

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
Board of Trustees



Regular Meeting

Monday, January 19, 2026 5:30 PM

Meetings of the Board are held at 104 Swisher Rd., Lake Dallas, TX 75065

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

Agenda

1. **Call to Order, Roll Call, and Establishment of Quorum**
2. **Moment of Silence and Pledges of Allegiance**
3. **Student/Staff Report/Recognitions**
 - 3.A. **Student Success:** Lake Dallas ISD Christmas Card Art Contest
 - 3.B. **Parent & Family/Community Support:** School Board Recognition Month
 - 3.C. **Parent & Family/Community Support:** Outstanding School Board Finalist for the 2026 H-E-B Excellence in Education Award
 - 3.D. **Faculty & Staff Engagement:** January Teachers and Employees of the Month
4. **Introductions**
 - 4.A. Introduction of Jeremy Males - Athletic Director/Head Football Coach, LDHS
5. **Executive Session**

The open session of the meeting will adjourn. The Board of Trustees will reconvene in executive session pursuant to one or more of the sections of the Texas Open Meetings Act (Chapter 551 of the Texas Government Code). The Board of Trustees will reconvene in open session to take any final action, decision, or vote on a matter deliberated in executive session.

- A. Private consultation with the Board's attorney (TGC 551.071)
- B. Discussing or deliberating purchase, exchange, lease or value of real property (TGC 551.072)
- C. Discussing or deliberating negotiated contract for prospective gift or donation to the school district (TGC 551.073)

- D. Discussing or deliberating appointment, employment, evaluation, reassignments, duties, discipline, or dismissal of a public officer (TGC 551.074)
- E. Discussing or deliberating the deployment, or specific occasions for implementation of security personnel or devices; or a security audit (TGC 551.076)
- F. Discussing Security Matters regarding Emergency Operations Plans, Safety, and Security Audits (TEC 37.109)
- G. Discussing or deliberating discipline of a public school child or employee complaint against another employee (TGC 551.082)
- H. Discussing or deliberating a public school child which reveals personally identifiable information (TGC 551.0821)
- I. Investigation; exclusion of witness from a hearing during examination of another witness (TGC 551.084)
- J. Discussing economic development negotiations or offer of financial or other incentive to business prospects (TGC 551.086)

6. Public Comment

At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting. Individuals who wish to participate during the Open Comment portion of the meeting shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic on which they wish to address the Board. An individual's comments to the Board shall not exceed three minutes per meeting.

7. Public Hearing

- 7.A. *Student Success*: Priority 1 - 2024-2025 Texas Academic Performance Report (TAPR)

8. INFORMATION ITEMS

- 8.A. *Efficient Operations*: Priority 4 - Strategic Plan and Lake Dallas ISD Police Department Update

9. CONSENT AGENDA ITEMS

Consent Agenda Items are items identified as routine, procedural, informational or self-explanatory presented as a single motion to be acted on at one time.

- 9.A. **Consideration/Approval of the Minutes of the December 15, 2025, Regular Meeting**

- 9.B. **Consideration/Approval of Monthly Financial Statements and Quarterly Investment Report**

- 9.C. **Consideration/Approval of Budget Amendment #1**

- 9.D. **Consideration/Approval of Resolution of the Lake Dallas ISD Submission to Criminal Justice Grant Program**

- 9.E. **Consideration/Approval of Resolution of the Lake Dallas ISD Submission to Active Attack Response Equipment Grant Program**

10. ACTION ITEMS

- 10.A. **Efficient Operations:** Consideration/Approval of 2024-2025 Annual Comprehensive Financial Report
- 10.B. **Efficient Operations:** Consideration/Approval of 2026-2027 Academic Calendar
- 10.C. **Efficient Operations:** Consideration/Approval of Floor Installation Services for Lake Dallas Elementary and Shady Shores Elementary
- 10.D. **Efficient Operations:** Consideration/Approval of TASB Policy Update 126
- 10.E. **Efficient Operations:** Consideration and possible action regarding approval of a finding in accordance with Texas Education Code Section 21.210(c)(2) and 19 Texas Administrative Code 249.14(j), that good cause did not exist for Cameron Hogan, term contract teacher, to abandon his employment contract, position and attempt to resign from Lake Dallas ISD
- 10.F. **Efficient Operations:** Consideration and possible action regarding notification to the State Board for Educator Certification of term contract teacher Cameron Hogan concerning abandonment of his employment contract and seeking sanctions for abandonment of his position

11. Calendar, Announcements & Information

11.A. Upcoming Meetings & Events

- 12. Executive Session** The open session of the meeting will adjourn. The Board of Trustees will reconvene in executive session pursuant to one or more of the sections of the Texas Open Meetings Act (Chapter 551 of the Texas Government Code). The Board of Trustees will reconvene in open session to take any final action, decision, or vote on a matter deliberated in executive session.

A. Personnel Matters-(Texas Gov't Code § 551.074).

K. Deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

L. Superintendent's Summative Evaluation.

M. Superintendent's Contract and Compensation.

13.

B. Legal Matters-(Texas Gov't Code § 551.071).

- Private Consultation with Board's Attorney.

14. ACTION ITEMS

- 14.A. **Efficient Operations:** Consideration/Approval of Personnel Items including the Superintendent's Evaluation and Contract

15. Adjournment

3.A. ***Student Success:*** Lake Dallas ISD Christmas Card Art Contest

Presenter: Taylor Poston, Director of Communications
Event: LDISD Board of Trustees Meeting
Date: January 19, 2026



STUDENT SUCCESS



PARENT & FAMILY/
COMMUNITY SUPPORT



FACULTY & STAFF
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EFFICIENT OPERATIONS





STUDENT SUCCESS



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EFFICIENT OPERATIONS

- LDISD opened a contest to all students to submit their own original artwork to be featured on the district's Christmas Card that was sent to supporters of the district and district partners.
- 70 entries were submitted and voted on by administrators from throughout the district





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EFFICIENT OPERATIONS

- The Second and Third Place winners, were featured on the back of the card.

Second Place:

Samantha Galvis, 6th Grade, LDMS



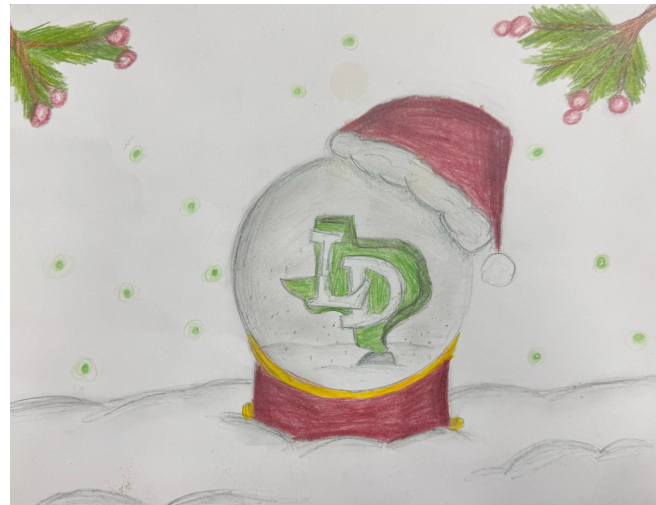
Third Place:

Angelique Veloz, 7th Grade, LDMS



Cover Art Winner

JONAH EVANS- 6TH GRADE, LDMS



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FALCONS
first



3.B. *Parent & Family/Community Support:* School Board Recognition Month

Presenter: Taylor Poston, Director of Communications
Event: LDISD Board of Trustees Meeting
Date: January 19, 2026



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SCHOOL BOARD RECOGNITION MONTH
JANUARY 2026

Thank you for your support!

- LD Athletics
- LDHS Cheer
- Lake Dallas Visual Arts
- LDISD Elementary Schools
- LDHS Highsteppers
- LD Band
- LDHS PTSA Scholarship Donation to LCEF in Honor of Board



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3.C.

Parent & Family/Community Support: Outstanding School Board Finalist for the 2026 H-E-B Excellence in Education Award

Presenter: Taylor Poston, Director of Communications

Event: LDISD Board of Trustees Meeting

Date: January 19, 2026



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- Each year, the H-E-B Excellence in Education Awards program awards cash prizes to honor outstanding public school professionals, and to thank them for their dedication and commitment. Through this program, H-E-B seeks to pay tribute to those educators who go the extra mile every day to serve their students and their communities and who inspire others to do the same.
- Since the program's inception in 2002, H-E-B has awarded almost \$15 million in funding to outstanding Texas teachers, counselors, principals, public schools, early childhood centers, school boards and school districts.



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FINALIST

HEB Excellence in Education Awards

SCHOOL BOARD



HEB
EXCELLENCE
IN EDUCATION
— AWARDS —

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3.D.

Faculty & Staff Engagement:

January Teachers and Employees of the Month

Presenter: Dr. Kristin N. Brown, Superintendent

Event: LDISD Board of Trustees Meeting

Date: January 19, 2026



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January Teachers and Employees of the Month

RECOGNIZED TEACHERS

- Kendra Simpson, LDE
- Shelby Biggerstaff, CE
- Alexis Hackett, SSE
- Aaron Simon, LDMS
- Lorraine Starks, LDHS

RECOGNIZED EMPLOYEES

- Maddie Hayes-Berkhout, LDE
- Annabelle Warren, CE
- Citlali Berrones, SSE
- Venessa Augustin, LDMS
- Brianna Kenney, LDHS
- Jason Barry, Transportation
- Elsa Perez, Child Nutrition
- Angelica Paniagua, Facilities



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7.A.

Student Success:

Priority 1 - 2024-2025 Texas Academic Performance Report (TAPR)

Presenter: Dr. Kelly O'Sullivan, Deputy Superintendent

Event: LDISD Board of Trustees Meeting

Date: January 19, 2026





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Texas Academic Performance Report 2024-2025

- District Information
- STAAR/EOC Performance
- CCMR
- Attendance
- Graduation Rate



District Information

- Enrollment:
 - 3711 Students
- Employment:
 - 536 Personnel
 - 268 Teachers

| Class Size Avg | Grade Level |
|----------------|-------------|
| 17 - 21 | K - 5th |
| 19 - 23 | 6th - 12th |



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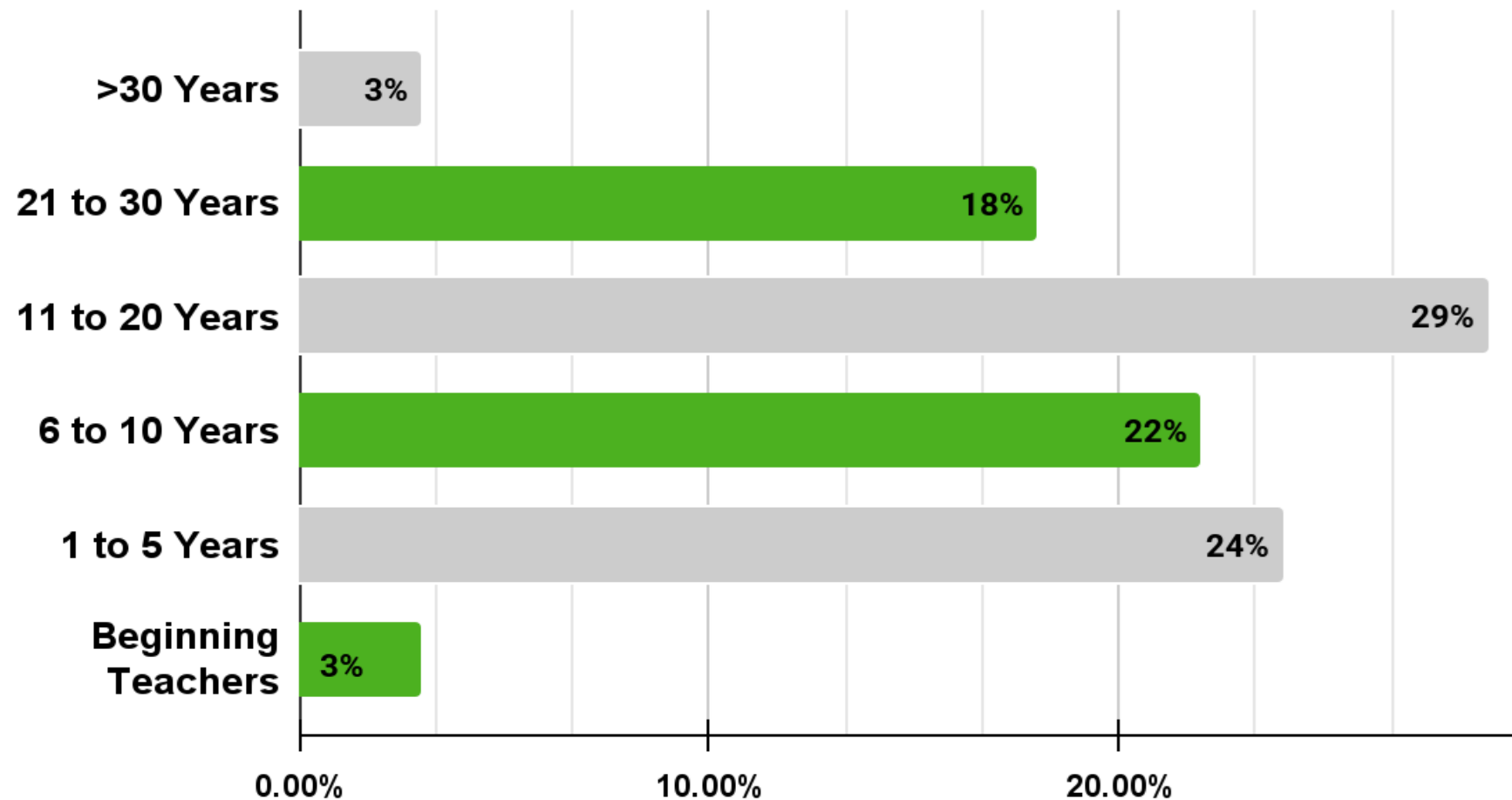


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2024-25 Staff Profile

Teachers By Years of Experience



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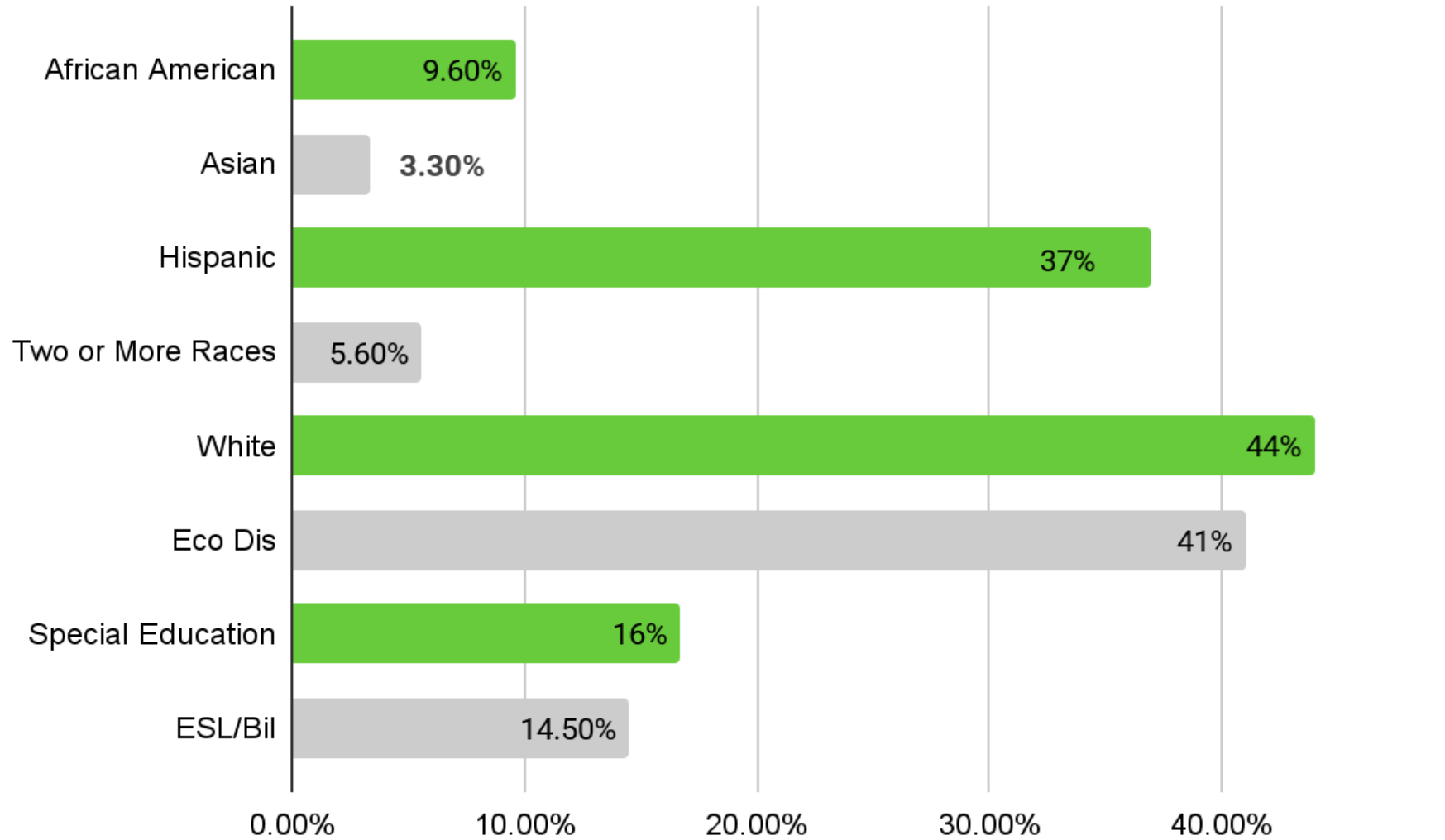
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2024-25 Student Demographics



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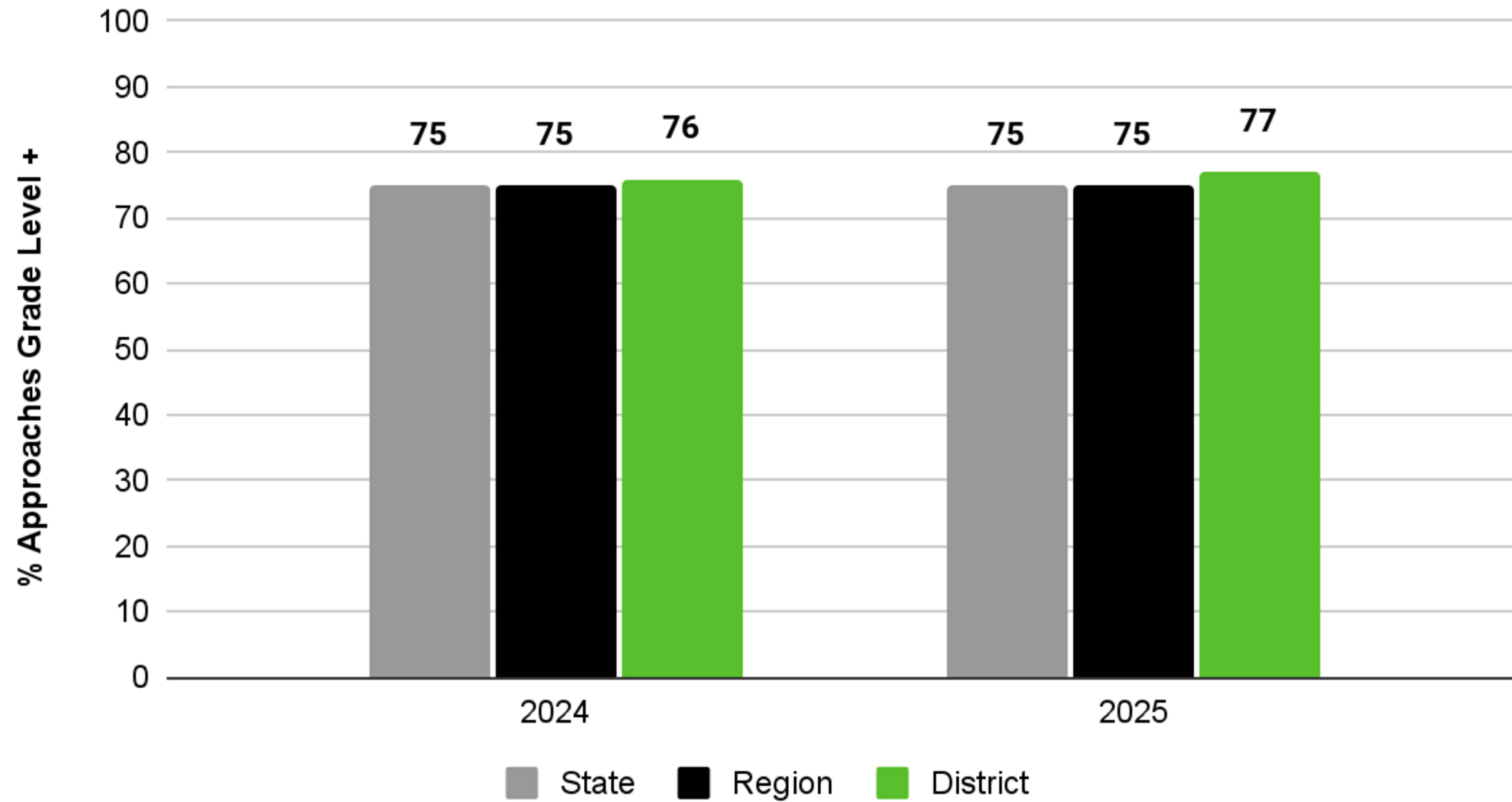
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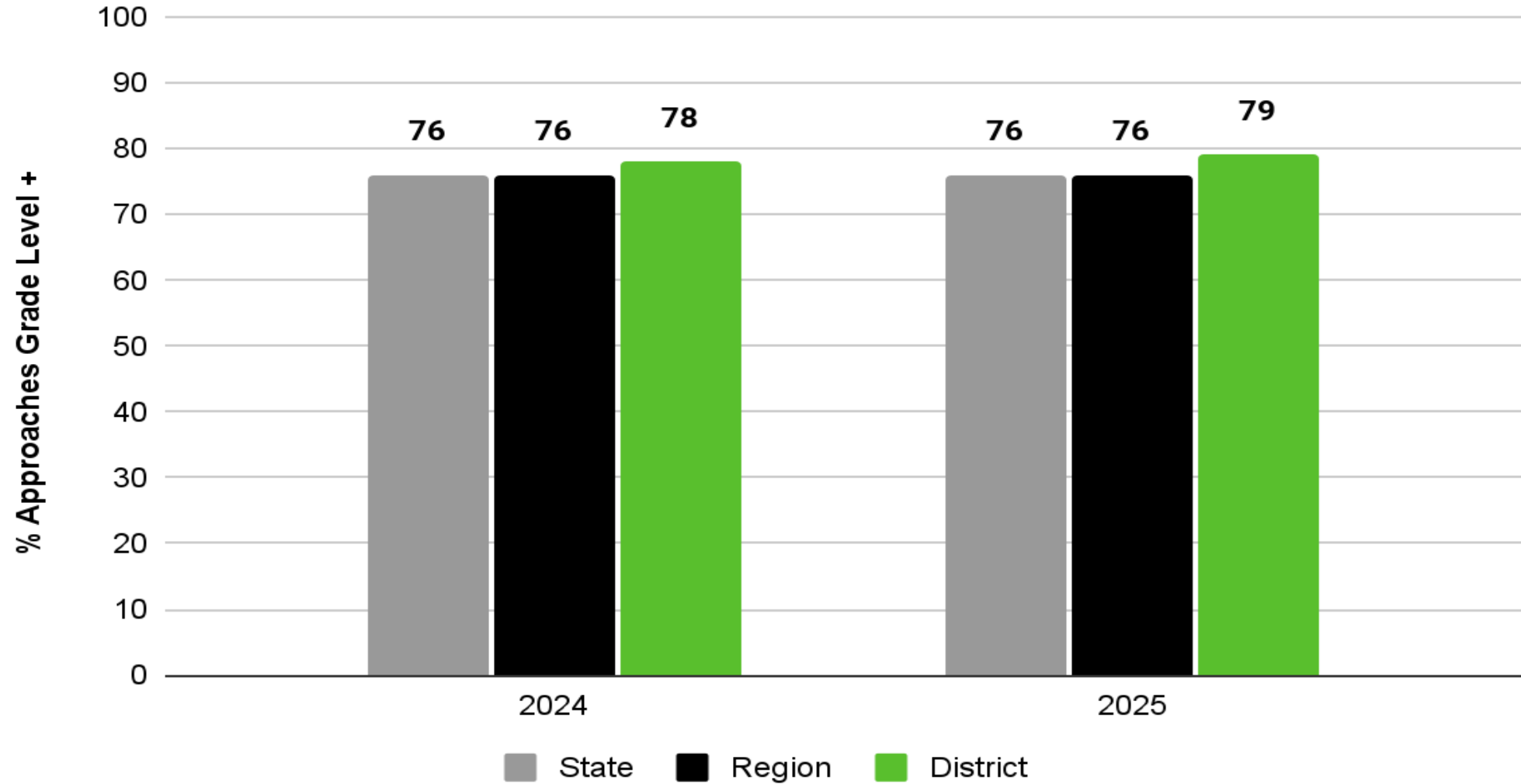
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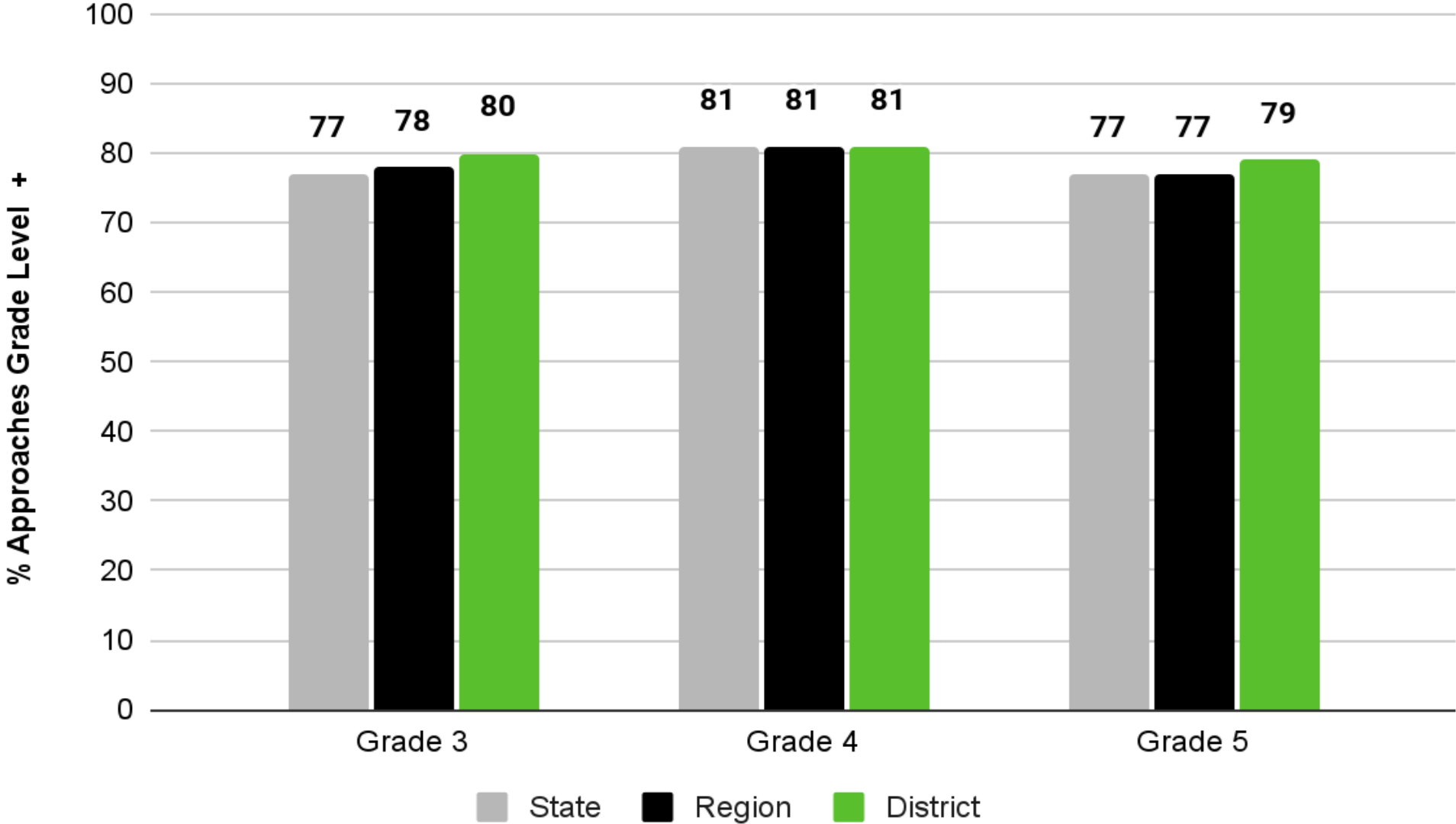
2025 STAAR & EOC All Grades All Subjects



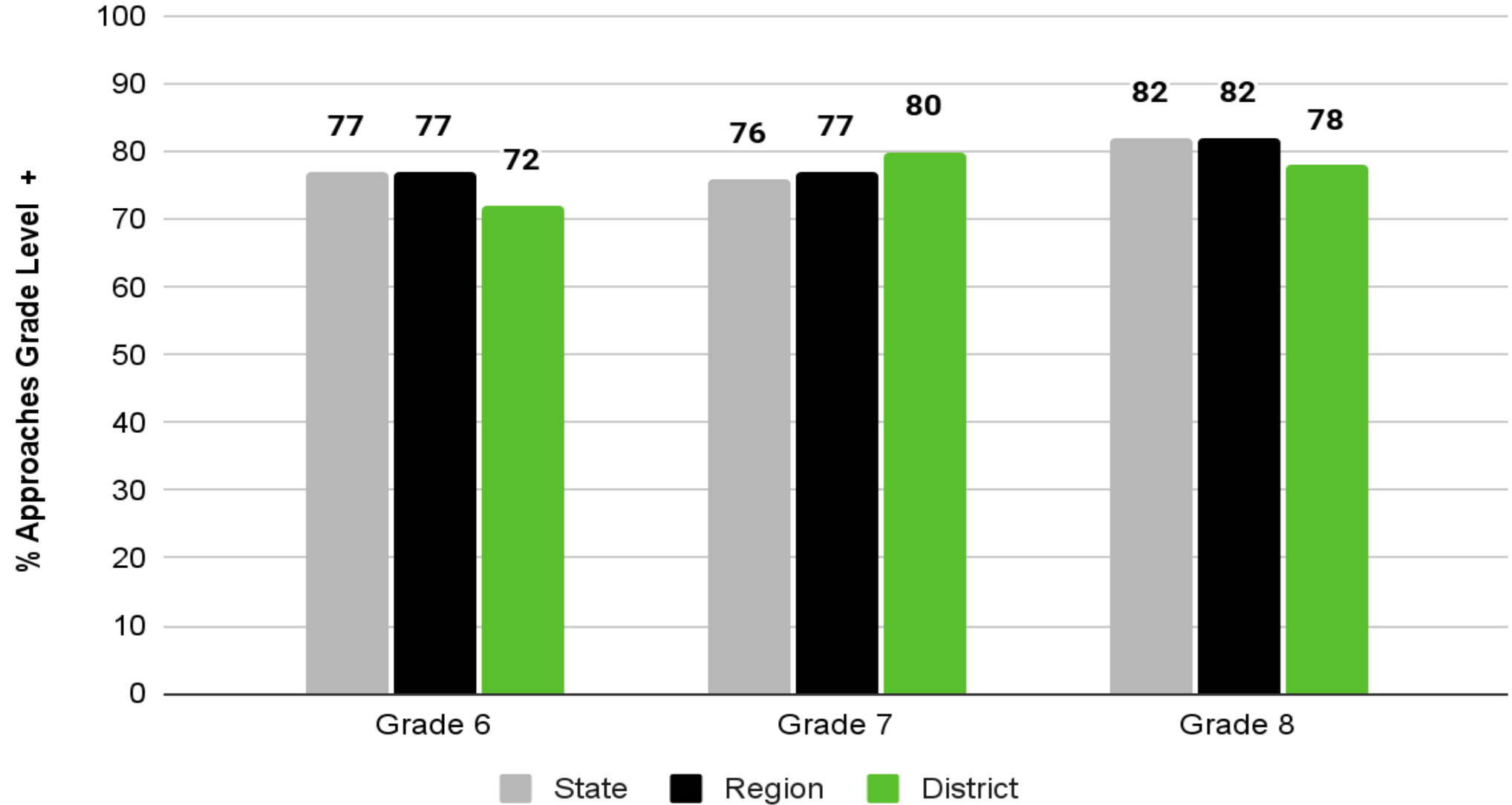
2025 STAAR English Language Arts & Reading All Grades



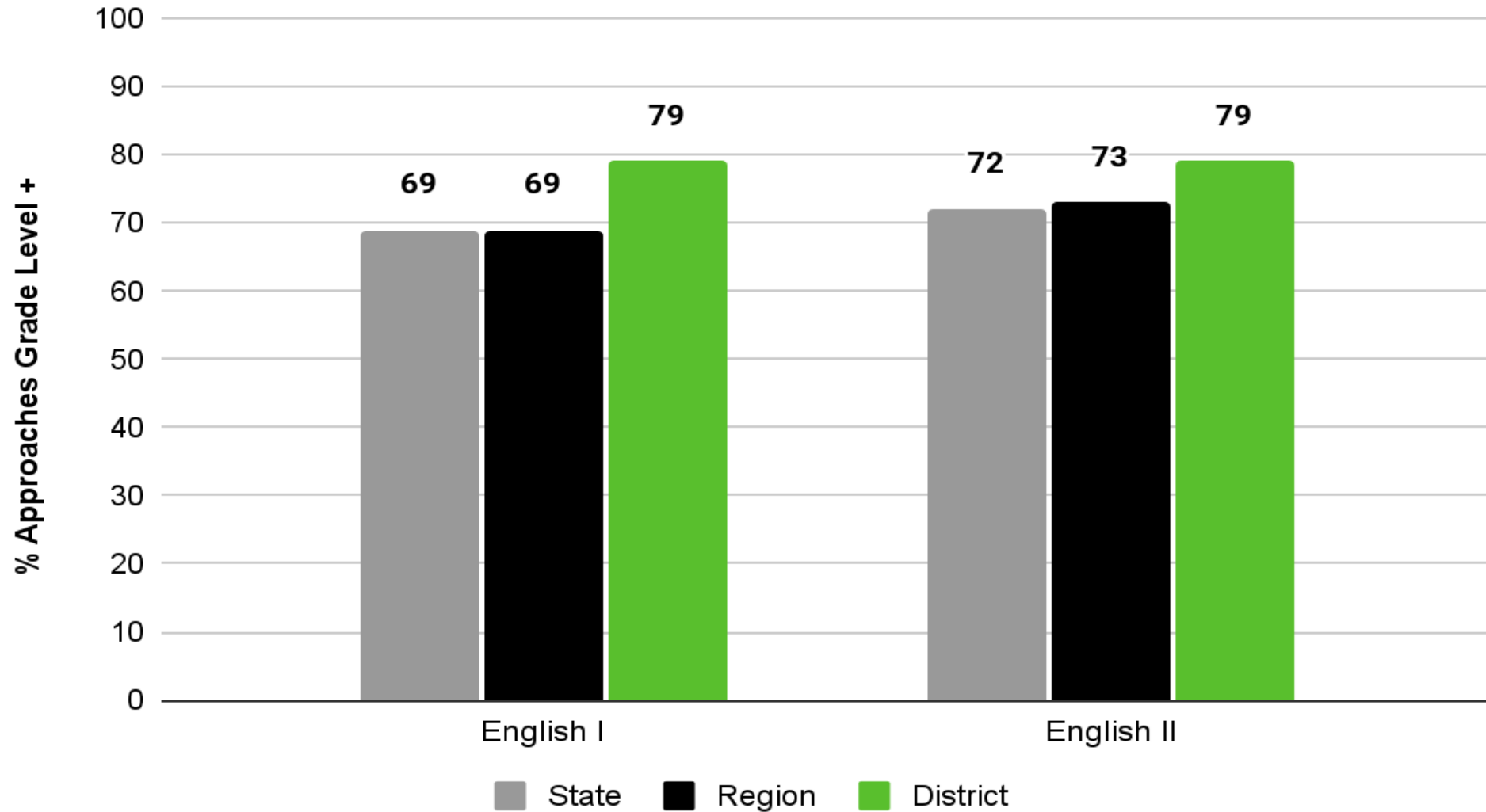
2025 STAAR 3 - 5 Reading Language Arts



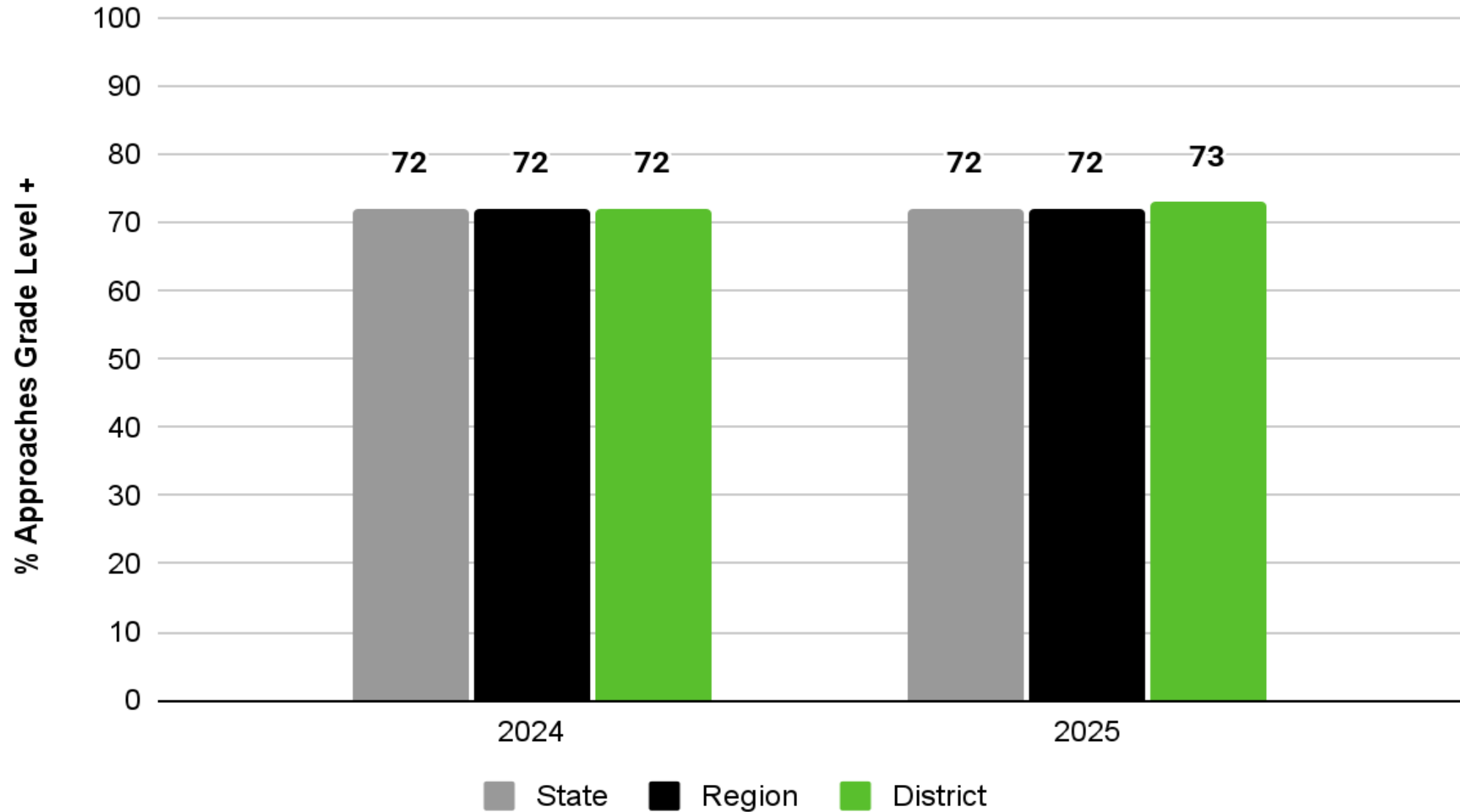
2025 STAAR 6 - 8 Reading Language Arts



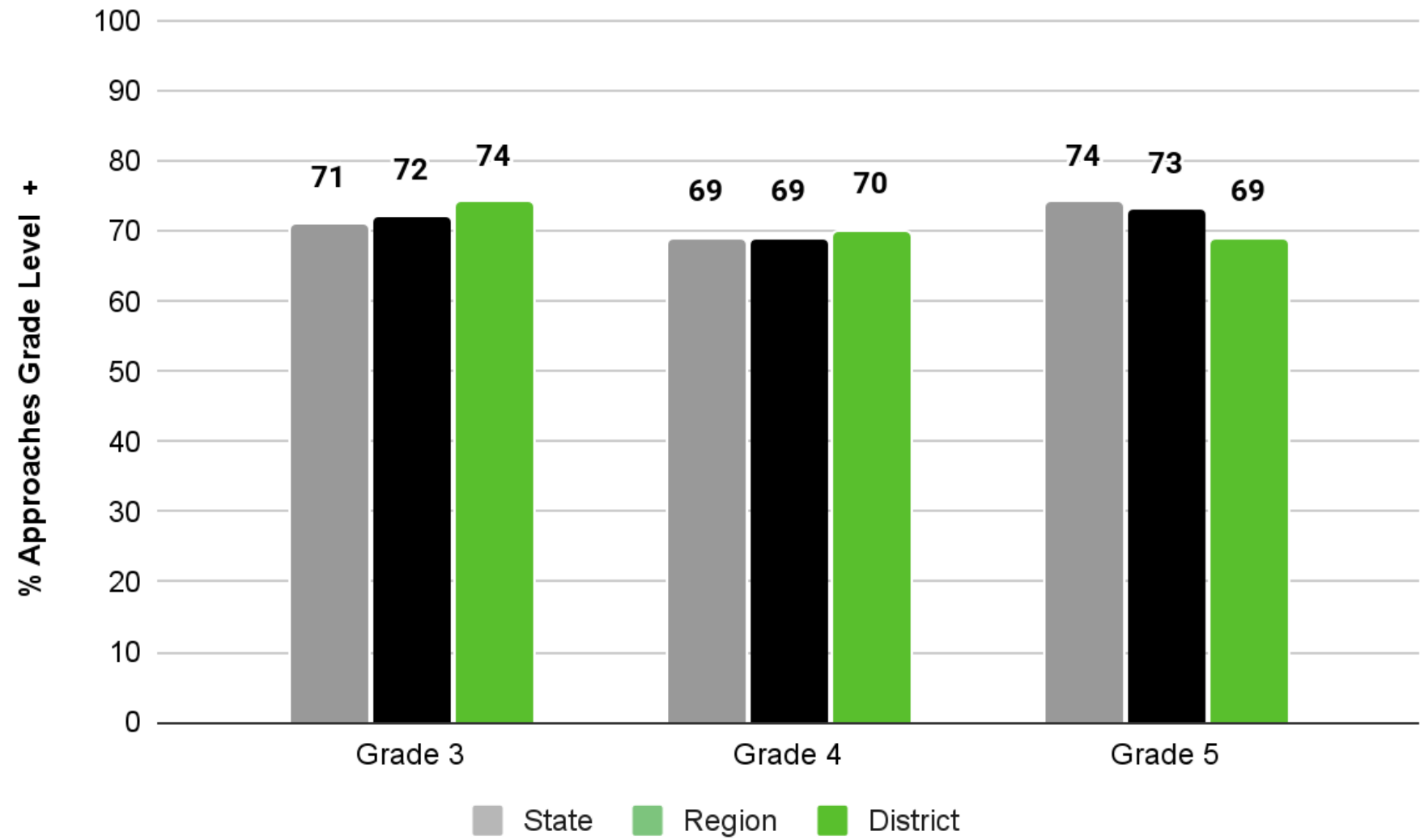
2025 STAAR/EOC English Language Arts



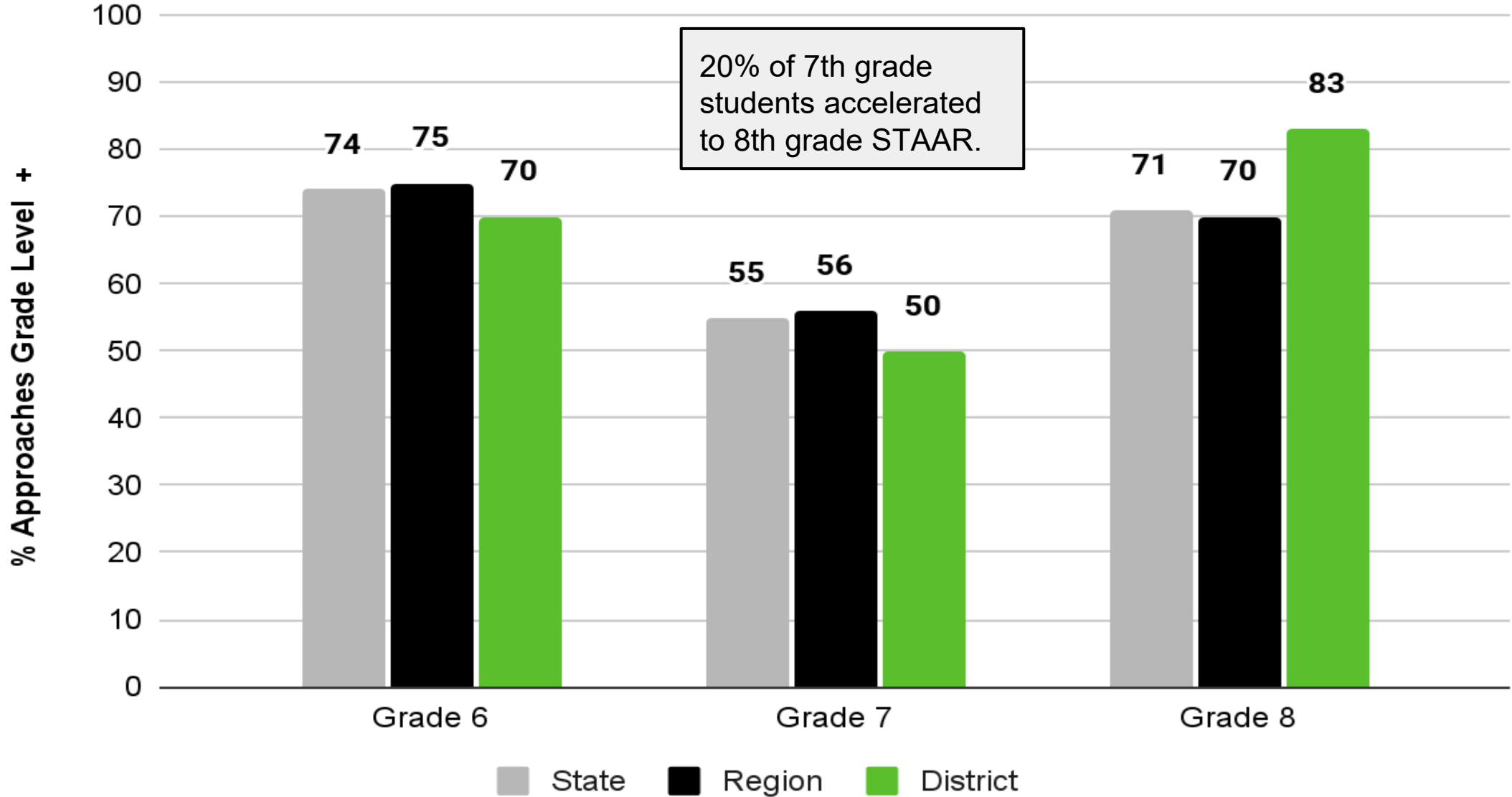
2025 STAAR Math All Grades



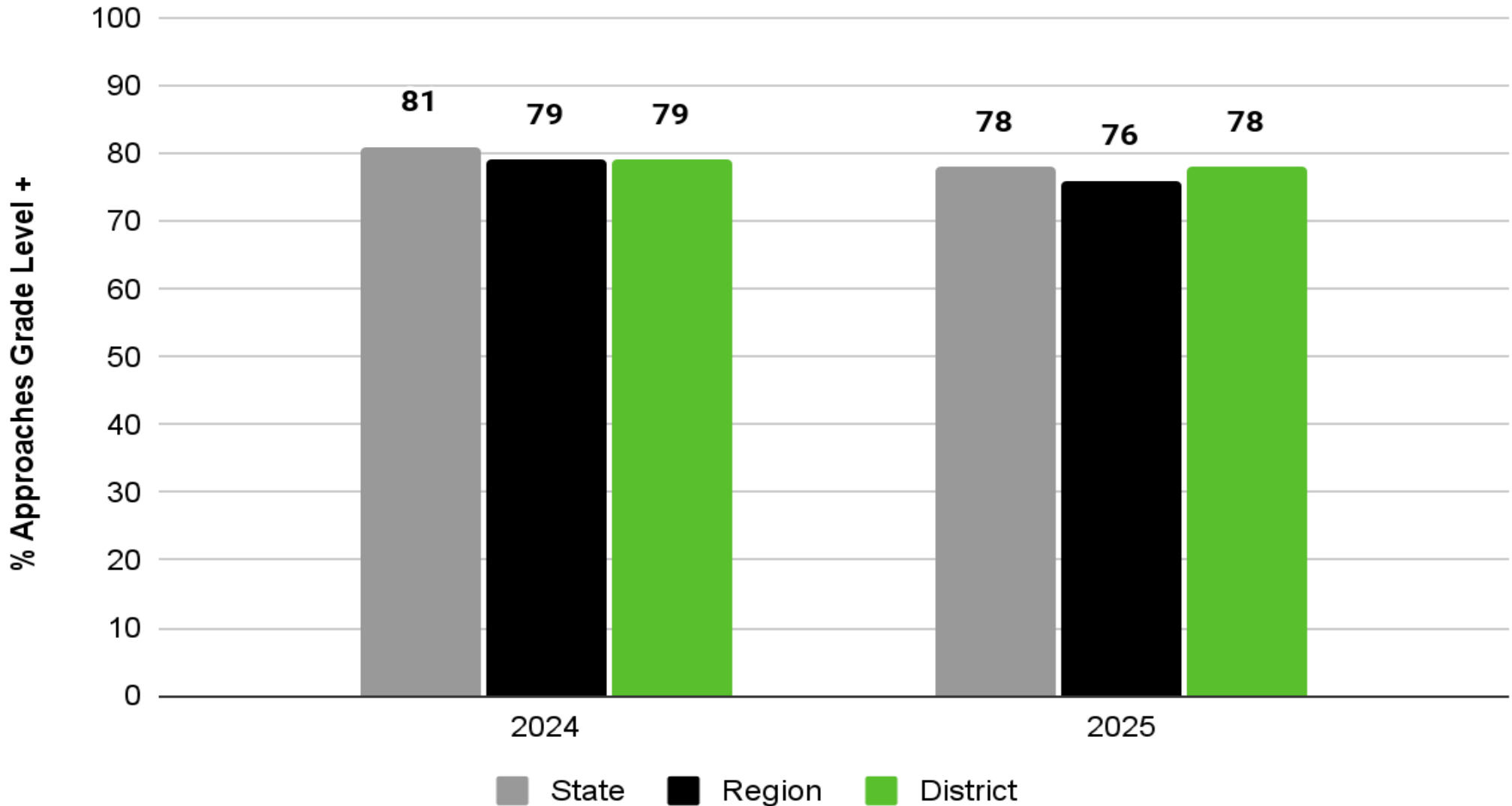
2025 STAAR 3 - 5 Math



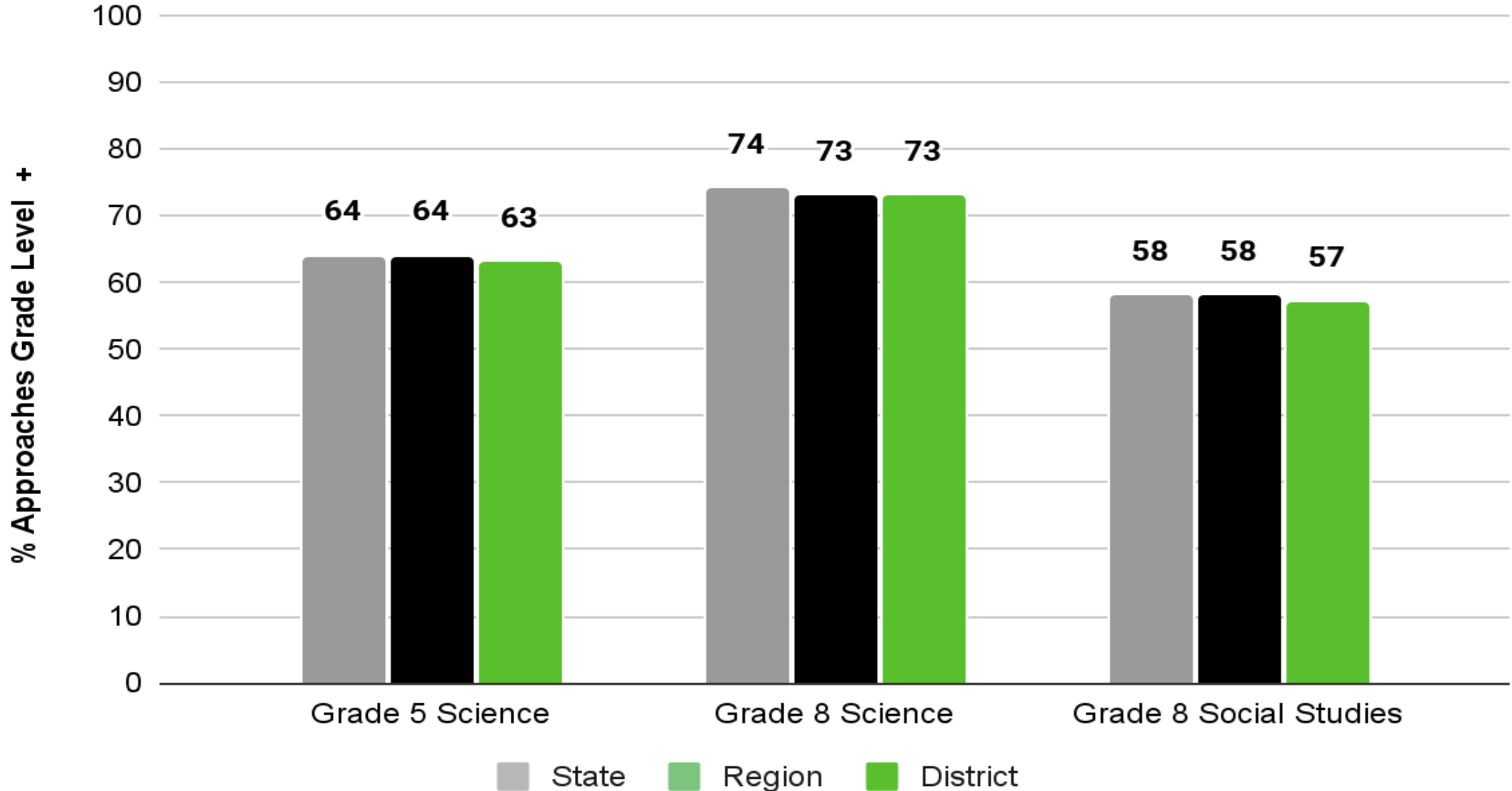
2025 STAAR 6 - 8 Math



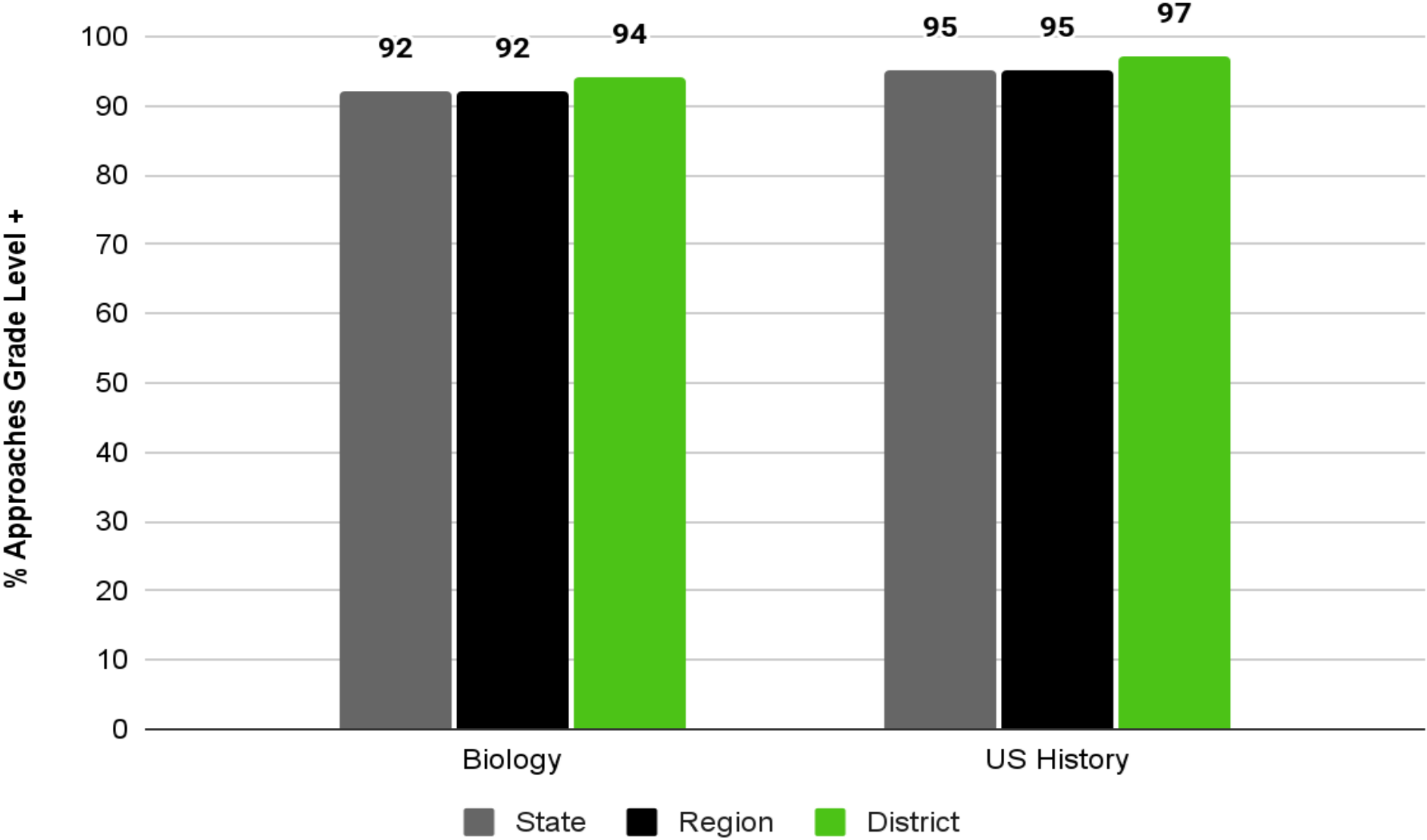
2025 STAAR/EOC Algebra



2025 STAAR Science & Social Studies



2025 EOC Biology & U.S. History



CCMR - Graduation - Attendance*

College-Career-Military Readiness 78.3%

- TSI (Texas Success Initiative)
- Advanced Placement
- Dual Credit
- SAT/ACT
- Industry-Based Certification
- Military

Attendance 94.1%

Graduation 99.7%

*2024 Lagging Indicators reported in 2025



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Key Takeaways

- Exceeds Region and State:
 - All Subjects for All Grade Levels
 - ELAR & Math for All Grade Levels
 - Graduation
- Focus Areas in Math and Reading Achievement
 - High-quality instructional materials
 - Ongoing support and training for teachers and administrators
 - Progress monitoring of student mastery of standards
 - Partnership with parents
- 50%+ Increase in CCMR 2025
 - Projected additional 15% increase for 2026



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Any Questions?





