

Board Meeting and Public Hearing
Monday, December 15, 2025 6:00 PM

Carrie L. Lovejoy Child Development Center:
Library
256 Country Club Road
Allen, TX 75002

Agenda

1. Call to Order
Presenter: Julie McLaughlin, President
2. Roll Call and Announcement by President that a quorum is present, that the meeting has been duly called, and that notice of the meeting has been duly posted for time and manner as required by law
Presenter: Julie McLaughlin, President
3. Closed Session, Gov't. Code 551.071-551.084. The Board May Retire into Closed Session in Accordance with the Texas Open Meetings Act
Presenter: Julie McLaughlin, President
 - 3.A. 551-071 For the purpose of a private consultation with its attorney only when it seeks the attorney's advice about pending or contemplated litigation or a settlement offer or on a matter in which the duty of the attorney to the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the requirement for open meetings.
 - 3.A.1. Consultation with Legal Counsel on SB 8.
 - 3.A.2. Consultation with Legal Council on 25-cv-01181, Ringer v. Comal ISD.
 - 3.A.3. Consultation with Legal Counsel on Personnel Investigations.
 - 3.A.4. Consultation with Legal Counsel on TASB Policy Update 126.
 - 3.B. 551-072 For the purpose of deliberating the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the District in negotiations with a third person.
 - 3.C. 551-073 For the purpose of deliberating a negotiated contract for a prospective gift donation to the District if deliberation in an open meeting would have a detrimental effect on the Board's position in negotiations with a third person.
 - 3.D. 551-074 For the purpose of deliberating the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee or to hear a complaint or charge against an officer or employee. However, the Board may not conduct a closed meeting for these purposes if the officer or employee who is the subject of the deliberation or hearing requests a public hearing.
 - 3.D.1. Evaluation of employees.
 - 3.D.2. Superintendent's Formative Evaluation.
 - 3.E. 551-076 For the purpose of deliberating the deployment, or specific occasions for implementation, of security personnel, devices or security audits.
 - 3.F. 551-082 For the purpose of deliberating in a case involving discipline of a public school child, or in which a complaint or charge is brought against a District employee by another employee and the complaint or charge directly results in the need for a hearing. However, the Board may not conduct a closed meeting for this

purpose if the employee against whom the complaint or charge is brought makes a written request for an open hearing.

3.G. 551-0821 For the purpose of deliberating a matter regarding a student if personally identifiable information about the student will necessarily be revealed by the deliberation. This exception does not apply if an open meeting about the matter is requested in writing by a parent or guardian of the student or by the student if the student has attained 18 years of age.

3.H. 551-083 For the purpose of discussing or deliberating the standards, guidelines, terms or conditions the Board will follow, or will instruct its representative to follow, in consultation with representatives of employee groups.

3.I. 551-084 For the purpose of excluding a witness from a hearing during the examination of another witness.

4. Return to Open Meeting for Action, If Necessary, On Matters Discussed In Closed Session

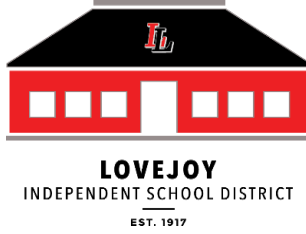
Presenter: Julie McLaughlin, President

5. Opening Exercise

Presenter: Julie McLaughlin, President

5.A. Pledges

Presenter: Justin Wieller, Principal, Lovejoy High School



Lovejoy Independent School District Board of Trustees

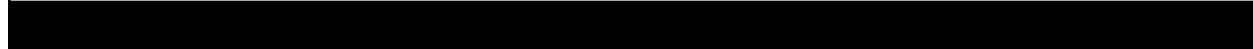
Date of Meeting	December 15, 2025
Document Title	December Pledge Leader
Presented For	Board Action X Report/Review Only
Supporting Documents	X None Attached Provided Later
Administrator Responsible	Justin Wieller, Lovejoy High School Principal



Executive Summary

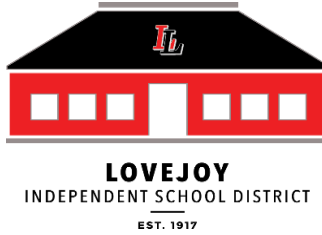
The Pledge of Allegiance and the Texas Pledge will be led by the following Lovejoy High School grade students:

- **Chase Reagan** - Chase is a Junior euphonium and tuba player in the Lovejoy Band. Chase came to Lovejoy ISD in his 6th grade year and has been making the district brighter ever since. Chase is also a member of the Lovejoy Bowling team and recently bowled a 300.
- **Max Rattleff** - Max is a Senior percussionist and three time All State Band member. He just earned 1st overall percussionist in the region and advanced to the Area round of All State Band Auditions. Max is a winner of YoungArts, a prestigious national award.



6. Celebration of Learning: A Cappella Choir Performance

Presenter: Dr. Travis Zambiasi, Executive Director of Student Services

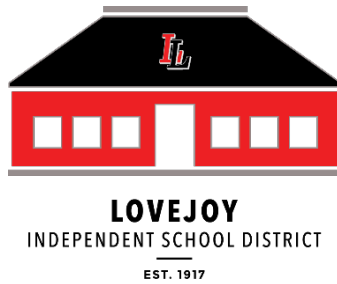


Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Celebration of Learning: A Capella Choir
Presented For	Board Action X Report/Review Only
Supporting Documents	X None Attached Provided Later
Administrator Responsible	Dr. Travis Zambiasi, Executive Director of Student Services
Executive Summary	
The Lovejoy High School A Capella Choir will be highlighted and perform during the Celebration of Learning.	
Fiscal Implications	
No fiscal implications.	
Administrator Recommendation	
N/A	
District Priority	
Priority 3: Lovejoy ISD will prioritize community, connection, and communication.	

7. Public Comments

Presenter: Julie McLaughlin, President



School Board Public Comments Sign In

The Board of Trustees encourages public comment. All public comment at a meeting other than a regularly scheduled meeting should be limited to agenda items posted for the meeting. By signing up to provide public comment at a Board meeting, you are acknowledging and accepting the procedures for public comment available online at lovejoyisd.net.

Any individual seeking to speak during the public comment session of a regular board meeting must complete and submit the public comment card by no later than 15 minutes prior to the designated start time provided on the meeting notice. Public comment cards must be completed in their entirety with accurate and truthful information and must designate whether the speaker is speaking on a specific agenda item. Failure to designate an agenda item relevant to the speaker's comments will result in the classification of the public comment as a non-agenda item comment, to be heard at a later time in the meeting. Public comment cards are only applicable to the meeting in which they are completed and submitted by the established deadline.

Each individual will have one opportunity per meeting to share their comments with the Board of Trustees, not multiple opportunities per individual agenda items. If a speaker is not present when his/her name is called, the speaker forfeits the opportunity to speak at that meeting. All speakers will be limited to no more than three minutes. The presiding officer reserves the right to reduce the number of minutes per speaker to no less than one minute per speaker in order to maintain effective meeting management. The speakers will be recognized in the order in which each person signs up. If there are more speakers than time allotted for public comment, the amount of time per speaker may be reduced, as determined appropriate by the Board of Trustees. If time does not allow for you to speak at public comment, the Board of Trustees may allot additional time for public comment or defer specific agenda items for review at a subsequent meeting in an effort to allow more public comment, as determined necessary by the Board. This public comment card will not be maintained from one meeting to the next and is only applicable to the meeting on the date in which it was submitted.

If you have a specific concern related to an employee of the District or a specific student issue, you are encouraged to utilize the District's grievance procedures provided in Board Policies DGBA (LOCAL), FNG (LOCAL), and GF (LOCAL) or applicable grievance process. Each grievance procedure allows for an individual to redress grievances with the Board of Trustees. All relevant policies are available online at lovejoyisd.net.

Disruptive behavior will not be tolerated in the meeting. If after the provision of a single warning, the disruptive behavior continues, the disruptive individual may be escorted out of the meeting by District officials and/or law enforcement. It is a criminal offense for a person, with the intent to prevent or disrupt a lawful meeting, to substantially obstruct or interfere with the ordinary conduct of a meeting by physical action or verbal utterance.

The Board of Trustees appreciates your active participation in the school district.

****Failure to Complete the Form in Its Entirety will result in you not being able to speak****

First and Last Name:

Relationship to Lovejoy ISD (Choose one):

Resident Parent/Guardian Non-resident

Designate the Item as an agenda or non-agenda item, and if non-agenda, provide a brief description of the topic in 3 – 5 words.

agenda item #: _____

non-agenda item topic: _____

Email Address:

Phone:

Organization and Campus(es) your student(s) attend (if applicable):

- I acknowledge I read, understand, and agree to the public comment procedures and regulations, particularly as it relates to disruptive behavior.
- I understand non-agenda items may be moved to the end of the meeting, , if necessary for effective meeting management, and are only permitted at regular meetings
- I reviewed the form in its entirety and understand that a failure to complete this form will result in my inability to speak at today's meeting.

Print:

Signature:

Date:

8. Invocation

Presenter: Julie McLaughlin, President

9. Board Notifications

9.A. Notification of New Hires

Presenter: Anna Koenig, Executive Director of Human Resources and Communications



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Notification of New Hires
Presented For	Board Action X Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Anna Koenig, Executive Director of Human Resources and Communications
Executive Summary	
New Hires are attached for Board notification. This is not an action item.	
Fiscal Implications	
Financial impact is supported within the budget.	
Administrator Recommendation	
Report/Review Only. No administrator recommendation.	
District Priority	
Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.	



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

NOTIFICATION OF NEW HIRES

December 15, 2025

Professional New Hires

Grade levels or teaching assignments reflect current positions and are subject to change per employee contract

December 15, 2025

Professional Staff	University	Campus	Current Assignment
Tracie Bailey	Texas Tech (Bachelor's)	WSMS	RLA Teacher

9.B. Notification of Resignations

Presenter: Anna Koenig, Executive Director of Human Resources and Communications



LOVEJOY
 INDEPENDENT SCHOOL DISTRICT
 EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Notification of Resignations
Presented For	Board Action X Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Anna Koenig, Executive Director of Human Resources and Communications
Executive Summary	
A resignation list is attached for Board notification. No action is needed.	
Fiscal Implications	
N/A	
Administrator Recommendation	
Report/Review Only. No administrator recommendation.	
District Priority	
Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.	



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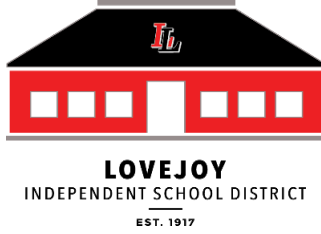
Notification of Resignations

December 15, 2025

Professional Resignations		
		December 15, 2025
Name	Position	Location
John Korb	Director of Technology	Admin
Elizabeth Winger	7/8 Special Education Teacher	WSMS
Natalie Woodward	BCBA	Admin
Casey Littlefield	Director of Safety and Security	Admin
Mary Mullins	Director of Secondary of Secondary Education and Accountability	Admin

9.C. Notification of Public Information Requests Report

Presenter: Rodricka Taylor, Coordinator for the Superintendent and Board Services



Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Public Information Requests Report
Presented For	Board Action X Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Rodricka Taylor, Coordinator for the Superintendent and Board Services
Executive Summary	
Public information requests are provided for report/review.	
Fiscal Implications	
No fiscal implications.	
Administrator Recommendation	
No administrator recommendation.	
District Priority	
Priority 3: Lovejoy ISD will prioritize community, connection, and communication.	

