15,819	-6.31%	968	16.9	82.90%
2026	16,329	3.22%	1,064	14.9	81.77%

Source: Financial information from the District's annual financial reports; non-financial information from the Texas Education Agency (TEA) Texas Academic Performance Reports (TAPR) and Beaumont ISD PEIMS submissions.

[1] Governmental operating expenditures are total governmental fund expenditures less debt service and capital outlay that was capitalized for the government-wide financial statements.

[2] Texas law mandates that no more than 22 students can be assigned to one classroom teacher in kindergarten through fourth grade. Ratio is total enrollment divided by teacher FTEs. Source: TEA TAPR; FY 2026 from Fall 2025 PEIMS submission.

[3] Percentage of students identified as economically disadvantaged. Source: TEA TAPR; FY 2026 from Fall 2025 PEIMS submission.

[4] Teacher full-time equivalents (FTEs). Source: TEA TAPR; FY 2026 from Fall 2025 PEIMS submission.


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

BEAUMONT INDEPENDENT SCHOOL DISTRICT *Table 18*

TEACHER SALARY DATA
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Minimum Salary[1]	Maximum Salary[1]	District Average Salary[2]	State Average Salary[2]
2017	$ 43,500	$ 62,516	$ 48,254	$ 52,525
2018	45,000	65,000	48,005	53,334
2019	45,500	67,000	48,140	54,122
2020	48,500	71,300	51,615	57,091
2021	48,500	71,300	52,882	57,641
2022	49,000	72,100	52,697	58,887
2023	50,000	73,300	52,336	60,717
2024	50,000	73,300	52,911	62,474
2025	53,500	76,470	56,550	63,751
2026	55,500	82,470	NA	NA

[1] Source of Information: Beaumont Independent School District Human Resource Department - Hiring Schedule for Teachers ending at 25 years of service.

[2] Source of Information: TEA Texas Academic Performance Report (TAPR): Staff Information

[3] To Be Determined from TEA's TAPR

Building	2017	2018	2019	2020	2021
HIGH SCHOOLS					
Central High School (1929) 6					
Square footage 1	485,601	485,601	-	-	-
Capacity 2	3,534	3,534	-	-	-
Enrollment 3	1,364	1,193	-	-	-
Percent of capacity	38.60%	33.76%	0.00%	0.00%	0.00%
Ozen High School (1951) 6					
Square footage 1	377,951	377,951	-	-	-
Capacity 2	1,800	1,800	-	-	-
Enrollment 3	1,070	1,076	-	-	-
Percent of capacity	59.44%	59.78%	0.00%	0.00%	0.00%
Beaumont United High School (2018) 6					
Square footage 1	-	-	377,951	377,951	385,378
Capacity 2	-	-	2,200	2,200	2,200
Enrollment 3	-	-	2,176	2,038	2,231
Percent of capacity	0.00%	0.00%	98.91%	92.64%	101.41%
West Brook High School (1964)					
Square footage 1	822,394	822,394	822,394	822,394	822,394
Capacity 2	3,104	3,104	3,104	3,104	3,104
Enrollment 3	2,425	2,435	2,284	2,374	2,342
Percent of capacity	78.13%	78.45%	73.58%	76.48%	75.45%
King Collegiate Academy					
(formerly Early College High School, opened 2016) 7					
Square footage 1	251,138	251,138	251,138	251,138	251,138
Capacity 2	1,041	1,041	1,041	1,041	1,041
Enrollment 3	59	127	227	284	338
Percent of capacity	5.67%	12.20%	21.81%	27.28%	32.47%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

1 Square footage of permanent structures (excludes portables).

2 Functional capacity of the building.

3 Fall PEIMS enrollment for the applicable year.

4 Paul Brown Learning Center moved to the former Austin Middle School building during 2025-26 and closed at the end of that year. Beginning in 2026-27, Pathways Alternative Center operates in the former Austin Middle School building.

5 The Elementary DAEP operates within Fletcher Elementary and is included in that campus.

6 Central High School was damaged by Hurricane Harvey in August 2017. Central and Ozen High Schools merged to form Beaumont United High School on the former Ozen campus beginning in 2018-19. A new IBC building was built in 2018 to accommodate additional students.

7 M L King Middle School closed at the end of 2023-24. Beginning in 2025-26, Early College High School relocated from the former Austin Middle School building to the M L King building and was renamed Dr. Martin Luther King Jr. Collegiate Academy.

8 South Park Middle School operated as a separate campus through 2018-19.

9 Lucas Pre-K Center closed after 2022-23.

Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2022	2023	2024	2025	2026
HIGH SCHOOLS					
Central High School (1929) 6					
Square footage 1	-	-	-	-	-
Capacity 2	-	-	-	-	-
Enrollment 3	-	-	-	-	-
Percent of capacity	0.00%	0.00%	0.00%	0.00%	0.00%
Ozen High School (1951) 6					
Square footage 1	-	-	-	-	-
Capacity 2	-	-	-	-	-
Enrollment 3	-	-	-	-	-
Percent of capacity	0.00%	0.00%	0.00%	0.00%	0.00%
Beaumont United High School (1951) 6					
Square footage 1	385,378	385,378	385,378	385,378	385,378
Capacity 2	2,200	2,200	2,200	2,200	2,200
Enrollment 3	2,131	2,131	2,071	2,035	1,864
Percent of capacity	96.86%	96.86%	94.14%	92.50%	84.73%
West Brook High School (1964)					
Square footage 1	822,394	822,394	822,394	822,394	822,394
Capacity 2	3,104	3,104	3,104	3,104	3,104
Enrollment 3	2,262	2,245	2,185	2,213	2,171
Percent of capacity	72.87%	72.33%	70.39%	71.30%	69.94%
King Collegiate Academy (formerly Early College High School, opened 2016) 7					
Square footage 1	251,138	251,138	251,138	251,138	301,112
Capacity 2	1,041	1,041	1,041	1,041	772
Enrollment 3	293	299	316	321	334
Percent of capacity	28.15%	28.72%	30.36%	30.84%	43.26%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

1 Square footage of permanent structures (excludes portables).

2 Functional capacity of the building.

3 Fall PEIMS enrollment for the applicable year.

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Building	2022	2023	2024	2025	2026
HIGH SCHOOLS					
Central High School (1929) 6					
Square footage 1	-	-	-	-	-
Capacity 2	-	-	-	-	-
Enrollment 3	-	-	-	-	-
Percent of capacity	0.00%	0.00%	0.00%	0.00%	0.00%
Ozen High School (1951) 6					
Square footage 1	-	-	-	-	-
Capacity 2	-	-	-	-	-
Enrollment 3	-	-	-	-	-
Percent of capacity	0.00%	0.00%	0.00%	0.00%	0.00%
Beaumont United High School (1951) 6					
Square footage 1	385,378	385,378	385,378	385,378	385,378
Capacity 2	2,200	2,200	2,200	2,200	2,200
Enrollment 3	2,131	2,131	2,071	2,035	1,864
Percent of capacity	96.86%	96.86%	94.14%	92.50%	84.73%
West Brook High School (1964)					
Square footage 1	822,394	822,394	822,394	822,394	822,394
Capacity 2	3,104	3,104	3,104	3,104	3,104
Enrollment 3	2,262	2,245	2,185	2,213	2,171
Percent of capacity	72.87%	72.33%	70.39%	71.30%	69.94%
King Collegiate Academy					
(formerly Early College High School, opened 2016) 7					
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Enrollment 3	293	299	316	321	334
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Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

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Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2022	2023	2024	2025	2026
Career & Technical Education Center (1986)					
Square footage 1	85,936	85,936	85,936	85,936	85,936
Capacity 2	450	450	450	450	450
Enrollment 3	-	-	-	-	-
Percent of capacity	0.00%	0.00%	0.00%	0.00%	0.00%
MIDDLE SCHOOLS					
M L King Middle School (1997) 7					
Square footage 1	301,112	301,112	301,112	-	-
Capacity 2	772	772	772	-	-
Enrollment 3	566	480	502	-	-
Percent of capacity	73.32%	62.18%	65.03%	0.00%	0.00%
South Park Middle School (2012) 8					
Square footage 1	-	-	-	-	-
Capacity 2	-	-	-	-	-
Enrollment 3	-	-	-	-	-
Percent of capacity	0.00%	0.00%	0.00%	0.00%	0.00%
Marshall Middle School (1962)					
Square footage 1	197,816	197,816	197,816	197,816	197,816
Capacity 2	970	970	970	970	970
Enrollment 3	757	711	665	694	766
Percent of capacity	78.04%	73.30%	68.56%	71.55%	78.97%
Odom Middle School (1968)					
Square footage 1	149,763	149,763	149,763	149,763	149,763
Capacity 2	850	850	850	850	850
Enrollment 3	724	709	802	837	828
Percent of capacity	85.18%	83.41%	94.35%	98.47%	97.41%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

1 Square footage of permanent structures (excludes portables).

2 Functional capacity of the building.

3 Fall PEIMS enrollment for the applicable year.

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Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2017	2018	2019	2020	2021
Smith Middle School (1952)					
Square footage 1	160,490	160,490	160,490	160,490	160,490
Capacity 2	941	941	941	941	941
Enrollment 3	539	534	574	572	581
Percent of capacity	57.28%	56.75%	61.00%	60.79%	61.74%
Vincent Middle School (1960)					
Square footage 1	221,436	221,436	221,436	221,436	221,436
Capacity 2	1,165	1,165	1,165	1,165	1,165
Enrollment 3	607	603	553	860	830
Percent of capacity	52.10%	51.76%	47.47%	73.82%	71.24%
EARLY CHILDHOOD					
Bingman Pre-K Center (renovated 2012)					
Square footage 1	117,133	117,133	117,133	117,133	117,133
Capacity 2	550	550	550	550	550
Enrollment 3	509	510	510	511	390
Percent of capacity	92.55%	92.73%	92.73%	92.91%	70.91%
Lucas Pre-K Center (1956) 9					
Square footage 1	52,806	52,806	52,806	52,806	52,806
Capacity 2	447	447	447	447	447
Enrollment 3	309	309	332	249	139
Percent of capacity	69.13%	69.13%	74.27%	55.70%	31.10%
ELEMENTARY SCHOOLS					
Amelia Elementary (2010)					
Square footage 1	93,500	93,500	93,500	93,500	93,500
Capacity 2	750	750	750	750	750
Enrollment 3	736	767	710	680	555
Percent of capacity	98.13%	102.27%	94.67%	90.67%	74.00%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

1 Square footage of permanent structures (excludes portables).

2 Functional capacity of the building.

3 Fall PEIMS enrollment for the applicable year.

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Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2022	2023	2024	2025	2026
Smith Middle School (1952)					
Square footage 1	160,490	160,490	160,490	160,490	160,490
Capacity 2	941	941	941	941	941
Enrollment 3	538	475	407	532	501
Percent of capacity	57.17%	50.48%	43.25%	56.54%	53.24%
Vincent Middle School (1960)					
Square footage 1	221,436	221,436	221,436	221,436	221,436
Capacity 2	1,165	1,165	1,165	1,165	1,165
Enrollment 3	790	688	614	637	582
Percent of capacity	67.81%	59.06%	52.70%	54.68%	49.96%
EARLY CHILDHOOD					
Bingman Pre-K Center (renovated 2012)					
Square footage 1	117,133	117,133	117,133	117,133	117,133
Capacity 2	550	550	550	550	550
Enrollment 3	452	506	510	509	509
Percent of capacity	82.18%	92.00%	92.73%	92.55%	92.55%
Lucas Pre-K Center (1956) 9					
Square footage 1	52,806	52,806	-	-	-
Capacity 2	447	447	-	-	-
Enrollment 3	215	261	-	-	-
Percent of capacity	48.10%	58.39%	0.00%	0.00%	0.00%
ELEMENTARY SCHOOLS					
Amelia Elementary (2010)					
Square footage 1	93,500	93,500	93,500	93,500	93,500
Capacity 2	750	750	750	750	750
Enrollment 3	532	544	539	528	645
Percent of capacity	70.93%	72.53%	71.87%	70.40%	86.00%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

1 Square footage of permanent structures (excludes portables).

2 Functional capacity of the building.

3 Fall PEIMS enrollment for the applicable year.

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8 South Park Middle School operated as a separate campus through 2018-19.