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8.A.

Efficient Operations:

Priority 4 - Strategic Plan and Lake Dallas ISD Police Department Update

Presenter: Chadd Springer, LDISD Chief of Police

Event: LDISD Board of Trustees Meeting

Date: January 19, 2026



Lake Dallas ISD Strategic Plan Balanced Scorecard 2022-2026

In Lake Dallas ISD We Believe...

- Students are growth-minded leaders who are active and respected members of the Falcon Family.
- Parents and families are involved and engaged members of the Falcon Family through collaborative two-way communication.
- Faculty and staff value collaboration and communication to develop lifelong Falcon Learners.
- Campus leaders and principals develop campus and faculty staff through professional development and consistent two-way communication to prepare our Falcons for the future.
- The Superintendent and central office motivate and develop faculty and staff to meet the academic needs of all Falcons.
- The School Board is a unified team of 8 that functions as a fiscally responsible team that is involved and transparent in their support of the Falcon Family.

Vision: *Small School Atmosphere, Big School Opportunities*

Mission: *In Lake Dallas ISD, we inspire, educate & empower our students.*

Slogan: *Falcons First*

| Priorities: | Objectives: | District Stakeholders: | Actions: | Measures: | Baseline | 24-25 | 25-26 | 26-27 |
|-----------------------------|--|---|---|--|---|---|---|---|
| Efficient Operations | 4.1 Ensure Strong Financial Stewardship: | Business Office | 4.1A) Ensure a coherent budget development process: 4.1B) Compare the adopted budget to actual expenditures: 4.1C) Comprehensive Annual Financial Report: | Meet state and federal guidelines for financial stewardship. Comply with all board policies related to expenditures and use of general fund. "Pass" audit with no findings | FIRST Rating: Pass Audit Findings: 0 | First Rating: Pass with increased efficiency as defined by FIRST Audit Findings: 0 | First Rating: Pass with increased efficiency as defined by FIRST Audit Findings: 0 | First Rating: Pass with increased efficiency as defined by FIRST Audit Findings: 0 |
| | 4.2 Well Maintained Facilities: | Business Office Maintenance Department | 4.2A) Update Annual Preventative Maintenance Plans 4.2B) Improve Maintenance Response Times: 4.2C) Foster Continuous Process Improvement: | School Dude Workorder system from submission to completion Upbeat Survey results | Work orders submitted to school dude will be assigned within 48hrs Work orders in school dude will be complete within 7 business days excluding lead times on parts, contract labor, etc. Upbeat Results for "The school building is clean and well-maintained" is at 73% satisfaction | Work orders submitted to school dude will be assigned within 48hrs Work orders in school dude will be complete within 6 business days excluding lead times on parts, contract labor, etc. Upbeat Results for "The school building is clean and well-maintained" is at 77% satisfaction | Work orders submitted to school dude will be assigned within 48hrs Work orders in school dude will be complete within 5 business days excluding lead times on parts, contract labor, etc. Upbeat Results for "The school building is clean and well-maintained" is at 80% satisfaction | Work orders submitted to school dude will be assigned within 48hrs Work orders in school dude will be complete within 5 business days excluding lead times on parts, contract labor, etc. Upbeat Results for "The school building is clean and well-maintained" is at 83% satisfaction |
| | 4.3 Safe School Environment: | Campus Staff Administrative Services | 4.3A) State compliance for all safety and security measures 4.3B) Safety Procedures & Practices: 4.3C) SRO Partnerships: | 4.3A) State compliance for all safety and security measures 4.3B) Safety Procedures & Practices: 4.3C) SRO Partnerships and armed security on campuses | 4.3A) Annually complete Surveys, Audits, and Reports for the District, TEA, and TXSSC 4.3B) Annually revise the District Emergency Operation Plan - Monthly perform Campus Standard Response Protocols - Annually train perform Campus and District based trainings and certifications for staff 4.3C) Annually establish MOU's with Corinth and Lake Dallas PD and assure adequate security coverage for every instructional day | 4.3A) Annually complete Surveys, Audits, and Reports for the District, TEA, and TXSSC 4.3B) Annually revise the District Emergency Operation Plan - Monthly perform Campus Standard Response Protocols - Annually train perform Campus and District based trainings and certifications for staff 4.3C) Annually establish MOU's with Corinth and Lake Dallas PD and assure adequate security coverage for every instructional day | 4.3A) Annually complete Surveys, Audits, and Reports for the District, TEA, and TXSSC 4.3B) Annually revise the District Emergency Operation Plan - Monthly perform Campus Standard Response Protocols - Annually train perform Campus and District based trainings and certifications for staff 4.3C) Annually establish MOU's with Corinth and Lake Dallas PD and assure adequate security coverage for every instructional day | 4.3A) Annually complete Surveys, Audits, and Reports for the District, TEA, and TXSSC 4.3B) Annually revise the District Emergency Operation Plan - Monthly perform Campus Standard Response Protocols - Annually train perform Campus and District based trainings and certifications for staff 4.3C) Annually establish MOU's with Corinth and Lake Dallas PD and assure adequate security coverage for every instructional day |

Safe School Environment

- Armed Law Enforcement Officers at each campus
- “No Findings” at Lake Dallas High School & Shady Shores Elementary on their Intruder Door Audits
 - The other campuses will be completed this semester
- Compliant for all state required safety and security audits
 - Required meetings and notices
 - All staff trained in SRP and Centegix Silent Panic Alert
 - All fall drills were completed on each campus



STUDENT SUCCESS



PARENT & FAMILY/
COMMUNITY SUPPORT



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EFFICIENT OPERATIONS



LDISD Police Department

- 117 Calls for Service
- 55 Offense/Incident Reports
- Hosted Tall Cop Says Stop at Community Breakfast, followed by staff training to improve education
- Joined Denton County Crime Stoppers
- Joint emergency response training with municipal police departments
- A number of tours to local, state, and federal law enforcement officers of our campus



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EFFICIENT OPERATIONS



LDISD Police Department

- Testifying before Texas Senate and House committees
- Regularly attend staff and student advisory committee meetings
- Participated in Falcon Family Fair and Falcon Family Night
- Numerous Community Events
 - Homecoming Parade, Trunk or Treat, Merry on Main, Toys for Tots parade, Santa Sleigh, Coffee/Breakfast with a Cop, LDPD Shop with a Cop
- School safety presentations at State and National Conferences



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EFFICIENT OPERATIONS



LDISD Police Department

- Monthly meetings with other Lake Cities Police Chiefs
- Exploring educational opportunities to use in the classrooms
- Expanding our partnerships with federal and state law enforcement agencies



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Any Questions?





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LAKE DALLAS

Independent School District



Minutes of Regular Meeting

The Board of Trustees Lake Dallas Independent School District

A Regular Meeting of the Board of Trustees of Lake Dallas Independent School District was held Monday, December 15, 2025, beginning at 5:30 PM at 104 Swisher Rd., Lake Dallas, TX 75065.

PRESENT: President Lance Stacy, Vice President Ginger Collier, Secretary Mar Tucker, Trustees Scott Baird, Bruce Smith, Aaron Appleby, Greg Bartley and Superintendent Dr. Kristin N. Brown

1. **Call to Order, Roll Call, and Establishment of Quorum – 5:30 PM**
2. **Moment of Silence and Pledges of Allegiance**

President Lance Stacy led the moment of silence. The pledges of allegiance were led by Lake Dallas Middle School band students.
3. **Student/Staff Report/Recognitions**
 - A. **Student Success:** Corinth Elementary Student Advisory Council
Ashley Fay, Corinth Elementary Principal, recognized this year's Superintendent Student Advisory Council for Corinth Elementary. These students meet with Dr. Brown periodically throughout the year to give insight into helping further the success of our District.
 - Jasmine Wright
 - Maha Anani
 - Jaxon Riley
 - Shepherd Wygle
 - B. **Student Success:** LDMS Success at TMEA All-Region Auditions
Felicia May, LDMS Band Director, recognized band students who achieved success at the TMEA All-Region Auditions.
 - Adelaide Lee (Clarinet)
 - Jihoo Costa (Clarinet)
 - Brayden Poarch (French Horn)
 - Blake Manning (Alto Saxophone)
 - Danieli Enguerra (Alto Saxophone)
 - C. **Student Success:** LDMS One Act Play Success
Nicole Probst, LDMS Theater Director, recognized the success of her theater students at this year's One Act Play with their production of Pinocchio Commedia, by Johnny Simons.
 - **Honorable Mention All-Star Cast**
Rylee Sloan in the role of Arlecchino/Cricket
 - **All-Star Cast**
Cannon McCord in the role of Pinocchio
 - Outstanding Technician
Lyrique Sims
 - D. **Student Success:** Lake Dallas ISD Christmas Card Art Contest
Recognition was postponed until January. The student was unable to attend at the last minute.
 - E. **Student Success:** Lake Cities Fall Food Drive Campus Contest Winners
Marissa Parker, LDHS Athletic Trainer, recognized the contribution her students gave to the Lake

Cities Fall Food Drive. LDHS hosts a campus-wide competition in order to see which organization can donate the most items. This year, the Athletic Trainers won by donating over 8,000 items.

Top Contributors

- Madelyn Shaulis - 2,761
- Chance Phillips - 2,275
- Kinsley Ingram - 453
- Aliyah Loiselle - 352
- Kynnadi Luke – 243

Student athletic trainers spoke about the reason for contributing and acknowledged the success of other organizations at their school, such as the Fire Academy, who also collected a large amount of contributions.

- F. *Faculty & Staff Engagement:*** Texas School Counselor Association CREST Award Winners
Jessica Bovan, LDMS Principal, recognized their campus counselors for receiving the Counselors Reinforcing Excellence for Students in Texas (CREST) Award sponsored by the Texas School Counselor Association (TSCA). TSCA recognizes outstanding school counseling programs and serves as a tool for continuous growth and advocacy.

- Erica Kelm
- Heather Akins

- G. *Faculty & Staff Engagement:*** December Teachers and Employees of the Month
Dr. Kristin N. Brown, Superintendent, recognized 13 staff members selected as Teachers and Employees of the Month for December and 2 members who were unable to attend the November breakfast.

Teachers

- Ashley Hammar, LDE
- Kaitlyn Gordon, CE
- Addison Walton, SSE-December
- Brittany Gafford, SSE- November
- Felicia May, LDMS
- Kaleb Broadstreet, LDHS

Employees

- Jeana Morgan, LDE
- Amber Stephens, CE
- Mackenzie Meyer, SSE- December
- Claudia Swanson, SSE- November
- Erica Kelm, LDMS
- Holly Jones, LDHS
- Blanca Marques, Transportation
- Erica Henderson, Child Nutrition
- Ana Arriaga, Facilities

A video highlighting the Teachers and Employees of the Month was shown during Executive Session.

4. Executive Session

The open session of the meeting adjourned at 6:00 pm. The Board of Trustees moved to executive session pursuant to one or more of the sections of the Texas Open Meetings Act (Chapter 551 of the Texas Government Code).

The Board reconvened to open session at 7:13 pm.

5. Public Comment

Persons desiring to address the Board of Trustees were given the opportunity to sign up to speak.

No one signed up to speak to the Board.

6. INFORMATION ITEMS

A. Faculty & Staff Engagement: Priority 2-Strategic Plan Update

Dr. Kelly O'Sullivan, Deputy Superintendent, discussed Priority 2- Strategic Plan with a focus on LDISD's Teacher Incentive Allotment (TIA) status and next steps in accordance with HB 3 and TAC §150.1014.

7. CONSENT AGENDA ITEM

Consent Agenda Items are items identified as routine, procedural, informational or self-explanatory presented as a single motion to be acted on at one time.

It was MOVED by Mark Tucker and SECONDED by Bruce Smith to approve the Consent Agenda as presented.

A. Consideration/Approval of the Minutes of the November 17, 2025, Regular Meeting

B. Consideration/Approval of Monthly Financial Statements

C. Consideration/Approval of Order of Trustee Election

An election is hereby ordered to be held on May 2, 2026, for the purpose of:

Electing to the Board of Trustees of the Lake Dallas Independent School District two (2) Trustees for a full three (3) year term - positions designated as Place 5, and Place 6.

Applications for a place on the ballot shall be filed by February 13, 2026, at 5p.m.

Early voting by personal appearance will be conducted between the hours of 8 a.m. and 5 p.m. from Monday, April 20, 2026, through Tuesday, April 28, 2026.

The main early voting location shall be located at:

Denton County Elections Building, 701 Kimberly Drive, Denton, TX 76208

Additional voting locations, dates and times will be identified in the contract executed with the Denton County Elections Administrator.

D. Consideration/Approval of Unsolicited Donations to Lake Dallas ISD

- Donation of Funds from All Sports Booster to be deposited into the Athletic Director Activity Account (\$10,098.38)
- Elm Fork - \$1,500 donation to girls & boys' basketball to be a part of their digital scoreboard business sponsorship
- Matthew Sand-State Farm - \$1,500 donation to girls & boys' basketball to be a part of their digital scoreboard business sponsorship

E. Consideration/Approval of Interlocal Agreement between the District and the Region 10 Education Service Center Child Nutrition Multi-Region Purchasing Cooperative Program

As a service center, ESC 10 provides regional cooperative purchasing contracts to EC-12 schools across North Texas.

The ESC 10 cooperative purchasing program offers competitively solicited child nutrition purchasing contracts available for use by any school district through joint powers/cooperative purchasing laws in their respective jurisdiction.

This membership agreement will automatically renew each subsequent year for a single-year term unless otherwise terminated by either party.

F. Consideration/Approval of Updated Compensation Manual

Updates to the 2025-2026 Compensation manual were presented for approval.

- Asst. Athletic Director was added to the Employee Work Schedule for 226 days.
- Asst. Athletic Director added to Pay Grade 5
- Update to Head Football Coach Stipend

G. Consideration/Approval of Easement with Oncor Electric Delivery Company Revision

In November 2024 an electric easement was brought to the Board that gave Oncor the right to install and maintain electrical infrastructure on the south side of the high school property. The legal description of the easement property attached to the original easement (11-18-24) was incorrect. A correction is needed to provide the accurate legal description as noted in the attachment dated 4-17-25.

TNP delivered the easement document dated 11-18-24 for filing. Construction required revisions to the easement route. TNP delivered a revised easement document for filing dated 4-17-25. Attached is a side by side of the two documents. Other than the corrected description of the easement property, this correction easement is intended to restate in all respects the original easement.

MOTION PASSED 7-0

Lance Stacy, President – Aye
Ginger Collier, Vice President – Aye
Mark Tucker, Secretary – Aye
Trustees:
Scott Baird – Aye
Bruce Smith – Aye
Aaron Appleby – Aye
Greg Bartley – Aye

8. ACTION ITEMS

A. *Efficient Operations:* Consideration/Approval of Administrator Contract for Athletic Director/Head Football Coach

Dr. Kristin N. Brown, Superintendent, presented the recommendation made for the Administrator Contract for Athletic Director/Head Football Coach.

Each viable candidate was previously interviewed by various panels of administrative staff.

It was MOVED by Aaron Appleby and SECONDED by Scott Baird to approve the Administrator Contract for Athletic Director/Head Football Coach for Jeremy Males.

MOTION PASSED 7-0

Lance Stacy, President – Aye
Ginger Collier, Vice President – Aye
Mark Tucker, Secretary – Aye
Trustees:
Scott Baird – Aye
Bruce Smith – Aye
Aaron Appleby – Aye
Greg Bartley – Aye

9. Calendar, Announcements & Information

A. Upcoming Meetings & Events

Dr. Kristin N. Brown, Superintendent, presented upcoming events occurring between board meetings.

10. Executive Session

The open session of the meeting will adjourn. The Board of Trustees will reconvene in executive session pursuant to one or more of the sections of the Texas Open Meetings Act (Chapter 551 of the Texas Government Code). The Board of Trustees will reconvene in open session to take any final action, decision, or vote on a matter deliberated in executive session.

The Board did not move to Executive Session.

12. Adjournment

The meeting was adjourned at 7:28 pm

Lance Stacy, Board President

Mark Tucker, Board Secretary

LAKE DALLAS ISD
 COMPARISON OF REVENUE AND EXPENDITURES
 GENERAL FUND
 Nov. 2025

| | Prior Month YTD | Current Month YTD | Current Budget | Balance | % |
|-------------------------------------|--------------------|----------------------|-------------------|-------------------|--------------|
| REVENUE | | | | | |
| Local Revenue | 301,806 | 742,504 | 24,342,315 | 23,599,811 | 3.1% |
| State Revenue | 7,894,330 | 9,825,016 | 19,811,938 | 9,986,922 | 49.6% |
| Federal Revenue | 34,857 | 34,864 | 560,000 | 525,136 | 6.2% |
| Total Revenue | 8,230,993 | 10,602,384 | 44,714,253 | 34,111,869 | 23.7% |
| EXPENDITURES | | | | | |
| Instruction | 4,230,239 | 6,357,990 | 25,557,643 | 19,199,654 | 24.9% |
| Inst. Res./Media Services | 6,107 | 10,806 | 476,934 | 466,128 | 2.3% |
| Curriculum Dev. & Inst. Staff Devel | 139,983 | 213,542 | 861,342 | 647,800 | 24.8% |
| Inst. Leadership | 119,288 | 176,847 | 691,665 | 514,818 | 25.6% |
| School Leadership | 384,917 | 575,205 | 2,320,726 | 1,745,521 | 24.8% |
| Guidance/Counseling/Evaluation | 249,128 | 363,121 | 1,336,939 | 973,818 | 27.2% |
| Health Services | 60,803 | 91,453 | 377,771 | 286,318 | 24.2% |
| Pupil Transportation | 375,659 | 538,297 | 1,640,212 | 1,101,915 | 32.8% |
| Cocurr./Extracurr. Activities | 285,530 | 389,957 | 1,263,827 | 873,870 | 30.9% |
| Gen Administration | 375,775 | 515,643 | 1,821,284 | 1,305,641 | 28.3% |
| Plant Maintenance & Operations | 1,574,370 | 1,961,449 | 6,104,540 | 4,143,091 | 32.1% |
| School Monitoring Services | 131,098 | 191,920 | 792,935 | 601,015 | 24.2% |
| Data Processing Services | 203,255 | 300,511 | 1,169,558 | 869,047 | 25.7% |
| Debt Services | 0 | 0 | 760,430 | 760,430 | 0.0% |
| Facilities Acq. & Construction | 0 | 0 | 14,000 | 14,000 | 0.0% |
| Payments to Fiscal Agents | 0 | 0 | 4,500 | 4,500 | 0.0% |
| Payments to JJAEP Program | 0 | 0 | 2,000 | 2,000 | 0.0% |
| Other Intergovernmental Charges | 69,384 | 69,384 | 340,400 | 271,016 | 20.4% |
| Total Expenditures | 8,205,535 | 11,756,126 | 45,536,706 | 33,780,580 | 25.8% |
| Grand Revenue Totals | 8,230,993 | 10,602,384 | 44,714,253 | | |
| Grand Expenditure Totals | 8,205,535 | 11,756,126 | 45,536,706 | | |
| Grand Totals | 25,458 | (1,153,742) | (822,453) | | |

LAKE DALLAS ISD
 COMPARISON OF REVENUE AND EXPENDITURES
 FOOD SERVICE FUND
 Nov 2025

| | Prior Month YTD | Current Month YTD | Current Budget | Balance | % |
|---------------------------------|--------------------|----------------------|-------------------|------------------|--------------|
| REVENUE | | | | | |
| Local Revenue | 163,712 | 223,011 | 802,403 | 579,392 | 27.8% |
| State Revenue | 3,657 | 6,374 | 52,533 | 46,159 | 12.1% |
| Federal Revenue | 350,395 | 469,665 | 1,411,658 | 941,993 | 33.3% |
| Total Revenue | 517,765 | 699,049 | 2,266,594 | 1,567,545 | 30.8% |
| EXPENDITURES | | | | | |
| Food Service | 480,440 | 690,529 | 2,441,484 | 1,750,955 | 28.3% |
| Total Expenditures | 480,440 | 690,529 | 2,441,484 | 1,750,955 | 28.3% |
| Grand Revenue Totals | 517,765 | 699,049 | 2,266,594 | | |
| Grand Expenditure Totals | 480,440 | 690,529 | 2,441,484 | | |
| Grand Totals | 37,325 | 8,520 | (174,890) | | |

LAKE DALLAS ISD
 COMPARISON OF REVENUE AND EXPENDITURES
 DEBT SERVICE FUND
 Nov' 2025

| | Prior Month YTD | Current Month YTD | Current Budget | Balance | % |
|---------------------------------|--------------------|----------------------|-------------------|-------------------|-------------|
| REVENUE | | | | | |
| Local Revenue | 94,181 | 306,456 | 15,498,058 | 15,191,602 | 2.0% |
| State Revenue | 0 | 0 | 2,848,379 | 2,848,379 | 0.0% |
| Total Revenue | 94,181 | 306,456 | 18,346,437 | 18,039,981 | 1.7% |
| EXPENDITURES | | | | | |
| Debt Services | 0 | 825 | 18,345,069 | 18,344,244 | 0.0% |
| Total Expenditures | 0 | 825 | 18,345,069 | 18,344,244 | 0.0% |
| Grand Revenue Totals | 94,181 | 306,456 | 18,346,437 | | |
| Grand Expenditure Totals | 0 | 825 | 18,345,069 | | |
| Grand Totals | 94,181 | 305,631 | 1,368 | | |

LAKE DALLAS ISD
BALANCE SHEET
GENERAL FUND, FOOD SERVICE AND DEBT SERVICE
AS OF Nov 30, 2025

General Fund

| | |
|---------------------|-------------------|
| Cash & Investments | 15,158,087 |
| Receivables | 3,078,812 |
| Deferred Expenses | 170,236 |
| Total Assets | <u>18,407,135</u> |

| | |
|--------------------------|--------------------|
| Current Payables | (5,718,389) |
| Accrued Expenses | (72,194) |
| Deferred Revenue | (420,988) |
| Total Liabilities | <u>(6,211,571)</u> |

| | |
|--------------------------|---------------------|
| Reserve for Encumbrances | 604,907 |
| Undesig. Fund Balance | (12,195,564) |
| Reserve for Encumbrances | (604,907) |
| Total Equity | <u>(12,195,564)</u> |

Food Service

| | |
|---------------------|------------------|
| Cash & Investments | 1,078,332 |
| Receivables | 119,269 |
| Total Assets | <u>1,197,601</u> |

| | |
|--------------------------|------------------|
| Current Payables | (209,473) |
| Accrued Expenses | (28,253) |
| Deferred Revenue | (99,311) |
| Total Liabilities | <u>(337,037)</u> |

| | |
|-------------------------------|------------------|
| Reserve for Food Encumbrances | (1,218,583) |
| Undesig. Fund Balance | 429,142 |
| Reserve for Encumbrances | (71,124) |
| Total Equity | <u>(860,565)</u> |

Debt Services

| | |
|---------------------|------------------|
| Cash & Investments | 1,913,287 |
| Receivables | 1,355,857 |
| Total Assets | <u>3,269,143</u> |

| | |
|--------------------------|------------------|
| Current Payables | (139,943) |
| Deferred Revenue | (210,959) |
| Total Liabilities | <u>(350,902)</u> |

| | |
|----------------------------|--------------------|
| Reserve for Long Term Debt | (2,655,470) |
| Undesig. Fund Balance | (262,771) |
| Total Equity | <u>(2,918,241)</u> |

LAKE DALLAS ISD
QUARTERLY INVESTMENT REPORT
QUARTER ENDED NOVEMBER 30, 2025
SUMMARY OF FIXED TERM INVESTMENTS

| FUND | INVESTMENT INSTRUMENT | PURCHASE DATE | INVESTED AMOUNT | STATED YIELD | MATURITY DATE | MARKET VALUE | MATURITY VALUE | MATURITY INTEREST |
|----------------------------------|-----------------------|---------------|-------------------|--------------|---------------|--------------|----------------|-------------------|
| TOTAL INVESTMENTS BY FUND | | | | | | | | |
| GENERAL FUND | | | 7,361,695 | | | | | |
| INTEREST AND SINKING ACTIVITY | | | 1,810,859 | | | | | |
| CONSTRUCTION | | | 1,155,413 | | | | | |
| | | | <u>13,776,605</u> | | | | | |
| TOTAL INVESTMENTS | | | 24,104,572 | | | | | |

The Lake Dallas Independent School district complies to the objectives and policies adopted by the Lake Dallas School Board. The objectives and priorities of the investment policy of Lake Dallas Independent School District are as listed: To comply with the laws of the State of Texas as defined in Government Code 10 (Chapter 2256), known as the "Public Funds Investment Act"; To provide for the safety of principal of all Lake Dallas ISD funds. To provide sufficient funds to meet the cash needs of the continuing operations of Lake Dallas ISD. To earn the highest possible rates of return on investments consistent with foregoing objectives and guidelines. To allow for diversification in the types, issues and maturities of investments so as to avoid incurring unreasonable and avoidable risks. To maintain the highest professional and ethical standards as custodians of the public trust.


 Anne Heehn, CFO, District Investment Officer

1-13-26
 Date

LAKE DALLAS ISD BUDGET AMENDMENT REQUEST Number: _____ Org.: _____

| FUND | FUNC | OBJECT | SUB OBJ | ORG | YEAR | PROG CODE | LOC CODE | DESCRIPTION | CURRENT BUDGET | INCREASE/ (DECREASE) | PROPOSED BUDGET |
|------|------|--------|------------|-----|------|--------------|-------------|-------------|-------------------|-------------------------|--------------------|
|------|------|--------|------------|-----|------|--------------|-------------|-------------|-------------------|-------------------------|--------------------|

EXPENDITURES

(USE WHOLE DOLLAR AMOUNTS ONLY.)

| | | | | | | | | | | | |
|-----|----|------|----|-----|---|----|-----|----------------------------------|------|----------|----------|
| 199 | 61 | 6395 | 00 | 999 | 0 | 99 | 000 | Community Breakfast Supplies | 0 | 662.00 | 662.00 |
| 199 | 61 | 6499 | 00 | 999 | 0 | 99 | 000 | Misc. Fees/ Dues/ Other Expenses | 0 | 2,000.00 | 2,000.00 |
| 199 | 13 | 6299 | 32 | 999 | 0 | 99 | 990 | Contracted Services | 8000 | 1,338.00 | 9,338.00 |
| | | | | | | | | | | | |
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TOTAL EXPENDITURES

| | | | |
|--|------|----------|-----------|
| | 8000 | 4,000.00 | 12,000.00 |
|--|------|----------|-----------|

REVENUES

| | | | | | | | | | | | |
|-----|----|------|----|---|-----|----|-----|---------|---|----------|----------|
| 199 | 00 | 5744 | 00 | 0 | 000 | 00 | 000 | Revenue | 0 | 4,000.00 | 4,000.00 |
|-----|----|------|----|---|-----|----|-----|---------|---|----------|----------|

TOTAL REVENUES

| | | | |
|--|------|----------|----------|
| | 0.00 | 4,000.00 | 4,000.00 |
|--|------|----------|----------|

**NET CHANGE TO FUND BALANCE
+INCREASE/(DECREASE)**

| | |
|--|------|
| | 0.00 |
|--|------|

EXPLANATION:

Community breakfast sponsorships and cost associated with breakfast and speaker for staff professional development

| |
|---------------------------------------|
| Processed by _____ Date: _____ |
|---------------------------------------|

(ADMINISTRATIVE OFFICE USE ONLY)

White copy to be filed in Board Book
 Yellow copy to be filed in Administration Office
 Pink copy to be retained by Supervisor

| | |
|----------------------|------|
| ORIGINATOR | DATE |
| SUPERVISOR/PRINCIPAL | DATE |
| CFO | DATE |
| SUPERINTENDENT | DATE |
| BOARD SECRETARY | DATE |
| BOARD PRESIDENT | DATE |

LAKE DALLAS ISD BUDGET AMENDMENT REQUEST

Number: _____

Org: _____

| FUND | FUNC | OBJECT | SUB OBJ | ORG | YEAR | PROG CODE | LOC CODE | DESCRIPTION | CURRENT BUDGET | INCREASE/ (DECREASE) | PROPOSED BUDGET |
|------|------|--------|---------|-----|------|-----------|----------|-------------|----------------|----------------------|-----------------|
|------|------|--------|---------|-----|------|-----------|----------|-------------|----------------|----------------------|-----------------|

EXPENDITURES
(USE WHOLE DOLLAR AMOUNTS ONLY.)

| | | | | | | | | | | | |
|-----|----|------|----|-----|---|----|-----|---------------------|-------------|----------|-------------|
| 199 | 11 | 6395 | 00 | 999 | 0 | 23 | 230 | SPED Supply Account | \$20,000.00 | \$909.00 | \$20,909.00 |
| | | | | | | | | | | | |
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|---------------------------|-------------|----------|-------------|
| TOTAL EXPENDITURES | \$20,000.00 | \$909.00 | \$20,909.00 |
|---------------------------|-------------|----------|-------------|

REVENUES

| | | | | | | | | | | | |
|-----|---|------|---|---|---|---|---|-------------------|--------|----------|----------|
| 199 | 0 | 5744 | 0 | 0 | 0 | 0 | 0 | Gifts and bequest | \$0.00 | \$909.00 | \$909.00 |
|-----|---|------|---|---|---|---|---|-------------------|--------|----------|----------|

| | | | |
|-----------------------|--------|----------|----------|
| TOTAL REVENUES | \$0.00 | \$909.00 | \$909.00 |
|-----------------------|--------|----------|----------|

NET CHANGE TO FUND BALANCE
+INCREASE/(DECREASE) \$0.00

EXPLANATION:
Special Education Field Day Donations

| |
|---|
| Processed by _____ Date: _____ (ADMINISTRATIVE OFFICE USE ONLY) |
|---|

| | | | |
|-------|----------------------|-------|------|
| _____ | ORIGINATOR | _____ | DATE |
| _____ | SUPERVISOR/PRINCIPAL | _____ | DATE |
| _____ | CFO | _____ | DATE |
| _____ | SUPERINTENDENT | _____ | DATE |
| _____ | BOARD SECRETARY | _____ | DATE |
| _____ | BOARD PRESIDENT | _____ | DATE |

White copy to be filed in Board Book
Yellow copy to be filed in Administration Office
Pink copy to be retained by Supervisor

LAKE DALLAS ISD BUDGET AMENDMENT REQUEST Number: _____ Org.: _____

| FUND | FUNC | OBJECT | SUB OBJ | ORG | YEAR | PROG CODE | LOC CODE | DESCRIPTION | CURRENT BUDGET | INCREASE/ (DECREASE) | PROPOSED BUDGET |
|------|------|--------|------------|-----|------|--------------|-------------|-------------|-------------------|-------------------------|--------------------|
|------|------|--------|------------|-----|------|--------------|-------------|-------------|-------------------|-------------------------|--------------------|

(USE WHOLE DOLLAR AMOUNTS ONLY.)

| EXPENDITURES | | | | | | | | | | | |
|---------------------|----|------|----|-----|---|----|-----|------------------------------------|---|-----------|-----------|
| 199 | 11 | 6299 | 35 | 105 | 0 | 11 | 300 | Ed. Foundation Grant- SSE | 0 | 1,800.00 | 1,800.00 |
| 199 | 11 | 6395 | 35 | 105 | 0 | 11 | 301 | Ed. Foundation Grant- SSE | 0 | 3,790.00 | 3,790.00 |
| 199 | 11 | 6395 | 35 | 041 | 0 | 23 | 303 | Ed. Foundation Grant- MS | 0 | 1,000.00 | 1,000.00 |
| 199 | 11 | 6395 | 35 | 999 | 0 | 11 | 305 | Ed. Foundation Grant- LDE, CE, SSE | 0 | 15,000.00 | 15,000.00 |
| 199 | 11 | 6329 | 35 | 105 | 0 | 11 | 301 | Ed. Foundation Grant- SSE | 0 | 1,000.00 | 1,000.00 |
| 199 | 11 | 6395 | 35 | 001 | 0 | 11 | 303 | Ed. Foundation Grant- HS | 0 | 10,000.00 | 10,000.00 |
| 199 | 11 | 6395 | 35 | 101 | 0 | 25 | 302 | Ed. Foundation Grant- LDE | 0 | 5,000.00 | 5,000.00 |
| 199 | 11 | 6395 | 35 | 101 | 0 | 11 | 300 | Ed. Foundation Grant- LDE | 0 | 1,550.00 | 1,550.00 |
| 199 | 11 | 6329 | 35 | 101 | 0 | 25 | 300 | Ed. Foundation Grant- LDE | 0 | 5,000.00 | 5,000.00 |
| 199 | 11 | 6395 | 35 | 103 | 0 | 11 | 301 | Ed. Foundation Grant- CE | 0 | 4,070.00 | 4,070.00 |
| 199 | 11 | 6395 | 35 | 103 | 0 | 11 | 302 | Ed. Foundation Grant- CE | 0 | 5,000.00 | 5,000.00 |
| 199 | 11 | 6395 | 35 | 101 | 0 | 11 | 304 | Ed. Foundation Grant- LDE | 0 | 3,790.00 | 3,790.00 |

| | | | |
|---------------------------|---|-----------|-----------|
| TOTAL EXPENDITURES | 0 | 57,000.00 | 57,000.00 |
|---------------------------|---|-----------|-----------|

| REVENUES | | | | | | | | | | | |
|-----------------|---|------|----|---|---|---|---|-------------------|---|-----------|-----------|
| 199 | 0 | 5744 | 35 | 0 | 0 | 0 | 0 | Gifts and bequest | 0 | 57,000.00 | 57,000.00 |

| | | | |
|-----------------------|------|-----------|-----------|
| TOTAL REVENUES | 0.00 | 57,000.00 | 57,000.00 |
|-----------------------|------|-----------|-----------|

| | |
|--|------|
| NET CHANGE TO FUND BALANCE +INCREASE/(DECREASE) | 0.00 |
|--|------|

| |
|---|
| EXPLANATION: Lake Cities Education Foundation Grant 2025-2026 |
|---|

| |
|---|
| Processed by _____ Date: _____ (ADMINISTRATIVE OFFICE USE ONLY) |
|---|

| | | | |
|-------|----------------------|-------|------|
| _____ | ORIGINATOR | _____ | DATE |
| _____ | SUPERVISOR/PRINCIPAL | _____ | DATE |
| _____ | CFO | _____ | DATE |
| _____ | SUPERINTENDENT | _____ | DATE |
| _____ | BOARD SECRETARY | _____ | DATE |
| _____ | BOARD PRESIDENT | _____ | DATE |

White copy to be filed in Board Book
 Yellow copy to be filed in Administration Office
 Pink copy to be retained by Supervisor

RESOLUTION OF THE LAKE DALLAS ISD

Submission to Criminal Justice Grant Program

WHEREAS, The Lake Dallas ISD finds it in the best interest of the citizens of Lake Dallas ISD, that the School Safety & Security Enhancement project be operated for the FY2027; and

WHEREAS, Lake Dallas ISD agrees to provide applicable matching funds for the said project as required by the Criminal Justice Grant Program (if applicable) grant application; and

WHEREAS, Lake Dallas ISD agrees that in the event of loss or misuse of the Office of the Governor funds, Lake Dallas ISD assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, Lake Dallas ISD designates Chadd Springer, Chief of Police, as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

WHEREAS, Lake Dallas ISD designates Anne Haehn, Chief Financial Officer, as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that Lake Dallas ISD approves submission of the grant application for the School Safety & Security Enhancement project to the Office of the Governor.

Signed by:

Passed and Approved this _____ (Day) of _____ (Month), _____ (Year)

Grant Number: 5741001

RESOLUTION OF THE LAKE DALLAS ISD

Submission to Active Attack Response Equipment Grant Program

WHEREAS, The Lake Dallas ISD finds it in the best interest of the citizens of Lake Dallas ISD, that the breaching tools and shield project be operated for the FY2027; and

WHEREAS, Lake Dallas ISD agrees to provide applicable matching funds for the said project as required by the Active Attack Response Equipment Grant Program (if applicable) grant application; and

WHEREAS, Lake Dallas ISD agrees that in the event of loss or misuse of the Office of the Governor funds, Lake Dallas ISD assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, Lake Dallas ISD designates Chadd Springer, Chief of Police, as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

WHEREAS, Lake Dallas ISD designates Anne Haehn, Chief Financial Officer, as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that Lake Dallas ISD approves submission of the grant application for the breaching tools and shield project to the Office of the Governor.

Signed by:

Passed and Approved this _____ (Day) of _____ (Month), _____ (Year)

Grant Number: 5740401

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

OF THE

**LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
LAKE DALLAS, TEXAS**

**FOR THE FISCAL YEAR ENDED
AUGUST 31, 2025**

PREPARED BY:

**ANNE HAEHN
CHIEF FINANCIAL OFFICER**

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED AUGUST 31, 2025

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CERTIFICATE OF BOARD

Lake Dallas Independent School District
Name of School District

Denton
County

061-912
Co. - Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended August 31, 2025, at a meeting of the Board of Trustees of such school district on the _____ day of January, 2026.

Signature of Board Secretary

Signature of Board President



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**INTRODUCTORY SECTION
(UNAUDITED)**



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT

104 Swisher Road | Box 548
LAKE DALLAS, TEXAS 75065
940-497-4039
Fax 940-497-3737
www.ldisd.net

December 15, 2025

Board of Trustees
Lake Dallas Independent School District
P.O. Box 548
Lake Dallas, Texas 75065

To the Board of Trustees and the Citizens of the Lake Dallas Independent School District:

The Comprehensive Annual Financial Report of the Lake Dallas Independent School District (District) for the fiscal year ended August 31, 2025, is now submitted. Responsibility for the data's accuracy and the presentation's completeness and fairness, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of the District's various funds and account groups. All disclosures necessary to enable the reader to understand the District's financial activities have been included.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. In addition, the District's MD&A can be found immediately following the independent auditor's report.

The Lake Dallas Independent School District Board of Trustees (Board), a seven-member group, is the level of government that has responsibility for the District's overall activities related to public elementary and secondary school education within the jurisdiction of the District. The District receives funding from local, state, and federal funding sources. The District is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards, since Board members are elected by the public and have decision-making authority, the power to designate management, the responsibility to influence operations, and primary accountability for fiscal matters.

Profile of the District

Lake Dallas ISD financial statements include all the funds of the District, as well as any component units for which the District is financially accountable.

Lake Dallas ISD is adjacent to Lewisville Lake in North Texas. The school district covers 9.8 square miles in Denton County, with the beauty of the lake as the backdrop. Lake Dallas, Shady Shores, Corinth, and Hickory Creek are the four towns within the boundaries of Lake Dallas ISD. With a focus on family and community, Lake Dallas ISD is excited about the achievement of its three elementary schools, one middle school, and one high school. Our mission is to inspire, educate, and empower our students.

Located approximately 30 miles from downtown Dallas on the growing I-35 corridor, the District has recorded an increased population over the past several decades. As a result, the character of the District has changed from a part-time recreational and retirement community to a year-round residential area. New home construction has been significant but has slowed in recent years.

Lake Dallas ISD is approximately twenty miles from the Dallas/Fort Worth metroplex and from DFW International Airport. The Dallas-Fort Worth area is an important center of trade, finance, and other major services. The quality of life and diversified economic base make this area one of the choice home, industrial, and manufacturing places to locate. This economic footing should allow for sustained growth in the future.

Lake Dallas ISD educates students on five campuses. The District offers programs and educational opportunities that are suited to the needs of a broad spectrum of students. Student attendance is commendable. Lake Dallas ISD schools, programs, staff, and students earn state and regional recognition regularly.

A challenging curriculum, dedicated staff, and supportive community ensure exceptional educational opportunities for all students. Lake Dallas schools continually strive for academic excellence in all areas. Lake Dallas ISD is dedicated to giving every student the best possible education through an intensive core curriculum based on the Texas Education Agency guidelines and an array of specialized, challenging instructional and career programs.

Lake Dallas ISD is committed to being one of the nation's best school systems, continually improving and refining instructional programs and organizational operations in the interest of effectiveness, productivity, and economy. Our standards for students and staff members are high, and we strive to raise them higher.

Major Initiatives

The District Curriculum is vertically aligned throughout all grade levels and based on the Texas Essential Knowledge and Skill (TEKS). The District has a vibrant, diverse student population, an excellent array of programs, a strong curriculum, access to various intellectual resources, and a progressive, innovative atmosphere. An educated School Board, a skilled administration, a professional, dedicated, and inventive staff, and an involved community make Lake Dallas ISD a leader in education.

In May 2019, Lake Dallas ISD voters approved a \$105 million bond package to update several campuses across the District. The bond package was created under the direction of a long-range planning committee led by community members.

The District has maintained its credit rating of 'AA-' as issued by Standards & Poor's. The ratings reflect that the District has very strong household income levels, a diverse and growing tax base, and a strong financial position, with management consistently maintaining strong revenues supported by conservative budgeting. The "AAA enhanced rating" assigned to the District's bonds reflects the credit enhancement provided by the Texas Permanent School Fund.

Financial Information

The Comprehensive Annual Financial Report for the year ended August 31, 2025, is prepared in accordance with generally accepted accounting principles (GAAP) and conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). This report covers all funds of the District. Presented funds are organized into three types dictated by the nature of the activities involved.

Governmental Fund Types:

- General Fund
- Debt Service Fund
- Capital Projects Fund
- Special Revenue Funds

Proprietary Fund Types:

Internal Service Funds
Enterprise Fund

Fiduciary Fund Type:

Custodial Fund

Financial Policies and Planning

The annual budget serves as the foundation for the District's financial planning and control. The objective of budgetary controls is to ensure compliance with legal provisions and provide a roadmap to meet state and local goals.

Most of the District's planning effort is focused on the District's Improvement Plan. Campus Improvement plans are analyzed to form a cohesive District Plan. This plan includes criteria for measuring and ultimately reaching success. The District Improvement Plan also has long-term goals that form the basis of long-term planning.

Budgetary Controls

The budgetary controls' objective is to ensure compliance with legal provisions in the annual appropriated budget approved by the Board of Trustees. Every school district in Texas is required by law to prepare and file a budget with the Texas Education Agency. Activities of the general fund, food service fund, and debt service fund are included in the District's budget.

Budgetary control (the level at which expenditures cannot legally exceed appropriations) is maintained at the functional category level within each fund. These functional categories are defined by the Texas Education Agency and identify the purpose of the transactions. A listing of these categories, as well as related financial information, is included herein. The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control—encumbered amounts lapse at year-end.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

System of Internal Controls

The extent of internal controls a school district should establish is a judgment that management must make. Management's decision regarding the scope of internal control necessary is affected by circumstances such as the size of the organization and the number of personnel available. Consideration must be given to the relationship between costs and benefits. In addition, the nature of internal control is such that even appropriate internal control methods and systems will not guarantee that a school district's objectives will be achieved, nor will they ensure its success.

Internal control procedures are established to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Reliability of financial reporting
- Effectiveness and efficiency of operations
- Compliance with applicable laws and regulations

Relevant Financial Policy

The School Board has been instrumental in maintaining and increasing the reserves of the District. The Board recognizes that maintaining an appropriate fund balance is critical in the District's financial planning and budgeting processes. Although fund balance levels could be affected by legislative actions and the amount of available state and federal resources, the Board has been proactive in building the District's

reserves to fund unanticipated expenditures or offset future short-term revenue reductions. In addition, the Board has maintained an appropriate fund balance to avoid short-term borrowing and to demonstrate financial stability, therefore preserving or enhancing its bond rating.

State Funding

The state of Texas's current system provides public education funding via a financing formula that weighs student attendance levels, property value per student, and the District's tax effort.

Debt Administration

The District has deployed various debt management practices to lower its borrowing costs. These include refunding existing bonds at a lower rate and prepaying bonds before the scheduled maturity. Such actions have provided the District's taxpayers with over \$30 million of direct savings since 2012. These practices have helped the District maintain its credit rating of AA-.

Enrollment

The school district plans its budget based on estimated student enrollment and state aid earned based on student attendance. The district has experienced a decline in enrollment as the District matures. The lack of affordable housing also limits the number of young families moving into the area. Enrollment is projected to be stagnant over the next several years.

District Facilities

District facilities are in very good condition. The District maintains all of its facilities with internal staff. Lake Dallas Middle School and Corinth Elementary were built in the 1980s, with major additions and substantial renovations occurring in the 2000s. Lake Dallas High School was built in 1998, with additional classrooms and athletic spaces added in 2007. Shady Shores Elementary School was built in 2004. With the passing of a bond election in 2019, renovations and additions have occurred at Lake Dallas High School, Lake Dallas Middle School, Lake Dallas Elementary School, and Corinth Elementary School.

| Campus | Year Built | Additions |
|--------------------------------|-------------------|------------------|
| Lake Dallas High School | 1998 | 2007, 2024 |
| Lake Dallas Middle School | 1980 | 2003, 2024 |
| Corinth Elementary School | 1985 | 2001, 2024 |
| Lake Dallas Elementary School | 2009 | |
| Shady Shores Elementary School | 2004 | |

The community is one of unconditional support for the District. Lake Dallas ISD has had 5 bond elections since 1995. All five bond elections have passed with overwhelming support. The District also held a Tax Rate election in 2008 and won with an 84% passage rate. Residents continue to support the school and demand a quality education for their students.

Independent Audit

District policy and State law require an annual audit by an independent certified public accountant. Lake Dallas ISD's School Board has selected the accounting firm of Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC, to perform this audit. An audit report is generated, and the audit firm makes a presentation to the School Board each January. The audit, which is included in the financial section of this report, meets all state and federal reporting requirements.

Education

Lake Dallas ISD is a public school system whose District mission is to inspire, educate, and empower our students. Recognizing that the quality of life, both today and in the future, depends upon the quality of education provided by the public schools, the Lake Dallas Independent School District is dedicated to education and committed to meeting the needs of every individual. The District's vision is "small school atmosphere, big school opportunities."

The District is also proud to partner with North Central Texas College, enabling District students to receive college hours up to earning an associate degree while in high school.

The results of the State of Texas Assessment of Academic Readiness (STAAR) show Lake Dallas ISD students performing at or above regional and state averages in subjects of the state assessments. In addition, Lake Dallas High School students perform at state and regional averages in College Readiness Indicators.

Economic Condition and Outlook

Over the last several years, Lake Dallas ISD's local economy has experienced an upturn. The diversity of businesses located in the area and the range of housing available, combined with the transpiration grid of the metroplex and proximity to Dallas-Fort Worth and Alliance airports, provide a degree of protection from the economic cycle affecting many other school districts. The District's relationship with the local communities assures the development projects selected by the cities are also desirable for the community at large. With the expansion of I.H. 35, the community has seen economic growth and expansion of its commercial tax base.

Financial Awards Programs

This District has submitted its annual comprehensive financial report (ACFR) to the Association of School Business Officials (ASBO) for the purpose of participating in their awards program. The ASBO Certificate of Excellence in Financial Reporting recognizes school districts that have met the highest standards of excellence in school financial reporting.

The purpose of the program is to:

- A. Encourage school systems to adopt and use generally accepted accounting principles.
- B. Encourage school systems to adopt sound budgetary and financial reporting procedures
- C. Recognize excellence in school financial reporting.
- D. Contribute to enhancing the credibility of financial management of school systems by recognizing and publicizing excellence in school financial reporting.

The District has also submitted its ACFR to the Government Finance Officers Association (GFOA) for their review. The GFOA Certificate of Achievement for Excellence in Financial Reporting is awarded to easily readable and efficiently organized Annual Comprehensive Financial Reports. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. We believe that our current Annual Comprehensive Financial Report meets the GFOA's and ASBO's program requirements.

The District has received both of these prestigious awards for twenty-one consecutive years. We believe that our current report conforms to the Certificate of Excellence Program requirements.

Board of Trustees

The Board of Trustees holds its regular monthly meeting on the third Monday of each month in the Board Room in Lake Dallas ISD Central Services Building, 104 Swisher Road. Proper public notice is given for all meetings.

The Lake Dallas Board of Trustees welcomes public participation in its meetings and encourages citizens to express their views on matters affecting the students of our community.

Outstanding Staff

Highly competent, dedicated staff members work together at every level to promote high academic standards and to provide every student with educational opportunities to meet individual needs and interests. Teachers emphasize a strong curriculum, effective instructional techniques, and consistent student discipline.

Lake Dallas ISD staff members recognize the importance of personal attention. Both tutoring and enrichment programs are provided to enhance student development.

Many Lake Dallas ISD personnel pursue professional growth through university coursework, educational workshops, and staff development sessions. Many have advanced degrees. Staff commitment to personal growth ensures continuing academic excellence for Lake Dallas ISD.

Supportive Community

Community support and involvement are evident in Lake Dallas ISD. Strong PTA groups provide support for the schools and a strong link between home and school. Parent volunteers serve hundreds of hours in various capacities - from helping with extracurricular activities to assisting students and teachers in the classrooms. The community has continually shown the value it places on quality education through the financial and personal support it has given the District.

Comprehensive Safety Program

The District takes every reasonable precaution regarding the safety of students, employees, visitors, and all others with whom it conducts business. The District has developed, implemented, and promoted a comprehensive safety program. The program includes guidelines and procedures for responding to emergencies. See policy CK (Local).

Policies are in place related to:

- Use, possession, or exhibition of a firearm, an illegal knife, a club, or a prohibited weapon, as those terms are defined in the Penal Code,
- Conduct that contains the elements of the offense of aggravated assault, sexual assault, aggravated sexual assault, arson, murder, capital murder, criminal attempt to commit murder or capital murder, indecency with a child, or aggravated kidnapping, as those offenses are defined in the Penal Code;
- Drug- or alcohol-related offenses described in Education Code 37.006
- Criminal mischief
- Persistent misbehavior

Each school has effective emergency procedures that can be implemented on short notice and that will ensure optimum safety for students and school personnel. Lake Dallas ISD has five resource officers to assist with safety issues. The Superintendent has the authority to dismiss school for a part of a day or longer periods, if necessary, in case of unusual or emergencies. Campus principals have designed and implemented a

system to familiarize employees and students with evacuation procedures and ensure evacuation diagrams are appropriately posted. Principals also conduct fire, tornado, or other emergency drills to provide orderly movement to the safest areas available for students and personnel.

Acknowledgments

The preparation of this report could not have been accomplished without the services of the entire business office staff. In addition, the Board of Trustees should be commended for its continued support and leadership.