December 2025

Date Submitted	Request	Name	Approx. Hours Spent
11/17/2025	<p>Under the Texas Public Information Act, I am formally requesting electronic copies of any and all emails, communications, attachments, letters, forwarded messages, or reports that contain the name "Cassie Crabtree" from January 1, 2022 to present.</p> <p>This request includes, but is not limited to:</p> <p>Emails sent to or from any Lovejoy employee</p> <p>Emails exchanged with any other ISD, coach, school, or outside party</p> <p>Anonymous, unidentified, or unsigned complaints or messages referencing my name</p> <p>Any documents, messages, or correspondence forwarded to or received from UIL involving me</p> <p>Any communication referencing softball, coaching, athletics, or recruiting in connection to my name</p> <p>Deleted, archived, or auto-archived emails retained by the district's email storage or retention system (including Google Vault, Proofpoint, Barracuda, or equivalent)</p> <p>Email metadata, attachments, and forwarded chains related to the above</p>	Cassie Crabtree	2+
11/21/2025	<p>Public records request for purchasing data. Specifically, we request a spreadsheet or equivalent file containing all purchase orders issued between March 1st, 2025, and the present.</p> <p>Scope of Request:</p> <p>We are seeking all purchase orders issued by any and all departments, schools, divisions, or offices under your school district, including (but not limited to) general administration, curriculum and instruction, facilities and operations, food services, transportation, information technology, and finance/business office.</p> <p>Requested Details (if readily accessible):</p> <p>Purchase order number (or equivalent)</p> <p>Purchase date</p> <p>Vendor ID or name</p> <p>Department or issuing entity (if available)</p> <p>Line item description</p> <p>Quantity</p> <p>Unit price</p> <p>Total price</p> <p>Preferred Format & Delivery:</p> <p>We understand systems vary and that a spreadsheet export from your ERP system is often the most accessible. However, we are happy to accept:</p> <p>Spreadsheet (preferred)</p> <p>PDF or Word documents</p> <p>Existing ERP reports</p> <p>Any general or summary-level purchasing records you already have on hand, even if they don't include all requested fields</p> <p>Commercial Nature & Flexibility:</p>	Woo Park	0.5

12/8/2025	<p>Electronic summary of purchase orders (not the individual purchase orders themselves) issued by Lovejoy Independent School District from July 1, 2025 through October 31, 2025.</p> <p>This report may also be referred to as an accounts payable summary, check summary, check register, or vendor analysis report. Any spreadsheet or report that lists vendor names, brief descriptions of purchases, and total amounts would be fully responsive to this request.</p> <p>If available, please include:</p> <ul style="list-style-type: none">-Vendor name-Description of purchase or payment-Total price or amount paid	Oshea Smith	0.5
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9.D. Notification of Cabinet Reports

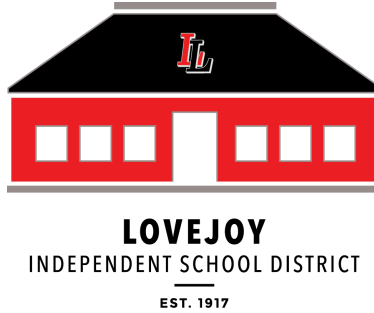
Presenter: Executive Cabinet Members



LOVEJOY
 INDEPENDENT SCHOOL DISTRICT
 EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Notification of Cabinet Reports
Presented For	Board Action X Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Executive Cabinet Members
Executive Summary	
Cabinet reports are provided for Board notification and general awareness at each meeting. Comprehensive updates and presentations will be shared with the Board of Trustees as appropriate.	
Fiscal Implications	
Information only. No fiscal implications.	
Administrator Recommendation	
Information only. No administrator recommendation.	
District Priority	
<p>Priority 1: Lovejoy ISD students will live our Legacy of Excellence by learning at high levels and graduating life ready.</p> <p>Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.</p> <p>Priority 3: Lovejoy ISD will prioritize community, connection, and communication.</p> <p>Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.</p>	



Notification of Cabinet Reports

Curriculum & Instruction

District Benchmark Assessments

Teachers are completing the administration of the second nine weeks district benchmark assessments. The benchmark assessments are administered in core content courses (reading, math, science, and social studies). This enables teachers to monitor and track student progress, identify learning gaps and adjust instruction to meet student needs. We appreciate the intentionality and planning of staff by utilizing the data to implement proactive interventions and offer extended learning opportunities for students. The excellent collaborative work of grade-level and department teams aligns the goal to achieve high levels of student achievement and utilize assessment to drive instruction.

Human Resources & Communications Update

Communications Update

Lovejoy ISD is profoundly grateful for the strong community and business relationships that have been built through our Leopard Marketing programs. We would like to recognize the following for their support this school year:

Anchor Sponsors

Our Anchor Sponsors exemplify the Lovejoys highest level of sponsorship. We are deeply grateful for their significant contribution and lasting impact on our students, teachers, and community. It is our honor to recognize the following Anchor Sponsors:

Children's Health

Robertson Orthodontics

Ryan Dental

Shaddock Homes

Community Partners

Lovejoy Community Partners are featured in Connect with Katie, the District's weekly digital newsletter. The revenue generated through this program is directed to the general fund, supporting Lovejoy teachers and students. We are deeply grateful for their involvement in our community. It is our honor to recognize the following Community Partners.

Texas Health Presbyterian Hospital

My Community Credit Union

TLC Realty

Diana Health

Event Sponsors

Through generous donations made by our local businesses, Lovejoy is able to provide monthly teacher appreciation gift cards and mid-year convocation door prizes. Thank you to the following event sponsors:

The Walker Group, Heart of a Teacher & Support Gift Cards

Linebarger Attorneys At Law, Convocation and Mid-Year Convocation Door Prizes

Operations Update

Maintenance:

The RTU (Rooftop HVAC Unit) at the LHS Competition gym has been successfully replaced and is now fully operational.

[LHS RTU Gym 1.jpg](#)

[LHS RTU Gym 2.jpg](#)

[LHS RTU Gym 3 .jpg](#)

Project Update:

Tennis Court Revitalization: Resurfacing and upgrades at the Lovejoy High School campus are currently underway. Courts 9-12 have received new surfaces and are scheduled to receive windscreens and new nets. Courts 5-8 are currently being worked on.

[LHS Tennis Progress 11.18.25.jpg](#)

[LHS Tennis After 12.01.25.JPG](#)

Business Services Update

Finance

The District has 138 days of cash on hand in the General Fund, which covers approximately 4 months of operating expenses.

In November, approximately \$1,967,176 in base property taxes was collected for the General Fund for the 2025 Tax Year, and the General Fund earned \$51,840 in interest revenue.

In November, approximately \$1,302,420 in base property taxes was collected for the Debt Service Fund for the 2025 Tax Year, and the Debt Service Fund earned \$29,250 in interest revenue.

2025 Bond Refunding

During the November Regular Board Meeting, the administration and the District's Financial Advisor, SAMCO Capital, presented a recommended bond refunding opportunity involving portions of the District's Series 2014, 2015 Refunding, 2015 Building, and 2016 bonds. The Board authorized the administration and SAMCO to monitor the market and proceed when conditions were most favorable.

On Wednesday, December 3, SAMCO entered the market and finalized the transaction. The refunding successfully refinanced **\$18,755,000** of callable bonds at significantly improved yields ranging from 2.66% to 3.99%, compared to the 5.00% interest rate on the refunded bonds.

The results **exceeded** the preliminary projections shared in November. Key outcomes from the final December 3 refunding include:

- Total Debt Service Savings: \$2,620,898 (net of issuance costs)
- Present Value (PV) Savings: 10.33% of refunded bonds – more than triple the District's 3% target threshold
- Improved from Preliminary Estimates: Preliminary savings were estimated at \$2.0 million; final market conditions increased savings by approximately \$620,898
- Call Date on New Refunding Bonds: August 15, 2035

This refunding strengthens the District's long-term debt profile and provides meaningful, measurable savings to taxpayers without extending the length of the current bond amortization schedule.

Student Nutrition

The District's student nutrition program has experienced a decline in overall meal participation through October, which is partially offset by growth in à la carte sales.

- **Meal Participation:** Total meals served decreased from 76,698 in 2024 to 70,892 in 2025, a decline of 5,806 meals (-7.6%). This continues a multi-year trend of declining participation, dating back to 2022, with the Average Daily Participation (ADP) decreasing from 1,162 in 2022 to 1,074 in 2025, and the average participation rate dropping from 29.4% to 28.3%.
 - **Meal Sales:** Meal sales declined by \$25,759 (-47.1%), from \$318,494 in 2024 to \$292,735 in 2025, reflecting lower participation.
 - **À la Carte Sales:** À la carte sales increased by \$59,424 (+15.1%), from \$393,092 in 2024 to \$452,516 in 2025, indicating a strong demand for non-meal purchases. There is strong participation in the new local food options at the high school, which is now fully implemented.
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Student Services Update

2025 Lovejoy ISD Fine Arts Festival Recap

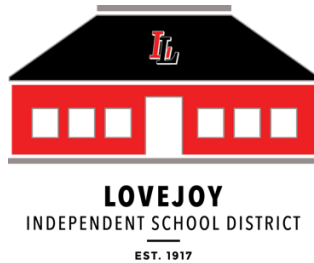
Lovejoy ISD would like to extend gratitude and appreciation to Lovejoy Visual Arts, Choir, Orchestra, Color Guard, Dance, Band, and Theatre. From December 4th - 12th, Lovejoy ISD Fine Arts featured numerous events for our community, and hosted thousands of attendees. The hard work, dedication, and talent of our students and directors was outstanding and we could not be more proud of the entire Fine Arts Department.

10. Consent Agenda

Presenter: Julie McLaughlin, President

10.A. Consider Approval of the Minutes of the November 17, 2025 Board Meeting

Presenter: Rodricka Taylor, Coordinator for the Superintendent and Board Services



Board of Trustees Minutes of the Board Meeting Monday, November 17, 2025

A Board Meeting of the Lovejoy Independent School District Board of Trustees was held on Monday, November 17, 2025, beginning at 6:00 PM in the Carrie L. Lovejoy Child Development Center, located at 256 Country Club Road, Allen, Texas.

1. Call to Order

Julie McLaughlin, President

The Meeting was Called to Order at 6:00 PM by Board President, Julie McLaughlin.

2. Roll Call and Announcement by President that a quorum is present, that the meeting has been duly called, and that notice of the meeting has been duly posted for time and manner as required by law

Julie McLaughlin, President

Marvin Bobo: Present
Jason Jaynes: Present
Julie McLaughlin: Present
Barrett Owens: Present
Aubrey Stock: Present
Mark Wheelis: Present
Jeff Wood: Present

3. Closed Session, Gov't. Code 551.071-551.084. The Board May Retire into Closed Session in Accordance with the Texas Open Meetings Act

Julie McLaughlin, President

The Board retired into Closed Session at 6:00 PM in room C113.

- 3.A. 551-071** For the purpose of a private consultation with its attorney only when it seeks the attorney's advice about pending or contemplated litigation or a settlement offer or on a matter in which the duty of the attorney to the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the requirement for open meetings.
 - 3.B. 551-072** For the purpose of deliberating the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the District in negotiations with a third person.
 - 3.C. 551-073** For the purpose of deliberating a negotiated contract for a prospective gift donation to the District if deliberation in an open meeting would have a detrimental effect on the Board's position in negotiations with a third person.
 - 3.D. 551-074** For the purpose of deliberating the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee or to hear a complaint or charge against an officer or employee. However, the Board may not conduct a closed meeting for these purposes if the officer or employee who is the subject of the deliberation or hearing requests a public hearing.
 - 3.D.1.** Evaluation of employees.
 - 3.D.2.** Personnel Investigations.
 - 3.E. 551-076** For the purpose of deliberating the deployment, or specific occasions for implementation, of security personnel, devices or security audits.
 - 3.F. 551-082** For the purpose of deliberating in a case involving discipline of a public school child, or in which a complaint or charge is brought against a District employee by another employee and the complaint or charge directly results in the need for a hearing. However, the Board may not conduct a closed meeting for this purpose if the employee against whom the complaint or charge is brought makes a written request for an open hearing.
 - 3.G. 551-0821** For the purpose of deliberating a matter regarding a student if personally identifiable information about the student will necessarily be revealed by the deliberation. This exception does not apply if an open meeting about the matter is requested in writing by a parent or guardian of the student or by the student if the student has attained 18 years of age.
 - 3.H. 551-083** For the purpose of discussing or deliberating the standards, guidelines, terms or conditions the Board will follow, or will instruct its representative to follow, in consultation with representatives of employee groups.
 - 3.I. 551-084** For the purpose of excluding a witness from a hearing during the examination of another witness.
- 4. Return to Open Meeting for Action, If Necessary, On Matters Discussed In Closed Session**

Julie McLaughlin, President

The Board of Trustees returned to the Open Meeting at 7:01 PM in the Library.