9 Lucas Pre-K Center closed after 2022-23.

Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2017	2018	2019	2020	2021
Blanchette Elementary (2011)					
Square footage 1	85,593	85,593	85,593	85,593	85,593
Capacity 2	550	550	550	550	550
Enrollment 3	616	628	610	583	567
Percent of capacity	112.00%	114.18%	110.91%	106.00%	103.09%
Caldwood Elementary (2012)					
Square footage 1	85,593	85,593	85,593	85,593	85,593
Capacity 2	750	750	750	750	750
Enrollment 3	708	616	621	593	535
Percent of capacity	94.40%	82.13%	82.80%	79.07%	71.33%
Charlton-Pollard Elementary (2011)					
Square footage 1	90,500	90,500	90,500	90,500	90,500
Capacity 2	750	750	750	750	750
Enrollment 3	512	489	492	588	481
Percent of capacity	68.27%	65.20%	65.60%	78.40%	64.13%
Curtis Elementary (2012)					
Square footage 1	85,593	85,593	85,593	85,593	85,593
Capacity 2	750	750	750	750	750
Enrollment 3	574	571	588	603	538
Percent of capacity	76.53%	76.13%	78.40%	80.40%	71.73%
Dishman Elementary (1999)					
Square footage 1	90,814	90,814	90,814	90,814	90,814
Capacity 2	700	700	700	700	700
Enrollment 3	624	586	577	571	547
Percent of capacity	89.14%	83.71%	82.43%	81.57%	78.14%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

1 Square footage of permanent structures (excludes portables).

2 Functional capacity of the building.

3 Fall PEIMS enrollment for the applicable year.

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Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2022	2023	2024	2025	2026
Blanchette Elementary (2011)					
Square footage 1	85,593	85,593	85,593	85,593	85,593
Capacity 2	550	550	550	550	550
Enrollment 3	523	568	542	485	426
Percent of capacity	95.09%	103.27%	98.55%	88.18%	77.45%
Caldwood Elementary (2012)					
Square footage 1	85,593	85,593	85,593	85,593	85,593
Capacity 2	750	750	750	750	750
Enrollment 3	516	553	609	694	566
Percent of capacity	68.80%	73.73%	81.20%	92.53%	75.47%
Charlton-Pollard Elementary (2011)					
Square footage 1	90,500	90,500	90,500	90,500	90,500
Capacity 2	750	750	750	750	750
Enrollment 3	501	508	507	502	417
Percent of capacity	66.80%	67.73%	67.60%	66.93%	55.60%
Curtis Elementary (2012)					
Square footage 1	85,593	85,593	85,593	85,593	85,593
Capacity 2	750	750	750	750	750
Enrollment 3	524	492	555	509	491
Percent of capacity	69.87%	65.60%	74.00%	67.87%	65.47%
Dishman Elementary (1999)					
Square footage 1	90,814	90,814	90,814	90,814	90,814
Capacity 2	700	700	700	700	700
Enrollment 3	515	522	515	500	513
Percent of capacity	73.57%	74.57%	73.57%	71.43%	73.29%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

1 Square footage of permanent structures (excludes portables).

2 Functional capacity of the building.

3 Fall PEIMS enrollment for the applicable year.

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Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2017	2018	2019	2020	2021
Fehl-Price Elementary (2011)					
Square footage 1	90,500	90,500	90,500	90,500	90,500
Capacity 2	750	750	750	750	750
Enrollment 3	707	681	649	385	392
Percent of capacity	94.27%	90.80%	86.53%	51.33%	52.27%
Fletcher Elementary (1983) 5					
Square footage 1	172,651	172,651	172,651	172,651	172,651
Capacity 2	1,347	1,347	1,347	1,347	1,347
Enrollment 3	521	462	477	546	424
Percent of capacity	38.68%	34.30%	35.41%	40.53%	31.48%
Guess Elementary (1985)					
Square footage 1	83,865	83,865	83,865	83,865	83,865
Capacity 2	724	724	724	724	724
Enrollment 3	625	558	567	604	540
Percent of capacity	86.33%	77.07%	78.31%	83.43%	74.59%
Homer Drive Elementary (1989)					
Square footage 1	127,314	127,314	127,314	127,314	127,314
Capacity 2	787	787	787	787	787
Enrollment 3	702	701	654	698	563
Percent of capacity	89.20%	89.07%	83.10%	88.69%	71.54%
Jones-Clark Elementary (2011)					
Square footage 1	90,500	90,500	90,500	90,500	90,500
Capacity 2	750	750	750	750	750
Enrollment 3	755	683	623	516	516
Percent of capacity	100.67%	91.07%	83.07%	68.80%	68.80%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

1 Square footage of permanent structures (excludes portables).

2 Functional capacity of the building.

3 Fall PEIMS enrollment for the applicable year.

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Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2022	2023	2024	2025	2026
Fehl-Price Elementary (2011)					
Square footage 1	90,500	90,500	90,500	90,500	90,500
Capacity 2	750	750	750	750	750
Enrollment 3	452	453	478	402	318
Percent of capacity	60.27%	60.40%	63.73%	53.60%	42.40%
Fletcher Elementary (1983) 5					
Square footage 1	172,651	172,651	172,651	172,651	172,651
Capacity 2	1,347	1,347	1,347	1,347	1,347
Enrollment 3	458	476	494	479	576
Percent of capacity	34.00%	35.34%	36.67%	35.56%	42.76%
Guess Elementary (1985)					
Square footage 1	83,865	83,865	83,865	83,865	83,865
Capacity 2	724	724	724	724	724
Enrollment 3	567	699	721	722	699
Percent of capacity	78.31%	96.55%	99.59%	99.72%	96.55%
Homer Drive Elementary (1989)					
Square footage 1	127,314	127,314	127,314	127,314	127,314
Capacity 2	787	787	787	787	787
Enrollment 3	584	399	483	495	427
Percent of capacity	74.21%	50.70%	61.37%	62.90%	54.26%
Jones-Clark Elementary (2011)					
Square footage 1	90,500	90,500	90,500	90,500	90,500
Capacity 2	750	750	750	750	750
Enrollment 3	492	569	640	530	504
Percent of capacity	65.60%	75.87%	85.33%	70.67%	67.20%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).

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2 Functional capacity of the building.

3 Fall PEIMS enrollment for the applicable year.

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Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2017	2018	2019	2020	2021
Martin Elementary (2011)					
Square footage 1	97,500	97,500	97,500	97,500	97,500
Capacity 2	750	750	750	750	750
Enrollment 3	655	627	622	617	563
Percent of capacity	87.33%	83.60%	82.93%	82.27%	75.07%
Pietzsch-MacArthur PK-8 Center (2000)					
Square footage 1	183,600	183,600	183,600	183,600	183,600
Capacity 2	975	975	975	975	975
Enrollment 3	826	881	880	849	925
Percent of capacity	84.72%	90.36%	90.26%	87.08%	94.87%
Regina-Howell Elementary (2011)					
Square footage 1	90,508	90,508	90,508	90,508	90,508
Capacity 2	750	750	750	750	750
Enrollment 3	840	812	732	777	695
Percent of capacity	112.00%	108.27%	97.60%	103.60%	92.67%
ALTERNATIVE CAMPUSES					
Pathways Alternative Center (1926)					
Square footage 1	23,340	23,340	23,340	23,340	23,340
Capacity 2	250	250	250	250	250
Enrollment 3	59	56	58	58	-
Percent of capacity	23.60%	22.40%	23.20%	23.20%	0.00%
Paul Brown Learning Center 4					
Square footage 1	42,594	42,594	42,594	42,594	42,594
Capacity 2	300	300	300	300	300
Enrollment 3	90	115	86	92	93
Percent of capacity	30.00%	38.33%	28.67%	30.67%	31.00%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).
1 Square footage of permanent structures (excludes portables).
2 Functional capacity of the building.
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Excludes the Jefferson County Youth Academy (county juvenile justice program) and the Elementary DAEP (housed at Fletcher), which report students to TEA but are not separate District buildings.

Building	2022	2023	2024	2025	2026
Martin Elementary (2011)					
Square footage 1	97,500	97,500	97,500	97,500	97,500
Capacity 2	750	750	750	750	750
Enrollment 3	511	486	521	517	530
Percent of capacity	68.13%	64.80%	69.47%	68.93%	70.67%
Pietzsch-MacArthur PK-8 Center (2000)					
Square footage 1	183,600	183,600	183,600	183,600	183,600
Capacity 2	975	975	975	975	975
Enrollment 3	982	1,083	1,022	1,134	1,180
Percent of capacity	100.72%	111.08%	104.82%	116.31%	121.03%
Regina-Howell Elementary (2011)					
Square footage 1	90,508	90,508	90,508	90,508	90,508
Capacity 2	750	750	750	750	750
Enrollment 3	682	682	762	742	722
Percent of capacity	90.93%	90.93%	101.60%	98.93%	96.27%
ALTERNATIVE CAMPUSES					
Pathways Alternative Center (1926)					
Square footage 1	23,340	23,340	23,340	23,340	23,340
Capacity 2	250	250	250	250	250
Enrollment 3	88	68	152	126	123
Percent of capacity	35.20%	27.20%	60.80%	50.40%	49.20%
Paul Brown Learning Center 4					
Square footage 1	42,594	42,594	42,594	42,594	251,138
Capacity 2	300	300	300	300	1,041
Enrollment 3	103	107	183	171	140
Percent of capacity	34.33%	35.67%	61.00%	57.00%	13.45%

Source of Information: District facilities records; Texas Education Agency PEIMS fall enrollment by campus (enrollment).
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BEAUMONT INDEPENDENT SCHOOL DISTRICT *Schedule L-1*

REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS

For the Year Ended June 30, 2026

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.) 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.		Yes
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 and/or substantial doubt about the school district's ability to continue as a going concern?		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 district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?		Yes
SF9	Total accumulated accretion of interest and premiums on CABs included in government-wide financial statements at fiscal year-end.	$	740,199

NOTE: This schedule is to be included as part of the annual financial audit report (AFR) submission on the required due date and published as a part of the school district's AFR. This schedule should be submitted in the data feed file and submitted as an Adobe Acrobat portable document file (pdf).

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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 Managers
Beaumont Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Beaumont Independent School District (the "District"), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively the District's basic financial statements, and have issued our report thereon dated November 9, 2026.

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 audit 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 were not 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*.

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

To the Board of Managers
Beaumont Independent School District

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Whitley Penn LLP

Houston, Texas
November 9, 2026

BEAUMONT INDEPENDENT SCHOOL DISTRICT ***Exhibit K-2***

SCHEDULE OF FINDINGS AND RESPONSES

For the Year Ended June 30, 2026

Data Control Codes	I. Summary of Auditors' Results	
	Financial Statements	
q1	Type of auditors' report issued:	Unmodified
	Internal control over financial reporting:	
q2	Material weakness(es) identified?	No
q3	Significant deficiencies identified that are not considered to be material weaknesses?	None reported
q4	Noncompliance material to financial statements noted?	No

Exhibit K-3

Data Control Codes	II. Financial Statement Findings
	None Reported


BEAUMONT
INDEPENDENT SCHOOL DISTRICT

11. Approve the 2026–2027 District Improvement Plan (DIP) and Individual Campus Improvement Plans (CIPs) for Campuses in Good Standing. [Synergy and Teamwork] 202

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Action Item

ITEM TITLE:

Approve Campus Improvement Plans 2026-2027

REQUIREMENT TYPE:

Annual Requirement	Legal Requirement

GOVERNANCE/ ALIGNMENT:

Student Outcome Goals
District Vision

BACKGROUND:

Beaumont ISD develops Campus Improvement Plans annually to address identified campus needs and establish goals for improving student achievement. The 2026–2027 plans are presented to the Board of Trustees for review and approval.

RATIONALE:

Board approval fulfills applicable school improvement planning requirements and provides oversight of campus improvement priorities. The plans guide instructional strategies, resource allocation, and progress monitoring to support improved student outcomes.

Additional Documentation and/or Attachments

IMPLEMENTATION TIMELINE:

2026-2027 Academic calendar year

ADMINISTRATIVE RECOMMENDATION:

The recommendation is for the board to approve the outlined CIPS for submission to TEA by November 20, 2026.

Please check one:

For approval

Beaumont Independent School District

District Improvement Plan

2026-2027 Goals/Performance Objectives

Board Approval Date: November 19, 2026
Public Presentation Date: November 19, 2026

Mission Statement

We accomplish our vision by building systems where **exceptional teaching is the norm**, **leadership is accountable, and measurable growth happens in every classroom, every day.**

Vision

"In Beaumont ISD, every student will be **known, supported, challenged, and prepared**."

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District Improvement Plan Goals 2026-2027

Goal 1: Beaumont ISD will improve early literacy outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 65% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 32% in 2027.

HB3 Goal

Goal 2: Beaumont ISD will improve early mathematics outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 60% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 27% in 2027.

HB3 Goal

Goal 3: The percentage of graduates meeting college readiness standards in both ELAR and mathematics through ACT, SAT, or TSIA, or earning a qualifying industry-based certification aligned with applicable CTE requirements, will increase from 42% in August 2026 (Class of 2025) to 70% by August 2031 (Class of 2030).

Performance Objective 1: Increase the percentage of graduates meeting at least one CCMR indicator from a 42% baseline for the Class of 2025 to 70% by the Class of 2030

Performance Objective 2: Increase CCMR attainment across student groups in alignment with the Board-adopted Closing the Gaps yearly targets, with particular attention to groups performing below the districtwide CCMR target. Progress will be monitored annually against the approved student-group targets through 2030.

Amelia Elementary School Goals 2026-2027

Goal 1: Amelia Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Amelia Elem earned 25.8% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 32% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the school year, all K-2 students will meet their individualized NWEA MAP growth goals and increase the campus average Reading RIT score and percentile.

HB3 Goal

Goal 2: Amelia Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Amelia Elem earned 21.8% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 27% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the school year, all K-2 students will meet their individualized NWEA MAP growth goals and increase the campus average Mathematics RIT score and percentile.

HB3 Goal

Goal 3: Amelia Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 90.8% to 91% or higher.

Goal 4: Amelia Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined

implementation of the BISD improvement model.

Performance Objective 1: Amelia Elem will increase its accountability rating/score from a F / 59 to a C or better by August 2027.

Beaumont United Goals 2026-2027

Goal 1: The campus will improve secondary Reading/ELA and Mathematics outcomes by strengthening consistent Tier 1 instruction, formative response, intervention, and student mastery.

Performance Objective 1: By spring 2027, the campus will increase the percentage of Reading/ELA Meets+ from 34% to 50%.

HB3 Goal

Performance Objective 2: By spring 2027, the campus will increase the percentage of Mathematics/Algebra Meets+ from 25% to 45%.

HB3 Goal

Goal 2: The percentage of graduates meeting college readiness standards in both ELAR and mathematics through ACT, SAT, or TSIA, or earning a qualifying industry-based certification aligned with applicable CTE requirements, will increase from 42% in August 2026 (Class of 2025) to 70% by August 2031 (Class of 2030).

Performance Objective 1: Increase the percentage of graduates meeting at least one CCMR indicator from a 42% baseline for the Class of 2025 to 70% by the Class of 2030

Performance Objective 2: Increase CCMR attainment across student groups in alignment with the Board-adopted Closing the Gaps yearly targets, with particular attention to groups performing below the districtwide CCMR target. Progress will be monitored annually against the approved student-group targets through 2030.

Goal 3: The campus will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its attendance / ADA baseline from 84.9% to 90% or higher.

Goal 4: The campus will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, readiness, and disciplined implementation of the BISD improvement model.

Performance Objective 1: For spring 2027 planning, the campus has an overall accountability rating / score baseline of C / 79; the 2026-27 target is 80 score / B.