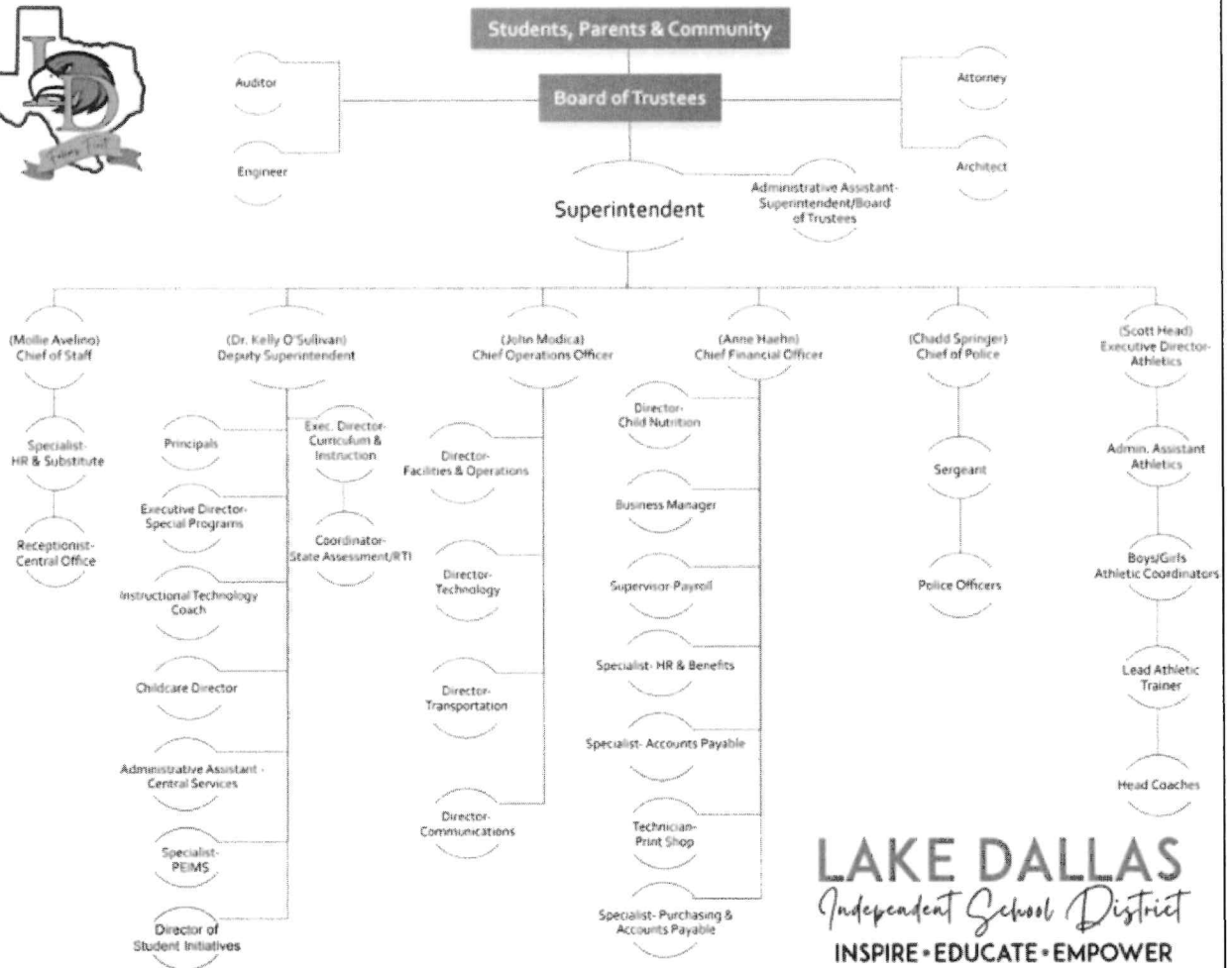
Kristin N. Brown, Ed.D. - Superintendent of Schools

Anne Haehn - Chief Financial Officer



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Organizational Chart



LAKE DALLAS
Independent School District
 INSPIRE • EDUCATE • EMPOWER

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT

Consultants and Advisors

Audit Firm

Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC
Certified Public Accountants
902 North Locust
Denton, Texas 76202-0977

Bond Attorneys

Fulbright & Jaworski L.L.P.
2200 Ross Avenue, Suite 2800
Dallas, Texas 75201-2784

Fiscal Agents

The Bank of New York Trust Company
of Florida
10161 Centurion Parkway
2nd Floor
Jacksonville, Florida 32256

General Counsel

Leon/Alcala Attorneys at Law
1114 Lost Creek Blvd. Suite 420
Austin, Texas 78746

Tax Attorney

Sawko and Burroughs
1100 Dallas Drive, Ste. 100
Denton, Texas 76201

Financial Advisors

BOK Financial Securities, Inc.
333 West Campbell Road, Suite 350
Richardson, Texas 75080

Official Depository

Point Bank
3971 FM 2181
Corinth, Texas 76210

Tax Collector

Denton County Tax Collector Assessor
P.O. Box 1249
Denton, Texas 76201

Tax Appraisal

Denton Central Appraisal District
3911 Morse St.
Denton, Texas 76208

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT

PRINCIPAL OFFICIALS

Elected Officials:

Board of Trustees:

| | |
|----------------|----------------|
| Lance Stacy | President |
| Ginger Collier | Vice President |
| Mark Tucker | Secretary |
| Scott Baird | Member |
| Greg Bartley | Member |
| Bruce Smith | Member |
| Aaron Appleby | Member |

Appointed Officials:

| | |
|--------------------|--|
| Kristin N. Brown | Superintendent |
| Anne Haehn | Chief Financial Officer |
| Kelly O'Sullivan | Deputy Superintendent |
| Karla Landrum | Executive Director of Human Resources |
| Jay Widenbach | Executive Director of Special Education |
| Trent Stinson | Director of Maintenance & Transportation |
| David Marroquin | Director of Facilities |
| Corey Ray | Director of Food Service |
| Gerry Hamilton | Director of Technology |
| Scott Head | Executive Director of Athletics |
| Mollie Avelino | High School Principal |
| Nakendrick Johnson | Middle School Principal |
| Jennifer Bryant | Shady Shores Elementary School Principal |
| Kerri Blevins | Lake Dallas Elementary School Principal |
| Jessica Bovan | Corinth Elementary School Principal |
| John Modica | Chief Operations Officer |
| Barbara Pitt | Director of Curriculum and Instruction |



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

**Lake Dallas
Independent School District
for its Annual Comprehensive Financial Report
for the Fiscal Year Ended August 31, 2024.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in cursive script that reads 'Ryan S. Stechschulte'.

**Ryan S. Stechschulte
President**

A handwritten signature in cursive script that reads 'James M. Rowan'.

**James M. Rowan, CAE, SFO
CEO/Executive Director**



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Lake Dallas Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

August 31, 2024

Christopher P. Morill

Executive Director/CEO



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FINANCIAL SECTION



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Members:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC
ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

**HANKINS, EASTUP, DEATON,
TONN, SEAY & SCARBOROUGH**
A Limited Liability Company

CERTIFIED PUBLIC ACCOUNTANTS

902 NORTH LOCUST
P.O. BOX 977
DENTON, TX 76202-0977
TEL. (940) 387-8563
FAX (940) 383-4746

Independent Auditor's Report

Board of Trustees
Lake Dallas Independent School District
Lake Dallas, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Lake Dallas Independent School District (the "District") as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the District as of August 31, 2025, 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 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 Financials section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Matter – Change in Accounting Principle Pertaining to Compensated Absences

As discussed in Note 19 to the financial statements, the District has changed its accounting for compensated absences, which was required by Governmental Accounting Standards Board (GASB) Statement No. 101 that became effective for fiscal years beginning after December 15, 2023. Our opinions are not modified with respect to this matter.

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 Responsibility 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 generally accepted auditing standards 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 generally accepted auditing standards 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 Lake Dallas Independent School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 25 through 31 and the Teacher Retirement System schedules on page 82 through 90 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 Lake Dallas Independent School District's basic financial statements. The combining and individual nonmajor fund financial statements, the required TEA schedules listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 combining and individual nonmajor fund financial statements, the required TEA schedules, and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025, on our consideration of the District's internal control over financial reporting and on our tests of the 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 Lake Dallas Independent School 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.



Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC
 Denton, Texas
 December 15, 2025

**LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2025
(UNAUDITED)**

As management of Lake Dallas Independent School District, we offer readers of the District's financial statement this narrative overview and analysis of the financial activities of the District for the year ended August 31, 2025. The District has implemented Government Accounting Standards Board Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." Please read this narrative in conjunction with the independent auditor's report on page 23, and the District's Basic Financial Statements that begin on page 35.

FINANCIAL HIGHLIGHTS

- The liabilities and deferred inflows of resources of Lake Dallas Independent School District exceeded its assets and deferred outflows of resources at the close of the most recent fiscal period by \$4,920,102 (negative net position). Of this amount, \$(30,828,588) (negative unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors in accordance with the District's fiscal policies.
- The District's total net position increased by \$676,201 during the fiscal year from the results of current year operations.
- As of the close of the current fiscal period, the District's governmental funds reported combined ending fund balances of \$32,144,418. 42.6% of this total amount, \$13,688,072, is unassigned and available for use within the District's policies.
- At the end of the current fiscal period, unassigned fund balance for the general fund was \$13,688,072 or 29.9% of the total general fund expenditures, which is a decrease of \$604,440 from the prior year. Final general fund revenues were 1.0% more than final revenue estimates.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 35 through 37). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 38) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the District were sold to departments within the District or to external customers and how the sales revenues covered the expenses of the goods or services. The remaining statements, fiduciary statements, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the District.

The notes to the financial statements (starting on page 51) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for nonmajor funds contain even more information about the District's individual funds. These are not required by TEA. The sections labeled TEA Required Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 35. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources at the end of the year while the Statement of Activities includes all revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting (the basis used by private sector companies).

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The District's revenues are divided into those provided by outside parties who share the costs of some programs, such as tuition received from students from outside the district and grants provided by the U.S. Department of Education to assist children with disabilities or from disadvantaged backgrounds (program revenues), and revenues provided by the taxpayers or by TEA in equalization funding processes (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider nonfinancial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, we divide the District into two kinds of activities:

- **Governmental activities.** Most of the District's basic services are reported here, including the instruction, counseling, co-curricular activities, food services, transportation, maintenance, community services, and general administration. Property taxes, tuition, fees, and state and federal grants finance most of these activities.
- **Business-type activities.** The District charges a fee to "customers" to help it cover all or most of the cost of services it provides in the child care program.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements begin on page 38 and provide detailed information about the most significant funds—not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under the U.S. Department of Education. The District's administration establishes many other funds to help it control and manage money for particular purposes (like campus activities). The District's two kinds of funds—governmental and proprietary—use different accounting approaches.

- **Governmental funds.** Most of the District's basic services are reported in governmental funds. These funds use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.

- **Proprietary funds.** The District reports the activities for which it charges users (whether outside customers or other units of the District) in proprietary funds using the same accounting methods employed in the Statement of Net Position and the Statement of Activities. In fact, the District's enterprise fund (one category of proprietary funds) are the business-type activities reported in the government-wide statements but containing more detail and additional information, such as cash flows. The internal service funds (the other category of proprietary funds) report activities that provide supplies and services for the District's other programs and activities—such as the District's print shop and computer operations.

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or custodian, for money raised by student activities. The District's custodial activity is reported in a separate Statement of Custodial Net Position and Statement of Changes in Custodial Net Position on pages 48 and 49. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in this fund are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following analysis of comparative balances and changes therein is presented for the current and prior year's operations and a discussion of significant changes in the accounts. The analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net position of the District's governmental activities decreased from (\$1,447,054) to (\$5,000,531). Beginning net position of the District's governmental activities was restated by (\$4,229,678) due to the implementation of a new industry-wide accounting standard pertaining to accrued compensated absences. Unrestricted net position of the District's governmental activities – 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 – was (\$14,209,772) at August 31, 2025. Unrestricted net position of governmental activities improved during the fiscal year as compared to last year's amount, which was \$(20,619,985).

In 2025, the net position of the District business-type activities remained the same as compared to last year's amount. This activity is relatively insignificant to the overall operations of the District, but it represents significant services to the District through its Child Care program.

Table I
NET POSITION

| | Governmental Activities | | Business-type Activities | | Total Government | |
|--|----------------------------|-----------------------|-----------------------------|------------------|-----------------------|-----------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Assets | | | | | | |
| Cash and other assets | \$ 38,840,646 | \$ 66,339,644 | \$ 80,556 | \$ 82,729 | \$ 38,921,202 | \$ 66,422,373 |
| Capital assets | 181,719,855 | 157,278,819 | - | - | 181,719,855 | 157,278,819 |
| Total assets | <u>220,560,501</u> | <u>223,618,463</u> | <u>80,556</u> | <u>82,729</u> | <u>220,641,057</u> | <u>223,701,192</u> |
| Deferred outflows of resources | 8,619,107 | 9,702,849 | - | - | 8,619,107 | 9,702,849 |
| Total assets and deferred outflows of resources | <u>229,179,608</u> | <u>233,321,312</u> | <u>80,556</u> | <u>82,729</u> | <u>229,260,164</u> | <u>233,404,041</u> |
| Liabilities | | | | | | |
| Long-term liabilities | 218,265,115 | 214,478,095 | - | - | 218,265,115 | 214,478,095 |
| Other liabilities | 6,263,253 | 8,303,732 | 127 | 2,300 | 6,263,380 | 8,306,032 |
| Total liabilities | <u>224,528,368</u> | <u>222,781,827</u> | <u>127</u> | <u>2,300</u> | <u>224,528,495</u> | <u>222,784,127</u> |
| Deferred inflows of resources | 9,651,771 | 11,986,539 | - | - | 9,651,771 | 11,986,539 |
| Total liabilities and deferred inflows of resources | <u>234,180,139</u> | <u>234,768,366</u> | <u>127</u> | <u>2,300</u> | <u>234,180,266</u> | <u>234,770,666</u> |
| Net Position | | | | | | |
| Net investment in capital assets | 22,622,296 | 15,268,953 | - | - | 22,622,296 | 15,268,953 |
| Restricted | 3,205,761 | 3,903,978 | - | - | 3,205,761 | 3,903,978 |
| Unrestricted | (30,828,588) | (20,619,985) | 80,429 | 80,429 | (30,748,159) | (20,539,556) |
| Total net position | <u>\$ (5,000,531)</u> | <u>\$ (1,447,054)</u> | <u>\$ 80,429</u> | <u>\$ 80,429</u> | <u>\$ (4,920,102)</u> | <u>\$ (1,366,625)</u> |

Table II
CHANGES IN NET POSITION

| | Governmental Activities | | Business-type Activities | | Total Government | |
|---------------------------------------|----------------------------|----------------------|-----------------------------|------------------|----------------------|----------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | \$ 928,475 | \$ 957,070 | \$ 497,926 | \$ 592,259 | \$ 1,426,401 | \$ 1,549,329 |
| Operating grants and contributions | 10,061,438 | 9,215,052 | - | - | 10,061,438 | 9,215,052 |
| General Revenues: | | | | | | |
| Property taxes - M&O | 23,606,682 | 21,341,438 | - | - | 23,606,682 | 21,341,438 |
| Property taxes - I&S | 15,592,459 | 14,092,068 | - | - | 15,592,459 | 14,092,068 |
| State aid | 14,884,928 | 15,941,098 | - | - | 14,884,928 | 15,941,098 |
| Investment earnings | 2,781,641 | 4,011,560 | - | - | 2,781,641 | 4,011,560 |
| Miscellaneous | 597,387 | 716,364 | - | - | 597,387 | 716,364 |
| Total Revenues | 68,453,010 | 66,274,650 | 497,926 | 592,259 | 68,950,936 | 66,866,909 |
| Expenses: | | | | | | |
| Instruction, curriculum and media | 30,116,203 | 29,077,000 | - | - | 30,116,203 | 29,077,000 |
| Instructional and school leadership | 3,357,607 | 3,282,470 | - | - | 3,357,607 | 3,282,470 |
| Student support services | 4,247,094 | 4,135,576 | - | - | 4,247,094 | 4,135,576 |
| Child nutrition | 2,482,825 | 2,157,536 | - | - | 2,482,825 | 2,157,536 |
| Extracurricular activities | 1,520,322 | 1,458,037 | - | - | 1,520,322 | 1,458,037 |
| General administration | 2,059,277 | 1,953,780 | - | - | 2,059,277 | 1,953,780 |
| Plant maintenance, security, and EDP | 9,692,861 | 8,905,963 | - | - | 9,692,861 | 8,905,963 |
| Community services | 16,245 | - | 406,100 | 550,821 | 422,345 | 550,821 |
| Debt service | 14,092,695 | 7,195,028 | - | - | 14,092,695 | 7,195,028 |
| Payments for shared services | 12,000 | 6,000 | - | - | 12,000 | 6,000 |
| Intergovernmental charges | 271,506 | 250,335 | - | - | 271,506 | 250,335 |
| Total Expenses | 67,868,635 | 58,421,725 | 406,100 | 550,821 | 68,274,735 | 58,972,546 |
| Transfers in (out) | 91,826 | - | (91,826) | - | - | - |
| Change in net position | 676,201 | 7,852,925 | - | 41,438 | 676,201 | 7,894,363 |
| Beginning net position | (1,447,054) | (9,299,979) | 80,429 | 38,991 | (1,366,625) | (9,260,988) |
| Restatement - new accounting standard | (4,229,678) | - | - | - | (4,229,678) | - |
| Ending net position | \$(5,000,531) | \$(1,447,054) | \$ 80,429 | \$ 80,429 | \$(4,920,102) | \$(1,366,625) |

The cost of all governmental activities for the current fiscal year was \$67,868,635. However, as shown in the Statement of Activities on pages 36 and 37, the amount that our taxpayers ultimately financed for these activities through District taxes was only \$39,199,141 because some of the costs were paid by those who directly benefited from the programs, \$957,070, or by other governments and organizations that subsidized certain programs with operating grants and contributions, \$10,061,438, or by State equalization funding, which was \$14,884,928 during the fiscal year.

THE DISTRICT'S FUNDS

As the District completed the year, the governmental funds (as presented in the balance sheet on page 38) reported a combined fund balance of \$32,144,418, which is \$25,271,803 lower than last year's total of \$57,416,221. Included in this year's total change in fund balance is a decrease of \$604,440 in the District's General Fund, a \$173,916 increase in the Debt Service Fund, and a \$24,511,032 decrease in the Capital Projects Fund.

Although State funding was less than the previous year, increases in property tax revenues offset the State funding loss. The General Fund generated \$812,895 in investment revenue. Freeze-adjusted taxable values increased by 7.9% to over \$3.4 billion, driven by the increased property values and new construction. The adopted tax rate decreased by \$.0023 to \$1.2552 per \$100 valuation. Total maintenance tax collections increased from the previous year by \$1,798,545 to \$23,089,415. As per the State of Texas school funding formula, State aid decreased by \$1,056,170 to \$14,884,928. Total actual General Fund revenue was \$42,822,430, which was \$428,357 more than originally budgeted.

As of the end of the current fiscal year, the District's General Fund balance was \$13,688,072. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. The unassigned fund balance is 29.9% of this year's general fund expenditures, which totaled \$45,775,032.

The District's General Fund balance of \$13,688,072, reported on page 38, differs from the General Fund's budgetary fund balance of \$12,071,733 reported in the budgetary comparison schedule on page 81. This is principally due to cost savings in all functions except Instruction.

The Debt Service Fund also benefited from increased property tax collections. Last year's property tax collections for debt service were \$14,061,317. This year's collections were \$15,286,665. The Debt Service fund ended the year with a total fund balance of \$2,829,376, all of which is reserved for the payment of debt service.

THE DISTRICT'S BUDGET

Over the course of the year, the Board of Trustees revised the District's budget. These budget amendments fall into three categories. The first category includes amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in August 2024). The second category includes changes that the Board made during the year to reflect new information regarding revenue sources and expenditure needs. The third category involves amendments moving funds from programs that did not need all the resources originally appropriated to them to programs with resource needs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2025, the District had \$181,719,855 (net of accumulated depreciation) invested in a broad range of capital assets, including facilities and equipment for instruction, transportation, athletics, administration, and maintenance. This amount represents a net increase of \$24,441,036, or 15.5%, above last year, due primarily to capital projects funded with prior period bond proceeds.

This fiscal period's major additions consisted of furniture, equipment and building improvements paid for out of the Capital Projects Fund.

More detailed information about the District's capital assets is presented in Note 4 to the financial statements.

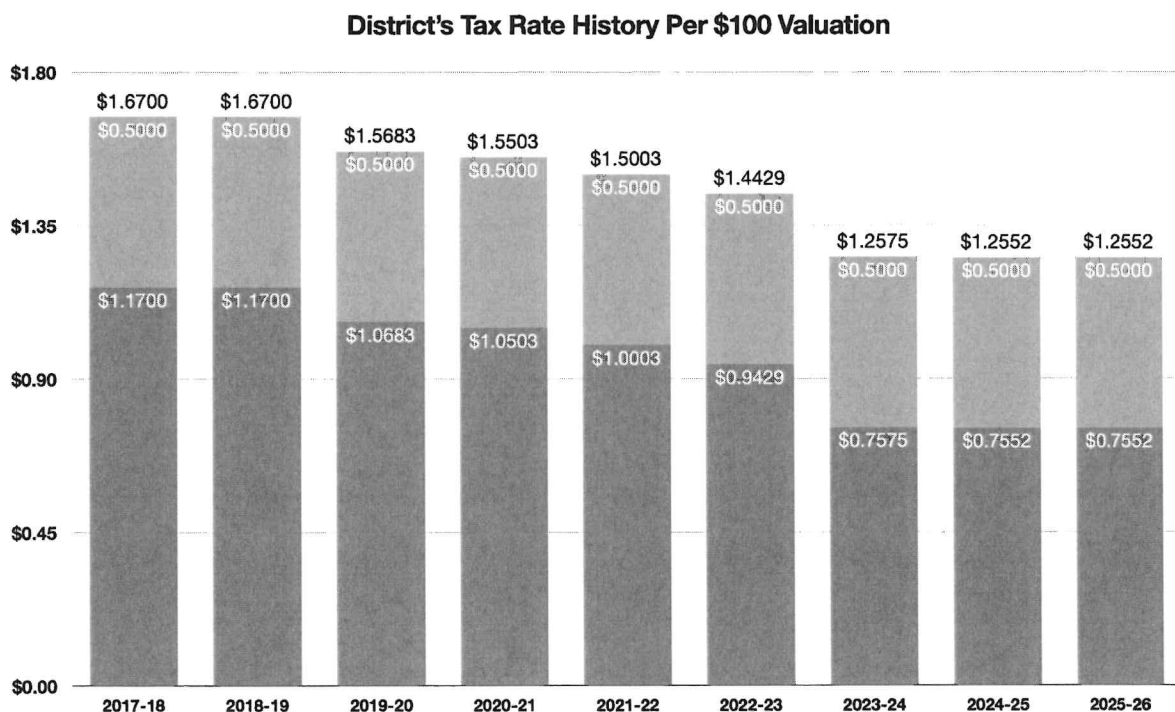
Debt Administration

At year-end, the District had \$193,079,740 in long-term debt (including bonds, accreted interest on bonds and discount/premium on debt issuance) versus \$194,303,803 last year—a decrease of 0.6%.

More detailed information about the District's long-term debt is presented in Note 5 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Federal, state, and local guidelines direct the budget development process. The Texas Education Agency (TEA) requires the General, Food Service, and Debt Service funds to be budgeted and adopted annually by the District's Board of Trustees. The tax rate has two components: the tax for maintenance and operations and the tax to service long-term debt. Maintenance and operations 2026 budget revenue is based on a tax rate of \$0.755/100 valuation, which is the same as the preceding year. The chart below reflects the district's tax rate history.



Budgetary issues addressed include a budget based on student attendance (the basis of state funding), striving to reach Federal, State, and local goals, maintaining current programs, and budgeting funds to adhere to all state and federal requirements.

The General Fund accounts for most of the district's day-to-day operations. Debt Service Fund expenditures account for voter-authorized debt payments. The Child Nutrition Fund supports the student food service program and is funded by user fees and reimbursements from the National School Breakfast and Lunch program.

The school district anticipates receiving 54.4% of its general fund revenue from taxes and other local sources. The District expects an increase in state funding of approximately \$2.3 million. The Texas Legislature passed a school finance and property tax reform bill (HB3) that increased public education funding and financed property tax compression. State funds account for 44.3% of the total budgeted general fund operating revenue. Federal funds account for the remaining 1.3% of operating revenue.

The Debt Service Fund accounts for the accumulation of resources and the payment of bonds approved by the voters. The debt service expenditure budget of \$18.3 million will be used to service debt liabilities during the 2024-25 school year.

The Child Nutrition budget is projected to be \$2.3 million and is financed from student/staff charges and federal funding. In addition, The National School Breakfast and Lunch Program will provide funding for students during the 2025-2026 school year.

The District has worked to maintain a competitive position in recruiting and retaining quality staff. Inflationary costs for goods and services, new program costs that result from requirements of the State and Federal accountability system, and other new requirements have all been incorporated into the 2025-26 budget

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office at Lake Dallas Independent School District, 104 Swisher, Lake Dallas, Texas 75065, (940) 497-4039.

BASIC FINANCIAL STATEMENTS



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2025

EXHIBIT A-I

| Data Control Codes | 1 | 2 Primary Government | 3 |
|--|----------------------------|--------------------------------|-----------------------|
| | Governmental Activities | Business Type Activities | Total |
| ASSETS | | | |
| 1110 Cash and Cash Equivalents | \$ 35,679,249 | \$ 172,382 | \$ 35,851,631 |
| 1220 Property Taxes - Delinquent | 886,252 | - | 886,252 |
| 1230 Allowance for Uncollectible Taxes | (73,494) | - | (73,494) |
| 1240 Due from Other Governments | 2,248,603 | - | 2,248,603 |
| 1260 Internal Balances | 91,826 | (91,826) | - |
| 1290 Other Receivables, Net | 2,161 | - | 2,161 |
| 1300 Inventories | 6,049 | - | 6,049 |
| Capital Assets: | | | |
| 1510 Land | 7,295,038 | - | 7,295,038 |
| 1520 Buildings, Net | 168,805,056 | - | 168,805,056 |
| 1530 Furniture and Equipment, Net | 2,837,754 | - | 2,837,754 |
| 1550 Right-to-Use Leased Assets, Net | 2,782,007 | - | 2,782,007 |
| 1000 Total Assets | <u>220,560,501</u> | <u>80,556</u> | <u>220,641,057</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| 1701 Deferred Charge for Refunding | 2,796,654 | - | 2,796,654 |
| 1705 Deferred Outflow Related to TRS Pension | 2,568,549 | - | 2,568,549 |
| 1706 Deferred Outflow Related to TRS OPEB | 3,253,904 | - | 3,253,904 |
| 1700 Total Deferred Outflows of Resources | <u>8,619,107</u> | <u>-</u> | <u>8,619,107</u> |
| LIABILITIES | | | |
| 2110 Accounts Payable | 2,861,870 | - | 2,861,870 |
| 2140 Interest Payable | 271,586 | - | 271,586 |
| 2150 Payroll Deductions and Withholdings | 245,902 | - | 245,902 |
| 2160 Accrued Wages Payable | 2,646,821 | - | 2,646,821 |
| 2180 Due to Other Governments | 27,772 | - | 27,772 |
| 2200 Accrued Expenses | 100,535 | 127 | 100,662 |
| 2300 Unearned Revenue | 108,767 | - | 108,767 |
| Noncurrent Liabilities: | | | |
| 2501 Due Within One Year: Loans, Note, Leases, etc. | 7,383,468 | - | 7,383,468 |
| Due in More than One Year: | | | |
| 2502 Bonds, Notes, Loans, Leases, etc. | 190,631,542 | - | 190,631,542 |
| 2540 Net Pension Liability (District's Share) | 12,143,868 | - | 12,143,868 |
| 2545 Net OPEB Liability (District's Share) | 8,106,237 | - | 8,106,237 |
| 2000 Total Liabilities | <u>224,528,368</u> | <u>127</u> | <u>224,528,495</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2605 Deferred Inflow Related to TRS Pension | 933,335 | - | 933,335 |
| 2606 Deferred Inflow Related to TRS OPEB | 8,718,436 | - | 8,718,436 |
| 2600 Total Deferred Inflows of Resources | <u>9,651,771</u> | <u>-</u> | <u>9,651,771</u> |
| NET POSITION | | | |
| 3200 Net Investment in Capital Assets and Right-to-Use Lease | 22,622,296 | - | 22,622,296 |
| Restricted: | | | |
| 3820 Restricted for Federal and State Programs | 881,116 | - | 881,116 |
| 3850 Restricted for Debt Service | 2,324,645 | - | 2,324,645 |
| 3900 Unrestricted | (30,828,588) | 80,429 | (30,748,159) |
| 3000 Total Net Position | <u>\$ (5,000,531)</u> | <u>\$ 80,429</u> | <u>\$ (4,920,102)</u> |

The notes to the financial statements are an integral part of this statement.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2025

| Data Control Codes | 1 | Program Revenues | | |
|----------------------------|--|-------------------------|--|----------------------|
| | | 3 | 4 | |
| | Expenses | Charges for Services | Operating Grants and Contributions | |
| Primary Government: | | | | |
| GOVERNMENTAL ACTIVITIES: | | | | |
| 11 | Instruction | \$ 28,459,277 | \$ 5,400 | \$ 3,466,186 |
| 12 | Instructional Resources and Media Services | 543,752 | - | 281,162 |
| 13 | Curriculum and Instructional Staff Development | 1,113,174 | - | 81,905 |
| 21 | Instructional Leadership | 751,749 | - | 55,023 |
| 23 | School Leadership | 2,605,858 | - | 196,450 |
| 31 | Guidance, Counseling, and Evaluation Services | 2,100,568 | - | 535,409 |
| 33 | Health Services | 439,749 | - | 123,703 |
| 34 | Student (Pupil) Transportation | 1,706,777 | - | 138,007 |
| 35 | Food Services | 2,482,688 | 768,833 | 1,687,614 |
| 36 | Extracurricular Activities | 1,520,459 | 98,491 | 167,465 |
| 41 | General Administration | 2,059,277 | - | 476,644 |
| 51 | Facilities Maintenance and Operations | 7,369,866 | 55,751 | 734,764 |
| 52 | Security and Monitoring Services | 1,151,429 | - | 70,596 |
| 53 | Data Processing Services | 1,171,566 | - | 98,974 |
| 61 | Community Services | 16,245 | - | - |
| 72 | Debt Service - Interest on Long-Term Debt | 13,709,482 | - | 1,947,536 |
| 73 | Debt Service - Bond Issuance Cost and Fees | 383,213 | - | - |
| 93 | Payments Related to Shared Services Arrangements | 12,000 | - | - |
| 99 | Other Intergovernmental Charges | 271,506 | - | - |
| | [TG] Total Governmental Activities: | <u>67,868,635</u> | <u>928,475</u> | <u>10,061,438</u> |
| BUSINESS-TYPE ACTIVITIES: | | | | |
| 01 | Child Care | 406,100 | 497,926 | - |
| | [TB] Total Business-Type Activities: | <u>406,100</u> | <u>497,926</u> | <u>-</u> |
| | [TP] TOTAL PRIMARY GOVERNMENT: | <u>\$ 68,274,735</u> | <u>\$ 1,426,401</u> | <u>\$ 10,061,438</u> |

| | |
|---------|--|
| Data | |
| Control | General Revenues: |
| Codes | Taxes: |
| MT | Property Taxes, Levied for General Purposes |
| DT | Property Taxes, Levied for Debt Service |
| SF | State Aid - Formula Grants |
| IE | Investment Earnings |
| MI | Miscellaneous Local and Intermediate Revenue |
| S1 | Miscellaneous Fed Revenue - Impact Aid |
| FR | Transfers In (Out) |
| TR | Total General Revenues, Special Items, & Transfers |
| CN | Change in Net Position |
| NB | Net Position - Beginning as Previously Reported |
| PA | Restatement - Change in Accounting Principle |
| | Net Position - Beginning as Restated and Adjusted |
| NE | Net Position - Ending |

The notes to the financial statements are an integral part of this statement.

| Net (Expense) Revenue and Changes in Net Position | | |
|--|-----------------------------|-----------------------|
| 6 | 7 | 8 |
| Primary Government | | |
| Governmental Activities | Business-type Activities | Total |
| \$ (24,987,691) | \$ - | \$ (24,987,691) |
| (262,590) | - | (262,590) |
| (1,031,269) | - | (1,031,269) |
| (696,726) | - | (696,726) |
| (2,409,408) | - | (2,409,408) |
| (1,565,159) | - | (1,565,159) |
| (316,046) | - | (316,046) |
| (1,568,770) | - | (1,568,770) |
| (26,241) | - | (26,241) |
| (1,254,503) | - | (1,254,503) |
| (1,582,633) | - | (1,582,633) |
| (6,579,351) | - | (6,579,351) |
| (1,080,833) | - | (1,080,833) |
| (1,072,592) | - | (1,072,592) |
| (16,245) | - | (16,245) |
| (11,761,946) | - | (11,761,946) |
| (383,213) | - | (383,213) |
| (12,000) | - | (12,000) |
| (271,506) | - | (271,506) |
| <u>(56,878,722)</u> | <u>-</u> | <u>(56,878,722)</u> |
| - | 91,826 | 91,826 |
| - | 91,826 | 91,826 |
| <u>(56,878,722)</u> | <u>91,826</u> | <u>(56,786,896)</u> |
| 23,606,682 | - | 23,606,682 |
| 15,592,459 | - | 15,592,459 |
| 14,884,928 | - | 14,884,928 |
| 2,781,641 | - | 2,781,641 |
| 122,796 | - | 122,796 |
| 474,591 | - | 474,591 |
| 91,826 | (91,826) | - |
| <u>57,554,923</u> | <u>(91,826)</u> | <u>57,463,097</u> |
| 676,201 | - | 676,201 |
| (1,447,054) | 80,429 | (1,366,625) |
| (4,229,678) | - | (4,229,678) |
| (5,676,732) | 80,429 | (5,596,303) |
| <u>\$ (5,000,531)</u> | <u>\$ 80,429</u> | <u>\$ (4,920,102)</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2025

| Data Control Codes | 10 General Fund | 50 Debt Service Fund | 60 Capital Projects |
|--|-----------------------|----------------------------|---------------------------|
| ASSETS | | | |
| 1110 Cash and Cash Equivalents | \$ 14,299,770 | \$ 1,607,706 | \$ 18,320,912 |
| 1220 Property Taxes - Delinquent | 569,584 | 316,668 | - |
| 1230 Allowance for Uncollectible Taxes | (48,606) | (24,888) | - |
| 1240 Due from Other Governments | 475,619 | 6,532 | - |
| 1260 Due from Other Funds | 3,289,106 | 1,131,778 | - |
| 1290 Other Receivables | 2,123 | 38 | - |
| 1000 Total Assets | <u>\$ 18,587,596</u> | <u>\$ 3,037,834</u> | <u>\$ 18,320,912</u> |
| LIABILITIES | | | |
| 2110 Accounts Payable | \$ 426,066 | \$ - | \$ 2,251,431 |
| 2150 Payroll Deductions and Withholdings Payable | 245,800 | - | 102 |
| 2160 Accrued Wages Payable | 2,646,821 | - | - |
| 2170 Due to Other Funds | 1,131,778 | - | 1,502,668 |
| 2180 Due to Other Governments | - | - | - |
| 2200 Accrued Expenditures | 72,194 | - | - |
| 2300 Unearned Revenue | - | - | - |
| 2000 Total Liabilities | <u>4,522,659</u> | <u>-</u> | <u>3,754,201</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 Unavailable Revenue - Property Taxes | 376,865 | 208,448 | - |
| 2600 Total Deferred Inflows of Resources | <u>376,865</u> | <u>208,448</u> | <u>-</u> |
| FUND BALANCES | | | |
| Restricted Fund Balance: | | | |
| 3450 Federal or State Funds Grant Restriction | - | - | - |
| 3470 Capital Acquisition and Contractual Obligation | - | - | 14,566,711 |
| 3480 Retirement of Long-Term Debt | - | 2,829,386 | - |
| Committed Fund Balance: | | | |
| 3545 Other Committed Fund Balance | - | - | - |
| 3600 Unassigned Fund Balance | 13,688,072 | - | - |
| 3000 Total Fund Balances | <u>13,688,072</u> | <u>2,829,386</u> | <u>14,566,711</u> |
| 4000 Total Liabilities, Deferred Inflows & Fund Balances | <u>\$ 18,587,596</u> | <u>\$ 3,037,834</u> | <u>\$ 18,320,912</u> |

The notes to the financial statements are an integral part of this statement.

| Other Funds | Total Governmental Funds |
|---------------------|--------------------------------|
| \$ 1,336,234 | \$ 35,564,622 |
| - | 886,252 |
| - | (73,494) |
| 1,766,452 | 2,248,603 |
| - | 4,420,884 |
| - | 2,161 |
| <u>\$ 3,102,686</u> | <u>\$ 43,049,028</u> |
| | |
| \$ 183,033 | \$ 2,860,530 |
| - | 245,902 |
| - | 2,646,821 |
| 1,694,612 | 4,329,058 |
| 27,772 | 27,772 |
| 28,253 | 100,447 |
| 108,767 | 108,767 |
| <u>2,042,437</u> | <u>10,319,297</u> |
| | |
| - | 585,313 |
| - | 585,313 |
| | |
| 881,116 | 881,116 |
| - | 14,566,711 |
| - | 2,829,386 |
| | |
| 179,133 | 179,133 |
| - | 13,688,072 |
| <u>1,060,249</u> | <u>32,144,418</u> |
| | |
| <u>\$ 3,102,686</u> | <u>\$ 43,049,028</u> |



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
AUGUST 31, 2025

EXHIBIT C-2

| | | |
|---|--------|-------------------------------|
| Total Fund Balances - Governmental Funds | \$ | 32,144,418 |
| 1 The assets and liabilities of the Internal Service Funds are included in governmental activities, but are not reported in the fund financial statements. | | 119,248 |
| 2 Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund financial statements. | | 253,697,051 |
| 3 Accumulated depreciation has not been included in the fund financial statements. | | (71,977,196) |
| 4 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68 in the amount of \$12,143,868, a Deferred Resource Inflow related to TRS in the amount of \$933,335 and a Deferred Resource Outflow related to TRS in the amount of \$2,568,549. This amounted to a decrease in Net Position in the amount of \$10,508,654. | | (10,508,654) |
| 5 Bonds payable, finance leases, and accrued absences have not been included in the fund financial statements. | | (165,964,139) |
| 6 Accreted interest on capital appreciation bonds has not been included in the fund financial statements. | | (16,618,816) |
| 7 Bond discounts and premiums are not recognized in the fund financial statements. | | (15,431,785) |
| 8 Property tax revenue reported as unavailable revenue in the fund financial statements was recognized as revenue in the government-wide financial statements. | | 585,313 |
| 9 Deferred charge for refunding has not been included in the fund financial statements. | | 2,796,654 |
| 10 Interest on outstanding debt is accrued in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due. | | (271,856) |
| 11 Included in the items related to government-wide long-term debt is the recognition of the District's proportionate share of the net Other Post-Employment Benefit (OPEB) liability required by GASB 75 in the amount of \$8,106,237, a Deferred Resource Inflow related to TRS OPEB in the amount of \$8,718,436, and a Deferred Resource Outflow related to TRS OPEB in the amount of \$3,253,904. This amounted to a net decrease in Net Position in the amount of \$13,570,769. | | (13,570,769) |
| 29 Net Position of Governmental Activities | \$ | <u><u>(5,000,531)</u></u> |

The notes to the financial statements are an integral part of this statement.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

| Data Control Codes | 10 General Fund | 50 Debt Service Fund | 60 Capital Projects |
|--|-----------------------|----------------------------|---------------------------|
| REVENUES: | | | |
| 5700 Total Local and Intermediate Sources | \$ 24,813,357 | \$ 15,929,294 | \$ 1,518,670 |
| 5800 State Program Revenues | 17,506,887 | 1,947,536 | - |
| 5900 Federal Program Revenues | 613,676 | - | - |
| 5020 Total Revenues | <u>42,933,920</u> | <u>17,876,830</u> | <u>1,518,670</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| 0011 Instruction | 26,525,510 | - | - |
| 0012 Instructional Resources and Media Services | 462,960 | - | - |
| 0013 Curriculum and Instructional Staff Development | 915,790 | - | - |
| 0021 Instructional Leadership | 618,990 | - | - |
| 0023 School Leadership | 2,253,358 | - | - |
| 0031 Guidance, Counseling, and Evaluation Services | 1,469,273 | - | - |
| 0033 Health Services | 380,834 | - | - |
| 0034 Student (Pupil) Transportation | 1,659,186 | - | - |
| 0035 Food Services | 15,133 | - | - |
| 0036 Extracurricular Activities | 1,305,389 | - | - |
| 0041 General Administration | 1,784,807 | - | - |
| 0051 Facilities Maintenance and Operations | 6,205,853 | - | - |
| 0052 Security and Monitoring Services | 664,483 | - | - |
| 0053 Data Processing Services | 1,207,439 | - | - |
| 0061 Community Services | 4,921 | - | - |
| Debt Service: | | | |
| 0071 Principal on Long-Term Liabilities | - | 5,949,599 | - |
| 0072 Interest on Long-Term Liabilities | - | 11,751,175 | - |
| 0073 Bond Issuance Cost and Fees | - | 383,213 | - |
| Capital Outlay: | | | |
| 0081 Facilities Acquisition and Construction | 17,600 | - | 26,029,702 |
| Intergovernmental: | | | |
| 0093 Payments to Fiscal Agent/Member Districts of SSA | 12,000 | - | - |
| 0099 Other Intergovernmental Charges | 271,506 | - | - |
| 6030 Total Expenditures | <u>45,775,032</u> | <u>18,083,987</u> | <u>26,029,702</u> |
| 1100 Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(2,841,112)</u> | <u>(207,157)</u> | <u>(24,511,032)</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| 7901 Refunding Bonds Issued | - | 38,005,000 | - |
| 7913 Right-to-Use Lease and SBITA Proceeds | 2,029,098 | - | - |
| 7915 Transfers In | 207,574 | - | - |
| 7916 Premium or Discount on Issuance of Bonds | - | 5,929,424 | - |
| 8949 Other (Uses) | - | (43,553,351) | - |
| 7080 Total Other Financing Sources (Uses) | <u>2,236,672</u> | <u>381,073</u> | <u>-</u> |
| 1200 Net Change in Fund Balances | (604,440) | 173,916 | (24,511,032) |
| 0100 Fund Balance - September 1 (Beginning) | 14,292,512 | 2,655,470 | 39,077,743 |
| 3000 Fund Balance - August 31 (Ending) | <u>\$ 13,688,072</u> | <u>\$ 2,829,386</u> | <u>\$ 14,566,711</u> |

The notes to the financial statements are an integral part of this statement.

| Other Funds | Total Governmental Funds |
|----------------|--------------------------------|
| \$ 932,443 | \$ 43,193,764 |
| 850,532 | 20,304,955 |
| 3,093,250 | 3,706,926 |
| 4,876,225 | 67,205,645 |
| 1,289,404 | 27,814,914 |
| 4,632 | 467,592 |
| 89,387 | 1,005,177 |
| 6,177 | 625,167 |
| 27,280 | 2,280,638 |
| 384,368 | 1,853,641 |
| 5,147 | 385,981 |
| 34,486 | 1,693,672 |
| 2,702,995 | 2,718,128 |
| 60,312 | 1,365,701 |
| 10,304 | 1,795,111 |
| 371,549 | 6,577,402 |
| 201,901 | 866,384 |
| 7,206 | 1,214,645 |
| 11,324 | 16,245 |
| - | 5,949,599 |
| - | 11,751,175 |
| - | 383,213 |
| - | 26,047,302 |
| - | 12,000 |
| - | 271,506 |
| 5,206,472 | 95,095,193 |
| (330,247) | (27,889,548) |
| - | 38,005,000 |
| - | 2,029,098 |
| - | 207,574 |
| - | 5,929,424 |
| - | (43,553,351) |
| - | 2,617,745 |
| (330,247) | (25,271,803) |
| 1,390,496 | 57,416,221 |
| \$ 1,060,249 | \$ 32,144,418 |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT C-4

| | |
|--|--------------------------|
| Total Net Change in Fund Balances - Governmental Funds | \$ (25,271,803) |
| Current year capital outlays are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The effect of reclassifying the 2024 capital outlays is to increase net position. | 29,547,413 |
| Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position in the government-wide financial statements. | (5,106,377) |
| Current year long-term debt principal payments on bonds payable, loans and payments of accreted interest on capital appreciation bonds are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements. | 50,246,557 |
| Current year issuances of new debt including the interest accretion on capital appreciation bonds and the accrual of compensated absences is not reflected in the fund financial statements, but is shown as an increase in long term liabilities in the government-wide financial statements. | (55,286,149) |
| Bond premiums and discounts are not amortized in the governmental funds but are amortized in the statement of net position. | 5,623,743 |
| The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of 8/31/2024 caused the ending net position to increase in the amount of \$1,141,878. Contributions made before the measurement but during the 2024 FY were also de-expended and recorded as a reduction in the net pension liability for the District. These contributions were replaced with the District's pension expense for the year of \$1,610,782, which caused a net decrease in net position. The impact of all of these is to decrease net position by \$468,904. | (468,904) |
| Revenues from property taxes are shown as unavailable in the fund financial statements until they are considered available to finance current expenditures, but such revenues are recognized when assessed, net of an allowance for uncollectible amounts, in the government-wide financial statements. | 254,051 |
| Current year amortization of the deferred charge for refundings is not reflected in the fund financial statements, but is shown as a reduction of the deferred loss in the government-wide financial statements. | (168,678) |
| Interest on outstanding debt is accrued in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due. | 9,644 |
| The implementation of GASB 75 required that certain expenditures be de-expended and recorded as deferred resource outflows. TRS OPEB contributions made after the measurement date of 8/31/2024 but during the current fiscal year caused the ending net position to decrease in the amount of \$235,400. These contributions were replaced with the District's OPEB expense for the year, which was a \$(1,061,304) expense and also caused a increase in net position. The impact of both of these is to increase the change in net position by \$1,296,704. | 1,296,704 |
| Change in Net Position of Governmental Activities | \$ <u>676,201</u> |

The notes to the financial statements are an integral part of this statement.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AUGUST 31, 2025

EXHIBIT D-1

| | Business-Type Activities - | Governmental Activities - |
|---------------------------|-------------------------------|------------------------------------|
| | Total Enterprise Funds | Total Internal Service Funds |
| ASSETS | | |
| Current Assets: | | |
| Cash and Cash Equivalents | \$ 172,382 | \$ 114,627 |
| Inventories | - | 6,049 |
| Total Assets | 172,382 | 120,676 |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | - | 1,340 |
| Due to Other Funds | 91,826 | - |
| Accrued Expenses | 127 | 88 |
| Total Liabilities | 91,953 | 1,428 |
| NET POSITION | | |
| Fiduciary Net Position | 80,429 | 119,248 |
| Total Net Position | \$ 80,429 | \$ 119,248 |

The notes to the financial statements are an integral part of this statement.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

| | Business-Type Activities - | Governmental Activities - |
|--|-------------------------------|------------------------------------|
| | Total Enterprise Funds | Total Internal Service Funds |
| OPERATING REVENUES: | | |
| Local and Intermediate Sources | \$ 497,926 | \$ 96,293 |
| Total Operating Revenues | <u>497,926</u> | <u>96,293</u> |
| OPERATING EXPENSES: | | |
| Payroll Costs | 388,691 | 33,758 |
| Professional and Contracted Services | 12,856 | 68,194 |
| Supplies and Materials | 3,792 | 28,319 |
| Other Operating Costs | 761 | - |
| Total Operating Expenses | <u>406,100</u> | <u>130,271</u> |
| Income (Loss) Before Transfers | 91,826 | (33,978) |
| Transfers Out | <u>(91,826)</u> | <u>(115,748)</u> |
| Change in Net Position | - | (149,726) |
| Total Net Position - September 1 (Beginning) | 80,429 | 268,974 |
| Total Net Position - August 31 (Ending) | <u>\$ 80,429</u> | <u>\$ 119,248</u> |

The notes to the financial statements are an integral part of this statement.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT D-3

| | Business-Type Activities | Governmental Activities - |
|---|------------------------------|------------------------------------|
| | Total Enterprise Funds | Total Internal Service Funds |
| <u>Cash Flows from Operating Activities:</u> | | |
| Cash Received from District | \$ - | \$ 96,293 |
| Cash Received from Employees | 497,926 | - |
| Cash Payments for Payroll Costs | (388,691) | (33,758) |
| Cash Payments for Supplies and Materials | (5,965) | (26,060) |
| Cash Payments for Purchased Services | (12,856) | (12,230) |
| Cash Payments for Other Operating Expenses | (761) | - |
| Net Cash Provided by (Used for) Operating Activities | <u>89,653</u> | <u>24,245</u> |
| <u>Cash Flows from Non-Capital Financing Activities:</u> | | |
| Transfers Out | - | (115,748) |
| Net Increase (Decrease) in Cash and Cash Equivalents | 89,653 | (139,993) |
| Cash and Cash Equivalents at Beginning of Year | 82,729 | 254,620 |
| Cash and Cash Equivalents at End of Year | <u>\$ 172,382</u> | <u>\$ 114,627</u> |
| <u>Reconciliation of Operating Income (Loss) to Net Cash</u> | | |
| <u>Provided by (Used for) Operating Activities:</u> | | |
| Operating Income (Loss): | \$ 91,826 | \$ (33,978) |
| Effect of Increases and Decreases in Current Assets and Liabilities: | | |
| Decrease (increase) in Due from Other Funds | - | 7,474 |
| Decrease (increase) in Inventories | - | 2,496 |
| Increase (decrease) in Accounts Payable | (2,173) | (237) |
| Net Cash Provided by (Used for) Operating Activities | <u>\$ 89,653</u> | <u>\$ (24,245)</u> |

The notes to the financial statements are an integral part of this statement.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2025

| | Total Custodial Fund |
|---------------------------|----------------------------|
| <hr/> | |
| ASSETS | |
| Cash and Cash Equivalents | \$ 899,672 |
| Other Receivables | 1,819 |
| Total Assets | <u>901,491</u> |
| | |
| LIABILITIES | |
| Accounts Payable | <u>56,734</u> |
| Total Liabilities | <u>56,734</u> |
| | |
| NET POSITION | |
| Fiduciary Net Position | <u>901,491</u> |
| Total Net Position | <u><u>\$ 901,491</u></u> |

The notes to the financial statements are an integral part of this statement.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

| | Total Custodial Fund |
|--|----------------------------|
| ADDITIONS: | |
| Received from Student Groups | \$ 581,895 |
| Other Additions | 112,919 |
| Total Additions | <u>694,814</u> |
| DEDUCTIONS: | |
| Expenses of Student Groups | <u>508,014</u> |
| Total Deductions | <u>508,014</u> |
| Change in Fiduciary Net Position | 186,800 |
| Total Net Position - September 1 (Beginning) | <u>714,691</u> |
| Total Net Position - August 31 (Ending) | <u><u>\$ 901,491</u></u> |

The notes to the financial statements are an integral part of this statement.



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lake Dallas Independent School District (the "District") is a public educational agency operating under the applicable rules and regulations of the State of Texas. The District's combined financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units in conjunction with the Texas Education Agency's Financial Accountability System Resource Guide (FAR). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

A. REPORTING ENTITY

The Board of Trustees, a seven-member group elected by registered voters of the District, has fiscal accountability over all activities related to public elementary and secondary education within the jurisdiction of the District. The board of trustees are elected by the public. The trustees as a body corporate have the exclusive power and duty to govern and oversee the management of the public schools of the district. All powers and duties not specifically delegated by statute to the Texas Education Agency (Agency) or to the State Board of Education are reserved for the trustees, and the Agency may not substitute its judgment for the lawful exercise of those powers and duties by the trustees. The District is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards.

The District's Basic financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

Based on the aforementioned criteria, the Lake Dallas Independent School District has no component units.

B. BASIS OF PRESENTATION

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity, within the governmental and business-type activities columns, has been removed from these statements however interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements:

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and proprietary activities. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The District has presented the following major governmental funds:

1. **General Fund** - This fund is established to account for resources financing the fundamental operations of the District, in partnership with the community, in enabling and motivating students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Trustees to implement its responsibilities.
2. **Debt Service Fund** - This fund is established to account for payment of principal and interest on long-term general obligation debt and other long-term debts for which a tax has been dedicated. This is a budgeted fund. Any unused sinking fund balances are transferred to the General Fund after all of the related debt obligations have been met.
3. **Capital Projects Fund** - This fund is established to account for proceeds, from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation, as well as furnishings and equipping of major capital facilities. Upon completion of a project, any unused bond proceeds are transferred to the Debt Service Fund and are used to retire related bond principal.

Additionally, the District reports the following fund types:

1. **Special Revenue Funds** - These funds are established to account for federally financed or expenditures legally restricted for specified purposes. In many special revenue funds, any unused balances are returned to the grantor at the close of specified project periods. For funds in this fund type, project accounting is employed to maintain integrity for the various sources of funds.
2. **Enterprise Fund** – The District utilizes an enterprise fund to account for the Districts’ activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities. The District uses this fund to account for its childcare program, because the childcare program is generally self-supporting and does not normally require subsidies from the general fund.
3. **Internal Service Funds** – The District utilizes Internal Service Funds to account for revenues and expenses related to services provided to parties inside the District on a cost reimbursement basis. These funds facilitate distribution of support costs to the users of support services. The District has internal service funds for its print shop and computer operations.
4. **Fiduciary Funds** - The District reports the Custodial Fund as a Fiduciary Fund. The Custodial Fund is custodial in nature and account for activities of student groups.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

Custodial Fund uses the accrual basis of accounting to recognize assets, liabilities, revenues and expenses. The Custodial Fund exists with the explicit approval of, and are subject to revocation by, the Board.

The internal service funds are proprietary fund types. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personal and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets, deferred outflows of resources, liabilities and deferred inflows of resources (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year-end. A 90-day availability period is used for recognition of all other Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

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.

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.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

The revenue susceptible to accrual are property taxes, charges for services, interest income and intergovernmental revenues. No income from investments reported in one fund is assigned to another fund. All other Governmental Fund Type revenues are recognized when received.

Revenues from state and federal grants are recognized as earned when the related program expenditures are incurred. Funds received but unearned are reflected as unearned revenues, and funds expended but not yet received are shown as receivables.

Revenue from investments, including governmental external investment pool, is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt investments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool's short-term investments are those with remaining maturities of up to ninety days.

In accordance with the FAR, the District has adopted and installed an accounting system which exceeds the minimum requirements prescribed by the 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 Accounting Code Section of the FAR.

D. BUDGETARY CONTROL

Formal budgetary accounting is employed for all required Governmental Fund Types, as outlined in TEA's FAR module, and is presented on the modified accrual basis of accounting consistent with generally accepted accounting principles. The budget is prepared and controlled at the function level within each organization to which responsibility for controlling operations is assigned.

The official school budget is prepared for adoption for required Governmental Fund Types prior to August 20 of the preceding fiscal year for the subsequent fiscal year beginning September 1. The budget is formally adopted by the Board of Trustees at a public meeting held at least ten days after public notice has been given. The budget is prepared by fund, function, object, and organization. The budget is controlled at the organizational level by the appropriate department head or campus principal within Board allocations. Therefore, organizations may transfer appropriations as necessary without the approval of the board unless the intent is to cross fund, function or increase the overall budget allocations. Control of appropriations by the Board of Trustees is maintained within Fund Groups at the function code level and revenue object code level.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, Child Nutrition Fund and the Debt Service Fund. The special revenue funds and the Capital Projects Fund adopt project-length budgets which do not correspond to the District's fiscal year. Each annual budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The budget is amended throughout the year by the Board of Trustees. Such amendments are reflected in the official minutes of the Board.

A reconciliation of fund balances for both appropriated budget and nonappropriated budget special revenue funds is as follows:

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED AUGUST 31, 2025

| | August 31, 2025 Fund Balance |
|---|---------------------------------|
| Appropriated Budget Funds - Food Service Special Revenue Fund | \$ 852,043 |
| Nonappropriated Budget Funds | 208,206 |
| All Special Revenue Funds | \$ 1,060,249 |

E. ENCUMBRANCE ACCOUNTING

The District employs encumbrance accounting whereby encumbrances for goods or purchased services are documented by purchase orders and contracts. An encumbrance represents a commitment of Board appropriation related to unperformed contracts for goods and services. The issuance of a purchase order or the signing of a contract creates an encumbrance but does not represent an expenditure for the period (only a commitment to expend resources). Appropriations lapse at the end of the fiscal year and encumbrances outstanding at that time are either canceled or appropriately provided for in the subsequent year's budget. The District had no material encumbrances outstanding at the end of the fiscal year

F. PREPAYMENTS

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded using the consumption method in both government-wide and fund financial statements. The prepaid items have been identified as a non-spendable fund balance since it is not available for other subsequent expenditures.

G. INVENTORIES

The consumption method is used to account for inventories of printing supplies and computer equipment. Under this method, these items are carried in an inventory account of the respective fund at cost, using the first-in, first-out method of accounting and are subsequently charged to expenditures when consumed.

H. INTERFUND RECEIVABLES AND PAYABLES

Short-term amounts owed between funds are classified as "Due to/from other funds". Interfund loans are classified as "Advances to/from other funds" and are offset by a fund balance reserve account. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances" and "internal advances".

I. CAPITAL ASSETS

Capital assets, which includes property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their acquisition value. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant and equipment.

Assets capitalized have an original cost of \$5,000 or more and over one-year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

| | |
|----------------------------|------------|
| Buildings and Improvements | 50 Years |
| Furniture and Equipment | 7-10 Years |

J. COMPENSATED ABSENCES

A liability for compensated absences that employees have earned and carry-forward to future fiscal years has been accrued in the government-wide financial statements in accordance with GASB Statement No. 101, "Compensated Absences," which was effective for fiscal years beginning after December 15, 2023. The measurement of the liability includes salary-related payments that are directly and incrementally associated with the leave.