5. Opening Exercise

Julie McLaughlin, President

5.A. Pledges

Caitlin Eldredge, Principal, Willow Springs Middle School

Caitlin Eldredge, Principal, Willow Springs Middle School, introduced 7th grader Etta Wiltin, who led the Pledge of Allegiance and the Texas Pledge.

6. Recognitions

Julie McLaughlin, President

6.A. Student Recognitions: Boys and Girls Cross Country Teams

Dr. Travis Zambiasi, Executive Director of Student Services

Dr. Travis Zambiasi, Executive Director of Student Services, introduced Cross Country coaches, Carly Littlefield and Logan Kelly who introduced the Lovejoy High School Cross Country Teams.

The Lovejoy High School Girls and Boys Cross Country Teams were recognized for earning the opportunity to compete at the 5A UIL State Cross Country Meet. The LHS Girls Cross Country Team won the State Championship and the LHS Boys Cross Country Team finished 10th overall. The District expressed its pride in the coaches and student-athletes.

7. Public Comments

Julie McLaughlin, President

There were no public comments.

8. Invocation

Julie McLaughlin, President

Board President, Julie McLaughlin, and Board Vice President Jeff Wood, to lead the Invocation.

9. Board Notifications

9.A. Notification of Resignations

Anna Koenig, Executive Director of Human Resources and Communications

Anna Koenig, Executive Director of Human Resources and Communications, notified the Board of resignations.

9.B. Notification of Public Information Requests Report

Rodricka Taylor, Coordinator for the Superintendent and Board Services

Rodricka Taylor, Coordinator for the Superintendent and Board Services, notified the Board of the Public Information Requests Report.

9.C. Notification of Cabinet Reports

Executive Cabinet Members

Executive Cabinet Members notified the Board of cabinet reports.

10. Consent Agenda

Julie McLaughlin, President

10.A. Consider Approval of the Minutes of the October 27, 2025 Board Meeting

Rodricka Taylor, Coordinator for the Superintendent and Board Services

10.B. Consider Approval of Monthly Finance Report

Thomas Willman, Chief Financial Officer

10.C. Consider Approval of the Interlocal Agreement with the City of Lucas for Bus Shuttle Service

Kyle Pursifull, Executive Director of Operations

Motion to approve the Consent Agenda. This motion, made by Barrett Owens and seconded by Jason Jaynes Passed.

Yea: 7, Nay: 0, Absent: 0

President, Julie McLaughlin Voted: **Yea**

Vice President, Jeff Wood Voted: **Yea**

Secretary, Marvin Bobo Voted: **Yea**

Trustee, Aubrey Stock Voted: **Yea**

Trustee, Mark Wheelis Voted: **Yea**

Trustee, Jason Jaynes Voted: **Yea**

Trustee, Barrett Owens Voted: **Yea**

11. Presentation: Celebration of Learning - STEM Program

Dr. Laurie Tinsley, Assistant Superintendent of Curriculum and Instruction

Dr. Laurie Tinsley, Assistant Superintendent of Curriculum and Instruction, provided a presentation on Celebration of Learning - STEM Program.

12. Presentation: Special Education - District Program Update

Dr. Laurie Tinsley, Assistant Superintendent of Curriculum and Instruction

Dr. Laurie Tinsley, Assistant Superintendent of Curriculum and Instruction, provided a presentation on Special Education, a District Program Update.

13. Presentation: 2025 Fine Arts Festival

Dr. Travis Zambiasi, Executive Director of Student Services

Dr. Travis Zambiasi, Executive Director of Student Services, provided a presentation on the upcoming 2025 Fine Arts Festival.

14. Presentation: Fujitsu Safety & Security Project Update

Kyle Pursifull, Executive Director of Operations

Kyle Pursifull, Executive Director of Operations, provided a presentation a Fujitsu Safety and Security Project Update.

15. Discussion and Possible Action on a Resolution to Cast a Ballot for the Collin CAD Board of Directors

Julie McLaughlin, President

Motion to approve a Resolution to Cast a Ballot for the Collin CAD Board of Directors. This motion, made by Barrett Owens and seconded by Marvin Bobo Passed.

Yea: 7, Nay: 0, Absent: 0

The Board of Trustees allocated all 25 votes for the following nominee: Brian Dale.

President, Julie McLaughlin Voted: **Yea**

Vice President, Jeff Wood Voted: **Yea**

Secretary, Marvin Bobo Voted: **Yea**

Trustee, Aubrey Stock Voted: **Yea**

Trustee, Mark Wheelis Voted: **Yea**

Trustee, Jason Jaynes Voted: **Yea**

Trustee, Barrett Owens Voted: **Yea**

16. Consider and Act on an Order Authorizing the Issuance of Refunding Bonds, Establishing the Parameters for the Refunding, and Delegating Authority to the Administration to Complete the Refunding

Thomas Willman, Chief Financial Officer

Motion to approve an Order Authorizing the Issuance of Refunding Bonds, Establishing the Parameters for the Refunding, and Delegating Authority to the Administration to Complete the Refunding. This motion, made by Marvin Bobo and seconded by Barrett Owens Passed.

Yea: 7, Nay: 0, Absent: 0

President, Julie McLaughlin Voted: **Yea**

Vice President, Jeff Wood Voted: **Yea**

Secretary, Marvin Bobo Voted: **Yea**

Trustee, Aubrey Stock Voted: **Yea**
Trustee, Mark Wheelis Voted: **Yea**
Trustee, Jason Jaynes Voted: **Yea**
Trustee, Barrett Owens Voted: **Yea**

17. Presentation: Student Information System

Anna Koenig, Executive Director of Human Resources and Communications

Anna Koenig, Executive Director of Human Resources and Communications, provided a presentation on a Student Information System.

18. Discussion: Draft 2026-2027 School Calendar

Dr. Travis Zambiasi, Executive Director of Student Services

Dr. Travis Zambiasi, Executive Director of Student Services and Anna Koenig, Executive Director of Human Resources and Communications discussed drafts of the 2026-2027 school calendar.

19. Discussion: 2026-2027 Budget Priorities

Thomas Willman, Chief Financial Officer

Thomas Willman, Chief Financial Officer, discussed 2026-2027 Budget Priorities.

20. Discussion: Board Legislative Committee - Legislative Calendar

Julie McLaughlin, President

The Board discussed the Board Legislative Calendar for the 2026-2027 school year.

21. Consider and Act on LOVEJOY 2030 Strategic Planning Committee Membership

Katie Kordel, Superintendent

Motion to approve the LOVEJOY 2030 Strategic Planning Committee Membership. This motion, made by Mark Wheelis and seconded by Marvin Bobo Passed.

Yea: 7, Nay: 0, Absent: 0

President, Julie McLaughlin Voted: **Yea**
Vice President, Jeff Wood Voted: **Yea**
Secretary, Marvin Bobo Voted: **Yea**
Trustee, Aubrey Stock Voted: **Yea**
Trustee, Mark Wheelis Voted: **Yea**
Trustee, Jason Jaynes Voted: **Yea**
Trustee, Barrett Owens Voted: **Yea**

22. Superintendent's Announcements

Katie Kordel, Superintendent

Katie Kordel, Superintendent, expressed her appreciation to administrators, teachers, and staff for their continued commitment to continuous improvement and academic excellence. She introduced a new recognition, the Leopard Excellence Award, which honors teams demonstrating exceptional rigor in instruction. This month's recipients include:

- Hart Elementary School – 4th Grade Math Team
- Willow Springs Middle School – 8th Grade Social Studies Team
- Sloan Creek Intermediate School – 6th Grade RLA Team

Superintendent Kordel also highlighted student academic achievements at Lovejoy High School, noting that 469 students were recognized as AP Scholars, representing 30% of the high school population. She shared that each year the District has advanced in AP academic performance and expressed pride in both students and staff for sustaining this high level of excellence.

23. Announcements

Julie McLaughlin, President

President McLaughlin shared that one of the first initiatives of the LOVEJOY 2030 Strategic Planning Committee is the Community Listening Circle, held on November 18, 2025. This event provided an important opportunity for parents and community members to share their perspectives, and the feedback gathered will play a meaningful role in shaping the strategic plan moving forward.

In the spirit of gratitude and longstanding tradition, the Board President highlighted the Lovejoy Letter Campaign and extended sincere appreciation on behalf of the Board to the staff of Lovejoy ISD. The Board expressed deep gratitude for their dedication and service to the District. A special thank you was also extended to the PTO for organizing and sorting the handwritten letters.

The Board President concluded by reminding the community that the next Board meeting will be held on December 15, and extended warm wishes to all for a joyful holiday season.

24. Adjournment

Julie McLaughlin, President

With there being no further business, the Board adjourned at 9:25pm.

Respectfully submitted,

Marvin Bobo, Secretary of the Board of Trustees

Julie McLaughlin, President of the Board of Trustees

**Agenda item details are filed in the Superintendent's Office with the Monday, November 17, 2025 agenda packet.*

**These are unofficial minutes that have not yet been approved by the Board of Trustees.*

DRAFT

10.B. Consider Approval of Monthly Finance Report
Presenter: Thomas Willman, Chief Financial Officer



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Monthly Finance Report
Presented For	X Board Action Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Thomas Willman, Chief Financial Officer



Executive Summary

The finance report is typically a standard report in the Consent Agenda section. The report provides a monthly status update for the Board on our cash and investment balances in the district's Balance Sheet reports, as well as a month-to-date and year-to-date Revenue and Expense report compared to the estimated annual revenue and expenditures adopted during the budget process. This monthly finance report is based on transactions through November 30, 2025.

Fiscal Implications

This is a monthly status report of activity previously approved by the Board.

Administrator Recommendation

The Monthly Finance Report for transactions through November 2025 is compiled and presented for Board action. The administration recommends approval of the monthly financial report.

District Priority

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.