Performance Objective 2: For spring 2027 planning, the campus has a Domain 1 / Student Achievement baseline of 75; the 2026-27 target is 80 scaled-score points.

Performance Objective 3: For spring 2027 planning, the campus has a Closing the Gaps baseline of 70; the 2026-27 target is 75 scaled-score points.

Bingman Head Start Goals 2026-2027

Goal 1: Beaumont ISD will improve early literacy outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 65% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 32% in 2027.

HB3 Goal

Goal 2: Beaumont ISD will improve early mathematics outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 60% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 27% in 2027.

HB3 Goal

Goal 3: The percentage of graduates meeting college readiness standards in both ELAR and mathematics through ACT, SAT, or TSIA, or earning a qualifying industry-based certification aligned with applicable CTE requirements, will increase from 42% in August 2026 (Class of 2025) to 70% by August 2031 (Class of 2030).

Performance Objective 1: Increase the percentage of graduates meeting at least one CCMR indicator from a 42% baseline for the Class of 2025 to 70% by the Class of 2030

Performance Objective 2: Increase CCMR attainment across student groups in alignment with the Board-adopted Closing the Gaps yearly targets, with particular attention to groups performing below the districtwide CCMR target. Progress will be monitored annually against the approved student-group targets through 2030.

Goal 4: Bingman Head Start will increase overall attendance, reduce chronic absenteeism, and improve overall stakeholder perception.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 89% to 90% or higher.

Blanchette Elementary School Goals 2026-2027

Goal 1: Blanchette Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Blanchette Elem earned 36.5% Meets Grade Level or Above in Grade 3 Reading in 2026 and has a district performance target of 40% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the school year, all K-2 students will meet their individualized NWEA MAP growth goals and increase the campus average Mathematics RIT score.

HB3 Goal

Goal 2: Blanchette Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Blanchette Elem earned 18.6% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 27% by spring 2027

HB3 Goal

Performance Objective 2: By the end of the school year, Blanchette Elementary will improve PK-2 mathematics outcomes, with all MAP-tested students meeting their individualized NWEA MAP growth goals and the campus average Mathematics RIT score increasing above the baseline of 165.

HB3 Goal

Goal 3: Blanchette Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 90% to 91% or higher.

Goal 4: Blanchette Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined

implementation of the BISD improvement model.

Performance Objective 1: Blanchette Elem will increase their overall accountability rating/score from an F / 59 to a C or better by August 2027.

Caldwood Elementary School Goals 2026-2027

Goal 1: Caldwood Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: By the end of the school year, all K-2 students will meet their individualized NWEA MAP growth goals and increase the campus average Reading RIT score and percentile.

HB3 Goal

Performance Objective 2: Caldwood Elem earned 26.6% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 32% by spring 2027.

HB3 Goal

Goal 2: Caldwood Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: By the end of the school year, all K-2 students will meet their individualized NWEA MAP growth goals and increase the campus average Mathematics RIT score and percentile.

HB3 Goal

Performance Objective 2: Caldwood Elem earned 25.5% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 27% by spring 2027.

Goal 3: Caldwood Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 92% to 93% or higher.

Goal 4: Caldwood Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined implementation of the BISD improvement model.

Performance Objective 1: Caldwell Elementary will increase its overall 2026 accountability rating/score from a D / 61 to a C or better.

Career and Technical Education Center Goals 2026-2027

Goal 1: Beaumont ISD will improve early literacy outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 65% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 32% in 2027.

HB3 Goal

Goal 2: Beaumont ISD will improve early mathematics outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 60% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 27% in 2027.

HB3 Goal

Goal 3: The percentage of graduates meeting college readiness standards in both ELAR and mathematics through ACT, SAT, or TSIA, or earning a qualifying industry-based certification aligned with applicable CTE requirements, will increase from 42% in August 2026 (Class of 2025) to 70% by August 2031 (Class of 2030).

Performance Objective 1: Increase the percentage of graduates meeting at least one CCMR indicator from a 42% baseline for the Class of 2025 to 70% by the Class of 2030

Performance Objective 2: Increase CCMR attainment across student groups in alignment with the Board-adopted Closing the Gaps yearly targets, with particular attention to groups performing below the districtwide CCMR target. Progress will be monitored annually against the approved student-group targets through 2030.

Charlton Pollard Elementary Goals 2026-2027

Goal 1: Charlton-Pollard Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Charlton-Pollard Elementary earned 35.9% Meets Grade Level or Above in Grade 3 Reading in 2026 and has a district performance target of 40% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the school year, all K-2 students will meet their individual NWEA MAP growth goals and increase the campus average Reading RIT score.

HB3 Goal

Goal 2: Charlton-Pollard Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Charlton-Pollard Elementary earned 37.7% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and has a district performance target of 40% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average mathematics RIT score.

HB3 Goal

Goal 3: Campus Goal: Charlton-Pollard Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 91% to 92% or higher.

Goal 4: Charlton-Pollard Elementary will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and

disciplined implementation of the BISD improvement model.

Performance Objective 1: Charlton-Pollard Elem earned an overall 2026 accountability rating/score of F / 57. The 2026-2027 target is a scaled score of a C or better

Dishman Elementary School Goals 2026-2027

Goal 1: Dishman Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Dishman Elem earned 26.9% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 32% by spring 2027.

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average literacy RIT score.

Goal 2: Dishman Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Dishman Elem earned 37.1% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and has a district performance target of 27% by spring 2027.

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average mathematics RIT score.

Goal 3: Dishman Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 92% to 93% or higher.

Goal 4: Dishman Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined implementation of the BISD improvement model.

Performance Objective 1: Dishman Elem will increase its overall 2026 accountability rating/score of F / 54 to a C or better.

Dr. ML King Collegiate Academy Goals 2026-2027

Goal 1: The percentage of graduates meeting college readiness standards in both ELAR and mathematics through ACT, SAT, or TSIA, or earning a qualifying industry-based certification aligned with applicable CTE requirements, will increase from 42% in August 2026 (Class of 2025) to 70% by August 2031 (Class of 2030).

Performance Objective 1: Increase the percentage of graduates meeting at least one CCMR indicator from a 42% baseline for the Class of 2025 to 70% by the Class of 2030

Performance Objective 2: Increase CCMR attainment across student groups in alignment with the Board-adopted Closing the Gaps yearly targets, with particular attention to groups performing below the districtwide CCMR target. Progress will be monitored annually against the approved student-group targets through 2030.

Goal 2: The campus will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its attendance / ADA baseline from 96.5% to 97% or higher.

Goal 3: The campus will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, readiness, and disciplined implementation of the BISD improvement model.

Performance Objective 1: For spring 2027 planning, the campus has an overall accountability rating / score baseline of A / 97; the 2026-27 target is 98 or higher score / A.

Performance Objective 2: For spring 2027 planning, the campus has a Domain 1 / Student Achievement baseline of 97; the 2026-27 target is 98 scaled-score points.

Performance Objective 3: For spring 2027 planning, the campus has a Closing the Gaps baseline of 98; the 2026-27 target is 99 scaled-score points.

Fehl-Price Elementary Goals 2026-2027

Goal 1: Fehl-Price Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Fehl-Price Elem earned 22.7% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 30% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average reading RIT score.

HB3 Goal

Goal 2: Fehl-Price Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Fehl-Price Elem earned 21.1% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 30% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average mathematics RIT score.

HB3 Goal

Goal 3: Fehl-Price Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 88% to 90% or higher.

Goal 4: Fehl-Price Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined

implementation of the BISD improvement model.

Performance Objective 1: Fehl-Price Elem will increase its overall accountability rating/score from F / 46 to a C or better by spring 2027

Fletcher Elementary School Goals 2026-2027

Goal 1: Fletcher Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Fletcher Elem earned 28.3% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 32% by spring 2027.

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average reading RIT score.

Goal 2: Fletcher Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Fletcher Elem earned 26% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 27% by spring 2027.

Performance Objective 2: By the end of the school year, Fletcher Elementary will improve PK-2 mathematics outcomes, with all MAP-tested students meeting their individualized NWEA MAP growth goals and the campus average Mathematics RIT score.

Goal 3: Fletcher Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 92% to 93% or higher.

Goal 4: Fletcher Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined implementation of the BISD improvement model.

Performance Objective 1: Fletcher Elem will increase its accountability rating/score from a C / 72 to a B or better by August 2027.

Guess Elementary Goals 2026-2027

Goal 1: Guess Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Guess Elem earned 16.5% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 32% by spring 2027.

Performance Objective 2: By the end of the school year, all K-2 students will meet their individualized NWEA MAP growth goals and increase the campus average Reading RIT score and percentile.

HB3 Goal

Goal 2: Guess Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Guess Elem earned 20.5% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 27% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the school year, all K-2 students will meet their individualized NWEA MAP growth goals and increase the campus average Mathematics RIT score and percentile.

HB3 Goal

Goal 3: Guess Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 92% to 93% or higher.

Goal 4: Guess Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined implementation of the BISD improvement model.

Performance Objective 1: Guess Elem earned an overall 2026 accountability rating/score of F / 59 with a Domain 1 / Student Achievement score of 56 and a Closing the Gaps score of 68.

Homer Drive Elementary School Goals 2026-2027

Goal 1: Homer Dr Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Homer Dr Elem earned 18.8% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 32% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the school year, all K-2 students will meet their individualized NWEA MAP growth goals and increase the campus average Reading RIT score and percentile.

HB3 Goal

Goal 2: Homer Dr Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Homer Dr Elem earned 9.3% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 27% by spring 2027.

Performance Objective 2: By the end of the school year, all K-2 students will meet their individualized NWEA MAP growth goals and increase the campus average Mathematics RIT score and percentile.

Goal 3: Homer Dr Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 89% to 90% or higher.

Goal 4: Homer Dr Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined implementation of the BISD improvement model.

Performance Objective 1: Homer Dr Elem will increase its overall accountability rating/score from an F / 44 to a scaled score of a C or better by August 2027

Jones-Clark Elementary School Goals 2026-2027

Goal 1: Dr Mae E Jones-Clark Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Dr Mae E Jones-Clark Elem earned 13.2% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 32% by spring 2027.

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average reading RIT score.

Goal 2: Dr Mae E Jones-Clark Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Dr Mae E Jones-Clark Elem earned 7.8% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 27% by spring 2027.

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average mathematics RIT score.

Goal 3: Dr Mae E Jones-Clark Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 88% to 90% or higher.

Goal 4: Dr Mae E Jones-Clark Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined implementation of the BISD improvement model.

Performance Objective 1: Dr Mae E Jones-Clark Elem will increase its overall accountability rating/score from an F / 41 to a C or better by August 2027

Marshall Middle School Goals 2026-2027

Goal 1: The campus will improve Reading/ELA student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 42.9% to 47% by spring 2027.

HB3 Goal

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR from 41.7% to 46% by spring 2027.

HB3 Goal

Performance Objective 3: The campus will increase the percentage of 8th grade students who score Meet and above on STAAR from 40.5% to 45% by spring 2027.

HB3 Goal

Goal 2: The campus will improve Mathematics student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 20.6% to 28% by spring 2027.

HB3 Goal

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above to 28% by spring 2027.

HB3 Goal

Performance Objective 3: The campus will increase the percentage of 8th grade students who score Meet and above on STAAR from 20.7% to 28% by spring 2027.

HB3 Goal

Goal 3: The campus will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its attendance / ADA baseline from 91.9% to 92% or higher.

Goal 4: The campus will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, readiness, and disciplined implementation of the BISD improvement model.

Performance Objective 1: For spring 2027 planning, the campus has an overall accountability rating / score baseline of D / 69. The 2026-27 target is 75 score / C.

Performance Objective 2: For spring 2027 planning, the campus has a Domain 1 / Student Achievement baseline of 69. The 2026-27 target is 75 scaled-score points.

Performance Objective 3: For spring 2027 planning, the campus has a Closing the Gaps baseline of 64. The 2026-27 target is 75 scaled-score points.

Martin Elementary School Goals 2026-2027

Goal 1: Martin Elementary will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Martin Elementary earned 23% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 30% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average reading RIT score.

HB3 Goal

Goal 2: Martin Elementary will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Martin Elementary earned 12.1% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 20% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average mathematics RIT score.

HB3 Goal

Goal 3: Martin Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 91% to 92% or higher.

Goal 4: Martin Elementary will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined

implementation of the BISD improvement model.

Performance Objective 1: Martin Elementary will increase their overall accountability rating/score from an F / 51 to a scaled score of a C better.

Minnie Rogers Juvenile Detention Goals 2026-2027

Goal 1: Beaumont ISD will improve early literacy outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 65% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 32% in 2027.

HB3 Goal

Goal 2: Beaumont ISD will improve early mathematics outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 60% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 27% in 2027.

HB3 Goal

Goal 3: The percentage of graduates meeting college readiness standards in both ELAR and mathematics through ACT, SAT, or TSIA, or earning a qualifying industry-based certification aligned with applicable CTE requirements, will increase from 42% in August 2026 (Class of 2025) to 70% by August 2031 (Class of 2030).

Performance Objective 1: Increase graduates meeting at least one CCMR indicator.

Performance Objective 2: Increase the percentage of students completing an aligned acceleration/readiness pathway before senior year.

Odom Academy Goals 2026-2027

Goal 1: The campus will improve Reading/ELA student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 27% to 34% by spring 2027.

HB3 Goal

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR from 38.6% to 44% by spring 2027.

HB3 Goal

Performance Objective 3: The campus will increase the percentage of 8th grade students who score Meet and above on STAAR from 50.7% to 54% by spring 2027.

HB3 Goal

Goal 2: The campus will improve Mathematics student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 16.1% to 25% by spring 2027.

HB3 Goal

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR to 25% by spring 2027.

HB3 Goal

Performance Objective 3: The campus will increase the percentage of 8th grade students who score Meet and above on STAAR from 32.1% to 38% by spring 2027.

HB3 Goal

Goal 3: The campus will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its attendance / ADA baseline from 91.1% to 92% or higher.

Goal 4: The campus will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, readiness, and disciplined implementation of the BISD improvement model.