K. CASH EQUIVALENTS

For purposes of the statement of cash flows, investments are considered to be cash equivalents if they are highly liquid with maturities of three months or less at the time of purchase.

L. NET POSITION

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in Capital Assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds and the deferred charge for refunding. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is available for general governmental uses. When both restricted and unrestricted net position are available, restricted net position are expended before unrestricted net position is such use is consistent with the restricted purpose.

M. 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, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenditures in the year bonds are issued.

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.

The net pension and net OPEB liability are reduced through the General Fund.

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources are reported in the statement of financial position as described below:

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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A deferred outflow of resources is a consumption of a government's net assets (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 statement of net position, the deferred charge on bond refundings 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. The amount of deferred outflows reported in the governmental activities for the deferred charge on bond refundings at August 31, 2025 was \$2,796,654.

Deferred outflows of resources for pensions - 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 results of differences between expected and actual actuarial experiences. 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 other 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 which is currently approximately 5.6705 years.

The amount of deferred outflows reported in the governmental activities for deferred pension expenses at August 31, 2025 was \$2,568,549.

Deferred outflows of resources for OPEB- 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 differences between expected and actual investment earnings and changes in proportionate share. The deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. The other OPEB related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plan which is currently approximately 9.2215 years. The amount of deferred outflows reported for deferred OPEB expense at August 31, 2025 was \$3,253,904.

A deferred inflow of resources is an acquisition of a government's net assets (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. The District reported property taxes that are unavailable as deferred inflows of resources in the fund financial statements. The amount of deferred inflows of resources reported in the governmental funds at August 31, 2025 was \$585,313.

Deferred inflows of resources for pensions - Reported in the government-wide financial statement of net position, these deferred inflows result primarily from differences between projected and actual earnings on pension plan investments and other actuarial and other assumption differences. These amounts will be amortized over a closed 5-year period. In fiscal year 2025, the District reported deferred inflows of resources for pensions in the governmental activities in the amount of \$933,335.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Deferred inflows of resources for OPEB - Reported in the government-wide financial statement of net position, these deferred inflows result primarily from differences between expected and actual experience and from changes in assumptions. These amounts will be amortized over the average expected remaining service life (AERSL) of all members (9.2215 years for the 2024 measurement year). In fiscal year 2025, the District reported deferred inflows of resources for OPEB in the governmental activities in the amount of \$8,718,436.

O. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal 2025, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

During the year ended August 31, 2025, the District participated in the Texas Association of School Boards Risk Management Fund (the Fund). The Fund was created and is operated under provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The following are Funds the District participated in during the year ended August 31, 2025.

Workers' Compensation Aggregate Deductible

During the year ended August 31, 2025, the District met its statutory workers' compensation obligations through participation in the TASB Risk Management Fund (the Fund). The Fund's Workers Compensation Program is authorized by Chapter 504, Texas Labor Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties. The Fund provides statutory workers' compensation benefits to its members and their injured employees.

The District participates in the Fund's reimbursable aggregate deductible program. As such, the member is responsible for a certain amount of claims liability as outlined on the member's Contribution and Coverage Summary document. After the member's deductible has been met, the Fund is responsible for additional claims liability.

The Fund and its members are protected against higher-than-expected claims cost through the purchase of stop loss coverage for any claim in excess of the Fund's self-insured retention of \$2.0 million. The Fund uses the services of an independent actuary to determine reserve adequacy and fully funds those reserves. The fund carries a discounted reserve for future development on reported claims and claims that have been incurred but not yet reported. For the year-ended August 31, 2025, the Fund anticipates no additional liability to members beyond their contractual obligations for payment of contributions and reimbursable aggregate deductibles.

The Fund engages the services of independent auditors to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2024, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

Unemployment Compensation Pool

During the year ended August 31, 2025, Lake Dallas ISD provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need for specific or aggregate stop loss coverage for the Unemployment Compensation pool. For the year ended August 31, 2025, the Fund anticipates that Lake Dallas ISD has no additional liability beyond the contractual obligation for payment of contribution.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2024, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

Auto, Liability and Property Programs

During the year ended August 31, 2025, Lake Dallas ISD participated in the following TASB Risk Management Fund (the Fund) programs:

Auto Liability
Auto Physical Damage
Legal Liability
Privacy & Information Security
Property

The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund purchases stop-loss coverage for protection against catastrophic and larger than anticipated claims for its Auto, Liability and Property programs. The terms and limits of the stop-loss program vary by line of coverage. The Fund uses the services of an independent actuary to determine the adequacy of reserves and fully funds those reserves. For the year ended August 31, 2025, the Fund anticipates Lake Dallas ISD has no additional liability beyond the contractual obligations for payment of contributions.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2024, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

P. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

NOTE 2. FUND BALANCE

The District has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

Fund Balance Classification: The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District has classified prepaid items as being nonspendable as these items are not expected to be converted to cash.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the District's bonded debt and are restricted through debt covenants. Federal and State grant resources are being restricted because their use is restricted pursuant to the mandates of the Federal or State grants. Capital projects resources are restricted for future capital outlay.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board of Trustees. The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board of Trustees have committed resources as of August 31, 2025 for campus activities.
- Assigned: This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Trustees or through the Board of Trustees delegating this responsibility to other individuals in the District by Board resolution. Under the Board's adopted policy, the Superintendent has been given the authority to assign amounts for specific purposes. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes all amounts not included in other spendable classifications, including the residual fund balance for the General Fund. A negative unassigned fund balance may be reported in other governmental funds if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes. The General Fund is the only fund that reports a positive unassigned fund balance.

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 Trustees has provided otherwise in its commitment or assignment actions.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The details of the fund balances are included in the Governmental Funds Balance Sheet (pages 38) and are described below:

General Fund

The General Fund has unassigned fund balance of \$13,688,072 at August 31, 2025.

Other Major Funds

The Debt Service Fund has restricted funds of \$2,829,386 at August 31, 2025, consisting primarily of property tax collections that are restricted for debt service payments on bonded debt. The Capital Projects Fund has restricted funds of \$14,566,711 at August 31, 2025 consisting primarily of unspent bond funds.

Other Funds

The fund balance of \$178,566 of the Campus Activity Fund (a special revenue fund) is shown as committed due to Board policy committing those funds to campus activities. The fund balance of \$852,043 in the Food Service Fund is shown as restricted for food service operations. The other fund balances of \$29,073 in the other special revenue funds are restricted due to grant agreements.

NOTE 3. DEPOSITS AND INVESTMENTS

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities 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.

1. Cash Deposits:

At August 31, 2025, the carrying amount of the District's deposits checking accounts and interest-bearing savings accounts was \$6,867,749 and the combined bank balance was \$7,175,136. The District's cash deposits at August 31, 2025 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

2. Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That 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, (9) and bid solicitation preferences for certificates of deposit. 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 Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The district is in substantial compliance with the requirements of the Act and with local policies.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
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In compliance with the Public Funds Investment Act, the District has adopted a deposit and investment policy. That policy addresses the following risks:

- a. Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that, in the event of a bank failure, the District’s deposits may not be returned to it. As of August 31, 2025, the District’s cash balances totaled \$6,867,749. This entire amount was either collateralized with securities held by the District’s financial institution’s agent in the District’s name or covered by FDIC insurance. Thus, the District’s deposits are not exposed to custodial credit risk at August 31, 2025.
- b. Custodial Credit Risk - Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At August 31, 2025, the District held all of its investments in four public funds investment pools (TexPool, Lone Star, LOGIC and Texas Daily). Investments in external investment pools are considered unclassified as to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.
- c. Credit Risk – This is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligations. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk. Credit risk is monitored and controlled by purchasing quality related instruments that have been evaluated by agencies such as Standard and Poor’s or Moody’s Investment Services.

The District utilizes government investment pools as part of its investment strategy.

Board policy states that investment pools must:

1. Have an average weighted maturity of less than two years;
2. Are invested exclusively in obligations approved by Government Code Chapter 2256, Subchapter A, regarding authorized investments (Public Funds Investment Act);
3. Are continuously rated by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and
4. Conform to the requirements in Government Code Section 2256.016(b) and (c) relating to the eligibility of investment pools to receive and invest funds of investing entities.

The credit quality rating for the four investment pools range from AAA (Standard and Poor’s) to AAAM (Standard and Poor’s)

- d. Interest Rate Risk - This is the risk that changes in interest rates will adversely affect the fair value of an investment. The District manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than one year from the time of purchase. The weighted average maturity for each of the four investment pools is less than 120 days. The District follows its investment policy to limit investments only in government investments pools with average maturities of less than 120 days.
- e. Foreign Currency Risk - This is the risk that exchange rates will adversely affect the fair value of an investment. At August 31, 2025, the District was not exposed to foreign currency risk.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
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- f. Concentration of Credit Risk - This is the risk of loss attributed to the magnitude of the District's investment in a single issuer (i.e., lack of diversification). Concentration risk is defined as positions of 5 percent or more in the securities of a single issuer. Investment pools are excluded from the 5 percent disclosure requirement.

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the fair value of its underlying investment portfolio within one half of one percent of the value of its shares.

The District's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

The District's investments at August 31, 2025, are shown below:

| Name | Carrying Amount | Fair Value | Maturity Date |
|-------------|---------------------|---------------------|------------------|
| TexPool | \$ 418,599 | \$ 418,599 | N/A |
| Texas Daily | 19,985,366 | 19,985,366 | N/A |
| LoneStar | 9,329,383 | 9,329,383 | N/A |
| LOGIC | 150,206 | 150,206 | N/A |
| Total | <u>\$29,883,554</u> | <u>\$29,883,554</u> | |

Fair Value Measurements

The District categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. 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. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The District's investment in Texpool, Texas Daily, Lone Star, and Logic (statewide 2a7-like external investment pools) are not required to be measured at fair value but are measured at amortized cost.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

NOTE 4. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2025, was as follows:

| | Beginning Balance | Additions | Deletions/ Transfers | Ending Balance |
|---|----------------------|---------------|-------------------------|-------------------|
| Governmental Activities: | | | | |
| Land | \$ 7,295,038 | - | - | \$ 7,295,038 |
| Construction in progress | 7,753,099 | - | (7,753,099) | - |
| Capital assets not being depreciated | 15,048,137 | - | (7,753,099) | 7,295,038 |
| Buildings and improvements | 196,665,830 | 26,616,370 | 7,753,099 | 231,035,299 |
| Furniture and equipment | 12,435,671 | 2,931,043 | - | 15,366,714 |
| Capital assets being depreciated | 209,101,501 | 29,547,413 | 7,753,099 | 246,402,013 |
| Less accumulated depreciation: | | | | |
| Buildings and improvements | (57,820,001) | (4,410,242) | - | (62,230,243) |
| Furniture and equipment | (9,050,818) | (696,135) | - | (9,746,953) |
| Accumulated depreciation | (66,870,819) | (5,106,377) | - | (71,977,196) |
| Total capital assets being depreciated, net | 142,230,682 | 24,441,036 | 7,753,099 | 174,424,817 |
| Total capital assets, net | \$ 157,278,819 | \$ 24,441,036 | \$ - | \$ 181,719,855 |

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

| | |
|--|---------------------|
| Instruction | \$ 2,811,041 |
| Instructional resources and media services | 67,774 |
| Curriculum development and instructional staff | 103,246 |
| Instructional leadership | 96,080 |
| School leadership | 265,364 |
| Guidance, counseling, and evaluation services | 195,206 |
| Health services | 45,476 |
| Student transportation | 174,725 |
| Food services | 996 |
| Extracurricular activities | 156,489 |
| General administration | 215,118 |
| Facilities maintenance and operations | 697,051 |
| Security and monitoring services | 277,123 |
| Data processing services | 688 |
| Total | <u>\$ 5,106,377</u> |

NOTE 5. LONG-TERM DEBT

Long-term debt includes par bond and capital appreciation (deep discount) serial bonds. All long-term debt represents transactions in the District's governmental activities. No long-term debt exists in the District's business-type activities.

The District has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas (SID), which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the District.

**LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The following is a summary of the changes in the District's Long-term Debt for the year ended August 31, 2025:

| | Original Issue | Interest Rate | Beginning Balance | Additions | Retired/ Refunded | Ending Balance | Due Within One Year |
|--|-------------------|------------------|-----------------------|----------------------|----------------------|-----------------------|------------------------|
| Bonded Indebtedness | | | | | | | |
| 2001 Building and Refunding | \$ 13,264,891 | 4.00% - 5.70% | \$ 3,019,730 | \$ - | \$ 789,690 | \$ 2,230,040 | \$ 746,670 |
| 2013 Refunding | 8,955,000 | 2.00% - 4.00% | 8,855,000 | - | 7,705,000 | 1,150,000 | - |
| 2014 Refunding | 9,295,000 | 2.00% - 4.00% | 4,310,000 | - | 4,310,000 | - | - |
| 2015 Refunding | 19,063,027 | 0.47% - 5.00% | 12,931,727 | - | 6,581,727 | 6,350,000 | - |
| 2016 Refunding | 24,877,700 | 2.00% - 4.00% | 21,552,700 | - | 21,552,700 | - | - |
| 2019 Building | 16,130,000 | 4.00% - 5.00% | 12,595,000 | - | 695,000 | 11,900,000 | 670,000 |
| 2019-A Building | 63,900,000 | 3.00% - 5.00% | 63,035,000 | - | 880,000 | 62,155,000 | 925,000 |
| 2021 Refunding | 6,540,000 | 3.00% | 4,565,000 | - | 105,000 | 4,460,000 | 110,000 |
| 2023 Building | 34,875,000 | 4.00% - 5.00% | 34,040,000 | - | 510,000 | 33,530,000 | 535,000 |
| 2025 Refunding | 38,005,000 | 2.65% - 4.64% | - | 38,005,000 | 780,000 | 37,225,000 | 3,760,000 |
| Total bonded indebtedness | | | 164,904,157 | 38,005,000 | 43,909,117 | 159,000,040 | 6,746,670 |
| Bond Premiums | | | 18,632,693 | 5,929,424 | 9,130,332 | 15,431,785 | - |
| Accreted Interest | | | 10,766,953 | 8,485,609 | 2,633,746 | 16,618,816 | - |
| Finance Lease | | | - | 2,789,529 | 760,430 | 2,029,099 | 636,798 |
| Compensated Absences (after restatement) | | | 4,229,678 | 705,592 | - | 4,935,270 | - |
| Total | | | <u>\$ 198,533,481</u> | <u>\$ 55,915,154</u> | <u>\$ 56,433,625</u> | <u>\$ 198,015,010</u> | <u>\$ 7,383,468</u> |

Note: The addition to compensated absences is presented as a net change.

The 2001, 2015, and 2016 bond series include outstanding capital appreciation bonds. The bonds mature variously through 2033. Interest accrues on these bonds each February 15 and August 15, even though the interest is not paid until maturity. The accreted interest of \$16,618,816 is accounted for as Accreted Interest payable.

General Obligation Bonds are direct obligations issued on a pledge of the general taxing power for the payment of the debt obligations of the District. General Obligation Bonds require the District to compute, at the time taxes are levied, the rate of tax required to provide (in each year bonds are outstanding) a fund to pay interest and principal at maturity. The District is in compliance with this requirement.

During the fiscal year, the District signed a finance lease with Wells Fargo Vendor Financial Services, LLC, to lease Apple computer equipment for instructional purposes.

There are a number of limitations and restrictions contained in the various general obligation bonds indentures. The District is in compliance with all significant limitations and restrictions at August 31, 2025.

Presented below is a summary of general obligation bond requirements to maturity:

| <i>Bonded Indebtedness</i> | | | |
|----------------------------|-----------------------|----------------------|-----------------------|
| | Principal | Interest | Total |
| 2026 | | | |
| 2027 | \$ 6,746,670 | \$ 11,586,399 | \$ 18,333,069 |
| 2028 | 4,515,990 | 8,518,029 | 13,034,019 |
| 2029 | 4,518,944 | 8,516,875 | 13,035,819 |
| 2030 | 6,193,436 | 6,837,683 | 13,031,119 |
| 2031 - 2035 | 5,890,000 | 5,569,069 | 11,459,069 |
| 2036 - 2040 | 34,400,000 | 23,799,245 | 58,199,245 |
| 2041 - 2045 | 34,155,000 | 15,263,820 | 49,418,820 |
| 2046 - 2050 | 31,720,000 | 8,988,757 | 40,708,757 |
| 2046-2050 | 30,860,000 | 2,656,433 | 33,516,433 |
| 2051-2052 | <u>\$ 159,000,040</u> | <u>\$ 91,736,310</u> | <u>\$ 250,736,350</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED AUGUST 31, 2025

NOTE 6. DEBT REFUNDING

In July 2025, the District issued \$38,005,000 of unlimited tax refunding bonds to fund the repayment of bond 2013, 2014, 2015, and 2016 outstanding bond principal. The redemption date on refunding bonds was September 9, 2025.

The District's deferred charges on bond refundings are as follows:

| | |
|--|---------------------|
| Balance - August 31, 2024 | \$ 2,449,241 |
| Refunding of unamortized losses | (563,325) |
| Deferred loss - current year refunding | 1,079,416 |
| Current year amortization | <u>(168,678)</u> |
| Balance - August 31, 2025 | <u>\$ 2,796,654</u> |

NOTE 7. PROPERTY TAXES

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The District levies its taxes on October 1 on the assessed (appraised) 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 upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed value of the property tax roll upon which the levy for the 2023-24 fiscal year was based was \$3,358,559,201. Taxes are delinquent if not paid by August 31. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs.

The tax rates assessed for the year ended August 31, 2025, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$0.75520 and \$0.50 per \$100 valuation, respectively, for a total of \$1.25520 per \$ 100 valuation.

Current tax collections for the year ended August 31, 2025 were 99.17% of the year-end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based on historical experience in collecting 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. As of August 31, 2025, property taxes receivable, net of estimated uncollectible taxes, totaled \$376,865 and \$208,448 for the General and Debt Service Funds, respectively.

Property taxes are recorded as receivables and unavailable revenues at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with Generally Accepted Accounting Principles have been recognized as revenue.

NOTE 8. DEFINED BENEFIT PENSION PLAN

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

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

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

Pension Plan Fiduciary Net Position. Detailed information about the 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>; by writing to TRS (Attention: Finance Division), P. O. Box 149676, Austin, TX, 78714-0185; or by calling (800) 223-8778.

Benefits Provided. TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 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 under a previous rule. There are no automatic post-employment 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. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint Resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living-adjustment (COLA).

One-Time Stipends. Stipends, regardless of annuity amount, were paid in September 2023 to annuitants who met the qualifying age requirement on or before August 31, 2023:

- A one-time \$7,500 stipend to eligible annuitants who are 75 years of age and older.
- A one-time \$2,400 stipend to eligible annuitants age 70 to 74.

Cost-of-Living Adjustment. A cost-of-living adjustment (COLA) was dependent on Texas voters approving a constitutional amendment (Proposition 9) to authorize the COLA. Voters approved the amendment in the November 2023 election, and the following COLA was applied to eligible annuitants' payments beginning with their January 2024 payment:

- 2% COLA for eligible retirees who retired between September 1, 2013, through August 31, 2020.
- 4% COLA for eligible retirees who retired between September 1, 2001, through August 31, 2013.
- 6% COLA for eligible retirees who retired on or before August 31, 2001.

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 agreed in this manner are determined by the System's actuary.

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 percent of the member's annual compensation and a state contribution rate of not less than 6 percent and not more than 10 percent of the aggregate annual compensation paid to members of the system during the fiscal year.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
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Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 thru 2025. Contribution Rates can be found in the TRS 2024 ACFR, Note 11, on page 87.

Contribution Rates

| | |
|--|-------|
| Member | 8.25% |
| Non-Employer Contributing Entity (State) | 8.25% |
| Employers | 8.25% |

| | |
|--|--------------|
| Lake Dallas ISD FY 2025 Employer Contributions | \$ 1,142,332 |
| Lake Dallas ISD FY 2025 Member Contributions | 2,500,269 |
| Lake Dallas ISD FY 2025 NECE On-Behalf | 1,818,339 |

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including the 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, 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 including public schools are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all an employee's salary is paid by federal funding source or a privately sponsored source, from non-educational and general, or local funds.

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

- All public schools must contribute 1.9 percent of the member's salary beginning in fiscal year 2025, increasing to 2 percent in fiscal year 2026.
- 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.

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

| | |
|--|--|
| Valuation Date | August 31, 2023, rolled forward to August 31, 2024 |
| Actuarial Cost Method | Individual Entry Age Normal |
| Asset Valuation Method | Fair Value |
| Single Discount Rate | 7.00% |
| Long-term expected Investment Rate of Return | 7.00% |
| Municipal Bond Rate as of August 2023 | 3.87% |
| Inflation | 2.30% |
| Salary Increases Including Inflation | 2.95% to 8.95% |
| Ad hoc Post Employment Benefit Changes | None |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The actuarial methods and assumptions are used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2023. For a full description of these assumptions please see the actuarial valuation report dated November 21, 2023.

Discount Rate. A single discount rate of 7.00 percent 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 percent. 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 percent of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

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 Systems target asset allocation as of August 31, 2024, (see page 56 of the 2024 TRS ACFR) are summarized below:

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

| Asset Class | Target Allocation ¹ | Long-Term Expected Arithmetic Real Rate of Return ² | Expected Contribution To Long-Term Portfolio Returns |
|------------------------------|--------------------------------|--|--|
| Global Equity | | | |
| U.S. | 18% | 4.0% | 1.00% |
| Non-U.S. Developed | 13% | 4.5% | 0.90% |
| Emerging Markets | 9% | 4.8% | 0.70% |
| Private Equity | 14% | 7.0% | 1.50% |
| Stable Value | | | |
| Government Bonds | 16% | 2.5% | 0.50% |
| Absolute Return ⁴ | 0% | 3.6% | 0.00% |
| Stable Value Hedge Funds | 5% | 4.1% | 0.20% |
| Real Return | | | |
| Real Estate | 15% | 4.9% | 1.10% |
| Energy, Natural Resources | 6% | 4.8% | 0.40% |
| Commodities | 0% | 4.4% | 0.00% |
| Risk Parity | | | |
| Risk Parity | 8% | 4.5% | 0.40% |
| Leverage | | | |
| Cash | 2% | 3.7% | 0.00% |
| Asset Allocation Leverage | -6% | 4.4% | -0.10% |
| Inflation Expectation | - | | 2.30% |
| Volatility Drag ³ | - | | -0.90% |
| Total | <u>100%</u> | | <u>8.00%</u> |

Discount Rate Sensitivity Analysis. The following schedule shows the impact on 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:

| | 1% Decrease in Discount Rate 6.00% | Discount Rate 7.00% | 1% Increase in Discount Rate 8.00% |
|---|--|---------------------------|--|
| Lake Dallas ISD's proportionate share of the net pension liability: | \$19,396,834 | \$12,143,868 | \$6,134,270 |

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. On August 31, 2025, the District reported a liability of \$13,041,690 for its proportionate share of the TRS's net pension liability (based on a measurement year ended August 31, 2024). 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 | \$ 12,143,868 |
| State's proportionate share that is associated with the District | <u>19,662,647</u> |
| Total | <u>\$ 31,806,515</u> |

¹ Target allocations are based on the FY23 policy model.

² Capital Market Assumptions come from Aon Hewitt (as of 06/30/2023).

³ The volatility drag results from the conversion between arithmetic and geometric mean returns.

⁴ Absolute Return includes credit sensitive investments.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The net pension liability was measured as of August 31, 2023, and rolled forward to August 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer'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, 2023, through August 31, 2024.

On August 31, 2024, the employer's proportion of the collective net pension liability was 0.0198805465%, a decrease of 3.12% from its proportionate share of 0.0205216660% as of August 31, 2023.

Changes in Assumptions and Benefits Since the Prior Actuarial Valuation.

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

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

The amount of pension expense recognized by the District in the reporting period was \$1,610,782.

For the year ended August 31, 2025, the District recognized pension expense of \$2,350,015 and revenue of \$2,350,015 for support by the State (based on a measurement year ended August 31, 2024).

On August 31, 2025, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (the amounts shown below will be the cumulative layers from the current and prior years combined):

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual economic experience | \$ 669,353 | \$ 94,813 |
| Changes in actuarial assumptions | 627,014 | 84,061 |
| Difference between projected and actual investment earnings | 73,819 | |
| Changes in proportion and difference between the employer's contributions and the proportionate share of contributions | 56,031 | 754,461 |
| Contributions paid to TRS subsequent to the measurement date | 1,142,332 | - |
| Total | \$ 2,568,549 | \$ 933,335 |

The District recognized \$1,142,332 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, 2025. The other amounts of the employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
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| Year ended August 31; | Pension Expense Amount | Balance of Deferred Deferred Outflows (Deferred Inflows) |
|--------------------------|---------------------------|--|
| 2026 | \$ (222,741) | \$ 715,624 |
| 2027 | 1,122,136 | (406,512) |
| 2028 | 7,830 | (414,342) |
| 2029 | (417,025) | 2,683 |
| 2030 | 2,683 | - |
| Thereafter | - | - |

NOTE 9. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

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 Other Post-Employment 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.

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

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes including automatic COLAs.

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

| | TRS-Care Monthly for Retirees | |
|-----------------------------|--------------------------------------|---------------------|
| | <u>Medicare</u> | <u>Non-Medicare</u> |
| Retiree* | \$ 135 | \$ 200 |
| Retiree and Spouse | 529 | 689 |
| Retiree* and Children | 468 | 408 |
| Retiree and Family | 1,020 | 999 |
| <i>*or surviving spouse</i> | | |

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.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon active employee compensation. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is .65% of salary. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75 percent of each active employee’s pay for fiscal year 2024. The following table shows contributions to the TRS-Care plan by type of contributor.

| <u>Contribution Rates</u> | |
|--|------------|
| Active Employee | 0.65% |
| Non-Employer Contributing Entity (State) | 1.25% |
| Employers | 0.75% |
| Federal/private Funding remitted by Employers | 1.25% |
| | |
| Lake Dallas ISD FY 2025 Employer Contributions | \$ 235,371 |
| Lake Dallas ISD FY 2025 Member Contributions | 196,557 |
| Lake Dallas ISD FY 2025 NECE On-Behalf Contributions | 582,651 |

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 to TRS Care, a monthly surcharge of \$535 per retiree.

Actuarial Assumptions. The actuarial valuation was performed as of August 31, 2023. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2024. Actuarial Assumptions can be found in the 2024 TRS ACFR, Note 9, page 78.

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, 2023, TRS pension actuarial valuation that was rolled forward to August 31, 2024:

| | |
|----------------------|---------------------|
| Rates of Mortality | General Inflation |
| Rates of Retirement | Wage Inflation |
| Rates of Termination | Rates of Disability |

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 the mortality projection scale MP-2021.

Additional Actuarial Methods and Assumptions:

| | |
|-----------------------|---|
| Valuation Date | August 31, 2023, rolled forward to August 31, 2024 |
| Actuarial Cost Method | Individual Entry Age Normal |
| Inflation | 2.30% |
| Single Discount Rate | 3.87% |
| Aging Factors | Based the Society of Actuaries’ 2013 Study, Health Care |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

| | |
|--|--|
| | Costs – From Birth to Death” |
| Expenses | Third-party administrative expenses related to the delivery care benefits are included in the age-adjusted claim costs |
| Projected Salary Increases | 2.95% to 8.95%, including inflation |
| Election Rates | Normal Retirement: 62% participation prior to age 65 and 25% participation after age 65 |
| Ad hoc post-employment benefit changes | None |

Discount Rate. A single discount rate of 3.87% was used to measure the total OPEB liability. There was a decrease of 0.26 percent 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, 2024, using the Fixed Income Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% lower than and 1% higher than the discount rate that was used (3.87%) in measuring the Net OPEB Liability.

| | 1% Decrease in Discount Rate 2.87% | Current Single Discount Rate 3.87% | 1% Increase in Discount Rate 4.87% |
|--|--|--|--|
| Lake Dallas ISD’s proportionate share of the net OPEB liability: | \$9,630,588 | \$8,106,237 | \$6,874,538 |

Healthcare Cost Trend Rates Sensitivity Analysis - The following schedule shows the impact on the net OPEB liability if a healthcare trend rate that is 1% less than or 1% greater than the health trend rates assumed.

| | 1% Decrease in Discount Rate | Current Single Healthcare Trend Rate | 1% Increase in Discount Rate |
|--|---------------------------------|--|---------------------------------|
| Lake Dallas ISD’s proportionate share of the net OPEB liability: | \$6,601,326 | \$8,106,237 | \$10,067,285 |

OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. On August 31, 2025, the District reported a liability of \$8,656,398 for its proportionate share of the TRS’s Net OPEB Liability (based on a measurement year ended August 31, 2024). 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 | \$ 8,106,237 |
| State's proportionate share that is associated with the District | <u>10,157,005</u> |
| Total | <u>\$ 18,263,242</u> |

The Net OPEB Liability was measured as of August 31, 2023, and rolled forward to August 31, 2024, and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer’s proportion of the Net OPEB Liability was based on the employer’s contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2023, through August 31, 2024.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

On August 31, 2024, the employer’s proportion of the collective Net OPEB Liability was 0.0267078340%, a decrease of 2.72% compared to the August 31, 2023, proportionate share of 0.0274541710%.

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 since the prior measurement period:

- The single discount rate changed from 4.13 percent as of August 31, 2023, to 3.87 percent as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Changes of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

The amount of OPEB expense recognized by the District in the reporting period was \$(1,061,305).

For the year ended August 31, 2025, the District recognized OPEB expense of \$1,320,223 and revenue of \$1,320,223 for support provided by the State (based on a measurement year ended August 31, 2024).

On August 31, 2025, 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 related to OPEB from the following sources (the amounts shown below will be the cumulative layers for the current and prior years combined):

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual economic experience | \$ 1,553,693 | \$ 4,045,452 |
| Changes in actuarial assumptions | 1,037,503 | 2,644,971 |
| Difference between projected and actual investment earnings | - | 22,700 |
| Changes in proportion and difference between the employer’s contributions and the proportionate share of contributions | 427,337 | 2,005,313 |
| Contributions paid to TRS subsequent to the measurement date | 235,371 | - |
| Total | \$ 3,253,904 | \$ 8,718,436 |

The District recognized \$235,371 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 pension liability in the measurement year ended August 31, 2025. 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:

| Year ended August 31: | Pension Expense Amount | Balance of Deferred Deferred Outflows (Deferred Inflows) |
|--------------------------|---------------------------|--|
| 2026 | \$ (1,272,302) | \$ (4,427,601) |
| 2027 | (905,162) | (3,522,439) |
| 2028 | (1,220,650) | (2,301,789) |
| 2029 | (1,048,221) | (1,253,568) |
| 2030 | (707,249) | (546,319) |
| Thereafter | (546,319) | - |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

NOTE 10. SCHOOL DISTRICT RETIREE HEALTH PLAN

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare 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. These on-behalf payments are recognized as equal revenues and expenditures/expenses by the District. For the year ended August 31, 2025, the contribution made on behalf of the District was \$216,080.

NOTE 11. HEALTH CARE

During the year ended August 31, 2025, employees of Lake Dallas Independent School District were covered by the TRS-Active Care health insurance plan (the Plan). The District contributed \$245 per month per employee to the Plan and employees, at their option, authorized payroll withholdings to pay any additional contribution and contributions for dependents. All contributions were paid to a self-funded pool. The Plan was authorized by Section 21.922, Texas Education Code and was documented by contractual agreement.

NOTE 12. INTERFUND TRANSFERS AND BALANCES

Virtually all of the interfund balances below are short-term loans due to the fact that checking account balances for most governmental funds are pooled into one demand account. There are no interfund balances that are not expected to be repaid within one year. Interfund balances at August 31, 2025, consisted of the following individual fund receivables and payables:

| <u>Fund</u> | Due from Other Funds | Due to Other Funds |
|-------------------------|-------------------------|-----------------------|
| <u>Major Funds:</u> | | |
| General Fund | 3,289,106 | 1,131,778 |
| Debt Service Fund | 1,131,778 | - |
| Capital Projects Fund | - | 1,502,668 |
| Total Major Funds | <u>4,420,884</u> | <u>2,634,446</u> |
| <u>Non-Major Funds:</u> | | |
| Special Revenue Funds: | - | 1,694,612 |
| Enterprise Fund: | - | 91,826 |
| Total Non-Major Funds | <u>-</u> | <u>1,786,438</u> |
| | <u>4,420,884</u> | <u>4,420,884</u> |

NOTE 13. RECEIVABLES FROM OTHER GOVERNMENTS

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. Amounts due from federal and state governments as of August 31, 2024, are summarized below. All federal grants shown below are passed through the TEA and are reported on the combined financial statements as Due from Other Governments.

| <u>Fund</u> | <u>Local</u> | <u>State Grants</u> | <u>Federal Grants</u> | <u>Total</u> |
|----------------------|-----------------|---------------------|-----------------------|---------------------|
| General Fund | \$ - | \$ 475,619 | \$ - | \$ 475,619 |
| Debt Service Fund | 6,532 | - | - | 6,532 |
| Special Revenue Fund | - | 773,182 | 993,270 | 1,766,452 |
| Total | <u>\$ 6,532</u> | <u>\$ 1,248,801</u> | <u>\$ 993,270</u> | <u>\$ 2,248,603</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

Funds were transferred from enterprise and internal service funds in the amounts of \$91,826 and \$115,748, respectively, to the general fund at the end of the fiscal year to fund future general fund activities.

NOTE 14. CONTINGENT LIABILITIES

The Tax Reform Act of 1986 imposed regulations on tax-exempt bond issues. Governmental bonds issued after August 31, 1986 are subject to the rebate provisions of the Tax Reform Act of 1986. The rebate applies to earnings from bond issue proceeds investments which exceed bond issue stated interest rates. The exact amount of liability, if any, will not be known until as long as five years from the bond issuance date. At August 31, 2025, there was no estimated rebate liability.

NOTE 15. LITIGATION AND CONTINGENCIES

The District is not a party to any legal actions, accordingly, no provision for losses has been recorded in the accompanying combined financial statements for such contingencies.

The District participates in numerous state and Federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2025 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 16. REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

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

| | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Fund | Total |
|---|----------------------|--------------------------|----------------------|--------------------------|----------------------|
| Property Taxes | \$ 23,464,031 | \$ - | \$ 15,406,276 | \$ - | \$ 38,870,307 |
| Food Sales | - | 696,888 | - | - | 696,888 |
| Investment Income | 812,895 | - | 438,036 | 1,518,670 | 2,769,601 |
| Penalties, interest and other tax related income | 151,761 | - | 84,982 | - | 236,743 |
| Co-curricular student activities | 117,361 | - | - | - | 117,361 |
| Tuition and fees | 5,440 | - | - | - | 5,440 |
| Rent | 55,751 | - | - | - | 55,751 |
| Gifts and bequests | 58,883 | - | - | - | 58,883 |
| Other | 147,235 | 235,555 | - | - | 382,790 |
| Total | \$ 24,813,357 | \$ 932,443 | \$ 15,929,294 | \$ 1,518,670 | \$ 43,193,764 |

NOTE 17. UNEARNED REVENUE

Unearned revenue at year-end consisted of the following:

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

| | General Fund | Special Revenue Funds | Total |
|-----------------|-----------------|--------------------------|------------|
| Unearned grants | \$ - | \$ 108,767 | \$ 108,767 |

NOTE 18. SUBSEQUENT EVENTS

Management evaluates subsequent events through the date of the report, which is the date the financial statements were available to be issued.

NOTE 19. CHANGE IN ACCOUNTING PRINCIPLE – COMPENSATED ABSENCES

In June 2022, GASB issued new accounting pronouncement, GASB Statement No. 101, “Compensated Absences,” which was effective for fiscal years beginning after December 15, 2023. In compliance with this new accounting pronouncement, a liability has been recognized in the District’s statements of net position for carry-forward compensated absences more likely than not (a likelihood of more than 50%) to be used by or paid to employees in future periods. The measurement of the liability includes salary-related payments that are directly and incrementally associated with the leave. Texas state law provides a state minimum personal leave program consisting of five days per year personal leave with no limit on accumulation and transferability among Texas school districts; school districts can provide additional personal leave beyond this minimum. The liability for compensated absences in governmental fund financial statements is the amount, if material, that is to be liquidated with expendable available financial resources. This new accounting pronouncement does not apply to holiday leave or projected effects on defined benefit postemployment liabilities. Under previous accounting rules, a liability for compensated absences would have been recorded only if accumulated benefits were to be paid upon employee termination or retirement.

The implementation of this new accounting standard resulted in restating beginning net position in the District’s governmental activities as follows:

Governmental Activities

| | |
|---|----------------|
| Net Position as of 8/31/24 as previously reported | \$ (1,447,054) |
| Restatement due to change in accounting principle to record a liability for compensated absences | (4,229,678) |
| Net position as of 8/31/24 as restated | (5,676,732) |

NOTE 20. EXCESS OF EXPENDITURES OVER APPROPRIATIONS BY FUNCTION

The District exceeded its general fund budget in one functional expenditure categories: instruction by \$2,695,013 due to the lease-purchase of Apple products during the fiscal year (see Note 5). Overall, there was an unfavorable expenditure variance of \$620,333.

REQUIRED SUPPLEMENTARY INFORMATION



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

| Data Control Codes | Budgeted Amounts | | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) |
|--|------------------|---------------|--------------------------------|--|
| | Original | Final | | |
| REVENUES: | | | | |
| 5700 Total Local and Intermediate Sources | \$ 24,476,483 | \$ 24,476,483 | \$ 24,813,357 | \$ 336,874 |
| 5800 State Program Revenues | 16,848,363 | 17,276,571 | 17,506,887 | 230,316 |
| 5900 Federal Program Revenues | 641,019 | 641,019 | 613,676 | (27,343) |
| 5020 Total Revenues | 41,965,865 | 42,394,073 | 42,933,920 | 539,847 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| 0011 Instruction | 23,426,370 | 23,830,497 | 26,525,510 | (2,695,013) |
| 0012 Instructional Resources and Media Services | 464,550 | 473,232 | 462,960 | 10,272 |
| 0013 Curriculum and Instructional Staff Development | 781,431 | 919,782 | 915,790 | 3,992 |
| 0021 Instructional Leadership | 677,367 | 633,338 | 618,990 | 14,348 |
| 0023 School Leadership | 2,269,025 | 2,295,558 | 2,253,358 | 42,200 |
| 0031 Guidance, Counseling, and Evaluation Services | 1,344,332 | 1,506,900 | 1,469,273 | 37,627 |
| 0033 Health Services | 366,863 | 382,238 | 380,834 | 1,404 |
| 0034 Student (Pupil) Transportation | 1,714,191 | 1,766,325 | 1,659,186 | 107,139 |
| 0035 Food Services | - | 15,134 | 15,133 | 1 |
| 0036 Extracurricular Activities | 1,173,280 | 1,320,222 | 1,305,389 | 14,833 |
| 0041 General Administration | 1,781,338 | 1,793,801 | 1,784,807 | 8,994 |
| 0051 Facilities Maintenance and Operations | 5,737,573 | 6,267,265 | 6,205,853 | 61,412 |
| 0052 Security and Monitoring Services | 977,325 | 1,077,168 | 664,483 | 412,685 |
| 0053 Data Processing Services | 1,268,960 | 1,245,240 | 1,207,439 | 37,801 |
| 0061 Community Services | - | 4,922 | 4,921 | 1 |
| Debt Service: | | | | |
| 0071 Principal on Long-Term Liabilities | - | 760,430 | - | 760,430 |
| Capital Outlay: | | | | |
| 0081 Facilities Acquisition and Construction | 14,000 | 18,600 | 17,600 | 1,000 |
| Intergovernmental: | | | | |
| 0093 Payments to Fiscal Agent/Member Districts of SSA | 4,500 | 12,000 | 12,000 | - |
| 0095 Payments to Juvenile Justice Alternative Ed. Prg. | 2,000 | 2,000 | - | 2,000 |
| 0099 Other Intergovernmental Charges | 320,000 | 290,200 | 271,506 | 18,694 |
| 6030 Total Expenditures | 42,323,105 | 44,614,852 | 45,775,032 | (1,160,180) |
| 1100 Excess (Deficiency) of Revenues Over (Under) Expenditures | (357,240) | (2,220,779) | (2,841,112) | (620,333) |
| OTHER FINANCING SOURCES (USES): | | | | |
| 7913 Right-to-Use Lease and SBITA Proceeds | - | - | 2,029,099 | 2,029,099 |
| 7915 Transfers In | - | - | 207,573 | 207,573 |
| 7080 Total Other Financing Sources (Uses) | - | - | 2,236,672 | 2,236,672 |
| 1200 Net Change in Fund Balances | (357,240) | (2,220,779) | (604,440) | 1,616,339 |
| 0100 Fund Balance - September 1 (Beginning) | 14,292,512 | 14,292,512 | 14,292,512 | - |
| 3000 Fund Balance - August 31 (Ending) | \$ 13,935,272 | \$ 12,071,733 | \$ 13,688,072 | \$ 1,616,339 |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2025

| | FY 2025 Plan Year 2024 | FY 2024 Plan Year 2023 | FY 2023 Plan Year 2022 |
|--|---------------------------|---------------------------|---------------------------|
| District's Proportion of the Net Pension Liability (Asset) | 0.1988055% | 0.020521666% | 0.021377726% |
| District's Proportionate Share of Net Pension Liability (Asset) | \$ 12,143,868 | \$ 14,096,404 | \$ 12,691,406 |
| State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District | 19,662,646 | 23,347,004 | 21,970,498 |
| Total | <u>\$ 31,806,514</u> | <u>\$ 37,443,408</u> | <u>\$ 34,661,904</u> |
| District's Covered Payroll | \$ 30,810,544 | \$ 30,193,286 | \$ 30,329,867 |
| District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | 39.41% | 46.69% | 41.80% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 77.51% | 73.15% | 75.62% |

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2024 for year 2025, August 31, 2023 for year 2024, August 31, 2022 for year 2023, August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, and August 31, 2015 for year 2016.

| <u>FY 2022</u> <u>Plan Year 2021</u> | <u>FY 2021</u> <u>Plan Year 2020</u> | <u>FY 2020</u> <u>Plan Year 2019</u> | <u>FY 2019</u> <u>Plan Year 2018</u> | <u>FY 2018</u> <u>Plan Year 2017</u> | <u>FY 2017</u> <u>Plan Year 2016</u> | <u>FY 2016</u> <u>Plan Year 2015</u> |
|---|---|---|---|---|---|---|
| 0.021126608% | 0.021292927% | 0.0235027% | 0.02334693% | 0.018264875% | 0.018637105% | 0.0198897% |
| \$ 5,380,199 | \$ 11,404,058 | \$ 12,217,441 | \$ 12,850,717 | \$ 5,840,123 | \$ 7,042,685 | \$ 7,030,744 |
| 10,199,685 | 22,293,719 | 20,460,211 | 22,529,858 | 15,271,643 | 18,223,942 | 17,229,897 |
| <u>\$ 15,579,884</u> | <u>\$ 33,697,777</u> | <u>\$ 32,677,652</u> | <u>\$ 35,380,575</u> | <u>\$ 21,111,766</u> | <u>\$ 25,266,627</u> | <u>\$ 24,260,641</u> |
| \$ 29,720,288 | \$ 29,863,870 | \$ 28,111,928 | \$ 27,397,418 | \$ 26,574,196 | \$ 25,849,885 | \$ 24,956,220 |
| 18.10% | 38.19% | 43.46% | 46.90% | 21.98% | 27.24% | 28.17% |
| 88.79% | 75.54% | 75.24% | 73.74% | 82.17% | 78.00% | 78.43% |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2025

| | 2025 | 2024 | 2023 |
|---|---------------|---------------|---------------|
| Contractually Required Contribution | \$ 1,142,332 | \$ 1,120,793 | \$ 1,034,494 |
| Contribution in Relation to the Contractually Required Contribution | (1,142,332) | (1,120,793) | (1,034,494) |
| Contribution Deficiency (Excess) | \$ - | \$ - | \$ - |
| District's Covered Payroll | \$ 30,306,295 | \$ 30,810,544 | \$ 30,193,286 |
| Contributions as a Percentage of Covered Payroll | 3.77% | 3.64% | 3.43% |

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

| | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|----|------------|---------------|---------------|---------------|---------------|---------------|---------------|
| \$ | 998,754 | \$ 892,510 | \$ 878,546 | \$ 824,909 | \$ 786,464 | \$ 598,616 | \$ 592,480 |
| | (998,754) | (892,510) | (878,546) | (824,909) | (786,464) | (598,616) | (592,480) |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ | 30,329,867 | \$ 29,720,288 | \$ 29,863,870 | \$ 28,111,928 | \$ 27,397,418 | \$ 26,574,196 | \$ 25,849,885 |
| | 3.29% | 3.00% | 2.94% | 2.93% | 2.87% | 2.25% | 2.29% |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2025

| | FY 2025 Plan Year 2024 | FY 2024 Plan Year 2023 | FY 2023 Plan Year 2022 |
|---|---------------------------|---------------------------|---------------------------|
| District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits | 0.026708% | 0.027454171% | 0.029813202% |
| District's Proportionate Share of Net OPEB Liability (Asset) | \$ 8,106,237 | \$ 6,077,888 | \$ 7,138,475 |
| State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District | 10,157,005 | 7,333,906 | 8,707,818 |
| Total | <u>\$ 18,263,242</u> | <u>\$ 13,411,794</u> | <u>\$ 15,846,293</u> |
| District's Covered Payroll | \$ 30,810,544 | \$ 30,193,286 | \$ 30,329,867 |
| District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | 26.31% | 20.13% | 23.54% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 13.70% | 14.94% | 11.52% |

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. For example, the amounts for FY 2025 are for the measurement date of August 31, 2024, etc.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

| <u>FY 2022</u> <u>Plan Year 2021</u> | <u>FY 2021</u> <u>Plan Year 2020</u> | <u>FY 2020</u> <u>Plan Year 2019</u> | <u>FY 2019</u> <u>Plan Year 2018</u> | <u>FY 2018</u> <u>Plan Year 2017</u> |
|---|---|---|---|---|
| 0.030265463% | 0.031226603% | 0.031504959% | 0.031748606% | 0.028767545% |
| \$ 11,674,741 | \$ 11,870,642 | \$ 14,899,080 | \$ 15,852,369 | \$ 12,469,879 |
| 15,641,552 | 15,951,297 | 19,797,546 | 23,874,982 | 21,870,140 |
| <u>\$ 27,316,293</u> | <u>\$ 27,821,939</u> | <u>\$ 34,696,626</u> | <u>\$ 39,727,351</u> | <u>\$ 34,340,019</u> |
| \$ 29,720,288 | \$ 29,863,870 | \$ 28,111,928 | \$ 27,397,418 | \$ 26,574,196 |
| 39.29% | 39.75% | 53.00% | 57.87% | 46.92% |
| 6.18% | 4.99% | 2.66% | 1.57% | 0.91% |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2025

| | 2025 | 2024 | 2023 |
|---|---------------|---------------|---------------|
| Contractually Required Contribution | \$ 235,371 | \$ 242,572 | \$ 239,420 |
| Contribution in Relation to the Contractually Required Contribution | (235,371) | (242,572) | (239,420) |
| Contribution Deficiency (Excess) | \$ - | \$ - | \$ - |
| District's Covered Payroll | \$ 30,306,295 | \$ 30,810,544 | \$ 30,193,286 |
| Contributions as a Percentage of Covered Payroll | 0.78% | 0.79% | 0.79% |

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|----|------------|---------------|---------------|---------------|---------------|
| \$ | 247,313 | \$ 236,442 | \$ 237,123 | \$ 223,600 | \$ 218,925 |
| | (247,313) | (236,442) | (237,123) | (223,600) | (218,925) |
| \$ | - | \$ - | \$ - | \$ - | \$ - |
| \$ | 30,329,867 | \$ 29,720,288 | \$ 29,863,870 | \$ 28,111,928 | \$ 27,397,418 |
| | 0.82% | 0.80% | 0.79% | 0.80% | 0.80% |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2025

PENSION LIABILITY:

Changes of benefit terms:

There were no significant changes to benefit terms that affected measurement of the total pension liability during the measurement period.

Changes of assumptions:

There were no significant changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period:

OPEB LIABILITY:

Changes of benefit terms:

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

Changes of assumptions:

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

- The discount rate changed from 4.13 percent as of August 31, 2023, to 3.87 percent as of August 31, 2024.
- Since the plan is a pay-as-you-go plan, the single discount rate is equal to the prevailing municipal bond rate.

OTHER SUPPLEMENTARY INFORMATION
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Activities accounted for in the Special Revenue Funds are:

Federal Programs:

ESEA Title I, Part A, Improving Basic Program
IDEA-Part B, Formula
IDEA-Part B, Preschool
National Breakfast and Lunch Program
Career and Technical - Basic Grant
ESEA, Title II, A Training and Recruiting
Title III, A English Lang. Acquisition
ESSER III ARP Act
Summer School LEP
Other Federal Special Revenue Funds

State Programs:

Advanced Placement Incentives
State Instructional Material
Other State Special Revenue Funds

Local Programs:

Campus Activity Funds
Athletic Camps

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2025

| Data Control Codes | 211 ESEA I, A Improving Basic Program | 224 IDEA - Part B Formula | 225 IDEA - Part B Preschool | 240 National Breakfast and Lunch Program |
|---|--|---------------------------------|-----------------------------------|---|
| ASSETS | | | | |
| 1110 Cash and Cash Equivalents | \$ - | \$ - | \$ - | \$ 1,014,503 |
| 1240 Due from Other Governments | 173,329 | 533,533 | 6,954 | 104,327 |
| 1000 Total Assets | <u>\$ 173,329</u> | <u>\$ 533,533</u> | <u>\$ 6,954</u> | <u>\$ 1,118,830</u> |
| LIABILITIES | | | | |
| 2110 Accounts Payable | \$ - | \$ - | \$ - | \$ 139,223 |
| 2170 Due to Other Funds | 173,329 | 533,533 | 6,954 | - |
| 2180 Due to Other Governments | - | - | - | - |
| 2200 Accrued Expenditures | - | - | - | 28,253 |
| 2300 Unearned Revenue | - | - | - | 99,311 |
| 2000 Total Liabilities | <u>173,329</u> | <u>533,533</u> | <u>6,954</u> | <u>266,787</u> |
| FUND BALANCES | | | | |
| Restricted Fund Balance: | | | | |
| 3450 Federal or State Funds Grant Restriction | - | - | - | 852,043 |
| Committed Fund Balance: | | | | |
| 3545 Other Committed Fund Balance | - | - | - | - |
| 3000 Total Fund Balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>852,043</u> |
| 4000 Total Liabilities and Fund Balances | <u>\$ 173,329</u> | <u>\$ 533,533</u> | <u>\$ 6,954</u> | <u>\$ 1,118,830</u> |

EXHIBIT H-1 (Cont'd)

| 244 Career and Technical - Basic Grant | 255 ESEA II,A Training and Recruiting | 263 Title III, A English Lang. Acquisition | 282 ESSER III ARP Act | 288 Summer School LEP | 289 Other Federal Special Revenue Funds | 397 Advanced Placement Incentives | 410 State Instructional Materials |
|---|--|---|-----------------------------|--------------------------------|--|--|--|
| \$ - | \$ - | \$ - | \$ 27,772 | \$ - | \$ - | \$ 9,456 | \$ - |
| 3,200 | 30,217 | 8,687 | - | - | 10,442 | - | 122,581 |
| <u>\$ 3,200</u> | <u>\$ 30,217</u> | <u>\$ 8,687</u> | <u>\$ 27,772</u> | <u>\$ -</u> | <u>\$ 10,442</u> | <u>\$ 9,456</u> | <u>\$ 122,581</u> |
| \$ - | \$ 16,346 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,200 | 13,871 | 8,687 | - | - | 10,442 | - | 93,508 |
| - | - | - | 27,772 | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 9,456 | - |
| <u>3,200</u> | <u>30,217</u> | <u>8,687</u> | <u>27,772</u> | <u>-</u> | <u>10,442</u> | <u>9,456</u> | <u>93,508</u> |
| - | - | - | - | - | - | - | 29,073 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 29,073 |
| <u>\$ 3,200</u> | <u>\$ 30,217</u> | <u>\$ 8,687</u> | <u>\$ 27,772</u> | <u>\$ -</u> | <u>\$ 10,442</u> | <u>\$ 9,456</u> | <u>\$ 122,581</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2025

| Data Control Codes | 429 Other State Special Revenue Funds | 461 Campus Activity Funds | 462 Athletic Camps | Total Nonmajor Governmental Funds |
|--------------------------|--|------------------------------------|--------------------------|--|
| ASSETS | | | | |
| 1110 | \$ - | \$ 188,379 | \$ 96,124 | \$ 1,336,234 |
| 1240 | 773,182 | - | - | 1,766,452 |
| 1000 | <u>\$ 773,182</u> | <u>\$ 188,379</u> | <u>\$ 96,124</u> | <u>\$ 3,102,686</u> |
| LIABILITIES | | | | |
| 2110 | \$ 22,484 | \$ 4,980 | - | \$ 183,033 |
| 2170 | 750,698 | 4,833 | 95,557 | 1,694,612 |
| 2180 | - | - | - | 27,772 |
| 2200 | - | - | - | 28,253 |
| 2300 | - | - | - | 108,767 |
| 2000 | <u>773,182</u> | <u>9,813</u> | <u>95,557</u> | <u>2,042,437</u> |
| FUND BALANCES | | | | |
| Restricted Fund Balance: | | | | |
| 3450 | - | - | - | 881,116 |
| Committed Fund Balance: | | | | |
| 3545 | - | 178,566 | 567 | 179,133 |
| 3000 | <u>-</u> | <u>178,566</u> | <u>567</u> | <u>1,060,249</u> |
| 4000 | <u>\$ 773,182</u> | <u>\$ 188,379</u> | <u>\$ 96,124</u> | <u>\$ 3,102,686</u> |



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

| Data Control Codes | 211 ESEA I, A Improving Basic Program | 224 IDEA - Part B Formula | 225 IDEA - Part B Preschool | 240 National Breakfast and Lunch Program |
|---|--|---------------------------------|-----------------------------------|---|
| REVENUES: | | | | |
| 5700 Total Local and Intermediate Sources | \$ - | \$ - | \$ - | \$ 768,833 |
| 5800 State Program Revenues | - | - | - | 50,735 |
| 5900 Federal Program Revenues | 336,082 | 701,984 | 10,869 | 1,415,396 |
| 5020 Total Revenues | 336,082 | 701,984 | 10,869 | 2,234,964 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| 0011 Instruction | 262,357 | 344,631 | 10,869 | - |
| 0012 Instructional Resources and Media Services | - | - | - | - |
| 0013 Curriculum and Instructional Staff Development | 64,725 | - | - | - |
| 0021 Instructional Leadership | - | - | - | - |
| 0023 School Leadership | - | - | - | - |
| 0031 Guidance, Counseling, and Evaluation Services | 9,000 | 357,353 | - | - |
| 0033 Health Services | - | - | - | - |
| 0034 Student (Pupil) Transportation | - | - | - | - |
| 0035 Food Services | - | - | - | 2,672,627 |
| 0036 Extracurricular Activities | - | - | - | - |
| 0041 General Administration | - | - | - | - |
| 0051 Facilities Maintenance and Operations | - | - | - | - |
| 0052 Security and Monitoring Services | - | - | - | - |
| 0053 Data Processing Services | - | - | - | - |
| 0061 Community Services | - | - | - | - |
| 6030 Total Expenditures | 336,082 | 701,984 | 10,869 | 2,672,627 |
| 1200 Net Change in Fund Balance | - | - | - | (437,663) |
| 0100 Fund Balance - September 1 (Beginning) | - | - | - | 1,289,706 |
| 3000 Fund Balance - August 31 (Ending) | \$ - | \$ - | \$ - | \$ 852,043 |

| 244 Career and Technical - Basic Grant | 255 ESEA II,A Training and Recruiting | 263 Title III, A English Lang. Acquisition | 282 ESSER III ARP Act | 288 Summer School LEP | 289 Other Federal Special Revenue Funds | 397 Advanced Placement Incentives | 410 State Instructional Materials |
|---|--|---|-----------------------------|--------------------------------|--|--|--|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | 243,061 |
| 17,129 | 31,356 | 49,647 | 494,058 | 2,727 | 34,002 | - | - |
| 17,129 | 31,356 | 49,647 | 494,058 | 2,727 | 34,002 | - | 243,061 |
| 16,534 | 15,010 | 49,647 | 283,015 | 2,727 | 34,002 | - | 243,061 |
| - | - | - | 4,632 | - | - | - | - |
| 595 | 16,346 | - | 7,721 | - | - | - | - |
| - | - | - | 6,177 | - | - | - | - |
| - | - | - | 27,280 | - | - | - | - |
| - | - | - | 18,015 | - | - | - | - |
| - | - | - | 5,147 | - | - | - | - |
| - | - | - | 34,486 | - | - | - | - |
| - | - | - | 30,368 | - | - | - | - |
| - | - | - | 4,118 | - | - | - | - |
| - | - | - | 10,304 | - | - | - | - |
| - | - | - | 41,177 | - | - | - | - |
| - | - | - | 3,088 | - | - | - | - |
| - | - | - | 7,206 | - | - | - | - |
| - | - | - | 11,324 | - | - | - | - |
| 17,129 | 31,356 | 49,647 | 494,058 | 2,727 | 34,002 | - | 243,061 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 29,073 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 29,073 |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

| Data Control Codes | 429 Other State Special Revenue Funds | 461 Campus Activity Funds | 462 Athletic Camps | Total Nonmajor Governmental Funds |
|---|--|------------------------------------|--------------------------|--|
| REVENUES: | | | | |
| 5700 Total Local and Intermediate Sources | \$ - | \$ 158,621 | \$ 4,989 | \$ 932,443 |
| 5800 State Program Revenues | 556,736 | - | - | 850,532 |
| 5900 Federal Program Revenues | - | - | - | 3,093,250 |
| 5020 Total Revenues | <u>556,736</u> | <u>158,621</u> | <u>4,989</u> | <u>4,876,225</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| 0011 Instruction | 27,551 | - | - | 1,289,404 |
| 0012 Instructional Resources and Media Services | - | - | - | 4,632 |
| 0013 Curriculum and Instructional Staff Development | - | - | - | 89,387 |
| 0021 Instructional Leadership | - | - | - | 6,177 |
| 0023 School Leadership | - | - | - | 27,280 |
| 0031 Guidance, Counseling, and Evaluation Services | - | - | - | 384,368 |
| 0033 Health Services | - | - | - | 5,147 |
| 0034 Student (Pupil) Transportation | - | - | - | 34,486 |
| 0035 Food Services | - | - | - | 2,702,995 |
| 0036 Extracurricular Activities | - | 51,290 | 4,904 | 60,312 |
| 0041 General Administration | - | - | - | 10,304 |
| 0051 Facilities Maintenance and Operations | 330,372 | - | - | 371,549 |
| 0052 Security and Monitoring Services | 198,813 | - | - | 201,901 |
| 0053 Data Processing Services | - | - | - | 7,206 |
| 0061 Community Services | - | - | - | 11,324 |
| 6030 Total Expenditures | <u>556,736</u> | <u>51,290</u> | <u>4,904</u> | <u>5,206,472</u> |
| 1200 Net Change in Fund Balance | - | 107,331 | 85 | (330,247) |
| 0100 Fund Balance - September 1 (Beginning) | - | 71,235 | 482 | 1,390,496 |
| 3000 Fund Balance - August 31 (Ending) | <u>\$ -</u> | <u>\$ 178,566</u> | <u>\$ 567</u> | <u>\$ 1,060,249</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
FOR THE YEAR ENDED AUGUST 31, 2025

| Data Control Codes | Budgeted Amounts | | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) |
|---|------------------|------------|--------------------------------|--|
| | Original | Final | | |
| REVENUES: | | | | |
| 5700 Total Local and Intermediate Sources | \$ 610,067 | \$ 610,067 | \$ 768,833 | \$ 158,766 |
| 5800 State Program Revenues | 43,128 | 43,128 | 50,735 | 7,607 |
| 5900 Federal Program Revenues | 1,814,446 | 1,814,446 | 1,415,396 | (399,050) |
| 5020 Total Revenues | 2,467,641 | 2,467,641 | 2,234,964 | (232,677) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| 0035 Food Services | 2,947,833 | 2,947,833 | 2,672,627 | 275,206 |
| 6030 Total Expenditures | 2,947,833 | 2,947,833 | 2,672,627 | 275,206 |
| 1200 Net Change in Fund Balances | (480,192) | (480,192) | (437,663) | 42,529 |
| 0100 Fund Balance - September 1 (Beginning) | 1,289,706 | 1,289,706 | 1,289,706 | - |
| 3000 Fund Balance - August 31 (Ending) | \$ 809,514 | \$ 809,514 | \$ 852,043 | \$ 42,529 |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED AUGUST 31, 2025

| Data Control Codes | Budgeted Amounts | | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) |
|--|------------------|---------------|--------------------------------|--|
| | Original | Final | | |
| REVENUES: | | | | |
| 5700 Total Local and Intermediate Sources | \$ 16,040,494 | \$ 16,040,494 | \$ 15,929,294 | \$ (111,200) |
| 5800 State Program Revenues | 1,672,918 | 1,672,918 | 1,947,536 | 274,618 |
| 5020 Total Revenues | 17,713,412 | 17,713,412 | 17,876,830 | 163,418 |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| 0071 Principal on Long-Term Liabilities | 5,119,600 | 5,899,601 | 5,949,599 | (49,998) |
| 0072 Interest on Long-Term Liabilities | 12,568,956 | 11,801,178 | 11,751,175 | 50,003 |
| 0073 Bond Issuance Cost and Fees | 8,000 | 21,000 | 383,213 | (362,213) |
| 6030 Total Expenditures | 17,696,556 | 17,721,779 | 18,083,987 | (362,208) |
| 1100 Excess (Deficiency) of Revenues Over (Under) Expenditures | 16,856 | (8,367) | (207,157) | (198,790) |
| OTHER FINANCING SOURCES (USES): | | | | |
| 7911 Capital Related Debt Issued | - | - | 38,005,000 | 38,005,000 |
| 7916 Premium or Discount on Issuance of Bonds | - | - | 5,929,424 | 5,929,424 |
| 8949 Other (Uses) | - | - | (43,553,351) | (43,553,351) |
| 7080 Total Other Financing Sources (Uses) | - | - | 381,073 | 381,073 |
| 1200 Net Change in Fund Balances | 16,856 | (8,367) | 173,916 | 182,283 |
| 0100 Fund Balance - September 1 (Beginning) | 2,655,470 | 2,655,470 | 2,655,470 | - |
| 3000 Fund Balance - August 31 (Ending) | \$ 2,672,326 | \$ 2,647,103 | \$ 2,829,386 | \$ 182,283 |

OTHER SUPPLEMENTARY INFORMATION:

INTERNAL SERVICE FUNDS



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INTERNAL SERVICE

FUNDS

Internal Service Funds are used to account for the financing of services provided by one department to other departments of the District on a cost reimbursement basis.