LOVEJOY ISD 2025-2026
BALANCE SHEET AS OF 11/30/2025
GENERAL FUND

FY24-25 Unaudited Financials

ASSETS

	YTD	Unaudited Ending Balance 6/30/2025	Change
Cash and Cash Equivalent	\$ 612,408	\$ 921,844	\$ (309,437)
Current Investments	\$ 17,147,471	\$ 24,242,564	\$ (7,095,093)
Property Taxes - Delinquent	\$ 734,702	\$ 734,702	\$ -
Allowance for Uncollectible Taxes	\$ (9,276)	\$ (9,276)	\$ -
Due from Other Government	\$ 222,421	\$ 667,518	\$ 445,098
Due from Other Funds	\$ 90,236	\$ 54,241	\$ (35,995)
Accounts Receivable	\$ 26,495	\$ 14,042	\$ (12,454)
Inventories	\$ -	\$ -	\$ -
Prepayments	\$ 157,384	\$ 97,478	\$ (59,906)
CURRENT ASSETS	\$ 18,981,841	\$ 26,723,113	\$ (7,067,788)

CAPITAL ASSETS

Land	\$ -	\$ -	\$ -
Building, Net	\$ -	\$ -	\$ -
Furniture and Equipment, Net	\$ -	\$ -	\$ -
Other Capital Assets, Net	\$ -	\$ -	\$ -
Construction in Progress	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -

TOTAL ASSETS

\$ 18,981,841	\$ 26,723,113	\$ (7,741,272)
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LIABILITIES

Accounts Payable	\$ 130,090	\$ 264,448	\$ 134,358
Payroll Deductions and Withholdings	\$ (30,166)	\$ 365,835	\$ 396,001
Accrued Wages Payable	\$ 3,794,214	\$ 3,243,832	\$ (550,382)
Due to Other Funds	\$ -	\$ 144	\$ 144
Due to Other Governments	\$ (11,873)	\$ 975,556	\$ 987,429
Accrued Expenses	\$ 118,502	\$ 191,138	\$ 72,636
Unearned Revenue	\$ 7,381,799	\$ 2,306,786	\$ (5,075,013)
CURRENT LIABILITIES	\$ 11,382,565	\$ 7,347,738	\$ (4,034,828)

LONG TERM LIABILITIES

Bonds, Notes, Loans, Leases	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -

TOTAL LIABILITIES

\$ 11,382,565	\$ 7,347,738	\$ (4,034,828)
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FUND BALANCES

Restricted: Federal or State Funds	\$ -	\$ -	\$ -
Restricted Retirement of LT Debt	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -
Other Committed Fund Balance	\$ 186,165	\$ 186,165	\$ -
Unassigned Fund Balance	\$ 7,413,111	\$ 19,189,211	\$ (11,776,100)
SUBTOTAL	\$ 7,599,276	\$ 19,375,376	\$ (11,776,100)

TOTAL LIABILITIES AND FUND BALANCE

\$ 18,981,841	\$ 26,723,113	\$ 7,741,272
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LOVEJOY ISD 2025-2026
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND AS OF 11/30/2025

	Month to Date (MTD)				Year to Date (YTD)				Total Amended Budget	Remaining	% Remaining
	Actual	Budget	Variance (+/-)	% Var	Actual	Budget	Variance (+/-)	% Var			
REVENUE											
Local	\$ 2,155,256	\$ 2,552,633	\$ (397,377)	-16%	\$ 3,844,695	\$ 4,058,350	\$ (213,656)	-5%	\$ 35,949,042	\$ 32,104,347	89%
State	\$ 991,505	\$ 815,472	\$ 176,033	22%	\$ 4,263,283	\$ 4,206,751	\$ 56,532	1%	\$ 10,287,778	\$ 6,024,495	59%
Federal	\$ 2,860	\$ 2,290	\$ 570	25%	\$ 78,667	\$ 11,448	\$ 67,220	587%	\$ 97,474	\$ 18,807	19%
Transfer In from Another Fund	\$ -	\$ -	\$ -	0%	\$ 1,199	\$ -	\$ 1,199	0%	\$ 35,000	\$ 33,801	97%
TOTAL	\$ 3,149,620	\$ 3,370,394	\$ (220,774)	-7%	\$ 8,187,844	\$ 8,276,549	\$ (88,705)	-1%	\$ 46,369,294	\$ 38,181,450	82%
EXPENDITURES											
PAYROLL COST											
Teachers & Other Professional Support	\$ 2,163,893	\$ 2,255,986	\$ 92,093	4%	\$ 11,171,125	\$ 11,185,480	\$ 14,355	0%	\$ 26,971,621	\$ 15,800,496	59%
Employee Allowances	\$ 575,934	\$ 506,439	\$ (69,495)	-14%	\$ 2,556,383	\$ 2,452,393	\$ (103,990)	-4%	\$ 5,743,505	\$ 3,187,122	55%
Employee Benefits	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
	\$ 763,055	\$ 190,762	\$ (572,293)	-300%	\$ 2,405,975	\$ 1,896,407	\$ (509,568)	-27%	\$ 5,563,355	\$ 3,157,380	57%
SUBTOTAL	\$ 3,502,883	\$ 2,953,187	\$ (549,696)	-19%	\$ 16,133,483	\$ 15,534,280	\$ (599,203)	-4%	\$ 38,278,481	\$ 22,144,998	58%
PROFESSIONAL & CONTRACTED SERVICES											
Professional Services	\$ 99,429	\$ 80,321	\$ (19,108)	-24%	\$ 529,730	\$ 510,397	\$ (19,333)	-4%	\$ 1,383,008	\$ 853,278	62%
Tuition and Transfer Payments	\$ 30,650	\$ 17,306	\$ (13,344)	-77%	\$ 139,650	\$ 88,694	\$ (50,956)	-57%	\$ 1,488,074	\$ 1,348,424	91%
Education Service Center Services	\$ 14,315	\$ 7,700	\$ (6,615)	-86%	\$ 43,762	\$ 39,463	\$ (4,299)	-11%	\$ 96,250	\$ 52,488	55%
Contracted Maintenance and Repair	\$ 48,225	\$ 36,089	\$ (12,136)	-34%	\$ 262,459	\$ 184,953	\$ (77,506)	-42%	\$ 451,102	\$ 188,643	42%
Utilities	\$ 112,085	\$ 109,493	\$ (2,592)	-2%	\$ 479,766	\$ 547,487	\$ 67,721	12%	\$ 1,314,033	\$ 834,267	63%
Rentals	\$ 558	\$ 8,769	\$ 8,211	94%	\$ 54,834	\$ 44,011	\$ (10,823)	-25%	\$ 105,873	\$ 51,039	48%
Misc Contracted Services	\$ 3,230	\$ 9,728	\$ 6,498	67%	\$ 37,621	\$ 49,858	\$ 12,237	25%	\$ 121,601	\$ 83,980	69%
SUBTOTAL	\$ 308,491	\$ 269,406	\$ (39,085)	-15%	\$ 1,547,822	\$ 1,464,863	\$ (82,959)	-6%	\$ 4,959,941	\$ 3,412,119	69%
SUPPLIES & MATERIALS											
Supplies & Materials for Maintenance	\$ 34,590	\$ 40,848	\$ 6,258	15%	\$ 227,576	\$ 204,245	\$ (23,331)	-11%	\$ 490,181	\$ 262,605	54%
Instructional Materials	\$ 92	\$ 1,164	\$ 1,072	92%	\$ 6,544	\$ 5,941	\$ (603)	-10%	\$ 14,450	\$ 7,906	55%
Testing Materials	\$ 4,120	\$ 6,792	\$ 2,672	39%	\$ 12,572	\$ 34,809	\$ 22,237	64%	\$ 84,900	\$ 72,328	85%
Food Service	\$ 902	\$ 552	\$ (350)	-63%	\$ 2,226	\$ 2,827	\$ 601	21%	\$ 6,895	\$ 4,669	68%
General Supplies & Materials	\$ (123,149)	\$ 50,298	\$ 173,447	345%	\$ 884,543	\$ 1,129,901	\$ 245,358	22%	\$ 1,849,042	\$ 964,499	52%
SUBTOTAL	\$ (83,446)	\$ 99,654	\$ 183,100	184%	\$ 1,133,461	\$ 1,377,723	\$ 244,262	18%	\$ 2,445,468	\$ 1,312,007	54%
OTHER OPERATING EXPENSES											
Travel	\$ 4,190	\$ 26,120	\$ 21,930	84%	\$ 67,211	\$ 132,896	\$ 65,685	49%	\$ 322,627	\$ 255,415	79%
Insurance	\$ -	\$ 1,302	\$ 1,302	100%	\$ 681,868	\$ 681,385	\$ (483)	0%	\$ 697,518	\$ 15,650	2%
Election Cost	\$ -	\$ 900	\$ 900	100%	\$ (535)	\$ 4,500	\$ 5,035	112%	\$ 10,800	\$ 11,335	105%
Misc Operating Costs	\$ 40,424	\$ 44,017	\$ 3,593	8%	\$ 178,185	\$ 224,753	\$ 46,568	21%	\$ 564,530	\$ 386,344	68%
Transfer out to other funds	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
SUBTOTAL	\$ 44,614	\$ 72,339	\$ 27,725	38%	\$ 926,730	\$ 1,043,534	\$ 116,804	11%	\$ 1,595,474	\$ 668,745	42%
DEBT SERVICE											
SUBTOTAL	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
CAPITAL-LAND,BUILDINGS, & EQUIPMENT											
Land	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Building (Purchase,Construction, or Improvements)	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Furniture and Equipment	\$ -	\$ -	\$ -	0%	\$ 190,200	\$ 190,604	\$ 404	0%	\$ 190,604	\$ 404	0%
Capital Assets	\$ -	\$ 2,166	\$ 2,166	100%	\$ -	\$ 10,830	\$ 10,830	100%	\$ 26,000	\$ 26,000	100%
Leased Capital Assets	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Library Books and Media	\$ -	\$ 4,250	\$ 4,250	100%	\$ 32,248	\$ 21,250	\$ (10,998)	-52%	\$ 51,000	\$ 18,752	37%
SUBTOTAL	\$ -	\$ 6,416	\$ 6,416	100%	\$ 222,448	\$ 222,684	\$ 236	0%	\$ 267,604	\$ 45,156	17%
SUBTOTAL NON-PERSONNEL EXPENSES	\$ 269,659	\$ 447,815	\$ 178,156	40%	\$ 3,830,460	\$ 4,108,804	\$ 278,344	7%	\$ 9,268,488	\$ 5,438,028	59%
TOTAL EXPENDITURES	\$ 3,772,542	\$ 3,401,002	\$ (371,540)	-11%	\$ 19,963,944	\$ 19,643,084	\$ (320,859)	-2%	\$ 47,546,969	\$ 27,583,025	58%
NET CONTRIBUTION - SURPLUS/<DEFICIT>	\$ (622,922)	\$ (30,608)	\$ (592,314)	1935%	\$ (11,776,100)	\$ (11,366,535)	\$ (409,564)	4%	\$ (1,177,675)	\$ 10,598,425	

LOVEJOY ISD 2025-2026
BALANCE SHEET AS OF 11/30/2025
STUDENT NUTRITION FUND

FY23-24 Unaudited Financials: February 29, 2024

	YTD	Unaudited Ending Balance 6/30/2025	Change
ASSETS			
Cash and Cash Equivalent	\$ 610,100	\$ 563,893	\$ 46,207
Current Investments	\$ -	\$ -	\$ -
Property Taxes - Delinquent	\$ -	\$ -	\$ -
Allowance for Uncollectible Taxes	\$ -	\$ -	\$ -
Due from Other Government	\$ 6,948	\$ -	\$ (6,948)
Due from Other Funds	\$ -	\$ -	\$ -
Inventories	\$ 10,044	\$ 10,044	\$ -
Prepayments	\$ (3,173)	\$ -	\$ 3,173
CURRENT ASSETS	\$ 623,919	\$ 573,938	\$ 42,432
CAPITAL ASSETS			
Land	\$ -	\$ -	\$ -
Building, Net	\$ -	\$ -	\$ -
Furniture and Equipment, Net	\$ -	\$ -	\$ -
Other Capital Assets, Net	\$ -	\$ -	\$ -
Construction in Progress	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 623,919	\$ 573,938	\$ 49,982
LIABILITIES			
Accounts Payable	\$ 36,871	\$ 186	\$ (36,685)
Payroll Deductions and Withholdings	\$ -	\$ -	\$ -
Accrued Wages Payable	\$ 109,936	\$ 89,139	\$ (20,797)
Due to Other Funds	\$ -	\$ -	\$ -
Due to Other Governments	\$ -	\$ -	\$ -
Accrued Expenses	\$ 14,365	\$ 15,863	\$ 1,498
Unearned Revenue	\$ 178,325	\$ 119,067	\$ (59,258)
CURRENT LIABILITIES	\$ 339,497	\$ 224,254	\$ (115,243)
LONG TERM LIABILITIES			
Bonds, Notes, Loans, Leases	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ 339,497	\$ 224,254	\$ (115,243)
FUND BALANCES			
Restricted: Federal or State Funds	\$ 280,352	\$ 345,613	\$ (65,261)
Restricted Retirement of LT Debt	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -
Other Committed Fund Balance	\$ -	\$ -	\$ -
Unassigned Fund Balance	\$ -	\$ -	\$ -
SUBTOTAL	\$ 280,352	\$ 345,613	\$ (65,261)
TOTAL LIABILITIES AND FUND BALANCE	\$ 619,849	\$ 569,868	\$ (49,982)