Performance Objective 1: For spring 2027 planning, the campus has an overall accountability rating / score baseline of D / 67. The 2026-27 target is 75 score / C.

Performance Objective 2: For spring 2027 planning, the campus has a Domain 1 / Student Achievement baseline of 69. The 2026-27 target is 75 scaled-score points.

Performance Objective 3: For spring 2027 planning, the campus has a Closing the Gaps baseline of 55. The 2026-27 target is 75 scaled-score points.

Pathways Learning Center Goals 2026-2027

Goal 1: Beaumont ISD will improve early literacy outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 65% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Reading from 27% in 2026 to 32% in 2027.

HB3 Goal

Goal 2: Beaumont ISD will improve early mathematics outcomes by increasing the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 60% by August 2031.

Performance Objective 1: Beaumont ISD will increase the percentage of Grade 3 students who score Meets Grade Level or Above on STAAR Mathematics from 23% in 2026 to 27% in 2027.

HB3 Goal

Goal 3: The percentage of graduates meeting college readiness standards in both ELAR and mathematics through ACT, SAT, or TSIA, or earning a qualifying industry-based certification aligned with applicable CTE requirements, will increase from 42% in August 2026 (Class of 2025) to 70% by August 2031 (Class of 2030).

Performance Objective 1: Increase the percentage of graduates meeting at least one CCMR indicator from a 42% baseline for the Class of 2025 to 70% by the Class of 2030

Performance Objective 2: Increase CCMR attainment across student groups in alignment with the Board-adopted Closing the Gaps yearly targets, with particular attention to groups performing below the districtwide CCMR target. Progress will be monitored annually against the approved student-group targets through 2030.

Pietzsch-MacArthur Pre-K-8 Goals 2026-2027

Goal 1: Pietzsch/Mac Arthur Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Pietzsch/Mac Arthur Elem earned 17.8% Meets Grade Level or Above in Grade 3 Reading in 2026 and will increase performance to 32% by spring 2027.

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average reading RIT score.

Goal 2: Pietzsch/Mac Arthur Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Pietzsch/Mac Arthur Elem earned 11.1% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and will increase performance to 27% by spring 2027.

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average mathematics RIT score.

Goal 3: Pietzsch/Mac Arthur Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 88% to 90% or higher.

Goal 4: Pietzsch/Mac Arthur Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined implementation of the BISD improvement model.

Performance Objective 1: Pietzsch/Mac Arthur Elem will increase its overall accountability rating/score from F / 59 to a C or better August 2027.

Regina-Howell Elementary School Goals 2026-2027

Goal 1: Regina Howell Elementary will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Regina Howell Elementary earned 52.6% Meets Grade Level or Above in Grade 3 Reading in 2026 and has a district performance target of 60% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average reading RIT score.

HB3 Goal

Goal 2: Regina Howell Elementary will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Regina Howell Elementary earned 37.2% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and has a district performance target of 40% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average mathematics RIT score.

HB3 Goal

Goal 3: Regina Howell Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 93% to 94% or higher.

Goal 4: Regina Howell Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and

disciplined implementation of the BISD improvement model.

Performance Objective 1: Regina Howell Elem will increase its overall accountability rating/score of C / 71 to a B or better by August 2027.

Sallie Curtis Elementary School Goals 2026-2027

Goal 1: Curtis Elem will improve early literacy outcomes and increase Grade 3 Reading achievement while strengthening PK-2 foundational literacy and Grade 3 readiness.

Performance Objective 1: Curtis Elem earned 39.5% Meets Grade Level or Above in Grade 3 Reading in 2026 and has a district performance target of 45% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average reading RIT score.

HB3 Goal

Goal 2: Curtis Elem will improve early mathematics outcomes and increase Grade 3 Mathematics achievement while strengthening PK-2 foundational numeracy and Grade 3 readiness.

Performance Objective 1: Curtis Elem earned 31.8% Meets Grade Level or Above in Grade 3 Mathematics in 2026 and has a district performance target of 40% by spring 2027.

HB3 Goal

Performance Objective 2: By the end of the year, all PK-2 students will meet their individualized NWEA MAP growth goals and increase the campus average mathematics RIT score.

HB3 Goal

Goal 3: Curtis Elem will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its overall attendance / ADA baseline from an average of 93.2% to 94% or higher.

Goal 4: Curtis Elem will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, and disciplined

implementation of the BISD improvement model.

Performance Objective 1: Curtis Elem will increase its overall 2026 accountability rating/score from a D / 64 to a C or better

South Park Middle School Goals 2026-2027

Goal 1: The campus will improve Reading/ELA student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 26.5% to 35% by spring 2027

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR from 27% to 35% by spring 2027.

Performance Objective 3: The campus will increase the percentage of 8th grade students who score Meet and above on STAAR from 26.4% to 35% by spring 2027.

Goal 2: The campus will improve Mathematics student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 12.1% to 27% by spring 2027

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR to 27% by spring 2027.

Performance Objective 3: The campus will increase the percentage of 8th grade students who score Meet and above on STAAR from 8.3% to 27% by spring 2027.

Goal 3: Campus Goal
The campus will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will target an ADA of 95% or higher.

Goal 4: The campus will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, readiness, and disciplined implementation of the BISD improvement model.

Performance Objective 1: For spring 2027 planning, the campus will target an overall accountability score of 75 score / C.

Performance Objective 2: For spring 2027 planning, the campus will target a Domain 1 score of a C or better.

Performance Objective 3: For spring 2027 planning, the campus will target an overall Domain 3 score of a C or better.

Vincent Middle School Goals 2026-2027

Goal 1: The campus will improve Reading/ELA student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 24.6% to 32% by spring 2027.

HB3 Goal

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR from 31% to 32% by spring 2027.

HB3 Goal

Performance Objective 3: The campus will increase the percentage of 8th grade students who score Meet and above on STAAR from 28.8% to 32% by spring 2027.

HB3 Goal

Goal 2: The campus will improve Mathematics student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 13.5% to 23% by spring 2027.

HB3 Goal

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR to 23% by spring 2027.

HB3 Goal

Performance Objective 3: The campus will increase the percentage of 8th grade students who score Meet and above on STAAR from 12.8% to 23% by spring 2027.

HB3 Goal

Goal 3: The campus will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its attendance / ADA baseline from 92.3% to 93% or higher.

Goal 4: The campus will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, readiness, and disciplined implementation of the BISD improvement model.

Performance Objective 1: For spring 2027 planning, the campus has an overall accountability rating / score baseline of F / 58. The 2026-27 target is 75 score / C.

Performance Objective 2: For spring 2027 planning, the campus has a Domain 1 / Student Achievement baseline of 54. The 2026-27 target is 75 scaled-score points.

Performance Objective 3: For spring 2027 planning, the campus has a Closing the Gaps baseline of 61. The 2026-27 target is 75 scaled-score points.

West Brook High School Goals 2026-2027

Goal 1: The campus will improve secondary Reading/ELA and Mathematics outcomes by strengthening consistent Tier 1 instruction, formative response, intervention, and student mastery.

Performance Objective 1: By spring 2027, the campus will increase the percentage of Reading/ELA Meets+ from 34% to 50%.

HB3 Goal

Performance Objective 2: By spring 2027, the campus will increase the percentage of Mathematics/Algebra Meets+ from 25% to 45%.

HB3 Goal

Goal 2: The percentage of graduates meeting college readiness standards in both ELAR and mathematics through ACT, SAT, or TSIA, or earning a qualifying industry-based certification aligned with applicable CTE requirements, will increase from 42% in August 2026 (Class of 2025) to 70% by August 2031 (Class of 2030).

Performance Objective 1: Increase the percentage of graduates meeting at least one CCMR indicator from a 42% baseline for the Class of 2025 to 70% by the Class of 2030

Performance Objective 2: Increase CCMR attainment across student groups in alignment with the Board-adopted Closing the Gaps yearly targets, with particular attention to groups performing below the districtwide CCMR target. Progress will be monitored annually against the approved student-group targets through 2030.

Goal 3: The campus will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its attendance / ADA baseline from 86.9% to 90% or higher.

Goal 4: The campus will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, readiness, and disciplined implementation of the BISD improvement model.

Performance Objective 1: For spring 2027 planning, the campus has an overall accountability rating / score baseline of B / 83; the 2026-27 target is score is a 85 or higher..

Performance Objective 2: For spring 2027 planning, the campus has a Domain 1 / Student Achievement baseline of 79; the 2026-27 target is 80 scaled-score points.

Performance Objective 3: For spring 2027 planning, the campus has a Closing the Gaps baseline of 83; the 2026-27 target is 90 scaled-score points.

Willie Ray Smith Middle School Goals 2026-2027

Goal 1: The campus will improve Reading/ELA student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 18% to 27% by spring 2027.

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR from 19.9% to 27% by spring 2027.

Performance Objective 3: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR from 18.6% to 27% by spring 2027.

HB3 Goal

Goal 2: The campus will improve Mathematics student mastery outcomes by increasing the number of students who will score Meets or above on STAAR.

Performance Objective 1: The campus will increase the percentage of 6th grade students who score Meet and above on STAAR from 6.4% to 17% by spring 2027.

HB3 Goal

Performance Objective 2: The campus will increase the percentage of 7th grade students who score Meet and above on STAAR 17% by spring 2027.

HB3 Goal

Performance Objective 3: The campus will increase the percentage of 8th grade students who score Meet and above on STAAR from 4.2% to 17% by spring 2027.

HB3 Goal

Goal 3: The campus will increase student attendance, reduce chronic absenteeism, protect instructional time, and strengthen student/family engagement and support.

Performance Objective 1: By spring 2027, the campus will increase its attendance / ADA baseline from 86.9% to 90% or higher.

Goal 4: The campus will improve overall accountability performance by strengthening instructional quality, adult capacity, attendance, readiness, and disciplined implementation of the BISD improvement model.

Performance Objective 1: For spring 2027 planning, the campus has an overall accountability rating / score baseline of F / 46. The 2026-27 target is 75 score / C.

Performance Objective 2: For spring 2027 planning, the campus has a Domain 1 / Student Achievement baseline of 49. The 2026-27 target is 75 scaled-score points.

Performance Objective 3: For spring 2027 planning, the campus has a Closing the Gaps baseline of 32. The 2026-27 target is 75 scaled-score points.

12. Approve the 2026–2027 Targeted Improvement Plans (TIPs) for Identified Campuses [Synergy and Teamwork] 252

Board Agenda Item

Board Meeting Date:	
Nov 19, 2026	
Agenda Category:	Action Item

ITEM TITLE:

Approval of 2026-27 Targeted Improvement Plans and Turnaround Plans

REQUIREMENT TYPE:

Annual Requirement	X Legal Requirement

BACKGROUND:

The Texas Education Agency identified certain Beaumont ISD campuses for school improvement interventions requiring Targeted Improvement Plans (TIPs) or Turnaround Plans (TAPs). These plans align to the Board Outcome Goals, Texas Effective Schools Framework, Elevate Beaumont 2035, the BISD Instructional Playbook, campus performance data, stakeholder input, and TEA school improvement expectations. TIPs establish targeted actions and milestones, while TAPs provide a more intensive turnaround framework.

RATIONALE:

The TIPs and TAPs establish focused, measurable roadmaps for campuses requiring additional intervention and clear expectations for implementation, monitoring, and accountability. Alignment to BISD's districtwide instructional model reinforces common high-leverage practices while providing additional intensity and oversight where needed.

BUDGET:

X No budget impact

- **Additional Documentation and/or Attachments)**: Targeted Improvement Plans and Turnaround Plans for identified campuses.

IMPLEMENTATION TIMELINE:

Core improvement strategies began at the start of the 2026-27 school year and will continue throughout the year. Campuses will monitor TIP/TAP actions and milestones continuously, with formal quarterly reviews to evaluate progress and adjust supports or corrective actions as needed.

ADMINISTRATIVE RECOMMENDATION:

Administration recommends approval of the 2026-27 Targeted Improvement Plans and Turnaround Plans for the identified campuses.

Please check one:

For approval	Report / Information Only	Recognition Only

☑ For approval	☐ Report / Information Only	☐ Recognition Only

Beaumont Independent School District

Dishman Elementary School

2026-2027 Targeted Improvement Plan

Needs Assessment, Stakeholder Engagement, and Additional Assurances

I assure that the campus named in this plan has conducted an on-site needs assessment in accordance with Texas Education Code (TEC) §39A.053 to determine the factors contributing to low performance and lack of progress. Examples of aligned diagnostics used may include, but are not limited to, the Effective Schools Framework (ESF) Diagnostic, the Effective District Framework Diagnostic, Texas Strategic Leadership (TSL) Landscape Analysis, or a locally developed needs assessment.

Yes

I assure that the locally conducted needs assessment met the requirements in Section §39A.053 of the Texas Education Code, and that the documentation of the needs assessment and supporting analyses is maintained locally and available upon request.

Yes

I assure that I will opt into joining the Texas Exchange for use of the Instructional Insights App and use it as the campus observation and feedback system for school year 26-27. Warning: If your campus does not plan to join the Exchange, then there must be a robust observation and feedback system in place or the TIP is likely to be denied.

Yes

I assure that the Campus Intervention Team (CIT) has conducted a public meeting for this campus required to submit a Targeted Improvement Plan, in accordance with Texas Education Code (TEC) §39A.055(2), with the campus principal, members of the campus-level planning and decision-making committee, parents of students attending the campus, and community members residing in the district to review the campus performance rating and solicit input for the development of the Targeted Improvement Plan.

Yes

I assure that written notice of the required public meeting was provided to the parents of students attending the campus and posted on the campus website, in accordance with Texas Education Code (TEC) §39A.056, and that the notice included the date, time, and place of the meeting.

Yes

I assure that the board conducted a public hearing for this campus identified for school improvement, in accordance with Texas Education Code (TEC) §39A.055 and §39A.057, to notify the public of the campus's insufficient performance, the improvements in performance expected by the agency, and the intervention measures or sanctions that may be imposed if performance does not improve. I further assure that the board solicited public comment on the plan and that the plan was posted on the district website prior to the hearing.