Print Shop - This fund accounts for printing services provided by the District Print Shop.

Computer Operations - This fund accounts for technology services provided to other departments.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 AUGUST 31, 2025

| | 752 | 754 | Total |
|---------------------------|-------------------|------------------------|---------------------------|
| | Print Shop | Computer Operations | Internal Service Funds |
| ASSETS | | | |
| Current Assets: | | | |
| Cash and Cash Equivalents | \$ 114,627 | \$ - | \$ 114,627 |
| Inventories | 6,049 | - | 6,049 |
| Total Assets | <u>120,676</u> | <u>-</u> | <u>120,676</u> |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts Payable | 1,340 | - | 1,340 |
| Accrued Expenses | 88 | - | 88 |
| Total Liabilities | <u>1,428</u> | <u>-</u> | <u>1,428</u> |
| NET POSITION | | | |
| Fiduciary Net Position | <u>119,248</u> | <u>-</u> | <u>119,248</u> |
| Total Net Position | <u>\$ 119,248</u> | <u>\$ -</u> | <u>\$ 119,248</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

| | 752 | 754 | Total Internal Service Funds |
|--|-------------------|------------------------|------------------------------------|
| | Print Shop | Computer Operations | |
| OPERATING REVENUES: | | | |
| Local and Intermediate Sources | \$ 96,293 | \$ - | \$ 96,293 |
| Total Operating Revenues | <u>96,293</u> | <u>-</u> | <u>96,293</u> |
| OPERATING EXPENSES: | | | |
| Payroll Costs | 33,758 | - | 33,758 |
| Professional and Contracted Services | 68,194 | - | 68,194 |
| Supplies and Materials | 28,319 | - | 28,319 |
| Total Operating Expenses | <u>130,271</u> | <u>-</u> | <u>130,271</u> |
| Income (Loss) Before Transfers | (33,978) | - | (33,978) |
| Transfers Out | <u>-</u> | <u>(115,748)</u> | <u>(115,748)</u> |
| Change in Net Position | (33,978) | (115,748) | (149,726) |
| Total Net Position - Sept. 1 (Beginning) | 153,226 | 115,748 | 268,974 |
| Total Net Position - August 31 (Ending) | <u>\$ 119,248</u> | <u>\$ -</u> | <u>\$ 119,248</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

| | 752 | 754 | Total |
|--|--------------------|------------------------|---------------------------|
| | Print Shop | Computer Operations | Internal Service Funds |
| <u>Cash Flows from Operating Activities:</u> | | | |
| Cash Received from District | \$ 96,293 | \$ - | \$ 96,293 |
| Cash Payments for Payroll Costs | (33,758) | - | (33,758) |
| Cash Payments for Supplies and Materials | (26,060) | - | (26,060) |
| Cash Payments for Purchased Services | (12,230) | - | (12,230) |
| Net Cash Provided by (Used for) Operating Activities | <u>24,245</u> | <u>-</u> | <u>24,245</u> |
| <u>Cash Flows from Non-Capital Financing Activities:</u> | | | |
| Transfers Out | <u>-</u> | <u>(115,748)</u> | <u>(115,748)</u> |
| Net Decrease in Cash and Cash Equivalents | (29,469) | (110,524) | (139,993) |
| Cash and Cash Equivalents at Beginning of Year | <u>144,096</u> | <u>110,524</u> | <u>254,620</u> |
| Cash and Cash Equivalents at End of Year | <u>\$ 114,627</u> | <u>\$ -</u> | <u>\$ 114,627</u> |
| <u>Reconciliation of Operating Income (Loss) to Net Cash</u> | | | |
| <u>Provided by (Used for) Operating Activities:</u> | | | |
| Operating Income (Loss): | \$ (33,978) | \$ - | \$ (33,978) |
| Effect of Increases and Decreases in Current Assets and Liabilities: | | | |
| Decrease (increase) in Due from Other Funds | 3,222 | 4,252 | 7,474 |
| Decrease (increase) in Inventories | 1,524 | 972 | 2,496 |
| Increase (decrease) in Accounts Payable | (237) | - | (237) |
| Net Cash Provided by (Used for) Operating Activities | <u>\$ (29,469)</u> | <u>\$ 5,224</u> | <u>\$ (24,245)</u> |

OTHER SUPPLEMENTARY INFORMATION:
REQUIRED TEA SCHEDULES

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FOR THE YEAR ENDED AUGUST 31, 2025

| Last 10 Years Ended August 31 | (1) | (2) | (3) |
|---|-------------|--------------|--|
| | Tax Rates | | Assessed/Appraised Value for School Tax Purposes |
| | Maintenance | Debt Service | |
| 2016 and prior years | Various | Various | \$ 1,422,319,042 |
| 2017 | 1.170000 | 0.500000 | 1,601,010,736 |
| 2018 | 1.170000 | 0.500000 | 1,748,779,669 |
| 2019 | 1.170000 | 0.500000 | 1,953,569,778 |
| 2020 | 1.068300 | 0.500000 | 2,194,318,562 |
| 2021 | 1.050300 | 0.500000 | 2,269,182,443 |
| 2022 | 1.000300 | 0.500000 | 2,477,456,305 |
| 2023 | 0.942900 | 0.500000 | 2,887,504,774 |
| 2024 | 0.757500 | 0.500000 | 3,111,782,774 |
| 2025 (School year under audit) | 0.755200 | 0.500000 | 3,358,559,201 |
| 1000 TOTALS | | | |
| 8000 Total Taxes Refunded Under Section 26.1115, Tax Code | | | |

| (10) Beginning Balance 9/1/2024 | (20) Current Year's Total Levy | (31) Maintenance Collections | (32) Debt Service Collections | (40) Entire Year's Adjustments | (50) Ending Balance 8/31/2025 | (99) Taxes Refunded Under Section 26.1115c |
|--|---|------------------------------------|-------------------------------------|---|--|---|
| \$ 156,020 | \$ | \$ 8,603 | \$ 3,676 | \$ (5,809) | \$ 137,932 | |
| 32,622 | | 1,227 | 524 | - | 30,871 | |
| 32,288 | | 2,128 | 909 | - | 29,251 | |
| 35,363 | | 2,807 | 1,199 | - | 31,357 | |
| 46,575 | | 2,719 | 1,272 | (157) | 42,427 | |
| 51,311 | | 4,338 | 2,065 | (1,054) | 43,854 | |
| 99,841 | | 1,482 | 741 | (55,679) | 41,939 | |
| 60,011 | | (33,565) | (17,799) | (31,351) | 80,024 | |
| 220,906 | | (164,684) | (108,702) | (370,160) | 124,132 | |
| - | 39,671,649 | 23,264,360 | 15,402,780 | (680,044) | 324,465 | |
| <u>\$ 734,937</u> | <u>\$ 39,671,649</u> | <u>\$ 23,089,415</u> | <u>\$ 15,286,665</u> | <u>\$ (1,144,254)</u> | <u>\$ 886,252</u> | |

\$ 65,438

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES
FOR THE YEAR ENDED AUGUST 31, 2025

Section A: Compensatory Education Programs

| | | |
|-----|---|-------------|
| AP1 | Did your district expend any state compensatory education program state allotment funds during the district's fiscal year? | Yes |
| AP2 | Does the district have written policies and procedures for its state compensatory education program? | Yes |
| AP3 | Total state allotment funds received for state compensatory education programs during the district's fiscal year. | \$2,234,155 |
| AP4 | Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30) | \$1,328,688 |

Section B: Bilingual Education Programs

| | | |
|-----|---|-----------|
| AP5 | Did your district expend any bilingual education program state allotment funds during the district's fiscal year? | Yes |
| AP6 | Does the district have written policies and procedures for its bilingual education program? | Yes |
| AP7 | Total state allotment funds received for bilingual education programs during the district's fiscal year. | \$295,644 |
| AP8 | Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PIC 25) | \$142,247 |

**STATISTICAL
SECTION
(UNAUDITED)**



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Statistical Section

This part of the Lake Dallas Independent School District's annual comprehensive financial report presents detailed information as context for understanding the information in the District's financial statements, note disclosures, and required supplementary information.

| Contents | Page |
|--|-------------|
| Financial Trends | 114 |
| 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 | 123 |
| These schedules contain information to help the reader assess the government's most significant local revenue source, property taxes. | |
| Debt Capacity | 130 |
| These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future. | |
| Demographic and Economic Information | 136 |
| These schedules offer demographic and economic indicators to help the reader understand the environment within the government's financial activities take place. | |
| Operating Information | 142 |
| 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 comprehensive financial reports for relevant years.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT ^(1,2)
LAST TEN FISCAL YEARS

| Fiscal Year | 2016 | 2017 | 2018 | 2019 |
|--|-----------------------|-----------------------|------------------------|------------------------|
| Governmental Activities: | | | | |
| Net Investment in Capital Assets | \$ 10,532,295 | \$ 999,254 | \$ (1,011,015) | \$ 4,729,315 |
| Restricted for Federal and State Programs | 289,104 | 276,416 | 387,245 | 380,420 |
| Restricted for Debt Service | 552,093 | 548,129 | 1,016,462 | 1,458,801 |
| Restricted for Campus Activities | - | - | - | - |
| Unrestricted Net Position | <u>(18,901,486)</u> | <u>(7,925,164)</u> | <u>(20,469,736)</u> | <u>(25,263,626)</u> |
| Total Governmental Activities Net Position (1,2) | <u>\$ (7,527,994)</u> | <u>\$ (6,101,365)</u> | <u>\$ (20,077,044)</u> | <u>\$ (18,695,090)</u> |
| Business-Type Activities: | | | | |
| Unrestricted Net Position | <u>\$ 2,019</u> | <u>\$ 2,019</u> | <u>\$ 2,019</u> | <u>\$ 2,019</u> |
| Total Business-Type Activities | <u>\$ 2,019</u> | <u>\$ 2,019</u> | <u>\$ 2,019</u> | <u>\$ 2,019</u> |
| Primary Government: | | | | |
| Net Investment in Capital Assets | \$ 10,532,295 | \$ 999,254 | \$ (1,011,015) | \$ 4,729,315 |
| Restricted for Federal and State Programs | 289,104 | 276,416 | 387,245 | 380,420 |
| Restricted for Debt Service | 552,093 | 548,129 | 1,016,462 | 1,458,801 |
| Restricted for Campus Activities | - | - | - | - |
| Unrestricted Net Position | <u>(18,899,467)</u> | <u>(7,923,145)</u> | <u>(20,467,717)</u> | <u>(25,261,607)</u> |
| Total Primary Government Net Position (1,2) | <u>\$ (7,525,975)</u> | <u>\$ (6,099,346)</u> | <u>\$ (20,075,025)</u> | <u>\$ (18,693,071)</u> |

Source: The Statement of Net Position for the Lake Dallas Independent School District.

Notes: (1) Effective for the fiscal year ended August 31, 2013, the District implemented GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. With the implementation of this standard, balances previously reported as "Net Assets" are now reported as "Net Position".

(2) Fiscal years prior to 2013 included in this schedule are shown as adjusted for changes required by GASB Statement No. 65, Items Previously Reported as Assets and Liabilities.

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------------------|------------------------|------------------------|-----------------------|-----------------------|-----------------------|
| \$ 6,731,610 | \$ 6,077,517 | \$ 7,008,559 | \$ 9,892,553 | \$ 15,268,953 | \$ 6,003,480 |
| 422,779 | 548,830 | 1,353,083 | 1,350,996 | 1,318,779 | 881,116 |
| 1,655,330 | 2,086,514 | 2,066,817 | 2,638,116 | 2,585,199 | 2,324,645 |
| - | - | - | - | - | - |
| (26,426,223) | (26,535,782) | (24,312,940) | (23,066,123) | (20,619,985) | (14,209,772) |
| <u>\$ (17,616,504)</u> | <u>\$ (17,822,921)</u> | <u>\$ (13,884,481)</u> | <u>\$ (9,184,458)</u> | <u>\$ (1,447,054)</u> | <u>\$ (5,000,531)</u> |
| | | | | | |
| \$ 2,019 | \$ 17,348 | \$ 38,991 | \$ 38,991 | \$ 80,429 | \$ 80,429 |
| <u>\$ 2,019</u> | <u>\$ 17,348</u> | <u>\$ 38,991</u> | <u>\$ 38,991</u> | <u>\$ 80,429</u> | <u>\$ 80,429</u> |
| | | | | | |
| \$ 6,731,610 | \$ 6,077,517 | \$ 7,008,559 | \$ 9,892,553 | \$ 15,268,953 | \$ 6,003,480 |
| 422,779 | 548,830 | 1,353,083 | 1,350,996 | 1,318,779 | 881,116 |
| 1,655,330 | 2,086,514 | 2,066,817 | 2,638,116 | 2,585,199 | 2,585,199 |
| - | - | - | - | - | - |
| (26,424,204) | (26,518,434) | (24,273,949) | (23,027,132) | (20,700,414) | (20,700,414) |
| <u>\$ (17,614,485)</u> | <u>\$ (17,805,573)</u> | <u>\$ (13,845,490)</u> | <u>\$ (9,145,467)</u> | <u>\$ (1,366,625)</u> | <u>\$ (4,920,102)</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

| Fiscal Year | 2016 | 2017 | 2018 | 2019 |
|---|------------------------|------------------------|------------------------|------------------------|
| Expenses | | | | |
| Governmental Activities: | | | | |
| Instruction | \$ 23,420,949 | \$ 23,396,271 | \$ 16,521,116 | \$ 25,381,434 |
| Instructional Resources & Media Services | 615,380 | 608,202 | 435,713 | 648,672 |
| Curriculum & Staff Development | 1,062,067 | 1,146,177 | 824,663 | 1,195,322 |
| Instructional Leadership | 537,969 | 544,277 | 382,487 | 607,779 |
| School Leadership | 2,221,927 | 2,239,641 | 1,523,744 | 2,448,663 |
| Guidance, Counseling & Evaluation Services | 1,479,360 | 1,534,056 | 1,094,629 | 1,654,565 |
| Social Work Services | 19,264 | 21,085 | 11,942 | 21,759 |
| Health Services | 349,952 | 348,539 | 233,779 | 368,200 |
| Student (Pupil) Transportation | 1,027,448 | 1,131,794 | 716,565 | 1,185,733 |
| Food Services | 2,040,332 | 1,869,615 | 1,767,424 | 1,957,297 |
| Cocurricular/Extracurricular Activities | 1,650,080 | 1,484,754 | 1,215,238 | 1,705,455 |
| General Administration | 1,431,261 | 1,422,654 | 1,072,859 | 1,629,207 |
| Plant Maintenance & Operations | 4,641,156 | 4,860,641 | 3,956,372 | 5,948,185 |
| Security Monitoring Services | 142,798 | 157,201 | 226,556 | 215,223 |
| Data Processing Services | 1,169,096 | 804,769 | 602,488 | 863,888 |
| Community Services | - | 10,691 | 4,023 | 6,793 |
| Debt Service - Interest and Fees | 2,903,668 | 4,206,670 | 3,730,281 | 4,576,171 |
| Facilities Furnishings - Noncapital | - | 63,123 | 1,780,675 | 211,776 |
| Shared Services Special Education | - | 50,205 | 56,200 | 39,800 |
| Juvenile Justice Alternative Education Program | - | - | 2,403 | - |
| Tax Appraisal Fees | 154,181 | 172,488 | 179,701 | 198,865 |
| Total Expenses | 44,866,888 | 46,072,853 | 36,338,858 | 50,864,787 |
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services | | | | |
| Instruction | 9,285 | 151,386 | 10,680 | 11,315 |
| Food Services | 698,891 | 777,262 | 705,650 | 707,946 |
| Cocurricular/Extracurricular Activities | 137,602 | 88,174 | 92,362 | 109,408 |
| Plant Maintenance & Operations | 3,443 | 3,315 | 4,425 | 6,021 |
| Operating Grants and Contributions | 6,008,342 | 4,997,486 | (1,901,848) | 5,316,853 |
| Total Governmental Program Revenues | 6,857,563 | 6,017,623 | (1,088,731) | 6,151,543 |
| Total Governmental Net (Expense) Revenue | \$ (38,009,325) | \$ (40,055,230) | \$ (37,427,589) | \$ (44,713,244) |
| General Revenues and Other Changes in Net Position | | | | |
| Governmental Activities: | | | | |
| Taxes: | | | | |
| Property Taxes - General Purposes | \$ 16,810,170 | \$ 18,523,586 | \$ 20,182,739 | \$ 22,439,330 |
| Property Taxes - Debt Service | 7,182,779 | 7,903,046 | 8,622,478 | 9,577,335 |
| State Aid-Formula Grants | 15,552,620 | 14,292,335 | 13,456,486 | 12,850,386 |
| Grants and Contributions not Restricted | 606,466 | 388,692 | 388,721 | 433,858 |
| Investment Earnings | 77,326 | 163,067 | 339,170 | 678,764 |
| Miscellaneous | 221,434 | 227,052 | 2,348,060 | 118,352 |
| Transfers Out | (18,680) | (15,919) | (19,861) | (2,827) |
| Gain on Sale of Assets | - | - | - | - |
| Total General Revenues and Other Changes in Net Position Governmental Activities | 40,432,115 | 41,481,859 | 45,317,793 | 46,095,198 |
| Change in Net Position Governmental Activities | 2,422,790 | 1,426,629 | 7,890,204 | 1,381,954 |
| Business-Type Activities: | | | | |
| Revenue-Charge for Service | 340,628 | 303,073 | 336,824 | 387,544 |
| Expense-Day Care Service | 359,308 | 338,986 | 356,685 | 390,371 |
| Operating Grants and Contributions | - | 19,994 | - | - |
| Transfer In | 18,680 | 15,919 | 19,861 | 2,827 |
| Change in Net Position-Business-Type Activities | - | - | - | - |
| Total Primary Government Change in Net Position | \$ 2,422,790 | \$ 1,426,629 | \$ 7,890,204 | \$ 1,381,954 |

Source: The Statement of Activities for the Lake Dallas Independent School District.

Note: Fiscal years prior to 2013 are restated for GASB No. 63 and No. 65.

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 27,443,101 | \$ 27,316,287 | \$ 27,114,439 | \$ 27,008,133 | \$ 27,419,422 | \$ 28,459,277 |
| 663,803 | 592,635 | 519,935 | 614,718 | 614,893 | 543,752 |
| 1,183,979 | 1,068,238 | 1,009,634 | 1,099,107 | 1,042,685 | 1,113,174 |
| 613,427 | 598,999 | 889,696 | 917,845 | 873,007 | 751,749 |
| 2,632,845 | 2,591,801 | 2,477,642 | 2,323,988 | 2,409,463 | 2,605,858 |
| 1,741,491 | 1,682,408 | 1,841,017 | 1,834,932 | 2,014,628 | 2,100,568 |
| 23,649 | 12,471 | 12,544 | 13,550 | - | - |
| 385,271 | 384,265 | 374,742 | 412,528 | 416,441 | 439,749 |
| 1,432,506 | 1,493,553 | 1,644,028 | 1,620,709 | 1,704,507 | 1,706,777 |
| 1,833,588 | 1,727,723 | 2,136,561 | 2,036,938 | 2,157,536 | 2,482,825 |
| 1,050,970 | 1,377,404 | 1,229,861 | 1,320,439 | 1,458,037 | 1,520,322 |
| 1,691,746 | 1,784,756 | 1,586,015 | 1,760,755 | 1,953,780 | 2,059,277 |
| 5,239,630 | 7,066,864 | 6,445,037 | 6,603,992 | 6,514,883 | 7,369,866 |
| 263,154 | 285,525 | 320,666 | 330,079 | 1,051,698 | 1,151,429 |
| 886,554 | 1,321,858 | 1,090,872 | 1,253,260 | 1,339,382 | 1,171,566 |
| 21,310 | 11,685 | - | - | - | 16,245 |
| 7,214,780 | 6,749,811 | 6,121,330 | 7,251,497 | 7,195,028 | 14,092,695 |
| - | - | - | - | - | - |
| 22,400 | 6,000 | 22,400 | 4,500 | 6,000 | 12,000 |
| - | 6,237 | 1,089 | - | - | - |
| 215,144 | 220,394 | 210,275 | 234,042 | 250,335 | 271,506 |
| <u>54,559,348</u> | <u>56,298,914</u> | <u>55,047,783</u> | <u>56,641,012</u> | <u>58,421,725</u> | <u>67,868,635</u> |
| 40 | 10,490 | 7,080 | 5,920 | 6,960 | 5,400 |
| 590,316 | 161,380 | 291,461 | 800,521 | 821,436 | 768,833 |
| 88,483 | 98,518 | 116,346 | 99,504 | 128,674 | 98,491 |
| 1,580 | 547,146 | 248,986 | 445,682 | - | 55,751 |
| 5,641,076 | 7,362,414 | 8,708,015 | 6,918,635 | 9,215,052 | 10,061,438 |
| 6,321,495 | 8,179,948 | 9,371,888 | 8,270,262 | 10,172,122 | 10,989,913 |
| <u>\$ (48,237,853)</u> | <u>\$ (48,118,966)</u> | <u>\$ (45,675,895)</u> | <u>\$ (48,370,750)</u> | <u>\$ (48,249,603)</u> | <u>\$ (56,878,722)</u> |
| \$ 22,787,658 | \$ 23,370,110 | \$ 24,258,808 | \$ 26,533,312 | \$ 21,341,438 | \$ 23,606,682 |
| 10,656,269 | 11,121,847 | 12,092,099 | 14,071,908 | 14,092,068 | 15,592,459 |
| 14,070,295 | 12,555,449 | 12,799,484 | 9,264,664 | 15,941,098 | 14,884,928 |
| 423,744 | 439,879 | - | - | - | - |
| 1,216,971 | 291,576 | 264,559 | 2,667,606 | 4,011,560 | 2,781,641 |
| 238,138 | 133,688 | 199,385 | 437,410 | 716,364 | 597,387 |
| (76,636) | - | - | (19,648) | - | - |
| - | - | - | - | - | - |
| 49,316,439 | 47,912,549 | 49,614,335 | 52,955,252 | 56,102,528 | 57,463,097 |
| 1,078,586 | (206,417) | 3,938,440 | 4,584,502 | 7,852,925 | 584,375 |
| 311,086 | 477,683 | 528,569 | 537,192 | 592,259 | 497,926 |
| 387,722 | 462,354 | 506,926 | 556,840 | 550,821 | 406,100 |
| - | - | - | - | - | - |
| 76,636 | - | - | (19,648) | - | - |
| - | 15,329 | 21,643 | (39,296) | 41,438 | 91,826 |
| <u>\$ 1,078,586</u> | <u>\$ (191,088)</u> | <u>\$ 3,960,083</u> | <u>\$ 4,545,206</u> | <u>\$ 7,894,363</u> | <u>\$ 676,201</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS

| Fiscal Year | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | | | | | |
| Nonspendable Fund Balance: | | | | | |
| Prepayments | \$ 3,042 | \$ 3,782 | \$ 11,272 | \$ 24,286 | \$ 45,113 |
| Assigned Fund Balance: | | | | | |
| Future Fiscal Year Budget Deficit | - | 169,826 | - | - | - |
| Unassigned | 10,055,011 | 10,148,627 | 10,455,894 | 11,339,328 | 12,121,614 |
| Total General Fund | \$ 10,058,053 | \$ 10,322,235 | \$ 10,467,166 | \$ 11,363,614 | \$ 12,166,727 |
| All Other Governmental Funds | | | | | |
| Restricted Fund Balance: | | | | | |
| Retirement of Long-Term Debt | \$ 588,223 | \$ 860,722 | \$ 980,605 | \$ 1,604,558 | \$ 1,900,470 |
| Federal or State Grants | 289,104 | 276,416 | 387,245 | 380,420 | 422,779 |
| Capital Acquisition and Contractual Obligation | 842,019 | 848,353 | 663,394 | 8,184,344 | 63,553,302 |
| Committed Fund Balance: | | | | | |
| Campus Activities | 91,739 | 88,063 | 73,977 | 89,646 | 74,864 |
| Total All Other Governmental Funds | \$ 1,811,085 | \$ 2,073,554 | \$ 2,105,221 | \$ 10,258,968 | \$ 65,951,415 |

| <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 672 | \$ 46,679 | \$ 24,145 | \$ 343 | \$ - |
| 298,263 | 712,879 | 211,354 | 357,440 | - |
| <u>12,377,665</u> | <u>12,653,576</u> | <u>13,369,921</u> | <u>13,934,729</u> | <u>13,688,072</u> |
| <u>\$ 12,676,600</u> | <u>\$ 13,413,134</u> | <u>\$ 13,605,420</u> | <u>\$ 14,292,512</u> | <u>\$ 13,688,072</u> |
| | | | | |
| \$ 2,086,514 | \$ 2,103,773 | \$ 2,638,116 | \$ 2,655,470 | \$ 2,829,386 |
| 548,830 | 1,353,083 | 1,350,996 | 1,318,779 | 881,116 |
| 21,457,858 | 11,621,007 | 44,976,800 | 39,077,743 | 14,566,711 |
| <u>61,949</u> | <u>58,627</u> | <u>58,402</u> | <u>71,717</u> | <u>179,133</u> |
| <u>\$ 24,155,151</u> | <u>\$ 15,136,490</u> | <u>\$ 49,024,314</u> | <u>\$ 43,123,709</u> | <u>\$ 18,456,346</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

| Fiscal Year | 2016 | 2017 | 2018 | 2019 |
|---|-------------------|-------------------|--------------------|---------------------|
| REVENUES: | | | | |
| Total Local and Intermediate Sources | \$ 25,277,027 | \$ 27,807,379 | \$ 31,912,030 | \$ 33,683,573 |
| State Program Revenues | 18,247,506 | 16,783,305 | 16,041,408 | 15,315,210 |
| Federal Program Revenues | 2,967,718 | 2,672,292 | 3,045,203 | 3,334,167 |
| Total Revenues | <u>46,492,251</u> | <u>47,262,976</u> | <u>50,998,641</u> | <u>52,332,950</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Instruction | 21,148,185 | 21,377,389 | 22,130,354 | 24,204,385 |
| Instructional Resources & Media Services | 546,198 | 551,588 | 575,768 | 579,452 |
| Curriculum & Instructional Staff Development | 959,912 | 1,042,807 | 1,097,393 | 1,112,733 |
| Instructional Leadership | 482,176 | 493,726 | 520,584 | 562,148 |
| School Leadership | 1,940,524 | 2,025,767 | 2,117,988 | 2,153,750 |
| Guidance, Counseling & Evaluation Services | 1,316,630 | 1,386,036 | 1,476,687 | 1,495,284 |
| Social Work Services | 18,518 | 18,948 | 19,625 | 20,124 |
| Health Services | 303,370 | 315,015 | 319,824 | 320,673 |
| Student (Pupil) Transportation | 1,084,652 | 1,110,579 | 1,243,785 | 1,148,052 |
| Food Services | 1,845,766 | 1,869,405 | 1,767,424 | 1,906,464 |
| Cocurricular/Extracurricular Activities | 1,491,906 | 1,359,900 | 1,498,981 | 1,509,780 |
| General Administration | 1,240,379 | 1,292,688 | 1,342,275 | 1,402,526 |
| Plant Maintenance and Operations | 4,201,445 | 4,490,946 | 4,498,155 | 4,895,183 |
| Security and Monitoring Services | 132,113 | 146,372 | 211,013 | 618,408 |
| Data Processing Services | 1,093,345 | 805,850 | 768,398 | 1,716,417 |
| Community Services | - | - | 250 | 6,793 |
| Debt Service: | | | | |
| Debt Service - Principal on long-term debt | 2,541,705 | 2,555,323 | 2,027,213 | 4,521,360 |
| Debt Service - Interest on long-term debt | 4,680,862 | 4,979,100 | 5,068,512 | 5,218,593 |
| Debt Service - Bond Issuance Cost and Fees | 316,954 | 10,345 | 3,511 | 211,776 |
| Capital Outlay: | | | | |
| Facilities Acquisition and Construction | 395,440 | 215,652 | 2,239,637 | 7,532,315 |
| Intergovernmental: | | | | |
| Payments to Fiscal Agent/Member Districts of SSA | - | - | 56,200 | - |
| Payments to Juvenile Justice Alternative Ed. Prg. | - | 50,205 | 2,403 | 39,800 |
| Other Intergovernmental Charges | 154,181 | 160,658 | 166,646 | 183,921 |
| Total Expenditures | <u>45,894,261</u> | <u>46,258,299</u> | <u>49,152,626</u> | <u>61,359,937</u> |
| Excess (Deficiency) of Revenues Over (Under) | | | | |
| Expenditures | <u>597,990</u> | <u>1,004,677</u> | <u>1,846,015</u> | <u>(9,026,987)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 100,000 | - | 299,698 | - |
| Transfers Out | (118,680) | (15,919) | (319,559) | (2,827) |
| Bonds Issued | 24,877,700 | - | - | 16,130,000 |
| Premium or discount on Issuance of Bonds | 6,013,881 | - | - | 1,950,010 |
| Capital Related Debt Issued | - | - | - | - |
| Other (uses) | - | - | - | - |
| Non-current Loan | - | - | - | - |
| Payments to Bond Refunding Escrow Agent | (30,578,534) | (462,105) | (1,649,558) | - |
| Right-to-Use Lease and SBITA Proceeds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>294,367</u> | <u>(478,024)</u> | <u>(1,669,419)</u> | <u>18,077,183</u> |
| Net Change in Fund Balances | <u>\$ 892,357</u> | <u>\$ 526,653</u> | <u>\$ 176,596</u> | <u>\$ 9,050,196</u> |
| Debt service as a percentage of noncapital expenditures | 15.87% | 16.36% | 15.13% | 18.09% |

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------|-----------------------|-----------------------|----------------------|-----------------------|------------------------|
| \$ 35,566,555 | \$ 35,592,391 | \$ 37,464,806 | \$ 45,160,999 | \$ 41,040,983 | \$ 41,193,764 |
| 17,235,191 | 15,125,145 | 15,320,568 | 12,108,945 | 21,439,426 | 20,304,955 |
| 3,309,816 | 5,275,271 | 6,212,805 | 4,221,268 | 3,927,869 | 3,706,926 |
| <u>56,111,562</u> | <u>55,992,807</u> | <u>58,998,179</u> | <u>61,491,212</u> | <u>66,408,278</u> | <u>65,205,645</u> |
| 24,371,058 | 24,919,947 | 25,701,485 | 24,591,168 | 24,904,140 | 27,814,914 |
| 589,331 | 533,246 | 488,727 | 564,228 | 554,331 | 467,592 |
| 1,050,896 | 968,105 | 961,199 | 1,016,915 | 950,486 | 1,005,177 |
| 540,208 | 540,040 | 837,575 | 828,555 | 785,845 | 625,167 |
| 2,330,747 | 2,328,104 | 2,336,042 | 2,079,346 | 2,174,191 | 2,280,638 |
| 1,583,845 | 1,549,680 | 1,771,500 | 1,694,676 | 1,839,156 | 1,853,641 |
| 20,605 | 11,099 | 11,854 | 12,390 | - | - |
| 342,147 | 346,065 | 353,786 | 376,220 | 375,690 | 385,981 |
| 1,377,204 | 1,452,572 | 1,538,997 | 1,457,849 | 1,547,726 | 1,693,672 |
| 1,823,640 | 1,753,177 | 2,238,010 | 2,364,236 | 2,448,966 | 2,718,128 |
| 1,260,749 | 1,265,188 | 1,159,818 | 1,207,750 | 1,315,438 | 1,365,701 |
| 1,518,179 | 1,614,031 | 1,491,900 | 1,598,581 | 1,759,465 | 1,795,111 |
| 5,099,588 | 4,836,418 | 4,998,216 | 5,287,485 | 5,672,709 | 6,577,402 |
| 247,019 | 277,631 | 295,523 | 293,264 | 1,320,477 | 866,384 |
| 794,668 | 1,227,779 | 1,019,262 | 1,181,332 | 1,202,898 | 1,214,645 |
| - | - | 8,008 | 6,599 | 5,627 | 16,245 |
| 3,167,988 | 3,205,324 | 4,553,244 | 3,271,825 | 4,792,640 | 5,949,599 |
| 7,601,141 | 7,963,710 | 7,732,806 | 8,245,038 | 11,393,298 | 11,751,175 |
| 591,455 | 6,350 | 14,980 | 363,208 | 5,975 | 383,213 |
| 15,748,286 | 42,391,664 | 9,533,610 | 3,270,589 | 8,316,397 | 26,047,302 |
| - | 6,000 | 22,400 | 4,500 | 6,000 | 12,000 |
| 22,400 | 6,237 | 1,089 | - | - | - |
| 200,200 | 202,684 | 210,275 | 234,042 | 250,335 | 271,506 |
| <u>70,281,354</u> | <u>97,405,051</u> | <u>67,280,306</u> | <u>59,949,796</u> | <u>71,621,790</u> | <u>95,095,193</u> |
| <u>(14,169,792)</u> | <u>(41,412,244)</u> | <u>(8,282,127)</u> | <u>1,541,416</u> | <u>(5,213,512)</u> | <u>(29,889,548)</u> |
| 65,226 | - | - | - | - | 207,573 |
| (141,862) | - | - | (19,648) | - | - |
| 63,900,000 | 6,540,000 | - | 34,875,000 | - | - |
| 6,841,988 | 733,242 | - | 1,103,342 | - | 5,929,424 |
| - | - | - | - | - | 38,005,000 |
| - | (7,147,389) | - | (3,420,000) | - | (43,553,351) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 2,029,099 |
| <u>70,665,352</u> | <u>125,853</u> | <u>-</u> | <u>32,538,694</u> | <u>-</u> | <u>2,617,745</u> |
| <u>\$ 56,495,560</u> | <u>\$(41,286,391)</u> | <u>\$ (8,282,127)</u> | <u>\$ 34,080,110</u> | <u>\$ (5,213,512)</u> | <u>\$ (27,271,803)</u> |
| 20.07% | 19.77% | 20.92% | 20.22% | 25.77% | 23.48% |



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 ASSESSED VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS
 (UNAUDITED)

| ASSESSED VALUE | | | | | |
|----------------|------------------------------------|----------------------|--------------------|--|-------------------------|
| Fiscal Year | Residential or Real Property | Personal Property | Less Exemptions | Total Estimated Taxable Value | Total Direct Rate |
| 2016 | \$ 1,873,062,576 | \$ 80,632,887 | \$ 531,376,421 | \$ 1,422,319,042 | 1.670 |
| 2017 | 1,901,567,473 | 67,846,198 | 368,402,935 | 1,601,010,736 | 1.670 |
| 2018 | 2,116,051,150 | 69,116,832 | 436,388,313 | 1,748,779,669 | 1.670 |
| 2019 | 2,351,916,735 | 89,156,031 | 487,502,988 | 1,953,569,778 | 1.670 |
| 2020 | 2,426,406,345 | 89,722,983 | 321,810,766 | 2,194,318,562 | 1.568 |
| 2021 | 2,804,734,991 | 92,189,425 | 627,741,973 | 2,269,182,443 | 1.5503 |
| 2022 | 3,360,486,931 | 94,240,568 | 977,271,194 | 2,477,456,305 | 1.5003 |
| 2023 | 3,892,086,144 | 142,671,168 | 1,147,252,538 | 2,887,504,774 | 1.4429 |
| 2024 | 4,293,350,995 | 131,258,315 | 1,312,826,536 | 3,111,782,774 | 1.2575 |
| 2025 | 4,683,352,461 | 143,666,951 | 1,204,568,956 | 3,358,559,201 | 1.2552 |

Source: Denton County Tax Collector

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 DIRECT AND OVERLAPPING PROPERTY TAX RATES
 LAST TEN FISCAL YEARS (UNAUDITED)

| Lake Dallas Independent School District Direct Rates | | | | | |
|--|----------------------------------|--------|-----------------|-------|----------|
| Fiscal Year | Maintenance and Operations | | Debt Service | | Total |
| 2016 | \$ | 1.170 | \$ | 0.500 | \$ 1.670 |
| 2017 | | 1.170 | | 0.500 | 1.670 |
| 2018 | | 1.170 | | 0.500 | 1.670 |
| 2019 | | 1.170 | | 0.500 | 1.670 |
| 2020 | | 1.068 | | 0.500 | 1.568 |
| 2021 | | 1.0503 | | 0.500 | 1.5503 |
| 2022 | | 1.0003 | | 0.500 | 1.5003 |
| 2023 | | 0.9429 | | 0.500 | 1.4429 |
| 2024 | | 0.7575 | | 0.500 | 1.2575 |
| 2025 | | 0.7552 | | 0.500 | 1.2552 |

Source: Appropriate government entities' tax departments.

Notes:

(1) Includes levies for operating and debt service costs.

Overlapping Rates (1)

| County of Denton | City of Lake Dallas | City of Corinth | Town of Hickory Creek | Corinth MUD #1 |
|------------------------|---------------------------|-----------------------|--------------------------------|----------------------|
| \$ 0.24841 | \$ 0.668068 | \$ 0.58193 | \$ 0.387319 | \$ - |
| 0.23781 | 0.661750 | 0.53686 | 0.366933 | - |
| 0.22557 | 0.661750 | 0.53000 | 0.347535 | - |
| 0.22528 | 0.644970 | 0.54500 | 0.330402 | - |
| 0.22499 | 0.642060 | 0.57817 | 0.319943 | - |
| 0.233086 | 0.614123 | 0.56700 | 0.307280 | - |
| 0.217543 | 0.567252 | 0.54000 | 0.270317 | - |
| 0.189485 | 0.528023 | 0.52000 | 0.236686 | - |
| 0.187869 | 0.518852 | 0.51400 | 0.223060 | - |
| 0.185938 | 0.559711 | 0.53709 | 0.211205 | - |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 PRINCIPAL PROPERTY TAXPAYERS
 CURRENT YEAR AND NINE YEARS AGO

| Taxpayer | Description | 2025 | | |
|------------------------------|-------------------------|------------------------|------|--|
| | | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| LG Hickory Creek LLC | Real Estate | \$ 60,000,000 | 1 | 17.55% |
| Oxford 2181 Inc. | Real Estate | 43,500,000 | 2 | 12.72% |
| Mansions at Hickory Creek LP | Real Estate | 40,400,000 | 2 | 11.81% |
| Millennium Place LP | Real Estate | 35,503,859 | 3 | 10.38% |
| Denton County Electric Coop | Utility | 31,877,123 | 4 | 9.32% |
| Oxford Boulevard II MF LLC | Real Estate | 29,584,693 | 5 | 8.65% |
| Pecos Housing Finance | Real Estate | 25,341,594 | 6 | 7.41% |
| IRBY Company | Utility | 23,931,530 | 7 | 7.00% |
| AV Ashleye Village LP | Real Estate | 21,000,000 | 8 | 6.14% |
| Oncor Electric Delivery Co. | Utility | 18,888,145 | 9 | 5.52% |
| Blue Door 3701 FM RD 2181 | Real Estate | 11,950,000 | 10 | 3.49% |
| Boulevard 2010 LLC | Real Estate | | | |
| Anixter, Inc. | Wholesale Ind. Supplies | | | |
| Wal-mart Stores Real Estate | Real Estate | | | |
| T Hickory Creek LLC | Real Estate | | | |
| CTMGT Turbeville, LLC | Real Estate | | | |
| Tower Ridge Corinth I, Ltd. | Real Estate | | | |
| TOTAL | | \$ 341,976,944 | | 100.00% |

The 2025 taxable valuation is based on the 2024-2025 tax roll with a total assessed value of \$ 341,976,944

Source of information: Denton Central Appraisal District

| 2016 | | |
|------------------------------|------|--|
| Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| \$ 23,030,000 | 1 | 1.62% |
| 21,030,718 | 3 | 1.48% |
| 9,084,700 | 9 | 0.64% |
| 9,807,730 | 7 | 0.69% |
| 22,426,418 | 2 | 1.58% |
| 15,192,324 | 4 | 1.07% |
| 13,227,219 | 5 | 0.93% |
| 11,410,322 | 6 | 0.80% |
| 9,592,016 | 8 | 0.67% |
| <u>8,401,782</u> | 10 | <u>0.59%</u> |
| <u><u>\$ 143,203,229</u></u> | | <u><u>10.07%</u></u> |

The 2016 taxable valuation is based on the 2015-2016 tax roll with a total assessed value of \$1,422,319,042

Source of information: Denton Central Appraisal District

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

| Fiscal Year | Tax Levied for the Fiscal Year | Collected Within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections |
|-------------|--------------------------------|--|--------------------|---------------------------------|-------------------|
| | | Amount | Percentage of Levy | | Amount |
| 2016 | \$ 23,682,610 | \$ 23,532,301 | 99.37% | \$ 155,916 | \$ 23,688,217 |
| 2017 | 26,042,409 | 25,842,333 | 99.23% | 191,345 | 26,033,678 |
| 2018 | 28,577,451 | 28,415,273 | 99.23% | 117,771 | 28,533,044 |
| 2019 | 31,698,749 | 31,523,220 | 99.45% | 101,071 | 31,624,291 |
| 2020 | 33,137,389 | 33,152,643 | 98.93% | 7,527 | 33,160,170 |
| 2021 | 34,521,381 | 34,162,724 | 98.96% | 164,940 | 34,327,664 |
| 2022 | 36,525,967 | 36,297,237 | 99.37% | 117,741 | 36,414,978 |
| 2023 | 40,426,247 | 40,367,556 | 99.90% | (195,793) | 40,171,763 |
| 2024 | 35,702,832 | 35,481,926 | 99.38% | (129,739) | 35,352,187 |
| 2025 | 39,671,649 | 38,667,140 | 97.47% | (291,060) | 38,376,080 |

Source of information: Annual Financial Report.

| <u>to Date</u> | | <u>Outstanding Delinquent Taxes as % of Tax Levy</u> |
|-------------------------------|---|--|
| <u>Percentage of Levy</u> | <u>Outstanding Delinquent Taxes</u> | |
| 100.02% | \$ 34,048 | 0.14% |
| 99.97% | 32,622 | 0.13% |
| 99.84% | 32,288 | 0.11% |
| 99.77% | 35,363 | 0.11% |
| 100.07% | 46,575 | 0.14% |
| 99.44% | 51,311 | 0.15% |
| 99.70% | 99,841 | 0.27% |
| 99.37% | 60,011 | 0.15% |
| 99.02% | 220,906 | 0.62% |
| 96.73% | 324,465 | 0.82% |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

| Fiscal Year | General Obligation Bonds | Accreted Interest on Bonds | Finance Leases | Unamortized Bond Premium | Loan | Total Primary Government | Percentage of Personal Income * | Total Outstanding Debt Per Capita * |
|----------------|--------------------------------|----------------------------------|-------------------|--------------------------------|-----------|--------------------------------|---------------------------------------|--|
| 2016 | \$ 82,931,615 | \$ 26,180,674 | \$ - | \$ 7,379,975 | \$326,377 | \$116,818,641 | 14.09% | \$ 4,810 |
| 2017 | 80,182,514 | 25,875,328 | - | 6,371,993 | 251,121 | 112,680,956 | 13.37% | 4,627 |
| 2018 | 77,342,787 | 14,273,805 | - | 15,791,678 | 173,753 | 107,582,023 | 12.55% | 4,348 |
| 2019 | 89,125,180 | 14,099,203 | - | 17,093,490 | - | 120,317,873 | 13.81% | 4,812 |
| 2020 | 149,857,191 | 13,804,995 | - | 23,001,646 | - | 186,663,832 | 21.07% | 7,437 |
| 2021 | 146,066,867 | 13,406,230 | - | 22,531,200 | - | 182,004,297 | 19.77% | 7,040 |
| 2022 | 141,513,623 | 12,857,372 | - | 21,322,333 | - | 175,693,328 | 18.76% | 6,543 |
| 2023 | 169,696,798 | 12,285,025 | - | 21,447,903 | - | 203,429,726 | 21.44% | 7,573 |
| 2024 | 164,904,157 | 10,766,953 | - | 18,632,693 | - | 194,303,803 | 19.96% | 7,459 |
| 2025 | 159,000,040 | 16,618,816 | 2,029,099 | 15,431,785 | - | 193,079,740 | 19.64% | 7,346 |

Source: District Records

* See Exhibit S-13 for personal income and population data

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF AUGUST 31, 2025
(UNAUDITED)

| Governmental Unit | Debt Outstanding | Estimated Percentage Applicable (1) | Estimated Share of Direct and Overlapping Debt |
|-----------------------------------|---------------------|---|---|
| Corinth, City of | \$ 58,240,000 | 48.56% | \$ 28,281,344 |
| Denton, City of | 1,534,630,000 | 0.00% | - |
| Denton County | 734,040,000 | 1.98% | 14,533,992 |
| Hickory Creek, Town of | 7,135,000 | 99.41% | 7,092,904 |
| Lake Dallas, City of | 11,350,000 | 98.90% | 11,225,150 |
| Shady Shores, Town of | 1,290,000 | 18.31% | 236,199 |
| Lewisville, City of | 333,040,000 | 0.00% | - |
| Subtotal, overlapping bonded debt | | | 61,369,589 |
| Lake Dallas ISD | 159,000,040 | 100.000% | 159,000,040 |
| Total direct and overlapping debt | | | \$ 220,369,629 |

Source: Taxable value data used to estimate applicable percentages provided by the Municipal Advisory Council. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Lake Dallas Independent School District. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of each entity's taxable assessed value that is within the District's boundaries and dividing it by each entity's total taxable assessed value.