LOVEJOY ISD 2025-2026
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
STUDENT NUTRITION FUNDS AS OF 11/30/2025

	Month to Date (MTD)				Year to Date (YTD)				Total Amended Budget	Remaining	% Remaining
	Actual	Budget	Variance (+/-)	% Var	Actual	Budget	Variance (+/-)	% Var			
REVENUE											
Local	\$ 158,717	\$ 138,120	\$ 20,597	15%	\$ 750,469	\$ 707,865	\$ 42,604	6%	\$ 1,726,500	\$ 976,031	57%
State	\$ -	\$ 256	\$ (256)	-100%	\$ -	\$ 1,312	\$ (1,312)	-100%	\$ 3,200	\$ 3,200	100%
Federal	\$ 6,948	\$ 6,960	\$ (12)	0%	\$ 33,338	\$ 35,670	\$ (2,332)	-7%	\$ 148,658	\$ 115,320	78%
Transfer In from Another Fund	\$ -	\$ -	\$ -	0%	\$ 309	\$ -	\$ 309	0%	\$ -	\$ (309)	0%
TOTAL	\$ 165,666	\$ 145,336	\$ 20,330	14%	\$ 784,116	\$ 744,847	\$ 39,269	5%	\$ 1,878,358	\$ 1,094,242	58%
EXPENDITURES											
PAYROLL COST											
Teachers & Other Professional	\$ 8,751	\$ 8,761	\$ 10	0%	\$ 43,757	\$ 43,801	\$ 44	0%	\$ 105,017	\$ 61,260	58%
Support	\$ 57,459	\$ 62,850	\$ 5,391	9%	\$ 301,425	\$ 305,031	\$ 3,606	1%	\$ 711,991	\$ 410,566	58%
Employee Benefits	\$ 15,470	\$ 8,770	\$ (6,700)	-76%	\$ 63,967	\$ 64,643	\$ 676	1%	\$ 169,005	\$ 105,038	62%
SUBTOTAL	\$ 81,680	\$ 80,381	\$ (1,299)	-2%	\$ 409,149	\$ 413,475	\$ 4,326	1%	\$ 986,013	\$ 576,864	59%
PROFESSIONAL & CONTRACTED SERVICES											
Contracted Maintenance and Repair	\$ 5,932	\$ 3,218	\$ (2,714)	-84%	\$ 25,370	\$ 16,492	\$ (8,878)	-54%	\$ 40,224	\$ 14,854	37%
SUBTOTAL	\$ 5,932	\$ 3,218	\$ (2,714)	-84%	\$ 25,370	\$ 16,492	\$ (8,878)	-54%	\$ 40,224	\$ 14,854	37%
SUPPLIES & MATERIALS											
Food Service	\$ 62,401	\$ 60,132	\$ (2,269)	-4%	\$ 393,066	\$ 308,179	\$ (84,887)	-28%	\$ 813,308	\$ 420,242	52%
General Supplies & Materials	\$ 277	\$ 1,180	\$ 903	77%	\$ 17,063	\$ 5,908	\$ (11,155)	-189%	\$ 14,190	\$ (2,873)	-20%
SUBTOTAL	\$ 62,678	\$ 61,312	\$ (1,366)	-2%	\$ 410,130	\$ 314,087	\$ (96,043)	-31%	\$ 827,498	\$ 417,368	50%
OTHER OPERATING EXPENSES											
Travel	\$ 287	\$ 280	\$ (7)	-2%	\$ 3,686	\$ 1,435	\$ (2,251)	-157%	\$ 3,500	\$ (186)	-5%
Misc Operating Costs	\$ 204	\$ 1,760	\$ 1,556	88%	\$ 1,042	\$ 8,801	\$ 7,759	88%	\$ 21,123	\$ 20,081	95%
Transfer out to other funds	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
SUBTOTAL	\$ 491	\$ 2,040	\$ 1,549	76%	\$ 4,728	\$ 10,236	\$ 5,508	54%	\$ 24,623	\$ 19,895	81%
CAPITAL-LAND,BUILDINGS, & EQUIPMENT											
Furniture and Equipment	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Library Books and Media	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
SUBTOTAL	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
SUBTOTAL NON-PERSONNEL EXPENSES	\$ 69,101	\$ 66,570	\$ (2,531)	-4%	\$ 440,227	\$ 340,815	\$ (99,412)	-29%	\$ 892,345	\$ 452,118	51%
TOTAL EXPENDITURES	\$ 150,781	\$ 146,951	\$ (3,830)	-3%	\$ 849,376	\$ 754,290	\$ (95,086)	-13%	\$ 1,878,358	\$ 1,028,982	55%
NET CONTRIBUTION - SURPLUS/<DEFICIT>	\$ 14,885	\$ (1,615)	\$ 16,500	1022%	\$ (65,261)	\$ (9,443)	\$ (55,818)	-591%	\$ -	\$ 65,261	0%

0.77439

**LOVEJOY ISD 2025-2026
BALANCE SHEET AS OF 11/30/2025
DEBT SERVICE FUND**

FY23-24 Unaudited Financials: February 29, 2024

	YTD	Unaudited Ending Balance 6/30/2025	Change
ASSETS			
Cash and Cash Equivalent	\$ 65,387	\$ 72,887	\$ (7,500)
Current Investments	\$ 9,495,358	\$ 9,867,700	\$ (372,342)
Property Taxes - Delinquent	\$ 420,312	\$ 420,312	\$ -
Allowance for Uncollectible Taxes	\$ (4,606)	\$ (4,606)	\$ -
Due from Other Government	\$ -	\$ -	\$ -
Due from Other Funds	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -
Prepayments	\$ -	\$ -	\$ -
CURRENT ASSETS	\$ 9,976,452	\$ 10,356,293	\$ (379,842)
CAPITAL ASSETS			
Land	\$ -	\$ -	\$ -
Building, Net	\$ -	\$ -	\$ -
Furniture and Equipment, Net	\$ -	\$ -	\$ -
Other Capital Assets, Net	\$ -	\$ -	\$ -
Construction in Progress	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 9,976,452	\$ 10,356,293	\$ (379,842)
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Payroll Deductions and Withholdings	\$ -	\$ -	\$ -
Accrued Wages Payable	\$ -	\$ -	\$ -
Due to Other Funds	\$ -	\$ -	\$ -
Due to Other Governments	\$ 117,792	\$ 117,792	\$ -
Accrued Expenses	\$ -	\$ -	\$ -
Unearned Revenue	\$ 396,852	\$ 286,279	\$ (110,573)
CURRENT LIABILITIES	\$ 514,644	\$ 404,071	\$ (110,573)
LONG TERM LIABILITIES			
Bonds, Notes, Loans, Leases	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ 514,644	\$ 404,071	\$ (110,573)
FUND BALANCES			
Restricted: Federal or State Funds	\$ -	\$ -	\$ -
Restricted Retirement of LT Debt	\$ 9,461,807	\$ 9,952,222	\$ (490,415)
Construction	\$ -	\$ -	\$ -
Other Committed Fund Balance	\$ -	\$ -	\$ -
Unassigned Fund Balance	\$ -	\$ -	\$ -
SUBTOTAL	\$ 9,461,807	\$ 9,952,222	\$ (490,415)
TOTAL LIABILITIES AND FUND BALANCE	\$ 9,976,452	\$ 10,356,293	\$ 379,842

LOVEJOY ISD 2025-2026
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
DEBT SERVICE FUNDS AS OF 11/30/2025

	Month to Date (MTD)				Year to Date (YTD)				Total Amended Budget	Remaining	% Remaining
	Actual	Budget	Variance (+/-)	% Var	Actual	Budget	Variance (+/-)	% Var			
REVENUE											
Local	\$ 1,339,644	\$ 1,439,413	\$ (99,769)	-7%	\$ 1,599,869	\$ 1,553,687	\$ 46,183	3%	\$ 20,556,378	\$ 18,956,509	92%
State	\$ -	\$ 108,060	\$ (108,060)	-100%	\$ -	\$ 553,806	\$ (553,806)	-100%	\$ 1,350,746	\$ 1,350,746	100%
Federal	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Transfer In from Another Fund	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
TOTAL	<u>\$ 1,339,644</u>	<u>\$ 1,547,473</u>	<u>\$ (207,829)</u>	<u>-13%</u>	<u>\$ 1,599,869</u>	<u>\$ 2,107,493</u>	<u>\$ (507,623)</u>	<u>-24%</u>	<u>\$ 21,907,124</u>	<u>\$ 20,307,255</u>	<u>93%</u>
EXPENDITURES											
Misc Operating Costs	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
DEBT SERVICE											
Principal	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ 17,722,023	\$ 17,722,023	100%
Interest Expense	\$ -	\$ -	\$ -	0%	\$ 2,080,034	\$ -	\$ (2,080,034)	0%	\$ 4,160,101	\$ 2,080,067	50%
Other Debt Service Expenses	\$ -	\$ -	\$ -	0%	\$ 10,250	\$ -	\$ (10,250)	0%	\$ 25,000	\$ 14,750	59%
SUBTOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 2,090,284</u>	<u>\$ -</u>	<u>\$ (2,090,284)</u>	<u>0%</u>	<u>\$ 21,907,124</u>	<u>\$ 19,816,840</u>	<u>90%</u>
SUBTOTAL NON-PERSONNEL EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 2,090,284</u>	<u>\$ -</u>	<u>\$ (2,090,284)</u>	<u>0%</u>	<u>\$ 21,907,124</u>	<u>\$ 19,816,840</u>	<u>90%</u>
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 2,090,284</u>	<u>\$ -</u>	<u>\$ (2,090,284)</u>	<u>0%</u>	<u>\$ 21,907,124</u>	<u>\$ 19,816,840</u>	<u>90%</u>
NET CONTRIBUTION - SURPLUS/<DEFICIT>	<u>\$ 1,339,644</u>	<u>\$ 1,547,473</u>	<u>\$ (207,829)</u>	<u>-13%</u>	<u>\$ (490,415)</u>	<u>\$ 2,107,493</u>	<u>\$ 1,582,661</u>	<u>75%</u>	<u>\$ -</u>	<u>\$ 490,415</u>	<u>0%</u>