Yes

Please select the date of board approval for this plan:

November 19, 2026

Please upload a copy of public comments or additional documents explaining the lack of public comments: (Optional)

—

SI Strategy

Please select the option that best describes your overall school improvement strategy for this campus for the 2026-2027 school year.

Intensive Curriculum & Instruction Improvements

Which, if any, program is this campus engaged with for the 26-27 school year?

Other

Please specify the other program:

EDFA

Which, if any, program is your school system interested in to support this strategy?

Other

Please specify the other program:

EDFA

Please name any organizations you are currently working with to build capacity and support school improvement strategy implementation.

MGT, Region 5

How many district staff members will be responsible for capacity building with this campus?

1

Please outline the projected costs required to implement the plan, including expenses for materials and staffing needed to support the strategy. Be sure to clearly specify the anticipated funding sources for each cost.

Implementation will be supported through existing district resources, available program or grant funds, and contracted support aligned to the district's school-improvement priorities. Specific expenditures will be determined through the district's established budgeting and resource-allocation processes based on identified campus needs.

If the strategy is contingent on a grant funding source, what is your alternative funding or implementation plan if you do not receive the grant? How would your district still support and execute this strategy?

If grant or supplemental funding is unavailable, the district will prioritize the highest-need improvement activities within available district resources and adjust the scope, sequencing, or source of support as necessary while maintaining the core instructional improvement strategy.

How will the campus or district redistribute talent and resources to proportionately support this campus's needs?

The district and campus will regularly review student, instructional, staffing, and implementation needs and allocate personnel, coaching, instructional supports, and other available resources based on identified need. Resources will be adjusted as needs change to ensure campuses requiring greater support receive proportionate access to district and campus capacity.

Curriculum and Instruction

Please select the adopted curriculum for: K-5 Math

Bluebonnet Learning Math Grades K-5/Aprendizaje Bluebonnet Matematicas K-5, Edicion 1

Is this the curriculum that will be implemented for the duration of the plan for: K-5 Math?

Yes

How many instructional minutes per week are in the master schedule for K-5 Math curriculum delivery?

500

Does the amount of minutes meet the required/recommended number of minutes for the K-5 Math curriculum?

Yes

Please select the adopted curriculum for: K-5 RLA

Bluebonnet Learning K-5 Reading Language Arts/Aprendizaje Bluebonnet Artes del lenguaje y lectura K-5, Edicion 1

Is this the curriculum that will be implemented for the duration of the plan for: K-5 RLA?

Yes

How many instructional minutes per week are in the master schedule for K-5 RLA curriculum delivery?

600

Does the amount of minutes meet the required/recommended number of minutes for the K-5 RLA curriculum?

Yes

Please select the adopted curriculum for: 6-8 Math

Not applicable

Please select the adopted curriculum for: 6-8 RLA

Not applicable

Please select the adopted curriculum for: 9-12 Math (Algebra 1, Algebra 2, Geometry)

Not applicable

Please select the adopted curriculum for: 9-12 RLA

Not applicable

How many instructional days are included in the 2026-2027 calendar?

175

Use the provided table to describe the campus's assessment plan, including the specific assessment tools that will be used, whether it is a district or campus assessment, frequency, and how the results of the assessment will be used.

Type of Assessment	Please specify other assessment type:	Campus or District	Frequency	Purpose (how will these results be used)
Other	NWEA MAP	District	BOY/MOY/ EOY	Track student progress and growth across the school year and use results to identify needs and inform targeted instructional supports.
Curriculum Based Assessment		Campus	Daily	Identify mastery and misconceptions; determine same-day second teach or acceleration.

Describe the campus system for monitoring student growth data, including how student growth data will be tracked and monitored.

NWEA MAP results will be reviewed at the beginning, middle, and end of the year to monitor student growth and progress. District and campus teams will use the results to identify student needs, monitor progress over time, and provide targeted instructional supports.

What is the campus plan for student intervention and supporting students below grade level and in special populations?

Use DOL and progress-monitoring evidence to provide purposeful differentiation, same-day second teach and acceleration. Disaggregate outcomes for economically disadvantaged students, emergent bilingual students, students receiving special education services and students experiencing mobility or attendance barriers. Coordinate academic, language, disability-related, attendance and family supports through existing campus teams and monitor the response to support.

Will the campus implement a PLC structure?

Yes

How will PLCs be organized (by grade level, content area, etc.)?

PLCs are organized by grade level and content (when appropriate).

How frequently will PLCs occur?

PLC's will occur once a week

Who will facilitate PLCs?

A campus administrator (principal or assistant principal) will facilitate each PLC.

Who is required to attend PLCs?

All teachers are required to attend weekly PLCs

Please describe the PLC protocol used at the campus. You may upload your PLC agenda as additional evidence to ensure clarity.

Use weekly PLCs to internalize upcoming district-provided lessons, anticipate misconceptions, plan engagement and differentiation, calibrate student work and DOL evidence, and determine re-teach or extension before delivery. Weekly Demo Day rehearsal provides practice and feedback on modeling, pacing, transitions and engagement. Document preparation, rehearsal and instructional follow-up through existing agendas and artifacts.

Upload PLC agenda (optional):

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Capacity Building

Please describe your planned training/PD sessions for each role, including who delivers and who attends.

Role	Training/PD Description	Delivered By	Attended By
Teacher	AIM Instructional Model and Lesson Execution: Training on consistent implementation of the Accelerated Instructional Model (AIM), including standards-aligned lesson delivery, checks for understanding, and use of Demonstrations of Learning (DOLs) at the end of core-content lessons to assess student mastery and inform next instructional steps.	District and campus instructional leaders	Core-content teachers
Principal	AIM Instructional Leadership and Spot Observations: Training on the AIM instructional model and use of the district spot-observation process to identify evidence of instructional fidelity, provide actionable feedback, and monitor consistent implementation across classrooms.	District instructional leadership	Principals, assistant principals, and other campus instructional leaders
Teacher	Supporting Students in Special Populations: Training and job-embedded support focused on understanding student needs, IEP requirements and implementation, instructional accommodations, and effective supports for students receiving special education and other specialized services.	District and campus special-program and instructional staff	District and campus special-program and instructional staff

How will you differentiate training for inexperienced (less than 2 years in role) and/or ineffective teachers/leaders?

Teachers and leaders who are new to their roles or demonstrate a need for additional support will receive differentiated, job-embedded coaching at both the campus and district levels. Support may include more frequent classroom observations, one-on-one coaching and feedback, modeling of AIM-aligned instructional practices, support with lesson preparation and DOL implementation, and targeted follow-up through PLCs. Campus and district leaders will use observation and student-learning evidence to identify specific areas of need and adjust the intensity of support accordingly.

What tool will be used to evaluate implementation of the training (for example, classroom walkthrough tool, leadership coaching tools)? What look fors will be included in this tool?

District Spot Observation Form / classroom spot observations. Instructional expectations already represented in the Elementary CIP include district-provided curriculum, common learning objectives, gradual release, intentional engagement, a daily DOL, purposeful differentiation and same-day second teach/acceleration. Apply the district's monitored-classroom fidelity targets: RLA 90%+; Mathematics 90%+.

How frequently will each teacher receive an observation from an instructional leader or coach, and receive feedback?

Other

Please describe the observation frequency:

Each teacher will receive at least two spot observations during each nine-week grading period. Additional observations and coaching may be provided based on implementation needs and observation results.

What capacity building supports related to supporting students in special populations will teachers and administrators receive?

Teachers and administrators will receive targeted professional learning and job-embedded support focused on meeting the needs of students in special populations, with particular emphasis on special education. Support will include understanding and implementing IEP requirements, providing required accommodations and supports, aligning instruction to individual student needs, and monitoring whether students are making progress. Campus and district staff will provide follow-up coaching and technical assistance as needed to strengthen implementation.

Milestones

List 8-10 key milestones your campus will complete to implement this strategy. Milestones should span one year (August 2026 - August 2027). Milestones must represent specific, actionable implementation steps, not broad goals or general activities. Align milestones to key checkpoints: December 2026, May 2027, August 2027.

Milestone 1

Description – What specific action or deliverable will be completed?

Document aligned RLA/Mathematics curriculum, learning objectives, DOL routines and protected instructional schedules.

Timeline – By what checkpoint will this milestone be completed?

December 2026 (BOY → MOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / RLA and Mathematics Teams

Evidence of Completion – What artifact, data, or observable action will verify completion?

Curriculum/lesson artifacts; approved schedules; DOL samples

Support Needed – What training, coaching, resources, or tools are required?

District curriculum guidance and schedule review

Milestone 2

Description – What specific action or deliverable will be completed?

Establish weekly PLC preparation and Demo Day rehearsal; retain agendas, rehearsal feedback and calibrated student-work samples.

Timeline – By what checkpoint will this milestone be completed?

December 2026 (BOY → MOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / Leadership Team / Teachers

Evidence of Completion – What artifact, data, or observable action will verify completion?

PLC/Demo Day agendas; lesson artifacts; feedback records

Support Needed – What training, coaching, resources, or tools are required?

Leadership calibration and rehearsal support

Milestone 3

Description – What specific action or deliverable will be completed?

Complete an initial scored spot-observation/coaching review and assign differentiated follow-up for identified practice gaps.

Timeline – By what checkpoint will this milestone be completed?

December 2026 (BOY → MOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / APs

Evidence of Completion – What artifact, data, or observable action will verify completion?

Observation/coaching tracker; follow-up assignments

Support Needed – What training, coaching, resources, or tools are required?

District-approved rubric and coaching support

Milestone 4

Description – What specific action or deliverable will be completed?

Review applicable PK–2 progress and DOL response; document second-teach/acceleration adjustments and resulting student evidence.

Timeline – By what checkpoint will this milestone be completed?

May 2027 (MOY → EOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / PK–2 Team / Teachers

Evidence of Completion – What artifact, data, or observable action will verify completion?

Progress-monitoring records; DOL samples; instructional response records

Support Needed – What training, coaching, resources, or tools are required?

Approved assessments and instructional support

Milestone 5

Description – What specific action or deliverable will be completed?

Audit attendance outreach, intervention follow-through and behavior/student-support evidence, including OSS trends; close assigned gaps.

Timeline – By what checkpoint will this milestone be completed?

May 2027 (MOY → EOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / Attendance Team / Counselor

Evidence of Completion – What artifact, data, or observable action will verify completion?

Attendance/outreach logs; intervention records; OSS trends; follow-up tracker

Support Needed – What training, coaching, resources, or tools are required?

Attendance workflow and student-support coordination

Milestone 6

Description – What specific action or deliverable will be completed?

Review family communication and recurring stakeholder themes; document attendance/support outreach and mentoring or volunteer connections.

Timeline – By what checkpoint will this milestone be completed?

May 2027 (MOY → EOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / Staff / Campus Team

Evidence of Completion – What artifact, data, or observable action will verify completion?

Family communication records; partnership/outreach evidence; assigned follow-up

Support Needed – What training, coaching, resources, or tools are required?

District communication and community-partnership coordination

Milestone 7

Description – What specific action or deliverable will be completed?

Compile year-end academic and subgroup evidence and record instructional adjustments for off-trajectory grades or groups.

Timeline – By what checkpoint will this milestone be completed?

August 2027 (EOY → BOY Year 2)

Responsible Roles – Who is accountable for this milestone?

Principal / Campus Team

Evidence of Completion – What artifact, data, or observable action will verify completion?

Reading/Mathematics and applicable PK–2 results; campus scorecard; corrective actions

Support Needed – What training, coaching, resources, or tools are required?

District assessment and data-review support

Milestone 8

Description – What specific action or deliverable will be completed?

Evaluate monitored-classroom RLA/Mathematics fidelity against existing district expectations and document next-cycle coaching priorities.

Timeline – By what checkpoint will this milestone be completed?

August 2027 (EOY → BOY Year 2)

Responsible Roles – Who is accountable for this milestone?

Principal / APs / District Support

Evidence of Completion – What artifact, data, or observable action will verify completion?

Scored observations; fidelity summary; differentiated support assignments

Support Needed – What training, coaching, resources, or tools are required?

Rubric calibration and district support

Milestone 9

Description – What specific action or deliverable will be completed?

Complete the annual summative/milestone evidence review and next-cycle action assignments; evaluate on-track progress against the district target of 90%+ each review cycle.

Timeline – By what checkpoint will this milestone be completed?

August 2027 (EOY → BOY Year 2)

Responsible Roles – Who is accountable for this milestone?

Principal / District Support / Campus Team

Evidence of Completion – What artifact, data, or observable action will verify completion?

Plan4Learning review; evidence index; milestone status; next-cycle actions

Support Needed – What training, coaching, resources, or tools are required?

District review of compliance, resources and improvement priorities

Performance Management

Please describe how district and campus leaders will monitor the successful implementation of this plan.

District and campus leaders will monitor implementation through regular review of Spot Observation data, Demonstrations of Learning (DOL) results, and related instructional progress indicators. Campus leaders will use these data within PLCs and instructional leadership routines to identify implementation trends, determine where additional support is needed, and adjust coaching or instructional supports. District leaders will use the same evidence to monitor implementation across campuses and identify system-level areas requiring follow-up.

Who will be responsible for reviewing progress towards the milestones described in the previous section?

The Office of School Effectiveness, principals, and campus instructional leaders will review progress toward milestones. The Office of School Effectiveness will monitor campus-level implementation and milestone progress, while principals and campus leaders will review instructional progress through PLCs, Spot Observation results, DOL evidence, and related campus implementation data.

How frequently will progress toward milestones be reviewed?

Other

Please describe the review frequency:

Weekly

How will milestone progress data be collected?

Milestone progress data will be collected through district dashboards and established monitoring tools, including Spot Observation data and DOL progress-monitoring results. Campus and district leaders will use these data, along with milestone evidence identified in the plan, to document implementation progress and identify areas requiring additional support.

How will milestone progress data be shared with district leadership and other relevant stakeholders?