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 RATIO OF NET BONDED DEBT TO ASSESSED VALUE AND NET BONDED
 DEBT PER CAPITA
 LAST TEN FISCAL YEARS
 (UNAUDITED)

| Fiscal Year | Population | Assessed Value | Gross Bonded Debt | Less Debt Service Funds | Net Bonded Debt | Ratio of Net Bonded Debt to Assessed Value | Net Bonded Debt Per Capita |
|-------------|------------|------------------|-------------------|-------------------------|-----------------|--|----------------------------|
| 2016 | 24,289 | \$ 1,422,319,042 | \$ 116,818,641 | \$ 588,223 | \$ 116,230,418 | 8.17% | \$ 4,785 |
| 2017 | 24,352 | 1,601,010,736 | 112,680,956 | 860,722 | 111,573,113 | 6.97% | 4,582 |
| 2018 | 24,743 | 1,748,779,669 | 107,582,023 | 980,605 | 106,427,665 | 6.09% | 4,301 |
| 2019 | 25,002 | 1,953,569,778 | 120,317,873 | 1,604,558 | 118,713,315 | 6.08% | 4,748 |
| 2020 | 25,100 | 2,194,318,562 | 186,663,832 | 1,655,330 | 185,008,502 | 8.43% | 7,371 |
| 2021 | 25,253 | 2,269,182,443 | 182,004,297 | 2,086,514 | 179,917,783 | 7.93% | 7,125 |
| 2022 | 25,305 | 2,477,456,305 | 175,693,328 | 2,066,817 | 173,626,511 | 7.00% | 6,861 |
| 2023 | 25,416 | 2,887,504,774 | 203,429,726 | 2,522,595 | 200,907,131 | 6.96% | 7,905 |
| 2024 | 26,049 | 3,111,782,774 | 194,303,803 | 2,585,199 | 191,718,604 | 6.16% | 7,360 |
| 2025 | 26,284 | 3,358,559,201 | 193,079,740 | 2,324,645 | 190,755,095 | 5.68% | 7,346 |

and Denton Central Appraisal District.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

| Fiscal Year | 2016 | 2017 | 2018 | 2019 |
|---|------------------|------------------|------------------|------------------|
| Total Assessed Value | \$ 1,422,319,042 | \$ 1,601,010,736 | \$ 1,748,779,669 | \$ 1,953,569,778 |
| Debt Limit (10% of Total Assessed Value) | \$ 142,231,904 | \$ 160,101,073 | \$ 174,877,967 | \$ 195,359,978 |
| Debt Applicable to Limit: | | | | |
| General Obligation Bonds | \$ 82,931,615 | \$ 80,182,514 | \$ 77,342,787 | \$ 89,125,180 |
| Less Net Position in Debt Service Fund | 588,223 | 860,722 | 1,016,462 | 1,458,801 |
| Total Amount of Debt Applicable to Debt Limit | 82,343,392 | 79,321,792 | 76,326,325 | 87,666,379 |
| Legal Debt Margin | \$ 59,888,512 | \$ 80,779,281 | \$ 98,551,642 | \$ 107,693,599 |
| Total Net Debt Applicable to the Limit as a percentage of Debt Limit | 57.89% | 50.46% | 43.65% | 44.87% |

Source of Information: Denton Central Appraisal District and District Financial Information

Note: Under state finance law, Lake Dallas Independent School District's outstanding general obligation debt should not exceed 10 percent of the total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------------|------------------|------------------|------------------|------------------|------------------|
| \$ 2,194,318,562 | \$ 2,269,182,443 | \$ 2,477,456,305 | \$ 2,887,504,774 | \$ 3,111,782,774 | \$ 3,358,559,201 |
| \$ 219,431,856 | \$ 226,918,244 | \$ 247,745,631 | \$ 288,750,477 | \$ 311,178,277 | \$ 335,855,920 |
| \$ 149,857,191 | \$ 146,066,867 | \$ 141,513,623 | \$ 169,696,798 | \$ 164,904,157 | \$ 159,000,040 |
| 1,655,330 | 1,849,214 | 1,834,830 | 2,522,595 | 2,585,199 | 2,829,368 |
| 148,201,861 | 144,217,653 | 139,678,793 | 167,174,203 | 162,318,958 | 156,170,672 |
| \$ 71,229,995 | \$ 82,700,591 | \$ 108,066,838 | \$ 121,576,274 | \$ 148,859,319 | \$ 179,685,248 |
| 67.54% | 63.55% | 56.38% | 57.90% | 52.16% | 53.50% |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS
 (UNAUDITED)

| Fiscal Year | Population | Personal Income | Per Capita Personal Income | Unemployment Rate * |
|----------------|------------|--------------------|----------------------------------|------------------------|
| 2016 | 24,289 | \$ 829,267,538 | \$ 34,142 | 3.4% |
| 2017 | 24,352 | 842,978,647 | 34,616 | 3.5% |
| 2018 | 24,743 | 857,000,458 | 34,636 | 3.3% |
| 2019 | 25,002 | 871,078,962 | 34,840 | 2.8% |
| 2020 | 25,100 | 885,962,431 | 35,297 | 5.7% |
| 2021 | 25,253 | 920,712,000 | 36,460 | 4.1% |
| 2022 | 25,305 | 936,219,653 | 36,997 | 3.0% |
| 2023 | 25,416 | 949,018,653 | 37,339 | 3.7% |
| 2024 | 26,049 | 973,529,279 | 37,373 | 4.0% |
| 2025 | 26,284 | 983,047,884 | 37,401 | 4.2% |

Source: North Central Texas Council of Governments

* Texas Workforce Commission

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 DEMOGRAPHIC STATISTICS
 (UNAUDITED)
 AUGUST 31, 2025

Student Data

| | |
|--------------------------------|--------|
| Student Ethnicity: | |
| White | 42.91% |
| Hispanic | 37.96% |
| Black | 12.83% |
| Other | 6.29% |
| Attendance Rate: | 94.5% |
| Dropout Rate: | 0.1% |
| Number of Students per Campus: | |
| Lake Dallas | |
| Elementary | 500 |
| Middle School | 843 |
| High School | 1,283 |
| Corinth | |
| Elementary | 537 |
| Shady Shores | |
| Elementary | 554 |
| Total Students | 3,717 |

Faculty Data

| | |
|--|------------|
| Teachers | 267.8 |
| Counselors | 10.0 |
| Administrators | 17.0 |
| Educational Aides | 56.2 |
| Advance Degrees/Certifications: | |
| Master Degrees | 66.9 |
| Doctoral Degrees | 3 |
| Average Experience of Teachers | 12.6 Years |
| Student/Teacher Ratio | 13.9 to 1 |
| Cost per Student based on expenses reported in the governmental financial statements | |
| Percentage of Student population who received free or reduced meals | 40.41% |

Source of Information: District enrollment and financial records



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE DATA
LAST TEN FISCAL YEARS
(UNAUDITED)

| | <u>Enrollment</u> | <u>Average Daily Attendance</u> | | |
|---------|-------------------|---------------------------------|--|------------------------------|
| | | <u>Average Daily Attendance</u> | <u>Percent of Increase/ (Decrease)</u> | <u>Percent of Enrollment</u> |
| 2015/16 | 3,978 | 3,768 | -1.00% | 94.72% |
| 2016/17 | 3,963 | 3,751 | -0.50% | 94.65% |
| 2017/18 | 3,964 | 3,752 | 0.03% | 94.65% |
| 2018/19 | 4,031 | 3,802 | 1.33% | 94.32% |
| 2019/20 | 3,986 | 3,770 | -0.85% | 94.58% |
| 2020/21 | 3,871 | 3,648 | -3.24% | 94.24% |
| 2021/22 | 4,004 | 3,679 | 0.84% | 91.88% |
| 2022/23 | 3,900 | 3,610 | -1.91% | 92.56% |
| 2023/24 | 3,811 | 3,525 | -2.41% | 92.50% |
| 2024/25 | 3,717 | 3,450 | -2.17% | 92.82% |

Source of information: Superintendent's Annual Report.

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

| Employer | Description | 2025 | | Percentage of Total City Employment |
|-----------------------------|------------------------|-----------|------|---|
| | | Employees | Rank | |
| Lake Dallas ISD | School District | 537 | 1 | 23.36% |
| Coserve | Electric Utility | 612 | 2 | 26.62% |
| Wal-Mart | Retail | 294 | 3 | 12.79% |
| North Central Texas College | College | 230 | 4 | 10.00% |
| DDM Construction | Construction | 178 | 5 | 7.74% |
| City of Corinth | Government | 136 | 5 | 5.92% |
| Albertsons | Grocery | 120 | 6 | 5.22% |
| Huffines Kia/Suburu | Car Dealership | 110 | 7 | 4.78% |
| Lake Cities Fire Dept. | Fire Protection | 57 | 8 | 2.48% |
| United Rentals | Rental Equipment | 25 | 10 | 1.09% |
| Success Partners | Media/Marketing Comm | | | |
| Anixter, Inc. | Wholesale Distribution | | | |
| City of Lake Dallas | Utility | | | |
| Best Western Motel | Motel | | | |
| TOTAL | | 2,299 | | 100.00% |

Source of Information: Lake Cities Chamber of Commerce

Note: Total employment of 4,220 gathered from third party accumulation of Federal government information.

| 2016 | | |
|------------------|-------------|--|
| <u>Employees</u> | <u>Rank</u> | <u>Percentage of Total City Employment</u> |
| 566 | 1 | 30.56% |
| 480 | 2 | 25.92% |
| 300 | 3 | 16.20% |
| 152 | 4 | 8.21% |
| 115 | 5 | 6.21% |
| 40 | 8 | 2.16% |
| 85 | 6 | 4.59% |
| 60 | 7 | 3.24% |
| 39 | 9 | 2.11% |
| <u>15</u> | 10 | <u>0.80%</u> |
| <u>1,852</u> | | <u>100.00%</u> |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

| <u>Fiscal Year</u> | <u>Enrollment</u> | <u>Operating Expenditures</u> | <u>Cost Per Pupil</u> | <u>Percentage Change</u> | <u>Teaching Staff</u> | <u>Pupil/Teacher Ratio</u> |
|--------------------|-------------------|-------------------------------|-----------------------|--------------------------|-----------------------|----------------------------|
| 2015-2016 | 3,978 | \$ 34,634,615 | \$ 8,707 | 5.62% | 275 | 14.5 |
| 2016-2017 | 3,963 | 35,487,172 | 8,955 | 2.77% | 277 | 14.2 |
| 2017-2018 | 3,964 | 36,482,451 | 9,203 | 2.77% | 282 | 14.0 |
| 2018-2019 | 4,031 | 37,885,546 | 9,399 | 1.03% | 284 | 14.2 |
| 2019-2020 | 3,986 | 39,356,588 | 9,873 | 5.04% | 296 | 13.4 |
| 2020-2021 | 3,871 | 38,573,107 | 9,965 | 0.93% | 291 | 13.3 |
| 2021-2022 | 4,004 | 39,855,410 | 9,954 | -0.11% | 290 | 13.8 |
| 2022-2023 | 3,900 | 40,347,372 | 10,345 | 3.93% | 289 | 13.5 |
| 2023-2024 | 3,811 | 41,785,647 | 10,964 | 5.98% | 278 | 13.7 |
| 2024-2025 | 3,717 | 45,775,032 | 12,315 | 12.32% | 267 | 13.9 |

Source of Information: AEIS Report

| <u>Economically Disadvantaged</u> | <u>Limited English Proficient</u> |
|---------------------------------------|---|
| 1514 | 338 |
| 1572 | 362 |
| 1786 | 362 |
| 1798 | 380 |
| 1620 | 381 |
| 1783 | 396 |
| 1763 | 470 |
| 1675 | 498 |
| 1635 | 544 |
| 1502 | 554 |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
STAFF INFORMATION
LAST TEN FISCAL YEARS

| <u>Fiscal Year</u> | <u>Teachers</u> | <u>Professional Support</u> | <u>Campus Administration</u> | <u>Central Administration</u> | <u>Total Professional Staff</u> | <u>Educational Aides</u> |
|--------------------|-----------------|-----------------------------|------------------------------|-------------------------------|---------------------------------|--------------------------|
| 2015-2016 | 274.9 | 63.7 | 16.0 | 4.0 | 358.6 | 64.5 |
| 2016-2017 | 278.2 | 64.4 | 16.0 | 4.0 | 362.6 | 67.3 |
| 2017-2018 | 282.4 | 58.4 | 17.0 | 5.0 | 362.8 | 71.9 |
| 2018-2019 | 284.2 | 58.4 | 18.0 | 5.0 | 365.6 | 68.9 |
| 2019-2020 | 296.4 | 56.1 | 19.8 | 5.0 | 377.3 | 74.4 |
| 2020-2021 | 291.6 | 55.1 | 20.5 | 5.0 | 372.2 | 72.7 |
| 2021-2022 | 289.9 | 63.1 | 18.5 | 5.0 | 376.5 | 67.2 |
| 2022-2023 | 288.7 | 55.5 | 18.0 | 6.0 | 368.2 | 61.5 |
| 2023-2024 | 278.9 | 52.7 | 19.0 | 5.0 | 355.6 | 61.9 |
| 2024-2025 | 267.8 | 47.8 | 17.0 | 6.0 | 338.6 | 56.2 |

Source of Information: AEIS Report

| <u>Auxiliary Staff</u> | <u>Total Staff</u> | <u>% Change</u> |
|----------------------------|------------------------|---------------------|
| 142.9 | 566.0 | -1.03% |
| 146.9 | 576.8 | 1.91% |
| 155.0 | 589.7 | 2.24% |
| 140.8 | 575.3 | -2.44% |
| 143.3 | 595.1 | 3.44% |
| 137.3 | 582.3 | -2.15% |
| 137.8 | 581.5 | -0.14% |
| 138.7 | 568.4 | -2.30% |
| 141.0 | 558.5 | -1.77% |
| 141.9 | 536.6 | -4.08% |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
TEACHERS SALARY DATA
2024-25 SCHOOL YEAR

| <u>Years of Experience</u> | <u>Bachelor's Degree</u> | <u>Master's Degree</u> | <u>Doctorate Degree</u> |
|----------------------------|--------------------------|------------------------|-------------------------|
| 0 | \$ 59,190 | \$ 60,690 | \$ 61,690 |
| 1 | 59,490 | 60,990 | 61,990 |
| 2 | 59,805 | 61,305 | 62,305 |
| 3 | 60,105 | 61,605 | 62,605 |
| 4 | 60,405 | 61,905 | 62,905 |
| 5 | 60,705 | 62,205 | 63,205 |
| 6 | 61,005 | 62,505 | 63,505 |
| 7 | 61,305 | 62,805 | 63,805 |
| 8 | 61,605 | 63,105 | 64,105 |
| 9 | 61,905 | 63,405 | 64,405 |
| 10 | 62,205 | 63,705 | 64,705 |
| 11 | 62,505 | 64,005 | 65,005 |
| 12 | 62,805 | 64,305 | 65,305 |
| 13 | 63,105 | 64,605 | 65,605 |
| 14 | 63,405 | 64,905 | 65,905 |
| 15 | 63,705 | 65,205 | 66,205 |
| 16 | 64,005 | 65,505 | 66,505 |
| 17 | 64,305 | 65,805 | 66,805 |
| 18 | 64,605 | 66,105 | 67,105 |
| 19 | 64,905 | 66,405 | 67,405 |
| 20 | 65,205 | 66,705 | 67,705 |
| 21 | 65,505 | 67,005 | 68,005 |
| 22 | 65,805 | 67,305 | 68,305 |
| 23 | 66,105 | 67,605 | 68,605 |
| 24 | 66,405 | 67,905 | 68,905 |
| 25 | 66,705 | 68,205 | 69,205 |
| 26 | 67,005 | 68,505 | 69,505 |
| 27 | 67,370 | 68,870 | 69,870 |
| 28 | 68,370 | 69,870 | 70,870 |
| 29 | 69,370 | 70,870 | 71,870 |
| 30 | 70,370 | 71,870 | 72,870 |
| 31 | 71,370 | 72,870 | 73,870 |
| 32 | 72,370 | 73,870 | 74,870 |
| 33 | 73,370 | 74,870 | 75,870 |
| 34 | 74,370 | 75,870 | 76,870 |
| 35 | 75,370 | 76,870 | 77,870 |
| 36 | 76,370 | 77,870 | 78,870 |
| 37 | 77,370 | 78,870 | 79,870 |
| 38 | 78,070 | 79,570 | 80,570 |
| 39 | 78,570 | 80,070 | 81,070 |
| 40 | 78,920 | 80,420 | 81,420 |

| <u>Average Salary by Years of Experience</u> | |
|--|-----------|
| Beginning Teachers | \$ 61,594 |
| 1-5 Years of Experience | \$ 61,213 |
| 6-10 Years of Experience | \$ 64,080 |
| 11-20 Years of Experience | \$ 66,384 |
| Over -20 Years of Experience | \$ 72,019 |

| <u>Average Actual Salaries</u> | |
|--------------------------------|------------|
| Teachers | \$ 65,880 |
| Professional Staff | \$ 72,591 |
| Campus Administration | \$ 91,194 |
| Central Administration | \$ 142,889 |
| Educational Aides | \$ 26,587 |
| Auxiliary Staff | \$ 30,545 |



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LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 CAPITAL ASSET INFORMATION
 LAST TEN FISCAL YEARS
 UNAUDITED

| Schools | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Elementary * | | | | | |
| Buildings | 3 | 3 | 3 | 3 | 3 |
| Square Feet | 351,486 | 351,486 | 351,486 | 351,486 | 351,486 |
| Capacity | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| Enrollment | 1,750 | 1,761 | 1,797 | 1,798 | 1,789 |
| Middle ** | | | | | |
| Buildings | 1 | 1 | 1 | 1 | 1 |
| Square Feet | 205,360 | 205,360 | 205,360 | 205,360 | 205,360 |
| Capacity | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 |
| Enrollment | 940 | 902 | 907 | 919 | 893 |
| High *** | | | | | |
| Buildings | 1 | 1 | 1 | 1 | 1 |
| Square Feet | 272,048 | 272,048 | 272,048 | 272,048 | 272,048 |
| Capacity | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| Enrollment | 1,288 | 1,300 | 1,260 | 1,314 | 1,303 |
| Non - instructional | | | | | |
| Buildings | 5 | 5 | 5 | 5 | 5 |
| Square Feet | 116,246 | 116,246 | 116,246 | 116,246 | 116,246 |
| Portable Buildings | | | | | |
| Buildings | 2 | 2 | 2 | 2 | 2 |
| Square Feet | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Square Feet | 947,540 | 947,540 | 947,540 | 947,540 | 947,540 |
| Athletics | | | | | |
| Stadiums | 1 | 1 | 1 | 1 | 1 |
| Football/Soccer Practice Fields | 4 | 4 | 4 | 4 | 4 |
| Running Tracks | 2 | 2 | 2 | 2 | 2 |
| Baseball/Softball Fields | 2 | 2 | 2 | 2 | 2 |
| Playgrounds | 4 | 4 | 4 | 4 | 4 |
| Concession Stands | 3 | 3 | 3 | 3 | 3 |
| Multipurpose Indoor Practice Fac | | | | | |

Source: District Records

* Elementary Grades K-6 for year 2005 K-5 years 2006-2017

** Middle School Grades 7-8 for year 2005 6-8 years 2006-2017

*** High School Grades 9-12

| 2021 | 2022 | 2023 | 2024 | 2025 |
|---------|---------|---------|---------|---------|
| 3 | 3 | 3 | 3 | 3 |
| 351,486 | 351,486 | 351,486 | 351,486 | 351,486 |
| 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 1,706 | 1,737 | 1,705 | 1,649 | 1,591 |
| 1 | 1 | 1 | 1 | 1 |
| 205,360 | 205,360 | 205,360 | 205,360 | 205,360 |
| 1,150 | 1,150 | 1,150 | 1,150 | 1,150 |
| 915 | 950 | 902 | 879 | 843 |
| 1 | 1 | 1 | 1 | 1 |
| 272,048 | 272,048 | 272,048 | 272,048 | 272,048 |
| 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 1,250 | 1,317 | 1,293 | 1,285 | 1,283 |
| 10 | 10 | 10 | 10 | 10 |
| 144,919 | 144,919 | 144,919 | 144,919 | 144,919 |
| 1 | 1 | 1 | 1 | 1 |
| 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 975,013 | 975,013 | 975,013 | 975,013 | 975,013 |
| 1 | 1 | 1 | 1 | 1 |
| 4 | 4 | 4 | 4 | 4 |
| 2 | 2 | 2 | 2 | 2 |
| 2 | 2 | 2 | 2 | 2 |
| 4 | 4 | 4 | 4 | 4 |
| 3 | 3 | 3 | 3 | 3 |
| | | 1 | 1 | 1 |



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**COMPLIANCE AND
FEDERAL AWARDS SECTION**



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**HANKINS, EASTUP, DEATON,
TONN, SEAY & SCARBOROUGH**
A Limited Liability Company

902 NORTH LOCUST
P.O. BOX 977
DENTON, TX 76202-0977

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FAX (940) 383-4746

CERTIFIED PUBLIC ACCOUNTANTS

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*

Board of Trustees
Lake Dallas Independent School District
Lake Dallas, Texas

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 Lake Dallas Independent School District, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Lake Dallas Independent School District's basic financial statements, and have issued our report dated December 15, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 District'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 may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Hankins Eastup Deaton Tonn Seay & Scarborough

Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC
Denton, Texas

December 15, 2025

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
Lake Dallas Independent School District
Lake Dallas, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lake Dallas Independent School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Lake Dallas Independent School District's major federal programs for the year ended August 31, 2025. Lake Dallas Independent School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lake Dallas Independent School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lake Dallas Independent School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lake Dallas Independent School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lake Dallas Independent School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lake Dallas Independent School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report

on compliance about Lake Dallas Independent School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lake Dallas Independent School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lake Dallas Independent School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lake Dallas Independent School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

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

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

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



Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC
Denton, Texas

December 15, 2025

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED AUGUST 31, 2025

I. Summary of Auditor's Results

- | | | |
|----|--|------------|
| 1. | Type of auditor's report issued on the financial statements: | Unmodified |
| 2. | Internal control over financial reporting: | |
| | Material weaknesses identified: | None |
| | Significant deficiencies identified: | None |
| 3. | Noncompliance that is material to the financial statements: | None |
| 4. | Internal controls over major federal programs: | |
| | Material weaknesses identified: | None |
| | Significant deficiencies identified: | None |
| 5. | Type of auditor's report on compliance for each major federal program: | Unmodified |
| 6. | Findings that are required to be reported in accordance with 2 CFR 200.516(a): | None |
| 7. | Major programs: | |
| | Child Nutrition Cluster: | |
| | School Breakfast Program (ALN 10.553) | |
| | National School Lunch Program (ALN 10.555) | |
| 8. | Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 9. | Low risk auditee: | Yes |

II. Findings Relating to the Financial Statements

None

III. Findings and Questioned Costs for Federal Award Programs

None

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2025

PRIOR YEAR FINDING/NONCOMPLIANCE

None

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED AUGUST 31, 2025

| (1) | (2) | (3) | (4) |
|---|--------------------------------------|--|-------------------------|
| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE | Federal Assistance Listing No. | Pass-Through Entity Identifying Number | Federal Expenditures |
| U.S. DEPARTMENT OF EDUCATION | | | |
| <u>Direct Programs</u> | | | |
| Impact Aid - P.L.81.874 (Note A) | 84.041 | S041A-201-5019 | \$ 474,591 |
| Total Direct Programs | | | <u>474,591</u> |
| <u>Passed Through Texas Education Agency</u> | | | |
| *IDEA - Part B, Formula | 84.027 | 256600010619126600 | 735,083 |
| *IDEA - Part B, Preschool | 84.173 | 256610010619126610 | 11,381 |
| Total Special Education Cluster (IDEA) | | | <u>746,464</u> |
| ESEA, Title I, Part A - Improving Basic Programs | 84.010A | 25610139061912 | 349,494 |
| Career and Technical - Basic Grant | 84.048 | 25420006061912 | 17,129 |
| Title III, Part A - English Language Acquisition | 84.365A | 25671001061912 | 49,647 |
| ESEA, Title II, Part A, Teacher Principal Training | 84.367A | 25694501061912 | 32,834 |
| Summer School LEP | 84.369A | 69552402 | 2,727 |
| ESEA, Title IV, Part A | 84.424A | 25680101061912 | 34,002 |
| COVID 19 - ESSER III - School Emergency Relief | 84.425D | 21528001061912 | 494,058 |
| Total Passed Through Texas Education Agency | | | <u>1,726,355</u> |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | <u>2,200,946</u> |
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| <u>Passed Through the Texas Department of Agriculture</u> | | | |
| *School Breakfast Program | 10.553 | 71402501 | 328,891 |
| *National School Lunch Program - Cash Assistance | 10.555 | 71302501 | 971,348 |
| *National School Lunch Prog. - Non-Cash Assistance | 10.555 | 71302501 | 115,157 |
| Total Assistance Listing Number 10.555 | | | <u>1,086,505</u> |
| Total Child Nutrition Cluster | | | <u>1,415,396</u> |
| Watershed Protection & Flood Prevention | 10.904 | 9K200811 | 55,846 |
| Total Passed Through the Texas Department of Agriculture | | | <u>1,471,242</u> |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | <u>1,471,242</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>\$ 3,672,188</u> |
| *Clustered Programs | | | |

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2025

1. The District uses the fund types specified in Texas Education Agency's Financial Accountability System Resource Guide. Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.
2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All Federal grant funds were accounted for in a Special Revenue Fund which is a Governmental Fund type. With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used for the Governmental Fund types and Agency Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned.

3. The District participates in numerous state and Federal grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2025, may be impaired. In the opinion of the District, there are not significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions has been recorded in the accompanying combined financial statements for such contingencies.
4. The period of availability for federal grant funds for the purposes of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 30 days beyond the federal project period ending date, in accordance with provisions in the Uniform Guidance.
5. During the current year, the District received the following funds which are not included in the Schedule of Expenditures of Federal Awards.

| | |
|---|------------------------|
| Total Expenditures of Federal Awards | \$3,198,966 |
| Impact Aid | 474,591 |
| Medicaid Reimbursement (SHARS) | <u>33,369</u> |
| Federal Revenues per Financial Statements | <u>\$3,706,926</u> |



STUDENT SUCCESS



PARENT & FAMILY/
COMMUNITY SUPPORT



FACULTY & STAFF
ENGAGEMENT



EFFICIENT OPERATIONS



10.B.

Efficient Operations:

Consideration/Approval of 2026-2027 Academic Calendar

Presenter: John Modica, Chief Operations Officer

Event: LDISD Board of Trustees Meeting

Date: January 19th, 2026



Calendar Design Process

1. Three Calendar Design Teams composed of Teachers, Para-professionals, Coaches, Sponsors, Parents, Administrative Assistants, Support Staff, Community Members, Local Business Owners, Administrators, etc.
2. Review the checklist/rubric
 - a. State requirements
 - b. LDISD requirements
 - c. Required instructional minutes
3. Build a 26-27 Calendar that meets all the requirements



STUDENT SUCCESS



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COMMUNITY SUPPORT



FACULTY & STAFF
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EFFICIENT OPERATIONS



Calendar Selection Process

| | |
|--------------------------------|---|
| November & December | Calendar Design Committee created three options for the 26-27 School year |
| December | Three options were brought to the DEIC for final review of checklist |
| January | Three options voted on by all stakeholders |
| January | Highest rated Calendar option is brought to the Board of Trustees for consideration/approval |



STUDENT SUCCESS



PARENT & FAMILY/
COMMUNITY SUPPORT



FACULTY & STAFF
ENGAGEMENT



EFFICIENT OPERATIONS

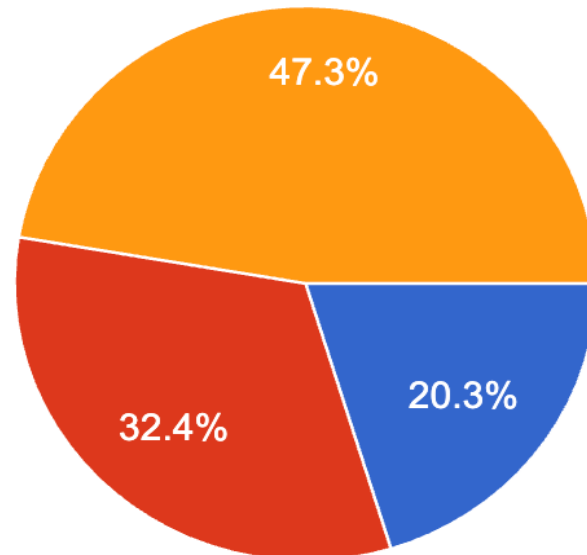


Results from Calendar Option Voting

Option 3 with 47% of the total votes

2026-2027 Calendar Option

691 responses



- Option 1
- Option 2
- Option 3



STUDENT SUCCESS



PARENT & FAMILY/
COMMUNITY SUPPORT



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ENGAGEMENT



EFFICIENT OPERATIONS



LAKE DALLAS ISD 26-27 Option 3

| July '26 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

| August '26 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

| September '26 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

| October '26 | | | | | | |
|-------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

| November '26 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | 14 | 20 | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

| December '26 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 21 | 21 | |
| 1 | 2 | 3 | 4 | 5 | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

| January '27 | | | | | | |
|-------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 20 | 21 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| February '27 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 16 | 16 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |

| March '27 | | | | | | |
|-----------|----|----|----|------|----|----|
| S | M | T | W | T | F | S |
| | | | | 13.5 | 14 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| April '27 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 18 | 19 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| May '27 | | | | | | |
|---------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 19 | 19 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| June '27 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 16 | 17 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

Student days 176

Staff Days: 187

ADSY Days: 24

 PD Day 1/2 Day
 First Day of the Semester
 Holiday Bad Weather Day



STUDENT SUCCESS



PARENT & FAMILY/
COMMUNITY SUPPORT



FACULTY & STAFF
ENGAGEMENT



EFFICIENT OPERATIONS





STUDENT SUCCESS



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Any Questions?





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EFFICIENT OPERATIONS

LAKE DALLAS

Independent School District



LAKE DALLAS ISD 26-27 Option 3

July '26

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

August '26

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
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| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

September '26

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
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| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

October '26

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| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

November '26

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|----|----|----|----|----|----|----|
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| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

December '26

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

January '27

| S | M | T | W | T | F | S |
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| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

February '27

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | | | | | |

March '27

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

April '27

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

May '27

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

June '27

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

21 21
Student days 176

17.5 19
Staff Days - 187
ADSY Days: 24

- PD Day
- 1/2 Day
- First Day of the Semester
- Holiday
- Bad Weather Day



STUDENT SUCCESS



PARENT & FAMILY/
COMMUNITY SUPPORT



FACULTY & STAFF
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EFFICIENT OPERATIONS



10.C.

Efficient Operations:

Consideration/Approval of Floor Installation Services for Lake Dallas Elementary and Shady Shores Elementary

Presenter: John Modica, Chief Operations Officer

Event: LDISD Board of Trustees Meeting

Date: January 19th, 2026



Contracted Services for Floor Installation

Contractor that will provide complete floor installation of all academic spaces at Lake Dallas Elementary and Shady Shores Elementary.



STUDENT SUCCESS



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COMMUNITY SUPPORT



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EFFICIENT OPERATIONS



Evaluation Criteria

- 50% Purchase Price
- 20 % Qualifications
- 15% Reputation and References
- 15% Extent to which the goods or services meet District needs



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EFFICIENT OPERATIONS



Consideration/Approval of Flooring Vendors

| | |
|------------------------|-------------------------|
| Vector Concepts | Total Score: 304 |
| Nouveau | Total Score: 254 |
| Red Diamond Epoxy LLC | Total Score: 116 |



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ENGAGEMENT



EFFICIENT OPERATIONS

Any Questions?



LAKE DALLAS

Independent School District



STUDENT SUCCESS



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EFFICIENT OPERATIONS



Explanatory Notes

TASB Localized Policy Manual Update 126

Lake Dallas ISD

ATTN(NOTE)

GENERAL INFORMATION ABOUT THIS UPDATE

Please note:

Changes at Update 126 are based almost exclusively on legislation from the 89th Regular Legislative Session. Please note that documents provided in the legal framework are not adopted by the board.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB), House Bills (HB), or House Concurrent Resolutions (HCR) from the 89th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

TASB Policy Service hosted and recorded a webinar to review the content of Update 126. That recorded webinar is available with your Update 126 materials on Policy Online.

AE(LEGAL)

EDUCATIONAL PHILOSOPHY

HB 2 updated the existing goals of education and added an additional two.

AF(LEGAL)

INNOVATION DISTRICTS

The ability for a district to exempt itself from certain laws through a District of Innovation plan was impacted by SB 12, HB 2, and HB 6. SB 571 amended and redesignated the requirements related to termination of a district's designation as a District of Innovation.

AG(LEGAL)

HOME-RULE DISTRICTS

SB 571 amended the language at Education Code 12.0271 and redesignated material from Education Code 22.085 and 22.092. Changes to the legal framework have been made accordingly.

AIA(LEGAL)

ACCOUNTABILITY: ACCREDITATION AND PERFORMANCE INDICATORS

An Appeal and Revision section has been added to reflect changes in 19 Administrative Code 97.1002.

AIB(LEGAL)

ACCOUNTABILITY: PERFORMANCE REPORTING

A section addressing the Performance of Students Receiving Special Education Services has been added to reflect changes from HB 2.

AIC(LEGAL)

ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS

The section on Intervention Programs has been amended to reflect changes from HB 2.

AIE(LEGAL)

ACCOUNTABILITY: INVESTIGATIONS

SB 571 added a reason the commissioner is authorized to conduct a special investigation.

B(LEGAL)

LOCAL GOVERNANCE

The section B table of contents has been revised to add the new code BT, Prohibition on Diversity, Equity, and Inclusion Activities.

BBA(LEGAL)

BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS

Registration as a Sex Offender has been added under Ineligibility in response to HB 3629, which prohibits an individual who must register as a sex offender from serving as a trustee.

Explanatory Notes

TASB Localized Policy Manual Update 126

Lake Dallas ISD

BBB(LEGAL) BOARD MEMBERS: ELECTIONS

The board may adopt a resolution to change the length of terms of trustees no later than December 31, 2030, and may change its election date to the November uniform election date in accordance with HB 3546.

BBBA(LEGAL) ELECTIONS: CONDUCTING ELECTIONS

Electioneering may not be conducted within 20 feet of a parking space designated for curbside voting in accordance with HB 521.

BBD(LEGAL) BOARD MEMBERS: TRAINING AND ORIENTATION

Revisions throughout are due to adopted amendments to 19 Administrative Code 61.1 related to board member training.

BBE(LEGAL) BOARD MEMBERS: AUTHORITY

A section relating to access to information by board members under the Public Information Act has been added pursuant to HB 4310.

BE(LEGAL) BOARD MEETINGS

SB 413 requires the recording of all board meetings. SB 413 also added language regarding inclusion in board meeting minutes of each board member's vote on any item and a requirement to post on the district's website any resolution adopted by the board. HB 1522 changed the required posting time for board agendas from 72 hours to 3 business days.

BE(LOCAL) BOARD MEETINGS

Several recommended revisions have been made to this policy on board meetings. SB 12 prompted new language at Meeting Place and Time indicating that board meetings will be held outside of typical work hours. Language at Notice to Members has been adjusted to reflect HB 1522, which requires board agendas to be posted for three business days, rather than 72 hours, before the meeting. This recommended revision appropriately adjusts when the notice of the meeting will be provided to board members.

At Deadline, the recommended revisions are also in response to HB 1522. We offer for your consideration language requiring that agenda items be submitted 10 calendar days before a meeting. This deadline would provide the district sufficient time to compile items and post an agenda by the statutory deadline. If the district would like to adjust the deadline, please contact your policy consultant.

SB 413 requires roll call voting, so the language at Record Vote has been revised accordingly. A paragraph in the Minutes section has been removed, as the statement is true for all district records and it is not necessary to separately address retention in this policy. Please refer to CPC(LOCAL) and your district's record retention procedures.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

BEC(LEGAL) BOARD MEETINGS: CLOSED MEETINGS

Trustees may now address matters of cybersecurity and critical infrastructure facilities in closed meetings, in accordance with HB 3112.

Explanatory Notes

TASB Localized Policy Manual Update 126

Lake Dallas ISD

BED(LEGAL) BOARD MEETINGS: PUBLIC PARTICIPATION

HB 5238 amended the offense of disruption of a meeting to include virtual meetings and electronic disturbances like hacking.

BED(LOCAL) BOARD MEETINGS: PUBLIC PARTICIPATION

Recommended revisions comply with the SB 12 requirement that public comment occur at the beginning of board meetings.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

BF(LEGAL) BOARD POLICIES

A Compliance section has been added pursuant to SB 12's requirement that districts must implement and comply with policies the district is required to adopt.

BJA(LEGAL) SUPERINTENDENT: QUALIFICATIONS AND DUTIES

Provisions regarding required certifications to TEA have been added to this policy. Information on the do-not-hire registry are in accordance with HB 2. SB 12 requires board approval of the superintendent's certification relating to diversity, equity, and inclusion prohibitions. A section on Testimony Before the SBOE has also been added pursuant to SB 12.

BJB(LEGAL) SUPERINTENDENT: RECRUITMENT AND APPOINTMENT

Notice of vacant positions must now be posted five, rather than 10, school days before the date on which a district fills the position according to HB 2.

BT(LEGAL) PROHIBITION ON DIVERSITY, EQUITY, AND INCLUSION ACTIVITIES

This new policy code addresses SB 12's prohibition on diversity, equity, and inclusion activities. Definitions and prohibited activities and certification requirements are included.

C(LEGAL) BUSINESS AND SUPPORT SERVICES

The section C table of contents has been updated to reflect revised subtopics for CJA, now named Background Checks and Required Reporting, and CLE, now named Required Displayed. A new code CQD, on Artificial Intelligence, has also been added.

CBA(LEGAL) STATE AND FEDERAL REVENUE SOURCES: STATE

A section has been included to reflect that HB 2 added an allotment for basic costs of \$106 for each student. At New Instructional Facility Allotment, HB 2 and HB 120 add a renovated portion of an instructional facility to the definition of a new instructional facility.

CCA(LEGAL) LOCAL REVENUE SOURCES: BOND ISSUES

HB 103, HB 3526, and SB 843 all relate to bond databases. Extensive revisions throughout comport with these new laws. HB 4395 required the addition of an Electronic Submission and Delivery subsection under Attorney General Review and Approval.

CCG(LEGAL) LOCAL REVENUE SOURCES: AD VALOREM TAXES

HB 1522 requires specific notices to be provided when the board will discuss or adopt the budget, and HB 1453 allows districts to approve an interest and sinking (I & S) rate that exceeds the rate to maintain the

Explanatory Notes

TASB Localized Policy Manual Update 126

Lake Dallas ISD

same level of maintenance and operations revenue and pay debt service under specific conditions. Sections have been added to address these requirements. A deletion at Voter-Approval Tax Rate is due to HB 2. SB 1502 restricts a district's ability to approve disaster pennies. At Proposition, SB 1025 requires a proposition that increases a tax to include the statement "THIS IS A TAX INCREASE."

CCGA(LLEGAL) AD VALOREM TAXES: EXEMPTIONS AND PAYMENTS

Contingent on a constitutional amendment, SB 4 will raise the homestead exemption to \$140,000. SB 23, also contingent on a constitutional amendment, raises the disabled and elderly exemption to \$60,000. HB 2742 amends the requirements around split payments for districts that collect their own taxes and eliminates Tax Code 31.04(c). Other revisions have been made for clarity.

CCGB(LLEGAL) AD VALOREM TAXES: ECONOMIC DEVELOPMENT

SB 2900 repealed the JETI Oversight Committee, so related language in the Governor Action on Application section has been removed. HB 1620 repealed Tax Code 313.007, which was found in the Texas Economic Development Act section.

CE(LLEGAL) ANNUAL OPERATING BUDGET

Language at Authorized Expenditures has been updated to reflect changes from HB 2.

CFEA(LLEGAL) PAYROLL PROCEDURES: SALARY DEDUCTIONS AND REDUCTIONS

The Professional or Other Dues section has been amended to address HB 2 changes for salary deductions.

CH(LLEGAL) PURCHASING AND ACQUISITION

SB 1173 changes the competitive procurement threshold from \$50,000 to \$100,000.

Please note: In many districts' CH(LOCAL), the purchasing authority of the superintendent is established. This is a different threshold from what has been changed statutorily. For that reason, CH(LOCAL) is not included in this update. Please review your CH(LOCAL) and, if any revisions are necessary, please contact your policy consultant.

CHE(LLEGAL) PURCHASING AND ACQUISITION: VENDOR DISCLOSURES AND CONTRACTS

HB 210 creates a criminal offense for a vendor to bid or contract with the district if it has a close relationship with a trustee. A new section called Prohibited Activities by Vendors has been created to reflect this change. SB 33 adds to the prohibition against using taxpayer resource transactions for abortion-related expenses.

CHF(LLEGAL) PURCHASING AND ACQUISITION: PAYMENT PROCEDURES

Language has been added to reflect an exception to the Exception for bona fide disputes between a district and vendor for purposes of prompt payment in construction projects, in accordance with HB 3005.

CJ(LLEGAL) CONTRACTED SERVICES

A section on Severance Pay has been added to address HB 762, which restricts severance agreements for independent contractors. The provisions also apply to employees, as reflected in policy DEA.

Explanatory Notes

TASB Localized Policy Manual Update 126

Lake Dallas ISD

CJ(LOCAL) CONTRACTED SERVICES

Recommended new provisions reflect that contractors may not engage in or assign instructional activities prohibited by law or diversity, equity, and inclusion (DEI) duties under SB 12. Violations will result in termination of the contract.

CJA(LEGAL) CONTRACTED SERVICES: BACKGROUND CHECKS AND REQUIRED REPORTING

The subtopic of this code, previously Criminal History, has been renamed Background Checks and Required Reporting. SB 571 transferred Education Code 22.085 to Chapter 22A and redesignated it as 22A.157. That change is reflected at Disqualifying Conviction and District Responsibility to Ensure Compliance. Extensive new sections on Requirement to Report Service Provider Misconduct and Consent for Release of Records and Preservice Affidavit have been added pursuant to SB 571.

CJA(LOCAL) CONTRACTED SERVICES: BACKGROUND CHECKS AND REQUIRED REPORTING

The subtopic name has been adjusted to Background Checks and Required Reporting to more accurately describe the contents of the legal framework at this code. No changes have been made to the local text, and the district has not been charged for this revision.

CK(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT

SB 57 changes at the Responsibilities subsection under Safety and Security Committee reflect the need to recommend accommodations for a student with an IEP or 504 plan. Additional changes from SB 57 are reflected in the Meetings subsection. HB 33 and HB 121 both speak to Sheriff-Led School Safety Meetings, which apply differently depending on the size of the county. A section about Public Information Officer for Emergency Communications has been added based on new requirements in HB 33. A clerical error in a citation as well as codes that were redesignated during the legislative session have been corrected.

CKA(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: SAFETY AND SECURITY AUDITS AND MONITORING

Revisions throughout are in compliance with HB 33, HB 2, and HB 121.

CKC(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS

At Emergency Response Map and Walk-Through, the requirement to provide a map to the Department of Public Safety has been included in compliance with HB 121. Changes in the Emergency Operations Plan section are due to changes from HB 33, HB 131, SB 57, and HB 121. SB 57 made significant changes to Education Code 37.1086, as reflected in the Recommendations and Guidelines for Individuals with Disabilities or Impairments section. The requirement to provide information to parents about safe firearm storage three times per year pursuant to HB 121 is in the Safe Firearm Storage section. At Confidential Information under the Texas Disaster Act, the language has been amended to reflect changes from HB 132.

CKD(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES

The Automated External Defibrillators section has been amended to include, amongst other changes, an Inspection subsection that is required under SB 865. The Cardiac Emergency Response Plan has also been amended to meet the requirements of that bill. A section on Airway Clearance Devices has been added pursuant to HB 549.

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CKE(LLEGAL) SAFETY PROGRAM/RISK MANAGEMENT: SECURITY PERSONNEL

Retired and reserve police officers are addressed in the Armed Security Officer Required section pursuant to HB 1458. Language regarding the expiration and renewal of good cause exceptions to the armed security officer requirement is included from HB 121. HB 121 also necessitated additional language in the Alternative Standard section.

CKEA(LLEGAL) SECURITY PERSONNEL: COMMISSIONED PEACE OFFICERS

Language has been added pursuant to HB 33, which requires law enforcement agencies to have a Public Information Officer for Emergency Communications. Reserve police officers, as allowed in HB 1458, are similarly addressed in a new section. In accordance with HB 33, an Active Shooter Incident subsection has been added under Required Policies, along with a section requiring Access to a Breaching Tool and Ballistic Shield. A section on Donation of Surplus Law Enforcement Equipment to a School District has been included pursuant to HB 1851. Law enforcement agencies are authorized to acquire and possess epinephrine delivery systems, and that section has been updated due to changes in SB 1619. HB 4504 from the 88th Regular Legislative Session necessitated an update to the Code of Criminal Procedure citations throughout.

CKEB(LLEGAL) SECURITY PERSONNEL: SCHOOL MARSHALS

Language at Board Regulations has been revised to reflect that uniformed school marshals may now open carry a firearm on campus pursuant to SB 870. HB 4504 from the 88th Regular Legislative Session necessitated an update to the Code of Criminal Procedure citations throughout.

CL(LLEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT

HB 2 creates a requirement for districts to report facility usage to TEA.

CLB(LLEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: MAINTENANCE

A section on Fire Safety Inspection Reports has been included to reflect that SB 1177 requires fire safety inspections to include inspections of automated external defibrillators (AEDs) and that fire safety reports be filed at the campus level.

CLE(LLEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: REQUIRED DISPLAYS

The subtopic name has been adjusted to Required Displays to more accurately describe the contents at this code. A section heading for Flags has been added for clarity. SB 10's requirements regarding conspicuously displaying the Ten Commandments have been added.

CLE(LOCAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: REQUIRED DISPLAYS

The subtopic name has been adjusted to Required Displays to more accurately describe the contents of the legal framework at this code. No changes have been made to the local text, and the district has not been charged for this revision.

CMD(LLEGAL) EQUIPMENT AND SUPPLIES MANAGEMENT: INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING

19 Administrative Code 67.1003(i), which became effective June 8, 2025, relates to district entitlement to state aid regardless of whether the district uses the amount provided during the school year, and has been included here. Extensive additions regarding open education resource instructional materials has

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been added pursuant to 19 Administrative Code 67.1004, which also became effective June 8, 2025. SB 13 allows instructional material and technology allotment funds to be used for costs associated with complying with Education Code 33.023, which is set out more fully in EFB, and is referenced here. Beginning in the 2026-27 school year, districts may not adopt or use instructional material included on the list of rejected instructional materials maintained by the SBOE, and that has been included at Prohibited Expenditures. New provisions regarding commissioner's rules relating to the Instructional Materials and Technology Allotment have been added in accordance with 19 Administrative Code 67.1001, which became effective June 8, 2025. Changes at Requisitions, Use, and Distribution have been made pursuant to HB 2.

CNA(LEGAL) TRANSPORTATION MANAGEMENT: STUDENT TRANSPORTATION

A section on Special Transportation Services has been added after HB 2 amended Education Code 48.151(g).

CNC(LEGAL) TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY

School buses are required to be equipped with three-point seat belts by 2029 in accordance with SB 546. Language to that effect has been added, including required reports that must be submitted to TEA if a board determines that the district's budget does not permit the district to purchase a bus equipped with the required seat belts.

COB(LEGAL) FOOD AND NUTRITION MANAGEMENT: FREE AND REDUCED-PRICE MEALS

SB 314 applies beginning with the 2026-27 school year, which necessitated a section on Prohibition on Certain Additives.

CQA(LEGAL) TECHNOLOGY RESOURCES: DISTRICT, CAMPUS, AND CLASSROOM WEBSITES

SB 12 creates a deadline for updating board information online and adds annual updating to TEA. Those changes are reflected in the Required Trustee Information subsection. Rule changes also necessitated an update to a citation in the Required Website Postings section. Additional required postings listed come from SB 12 and SB 13.

CQB(LEGAL) TECHNOLOGY RESOURCES: CYBERSECURITY

HB 150 moves cybersecurity duties from the Department of Information Resources (DIR) to Texas Cyber Command. Both HB 150 and HB 1500 amend the requirements relating to training. HB 1500 also changes who takes cybersecurity training. HB 150 provides a definition of "cybersecurity incident." Finally, HB 5331 affects contracts for cybersecurity insurance.

CQB(LOCAL) TECHNOLOGY RESOURCES: CYBERSECURITY

Recommended revisions comply with HB 150, which moves cybersecurity training requirements from the Department of Information Resources to the Texas Cyber Command and includes details about notifications for cybersecurity incidents in addition to security breaches.

CQD(LEGAL) TECHNOLOGY RESOURCES: ARTIFICIAL INTELLIGENCE

This new code includes information relating to artificial intelligence (AI) based on new laws from SB 1964 (regulating the use of AI by governmental entities), HB 149 (regulating the use of AI), and HB 150 and HB 1500 (addressing training related to AI).

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CQD(LOCAL) TECHNOLOGY RESOURCES: ARTIFICIAL INTELLIGENCE

This new recommended policy addresses artificial intelligence training requirements based on HB 150 and HB 1500, as well as the use of artificial intelligence by district employees and students.

CRD(LEGAL) INSURANCE AND ANNUITIES MANAGEMENT: HEALTH AND LIFE INSURANCE

Qualifying districts that discontinued participation in TRS-ActiveCare may elect to participate based on HB 3126.

CS(LEGAL) FACILITY STANDARDS

The date of the International Energy Conservation Code is no longer relevant and has been removed.

CSA(LEGAL) FACILITY STANDARDS: SAFETY AND SECURITY

HB 121 puts an expiration date on the HB 3 good cause exception relating to Safety and Security Requirements for Facilities, so the requirement to renew the exception at least every five years has been included, in addition to a subsection on Security Review. The requirement to have at least one breaching tool and one ballistic shield available for use at each campus has also been included. SB 1620 necessitated a citation adjustment.

SB 8 from the Second Special Session becomes effective December 4, 2025. In addition to providing definitions, it requires districts to designate each multiple-occupancy private space for use only by individuals of one sex and to take every reasonable step to ensure an individual does not enter the wrong private space. SB 8 also provides for investigations by the attorney general, private causes of action, and civil penalties.

CSA(LOCAL) FACILITY STANDARDS: SAFETY AND SECURITY

SB 8 from the Second Special Session prompted the inclusion of a section on Designation and Use of Private Spaces. The superintendent is directed to designate private spaces in accordance with law and to develop regulations to ensure compliance.

CV(LEGAL) FACILITIES CONSTRUCTION

The procurement threshold for contracts has increased to \$100,000. HB 1620 required a citation adjustment. SB 687 adds land surveyors to the statute pertaining to architects and engineers.

CV(LOCAL) FACILITIES CONSTRUCTION

As reflected in CH(LEGAL), the competitive purchasing threshold established in law has changed from \$50,000 to \$100,000. The language at Construction Contracts is recommended for revision here to refer to the legal threshold rather than a specific dollar amount. Policy BJA(LOCAL) establishes the superintendent's delegation authority; therefore "or designee" is recommended for deletion at Project Administration.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

Please note: The superintendent's authority to approve construction contracts is reflected with a dollar amount in many districts' CV(LOCAL) that matched the previous competitive purchasing threshold. We have not revised the provisions reflecting the superintendent's authority to approve construction contracts. If the board wishes to update the superintendent's authority to approve contracts, please contact your policy consultant.

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DBA(LLEGAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CREDENTIALS AND RECORDS

Under Notice to Parents, HB 2 requires the superintendent to use, if available, the model notice provided by TEA. HB 2 also prohibits using a District of Innovation plan to exempt from the notice requirement. Teacher certification requirements were impacted heavily by HB 2, which required additional language at Professional Personnel. HB 2 also impacted the School District Teaching Permit section. SB 865 amends the requirement for cardiopulmonary resuscitation (CPR) certifications, which has been updated at CPR and AED Certification.

DBAA(LLEGAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: PRE-EMPLOYMENT REVIEWS

Revisions throughout are due to SB 571. New language reflects additional offenses included in the crimes prohibiting employment with the district and removes the victim age requirement.

DBD(LLEGAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CONFLICT OF INTEREST

A section on Personal Services Performed by Administrators, often referred to as "moonlighting," has been added to reflect changes from HB 3372.

DBD(LOCAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CONFLICT OF INTEREST

A new recommended section on Personal Services Performed by an Administrator includes language relating to administrator work from HB 3372.

DC(LLEGAL) EMPLOYMENT PRACTICES

HB 2 amends Education Code 11.1513 to change the requirement for posting of vacancies from 10 days to five days. HB 2 also requires an employment policy relating to daily rate of pay, which is found in DEC(LOCAL).

DEA(LLEGAL) COMPENSATION AND BENEFITS: COMPENSATION PLAN

The Increase in Basic Allotment and Maintenance of Salary sections have been deleted after HB 2 repealed those provisions. A section on Severance Pay has been added based on HB 762. Under TRS Surcharge for Rehired Retirees, the No Recovery of Costs subsection has been deleted pursuant to HB 2. The Temporary Exception subsection has been deleted as that provision has expired.

DEAA(LLEGAL) COMPENSATION PLAN: INCENTIVES AND STIPENDS

Extensive revisions throughout this policy reflect changes from HB 2.

DEC(LLEGAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

A subsection addressing the option for classroom teachers to use noncurrent use of Family Medical Leave has been added pursuant to HB 2. A section on Daily Rate of Pay has also been added pursuant to HB 2.

DEC(LOCAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

HB 2 prompted recommended revisions to include Daily Rate of Pay under the Definitions section, as well as a section regarding Concurrent Use of Paid Leave during Family and Medical Leave for classroom teachers.

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The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

DF(LEGAL) TERMINATION OF EMPLOYMENT

SB 12 adds sanctions through the State Board for Educator Certification for encouraging a child to withhold evidence. SB 571 renumbered the provisions regarding the do-not-hire registry and expanded the misconduct included. SB 571 also changes the offenses requiring termination, which is reflected here. Based on SB 12, sections addressing Prohibition on DEI and Prohibited Classroom Instruction have also been included.

DFBA(LEGAL) TERM CONTRACTS: SUSPENSION/TERMINATION DURING CONTRACT

SB 571 renumbered the statute and changed timelines for principals to report misconduct to the superintendent.

DFBB(LOCAL) TERM CONTRACTS: NONRENEWAL

Based on SB 12, engaging or assigning diversity, equity, and inclusion duties, as well as instructional activities prohibited by law, are recommended for inclusion in the list of reasons a term contract employee may be nonrenewed. The item related to disability and the ability to perform the essential functions of the job has been amended for clarity.

DFD(LEGAL) TERMINATION OF EMPLOYMENT: HEARINGS BEFORE HEARING EXAMINER

A section on Dismissal of hearings before a hearing examiner has been included to reflect changes in HB 2.

DFE(LEGAL) TERMINATION OF EMPLOYMENT: RESIGNATION

Under Contract Abandonment, a subsection on Sanctions Prohibited has been included pursuant to HB 2. The Good Cause subsection has been removed as the rule it is based on conflicts with provisions in HB 2. Revisions in the Mitigating Factors section are due to rule changes found in 19 Administrative Code 249.17 that were published on May 18, 2025. Revisions in Required Report to SBEC, Investigation, and Report by Principal are due to SB 571.

DG(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES

In response to SB 11, new provisions are included to address the option of a board to adopt a policy designating a time for prayer and reading of the Bible or other religious text. The new law requires the board to take a vote on whether to permit this activity within six months of the legislation's effective date. Since the law was effective on September 1, the board would need to take a vote prior to March 1, 2026. [See also FNA(LEGAL), below.]

Also, a section on Right to Engage in Religious Speech or Prayer has been included pursuant to SB 965.

DGA(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES: FREEDOM OF ASSOCIATION

HB 2 tasks TEA with providing services for a classroom teacher and prohibits districts from interfering.

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DGBA(LLEGAL)

**PERSONNEL-MANAGEMENT RELATIONS: EMPLOYEE
COMPLAINTS/GRIEVANCES**

All of the revisions in this policy reflect applicable changes from SB 12. Substantially similar revisions are being made to the grievance policies at FNG, regarding student and parent complaints, and GF, regarding public complaints.

DGBA(LOCAL)

**PERSONNEL-MANAGEMENT RELATIONS: EMPLOYEE
COMPLAINTS/GRIEVANCES**

We recommend for your consideration this revised policy regarding employee complaints, which includes revisions prompted by the applicable portions of SB 12. Please contact your policy consultant if additional revisions are necessary.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

DGC(LLEGAL)

EMPLOYEE RIGHTS AND PRIVILEGES: IMMUNITY

SB 920 necessitated a revision related to immunities under Administration of Medication. HB 6 led to the addition of the section on Immunity for Disciplinary Actions.

DH(LLEGAL)

EMPLOYEE STANDARDS OF CONDUCT

Provisions regarding Duty to Report have always been in FFG(LLEGAL) but have been duplicated here to ensure prominent placement and understanding. Sections on Retaliation Against Grievant and Social Transitioning have been included pursuant to SB 12. In the Low-THC Cannabis section, storage has been added pursuant to HB 46.

DH(LOCAL)

EMPLOYEE STANDARDS OF CONDUCT

The recommended revision to the text at Weapons Prohibited – Exceptions reflects changes under SB 706 regarding reciprocity with a handgun license from another state. Sections on Prohibited Classroom Instruction or Activities; Prohibited Diversity, Equity, and Inclusion Duties; and Social Transitioning are recommended for inclusion pursuant to SB 12. At Relationships with Students, the recommended revision addresses the requirement under SB 571 regarding notice of suspected misconduct by an educator or district service provider.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

DHB(LLEGAL)

**EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO STATE BOARD
FOR EDUCATOR CERTIFICATION**

Substantial revisions throughout this code are required pursuant to SB 571. Revisions relating to Solicitation of a Romantic Relationship are due to rule changes at 19 Administrative Code 249.3.

DHC(LLEGAL)

**EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO TEXAS
EDUCATION AGENCY**

Substantial revisions throughout reflect changes from SB 571.

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DMA(LLEGAL) PROFESSIONAL DEVELOPMENT: REQUIRED STAFF DEVELOPMENT

Revisions at Cybersecurity are due to HB 150. A new section on Artificial Intelligence Training is included in accordance with HB 3512. A new section for Mathematics Achievement Academies is included to reflect changes in HB 2. Information relating to CPR has been included pursuant to SB 865.

DP(LLEGAL) PERSONNEL POSITIONS

Changes relating to school psychologists result from HB 2598. All other revisions are due to SB 571.

EA(LLEGAL) INSTRUCTIONAL GOALS AND OBJECTIVES

Revisions at College, Career, and Military Readiness Plans as well as at Website Posting are due to HB 2.

EEP(LLEGAL) INSTRUCTIONAL ARRANGEMENTS: LESSON PLANS

This new legal framework document contains the SB 12 legal requirements for Disclosure of Instructional Plans.

EEP(LOCAL) INSTRUCTIONAL ARRANGEMENTS: LESSON PLANS

This new local policy includes recommended language from SB 12 on instructional plans and course syllabi.

EFA(LLEGAL) INSTRUCTIONAL RESOURCES: INSTRUCTIONAL MATERIALS

A subsection on Notice of Entitlement to Review Materials has been added pursuant to SB 12. Provisions at Parent Request for Instructional Material Review, including Mandatory Review on Petition by Group of Parents, have been added based on a new rule at 19 Administrative Code 67.69.