**LOVEJOY ISD 2025-2026
BALANCE SHEET AS OF 11/30/2025
SPECIAL REVENUE FUND**

FY23-24 Unaudited Financials: February 29,2024

	YTD	Unaudited Ending Balance 6/30/2025	Change
ASSETS			
Cash and Cash Equivalent	\$ 1,562,282	\$ 1,593,160	\$ (30,877)
Current Investments	\$ -	\$ -	\$ -
Property Taxes - Delinquent	\$ -	\$ -	\$ -
Allowance for Uncollectible Taxes	\$ -	\$ -	\$ -
Due from Other Government	\$ 77,342	\$ 68,280	\$ (9,062)
Due from Other Funds	\$ -	\$ -	\$ -
Inventories	\$ 49,160	\$ 49,160	\$ -
Prepayments	\$ (653)	\$ 1	\$ 654
CURRENT ASSETS	\$ 1,688,131	\$ 1,710,600	\$ (39,285)
CAPITAL ASSETS			
Land	\$ -	\$ -	\$ -
Building, Net	\$ -	\$ -	\$ -
Furniture and Equipment, Net	\$ -	\$ -	\$ -
Other Capital Assets, Net	\$ -	\$ -	\$ -
Construction in Progress	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 1,688,131	\$ 1,710,600	\$ (22,469)
LIABILITIES			
Accounts Payable	\$ 37,727	\$ 2,081	\$ (35,646)
Payroll Deductions and Withholdings	\$ -	\$ -	\$ -
Accrued Wages Payable	\$ 56,516	\$ 67,757	\$ 11,242
Due to Other Funds	\$ 89,862	\$ 54,099	\$ (35,764)
Due to Other Governments	\$ (12,382)	\$ 386	\$ 12,768
Accrued Expenses	\$ 7,081	\$ 9,266	\$ 2,184
Unearned Revenue	\$ 12,845	\$ 12,845	\$ -
CURRENT LIABILITIES	\$ 191,649	\$ 146,433	\$ (45,216)
LONG TERM LIABILITIES			
Bonds, Notes, Loans, Leases	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ 191,649	\$ 146,433	\$ (45,216)
FUND BALANCES			
Restricted: Federal or State Funds	\$ -	\$ -	\$ -
Restricted Retirement of LT Debt	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -
Other Committed Fund Balance	\$ 1,496,482	\$ 1,564,168	\$ (67,685)
Unassigned Fund Balance	\$ -	\$ -	\$ -
SUBTOTAL	\$ 1,496,482	\$ 1,564,168	\$ (67,685)
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,688,131	\$ 1,710,600	\$ 22,469

LOVEJOY ISD 2025-2026
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUND AS OF 11/30/2025

	Month to Date (MTD)				Year to Date (YTD)				Total Amended Budget	Remaining	% Remaining
	Actual	Budget	Variance (+/-)	% Var	Actual	Budget	Variance (+/-)	% Var			
REVENUE											
Local	\$ -	\$ -	\$ -	0%	\$ 161,063	\$ -	\$ 161,063	0%	\$ -	\$ (161,063)	0%
State	\$ 232,198	\$ -	\$ 232,198	0%	\$ 575,327	\$ -	\$ 575,327	0%	\$ -	\$ (575,327)	0%
Federal	\$ 34,100	\$ -	\$ 34,100	0%	\$ 258,787	\$ -	\$ 258,787	0%	\$ -	\$ (258,787)	0%
Transfer In from Another Fund	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
TOTAL	\$ 266,298	\$ -	\$ 266,298	0%	\$ 995,178	\$ -	\$ 995,178	0%	\$ -	\$ (995,178)	0%
EXPENDITURES											
PAYROLL COST											
Teachers & Other Professional Support	\$ 23,115	\$ -	\$ (23,115)	0%	\$ 137,933	\$ -	\$ (137,933)	0%	\$ -	\$ (137,933)	0%
Employee Allowances	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Employee Benefits	\$ 6,309	\$ -	\$ (6,309)	0%	\$ 31,918	\$ -	\$ (31,918)	0%	\$ -	\$ (31,918)	0%
SUBTOTAL	\$ 50,176	\$ -	\$ (50,176)	0%	\$ 350,137	\$ -	\$ (350,137)	0%	\$ -	\$ (350,137)	0%
PROFESSIONAL & CONTRACTED SERVICES											
Professional Services	\$ 385	\$ -	\$ (385)	0%	\$ 16,281	\$ -	\$ (16,281)	0%	\$ -	\$ (16,281)	0%
Tuition and Transfer Payments	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Education Service Center Services	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Contracted Maintenance and Repair	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Utilities	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Rentals	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Misc Contracted Services	\$ 1,200	\$ -	\$ (1,200)	0%	\$ 22,221	\$ -	\$ (22,221)	0%	\$ -	\$ (22,221)	0%
SUBTOTAL	\$ 1,585	\$ -	\$ (1,585)	0%	\$ 38,502	\$ -	\$ (38,502)	0%	\$ -	\$ (38,502)	0%
SUPPLIES & MATERIALS											
Supplies & Materials for Maintenance	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Instructional Materials	\$ 123,403	\$ -	\$ (123,403)	0%	\$ 450,178	\$ -	\$ (450,178)	0%	\$ -	\$ (450,178)	0%
Testing Materials	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Food Service	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
General Supplies & Materials	\$ 81,061	\$ -	\$ (81,061)	0%	\$ 291,179	\$ -	\$ (291,179)	0%	\$ -	\$ (291,179)	0%
SUBTOTAL	\$ 204,465	\$ -	\$ (204,465)	0%	\$ 741,358	\$ -	\$ (741,358)	0%	\$ -	\$ (741,358)	0%
OTHER OPERATING EXPENSES											
Travel	\$ 9	\$ -	\$ (9)	0%	\$ 9	\$ -	\$ (9)	0%	\$ -	\$ (9)	0%
Insurance	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Election Cost	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Depreciation	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Misc Operating Costs	\$ (35,197)	\$ -	\$ 35,197	0%	\$ (67,143)	\$ -	\$ 67,143	0%	\$ -	\$ 67,143	0%
Transfer out to other funds	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
SUBTOTAL	\$ (35,188)	\$ -	\$ 35,188	0%	\$ (67,134)	\$ -	\$ 67,134	0%	\$ -	\$ 67,134	0%
DEBT SERVICE											
SUBTOTAL	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
SUBTOTAL NON-PERSONNEL EXPENSES	\$ 170,862	\$ -	\$ (170,862)	0%	\$ 712,726	\$ -	\$ (712,726)	0%	\$ -	\$ (712,726)	0%
TOTAL EXPENDITURES	\$ 221,038	\$ -	\$ (221,038)	0%	\$ 1,062,863	\$ -	\$ (1,062,863)	0%	\$ -	\$ (1,062,863)	0%
NET CONTRIBUTION - SURPLUS/<DEFICIT>	\$ 45,260	\$ -	\$ 487,336	0%	\$ (67,685)	\$ -	\$ 2,058,041	0%	\$ -	\$ 67,685	0%

**LOVEJOY ISD 2025-2026
BALANCE SHEET AS OF 11/30/2025
CAPITAL FUND**

FY23-24 Unaudited Financials: February 29, 2024

ASSETS

	YTD	Unaudited Ending Balance 6/30/2025	Change
Cash and Cash Equivalent	\$ 163	\$ -	\$ 163
Current Investments	\$ 90,981,515	\$ -	\$ 90,981,515
CURRENT ASSETS	\$ 90,981,678	\$ -	\$ 90,981,678

CAPITAL ASSETS

SUBTOTAL	\$ -	\$ -	\$ -
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TOTAL ASSETS

\$ 90,981,678	\$ -	\$ 90,981,678
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LIABILITIES

CURRENT LIABILITIES	\$ 177,991	\$ -	\$ (177,991)
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LONG TERM LIABILITIES

Bonds, Notes, Loans, Leases	\$ -	\$ -	\$ -
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SUBTOTAL	\$ -	\$ -	\$ -
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TOTAL LIABILITIES

\$ 177,991	\$ -	\$ (177,991)
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FUND BALANCES

Restricted: Federal or State Funds	\$ -	\$ -	\$ -
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Restricted Retirement of LT Debt	\$ -	\$ -	\$ -
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Construction	\$ 90,803,687	\$ -	\$ 90,803,687
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Other Committed Fund Balance	\$ -	\$ -	\$ -
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Unassigned Fund Balance	\$ -	\$ -	\$ -
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SUBTOTAL	\$ 90,803,687	\$ -	\$ 90,803,687
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TOTAL LIABILITIES AND FUND BALANCE

\$ 90,981,678	\$ -	\$ (90,981,678)
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LOVEJOY ISD 2025-2026
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 CAPITAL PROJECTS FUNDS AS OF 11/30/2025

	Month to Date (MTD)				Year to Date (YTD)				Total Amended Budget	Remaining	% Remaining
	Actual	Budget	Variance (+/-)	% Var	Actual	Budget	Variance (+/-)	% Var			
REVENUE											
Local	\$ 296,000	\$ -	\$ 296,000	0%	\$ 1,058,641	\$ -	\$ 1,058,641	0%	\$ -	\$ (1,058,641)	0%
State	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Federal	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Transfer In from Another Fund	\$ -	\$ -	\$ -	0%	\$ 80,999,629	\$ -	\$ 80,999,629	0%	\$ -	\$ (80,999,629)	0%
TOTAL	\$ 296,000	\$ -	\$ 296,000	0%	\$ 82,058,270	\$ -	\$ 82,058,270	0%	\$ -	\$ (82,058,270)	0%
EXPENDITURES											
PAYROLL COST											
SUBTOTAL	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
PROFESSIONAL & CONTRACTED SERVICES											
Contracted Maintenance and Repair	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
SUBTOTAL	\$ 6,336	\$ -	\$ (6,336)	0%	\$ 387,498	\$ -	\$ (387,498)	0%	\$ -	\$ (387,498)	0%
SUPPLIES & MATERIALS											
SUBTOTAL	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
OTHER OPERATING EXPENSES											
SUBTOTAL	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
DEBT SERVICE											
SUBTOTAL	\$ -	\$ -	\$ -	0%	\$ 283,467	\$ -	\$ (283,467)	0%	\$ -	\$ (283,467)	0%
CAPITAL-LAND,BUILDINGS, & EQUIPMENT											
Land	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Building (Purchase,Construction, or Improvements)	\$ 23,533	\$ -	\$ (23,533)	0%	\$ 150,761	\$ -	\$ (150,761)	0%	\$ -	\$ (150,761)	0%
Furniture and Equipment	\$ -	\$ -	\$ -	0%	\$ 17,568	\$ -	\$ (17,568)	0%	\$ -	\$ (17,568)	0%
Capital Assets	\$ -	\$ -	\$ -	0%	\$ 219,790	\$ -	\$ (219,790)	0%	\$ -	\$ (219,790)	0%
Leased Capital Assets	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Library Books and Media	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
SUBTOTAL	\$ 23,533	\$ -	\$ (23,533)	0%	\$ 388,119	\$ -	\$ (388,119)	0%	\$ -	\$ (388,119)	0%
SUBTOTAL NON-PERSONNEL EXPENSES	\$ 29,868	\$ -	\$ (29,868)	0%	\$ 1,059,083	\$ -	\$ (1,059,083)	0%	\$ -	\$ (1,059,083)	0%
TOTAL EXPENDITURES	\$ 29,868	\$ -	\$ (29,868)	0%	\$ 1,059,083	\$ -	\$ (1,059,083)	0%	\$ -	\$ (1,059,083)	0%
NET CONTRIBUTION - SURPLUS/<DEFICIT>	\$ 266,131	\$ -	\$ 325,868	0%	\$ 80,999,187	\$ -	\$ 83,117,353	0%	\$ -	\$ (80,999,187)	0%