Progress will be shared through regular district leadership meetings, campus leadership and PLC structures, and appropriate stakeholder-engagement opportunities. District leadership will review implementation trends and next steps internally and cascade relevant information and expectations to principals and campus leaders. Progress and key updates will also be communicated to families and community stakeholders through community meetings and other district outreach channels.

Student Outcome Goals

Enter the campus goal for RLA Approaches, Meets, and Masters on STAAR in SY 26-27.

Performance Level	EOY Goal (%)
Approaches Grade Level	60
Meets Grade Level	32
Masters Grade Level	15

Not applicable: RLA STAAR goals (SY 26-27)

No

Enter the campus goal for Math Approaches, Meets, and Masters on STAAR in SY 26-27.

Performance Level	EOY Goal (%)
Approaches Grade Level	55
Meets Grade Level	27
Masters Grade Level	12

Not applicable: Math STAAR goals (SY 26-27)

No

Enter your overall goal for Approaches, Meets, and Masters on STAAR in SY 26-27.

Performance Level	EOY Goal (%)
Approaches Grade Level	58
Meets Grade Level	30
Masters Grade Level	14

Not applicable: overall STAAR goals (SY 26-27)

No

Using Component Points, what is your campus goal for Academic Achievement in Domain III in SY 26-27?

75

Not applicable: Academic Achievement goal (SY 26-27)

No

Using Component Points, what is your campus goal for the ELP Component of Domain III in SY 26-27?

75

Not applicable: ELP Component goal (SY 26-27)

No

Did your school have a graduation class for the 2025-2026 school year?

No

Using Component Points, what is the campus goal for the Growth Component of Domain III in SY 26-27?

75

Using Component Points, what is the campus goal for the Student Success Component of Domain III in SY 26-27?

75

Additional Info

Please share any additional information about your strategy that was not included in the prior sections. You may also upload documents. (Optional)

—

Upload additional documents (optional):

—

Beaumont Independent School District

Guess Elementary

2026-2027 Targeted Improvement Plan

Needs Assessment, Stakeholder Engagement, and Additional Assurances

I assure that the campus named in this plan has conducted an on-site needs assessment in accordance with Texas Education Code (TEC) §39A.053 to determine the factors contributing to low performance and lack of progress. Examples of aligned diagnostics used may include, but are not limited to, the Effective Schools Framework (ESF) Diagnostic, the Effective District Framework Diagnostic, Texas Strategic Leadership (TSL) Landscape Analysis, or a locally developed needs assessment.

Yes

I assure that the locally conducted needs assessment met the requirements in Section §39A.053 of the Texas Education Code, and that the documentation of the needs assessment and supporting analyses is maintained locally and available upon request.

Yes

I assure that I will opt into joining the Texas Exchange for use of the Instructional Insights App and use it as the campus observation and feedback system for school year 26-27. Warning: If your campus does not plan to join the Exchange, then there must be a robust observation and feedback system in place or the TIP is likely to be denied.

Yes

I assure that the Campus Intervention Team (CIT) has conducted a public meeting for this campus required to submit a Targeted Improvement Plan, in accordance with Texas Education Code (TEC) §39A.055(2), with the campus principal, members of the campus-level planning and decision-making committee, parents of students attending the campus, and community members residing in the district to review the campus performance rating and solicit input for the development of the Targeted Improvement Plan.

Yes

I assure that written notice of the required public meeting was provided to the parents of students attending the campus and posted on the campus website, in accordance with Texas Education Code (TEC) §39A.056, and that the notice included the date, time, and place of the meeting.

Yes

I assure that the board conducted a public hearing for this campus identified for school improvement, in accordance with Texas Education Code (TEC) §39A.055 and §39A.057, to notify the public of the campus's insufficient performance, the improvements in performance expected by the agency, and the intervention measures or sanctions that may be imposed if performance does not improve. I further assure that the board solicited public comment on the plan and that the plan was posted on the district website prior to the hearing.

Yes

Please select the date of board approval for this plan:

November 19, 2026

Please upload a copy of public comments or additional documents explaining the lack of public comments: (Optional)

—

SI Strategy

Please select the option that best describes your overall school improvement strategy for this campus for the 2026-2027 school year.

Intensive Curriculum & Instruction Improvements

Which, if any, program is this campus engaged with for the 26-27 school year?

Other

Please specify the other program:

EDFA

Which, if any, program is your school system interested in to support this strategy?

Other

Please specify the other program:

EDFA

Please name any organizations you are currently working with to build capacity and support school improvement strategy implementation.

MGT, Region 5

How many district staff members will be responsible for capacity building with this campus?

1

Please outline the projected costs required to implement the plan, including expenses for materials and staffing needed to support the strategy. Be sure to clearly specify the anticipated funding sources for each cost.

Implementation will be supported through existing district resources, available program or grant funds, and contracted support aligned to the district's school-improvement priorities. Specific expenditures will be determined through the district's established budgeting and resource-allocation processes based on identified campus needs.

If the strategy is contingent on a grant funding source, what is your alternative funding or implementation plan if you do not receive the grant? How would your district still support and execute this strategy?

If grant or supplemental funding is unavailable, the district will prioritize the highest-need improvement activities within available district resources and adjust the scope, sequencing, or source of support as necessary while maintaining the core instructional improvement strategy.

How will the campus or district redistribute talent and resources to proportionately support this campus's needs?

The district and campus will regularly review student, instructional, staffing, and implementation needs and allocate personnel, coaching, instructional supports, and other available resources based on identified need. Resources will be adjusted as needs change to ensure campuses requiring greater support receive proportionate access to district and campus capacity.

Curriculum and Instruction

Please select the adopted curriculum for: K-5 Math

Bluebonnet Learning Math Grades K-5/Aprendizaje Bluebonnet Matematicas K-5, Edicion 1

Is this the curriculum that will be implemented for the duration of the plan for: K-5 Math?

Yes

How many instructional minutes per week are in the master schedule for K-5 Math curriculum delivery?

500

Does the amount of minutes meet the required/recommended number of minutes for the K-5 Math curriculum?

Yes

Please select the adopted curriculum for: K-5 RLA

Bluebonnet Learning K-5 Reading Language Arts/Aprendizaje Bluebonnet Artes del lenguaje y lectura K-5, Edicion 1

Is this the curriculum that will be implemented for the duration of the plan for: K-5 RLA?

Yes

How many instructional minutes per week are in the master schedule for K-5 RLA curriculum delivery?

600

Does the amount of minutes meet the required/recommended number of minutes for the K-5 RLA curriculum?

Yes

Please select the adopted curriculum for: 6-8 Math

Not applicable

Please select the adopted curriculum for: 6-8 RLA

Not applicable

Please select the adopted curriculum for: 9-12 Math (Algebra 1, Algebra 2, Geometry)

Not applicable

Please select the adopted curriculum for: 9-12 RLA

Not applicable

How many instructional days are included in the 2026-2027 calendar?

175

Use the provided table to describe the campus's assessment plan, including the specific assessment tools that will be used, whether it is a district or campus assessment, frequency, and how the results of the assessment will be used.

Type of Assessment	Please specify other assessment type:	Campus or District	Frequency	Purpose (how will these results be used)
Other	NWEA MAP	District	BOY/MOY/ EOY	Track student progress and growth across the school year and use results to identify needs and inform targeted instructional supports.
Curriculum Based Assessment		Campus	Daily	Identify mastery and misconceptions; determine same-day second teach or acceleration.

Describe the campus system for monitoring student growth data, including how student growth data will be tracked and monitored.

NWEA MAP results will be reviewed at the beginning, middle, and end of the year to monitor student growth and progress. District and campus teams will use the results to identify student needs, monitor progress over time, and provide targeted instructional supports.

What is the campus plan for student intervention and supporting students below grade level and in special populations?

Use DOL and progress-monitoring evidence to provide purposeful differentiation, same-day second teach and acceleration. Disaggregate outcomes for economically disadvantaged students, emergent bilingual students, students receiving special education services and students experiencing mobility or attendance barriers. Coordinate academic, language, disability-related, attendance and family supports through existing campus teams and monitor the response to support.

Will the campus implement a PLC structure?

Yes

How will PLCs be organized (by grade level, content area, etc.)?

PLCs are organized by grade level and content (when appropriate).

How frequently will PLCs occur?

PLC's will occur once a week

Who will facilitate PLCs?

A campus administrator (principal or assistant principal) will facilitate each PLC.

Who is required to attend PLCs?

All teachers are required to attend weekly PLCs

Please describe the PLC protocol used at the campus. You may upload your PLC agenda as additional evidence to ensure clarity.

Use weekly PLCs to internalize upcoming district-provided lessons, anticipate misconceptions, plan engagement and differentiation, calibrate student work and DOL evidence, and determine re-teach or extension before delivery. Weekly Demo Day rehearsal provides practice and feedback on modeling, pacing, transitions and engagement. Document preparation, rehearsal and instructional follow-up through existing agendas and artifacts.

Upload PLC agenda (optional):

—

Capacity Building

Please describe your planned training/PD sessions for each role, including who delivers and who attends.

Role	Training/PD Description	Delivered By	Attended By
Teacher	AIM Instructional Model and Lesson Execution: Training on consistent implementation of the Accelerated Instructional Model (AIM), including standards-aligned lesson delivery, checks for understanding, and use of Demonstrations of Learning (DOLs) at the end of core-content lessons to assess student mastery and inform next instructional steps.	District and campus instructional leaders	Core-content teachers
Principal	AIM Instructional Leadership and Spot Observations: Training on the AIM instructional model and use of the district spot-observation process to identify evidence of instructional fidelity, provide actionable feedback, and monitor consistent implementation across classrooms.	District instructional leadership	Principals, assistant principals, and other campus instructional leaders
Teacher	Supporting Students in Special Populations: Training and job-embedded support focused on understanding student needs, IEP requirements and implementation, instructional accommodations, and effective supports for students receiving special education and other specialized services.	District and campus special-program and instructional staff	District and campus special-program and instructional staff

How will you differentiate training for inexperienced (less than 2 years in role) and/or ineffective teachers/leaders?

Teachers and leaders who are new to their roles or demonstrate a need for additional support will receive differentiated, job-embedded coaching at both the campus and district levels. Support may include more frequent classroom observations, one-on-one coaching and feedback, modeling of AIM-aligned instructional practices, support with lesson preparation and DOL implementation, and targeted follow-up through PLCs. Campus and district leaders will use observation and student-learning evidence to identify specific areas of need and adjust the intensity of support accordingly.

What tool will be used to evaluate implementation of the training (for example, classroom walkthrough tool, leadership coaching tools)? What look fors will be included in this tool?

District Spot Observation Form / classroom spot observations. Instructional expectations already represented in the Elementary CIP include district-provided curriculum, common learning objectives, gradual release, intentional engagement, a daily DOL, purposeful differentiation and same-day second teach/acceleration. Apply the district's monitored-classroom fidelity targets: RLA 90%+; Mathematics 90%+.

How frequently will each teacher receive an observation from an instructional leader or coach, and receive feedback?

Other

Please describe the observation frequency:

Each teacher will receive at least two spot observations during each nine-week grading period. Additional observations and coaching may be provided based on implementation needs and observation results.

What capacity building supports related to supporting students in special populations will teachers and administrators receive?

Teachers and administrators will receive targeted professional learning and job-embedded support focused on meeting the needs of students in special populations, with particular emphasis on special education. Support will include understanding and implementing IEP requirements, providing required accommodations and supports, aligning instruction to individual student needs, and monitoring whether students are making progress. Campus and district staff will provide follow-up coaching and technical assistance as needed to strengthen implementation.

Milestones

List 8-10 key milestones your campus will complete to implement this strategy. Milestones should span one year (August 2026 - August 2027). Milestones must represent specific, actionable implementation steps, not broad goals or general activities. Align milestones to key checkpoints: December 2026, May 2027, August 2027.

Milestone 1

Description – What specific action or deliverable will be completed?

Document aligned RLA/Mathematics curriculum, learning objectives, DOL routines and protected instructional schedules.

Timeline – By what checkpoint will this milestone be completed?

December 2026 (BOY → MOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / RLA and Mathematics Teams

Evidence of Completion – What artifact, data, or observable action will verify completion?

Curriculum/lesson artifacts; approved schedules; DOL samples

Support Needed – What training, coaching, resources, or tools are required?

District curriculum guidance and schedule review

Milestone 2

Description – What specific action or deliverable will be completed?

Establish weekly PLC preparation and Demo Day rehearsal; retain agendas, rehearsal feedback and calibrated student-work samples.

Timeline – By what checkpoint will this milestone be completed?

December 2026 (BOY → MOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / Leadership Team / Teachers

Evidence of Completion – What artifact, data, or observable action will verify completion?

PLC/Demo Day agendas; lesson artifacts; feedback records

Support Needed – What training, coaching, resources, or tools are required?

Leadership calibration and rehearsal support

Milestone 3

Description – What specific action or deliverable will be completed?

Complete an initial scored spot-observation/coaching review and assign differentiated follow-up for identified practice gaps.

Timeline – By what checkpoint will this milestone be completed?

December 2026 (BOY → MOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / APs

Evidence of Completion – What artifact, data, or observable action will verify completion?

Observation/coaching tracker; follow-up assignments

Support Needed – What training, coaching, resources, or tools are required?

District-approved rubric and coaching support

Milestone 4

Description – What specific action or deliverable will be completed?

Review applicable PK–2 progress and DOL response; document second-teach/acceleration adjustments and resulting student evidence.

Timeline – By what checkpoint will this milestone be completed?

May 2027 (MOY → EOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / PK–2 Team / Teachers

Evidence of Completion – What artifact, data, or observable action will verify completion?

Progress-monitoring records; DOL samples; instructional response records

Support Needed – What training, coaching, resources, or tools are required?

Approved assessments and instructional support

Milestone 5

Description – What specific action or deliverable will be completed?

Audit attendance outreach, intervention follow-through and behavior/student-support evidence, including OSS trends; close assigned gaps.

Timeline – By what checkpoint will this milestone be completed?

May 2027 (MOY → EOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / Attendance Team / Counselor

Evidence of Completion – What artifact, data, or observable action will verify completion?