EFA(LOCAL) INSTRUCTIONAL RESOURCES: INSTRUCTIONAL MATERIALS

In accordance with SB 12, a section on Parent Request for Instructional Material Review is recommended for inclusion. The policy requires the superintendent to develop administrative regulations to ensure that parents or guardians can request review of instructional materials individually or through a petition process with other parents.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

EFB(LLEGAL) INSTRUCTIONAL RESOURCES: LIBRARY MATERIALS

The School Library section has been deleted based on the 5th Circuit decision in *Little v. Llano County* and new provisions in SB 13 related to removal of library materials during challenges. The remaining revisions regarding the procurement of library materials are also in response to SB 13.

EHA(LLEGAL) CURRICULUM DESIGN: BASIC INSTRUCTIONAL PROGRAM

Changes to Videotape or Recording to include "or contractor" are from SB 12.

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EHAA(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ALL LEVELS)

A subsection on Parent Consent within the Human Sexuality Instruction section has been added due to SB 12. A cross-reference to EEP(LEGAL) has been added at Scope and Sequence and Instructional Materials for clarity after SB 12 revisions.

EHAC(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (SECONDARY)

A change relating to substituting AP courses has been added at Personal Financial Literacy, pursuant to HB 27. Nutrition and Wellness information has also been included, based on SB 25.

EHB(LEGAL) CURRICULUM DESIGN: SPECIAL PROGRAMS

Removal of the definitions of dyslexia and related disorders and changes at Screening, Testing, and Identification and at Talking Book Program Notification are all based on HB 2.

EHBA(LEGAL) SPECIAL PROGRAMS: SPECIAL EDUCATION

HB 2 prompted new language related to specialized technical assistance at Interventions and Sanctions as well as the removal of a parenthetical at State-Supported Living Center referring to state schools.

EHBAA(LEGAL) SPECIAL EDUCATION: IDENTIFICATION, EVALUATION, AND ELIGIBILITY

SB 2 prompted the addition of a Students Not Enrolled in District section, which contains full and individual initial evaluation requirements. The language at Psychological Examinations was repealed by HB 2 and has been removed. A new section at Children with Visual Impairments and revisions at Eligibility and Reevaluations and at Visual and Auditory Impairments are also due to HB 2.

EHBAB(LEGAL) SPECIAL EDUCATION: ARD COMMITTEE AND INDIVIDUALIZED EDUCATION PROGRAM

Language at Intellectual Disability and Developmental Delay Information has been added as a result of HB 1188. All other revisions have been made pursuant to HB 2.

EHBAC(LEGAL) SPECIAL EDUCATION: STUDENTS IN NONDISTRICT PLACEMENT

HB 2 prompted revisions at Residential Placement as well as at Grant for Community-Based Support Services.

EHBAF(LEGAL) SPECIAL EDUCATION: VIDEO/AUDIO MONITORING

The term "contractor" has been added at Parent Consent Not Required due to SB 12. The definition of "self-contained" has been deleted and that term has been replaced with "special educational classroom" throughout in accordance with HB 2. A definition of "special education classroom or other special education setting" has been added.

EHBAF(LOCAL) SPECIAL EDUCATION: VIDEO/AUDIO MONITORING

The enclosed revisions are recommended to update language regarding special education classrooms in accordance with HB 2 and to update the timeframe for reporting suspected misconduct or child abuse as required by SB 571.

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EHBC(LLEGAL) SPECIAL PROGRAMS: COMPENSATORY SERVICES AND INTENSIVE PROGRAMS

The Use subsection under Compensatory Education Allotment has been deleted due to HB 2, which repealed Education Code 48.104(k). The provision on Virtual School Network has also been deleted, as it was repealed by SB 569. Amendments at At-Risk Student are due to SB 991. The Accelerated Instruction Program section has been deleted due to the repeal of Education Code 28.006(g) and (g-1) by HB 2.

EHBCA(LLEGAL) COMPENSATORY SERVICES AND INTENSIVE PROGRAMS: ACCELERATED INSTRUCTION

HB 2 prompted the addition of language at High-Impact Tutoring Providers.

EHBE(LLEGAL) SPECIAL PROGRAMS: BILINGUAL EDUCATION/ESL

Revisions at Exceptions and Waivers under the Bilingual and ESL Programs section are due to HB 2.

EHBF(LLEGAL) SPECIAL PROGRAMS: CAREER AND TECHNICAL EDUCATION

Revisions at Certification Subsidy are due to HB 2. A section on Applied Sciences Pathway Program has been added pursuant to HB 20.

EHBG(LLEGAL) SPECIAL PROGRAMS: PREKINDERGARTEN

Revisions throughout are due to HB 2.

EBBH(LLEGAL) SPECIAL PROGRAMS: OTHER SPECIAL POPULATIONS

Revisions throughout are pursuant to HB 2.

EBBK(LLEGAL) SPECIAL PROGRAMS: OTHER INSTRUCTIONAL INITIATIVES

A section on Gifted and Talented Week has been added pursuant to HCR 64.

EHDD(LLEGAL) ALTERNATIVE METHODS FOR EARNING CREDIT: COLLEGE COURSE WORK/DUAL CREDIT

A note referencing the Texas Virtual School Network (TXVSN) has been removed pursuant to a repeal by SB 569. Language added at the FAST Program section is from HB 2, and other revisions to that section are due to SB 1786.

EHDE(LLEGAL) ALTERNATIVE METHODS FOR EARNING CREDIT: DISTANCE LEARNING

Substantial additions to this legal framework document have been made related to Virtual and Hybrid Courses due to SB 569. Provisions related to the TXVSN have been removed, also due to SB 569.

EIA(LLEGAL) ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS

SB 12 prompted amended language at Progress Reports and Conferences.

EIA(LOCAL) ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS

Recommended revisions reflect the SB 12 requirement that each parent of a student be afforded the opportunity for at least two in-person conferences with the student's teacher per year. At Academic Dishon-

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esty, language is recommended that indicates the use of artificial intelligence without permission constitutes academic dishonesty.

EIF(LEGAL) ACADEMIC ACHIEVEMENT: GRADUATION

SB 2314 prompted amendments at High School Diploma as well as an additional section on Direct Admissions Data Sharing Election. Revisions in the Endorsements section are due to HB 2.

EK(LEGAL) TESTING PROGRAMS

Amended language at Benchmark Assessment Instruments is due to terminology changes found in SB 1418. College Preparation Assessments revisions were prompted by HB 2.

EKB(LEGAL) TESTING PROGRAMS: STATE ASSESSMENT

Revisions at Accountability Testing are due to rule changes found at 19 Administrative Code 101.4002.

EKC(LEGAL) TESTING PROGRAMS: READING ASSESSMENT

Substantial revisions throughout are due to HB 2.

EKD(LEGAL) TESTING PROGRAMS: MATHEMATICS ASSESSMENT

The Mathematics Diagnosis section has been removed since Education Code 28.007 was repealed by HB 2. A section on Mathematics Instruments has been added based on the same bill.

EL(LEGAL) CAMPUS OR PROGRAM CHARTERS

The Failure to Discharge or Refuse to Hire section has been amended based on SB 571.

EMB(LEGAL) MISCELLANEOUS INSTRUCTIONAL POLICIES: TEACHING ABOUT CONTROVERSIAL ISSUES

Revisions throughout are due to SB 12.

F(LEGAL) STUDENTS

The section F table of contents has been revised to update the subtopic name for policy code FOB from Out-of-School Suspension to Suspension since that code now houses provisions on in-school and out-of-school suspension. In addition, the subtopic for policy code FNCE has been updated from Personal Telecommunications/Electronic Devices to Personal Communication Devices/Electronic Devices.

FA(LEGAL) PARENT RIGHTS AND RESPONSIBILITIES

A section on Right to Select School has been added pursuant to HB 2495. A statement prohibiting boards from adopting rules or policy regulating home schools has been added due to HB 2674. All other revisions have been made because of SB 12, including the addition of a Policy on Parental Engagement section. A district's policy on parental engagement must provide for an internet portal through which parents may submit comments to administrators and the board, require the board to prioritize public comments by presenting those comments at the beginning of the meeting, and require board meetings to be held outside of typical work hours.

FA(LOCAL) PARENT RIGHTS AND RESPONSIBILITIES

This new local policy is recommended for inclusion in the district's manual to address the SB 12 requirement to establish a parent portal on the district's website, through which parents may submit comments to administrators or the board.

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FD(LLEGAL) ADMISSIONS

A section on Parental Child Safety Placement has been added pursuant to SB 226. The section on Foreign Military Force Parent has been added due to HB 2757.

FEA(LLEGAL) ATTENDANCE: COMPULSORY ATTENDANCE

Revisions and citation changes at Accelerated, Intervention, and Compensatory Programs are due to HB 2. Under Excused Absences for Compulsory Attendance Determinations, attending a released time course has been added pursuant to SB 1049. SB 207 made clear that Health-Care Appointments includes appointments with mental health professionals, which has been added. HB 367 added specific requirements relating to Serious or Life-Threatening Illness and the form that the district must use for this purpose.

FEB(LLEGAL) ATTENDANCE: ATTENDANCE ACCOUNTING

A new section on Emergency or Crisis has been added pursuant to SB 569.

FED(LLEGAL) ATTENDANCE: ATTENDANCE ENFORCEMENT

HB 4504 from the 2023 88th Regular Legislative Session necessitated an update to the Code of Criminal Procedure citation relating to expunction of records.

FEF(LLEGAL) ATTENDANCE: RELEASED TIME

This new legal framework document reflects the requirements around released time courses in SB 1049.

FEF(LOCAL) ATTENDANCE: RELEASED TIME

This local policy is recommended for inclusion in the district's manual to reflect SB 1049 requirements regarding released time courses.

FFA(LLEGAL) STUDENT WELFARE: WELLNESS AND HEALTH SERVICES

Substantial revisions throughout are due to SB 12.

FFAC(LLEGAL) WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

SB 9 permits employees, including nurses, to administer nonprescription medication to a student without receiving additional documentation from that student's health care provider if the parent consents. Revisions at Administering Medication reflect those changes. SB 1619 required adding a definition of epinephrine delivery system and replacing "epinephrine auto-injector" with "epinephrine delivery system" throughout the policy. New Concussion Response Policy and Academic Accommodations sections were added in response to SB 2398. A citation error has been corrected at Maintenance and Administration of Medication for Respiratory Distress.

FFAC(LOCAL) WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

A recommended revision at Medication Provided by Parent has been made due to SB 920, which now allows school employees, including nurses, to administer nonprescription medication in accordance with legal requirements.

At Epinephrine, references to "epinephrine auto-injector" have been updated to "epinephrine delivery system" in accordance with SB 1619.

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The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

FFB(LEGAL) STUDENT WELFARE: CRISIS INTERVENTION

A new item 6 at Threat Assessment and Safe and Supportive Schools Team has been added due to HB 2. Revisions to the General Team Composition subsection under Membership have been made pursuant to HB 6. All other revisions are due to HB 121.

FFB(LOCAL) STUDENT WELFARE: CRISIS INTERVENTION

As required by HB 2, a provision is recommended for inclusion addressing the required notification that must be provided to teaching staff when a threat is made against the campus.

FFEA(LEGAL) COUNSELING AND MENTAL HEALTH: COUNSELING

Additional text at Higher Education Counseling has been included due to HB 2. The citation adjustment at Automatic Admission is due to rule redesignation to 19 Administrative Code 78.2001.

FFEB(LEGAL) COUNSELING AND MENTAL HEALTH: MENTAL HEALTH

Changes have been made at Consent to Examinations, Tests, and Treatment and a cross-reference to materials regarding parental consent for psychological and psychiatric exams, tests, and treatment has been added in response to changes made by SB 12.

FFF(LEGAL) STUDENT WELFARE: STUDENT SAFETY

A section on Notice of Suspected Criminal Offense has been added due to SB 12. All other revisions and additions have been made pursuant to SB 571.

FFF(LOCAL) STUDENT WELFARE: STUDENT SAFETY

HB 2 prompted recommended revisions to this local policy regarding notifying a parent of a student with whom an employee or service provider is alleged to have engaged in misconduct.

FFG(LEGAL) STUDENT WELFARE: CHILD ABUSE AND NEGLECT

Definition changes are due to HB 1106, HB 1151, and SB 571. Reports of suspected abuse or neglect must now be made within 24, rather than 48, hours pursuant to SB 571. SB 571 additionally defined the law enforcement agencies to which such a report may be made at Abuse and Neglect Involving School Personnel and Those Responsible for Care. A section on Civil Liability has been included due to HB 4623. Citation changes at SBEC Disciplinary Action have been made pursuant to SB 571. The new 24 hour reporting requirement from SB 571 is also reflected in the Reporting Policy section.

FFG(LOCAL) STUDENT WELFARE: CHILD ABUSE AND NEGLECT

A recommended change at Reporting Child Abuse or Neglect reflects that SB 571 requires reporting within 24 hours of learning of the facts giving rise to suspicion of abuse or neglect of a child. The revision to item 1 at Making a Report also comes from SB 571.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

Explanatory Notes

TASB Localized Policy Manual Update 126

Lake Dallas ISD

FFH(LLEGAL)

STUDENT WELFARE: FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION

A section on Civil Liability has been added pursuant to HB 4623.

FL(LLEGAL)

STUDENT RECORDS

A section on Vital Statistics Records has been added due to changes in HB 229. Under Disclosure with Consent, a reference to FFA has been added for clarity in light of SB 12 requirements. SB 12 also prompted changes relating to Access by Parents. A new section on My Texas Future Admissions Data Sharing has been added to reflect changes in SB 2314. A section on Records Requests Under Education Savings Account Program has been added pursuant to SB 2.

FM(LLEGAL)

STUDENT ACTIVITIES

A cross-reference to FFAC has been included to ensure clarity around the rules surrounding concussions from SB 2398. Revisions in Parental Notice and Consent are due to SB 12. SB 401 prompted additional information at Participation by Homeschooled Students.

Please note: Information and a survey was emailed to districts in July regarding homeschool student participation in UIL activities. Districts that responded they were opting out of permitting homeschool students to participate in UIL activities received a draft of FD(LOCAL) with that opt-out language; a cross reference to FD(LOCAL) was placed at FM(LOCAL) for those same districts. Please contact your policy consultant if you have questions.

FNA(LLEGAL)

STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT EXPRESSION

The word "encouraged" has been deleted under Prayer at School Activities pursuant to SB 11. A section on Designated Time for Prayer and Religious Reading has been included in alignment with SB 11.

In response to SB 11, new provisions are included to address the option of a board to adopt a policy designating a time for prayer and reading of the Bible or other religious text. The new law requires the board to take a vote on whether to permit this activity within six months of the legislation's effective date. Since the law was effective on September 1, the board would need to take a vote prior to March 1, 2026.

FNAB(LLEGAL)

STUDENT EXPRESSION: USE OF SCHOOL FACILITIES FOR NONSCHOOL PURPOSES

A section on Student Clubs has been added pursuant to SB 12.

FNCD(LLEGAL)

STUDENT CONDUCT: TOBACCO USE AND POSSESSION

Revisions to this code are due to SB 2024.

FNCE(LLEGAL)

STUDENT CONDUCT: PERSONAL COMMUNICATION DEVICES/ELECTRONIC DEVICES

Extensive revisions throughout are due to HB 1481. In addition, the subtopic for this policy code has been updated from Personal Telecommunications/Electronic Devices to Personal Communication Devices/Electronic Devices.

FNCG(LLEGAL)

STUDENT CONDUCT: WEAPONS

SB 1596 repealed short-barrel firearms as a prohibited weapon in the Penal Code, so that provision has been deleted.

Explanatory Notes

TASB Localized Policy Manual Update 126

Lake Dallas ISD

FNG(LEGAL)

STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES

A section on Notice to Teacher or Employee has been added pursuant to HB 2. The provisions at Disruption have been removed at this code but remain in BED(LEGAL). All other revisions are due to SB 12.

FNG(LOCAL)

STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES

We recommend for your consideration this revised student and parent complaint policy, which includes revisions prompted by the applicable portions of SB 12. Please contact your policy consultant if you wish to make additional revisions to this policy.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

FO(LEGAL)

STUDENT DISCIPLINE

HB 6 removed a district's authority to exempt itself from student discipline requirements through a District of Innovation plan; therefore, the Note indicating such an exemption has been deleted. Requirements relating to discipline for first-time vape offenses and information about parental involvement policies for school disciplinary placements have been added pursuant to HB 6. A section on Determination of Anti-semitism has been added due to SB 326. Substantial revisions in the section on Campus Behavior Coordinators and the Parent Involvement Policy are due to HB 6. A section called No Restriction of Recess or Physical Activity has been added pursuant to SB 25. Inclusion of contractors in Videotapes and Recordings is due to SB 12.

FO(LOCAL)

STUDENT DISCIPLINE

We recommend for inclusion in this policy new provisions at Video and Audio Monitoring. The provisions provide guidance on using video and audio recording equipment and the notification requirements if the equipment is in use. The language also addresses access to recordings made by this equipment.

FOA(LEGAL)

STUDENT DISCIPLINE: REMOVAL BY TEACHER OR BUS DRIVER

Extensive revisions throughout this legal framework are due to HB 6.

FOB(LEGAL)

STUDENT DISCIPLINE: SUSPENSION

Revisions throughout are due to HB 6, including changes regarding both in- and out-of-school suspension, necessitating a change to the policy subtopic name.

FOC(LEGAL)

STUDENT DISCIPLINE: PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING

HB 1422 changed the victim age relating to the crime of voyeurism from younger than 14 to younger than 18. All other revisions are pursuant to HB 6.

FOD(LEGAL)

STUDENT DISCIPLINE: EXPULSION

The section on Consideration of Virtual Education as Alternative to Expulsion is included pursuant to SB 569. All other revisions are due to HB 6.

Explanatory Notes

TASB Localized Policy Manual Update 126

Lake Dallas ISD

FODA(LEGAL) EXPULSION: JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

A citation adjustment has been made at Court-Ordered Placement after HB 6 repealed Education Code 37.007(d).

FOE(LEGAL) STUDENT DISCIPLINE: EMERGENCY AND ALTERNATIVE PLACEMENT

A subsection called Single Incident has been added under Emergency Placements due to changes from HB 6.

FOF(LEGAL) STUDENT DISCIPLINE: STUDENTS WITH DISABILITIES

HB 6 amended Education Code 37.001(b-1), and a slight revision under ARD Committee Required has been made as a result.

FP(LEGAL) STUDENT FEES, FINES, AND CHARGES

The section on TXVSN has been retitled Hybrid or Virtual Course with language revised in accordance with SB 569. Attorney general guidance regarding Authorized Fees has also been added.

GBA(LEGAL) PUBLIC INFORMATION PROGRAM: ACCESS TO PUBLIC INFORMATION

In the Information That Must Be Disclosed section, a subsection on Personal Services Contract has been added pursuant to HB 3372. A citation at Student Victim Information has been revised based on SB 571. Employee Victims has been amended based on revisions in SB 2601. Language has been added at Cybersecurity Information pursuant to HB 3112. HB 150 Cyber Command revisions prompted language and citation changes in the Texas VIRT Information section. SB 1540 adds election officials to the list of individuals who have the option to restrict access to some personal information. Additional language is included in Board Member and Employee Personnel Information due to SB 370.

GBAA(LEGAL) ACCESS TO PUBLIC INFORMATION: REQUESTS FOR INFORMATION

Changes throughout are due to HB 4219.

GC(LEGAL) PUBLIC NOTICES

A section on Digital Newspaper has been added due to SB 1062.

GF(LEGAL) PUBLIC COMPLAINTS

Revisions throughout are the result of SB 12.

GF(LOCAL) PUBLIC COMPLAINTS

We recommend for your consideration this revised public complaint policy, which includes revisions prompted by the applicable portions of SB 12.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

GKA(LEGAL) COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

Additional language at Refusal of Entry or Ejection of Unauthorized Persons has been included pursuant to SB 2929.

Explanatory Notes

TASB Localized Policy Manual Update 126

Lake Dallas ISD

GKA(LOCAL)

COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

Language regarding handguns is recommended for revision due to SB 706.

The [Legal Tips for Policy Development](#), available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

GNB(LLEGAL)

RELATIONS WITH EDUCATIONAL ENTITIES: REGIONAL EDUCATION SERVICE CENTERS

The revisions relating to special education service group and dyslexia are due to HB 2.

GRAA(LLEGAL)

STATE AND LOCAL GOVERNMENTAL AUTHORITIES: LAW ENFORCEMENT AGENCIES

Citation revisions are due to HB 6 and to correct a formatting issue.



(LOCAL) Policy Comparisons

These documents are generated by an automated process that compares the updated policy to the current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)
- Policies recommended for deletion (annotated in PDF; not shown in Word)

Annotations are shown as follows:

- Deletions are in a red strike-through font: ~~deleted text~~.
- Additions are in a blue font: **new text**.
- Blocks of text that were moved without changes are shown in green, with double underline and double strike-through formatting to distinguish the text's new placement from its original location: ~~moved text~~ becomes **moved text**.
- Revision bars appear in the right margin to show sections with changes.

Note: While the annotation software competently identifies simple changes, large or complicated changes — as in an extensive rewrite — may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes make formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

Contact us:

School Districts and Education Service Centers, call 800-580-7529 or email policy.service@tasb.org.

Community Colleges, call 800-580-1488 or email colleges@tasb.org.

Meeting Place and Time

Board meetings shall be held during a time that is outside of typical work hours. [See FA(LEGAL)]

The notice for a Board meeting shall reflect the date, time, and location of the meeting.

Regular Meetings

Regular meetings of the Board shall normally be held on the third Monday of each month at 5:30 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.

Special or Emergency Meetings

The Board President shall call special meetings at the Board President's discretion or on request by two members of the Board.

The Board President shall call an emergency meeting when it is determined by the Board President or two members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.

Agenda

Deadline

The deadline for submitting items for inclusion on the agenda is the ~~third~~10th calendar day before regular meetings and the ~~third~~10th calendar day before special meetings.

Preparation

In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. On the written request of at least two Board members for a subject to be included on the agenda of a meeting, the Superintendent shall include on the preliminary agenda of the meeting all topics that have been timely submitted by Board members.

Before the official agenda is finalized for any meeting, the Superintendent shall consult the Board President to ensure that the agenda and the topics included meet with the Board President's approval. In reviewing the preliminary agenda, the Board President shall ensure that any topics the Board or at least two Board members have requested to be addressed are either on that agenda or scheduled for deliberation at an appropriate time in the near future. The Board President shall not have authority to remove from the agenda a subject requested by at least two Board members without the specific authorization of the Board members.

Notice to Members

Members of the Board shall be given notice of regular and special meetings at least ~~72 hours~~three business days prior to the scheduled ~~time~~date of the meeting and at least one hour prior to the time of an emergency meeting.

Closed Meeting

Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, in accordance with law.

The Board may conduct a closed meeting when the agenda subject is one that may properly be discussed in closed meeting. [See BEC]

Order of Business

The order of business for regular Board meetings shall be as set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.

Rules of Order

The Board shall observe the parliamentary procedures as found in *Robert's Rules of Order, Newly Revised*, except as otherwise provided in Board procedural rules or by law. Procedural rules may be suspended at any Board meeting by majority vote of the members present.

~~Voting~~ Record Vote

Voting on any item shall be ~~by voice~~ a record vote ~~or~~ by show of hands or roll call, as directed by the Board President. Any member may abstain from voting on an item, and a member's vote or failure to vote shall be recorded upon that member's request in the minutes. [See BDAA(LOCAL) for the Board President's voting rights]

Consent Agenda

When the agenda is prepared, the Board President shall determine items, if any, that qualify to be placed on the consent agenda. A consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.

Minutes

Board action shall be carefully recorded by the Board Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the Board President and the Board Secretary.

~~The official minutes of the Board shall be retained on file in the office of the Superintendent and shall be available for examination during regular office hours.~~ [See CPC regarding retention of records.]

Discussions and Limitation

Discussions shall be addressed to the Board President and then the entire membership. Discussion shall be directed solely to the business currently under deliberation, and the Board President shall halt discussion that does not apply to the business before the Board.

The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time

limit has expired. Aside from these limitations, the Board President shall not interfere with debate so long as members wish to address themselves to an item under consideration.

**Limit on
Participation**

Audience participation at a Board meeting is limited to the portion of the meeting designated to receive public comment in accordance with this policy. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.

Public Comment

Public comment shall occur at the beginning of the meeting. [See FA]

Regular Meetings

At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.

Special Meetings

At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting.

Procedures

Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic on which they wish to address the Board.

~~Public comment shall occur at the beginning of the meeting.~~

Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed five minutes per meeting.

Meeting
Management

When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may ~~make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting~~ adjust the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.

Board's Response

Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting.

**Complaints and
Concerns**

The presiding officer or designee shall determine whether an individual addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the individual shall be referred to the appropriate policy to seek resolution:

- Employee complaints: DGBA
- Student or parent complaints: FNG
- Public complaints: GF

Disruption

The Board shall not tolerate disruption of the meeting by members of the audience. If, after at least one warning from the presiding officer, any individual continues to disrupt the meeting by his or her words or actions, the presiding officer may request assistance from law enforcement officials to have the individual removed from the meeting.

**Employment
Assistance
Prohibited**

No District employee shall assist a contractor or agent of the District or of any other school district in obtaining a new job if the employee knows, or has probable cause to believe, that the contractor or agent engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative file does not violate this prohibition.

No District contractor or agent shall assist an employee, contractor, or agent of the District or of any other school district in obtaining a new job if the contractor or agent knows, or has probable cause to believe, that the individual engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition.

[See also DC for prohibitions relating to employees.]

**Prohibited
Classroom
Instruction or
Activities**

A District contractor is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB(LEGAL)]. Violation of this policy shall result in termination of the contract. A District contractor shall be permitted to appeal this action in accordance with GF(LOCAL).

**Prohibition on
Diversity, Equity,
and Inclusion**

A contract is subject to termination if the District contractor intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

A District contractor shall be permitted to appeal this action in accordance with GF(LOCAL).

[See BT(LEGAL)]

CONTRACTED SERVICES
~~CRIMINAL HISTORY~~BACKGROUND CHECKS AND REQUIRED REPORT-
ING

CJA
(LOCAL)

Emergencies

In an emergency due to a health or safety concern, a reasonably unforeseeable situation, or other exigent circumstance, the District employee who is in charge of the facility shall be authorized to determine whether an employee of a contracting or subcontracting entity who does not have the required criminal history record information (CHRI) review or who has a disqualifying conviction will be permitted to enter a District facility.

If allowed to enter the facility, the employee of the contracting or subcontracting entity shall be accompanied by a District employee at all times.

The U.S. and Texas flags shall be prominently displayed in each classroom to which a student is assigned during the time that the pledges of allegiance to those flags are recited.

Plan The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning.

Coordinator The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency in cybersecurity matters.

Training The Board delegates to the Superintendent the authority to:

1. Determine the cybersecurity training program to be used in the District;
2. Verify and report compliance with training requirements in accordance with guidance from the [Department of Information Resources Texas Cyber Command](#); and
3. Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.

The District shall complete periodic audits to ensure compliance with the cybersecurity training requirements.

Security Breach and Cybersecurity Incident Notifications Upon discovering or receiving notification of a breach of system security or a [security](#) [cybersecurity](#) incident, as defined by law, the District shall disclose the breach or incident to affected persons or entities [and provide any other notices](#) in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:

1. Written notice.
2. Email, if the District has email addresses for the affected persons.
3. Conspicuous posting on the District's websites.
4. Publication through broadcast media.

The District shall disclose a breach or incident involving sensitive, protected, or confidential student information as required by law.

Training

The Board delegates to the Superintendent the authority to:

1. Determine the artificial intelligence (AI) training program to be used in the District;
2. Verify and report compliance with training requirements in accordance with guidance from the Department of Information Resources; and
3. Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.

The District shall complete periodic audits to ensure compliance with the AI training requirements.

Use in District

Employees and students shall be permitted to explore AI and implement its use in and out of the classroom in accordance with policy and administrative regulations. The use of AI shall only be as a support tool to enhance student outcomes and shall never take the place of teacher and student decision-making. Any use of AI must comply with law, policy, and administrative regulations relating to student and employee privacy and data security.

A student shall only use AI tools with teacher permission and shall be expected to produce original work and properly credit sources, including AI tools used in creating the work. Students who use AI tools to deceptively harm, bully, or harass others shall be disciplined in accordance with the Student Code of Conduct and policy. [See EIA(LOCAL), FFH, FFI, and the FO series]

**Building Access
Control**

Audits of building access control shall include weekly inspections of instructional facilities during school hours to certify all exterior doors are, by default, set to closed, latched, and locked status and cannot be opened from the outside without a key.

The Superintendent shall ensure that the findings of the weekly inspections are:

1. Reported to the District safety and security committee; and
2. Reported to the campus principal or lead administrator of the instructional facility to ensure awareness of any deficiencies identified.

The campus principal or lead administrator shall assign appropriate staff to take action to reduce the likelihood of similar deficiencies in the future.

The results of the weekly reports shall be kept for review as part of the required safety and security audit.

The District's building access control procedures shall not be interpreted as discouraging parents or guardians who have been properly verified as authorized visitors from visiting their student's campus. [See GKC]

**Designation and Use
of Private Spaces**

The Board shall ensure that the Superintendent, or appropriate staff as determined by the Superintendent, designates private spaces in accordance with law.

The Superintendent shall develop administrative regulations to ensure compliance with law and policy regarding the use of private spaces in District facilities.

Compliance with Law

The Superintendent shall establish procedures that ensure that all school facilities within the District comply with applicable laws and local building codes.

Construction Contracts

Prior to advertising, the Board shall determine the project delivery/contract award method to be used for each construction contract valued at or above ~~\$50,000~~ **the competitive purchasing threshold established in law**. To assist the Board, the Superintendent shall recommend the project delivery/contract award method that he or she determines provides the best value to the District. [See CV series generally and CBB(LEGAL) for requirements if federal funds are involved.]

For construction contracts valued at or above ~~\$75,000~~ **\$75,000**, the Superintendent shall also submit the resulting contract to the Board for approval. Lesser expenditures for construction and construction-related materials or services shall be at the discretion of the Superintendent and consistent with law and policy. [See also CH and CBB(LEGAL)]

Note: For provisions regarding delegation of authority for construction contracts in the event of a catastrophe, emergency, or natural disaster affecting the District, see CH(LOCAL).

Change Orders

Change orders permitted by law shall be approved by the Board or its designee prior to any changes being made in the approved plans or the actual construction of the facility.

Project Administration

All construction projects shall be administered by the Superintendent ~~or designee~~.

The Superintendent shall keep the Board informed concerning construction projects and also shall provide information to the general public.

Final Payment

The District shall not make final payments for construction or the supervision of construction until the work has been completed and the Board has accepted the work.

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS
CONFLICT OF INTEREST

DBD
(LOCAL)

Note: For conflicts of interest and gifts and gratuities related to federal grants and awards, see CB and CBB.

~~Disclosure—~~
~~General Disclosure —~~
General Standard

An employee shall disclose to his or her immediate supervisor a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or with the best interest of the District.

Specific Disclosures
Substantial Interest

The Superintendent shall file an affidavit with the Board President disclosing a substantial interest, as defined by Local Government Code 171.002, in any business or real property that the Superintendent or any of his or her relatives in the first degree may have.

Any other employee who is in a position to affect a financial decision involving any business entity or real property in which the employee has a substantial interest, as defined by Local Government Code 171.002, shall file an affidavit with the Superintendent; however, the employee shall not be required to file an affidavit for the substantial interest of a relative.

Interest in Property

The Superintendent shall be required to file an affidavit disclosing interest in property in accordance with Government Code 553.002.

Annual Financial
Management
Report

The Superintendent, as the executive officer of the District, shall provide to the District in a timely manner information necessary for the District's annual financial management report.

[See BBFA]

Gifts

An employee shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities. [See CAA, CB, and CBB]

Endorsements

An employee shall not recommend, endorse, or require students to purchase any product, material, or service in which the employee has a financial interest or that is sold by a company that employs or retains the District employee during nonschool hours. No employee shall require students to purchase a specific brand of school supplies if other brands are equal and suitable for the intended instructional purpose.

Sales

An employee shall not use his or her position with the District to attempt to sell products or services.

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS
CONFLICT OF INTEREST

DBD
(LOCAL)

**Nonschool
Employment**

An employee shall disclose in writing to his or her immediate supervisor any outside employment that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or with the best interest of the District.

Private Tutoring

An employee shall disclose in writing to his or her immediate supervisor any private tutoring of District students for pay.

**Personal Services
Performed by an
Administrator**

An administrator, as defined in law, shall not receive any financial benefit for the performance of personal services except as permitted by and in accordance with law.

An administrator, other than a Superintendent or an assistant superintendent, who wishes to seek Board approval to perform personal services permitted by law shall submit that request to the Superintendent in accordance with administrative regulations.

**Leave
Administration**

The Superintendent shall develop administrative regulations addressing employee leaves and absences to implement the provisions of this policy.

Definitions

The term “immediate family” is defined as:

Immediate Family

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Any person residing in the employee’s household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Family Emergency

The term “family emergency” shall be limited to disasters and life-threatening situations involving the employee or a member of the employee’s immediate family.

Leave Day

A “leave day” for purposes of earning, using, or recording leave shall mean the number of hours per day equivalent to the employee’s usual assignment, whether full-time or part-time.

School Year

A “school year” for purposes of earning, using, or recording leave shall mean the term of the employee’s annual employment as set by the District for the employee’s usual assignment, whether full-time or part-time.

Daily Rate of Pay

The “daily rate” of a contract employee, including a teacher, school counselor, or librarian, shall be computed by dividing the employee’s annual salary by the number of duty days in the employee’s contract year.

Catastrophic Illness
or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee or a member of the employee’s immediate family that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions

relating to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

Note: For District contribution to employee insurance during leave, see CRD(LOCAL).

Availability

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

State Leave Proration

If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, state personal leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for state personal leave the employee used beyond his or her pro rata entitlement for the school year.

Medical Certification

An employee shall submit medical certification of the need for leave if:

1. The employee is absent more than five consecutive workdays because of personal illness or illness in the immediate family;
2. The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent; or
3. The employee requests FMLA leave for the employee's serious health condition; a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

State Personal Leave

The Board requires employees to differentiate the manner in which state personal leave is used.

Nondiscretionary Use

Nondiscretionary use of leave shall be for the same reasons and in the same manner as state sick leave accumulated before May 30, 1995. [See DEC(LEGAL)]

Nondiscretionary use includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

Discretionary Use

Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.

COMPENSATION AND BENEFITS
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(LOCAL)

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| <i>Request for Leave</i> | In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes. |
| Local Leave | <p>Each employee shall earn five paid local leave days per school year in accordance with administrative regulations.</p> <p>Local leave shall accumulate to a maximum of 20 leave days.</p> <p>Local leave shall be used according to the terms and conditions of state personal leave. [See State Personal Leave, above]</p> |
| Bereavement Leave | An employee shall be granted three days of bereavement leave upon the death of a member of the employee's immediate family. Such leave shall be taken with no loss of pay or other paid leave. |
| Sick Leave Pool | <p>An employee who has exhausted all paid leave as well as any applicable compensatory time and who suffers from a catastrophic illness or injury or is absent due to the catastrophic illness or injury of a member of the employee's immediate family may request the establishment of a sick leave pool, to which District employees may donate local leave for use by the eligible employee.</p> <p>The pool shall cease to exist when the employee no longer needs leave for the purpose requested, uses the maximum number of days allowed under a pool, or exhausts all leave days donated to the sick leave pool.</p> <p>The Superintendent shall develop regulations for the implementation of the sick leave pool that address the following:</p> <ol style="list-style-type: none">1. Procedures to request the establishment of a sick leave pool;2. The maximum number of days an employee may donate to a sick leave pool;3. The maximum number of days per school year an eligible employee may receive from a sick leave pool; and4. The return of unused days to donors. |
| Appeal | An employee may appeal a decision regarding the establishment or implementation of the District's sick leave pool in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator. |
| Mental Health Leave | A District peace officer who experiences a traumatic event in the scope of employment shall be granted a maximum of five days of |

mental health leave per traumatic event. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The Superintendent shall develop regulations regarding mental health leave that address the following:

1. Circumstances or reasons under which an eligible employee may use mental health leave;
2. Procedures for requesting mental health leave and maintaining the anonymity of the requester;
3. The administrator authorized to approve requests for mental health leave; and
4. Other procedures deemed necessary for administering this provision.

Quarantine Leave

A District peace officer shall be granted quarantine leave when ordered by the local health authority or the peace officer's supervisor to quarantine or isolate due to possible or known exposure to a communicable disease while on duty. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The Superintendent shall develop regulations regarding quarantine leave that address the following:

1. Continuation of all employment benefits and compensation for the duration of the leave;
2. Reimbursement for reasonable costs related to the quarantine; and
3. Other procedures deemed necessary for administering this provision.

Line of Duty Illness or Injury Leave of Absence

Following a leave of absence with full pay as required by law, the District shall not extend the leave of absence for a police officer's line of duty illness or injury. In accordance with law, the police officer may use accumulated leave.

Family and Medical Leave

The District shall make FMLA leave available to employees in accordance with DECA(LEGAL) and the following provisions.

Concurrent Use of Paid Leave

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable, [except as provided below](#).

COMPENSATION AND BENEFITS
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| <p>Note: — See <i>DECA(LEGAL)</i> for provisions addressing <i>Twelve-Month Period</i> <i>FMLA Exception</i></p> | <p>A teacher shall notify the appropriate administrator if they choose not to use paid leave concurrently with FMLA leave for an absence related to pregnancy or the birth or adoption of child.</p> |
| <p>Combined Leave for Spouses</p> | <p>For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be July 1 through June 30.</p> |
| | <p>When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks.</p> |
| <p>Intermittent or Reduced Schedule Leave</p> | <p>The District shall permit use of intermittent or reduced schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.</p> |
| <p>Certification of Leave</p> | <p>When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.</p> |
| <p>Fitness-for-Duty Certification</p> | <p>In accordance with administrative regulations, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.</p> |
| <p>Leave at the End of Semester</p> | <p>When a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester.</p> |
| <p>Temporary Disability Leave</p> | <p>Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]</p> <p>An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.</p> <p>The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.</p> |
| <p>Workers' Compensation</p> | <hr/> <p>Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance.</p> <hr/> |

COMPENSATION AND BENEFITS
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An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

No Paid Leave
Offset

The District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

**Payment for
Accumulated Leave
Upon Retirement**

The following leave provisions shall apply to local leave accumulated beginning on the original effective date of this program.

An employee who retires from the District shall be eligible for payment for accumulated local leave under the following conditions:

1. The employee's retirement is voluntary, i.e., the employee is not being discharged or nonrenewed.
2. The employee is retiring under the Teacher Retirement System of Texas (TRS).
3. The employee provides advance written notice of intent to retire. Contract and noncontract employees must provide written notice by the first Monday in March of the fiscal year.
4. The employee has at least 10 consecutive years of service with the District.
5. A contract employee must fulfill the terms of the contract.
6. A noncontract employee must complete the work year based on the work calendar.

The employee shall receive payment for each day of accumulated local leave, to a maximum of 20 days, at a rate of \$50 per day for a contract employee and \$25 per day for a noncontract employee. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

The rate established by the Board shall be in effect until the Board adopts a new rate. Any changes to the rate shall apply beginning with the school year following the adoption of the rate change.

Reasons

The recommendation to the Board and its decision not to renew a contract under this policy shall not be based on an employee's exercise of Constitutional rights or based unlawfully on an employee's race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. Reasons for proposed nonrenewal of an employee's term contract shall be:

1. Deficiencies pointed out in observation reports, appraisals or evaluations, supplemental memoranda, or other communications.
2. Failure to fulfill duties or responsibilities.
3. Incompetency or inefficiency in the performance of duties.
4. Inability to maintain discipline in any situation in which the employee is responsible for the oversight and supervision of students.
5. Insubordination or failure to comply with official directives.
6. Failure to comply with Board policies or administrative regulations.
7. Excessive absences.
8. Conducting personal business during school hours when it results in neglect of duties.
9. Reduction in force because of financial exigency. [See DFFA]
10. Reduction in force because of a program change. [See DFFB]
11. The employee is not retained at a campus in accordance with the provisions of a campus turnaround plan. [See AIC]
12. Drunkenness or excessive use of alcoholic beverages; or possession, use, or being under the influence of alcohol or alcoholic beverages while on District property, while working in the scope of the employee's duties, or while attending any school- or District-sponsored activity.
13. The illegal possession, use, manufacture, or distribution of a controlled substance, a drug, a dangerous drug, hallucinogens, or other substances regulated by state statutes.
14. Failure to meet the District's standards of professional conduct.
15. Failure to report any arrest, indictment, conviction, no contest or guilty plea, or other adjudication for any felony, any crime

involving moral turpitude, or other offense listed at DH(LOCAL). [See DH]

16. Conviction of or deferred adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL); or conviction of a lesser included offense pursuant to a plea when the original charged offense is a felony. [See DH]
17. Failure to comply with reasonable District requirements regarding advanced coursework or professional improvement and growth.
18. Disability, not otherwise protected by law, that prevents the employee from performing the essential functions of the job, [with or without reasonable accommodation](#).
19. Any activity, school-connected or otherwise, that, because of publicity given it, or knowledge of it among students, faculty, or the community, impairs or diminishes the employee's effectiveness in the District.
20. Any breach by the employee of an employment contract or any reason specified in the employee's employment contract.
21. Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, or colleagues.
22. A significant lack of student progress attributable to the educator.
23. Behavior that presents a danger of physical harm to a student or to other individuals.
24. Assault on a person on District property or at a school-related function, or on an employee, student, or student's parent regardless of time or place.
25. Use of profanity in the course of performing any duties of employment, whether on or off school premises, in the presence of students, staff, or members of the public, if reasonably characterized as unprofessional.
26. Falsification of records or other documents related to the District's activities.
27. Falsification or omission of required information on an employment application.
28. Misrepresentation of facts to a supervisor or other District official in the conduct of District business.

29. Failure to fulfill requirements for state licensure or certification, including passing certification or licensing examinations required by state or federal law or by the District, for the employee's assignment.
30. Failure to maintain licensing and certification requirements, including the completion of required continuing education hours, for the employee's assignment.
31. Failure to complete certification or permit renewal requirements, or failure to fulfill the requirements of a deficiency plan, under an Emergency Permit or a Temporary Classroom Assignment Permit.
32. Any attempt to encourage or coerce a child to withhold information from the child's parent or from other District personnel.
33. Any reason that makes the employment relationship void or voidable, such as a violation of federal, state, or local law.
34. Engaging in or assigning to another individual, whether intentionally or knowingly, an instruction, guidance, activities, or programming prohibited by law. [See EMB]
35. Engaging in or assigning to another individual, whether intentionally or knowingly, diversity, equity, and inclusion duties prohibited by law.
- ~~34-36.~~ Any reason constituting good cause for terminating the contract during its term.

Recommendations
from Administration

Administrative recommendations for renewal or proposed nonrenewal of term contracts shall be submitted to the Superintendent. A recommendation for proposed nonrenewal shall be supported by any relevant documentation. The final decision on the administrative recommendation to the Board on each employee's contract rests with the Superintendent.

Superintendent's
Recommendation

The Superintendent shall prepare lists of employees whose contracts are recommended for renewal or proposed nonrenewal by the Board. Supporting documentation, if any, and reasons for the recommendation shall be submitted for each employee recommended for proposed nonrenewal.

The Board shall consider such information, as appropriate, in support of recommendations for proposed nonrenewal and shall then act on all recommendations.

Notice of Proposed
Nonrenewal

After the Board votes to propose nonrenewal, the Superintendent or designee shall deliver written notice of proposed nonrenewal in accordance with law.

If the notice of proposed nonrenewal does not contain a statement of the reason or all the reasons for the proposed action, and the employee requests a hearing, the District shall give the employee notice of all reasons for the proposed nonrenewal at a reasonable time before the hearing. The initial notice or any subsequent notice shall contain the hearing procedures.

Request for Hearing

If the employee desires a hearing after receiving the notice of proposed nonrenewal, the employee shall notify the Board in writing not later than the 15th day after the date the employee received the notice of proposed nonrenewal.

When a timely request for a hearing on a proposed nonrenewal is received by the presiding officer, the hearing shall be held not later than the 15th day after receipt of the request, unless the parties mutually agree to a delay. The employee shall be given notice of the hearing date as soon as it is set.

Hearing Procedures

Unless the employee requests that the hearing be open, the hearing shall be conducted in closed meeting with only the members of the Board, the employee, the Superintendent, their representatives, and such witnesses as may be called in attendance. Witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

The conduct of the hearing shall be under the presiding officer's control and shall generally follow the steps listed below:

1. After consultation with the parties, the presiding officer shall impose reasonable time limits for presentation of evidence and closing arguments.
2. The hearing shall begin with the administration's presentation, supported by such proof as it desires to offer.
3. The employee may cross-examine any witnesses for the administration.
4. The employee may then present such testimonial or documentary proof, as desired, to offer in rebuttal or general support of the contention that the contract be renewed.
5. The administration may cross-examine any witnesses for the employee and offer rebuttal to the testimony of the employee's witnesses.

6. Closing arguments may be made by each party.

A record of the hearing shall be made so that a certified transcript can be prepared, if required.

Board Decision

The Board may consider only evidence presented at the hearing. After all the evidence has been presented, if the Board determines that the reasons given in support of the recommendation to not renew the employee's contract are lawful, supported by the evidence, and not arbitrary or capricious, it shall so notify the employee by a written notice not later than the 15th day after the date on which the hearing is concluded. This notice shall also include the Board's decision on renewal, which decision shall be final.

No Hearing

If the employee fails to request a hearing, the Board shall take the appropriate action and notify the employee in writing of that action not later than the 30th day after the date the notice of proposed nonrenewal was sent.

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Employee complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with DGBA after the relevant complaint process [has been followed](#):

1. Complaints alleging discrimination, including violations of Title IX (gender), Title VII (sex, race, color, religion, national origin), ADEA (age), or Section 504 (disability), shall be submitted in accordance with ~~the DIA series~~.
2. Complaints alleging certain forms of harassment, including harassment by a supervisor and violation of Title VII, shall be submitted in accordance with ~~the DIA series~~.
3. Complaints concerning retaliation ~~relating~~[related](#) to discrimination and harassment shall be submitted in accordance with ~~the DIA series~~.
4. Complaints concerning instructional resources shall be submitted in accordance with the EF series.
5. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with the CKE series.-
6. Complaints concerning the proposed nonrenewal of a term contract issued under Chapter 21 of the Education Code shall be submitted in accordance with DFBB.
7. Complaints concerning the proposed termination or suspension without pay of an employee on a probationary, term, or continuing contract issued under Chapter 21 of the Education Code during the contract term shall be submitted in accordance with DFAA, DFBA, or DFCA.

Notice to Employees

The District shall inform employees of this policy through appropriate District publications [and on the District's website](#).

~~Guiding Principles~~ Informal Process

The Board encourages employees to discuss their concerns with their supervisor, principal, or other appropriate [campus or District administrator](#) who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

PERSONNEL-MANAGEMENT RELATIONS
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA
(LOCAL)

~~Direct
Communication with
Board Members~~
~~Employees shall not
be prohibited from
communicating with
a member of the
Board regarding
District operations~~
~~Formal Process
communication
between an
employee and a
Board member
would be
inappropriate
because of a
pending hearing or
appeal related to the
employee~~
Filing
Deadlines

If an employee has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the employee must file a complaint within 15 business days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

An employee may initiate the formal process described below by timely filing a written complaint form.

~~Even after initiating the formal complaint process, employees are encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.~~

~~The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.~~ The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the employee shall file Level One complaints with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

Option to Continue
Informal Process

Even after initiating the formal complaint process, the employee is encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.

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| Notice of Complaint | A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint. |
| Freedom from Retaliation | Neither the Board nor any District employee shall unlawfully retaliate against an employee for bringing a concern or complaint. |
| Whistleblower Complaints | Whistleblower complaints shall be filed within the time specified by law and may be made to the Superintendent or designee beginning at Level Two. Timelines for the employee and the District set out in this policy may be shortened to allow the Board to make a final decision within 60 calendar days of the initiation of the complaint. [See DG] |
| Complaints Against Supervisors | Complaints alleging a violation of law by a supervisor may be made to the Superintendent or designee . Complaint forms . Complaints alleging a violation of law by the Superintendent may be submitted directly to the Board or Board's designee. |
| Direct Communication with Board Members | Employees shall not be prohibited from communicating with a member of the Board regarding District operations except when communication between an employee and a Board member would be inappropriate because of a pending hearing or appeal related to the employee. |
| General Provisions Filing | Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax , or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three business days after the deadline. |
| Scheduling Conferences Hearings | The District shall make reasonable attempts to schedule conferences hearings at a mutually agreeable time. If the employee fails to appear at a scheduled conference hearing, the District may hold the conference hearing and issue a decision in the employee's absence. |

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| Response | <p>A “decision” shall mean a written communication to the employee from the appropriate administrator. Responses that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.</p> <p>The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.</p> <p>A decision may be hand-delivered, sent by electronic communication to the employee’s email address of record, or sent by U.S. Mail to the employee’s mailing address of record. Mailed responses de- isions shall be timely if they are postmarked by U.S. Mail on or before the deadline.</p> |
| At Levels One and Two, “response” Decision | |
| Days | <p>“Days” shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is “day zero.” The following business day is “day one.”</p> |
| Representative Representative | <p>“Representative” shall mean any person who or an organization that does not claim the right to strike and is designated by the employee to represent him or her the employee in the complaint process.</p> <p>The employee may designate a representative through written notice to the District at any level of this process. The representative may participate in person or by telephone conference call. If the employee designates a representative with fewer than three business days’ notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District’s counsel. The District may be represented by counsel at any level of the process.</p> |
| Consolidating Complaints | <p>Complaints arising out of an event or a series of related events shall be addressed in one complaint. Employees shall not file To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from any an event or series of events that have been or could have been addressed in a previous complaint.</p> <p>When two or more complaints are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the District may consolidate the complaints.</p> |
| Untimely Filings | <p>All time limits shall be strictly followed unless modified by mutual written consent.</p> |

~~If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the employee, at any point during the complaint process. The employee may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.~~

~~Costs Incurred~~ related events shall be consolidated.

Costs Incurred

Each party shall pay its own costs incurred in the course of the complaint.

Complaint and Appeal Forms

Complaints and appeals under this policy shall be submitted ~~in writing~~ on a form provided by the District.

Copies of any documents that support the complaint should be ~~attached to~~ included with the complaint form. If the employee does not have copies of these documents, ~~they~~ copies may be presented at the Level One ~~conference~~ hearing. After the Level One ~~conference, no new documents may be submitted by the employee unless the employee did not know the documents existed before the Level One conference~~ hearing, the employee may supplement the record with additional documents or include additional claims.

Record

A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the employee who filed the complaint, documents determined relevant by District personnel, and the decision.

Remand

A complaint or appeal form that is incomplete in any material aspect ~~may~~ shall be ~~dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.~~ re-filed, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.

If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.

Assignment of Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

Investigation

The District may conduct an investigation at any level in the complaint process. If the District and the employee mutually agree, all deadlines shall be suspended during an investigation.

Audio Recording

As provided by law, an employee shall be permitted to make an audio recording of a ~~conference or~~ hearing under this policy at which the substance of the employee's complaint is discussed. The employee shall notify all attendees present that an audio recording is taking place.

Complaint Levels

Level One

~~Complaint forms must be filed:~~

~~8. Within 15 days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and~~

~~9. With the lowest level administrator who has the authority to remedy the alleged problem.~~

~~In most circumstances, employees on a school campus shall file Level One complaints with the campus principal; other District employees shall file Level One complaints with their immediate supervisor.~~

~~If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.~~

~~If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.~~

~~The appropriate administrator shall investigate as necessary and schedule a conference with the employee within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.~~

~~Absent extenuating circumstances, the administrator shall provide the employee a written response within ten days following the conference. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint. At Level One, the appropriate hearing officer shall hold a hearing with the employee within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.~~

Level Two

The hearing officer shall provide the employee a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

If the employee did not receive the relief requested at Level One or if the time for a ~~response~~ decision has expired, the employee may request a ~~conference with the Superintendent or designee~~ hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level One ~~response~~ decision or, if no ~~response was received,~~ ~~within ten~~ decision has been communicated to the employee, within 20 calendar days of the Level One ~~response~~ decision deadline.

After receiving notice of the appeal, the Level One ~~administrator~~ hearing officer shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator.~~ ~~The employee may request~~ hearing officer and provide a copy of the Level One record to the employee.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~ Any other documents submitted by the employee at Level One.
3. ~~The~~ If the complaint is against a District employee, the written response of the District employee, if any.
- ~~3-4.~~ 4. The decision issued at Level One and any attachments.
- ~~4-5.~~ 5. All other documents relied upon by the Level One ~~administra-~~ tor hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference within ten~~ hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be limited to the issues and documents considered at Level One. At the conference, the employee may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference~~ hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~ hearing officer shall provide the employee a ~~written response~~ decision within ~~ten~~ 20 calendar days following the ~~conference~~ hearing. In reaching a decision, the ~~Super-~~

~~intendent or designee~~ hearing officer may consider the Level One record, any additional information provided ~~at~~ prior to the Level Two ~~conference~~ hearing, and any other relevant documents or information the ~~Superintendent or designee~~ hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~ hearings, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the employee did not receive the relief requested at Level Two or if the time for a ~~response~~ decision has expired, the employee may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level Two ~~response~~ decision or, if no ~~response was received,~~ within ~~ten~~ decision has been communicated to the employee, within 20 calendar days of the Level Two ~~response~~ decision deadline.

~~If Unless the appeal notice is untimely, not on the District's form, or incomplete in any material way, the Superintendent, after consultation with the Board President, may dismiss the complaint and provide notice of dismissal to the complainant~~ Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent ~~or designee~~ shall inform the employee whether the Board or a Board committee will hear the appeal and of the date, time, and place of the ~~Board~~ meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

~~The Superintendent or designee~~ At least five business days before the Board or Board committee meeting, the Superintendent shall provide the employee a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent shall provide the Board the record of the Level Two appeal. The employee may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. ~~The written response~~ Any other documents submitted by the employee at Level Two.
- ~~3.4.~~ The decision issued at Level Two and any attachments.
- ~~4.5.~~ All other documents relied upon by the administration in reaching the Level Two decision.

~~The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the employee notice of the nature of the evidence at least three days before the hearing.~~

~~The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]~~

~~The~~ employee may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the employee and administration to each make a presentation and provide rebuttal and an opportunity for questioning by ~~the Board.~~ ~~The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board or Board committee shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the employee or the employee's representative, any presentation from the administration, and questions from ~~the Board~~ members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~ shall make a decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. ~~If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two~~ no later than 30 calendar days after the date of the

Board or Board committee meeting at which the complaint was presented. The employee shall be provided a decision in accordance with this policy and state law.

Each District employee shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards. The District holds all employees accountable to the Educators' Code of Ethics. [See DH(EXHIBIT)]

Each District employee shall recognize and respect the rights of students, parents, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the District.

An employee wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

Violations of Standards of Conduct

Each employee shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or standards attendant to his or her status as a District employee. Violation of any policies, regulations, or guidelines, including intentionally making a false claim, offering a false statement, or refusing to cooperate with a District investigation, may result in disciplinary action, including termination of employment. [See DCD, [DCE](#), and DF series]

Weapons Prohibited

The District prohibits the use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on District property at all times.

Exceptions

No violation of this policy occurs when:

1. Use or possession of a firearm by a specific employee is authorized by Board action [see the CKE series];
2. A District employee who holds a ~~Texas~~ handgun license [in accordance with state law](#) stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, provided the handgun or other firearm is not in plain view; or
3. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

Electronic Communication

Use with Students

A certified employee, licensed employee, or any other employee designated in writing by the Superintendent or a campus principal may use electronic communication, as this term is defined by law, with currently enrolled students only about matters within the scope of the employee's professional responsibilities.

Unless an exception has been made in accordance with the employee handbook or other administrative regulations, an employee

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shall not use a personal electronic communication platform, application, or account to communicate with currently enrolled students.