BOND SALES CASH-INFLOWS SINCE 2019

Bond Series	Description	Issuance Date	Issuance Amount
2015	REMAINING BOND FUNDS		\$ 130,964
2017	REMAINING BOND FUNDS		\$ 97,552
2018	REMAINING BOND FUNDS		\$ 173,918
2019	BOND CLOSING AND ISSUANCE	April 17, 2019	\$ 9,750,000
2019	INTEREST EARNINGS	June 30, 2019	\$ 55,215
2019	INTEREST EARNINGS	June 30, 2020	\$ 141,328
2019	INTEREST EARNINGS	June 30, 2021	\$ 4,925
2021	BOND CLOSING AND ISSUANCE	November 15, 2021	\$ 5,000,000
2021	INTEREST EARNINGS	June 30, 2022	\$ 6,311
2021	INTEREST EARNINGS	June 30, 2023	\$ 123,438
2021	INTEREST EARNINGS	June 30, 2024	\$ 84,947
2021	INTEREST EARNINGS	June 30, 2025	\$ 32,410
2021	INTEREST EARNINGS	November 30, 2025	\$ 2,049
2024	BOND CLOSING AND ISSUANCE	May 15, 2024	\$ 9,500,000
2024	INTEREST EARNINGS	June 30, 2024	\$ 65,112
2024	INTEREST EARNINGS	June 30, 2025	\$ 453,697
2024	INTEREST EARNINGS	November 30, 2025	\$ 171,050
2025	BOND CLOSING AND ISSUANCE - PROP A	August 26, 2025	\$ 75,910,000
2025	BOND CLOSING AND ISSUANCE - PROP B	August 26, 2025	\$ 2,220,000
2025	BOND CLOSING AND ISSUANCE - PROP D	August 26, 2025	\$ 1,505,000
2025	BOND CLOSING AND ISSUANCE - PROP E	August 26, 2025	\$ 700,000
2025	INTEREST EARNINGS - PROP A	November 30, 2025	\$ 836,868
2025	INTEREST EARNINGS - PROP B	November 30, 2025	\$ 24,474
2025	INTEREST EARNINGS - PROP D	November 30, 2025	\$ 16,592
2025	INTEREST EARNINGS - PROP E	November 30, 2025	\$ 7,608
TOTAL			\$ 107,013,458

PROJECT LIST SINCE APRIL 2019

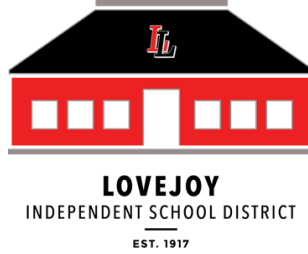
Bond Series Funding	Item	Amount Approved	Actual Amount	Variance	Notes
2019 Bonds	TECHNOLOGY MASTER PLAN	\$ 1,743,170	\$ 1,429,792	\$ 313,378	Completed
2019 Bonds	COVID RELATED EQUIPMENT	\$ 200,000	\$ 178,509	\$ 21,491	Completed
2019 Bonds	TRANSPORTATION	\$ 861,125	\$ 851,124	\$ 10,001	Completed
2018 Bonds	ATHLETICS RENOVATIONS & IMPROVEMENTS	\$ 173,918	\$ 173,918	\$ -	Completed
2019 Bonds	ATHLETICS RENOVATIONS & IMPROVEMENTS	\$ 7,784,358	\$ 7,492,168	\$ 292,191	Completed
2021 Bonds	ATHLETICS RENOVATIONS & IMPROVEMENTS	\$ 1,402,473	\$ 1,402,473	\$ -	Completed
2015 Bonds	LCDC PLAYGROUND	\$ 8,605	\$ 8,605	\$ -	Completed
2021 Bonds	LCDC PLAYGROUND	\$ 145,177	\$ 140,672	\$ 4,505	Completed
2015 Bonds	POWER FACTOR CORRECTION	\$ 49,500	\$ 49,500	\$ -	Completed
2017 Bonds	SLOAN CREEK GYM FLOOR MAIN AND REPLACEMENT	\$ 155,598	\$ 97,552	\$ 58,046	Completed
2021 Bonds	SLOAN CREEK WRESTLING MATS	\$ 104,748	\$ 90,273	\$ 14,475	Completed
2021 Bonds	PUSTER PLAYGROUND	\$ 129,395	\$ 109,632	\$ 19,763	Completed
2015 Bonds	TRANSPORTATION CONCRETE PROJECT	\$ 23,046	\$ 23,046	\$ (0)	Completed
2021 Bonds	TRANSPORTATION CONCRETE PROJECT	\$ 15,764	\$ 15,764	\$ -	Completed
2015 Bonds	SAFETY & SECURITY - LCDC DOORS/LOCKS	\$ 93,623	\$ 49,813	\$ 43,811	Completed
2021 Bonds	SAFETY & SECURITY - LCDC DOORS/LOCKS	\$ 39,204	\$ 39,204	\$ -	Completed
2021 Bonds	CELL PHONE AMPLIFIERS	\$ 81,250	\$ 101,100	\$ (19,850)	Completed
2021 Bonds	LHS SIDEWALKS	\$ 6,942	\$ 6,942	\$ -	Completed
2021 Bonds	CHROMEBOOKS	\$ 143,671	\$ 74,526	\$ 69,145	Completed and remaining balance incorporated into Student Devices
2021 Bonds	INSTRUCTIONAL MATERIALS	\$ 415,666	\$ 412,757	\$ 2,909	Completed
2021 Bonds	STUDENT DEVICES	\$ 360,000	\$ 360,000	\$ -	Refresh Cycle
2021 Bonds	AUDIO VISUAL UPGRADES	\$ 520,000	\$ 519,937	\$ 63	Completed
2021 Bonds	STAFF DEVICES	\$ 400,000	\$ 399,875	\$ 125	Refresh Cycle
2021 Bonds	INFRASTRUCTURE REFRESH	\$ 220,000	\$ 219,691	\$ 309	Completed
2021 Bonds	CAFETERIA TABLES	\$ 80,000	\$ 78,061	\$ 1,939	Completed
2021 Bonds	FOOTBALL HELMETS	\$ 125,000	\$ 93,363	\$ 31,637	Refresh Cycle
2021 Bonds	CUSTODIAL EQUIPMENT	\$ 220,000	\$ 189,836	\$ 30,164	Completed
2021 Bonds	LAWN MOWERS	\$ 40,000	\$ 35,097	\$ 4,903	Completed
2021 Bonds	POWERSCHOOL	\$ 40,000	\$ 36,981	\$ 3,019	Completed
2021 Bonds	PBK NEEDS ASSESSMENT	\$ 23,000	\$ 23,000	\$ -	Complete
2021 Bonds	NEW ERP SYSTEM	\$ 268,000	\$ -	\$ 268,000	Completed
2021 Bonds	BUS CAMERAS	\$ 112,650	\$ 102,080	\$ 10,570	Complete
2021 Bonds	VERTICAL TRAFFIC SIGNS	\$ 10,000	\$ 6,558	\$ 3,442	Completed
2021 Bonds	GROUND PAINTING SERVICES	\$ 46,500	\$ 46,349	\$ 151	Completed
2021 Bonds	SPEED BUMPS-LHS	\$ 38,600	\$ 38,600	\$ -	Completed
2021 Bonds	SPEED BUMPS-WSMS	\$ 4,000	\$ 4,000	\$ -	Completed
2021 Bonds	SCIS EXPANSION JOINTS	\$ 13,927	\$ 13,927	\$ 0	Completed
2021 Bonds	HVAC REPLACEMENT -MAINTENANCE	\$ 15,393	\$ 15,393	\$ 0	Completed
2021 Bonds	PUSTER PLAYGROUND FENCE	\$ 55,000	\$ 33,180	\$ 21,820	Completed

2021 Bonds	GYM BB GOAL REPLACEMENT	\$	12,500	\$	11,330	\$	1,170	Completed
2021 Bonds	APPTEGY	\$	66,700	\$	66,700	\$	-	Completed
2021 Bonds	LHS WATER HEATERS	\$	19,000	\$	18,600	\$	400	Completed
2021 Bonds	PUSTER CONCRETE REPAIR	\$	6,100	\$	6,080	\$	20	Completed
2021 Bonds	ADMIN VESTIBULE	\$	50,000	\$	35,957	\$	14,043	Work Completed Invoice Pending
2021 Bonds	NATATORIUM ROOF REPAIRS	\$	31,000	\$	29,935	\$	1,065	Completed
2021 Bonds	TRANSITION ROOM-SPECIAL EDUCATION	\$	25,000	\$	25,000	\$	-	Completed
2021 Bonds	LIFT PUMP REPLACEMENT	\$	22,000	\$	21,990	\$	10	Completed
2021 Bonds	LHS AUDITORIUM LIGHTING	\$	200,000	\$	200,000	\$	-	Completed
2021 Bonds	LEOPARD STADIUM FENCING	\$	6,900	\$	6,862	\$	38	Completed
2021 Bonds	LEOPARD STADIUM BLEACHERS	\$	22,300	\$	22,300	\$	-	Completed
2021 Bonds	POLE VAULT BOX	\$	9,100	\$	9,100	\$	-	Completed
2021 Bonds	PUSTER CAFETERIA UNITS	\$	31,016	\$	31,016	\$	-	Completed
2021 Bonds	LHS HVAC REPLACEMENT	\$	53,945	\$	53,945	\$	-	Completed
2021 Bonds	BASEBALL SOFTBALL CAGES	\$	12,103	\$	12,103	\$	-	Completed
2021 Bonds	LCDC HVAC	\$	7,352	\$	7,352	\$	-	Completed
2021 Bonds	LIFT PUMP WSMS	\$	9,240	\$	6,898	\$	2,341	Completed
2021 Bonds	HEAT EXCHANGERS SCIS	\$	6,497	\$	6,497	\$	-	Completed
2021 Bonds	AVAILABLE FOR FUTURE NEEDS	\$	11,933	\$	-	\$	11,933	Work Not Identified
2024 Bonds	HEAT EXCHANGERS SCIS	\$	50,299	\$	50,299	\$	-	Completed
2024 Bonds	HEAT EXCHANGERS PUSTER	\$	5,887	\$	5,887	\$	-	Completed
2024 Bonds	HS CAFETERIA EQUIPMENT	\$	7,376	\$	7,376	\$	-	Completed
2024 Bonds	LIFT STATION PUMP HS	\$	18,342	\$	8,057	\$	10,285	Completed
2024 Bonds	SPAT DEVICES	\$	500,000	\$	242,975	\$	257,025	Work in Progress
2024 Bonds	GYM FLOOR REFINISH	\$	22,434	\$	22,434	\$	-	Completed
2024 Bonds	CABINETS/SINK UPGRADES	\$	22,918	\$	22,918	\$	-	Completed
2024 Bonds	CONCRETE FLOORS	\$	8,500	\$	7,710	\$	790	Completed
2024 Bonds	BLEACHERS SC/HS/WS	\$	6,790	\$	6,790	\$	-	Completed
2024 Bonds	GRINDER PUMP	\$	10,286	\$	10,542	\$	(256)	Completed
2024 Bonds	CONCESSIONS UPGRADE	\$	10,422	\$	10,288	\$	134	Completed
2024 Bonds	APPROVED CONTINGENCY FOR M.E.P LIFECYCLE REPLACEMENTS	\$	-	\$	-	\$	-	Work Not Identified
2024 Bonds	WALK IN COOLER	\$	5,064	\$	5,064	\$	-	Completed
2024 Bonds	AUDITORIUM REPAIRS	\$	21,926	\$	20,280	\$	1,646	Completed
2024 Bonds	STADIUM REPAIRS (TRACK RESURFACE AND CONCESSIONS)	\$	650,000	\$	-	\$	650,000	Work in Progress
2024 Bonds	GENERATOR REPAIR LCDC	\$	8,695	\$	1,557	\$	7,137	Work in Progress
2024 Bonds	AWNING-RED BUILDING	\$	13,500	\$	-	\$	13,500	Work in Progress
2025 Bonds	Prop A: ARCHITECT AND LEGAL FEES	\$	6,336	\$	6,336	\$	-	Complete
2025 Bonds	Prop A: SCHOOL BUSES	\$	1,166,800	\$	-	\$	1,166,800	Work in Progress
2025 Bonds	Prop A: LHS MEP REPLACEMENT	\$	83,539	\$	47,761	\$	35,778	Work in Progress
2025 Bonds	PROP D : TENNIS COURT RESURFACE	\$	400,000	\$	-	\$	400,000	Work in Progress
2025 Bonds	PROP E-NATATORIUM	\$	700,000	\$	20,696	\$	679,304	Work in Progress
						\$	-	Work in Progress
TOTAL		\$	20,491,103	\$	16,031,932	\$	4,459,170	