Attendance/outreach logs; intervention records; OSS trends; follow-up tracker

Support Needed – What training, coaching, resources, or tools are required?

Attendance workflow and student-support coordination

Milestone 6

Description – What specific action or deliverable will be completed?

Review family communication and recurring stakeholder themes; document attendance/ support outreach and mentoring or volunteer connections.

Timeline – By what checkpoint will this milestone be completed?

May 2027 (MOY → EOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / Staff / Campus Team

Evidence of Completion – What artifact, data, or observable action will verify completion?

Family communication records; partnership/outreach evidence; assigned follow-up

Support Needed – What training, coaching, resources, or tools are required?

District communication and community-partnership coordination

Milestone 7

Description – What specific action or deliverable will be completed?

Compile year-end academic and subgroup evidence and record instructional adjustments for off-trajectory grades or groups.

Timeline – By what checkpoint will this milestone be completed?

August 2027 (EOY → BOY Year 2)

Responsible Roles – Who is accountable for this milestone?

Principal / Campus Team

Evidence of Completion – What artifact, data, or observable action will verify completion?

Reading/Mathematics and applicable PK–2 results; campus scorecard; corrective actions

Support Needed – What training, coaching, resources, or tools are required?

District assessment and data-review support

Milestone 8

Description – What specific action or deliverable will be completed?

Evaluate monitored-classroom RLA/Mathematics fidelity against existing district expectations and document next-cycle coaching priorities.

Timeline – By what checkpoint will this milestone be completed?

August 2027 (EOY → BOY Year 2)

Responsible Roles – Who is accountable for this milestone?

Principal / APs / District Support

Evidence of Completion – What artifact, data, or observable action will verify completion?

Scored observations; fidelity summary; differentiated support assignments

Support Needed – What training, coaching, resources, or tools are required?

Rubric calibration and district support

Milestone 9

Description – What specific action or deliverable will be completed?

Complete the annual summative/milestone evidence review and next-cycle action assignments; evaluate on-track progress against the district target of 90%+ each review cycle.

Timeline – By what checkpoint will this milestone be completed?

August 2027 (EOY → BOY Year 2)

Responsible Roles – Who is accountable for this milestone?

Principal / District Support / Campus Team

Evidence of Completion – What artifact, data, or observable action will verify completion?

Plan4Learning review; evidence index; milestone status; next-cycle actions

Support Needed – What training, coaching, resources, or tools are required?

District review of compliance, resources and improvement priorities

Performance Management

Please describe how district and campus leaders will monitor the successful implementation of this plan.

District and campus leaders will monitor implementation through regular review of Spot Observation data, Demonstrations of Learning (DOL) results, and related instructional progress indicators. Campus leaders will use these data within PLCs and instructional leadership routines to identify implementation trends, determine where additional support is needed, and adjust coaching or instructional supports. District leaders will use the same evidence to monitor implementation across campuses and identify system-level areas requiring follow-up.

Who will be responsible for reviewing progress towards the milestones described in the previous section?

The Office of School Effectiveness, principals, and campus instructional leaders will review progress toward milestones. The Office of School Effectiveness will monitor campus-level implementation and milestone progress, while principals and campus leaders will review instructional progress through PLCs, Spot Observation results, DOL evidence, and related campus implementation data.

How frequently will progress toward milestones be reviewed?

Other

Please describe the review frequency:

Weekly

How will milestone progress data be collected?

Milestone progress data will be collected through district dashboards and established monitoring tools, including Spot Observation data and DOL progress-monitoring results. Campus and district leaders will use these data, along with milestone evidence identified in the plan, to document implementation progress and identify areas requiring additional support.

How will milestone progress data be shared with district leadership and other relevant stakeholders?

Progress will be shared through regular district leadership meetings, campus leadership and PLC structures, and appropriate stakeholder-engagement opportunities. District leadership will review implementation trends and next steps internally and cascade relevant information and expectations to principals and campus leaders. Progress and key updates will also be communicated to families and community stakeholders through community meetings and other district outreach channels.

Student Outcome Goals

Enter the campus goal for RLA Approaches, Meets, and Masters on STAAR in SY 26-27.

Performance Level	EOY Goal (%)
Approaches Grade Level	60
Meets Grade Level	32
Masters Grade Level	15

Not applicable: RLA STAAR goals (SY 26-27)

No

Enter the campus goal for Math Approaches, Meets, and Masters on STAAR in SY 26-27.

Performance Level	EOY Goal (%)
Approaches Grade Level	55
Meets Grade Level	27
Masters Grade Level	12

Not applicable: Math STAAR goals (SY 26-27)

No

Enter your overall goal for Approaches, Meets, and Masters on STAAR in SY 26-27.

Performance Level	EOY Goal (%)
Approaches Grade Level	58
Meets Grade Level	30
Masters Grade Level	14

Not applicable: overall STAAR goals (SY 26-27)

No

Using Component Points, what is your campus goal for Academic Achievement in Domain III in SY 26-27?

75

Not applicable: Academic Achievement goal (SY 26-27)

No

Using Component Points, what is your campus goal for the ELP Component of Domain III in SY 26-27?

75

Not applicable: ELP Component goal (SY 26-27)

No

Did your school have a graduation class for the 2025-2026 school year?

No

Using Component Points, what is the campus goal for the Growth Component of Domain III in SY 26-27?

75

Using Component Points, what is the campus goal for the Student Success Component of Domain III in SY 26-27?

75

Additional Info

Please share any additional information about your strategy that was not included in the prior sections. You may also upload documents. (Optional)

—

Upload additional documents (optional):

—

Beaumont Independent School District

Jones-Clark Elementary School

2026-2027 Targeted Improvement Plan

Needs Assessment, Stakeholder Engagement, and Additional Assurances

I assure that the campus named in this plan has conducted an on-site needs assessment in accordance with TEC §39A.053 to determine the factors contributing to low performance and lack of progress. Examples of aligned diagnostics used may include, but are not limited to, the Effective Schools Framework (ESF) Diagnostic, the Effective District Framework Diagnostic, Texas Strategic Leadership (TSL) Landscape Analysis, or a locally developed needs assessment.

Yes

I assure that the locally conducted needs assessment met the requirements in TEC §39A.053 of the Texas Education Code, and that the documentation of the needs assessment and supporting analyses is maintained locally and available upon request.

Yes

Upload a copy of the charter application

fc0504f6-941c-4a17-9b84-2fd08b1e7732_BISD_No_Charter_Agreements_Statement.docx

I assure that the Campus Intervention Team (CIT) has conducted a public meeting for this campus required to submit a Targeted Improvement Plan, in accordance with TEC §39A.055(2), with the campus principal, members of the campus-level planning and decision-making committee, parents of students attending the campus, and community members residing in the district to review the campus performance rating and solicit input for the development of the Targeted Improvement Plan.

Yes

I assure that written notice of the required public meeting was provided to the parents of students attending the campus and posted on the campus website, in accordance with TEC §39A.056, and that the notice included the date, time, and place of the meeting.

Yes

I assure that the board conducted a public hearing for this campus identified for school improvement, in accordance with TEC §39A.055 and TEC §39A.057, to notify the public of the campus's insufficient performance, the improvements in performance expected by the agency, and the intervention measures or sanctions that may be imposed if performance does not improve. I further assure that the board solicited public comment on the plan and that the plan was posted on the district website prior to the hearing.

Yes

Please select the date of board approval for this plan:

November 19, 2026

SI Strategy

Please select the option that best describes your overall school improvement strategy for this campus for the 2026-2027 school year.

Intensive Curriculum & Instruction Improvements

Describe the school's overall improvement strategy and how it addresses the indicators that resulted in identification.

The district and campus will implement the established AIM instructional model, including Bluebonnet Learning in applicable K–5 grades, DOL implementation and progress monitoring, PLCs, Spot Observations and actionable instructional feedback. DOL results, NWEA MAP student-growth evidence and classroom observations will inform differentiated instructional support and coaching aligned to identified student and teacher needs.

Student Outcome Goals

Identify the accountability indicator(s) and performance area(s) that resulted in campus identification.

Jones Clark Elementary's 2026 accountability results reflect an overall rating of F with a score of 41. Areas of low performance include Student Achievement (Domain 1: 44), Academic Growth (Domain 2A: 44), Relative Performance (Domain 2B: 45), and Closing the Gaps (Domain 3: 30). These results demonstrate the need to strengthen academic achievement, accelerate student growth, and address persistent performance gaps among student groups.

Describe how the evidence-based interventions included in this plan are expected to improve the identified performance indicators.

Jones Clark Elementary will strengthen reading and mathematics instruction through consistent implementation of the Accelerated Instructional Model (AIM), Bluebonnet Learning curriculum, and daily Demonstrations of Learning (DOLs). Teachers will use assessment results to identify learning gaps and provide purposeful differentiation, same-day reteaching, and acceleration. These practices are expected to increase grade-level mastery and improve Student Achievement and Academic Growth outcomes.

Weekly professional learning communities, lesson rehearsals, and targeted coaching will strengthen instructional delivery, monitoring, and response to student needs. Classroom observations will guide feedback and differentiated teacher support. Regular reviews of DOL and NWEA MAP results, disaggregated by student group, will inform targeted interventions, accommodations, and specialized supports to improve outcomes and address Closing the Gaps performance. Attendance outreach and coordinated student supports will increase access to instruction.

Describe how progress on the identified indicators will be monitored throughout implementation of the improvement plan.

District and campus leaders will monitor implementation through regular review of Spot Observation data, Demonstrations of Learning (DOL) results, and related instructional progress indicators. Campus leaders will use these data within PLCs and instructional leadership routines to identify implementation trends, determine where additional support is needed, and adjust coaching or instructional supports. District leaders will use the same evidence to monitor implementation across campuses and identify system-level areas requiring follow-up.

Additional Info

Please share any additional information about your strategy that was not included in the prior sections. You may also upload documents. (Optional)

—

Beaumont Independent School District

Odom Academy

2026-2027 Targeted Improvement Plan

Needs Assessment, Stakeholder Engagement, and Additional Assurances

I assure that the campus named in this plan has conducted an on-site needs assessment in accordance with Texas Education Code (TEC) §39A.053 to determine the factors contributing to low performance and lack of progress. Examples of aligned diagnostics used may include, but are not limited to, the Effective Schools Framework (ESF) Diagnostic, the Effective District Framework Diagnostic, Texas Strategic Leadership (TSL) Landscape Analysis, or a locally developed needs assessment.

Yes

I assure that the locally conducted needs assessment met the requirements in Section §39A.053 of the Texas Education Code, and that the documentation of the needs assessment and supporting analyses is maintained locally and available upon request.

Yes

I assure that I will opt into joining the Texas Exchange for use of the Instructional Insights App and use it as the campus observation and feedback system for school year 26-27. Warning: If your campus does not plan to join the Exchange, then there must be a robust observation and feedback system in place or the TIP is likely to be denied.

Yes

I assure that the Campus Intervention Team (CIT) has conducted a public meeting for this campus required to submit a Targeted Improvement Plan, in accordance with Texas Education Code (TEC) §39A.055(2), with the campus principal, members of the campus-level planning and decision-making committee, parents of students attending the campus, and community members residing in the district to review the campus performance rating and solicit input for the development of the Targeted Improvement Plan.

Yes

I assure that written notice of the required public meeting was provided to the parents of students attending the campus and posted on the campus website, in accordance with Texas Education Code (TEC) §39A.056, and that the notice included the date, time, and place of the meeting.

Yes

I assure that the board conducted a public hearing for this campus identified for school improvement, in accordance with Texas Education Code (TEC) §39A.055 and §39A.057, to notify the public of the campus's insufficient performance, the improvements in performance expected by the agency, and the intervention measures or sanctions that may be imposed if performance does not improve. I further assure that the board solicited public comment on the plan and that the plan was posted on the district website prior to the hearing.

Yes

Please select the date of board approval for this plan:

November 19, 2026

Please upload a copy of public comments or additional documents explaining the lack of public comments: (Optional)

—

SI Strategy

Please select the option that best describes your overall school improvement strategy for this campus for the 2026-2027 school year.

Intensive Curriculum & Instruction Improvements

Which, if any, program is this campus engaged with for the 26-27 school year?

Other

Please specify the other program:

EDFA

Which, if any, program is your school system interested in to support this strategy?

Other

Please specify the other program:

EDFA

Please name any organizations you are currently working with to build capacity and support school improvement strategy implementation.

MGT, Region 5

How many district staff members will be responsible for capacity building with this campus?

1

Please outline the projected costs required to implement the plan, including expenses for materials and staffing needed to support the strategy. Be sure to clearly specify the anticipated funding sources for each cost.

Implementation will be supported through existing district resources, available program or grant funds, and contracted support aligned to the district's school-improvement priorities. Specific expenditures will be determined through the district's established budgeting and resource-allocation processes based on identified campus needs.

If the strategy is contingent on a grant funding source, what is your alternative funding or implementation plan if you do not receive the grant? How would your district still support and execute this strategy?

If grant or supplemental funding is unavailable, the district will prioritize the highest-need improvement activities within available district resources and adjust the scope, sequencing, or source of support as necessary while maintaining the core instructional improvement strategy.

How will the campus or district redistribute talent and resources to proportionately support this campus's needs?

The district and campus will regularly review student, instructional, staffing, and implementation needs and allocate personnel, coaching, instructional supports, and other available resources based on identified need. Resources will be adjusted as needs change to ensure campuses requiring greater support receive proportionate access to district and campus capacity.

Curriculum and Instruction

Please select the adopted curriculum for: K-5 Math

Bluebonnet Learning Math Grades K-5/Aprendizaje Bluebonnet Matematicas K-5, Edicion 1

Is this the curriculum that will be implemented for the duration of the plan for: K-5 Math?

Yes

How many instructional minutes per week are in the master schedule for K-5 Math curriculum delivery?

500

Does the amount of minutes meet the required/recommended number of minutes for the K-5 Math curriculum?