Unless authorized above, all other employees are prohibited from using electronic communication directly with students who are currently enrolled in the District. The employee handbook or other administrative regulations shall further detail:

1. Exceptions for family and social relationships;
2. The circumstances under which an employee may use text messaging to communicate with individual students or student groups;
3. Hours of the day during which electronic communication is discouraged or prohibited; and
4. Other matters deemed appropriate by the Superintendent.

In accordance with ethical standards applicable to all District employees [see DH(EXHIBIT)], an employee shall be prohibited from using electronic communications in a manner that constitutes prohibited harassment or abuse of a District student; adversely affects the student's learning, mental health, or safety; includes threats of violence against the student; reveals confidential information about the student; or constitutes an inappropriate communication with a student, as described in the Educators' Code of Ethics.

An employee shall have no expectation of privacy in electronic communications with students. Each employee shall comply with the District's requirements for records retention and destruction to the extent those requirements apply to electronic communication. [See CPC]

Personal Use

All employees shall be held to the same professional standards in their public use of electronic communication as for any other public conduct. If an employee's use of electronic communication violates state or federal law or District policy, or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.

Reporting Improper Communication

In accordance with administrative regulations, an employee shall notify his or her supervisor when a student engages in improper electronic communication with the employee.

Disclosing Personal Information

An employee shall not be required to disclose his or her personal email address or personal phone number to a student.

Prohibited Classroom Instruction or Activities An employee is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB].

Prohibited Diversity, Equity, and Inclusion Duties An employee shall be subject to disciplinary action, including termination of employment, if the employee, intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

[See BT(LEGAL)]

Social Transitioning An employee shall be prohibited from assisting a District student with social transitioning, as the term is defined in law. This prohibition includes providing any information to a District student about social transitioning or guidelines intended to assist a District student with social transitioning.

Safety Requirements Each employee shall adhere to District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.

Harassment or Abuse An employee shall not engage in prohibited harassment, including sexual harassment, of:

1. Other employees. [See DIA]
2. Students. [See FFH; see FFG regarding child abuse and neglect.]

While acting in the course of employment, an employee shall not engage in prohibited harassment, including sexual harassment, of other persons, including Board members, vendors, contractors, volunteers, or parents.

An employee shall report child abuse or neglect as required by law. [See FFG]

Relationships with Students An employee shall not form romantic or other inappropriate social relationships with students. Any sexual relationship between a student and a District employee is always prohibited, even if consensual. ~~[See FFH]~~

As required by law, the District shall notify the parent of a student with whom ~~an educator~~ a District employee or person acting as a service provider for the District is alleged to have engaged in certain misconduct. ~~[See FFF]~~

[See FFF for parent notification requirements and DHB and DHC for reporting requirements.]

**Tobacco and
Nicotine Products
and E-Cigarettes**

An employee is prohibited from possessing or using any type of tobacco product, e-cigarette, or any other electronic vaporizing device while on school property, in a District vehicle, or while attending an off-campus school-related activity. An employee is also prohibited from possessing or using any type of nicotine product, including nicotine pouches, regardless of whether the product contains tobacco, while on District property, in a District vehicle, or while attending an off-campus school-related activity.

An employee's supervisor is authorized to approve an exception to this policy for a smoking cessation product.

**Alcohol and Drugs /
Notice of Drug-Free
Workplace**

As a condition of employment, an employee shall abide by the terms of the following drug-free workplace provisions. An employee shall notify the Superintendent in writing if the employee is convicted for a violation of a criminal drug statute occurring in the workplace in accordance with Arrests, Indictments, Convictions, and Other Adjudications, below.

An employee shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while on District property or at school-related activities during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.
2. Alcohol or any alcoholic beverage.
3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.
4. Any other intoxicant or mood-changing, mind-altering, or behavior-altering drug.

An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

1. Manufactures, possesses, or dispenses a substance listed above as part of the employee's job responsibilities;
2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee's personal use; or

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3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee's child or other individual for whom the employee is a legal guardian.

Sanctions

An employee who violates these drug-free workplace provisions shall be subject to disciplinary sanctions. Sanctions may include:

1. Referral to drug and alcohol counseling or rehabilitation programs;
2. Referral to employee assistance programs;
3. Termination from employment with the District; and
4. Referral to appropriate law enforcement officials for prosecution.

Notice

Employees shall receive a copy of this policy.

Arrests, Indictments, Convictions, and Other Adjudications

An employee shall notify his or her principal or immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony, any offense involving moral turpitude, and any of the other offenses as indicated below:

1. Crimes involving school property or funds;
2. Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator;
3. Crimes that occur wholly or in part on school property or at a school-sponsored activity; or
4. Crimes involving moral turpitude, which include:
 - Dishonesty; fraud; deceit; theft; misrepresentation;
 - Deliberate violence;
 - Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;
 - Felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;
 - Felony driving while intoxicated (DWI); or
 - Acts constituting abuse or neglect under the Texas Family Code.

Dress and Grooming An employee's dress and grooming shall be clean, neat, in a manner appropriate for his or her assignment, and in accordance with any additional standards established by his or her supervisor and approved by the Superintendent.

INSTRUCTIONAL ARRANGEMENTS
LESSON PLANS

EEP
(LOCAL)

**Instructional Plan
and Course Syllabus**

Prior to the beginning of each semester, each teacher shall provide a copy of the teacher's instructional plan or course syllabus for each class for which the teacher provides instruction.

The teacher shall provide this information to the District administration and the parent of each student enrolled in the teacher's class. Additional copies of the instructional plan or course syllabus shall be made available to a parent of a student enrolled upon that parent's request.

District Website

The Superintendent shall develop administrative procedures for the posting of the instructional plans and course syllabi for each class offered in the District on the District's website.

Note: For information related to the accounting of instructional materials, as this term is defined by state law and rule, see CMD.

For information related to the selection process of library materials, see EFB.

The District shall provide instructional materials designed to teach the Texas Essential Knowledge and Skills and further the District's educational mission. Although the Superintendent shall ensure that professional staff select instructional materials in accordance with District policy and administrative regulations, the ultimate authority for determining and approving the curriculum and instructional program of the District lies with the Board.

Objectives

In this policy, "instructional materials" may include textbooks, supplementary resources for classroom use, and any other instructional resources, including electronic resources, used for formal or informal teaching and learning purposes. The primary objectives of instructional materials are to implement, enrich, and support the District's educational program.

Selection

Instructional materials that are textbooks and related supplemental materials, which may include items from the list of resources adopted by the State Board of Education, shall be chosen in accordance with administrative regulations and the objectives above.

The Board shall rely on District professional staff to select and acquire instructional materials that:

1. Enrich and support the curriculum consistent with the general educational goals of the state and District, the aims and objectives of individual schools and specific courses, and the District and campus improvement plans.
2. Are appropriate for the subject area and for the age, ability level, learning styles, interests, and social and emotional development of the students for whom they are selected.
3. Meet high standards for artistic quality, literary style, authenticity, educational significance, factual content, physical format, presentation, readability, and technical quality.
4. Present various sides of controversial issues so that students have an opportunity to develop, under guidance, skills in critical analysis and in making informed judgments in their daily lives. [See also EMB regarding instruction about controversial issues.]
5. Promote literacy.

District professional staff may select additional instructional materials in accordance with administrative regulations and the criteria above.

Administrators, teachers, other District personnel, parents, and community members, as appropriate, may recommend instructional materials for selection. Gifts of instructional materials shall be evaluated according to these criteria and accepted or rejected in accordance with CDC(LOCAL).

Selection of instructional materials is an ongoing process that includes the removal of materials no longer appropriate and the periodic replacement or repair of materials that still have educational value.

Parent Request for Instructional Material Review

The Superintendent shall develop administrative regulations to ensure compliance with state law and rules that a parent or guardian of a District student may request an instructional materials review for a subject area in the grade level in which their student is enrolled on the basis of the following:

1. The material is not aligned with District-adopted materials; or
2. The material does not have the appropriate rigor for the grade level for the subject area in which the instructional material is used.

The regulations shall also address procedures for submitting a parent petition to review instructional materials, the appeal process if a petition for review is denied, criteria for reviewing any appeal, and timelines for each step in the process.

Reconsideration of Instructional Materials

A District employee or a parent or guardian of a District student may request reconsideration of instructional material used in the District's educational program on the basis that the instructional material fails to meet the standards set forth in this policy.

Guiding Principles

The following principles shall guide the Board and staff in responding to a request for reconsideration of instructional materials:

1. A complainant may raise an objection to an instructional material used in a school's educational program, despite the fact that the professional staff selecting the materials were qualified to make the selection, followed the proper procedure, and adhered to the objectives for instructional materials set out in this policy.
2. A parent's ability to exercise control over instruction extends only to his or her own child as set forth in Education Code Chapter 26.

3. Access to a challenged material shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent.

The major criterion for the final decision on challenged instructional materials is the appropriateness of the material for its intended educational use. No challenged instructional material shall be removed solely because of the ideas expressed therein.

*Informal
Reconsideration*

When the District or a campus receives an objection to the appropriateness of an instructional material, the appropriate administrator shall try to resolve the matter informally. The administrator shall explain the selection process and discuss the intended educational purpose for the instructional material. If appropriate, the administrator may offer a concerned parent an alternative instructional material to be used by that parent's child in place of the challenged material.

If the complainant wishes to make a formal challenge, the administrator shall provide the complainant a copy of this policy and a form to request a formal reconsideration of the instructional material.

*Formal Request for
Reconsideration*

A complainant shall make any formal request to reconsider an instructional material on the form provided by the District and shall submit the completed and signed form to the principal. Upon receipt of the form, the principal shall appoint a reconsideration committee.

The reconsideration committee shall include at least one member of the instructional staff who has experience using the challenged material with students or is familiar with the challenged material's content. Other members of the committee may include District-level staff, secondary-level students, parents, and any other appropriate individuals.

All members of the committee shall review the challenged instructional material in its entirety. As soon as reasonably possible, the committee shall meet and determine whether the challenged material conforms to the principles of selection set out in this policy and whether the challenged material will continue to be used in the educational program. The committee shall prepare a written report of its findings. The Superintendent, other appropriate administrators, and the complainant shall receive copies of the report.

*Frequency of
Review*

After an instructional material has been reviewed through formal reconsideration, it shall not be reviewed again until it is evaluated in the periodic local selection process.

Appeal

The complainant may appeal the decision of the reconsideration committee in accordance with appropriate complaint policies, starting at the appropriate level. [See DGBA, FNG, and GF]

Note: Unless otherwise noted, the terms “video recording,” “video surveillance,” and “video monitoring” shall also include any associated audio recordings. In addition, the term “classroom” shall also include other special education settings subject to video and audio recording required by law.

To promote student safety, the District shall comply with requests for video and audio monitoring of certain **self-contained** special education classrooms as required by law. Regular or continual monitoring of video recordings shall be prohibited. Video recordings shall not be used for teacher evaluation or monitoring or for any purpose other than the promotion of student safety.

The **Superintendent** is responsible for coordinating the provision of equipment to campuses in compliance with the law.

The Superintendent shall ensure that administrative regulations are developed to implement this policy.

Requests

For Following Year

A parent of a student receiving special education services and whose placement for the following school year will be in a **self-contained** special education classroom eligible for video surveillance may request in writing that a video camera be placed in the classroom by the end of the current school year or by the **tenth 10th** business day after the student’s admission, review, and dismissal (ARD) committee determines the student’s placement, whichever is later. If such a request is made, the campus shall begin operation of the camera by the deadlines in law.

For Current Year

Written requests from a parent, assistant principal, principal, staff member, or the Board shall be submitted and processed in accordance with the procedures in law.

Response

As required by law, the District shall provide a response to the requester not later than the seventh business day after receipt of the request.

Notice

Before a camera is activated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be conducted in the classroom.

Installation and Operation

The classroom subject to the request shall begin operation of video surveillance not later than the time frames required in law, except when the District is granted an extension of time.

When the District has installed video cameras in a classroom as required by law, the District shall operate the cameras during the instructional day at all times when one or more students are in the classroom. For purposes of this policy, the instructional day shall be defined as the portion of a school day during which instruction is taking place in the classroom.

For the school year in which a campus receives a request for video and audio surveillance, the campus shall continue to operate and maintain any video cameras placed in the classroom for as long as the classroom continues to satisfy the requirements in Education Code 29.022(a). However, the campus may discontinue operation of the video camera during the year if the requester withdraws the request in writing and no request is submitted to continue the surveillance. Before a camera is deactivated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be discontinued in the classroom and of the opportunity to request continued video and audio surveillance.

Video cameras must be capable of recording video and audio of all areas of the classroom, including a room attached to the classroom used for time out as defined by law. No visual monitoring, other than incidental coverage, shall be conducted of the inside of a bathroom or other area used for changing a student's clothes.

The District shall post notice at the entrance to a classroom in which video cameras are placed stating that video and audio surveillance is conducted in that classroom.

Retention of Recordings

Video recordings shall be retained for at least three months after the date of the recording but may be retained for a longer period in accordance with the District's records management program, or as required by law. [See CPC]

Confidentiality of Recordings

Video recordings made in accordance with this policy shall be confidential and shall only be released or viewed by the individuals and in the limited circumstances permitted by law. The following individuals shall have authority to view video recordings to the extent permitted by the Family Educational Rights and Privacy Act (FERPA):

1. A District employee or a parent of a student who is involved in an alleged incident documented by a recording and reported to the District;
2. Appropriate Department of Family and Protective Services (DFPS) personnel as part of an investigation of alleged abuse or neglect of a child;

3. A peace officer, school nurse, District administrator trained in de-escalation and restraint techniques, or human resource staff member in response to a report of an alleged incident or an investigation of an employee or a report of alleged abuse committed by a student; and
4. Appropriate Texas Education Agency or State Board for Educator Certification personnel or their agents as part of an investigation.

For purposes of this policy, the term “human resource staff member” shall include the Superintendent, the director of technology, a principal, an assistant principal or other campus administrator, any supervisory position within the District’s human resources office, and any supervisory position within the District’s special education department. If an individual listed in items 2–4, above, believes that a recording shows a violation of District policy or campus procedures, the individual may allow access to the recording by appropriate legal and human resources personnel designated by the District for the purpose of determining whether a policy or procedure has been violated.

Any person who suspects that child abuse or neglect has occurred shall report this suspicion as required by law and District policy. [See FFG]

Reporting an Incident

A person alleging that an incident, as defined by law, has occurred in a classroom in which video surveillance is conducted shall file a report on the form provided by the District with the principal as soon as possible after the person suspects the alleged incident. If possible, an incident report form shall be filed within ~~48~~²⁴ hours of the facts giving rise to the allegation. The principal shall promptly view, or direct an authorized individual to view, the video surveillance footage to identify the relevant portion of the recording. No later than ~~ten District business days~~^{10 District business days} after the report is filed, the principal or designee shall respond by notifying the person whether the alleged incident was recorded in the District’s video surveillance footage and shall initiate other steps as required by law, District policy, or local procedures.

Complaints

Complaints related to video and audio recordings under this policy shall be filed in accordance with DGBA, FNG, or GF, as applicable. A complainant who is dissatisfied with the outcome of the District’s complaint process may appeal in writing to the commissioner of education in accordance with Education Code 7.057 and 19 Administrative Code 103.1303. A parent, staff member, or District administrator may request an expedited review in accordance with 19 Administrative Code 103.1303.

Relation to Essential Knowledge and Skills

The District shall establish instructional objectives that relate to the essential knowledge and skills for grade-level subjects or courses. These objectives shall address the skills needed for successful performance in the next grade or next course in a sequence of courses.

Assignments, tests, projects, classroom activities, and other instructional activities shall be designed so that each student's performance indicates the level of mastery of the designated District objectives.

Guidelines for Grading

The Superintendent or designee shall ensure that each campus or instructional level develops guidelines for teachers to follow in determining grades for students. These guidelines shall ensure that grading reflects a student's relative mastery of an assignment and that a sufficient number of grades are taken to support the grade average assigned. Guidelines for grading shall be clearly communicated to students and parents.

The District shall permit a student who meets the criteria detailed in the grading guidelines a reasonable opportunity to redo an assignment or retake a test for which the student received a failing grade.

Progress Reporting

The District shall issue grade reports/report cards every ~~nine~~nine weeks on a form approved by the Superintendent or designee. Performance shall be measured in accordance with this policy and the standards established in EIE.

Interim Reports

Interim progress reports may be issued at the teacher's discretion; however, notice of a student's consistent unsatisfactory performance shall be issued in accordance with law.

Conferences

~~In addition to conferences scheduled on the campus calendar,~~Each year, the District shall provide at least two opportunities for in-person conferences between each parent and the student's teacher. Additional conferences may be requested by a teacher or parent as needed.

Academic Dishonesty

A student found to have engaged in academic dishonesty shall be subject to grade penalties on assignments or tests and disciplinary penalties in accordance with the Student Code of Conduct. Academic dishonesty includes cheating or copying the work of another student, plagiarism, the use of artificial intelligence to complete an assignment in part or in whole unless approved by the classroom teacher [see CQD], and unauthorized communication between students during an examination. The determination that a student has engaged in academic dishonesty shall be based on the judgment of the classroom teacher or another supervising professional employee, taking into consideration written materials, observation, or

information from students, or the use of an artificial intelligence de-
tection tool selected by the District.

PARENT RIGHTS AND RESPONSIBILITIES

FA
(LOCAL)

Parent Portal

The District shall establish a parent portal on the District's website through which parents may submit comments to campus administrators, District administrators, and the Board.

The Superintendent shall develop administrative regulations related to the portal, including placement on the District or campus websites and how campus or District administrators are to address comments received from parents through the portal.

Release from School

A student shall not be released from school at times other than regular dismissal hours except with the permission of the principal of the school. The teacher shall determine that such permission has been granted before allowing the student to leave.

Exception for
Released Time
Course

For purposes of this policy, a “released time course” shall have the same definition as provided in law.

A student shall be permitted to attend a released time course in accordance with the following requirements:

1. The parent or guardian has provided written consent for the student to attend the released time course;
2. The private entity offering the released time course maintains attendance records and will make those records available to the District;
3. The private entity, parent or guardian, or student assumes responsibility for transportation, including transportation for a student with a disability, to and from the location at which the released course is offered;
4. The private entity assumes liability for the student enrolled in the released time course while the student is under the private entity’s care; and
5. The student is responsible for any school work and assignments issued during the student’s absence from the District.

The District shall be prohibited from using District funds, excluding de minimis costs, to facilitate the student attending a released time course.

A private entity shall be prohibited from offering the released time course on District property unless the use is in accordance with policy GKD.

The District shall not interfere with a parent’s or guardian’s ability to request or access a released time course for the student.

No employee shall give any student prescription medication, non-prescription medication, herbal substances, anabolic steroids, or dietary supplements of any type, except as authorized by this or other District policy.

Medication Provided by Parent

The Superintendent shall designate the employees who are authorized to administer medication that has been provided by a student's parent. An authorized employee is permitted to administer the following medication in accordance with administrative regulations:

1. Prescription medication in accordance with legal requirements.
2. Nonprescription medication, ~~upon a parent's written request, when properly labeled and in the original container~~ in accordance with legal requirements.
3. Herbal substances or dietary supplements provided by the parent and only if required by the individualized education program or Section 504 plan for a student with disabilities.

Medication Provided by District

Except as required by law and provided by this policy, the District shall not purchase medication to administer to a student.

Athletic Program

The District shall purchase nonprescription medication that may be used to prevent or treat illness or injury in the District's athletic program. Only a licensed athletic trainer or a physician licensed to practice medicine in the state of Texas may administer this medication and may do so only if:

1. The District has prior written consent for medication to be administered [see Medical Treatment, below]; and
2. The administration of a medication by an athletic trainer is in accordance with a standing order or procedures approved by a physician licensed to practice medicine in the state of Texas.

Epinephrine

The District authorizes school personnel who have agreed in writing and been adequately trained to administer an unassigned epinephrine **delivery system, such as an auto-injector or nasal spray**, in accordance with law and this policy. Administration of epinephrine shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing anaphylaxis.

On Campus

Authorized and trained individuals may administer an unassigned epinephrine **auto-injector delivery system** at any time to a person experiencing anaphylaxis on a school campus.

The District shall ensure that at each campus a sufficient number of authorized individuals are trained to administer epinephrine so that at least one trained individual is present on campus during all hours the campus is open. In accordance with state rules, the campus shall be considered open for this purpose during regular on-campus school hours and whenever school personnel are physically on site for school-sponsored activities.

*Maintenance,
Availability, and
Training*

The Superintendent shall develop administrative regulations designating a coordinator to manage policy implementation and addressing annual training of authorized individuals in accordance with law; procedures for ~~auto-injector~~ **delivery system** use; and acquisition or purchase, maintenance, expiration, disposal, and availability of unassigned epinephrine ~~auto-injectors~~.

Notice to Parents

In accordance with law, the District shall provide notice of the policy to parents regarding the epinephrine program, including notice of any change to or discontinuation of this program.

Opioid Antagonist

This provision shall be applicable to every campus.

On Campus

The District authorizes school personnel who have been adequately trained to administer an opioid antagonist in accordance with law and this policy. Administration of an opioid antagonist shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing an opioid-related overdose.

Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.

*Maintenance,
Availability,
Training, and
Reporting*

Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available.

All opioid antagonists shall be stored in a secure location and shall be easily accessible by individuals who are authorized and trained to administer an opioid antagonist.

The Superintendent shall develop administrative regulations addressing acquisition, maintenance, expiration, and disposal of opioid antagonists in the District, as well as reporting, employee training, and emergency notification requirements.

Psychotropics

Except as permitted by law, an employee shall not:

1. Recommend to a student or a parent that the student use a psychotropic drug;
2. Suggest a particular diagnosis; or

3. Exclude the student from a class or a school-related activity because of the parent's refusal to consent to psychiatric evaluation or examination or treatment of the student.

Medical Treatment

A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form.

The District shall seek appropriate emergency care for a student as required or deemed necessary.

**Threat Assessment
and Safe and
Supportive Team**

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Student Reports

Each campus shall establish a clear procedure for a student to report concerning behavior exhibited by another student for assessment by the team or other appropriate District employee.

Employee
Confidentiality

A District employee who reports a potential threat may elect for the employee's identity to remain confidential and not be subject to disclosure under the state's public information law. The employee's identity shall only be revealed when necessary for the team, the District, or law enforcement to investigate the reported threat.

The District shall maintain a record of the identity of a District employee who elects for the employee's identity to remain confidential.

Notification to
Teaching Staff of
Threat

As soon as safe and practicable after an administrator or team receives information regarding a threat against a campus, including a threat made through social media, the appropriate administrator or the team shall immediately provide to each member of the teaching staff, including teacher aides, who may be directly affected by the threat a statement containing the following information:

1. The existence of the threat;
2. The nature of the threat; and
3. Any other pertinent detail to ensure student and staff safety.

The Superintendent shall develop administrative regulations to ensure that the required notice is provided to the teaching staff in accordance with law. The administrative regulations may also address notification of other appropriate employees on the affected campus.

Imminent Threats or
Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment
Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures,

the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.
2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

STUDENT WELFARE
CRISIS INTERVENTION

FFB
(LOCAL)

Guidance to School
Community

The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.

Reports

The team shall provide reports to the Texas Education Agency as required by law.

Note: See policies DHB and DHC for information on other required reports regarding alleged misconduct against a student.

The District shall notify a parent of a student with whom ~~an educa-~~
~~tor~~ a District employee or a person acting as a service provider for
the District is alleged to have engaged in misconduct, informing the
parent:

1. As soon as feasible that the alleged misconduct may have occurred;
2. Whether the ~~educator~~ individual was terminated following an investigation of the alleged misconduct or resigned before completion of the investigation; and
3. Whether a report was submitted to the Texas Education Agency or State Board for Educator Certification (~~SBEC~~) concerning the alleged misconduct.

For purposes of this policy, misconduct is defined as an ~~educa-~~
~~tor's~~ individual's alleged abuse or commission of an otherwise un-
lawful act with ~~the~~ student or involvement in a romantic relation-
ship, or soliciting or engaging in sexual contact with ~~the~~ student.

Notice of Suspected Criminal Offense

Except as provided by state law regarding child abuse investiga-
tions, the District shall notify a parent not later than one business
day after the date an employee first suspects that a criminal of-
fense has been committed against the parent's child.

[See also FFG for reporting requirements related to child abuse
and FFH for parental notification requirements regarding prohibited
conduct as defined by that policy.]

**Program to Address
Child Sexual Abuse,
Trafficking, and
Maltreatment**

The District's program to address child sexual abuse, trafficking, and other maltreatment of children, as included in the District improvement plan and the student handbook, shall include:

1. Methods for increasing staff, student, and parent awareness regarding these issues, including prevention techniques and knowledge of likely warning signs indicating that a child may be a victim;
2. Age-appropriate, research-based antivictimization programs for students;
3. Actions that a child who is a victim should take to obtain assistance and intervention; and
4. Available counseling options for affected students.

Training

The District shall provide training to employees as required by law and District policy. Training shall address techniques to prevent and recognize sexual abuse, trafficking, and all other maltreatment of children, including children with significant cognitive disabilities. [See DMA]

[See BBD for Board member training requirements and BJCB for Superintendent continuing education requirements.]

**Reporting Child
Abuse and Neglect**

Any person who has reasonable cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect has a legal responsibility, under state law, to immediately report the suspected abuse or neglect to an appropriate authority.

As defined in state law, child abuse and neglect include both sex and labor trafficking of a child.

The following individuals have an additional legal obligation to submit a written or oral report within 4824 hours of learning of the facts giving rise to the suspicion of abuse or neglect:

1. Any District employee, agent, or contractor who suspects a child's physical or mental health or welfare has been adversely affected by abuse or neglect.
2. A professional who has reasonable cause to believe that a child has been or may be abused or neglected or may have been a victim of indecency with a child. A professional is anyone licensed or certified by the state who has direct contact with children in the normal course of duties for which the individual is licensed or certified.

A person is required to make a report if the person has reasonable cause to believe that an adult was a victim of abuse or neglect as a

child and the person determines in good faith that disclosure of the information is necessary to protect the health and safety of another child or an elderly or disabled person.

[For parental notification requirements regarding an allegation of ~~educator~~ misconduct with a student, see FFF.]

Oral Reports

As required by law, an oral report made to the Texas Department of Family and Protective Services (DFPS) is recorded.

Restrictions on Reporting

In accordance with law, an employee is prohibited from using or threatening to use a parent's refusal to consent to administration of a psychotropic drug or to any other psychiatric or psychological testing or treatment of a child as the sole basis for making a report of neglect, unless the employee has cause to believe that the refusal:

1. Presents a substantial risk of death, disfigurement, or bodily injury to the child; or
2. Has resulted in an observable and material impairment to the growth, development, or functioning of the child.

Making a Report

Reports may be made to any of the following:

1. A ~~state or local~~ law enforcement agency, [as defined in law](#);
2. The Child Protective Services (CPS) division of DFPS at 800-252-5400 or the [Texas Abuse Hotline website](#)¹;
3. A local CPS office; or
4. If applicable, the state agency operating, licensing, certifying, or registering the facility in which the suspected abuse or neglect occurred.

However, if the suspected abuse or neglect involves a person responsible for the care, custody, or welfare of the child, the report must be made to DFPS, unless the report is to the state agency that operates, licenses, certifies, or registers the facility where the suspected abuse or neglect took place; or the report is to the Texas Juvenile Justice Department as a report of suspected abuse or neglect in a juvenile justice program or facility. As defined by law, a person responsible for the care, custody, or welfare of a child includes school personnel and volunteers and day-care workers. [See FFG(LEGAL)]

An individual does not fulfill his or her responsibilities under the law by only reporting suspicion of abuse or neglect to a campus principal, school counselor, or another District staff member. Furthermore, the District is prohibited from requiring an employee to first report his or her suspicion to a District or campus administrator.

In accordance with law, an individual must provide their name and telephone number when making a report. If the individual making the report is a school employee, agent, or contractor, they must also provide their business address and profession.

Confidentiality

The identity of a person making a report of suspected child abuse or neglect shall be kept confidential and disclosed only in accordance with the law and the rules of the investigating agency.

Immunity

A person who in good faith reports or assists in the investigation of a report of child abuse or neglect is immune from civil or criminal liability.

Failing to Report Suspected Child Abuse or Neglect

By failing to report suspicion of child abuse or neglect, an employee:

1. May be placing a child at risk of continued abuse or neglect;
2. Violates the law and may be subject to legal penalties, including criminal sanctions for knowingly failing to make a required report;
3. Violates Board policy and may be subject to disciplinary action, including possible termination of employment; and
4. May have his or her certification from the State Board for Educator Certification suspended, revoked, or canceled in accordance with 19 Administrative Code Chapter 249.

It is a criminal offense to coerce someone into suppressing or failing to report child abuse or neglect.

Responsibilities Regarding Investigations

In accordance with law, District officials shall be prohibited from:

1. Denying an investigator's request to interview a child at school in connection with an investigation of child abuse or neglect;
2. Requiring that a parent or school employee be present during the interview; or
3. Coercing someone into suppressing or failing to report child abuse or neglect.

District personnel shall cooperate fully and without parental consent, if necessary, with an investigation of reported child abuse or neglect. [See GKA]

¹ Texas Abuse Hotline website: <http://www.txabusehotline.org>

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Student or parent complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with FNG after the relevant complaint process **has been followed**:

1. Complaints alleging discrimination or harassment based on race, color, religion, sex, gender, national origin, age, or disability shall be submitted in accordance with ~~the FFH-series~~.
2. Complaints concerning dating violence shall be submitted in accordance with ~~the FFH-series~~.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with ~~the FFH-series~~.
4. Complaints concerning bullying or retaliation related to bullying shall be submitted in accordance with FFI.
5. Complaints concerning failure to award credit or a final grade on the basis of attendance shall be submitted in accordance with FEC.
6. Complaints concerning expulsion shall be submitted in accordance with FOD and the Student Code of Conduct.
7. Complaints concerning any final decisions of the gifted and talented selection committee regarding selection for or exit from the gifted program shall be submitted in accordance with EHBB.
8. Complaints within the scope of Section 504, including complaints concerning identification, evaluation, or educational placement of a student with a disability, shall be submitted in accordance with FB and the procedural safeguards handbook.
9. Complaints within the scope of the Individuals with Disabilities Education Act, including complaints concerning identification, evaluation, educational placement, or discipline of a student with a disability, shall be submitted in accordance with EHBAE, FOF, and the procedural safeguards handbook provided to parents of all students referred to special education.
10. Complaints concerning instructional resources shall be submitted in accordance with the EF series.

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11. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with the CKE series.
12. Complaints concerning intradistrict transfers or campus assignment shall be submitted in accordance with FDB.
13. Complaints concerning admission, placement, or services provided for a homeless student shall be submitted in accordance with FDC.
14. Complaints concerning disputes regarding a student's eligibility for free or reduced-priced meal programs shall be submitted in accordance with COB.

Complaints regarding refusal of entry to or ejection from District property based on Education Code 37.105 shall be filed in accordance with this policy. However, the timelines shall be adjusted as necessary to permit the complainant to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See GKA(LEGAL)]

**Extracurricular
Activity Complaints**

For a complaint concerning a student's participation in an extracurricular activity that does not involve a violation of a right guaranteed by Education Code Chapter 26, [of a Board policy](#), or [of a provision of Education Code Title II](#), the Level Two decision is final and may not be appealed to the Board.

**Notice to Students
and Parents**

The District shall inform students and parents of this policy through appropriate District publications [and on the District's website](#).

**Guiding Principles
Informal Process**

The Board encourages students and parents to discuss their concerns with the appropriate teacher, principal, or other [appropriate campus or District administrator](#) who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except Filing Deadlines

If a student or parent has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the student or parent shall have the later of:

After Informal
Process

- Ninety calendar days to file a complaint from the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint; or

- Thirty calendar days to file a complaint from the date on which the District provided information to the student or parent regarding how to file a grievance.

[See Formal Process, below]

No Prior Informal Process

If the student or parent has not engaged in the informal process, the student or parent shall have no more than 60 calendar days from the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance to file a complaint using the appropriate forms.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

Formal Process

A student or parent may initiate the formal process described below by timely filing a written complaint form.

~~Even after initiating the formal complaint process, students and parents are encouraged to seek informal resolution of their concerns. A student or parent whose concerns are resolved may withdraw a formal complaint at any time.~~

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.

~~Freedom from Retaliation~~The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, students and parents shall file Level One complaints with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board’s or Board committee’s decision.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint

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| | <p>form was received and immediately forward the complaint form to the appropriate administrator.</p> |
| <p>Option to Continue Informal Process</p> | <p>Even after initiating the formal complaint process, the complainant is encouraged to seek informal resolution of their concerns. A complainant whose concerns are resolved may withdraw a formal complaint at any time.</p> |
| <p>Notice of Complaint</p> | <p>A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.</p> |
| <p>Freedom from Retaliation</p> | <p>Neither the Board nor any District employee shall unlawfully retaliate against any student or parent for bringing a concern or complaint.</p> |
| <p>General Provisions Filing</p> | <p>Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three business days after the deadline.</p> |
| <p>Scheduling ConferencesHearings</p> | <p>The District shall make reasonable attempts to schedule conferenceshearings at a mutually agreeable time. If a student or parent-complainant fails to appear at a scheduled conferencehearing, the District may hold the conferencehearing and issue a decision in the student's or parent'scomplainant's absence.</p> |
| <p>Response At Levels One and Two, "response"Decision</p> | <p>A "decision" shall mean a written communication to the student or parentcomplainant from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the student's or parent's email address of record, or sent by U.S. Mail to the student's or parent's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.</p> |
| <p>Days</p> | <p>"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one." that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or re-</p> |

dress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.

The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.

A decision may be hand-delivered, sent by electronic communication to the complainant's email address of record, or sent by U.S. Mail to the complainant's mailing address of record. Mailed decisions shall be timely if they are postmarked by U.S. Mail on or before the deadline.

Representative

"Representative" shall mean any person who or organization that is designated by the ~~student or parent~~complainant to represent the ~~student or parent~~complainant in the complaint process. A student may be represented by an adult at any level of the complaint.

The ~~student or parent~~complainant may designate a representative through written notice to the District at any level of this process. ~~If the student or parent~~The representative may participate in person or by telephone conference call. If the complainant designates a representative with fewer than three business days' notice to the District before a scheduled ~~conference or~~hearing, the District may reschedule the ~~conference or~~hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.

Consolidating
Complaints

~~Complaints arising out of an event or a series of related events shall be addressed in one complaint. A student or parent shall not file~~To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from ~~any~~an event or series of ~~events that have been or could have been addressed in a previous complaint.~~

Untimely Filings

~~All time limits shall be strictly followed unless modified by mutual written consent.~~

~~If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the student or parent, at any point during the complaint process. The student or parent may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness~~related events shall be consolidated.

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| Costs Incurred | Each party shall pay its own costs incurred in the course of the complaint. |
| Complaint and Appeal Forms | <p>Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be attached to included with the complaint form. If the student or parent-complainant does not have copies of these documents, copies may be presented at the Level One conference hearing. After the Level One conference, no new documents may be submitted by the student or parent unless the student or parent did not know the documents existed before the Level One conference hearing, the complainant may supplement the record with additional documents or include additional claims.</p> |
| Record | A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision. |
| Remand | <p>A complaint or appeal form that is incomplete in any material aspect may shall be dismissed but may be refiled with all the required information if the refiling is within the designated time for filing. re-filed, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.</p> <p>If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.</p> |
| Assignment of Hearing Officer | When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process. |
| Level One | <p>Complaint forms must be filed:</p> <ol style="list-style-type: none">1. Within 15 days of the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and2. With the lowest level administrator who has the authority to remedy the alleged problem. <p>In most circumstances, students and parents shall file Level One complaints with the campus principal.</p> |

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~~If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.~~

~~If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.~~

~~The appropriate administrator shall investigate as necessary and schedule a conference with the student or parent within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.~~

~~Absent extenuating circumstances, the administrator shall provide the student or parent a written response within ten days following the conference. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator~~
Complaint Levels
Level One
Level Two
Investigation

The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

If the ~~student or parent~~ complainant did not receive the relief requested at Level One or if the time for a ~~response~~ decision has expired, the ~~student or parent~~ complainant may request a ~~conference with the Superintendent or designee~~ hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level One ~~response~~ decision or, if no ~~response was received,~~ ~~within ten~~ decision has been communicated to the complainant, within 20 calendar days of the Level One ~~response~~ decision deadline.

After receiving notice of the appeal, the Level One ~~administrator-hearing officer~~ shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator~~. ~~The student or parent may request~~ hearing officer and provide a copy of the Level One record to the complainant.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~Any other documents submitted by the ~~student or parent-complainant~~ at Level One.
3. ~~The~~If the complaint is against a District employee, the written response of the District employee, if any.
- ~~3-4.~~ The decision issued at Level One and any attachments.
- ~~4.5.~~ All other documents relied upon by the Level One ~~administra-
tor~~hearing officer in reaching the Level One decision.

The ~~Superintendent or designee~~ shall ~~schedule a conference within ten~~hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be limited to the issues and documents considered at Level One. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference~~hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~hearing officer shall provide the ~~student or parent a written response within ten~~complainant a decision within 20 calendar days following the ~~conference~~hearing. In reaching a decision, the ~~Superintendent or designee~~hearing officer may consider the Level One record, any additional information provided ~~at~~prior to the Level Two ~~conference~~hearing, and any other relevant documents or information the ~~Superintendent or designee-
hearing officer~~ believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~hearings, if any, shall be maintained with the Level One and Level Two records.

Level Three

With the exception of complaints regarding extracurricular activities, described above, if the ~~student or parent~~complainant did not receive the relief requested at Level Two or if the time for a ~~re-
sponse~~decision has expired, the ~~student or parent~~complainant may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~20 calendar days of the date of the ~~written~~ Level Two ~~response~~decision or, if no ~~response was received,~~ ~~within ten~~decision has been communicated to the complainant, within 20 calendar days of the Level Two ~~response~~decision deadline.

~~If Unless the appeal notice is untimely, not on the District's form, or incomplete in any material way, the Superintendent, after consultation with the Board President, may dismiss the complaint and provide written notice of dismissal to the complainant~~ Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent ~~or designee~~ shall inform the ~~student or parent-complainant whether the Board or a Board committee will hear the appeal and~~ of the date, time, and place of the ~~Board~~ meeting at which the complaint will be on the agenda for presentation to the ~~Board or Board committee~~.

~~The Superintendent or designee shall provide the Board the record of the Level Two appeal. The student or parent~~ At least five business days before the Board or Board committee meeting, the Superintendent shall provide the complainant a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent shall provide the Board the record of the Level Two appeal. The complainant may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. ~~The written response~~ Any other documents submitted by the complainant at Level Two.
- ~~3.4.~~ 4. The decision issued at Level Two and any attachments.
- ~~4.5.~~ 5. All other documents relied upon by the administration in reaching the Level Two decision.

~~The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the student or parent notice of the nature of the evidence at least three days before the hearing.~~

~~The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]~~

The complainant may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the ~~student or parent~~ complainant and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. ~~The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board or Board committee shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the ~~student~~ complainant or ~~parent or the student's~~ the complainant's representative, any presentation from the administration, and questions from ~~the~~ Board members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~ shall make a decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. ~~If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two~~ no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.

Student Code of Conduct

The District's rules of discipline are maintained in the Board-adopted Student Code of Conduct and are established to support an environment conducive to teaching and learning.

Rules of conduct and discipline shall not have the effect of discriminating on the basis of gender, race, color, disability, religion, ethnicity, or national origin.

At the beginning of the school year and throughout the school year as necessary, the Student Code of Conduct shall be:

1. Posted and prominently displayed at each campus or made available for review in the principal's office, as required by law; and
2. Made available on the District's website and/or as a hard copy to students, parents, teachers, administrators, and others on request.

Revisions

Revisions to the Student Code of Conduct approved by the Board during the year shall be made available promptly to students and parents, teachers, administrators, and others.

Extracurricular Standards of Behavior

With the approval of the principal and Superintendent, sponsors and coaches of extracurricular activities may develop and enforce standards of behavior that are higher than the District-developed Student Code of Conduct and may condition membership or participation in the activity on adherence to those standards. Extracurricular standards of behavior may take into consideration conduct that occurs at any time, on or off school property.

A student shall be informed of any extracurricular behavior standards at the beginning of each school year or when the student first begins participation in the activity. A student and his or her parent shall sign and return to the sponsor or coach a statement that they have read the extracurricular behavior standards and consent to them as a condition of participation in the activity.

Standards of behavior for an extracurricular activity are independent of the Student Code of Conduct. Violations of these standards of behavior that are also violations of the Student Code of Conduct may result in independent disciplinary actions.

A student may be removed from participation in extracurricular activities or may be excluded from school honors for violation of extracurricular standards of behavior for an activity or for violation of the Student Code of Conduct.

“Parent” Defined

Throughout the Student Code of Conduct and discipline policies, the term “parent” includes a parent, legal guardian, or other person having lawful control of the child.

General Discipline Guidelines

A District employee shall adhere to the following general guidelines when imposing discipline:

1. A student shall be disciplined when necessary to improve the student’s behavior, to maintain order, or to protect other students, school employees, or property.
2. A student shall be treated fairly and equitably. Discipline shall be based on an assessment of the circumstances of each case. Factors to consider shall include:
 - a. The seriousness of the offense;
 - b. The student’s age;
 - c. The frequency of misconduct;
 - d. The student’s attitude;
 - e. The potential effect of the misconduct on the school environment;
 - f. Requirements of Chapter 37 of the Education Code; and
 - g. The Student Code of Conduct adopted by the Board.
3. Before a student under 18 is assigned to detention outside regular school hours, notice shall be given to the student’s parent to inform him or her of the reason for the detention and permit arrangements for necessary transportation.

Corporal Punishment

The Board prohibits the use of corporal punishment in the District. Students shall not be spanked, paddled, or subjected to other physical force as a means of discipline for violations of the Student Code of Conduct.

Physical Restraint

Note: A District employee may restrain a student with a disability who receives special education services only in accordance with law. [See FOF(LEGAL)]

Within the scope of an employee’s duties, a District employee may physically restrain a student if the employee reasonably believes restraint is necessary in order to:

1. Protect a person, including the person using physical restraint, from physical injury.

2. Obtain possession of a weapon or other dangerous object.
3. Protect property from serious damage.
4. Remove a student refusing a lawful command of a school employee from a specific location, including a classroom or other school property, in order to restore order or to impose disciplinary measures.

Video and Audio Monitoring

Video and audio recording equipment may be used for safety purposes to monitor student behavior on District property.

When video and audio recording equipment is in use, the District shall post signs notifying students and parents about the District's use of video and audio recording equipment. Students shall not be notified when the equipment is turned on.

Use of Recordings

The principal shall review recordings as needed, and evidence of student misconduct shall be documented. A student found to be in violation of the District's Student Code of Conduct shall be subject to appropriate discipline.

Access to Recordings

Recordings shall remain in the custody of the campus principal and shall be maintained as required by law. A parent or student who wishes to view a recording in response to disciplinary action taken against the student may request such access under the procedures set out by law. [See FL(LEGAL)]

-Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Complaints by members of the public shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with GF after the relevant complaint process:

1. Complaints concerning instructional resources shall be ~~filed-~~ **submitted** in accordance with the EF series.
2. Complaints concerning a commissioned peace officer who is an employee of the District shall be ~~filed~~ **submitted** in accordance with the CKE series.

Complaints regarding refusal of entry to or ejection from District property based on Education Code 37.105 shall be filed in accordance with this policy. However, the timelines shall be adjusted as necessary to permit the complainant to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See GKA(LEGAL)]

~~Guiding Principles~~
Informal Process

The Board encourages the public to discuss concerns with an appropriate administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

Filing Deadlines

If a member of the public has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the individual must file a complaint within 15 business days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

Formal Process

An individual may initiate the formal process described below by timely filing a written complaint form.

~~Even after initiating the formal complaint process, individuals are encouraged to seek informal resolution of their concerns. An individual whose concerns are resolved may withdraw a formal complaint at any time.~~

~~The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any~~

~~level.~~ The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the individual shall file a Level One complaint with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board’s or Board committee’s decision.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

Option to Continue Informal Process

Even after initiating the formal complaint process, the complainant is encouraged to seek informal resolution of their concerns. A complainant whose concerns are resolved may withdraw a formal complaint at any time.

Notice of Complaint

A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.

Freedom from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against any individual for bringing a concern or complaint.

General Provisions

Filing

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, ~~including email and fax,~~ or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic

communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three **business** days after the deadline.

Scheduling
~~Conferences~~Hearin
gs

The District shall make reasonable attempts to schedule ~~confer-
ences~~hearings at a mutually agreeable time. If the ~~individual~~com-
plainant fails to appear at a scheduled ~~conference~~hearing, the Dis-
trict may hold the ~~conference~~hearing and issue a decision in the
~~individual's~~complainant's absence.

Response
At Levels One and
Two,
"response"Decision

A "decision" shall mean a written communication to the ~~individual-
complainant~~ from the appropriate administrator. ~~Responses may
be hand-delivered, sent by electronic communication to the individ-
ual's email address of record, or sent by U.S. Mail to the individ-
ual's mailing address of record. Mailed responses that provides an
explanation of the basis of the decision, an indication of each docu-
ment that supports the decision, and any relief or redress to be
provided. A decision shall be issued on the merits of the concern
raised in the complaint notwithstanding any procedural errors or
the type of relief or redress requested.~~

The decision shall also include information regarding the filing of
an appeal in accordance with this policy. After a hearing at Level
Three, the decision shall include information on submitting an ap-
peal to the commissioner.

A decision may be hand-delivered, sent by electronic communica-
tion to the complainant's email address of record, or sent by U.S.
Mail to the complainant's mailing address of record. Mailed deci-
sions shall be timely if they are postmarked by U.S. Mail on or be-
fore the deadline.

Days

~~"Days" shall mean District business days, unless otherwise noted.
In calculating timelines under this policy, the day a document is
filed is "day zero." The following business day is "day one."~~

Representative

"Representative" shall mean any person who or organization that is
designated by ~~an individual~~a complainant to represent the ~~individu-
al~~complainant in the complaint process.

The ~~individual~~complainant may designate a representative through
written notice to the District at any level of this process. ~~If the indi-
vidual~~The representative may participate in person or by telephone
conference call. If the complainant designates a representative
with fewer than three **business** days' notice to the District before a
scheduled ~~conference or~~hearing, the District may reschedule the
~~conference or~~hearing to a later date, if desired, in order to include
the District's counsel. The District may be represented by counsel
at any level of the process.

| | |
|----------------------------|--|
| Consolidating Complaints | <p>Complaints arising out of an event or a series of related events shall be addressed in one complaint. An individual shall not fileTo promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from anyan event or series of events that have been or could have been addressed in a previous complaint.</p> |
| Untimely Filings | <p>All time limits shall be strictly followed unless modified by mutual written consent.</p> <p>If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the individual, at any point during the complaint process. The individual may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timelinessrelated events shall be consolidated.</p> |
| Costs Incurred | <p>Each party shall pay its own costs incurred in the course of the complaint.</p> |
| Complaint and Appeal Forms | <p>Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be attached toincluded with the complaint form. If the individualcomplainant does not have copies of these documents, theycopies may be presented at the Level One conferencehearing. After the Level One conference, no new documents may be submitted by the individual unless the individual did not know the documents existed before the Level One conferencehearing, the complainant may supplement the record with additional documents or include additional claims.</p> |
| Record | <p>A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision.</p> |
| Remand | <p>A complaint or appeal form that is incomplete in any material aspect mayshall be dismissed but may be refiled with all the required information if the re-filing is within the designated time for filingre-filed, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.</p> <p>If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.</p> |

Assignment of Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

Level One

Complaint forms must be filed:

3. Within 15 days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
4. With the lowest level administrator who has the authority to remedy the alleged problem.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and schedule a conference with the individual within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

~~Absent extenuating circumstances, the administrator shall provide the individual a written response within ten days following the conference. In reaching a decision, the administrator may consider information provided at the Level One conference and any other Level One documents or information the administrator invest~~
Complaint Levels
Investigation

The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

If the individual complainant did not receive the relief requested at Level One or if the time for a response decision has expired, he or she the complainant may request a conference with the Superintendent or designee hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~20 calendar days of the date of the ~~written~~ Level One ~~response~~decision or, if no ~~response was received,~~ ~~within ten~~decision has been communicated to the complainant, within 20 calendar days of the Level One ~~response~~decision deadline.

After receiving notice of the appeal, the Level One ~~administrator~~hearing officer shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator~~. ~~The individual may request~~hearing officer and provide a copy of the Level One record to the complainant.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~Any other documents submitted by the ~~individual~~complainant at Level One.
3. ~~The~~if the complaint is against a District employee, the written response of the ~~District~~ employee, if any.
- ~~3-4.~~4. The decision issued at Level One and any attachments.
- ~~4-5.~~5. All other documents relied upon by the Level One ~~administrator~~hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference~~ ~~within ten~~hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be limited to the issues and documents considered at Level One.~~ At the conference, the individual may provide information concerning any documents or information relied upon by the administration for the Level One decision. The ~~Superintendent or designee may set reasonable time limits for the conference~~hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~hearing officer shall provide the ~~individual a written response within ten~~complainant a decision within 20 calendar days following the ~~conference~~hearing. In reaching a decision, the ~~Superintendent or designee~~hearing officer may consider the Level One record, any additional information provided ~~at~~prior to the Level Two ~~conference~~hearing, and any other relevant documents or information the ~~Superintendent or designee~~hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~hearings, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the ~~individual~~complainant did not receive the relief requested at Level Two or if the time for a ~~response~~decision has expired, he or she may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~20 calendar days of the date of the ~~written~~ Level Two ~~response~~decision or, if no ~~response was received,~~ ~~within ten~~decision has been communicated to the complainant, ~~within 20~~ calendar days of the Level Two ~~response~~decision deadline.

~~If Unless the appeal notice is untimely, not on the District's form, or incomplete in any material way, the Superintendent, after consultation with the Board President, may dismiss the complaint and provide written notice of dismissal to the complainant~~Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent ~~or designee shall inform the individual~~shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date, time, and place of the ~~Board~~ meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

~~The Superintendent or designee shall provide the Board the record of the Level Two appeal. The individual~~At least five business days before the Board or Board committee meeting, the Superintendent shall provide the complainant a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent shall provide the Board the record of the Level Two appeal. The complainant may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
- ~~3.—The written response issued at Level Two and any attachments.~~
- ~~4.3.—All~~Any other documents ~~relied upon~~submitted by the ~~administration in reaching the~~complainant at Level Two ~~decision~~.

4. ~~The appeal shall be limited to the issues and documents considered~~ decision issued at Level Two, ~~except that if at the Level Three hearing and any attachments.~~
5. All other documents relied upon by the administration ~~intends to rely on evidence not included in the Level Two record, the administration shall provide the individual notice of the nature of the evidence at least three days before the hearing in~~ reaching the Level Two decision.

The ~~District shall determine whether~~ complainant may request that the complaint ~~will be presented~~ heard in open or closed meeting. ~~in accordance with~~ The District shall honor that request unless the Texas Open Meetings Act ~~and/or~~ other applicable law ~~requires otherwise.~~ [See BE]

~~The~~At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the ~~individual~~ complainant and administration to each make a presentation and provide rebuttal and an opportunity for questioning by ~~the~~ Board. ~~The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board ~~or Board committee~~ shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the ~~individual~~ complainant or ~~his or her~~ the complainant's representative, any presentation from the administration, and questions from ~~the~~ Board ~~members~~ with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board ~~or Board committee~~ shall then consider the complaint. It ~~may give notice of its~~ shall make a decision ~~orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two~~ no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.

Access to District Property

Authorized District officials, including school resource officers and District police officers if applicable, may refuse to allow a person access to property under the District's control in accordance with law.

District officials may request assistance from law enforcement in an emergency or when a person is engaging in behavior rising to the level of criminal conduct.

Ejection or Exclusion under Education Code 37.105

In accordance with Education Code 37.105, a District official shall provide a person refused entry to or ejected from property under the District's control written information explaining the right to appeal such refusal of entry or ejection under the District's grievance process.

A person appealing under the District's grievance process shall be permitted to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See FNG and GF]

Off-Campus Activities

Employees shall be designated to ensure appropriate conduct of participants and others attending a school-related activity at non-District or out-of-District facilities. Those so designated shall coordinate their efforts with persons in charge of the facilities.

Prohibitions

Tobacco and E-Cigarettes

The District prohibits smoking and the use of tobacco products, e-cigarettes, or other electronic vaporizing devices on District property, in District vehicles, or at school-related activities.

Weapons

The District prohibits the unlawful use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on all District property at all times.

Exceptions

No violation of this policy occurs when:

1. ~~A Texas~~ An individual who holds a handgun license holder in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, as long as the handgun or other firearm is not in plain view; or
2. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

January 19-February 16, 2026



UPCOMING EVENTS

Lake Dallas Independent School District

| EVENT | DATE | TIME | LOCATION |
|--|------|----------|-----------------------------------|
| January | | | |
| Board of Trustees Meeting | 19 | 5:30 PM | LDISD Central Services |
| Falcon Insider | 20 | 9:00 AM | SSE |
| HEB School Board of the Year Judges Visit | 20 | 10:00 AM | LDISD Central Services |
| Football Banquet | 22 | 6:30 PM | LDISD Event Center |
| LDHS Varsity Boys Golf @ 52nd Annual Dwain Bean Tournament | 23 | | The Golf Club at Champions Circle |
| 8th Grade Transition Night | 26 | 6:00 PM | LDHS |
| Milk and Bookies Family Literacy Night | 27 | 5:30 PM | SSE |
| LDHS Varsity Girls Basketball vs Prosper Richland | 27 | 6:15 PM | LDHS Gym |
| LDHS Varsity Boys Basketball vs Prosper Richland | 27 | 7:30 PM | LDHS Gym |
| LDHS Varsity Boys Soccer vs Sunnyvale | 28 | 6:30 PM | Falcon Stadium |
| 100th Day of School | 30 | | |
| LDE Leadership Assembly | 30 | 8:00 AM | LDE |
| CE Leadership Assembly | 30 | 8:15 AM | CE |
| Starstepper Halftime Performance | 30 | 5:00 PM | LDHS Gym |
| LDHS Varsity Girls Basketball vs Gainesville | 30 | 6:15 PM | LDHS Gym |
| LDHS Varsity Boys Basketball vs Gainesville | 30 | 7:30 PM | LDHS Gym |
| LDHS Varsity Baseball vs Fossil Ridge | 31 | 12:00 PM | Falcon Field |
| February | | | |
| Board of Trustees Workshop | 2 | 5:30 PM | LDISD Central Services |
| LDHS Varsity Baseball vs Frisco Memorial | 3 | 5:00 PM | Falcon Field |
| LDHS Varsity Boys Soccer vs Lake Worth | 3 | 5:30 PM | Falcon Stadium |

| February | | | |
|---|----|---------|------------------------|
| LDMS Band Pre UIL | 3 | 6:30 PM | LDHS |
| LDHS Varsity Girls Soccer vs Lake Worth | 3 | 7:15 PM | Falcon Stadium |
| Employee and Teacher of the Month Breakfast | 6 | 8:00 AM | LDISD Central Services |
| LDHS Varsity Girls Basketball vs Celina | 6 | 6:15 PM | LDHS Gym |
| LDHS Varsity Boys Basketball vs Celina | 6 | 7:30 PM | LDHS Gym |
| LDMS PTA Valentines Dance | 7 | 6:00 PM | LDMS |
| Falcon Insider | 10 | 9:00 AM | Corinth Elementary |
| LDHS Varsity Baseball vs Grandbury | 10 | 5:00 PM | Falcon Field |
| LDHS Varsity Boys Soccer vs Eagle Mountain Saginaw | 10 | 5:30 PM | Falcon Stadium |
| LDHS Varsity Girls Soccer vs Eagle Mountain Saginaw | 10 | 7:15 PM | Falcon Stadium |
| LDE PTA Math Night | 12 | 6:30 PM | LDE |
| Employee Appreciation Deliveries | 13 | 8:00 AM | |
| LDHS Varsity Boys Basketball vs Aubrey | 13 | 7:30 PM | LDHS Gym |
| Board of Trustees Meeting | 16 | 5:30 PM | LDISD Central Services |