Yes

Please select the adopted curriculum for: K-5 RLA

Bluebonnet Learning K-5 Reading Language Arts/Aprendizaje Bluebonnet Artes del lenguaje y lectura K-5, Edicion 1

Is this the curriculum that will be implemented for the duration of the plan for: K-5 RLA?

Yes

How many instructional minutes per week are in the master schedule for K-5 RLA curriculum delivery?

600

Does the amount of minutes meet the required/recommended number of minutes for the K-5 RLA curriculum?

Yes

Please select the adopted curriculum for: 6-8 Math

Not applicable

Please select the adopted curriculum for: 6-8 RLA

Not applicable

Please select the adopted curriculum for: 9-12 Math (Algebra 1, Algebra 2, Geometry)

Not applicable

Please select the adopted curriculum for: 9-12 RLA

Not applicable

How many instructional days are included in the 2026-2027 calendar?

175

Use the provided table to describe the campus's assessment plan, including the specific assessment tools that will be used, whether it is a district or campus assessment, frequency, and how the results of the assessment will be used.

Type of Assessment	Please specify other assessment type:	Campus or District	Frequency	Purpose (how will these results be used)
Other	NWEA MAP	District	BOY/MOY/ EOY	Track student progress and growth across the school year and use results to identify needs and inform targeted instructional supports.
Curriculum Based Assessment		Campus	Daily	Identify mastery and misconceptions; determine same-day second teach or acceleration.

Describe the campus system for monitoring student growth data, including how student growth data will be tracked and monitored.

NWEA MAP results will be reviewed at the beginning, middle, and end of the year to monitor student growth and progress. District and campus teams will use the results to identify student needs, monitor progress over time, and provide targeted instructional supports.

What is the campus plan for student intervention and supporting students below grade level and in special populations?

Use DOL and progress-monitoring evidence to provide purposeful differentiation, same-day second teach and acceleration. Disaggregate outcomes for economically disadvantaged students, emergent bilingual students, students receiving special education services and students experiencing mobility or attendance barriers. Coordinate academic, language, disability-related, attendance and family supports through existing campus teams and monitor the response to support.

Will the campus implement a PLC structure?

Yes

How will PLCs be organized (by grade level, content area, etc.)?

PLCs are organized by grade level and content (when appropriate).

How frequently will PLCs occur?

PLC's will occur once a week

Who will facilitate PLCs?

A campus administrator (principal or assistant principal) will facilitate each PLC.

Who is required to attend PLCs?

All teachers are required to attend weekly PLCs

Please describe the PLC protocol used at the campus. You may upload your PLC agenda as additional evidence to ensure clarity.

Use weekly PLCs to internalize upcoming district-provided lessons, anticipate misconceptions, plan engagement and differentiation, calibrate student work and DOL evidence, and determine re-teach or extension before delivery. Weekly Demo Day rehearsal provides practice and feedback on modeling, pacing, transitions and engagement. Document preparation, rehearsal and instructional follow-up through existing agendas and artifacts.

Upload PLC agenda (optional):

—

Capacity Building

Please describe your planned training/PD sessions for each role, including who delivers and who attends.

Role	Training/PD Description	Delivered By	Attended By
Teacher	AIM Instructional Model and Lesson Execution: Training on consistent implementation of the Accelerated Instructional Model (AIM), including standards-aligned lesson delivery, checks for understanding, and use of Demonstrations of Learning (DOLs) at the end of core-content lessons to assess student mastery and inform next instructional steps.	District and campus instructional leaders	Core-content teachers
Principal	AIM Instructional Leadership and Spot Observations: Training on the AIM instructional model and use of the district spot-observation process to identify evidence of instructional fidelity, provide actionable feedback, and monitor consistent implementation across classrooms.	District instructional leadership	Principals, assistant principals, and other campus instructional leaders
Teacher	Supporting Students in Special Populations: Training and job-embedded support focused on understanding student needs, IEP requirements and implementation, instructional accommodations, and effective supports for students receiving special education and other specialized services.	District and campus special-program and instructional staff	District and campus special-program and instructional staff

How will you differentiate training for inexperienced (less than 2 years in role) and/or ineffective teachers/leaders?

Teachers and leaders who are new to their roles or demonstrate a need for additional support will receive differentiated, job-embedded coaching at both the campus and district levels. Support may include more frequent classroom observations, one-on-one coaching and feedback, modeling of AIM-aligned instructional practices, support with lesson preparation and DOL implementation, and targeted follow-up through PLCs. Campus and district leaders will use observation and student-learning evidence to identify specific areas of need and adjust the intensity of support accordingly.

What tool will be used to evaluate implementation of the training (for example, classroom walkthrough tool, leadership coaching tools)? What look fors will be included in this tool?

District Spot Observation Form / classroom spot observations. Instructional expectations already represented in the Elementary CIP include district-provided curriculum, common learning objectives, gradual release, intentional engagement, a daily DOL, purposeful differentiation and same-day second teach/acceleration. Apply the district's monitored-classroom fidelity targets: RLA 90%+; Mathematics 90%+.

How frequently will each teacher receive an observation from an instructional leader or coach, and receive feedback?

Other

Please describe the observation frequency:

Each teacher will receive at least two spot observations during each nine-week grading period. Additional observations and coaching may be provided based on implementation needs and observation results.

What capacity building supports related to supporting students in special populations will teachers and administrators receive?

Teachers and administrators will receive targeted professional learning and job-embedded support focused on meeting the needs of students in special populations, with particular emphasis on special education. Support will include understanding and implementing IEP requirements, providing required accommodations and supports, aligning instruction to individual student needs, and monitoring whether students are making progress. Campus and district staff will provide follow-up coaching and technical assistance as needed to strengthen implementation.

Milestones

List 8-10 key milestones your campus will complete to implement this strategy. Milestones should span one year (August 2026 - August 2027). Milestones must represent specific, actionable implementation steps, not broad goals or general activities. Align milestones to key checkpoints: December 2026, May 2027, August 2027.

> **Milestone 1**

Description – What specific action or deliverable will be completed?

Document aligned RLA/Mathematics curriculum, learning objectives, DOL routines and protected instructional schedules.

Timeline – By what checkpoint will this milestone be completed?

December 2026 (BOY → MOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / RLA and Mathematics Teams

Evidence of Completion – What artifact, data, or observable action will verify completion?

Curriculum/lesson artifacts; approved schedules; DOL samples

Support Needed – What training, coaching, resources, or tools are required?

District curriculum guidance and schedule review

Milestone 2

Description – What specific action or deliverable will be completed?

Establish weekly PLC preparation and Demo Day rehearsal; retain agendas, rehearsal feedback and calibrated student-work samples.

Timeline – By what checkpoint will this milestone be completed?

December 2026 (BOY → MOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / Leadership Team / Teachers

Evidence of Completion – What artifact, data, or observable action will verify completion?

PLC/Demo Day agendas; lesson artifacts; feedback records

Support Needed – What training, coaching, resources, or tools are required?

Leadership calibration and rehearsal support

Milestone 3

Description – What specific action or deliverable will be completed?

Complete an initial scored spot-observation/coaching review and assign differentiated follow-up for identified practice gaps.

Timeline – By what checkpoint will this milestone be completed?

December 2026 (BOY → MOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / APs

Evidence of Completion – What artifact, data, or observable action will verify completion?

Observation/coaching tracker; follow-up assignments

Support Needed – What training, coaching, resources, or tools are required?

District-approved rubric and coaching support

Milestone 4

Description – What specific action or deliverable will be completed?

Review applicable PK–2 progress and DOL response; document second-teach/acceleration adjustments and resulting student evidence.

Timeline – By what checkpoint will this milestone be completed?

May 2027 (MOY → EOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / PK–2 Team / Teachers

Evidence of Completion – What artifact, data, or observable action will verify completion?

Progress-monitoring records; DOL samples; instructional response records

Support Needed – What training, coaching, resources, or tools are required?

Approved assessments and instructional support

Milestone 5

Description – What specific action or deliverable will be completed?

Audit attendance outreach, intervention follow-through and behavior/student-support evidence, including OSS trends; close assigned gaps.

Timeline – By what checkpoint will this milestone be completed?

May 2027 (MOY → EOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / Attendance Team / Counselor

Evidence of Completion – What artifact, data, or observable action will verify completion?

Attendance/outreach logs; intervention records; OSS trends; follow-up tracker

Support Needed – What training, coaching, resources, or tools are required?

Attendance workflow and student-support coordination

Milestone 6

Description – What specific action or deliverable will be completed?

Review family communication and recurring stakeholder themes; document attendance/support outreach and mentoring or volunteer connections.

Timeline – By what checkpoint will this milestone be completed?

May 2027 (MOY → EOY Year 1)

Responsible Roles – Who is accountable for this milestone?

Principal / Staff / Campus Team

Evidence of Completion – What artifact, data, or observable action will verify completion?

Family communication records; partnership/outreach evidence; assigned follow-up

Support Needed – What training, coaching, resources, or tools are required?

District communication and community-partnership coordination

Milestone 7

Description – What specific action or deliverable will be completed?

Compile year-end academic and subgroup evidence and record instructional adjustments for off-trajectory grades or groups.

Timeline – By what checkpoint will this milestone be completed?

August 2027 (EOY → BOY Year 2)

Responsible Roles – Who is accountable for this milestone?

Principal / Campus Team

Evidence of Completion – What artifact, data, or observable action will verify completion?

Reading/Mathematics and applicable PK–2 results; campus scorecard; corrective actions

Support Needed – What training, coaching, resources, or tools are required?

District assessment and data-review support

Milestone 8

Description – What specific action or deliverable will be completed?

Evaluate monitored-classroom RLA/Mathematics fidelity against existing district expectations and document next-cycle coaching priorities.

Timeline – By what checkpoint will this milestone be completed?

August 2027 (EOY → BOY Year 2)

Responsible Roles – Who is accountable for this milestone?

Principal / APs / District Support

Evidence of Completion – What artifact, data, or observable action will verify completion?

Scored observations; fidelity summary; differentiated support assignments

Support Needed – What training, coaching, resources, or tools are required?

Rubric calibration and district support

Milestone 9

Description – What specific action or deliverable will be completed?

Complete the annual summative/milestone evidence review and next-cycle action assignments; evaluate on-track progress against the district target of 90%+ each review cycle.

Timeline – By what checkpoint will this milestone be completed?

August 2027 (EOY → BOY Year 2)

Responsible Roles – Who is accountable for this milestone?

Principal / District Support / Campus Team

Evidence of Completion – What artifact, data, or observable action will verify completion?

Plan4Learning review; evidence index; milestone status; next-cycle actions

Support Needed – What training, coaching, resources, or tools are required?

District review of compliance, resources and improvement priorities

Performance Management

Please describe how district and campus leaders will monitor the successful implementation of this plan.

District and campus leaders will monitor implementation through regular review of Spot Observation data, Demonstrations of Learning (DOL) results, and related instructional progress indicators. Campus leaders will use these data within PLCs and instructional leadership routines to identify implementation trends, determine where additional support is needed, and adjust coaching or instructional supports. District leaders will use the same evidence to monitor implementation across campuses and identify system-level areas requiring follow-up.

Who will be responsible for reviewing progress towards the milestones described in the previous section?

The Office of School Effectiveness, principals, and campus instructional leaders will review progress toward milestones. The Office of School Effectiveness will monitor campus-level implementation and milestone progress, while principals and campus leaders will review instructional progress through PLCs, Spot Observation results, DOL evidence, and related campus implementation data.

How frequently will progress toward milestones be reviewed?

Other

Please describe the review frequency:

Weekly

How will milestone progress data be collected?

Milestone progress data will be collected through district dashboards and established monitoring tools, including Spot Observation data and DOL progress-monitoring results. Campus and district leaders will use these data, along with milestone evidence identified in the plan, to document implementation progress and identify areas requiring additional support.

How will milestone progress data be shared with district leadership and other relevant stakeholders?

Progress will be shared through regular district leadership meetings, campus leadership and PLC structures, and appropriate stakeholder-engagement opportunities. District leadership will review implementation trends and next steps internally and cascade relevant information and expectations to principals and campus leaders. Progress and key updates will also be communicated to families and community stakeholders through community meetings and other district outreach channels.

Student Outcome Goals

Enter the campus goal for RLA Approaches, Meets, and Masters on STAAR in SY 26-27.

Performance Level	EOY Goal (%)
Approaches Grade Level	60
Meets Grade Level	32
Masters Grade Level	15

Not applicable: RLA STAAR goals (SY 26-27)

No

Enter the campus goal for Math Approaches, Meets, and Masters on STAAR in SY 26-27.

Performance Level	EOY Goal (%)
Approaches Grade Level	55
Meets Grade Level	27
Masters Grade Level	12

Not applicable: Math STAAR goals (SY 26-27)

No

Enter your overall goal for Approaches, Meets, and Masters on STAAR in SY 26-27.

Performance Level	EOY Goal (%)
Approaches Grade Level	58
Meets Grade Level	30
Masters Grade Level	14

Not applicable: overall STAAR goals (SY 26-27)

No

Using Component Points, what is your campus goal for Academic Achievement in Domain III in SY 26-27?

75

Not applicable: Academic Achievement goal (SY 26-27)

No

Using Component Points, what is your campus goal for the ELP Component of Domain III in SY 26-27?

75

Not applicable: ELP Component goal (SY 26-27)

No

Did your school have a graduation class for the 2025-2026 school year?

No

Using Component Points, what is the campus goal for the Growth Component of Domain III in SY 26-27?

75

Using Component Points, what is the campus goal for the Student Success Component of Domain III in SY 26-27?

75

Additional Info

Please share any additional information about your strategy that was not included in the prior sections. You may also upload documents. (Optional)

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Upload additional documents (optional):

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IV. **ADJOURNMENT**

★ ★

A copy of foregoing notice was posted in the Administration Building of the District, located at 3395 Harrison Avenue, Beaumont, Jefferson County, Texas, on the bulletin boards of the East and West wings, on the windows of the West parking lot entrance, the Beaumont ISD website, and distributed to local media representatives as requested.

Sandi Massey
Superintendent of Schools

Date