REMAINING BOND FUNDS FOR FUTURE PROJECTS

Bond Series	Description	Remaining	Balance
2021	TOTAL CASH INFLOWS		\$ 5,249,155
2021	TOTAL YTD SPEND	\$ (5,180,937)	\$ 68,218
2021	CURRENT WORK IN PROGRESS	\$ (57,613)	\$ 10,605
2024	TOTAL CASH INFLOWS		\$ 10,189,859
2024	TOTAL YTD SPEND	\$ (422,177)	\$ 9,767,682
2024	CURRENT WORK IN PROGRESS	\$ (929,308)	\$ 8,838,374
2025	TOTAL CASH INFLOWS		\$ 81,220,542
2025	TOTAL YTD SPEND	\$ (74,792)	\$ 81,145,750
2025	CURRENT WORK IN PROGRESS	\$ (2,281,883)	\$ 78,863,867
	TOTAL REMAINING		\$ 87,712,846
2021	Interest Earnings		\$ 249,155
2024	Interest Earnings		\$ 689,859
2025	Interest Earnings		\$ 885,542
	TOTAL EARNINGS		\$ 1,824,556

10.C. Consider Approval of LOVEJOY 2030 Committee Membership
Presenter: Katie Kordel, Superintendent



Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	LOVEJOY 2030 Strategic Planning Committee Membership
Presented For	X Board Action Report/Review Only
Supporting Documents	None Attached X Provided Later
Administrator Responsible	Katie Kordel, Superintendent



Executive Summary

Administration is recommending Board consideration and approval of the LOVEJOY 2030 Strategic Planning Committee Membership (second round). This committee will convene in January and February 2026 to review progress, evaluate priorities, and provide input as part of the strategic plan update process.

LOVEJOY 2030 Strategic Planning Committee Charter

Purpose

The purpose of the LOVEJOY 2030 Strategic Planning Committee is to provide feedback, insight, and guidance throughout the development and execution of the district's long-range strategic plan. The committee serves to foster community engagement, promote transparency, and ensure that the district's vision and goals reflect the aspirations and priorities of the Lovejoy ISD community.

Responsibilities

- Review Progress Toward Strategic Goals
- Provide Input on Plan Updates and Adjustments
- Offer Feedback and Community Perspective
- Support a Culture of Progress and Implementation of Initiatives
- Celebrate and Communicate Successes

Although this committee does not hold decision-making authority, it fulfills a vital advisory role by supporting meaningful community involvement and building public trust. The committee shall be fact-finding, deliberative, and advisory in nature, and will not assume administrative duties or responsibilities.

Membership

- Comprised of students, staff, parents, and community members
- Membership reviewed annually
- Board reviews recommendations and appoints parent and community members

Expectations

- Attend meetings regularly
- Uphold laws, regulations, and district policies
- Place district interests above personal or business interests
- Submit written notice if unable to continue serving

Limitations

The Committee is:

- Advisory in nature and aligned with Board Policy BDF (LOCAL)
- Does not direct the work of district staff or consultants
- Does not perform duties delegated to staff or consultants

Fiscal Implications

N/A

Administrator Recommendation

The Administration recommends the Board of Trustees approve the LOVEJOY 2030 Strategic Planning Committee Membership as presented.

District Priority

Priority 1: Lovejoy ISD students will live our Legacy of Excellence by learning at high levels and graduating life ready.

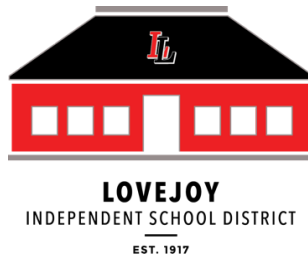
Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.

10.D. Consider Approval of the Region 10 Student Nutrition Multi-Region Purchasing Cooperative Interlocal Agreement

Presenter: Thomas Willman, Chief Financial Officer



Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Region 10 Student Nutrition Multi-Region Purchasing Cooperative Interlocal Agreement
Presented For	X Board Action Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Thomas Willman, Chief Financial Officer



Executive Summary

The Region 10 Multi-Region Purchasing Cooperative (R10MRPC) Interlocal Agreement establishes the framework for school districts and other recipient agencies to participate in a collaboratively procured child nutrition purchasing program for the 2026–2027 school year. Through this agreement, Region 10 ESC, serving as the Coordinating Entity and Fiscal Agent, administers a full suite of competitively procured bids for food, supplies, USDA Foods processing, and related services. Membership is offered at no direct cost to districts and provides access to volume-based pricing, compliant procurement processes, and technical support. Participants agree to follow all federal, state, and local procurement requirements. The agreement must be approved by the district’s Board of Trustees or authorized representative and submitted by February 28, 2026.

The Interlocal Agreement outlines the responsibilities of both R10MRPC and member districts to ensure efficient, compliant operations. R10MRPC manages all formal solicitations, vendor oversight, USDA Foods processing coordination, rebates, training, and customer support, while members commit to accurate forecasting, adherence to procurement rules, timely vendor payment, and participation in evaluation committees and trainings. The cooperative is self-funded through Vendor Participation Fees collected from awarded

commercial vendors, with any unanticipated profits rebated back to members annually. Participation provides meaningful advantages, including improved pricing, higher fill rates, broader product access, and administrative efficiencies—all aimed at strengthening district child nutrition programs while maintaining full regulatory compliance.

Fiscal Implications

There is no direct fiscal implication to the district for participating in the Region 10 Multi-Region Purchasing Cooperative. All food service expenditures, including food costs procured through the cooperative, are already budgeted annually and approved by the Board of Trustees during the district’s budget adoption process. The agreement simply authorizes access to competitively procured pricing and services within the existing Child Nutrition budget.

Administrator Recommendation

The administration recommends approval of the Region 10 Multi-Region Purchasing Cooperative (R10MRPC) Interlocal Agreement

District Priority

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.



ACTION REQUIRED!
Due Date: February 27, 2026

October 10, 2025

Re: Membership and Participation in the Region 10 ESC Multi-Region Purchasing Cooperative, SY 2026-2027

Dear Food Service Director Addressed:

Multi-Region Purchasing Cooperative (hereafter "R10MRPC") requires all Interlocal Agreements (hereafter "Agreement") to be approved by each Recipient Agency's (hereafter "RA") Board of Directors if applicable. Completed Agreements must be submitted with proof of Board approval or authorized signature. The Agreement encompasses membership roles, responsibilities, and bid participation for the agreement term. Region 10 Education Service Center is the "Coordinating Entity and Fiscal Agent" for R10MRPC.

This packet includes the Interlocal Agreement for RAs participating in the School Nutrition Programs that wish to purchase food service products or services through the R10MRPC formally procured and awarded bids. If the RA does not plan to purchase from any of the awarded bids, there is no need to complete this Interlocal Agreement.

The **Interlocal Agreement** (pages 3-11) is a "membership and participation" agreement that commences on July 1st and extends through June 30th of the following calendar year. By signing the Agreement, you agree to the General Provisions of Member Roles and Responsibilities with your bid participation selection(s) indicating your entity's purchasing commitment. Members must provide estimated quantities for each product planned for each bid category selected. This is done through a specialized software created by R10MRPC called "Maestro Forecasting."

The Multi-Region Purchasing Cooperative is fully self-funded through a Vendor Participation Fee. This fee is collected directly from the awarded vendors offering commercial products only. Fees are used to cover expenses related to the administration and operation of R10MRPC and the growth in services and benefits offered to our members. Studies indicate that school districts benefit through cooperative participation with considerable cost savings. While the purchasing power of the R10MRPC is significant, the costs of goods and services continue to rise annually. Studies prove that schools participating in a child nutrition purchasing cooperative receive better pricing and a higher selection of products with higher fill rates. Additional benefits of participating in the R10MRPC include training and technical support for child nutrition programs, compliant solicitations, and high-level customer service.

Thank you for considering participating in the SY 2026-2027 with R10MRPC. If you have any questions, please contact me.

Sincerely,

Keri Warnick
Program Coordinator
Keri.warnick@region10.org
972.348.1448

Enclosures

INTERLOCAL AGREEMENT

The following Interlocal Agreement (pages 3-11) is to be completed by all recipient agencies (RA) that wish to participate in Region 10 ESC Multi-Region Purchasing Cooperative (R10MRPC) and purchase from formally procured bids.

This Interlocal Agreement is a one-year agreement for the school year 2026-2027 (July 1, 2026, through June 30, 2027). If completed, a fully executed copy will be returned to the RA and kept on file with R10MRPC indefinitely.

Each RA wishing to purchase from any procured and awarded bid must complete and sign all required pages. Each RA is asked to consider which bids best fit their needs. R10MRPC requires members to forecast their product and/or service needs through R10MRPC's customized software before all bid renewals and new bids are released.

The fully completed and signed Interlocal Agreement must be approved by your school Board of Trustees or Authorized Representative and returned no later than February 28, 2026. Please note that Interlocal Agreements received after the due date or later after bids have been released may not be approved due to forecasting requirements and procurement regulations.

**Please return pages 3-11 of the completed Agreement to:
Angela McCrary: angela.mccrary@region10.org**

Region 10 Education Service Center
Multi-Region Purchasing Cooperative
SY26-27: INTERLOCAL AGREEMENT

This Interlocal Agreement (hereafter the “Agreement”) is entered into by and between the agencies shown below as contracting parties for a single-year term, per the section entitled “Membership Term” below. The Member Recipient Agency (RA) is responsible for paying vendors’ invoices for goods and services purchased by the RA through the effective termination date. Region 10 ESC is the MRPC “Coordinating Entity and Fiscal Agent.”

Contracting Parties

<u>Region 10 Education Service Center</u> Fiscal Agent/Coordinating Entity	<u>057-950</u> County District Number	
<u>Lovejoy ISD</u> District/Recipient Agency Name (RA)	<u>043919</u> RA County District Number	<u>4011365</u> RA ID (WBSCM Operation ID)

STATEMENT OF SERVICE’S TO BE PERFORMED

The Region 10 Multi-Region Purchasing Cooperative (hereafter the “R10MRPC”) organizes and administers the child nutrition cooperative purchasing and commodity processing program for RAs in Texas. Authority for such service is granted by Section 8.053 of the Texas Education Code, Chapter 791 of the Texas Government Code, and Chapter 271, Subchapter F, of the Texas Local Government Code. The goal of MRPC is to obtain substantial savings on food service items through volume purchasing. There is no fee to join R10MRPC.

MEMBERSHIP:

Membership is a single-year term in the R10MRPC. The R10MRPC offers a variety of formally procured bids utilizing the competitive requests for proposals (RFP) method to assist RAs with their fiscal budgetary needs. RAs may commit to any bid(s) that best fits their needs. Members’ bid selection is a commitment to purchase from the R10MRPC awarded vendor(s). Before releasing any formal solicitation or bid renewal, members must provide estimated quantities/forecasts for each product they plan to purchase on each bid selected. Currently, the following formally procured bids are offered:

1. USDA Processed Foods
2. Full-Line Grocery Distributor (to include processed commodities)
3. Manufacturer Direct-to-District Delivery (commercial foods; approval required)
4. Small-wares
5. Kitchen Chemicals & Cleaning Products (products only)
6. Sanitation System & Safety Training (services)
7. Fresh Produce & Raw Meats
8. Fresh Bread
9. Milk Full-Service Delivery
10. Ice Cream Novelties
11. Chips and Snacks
12. Beverages (container)
13. GDSN Connection Software

LIMITATION OF AGREEMENT:

The R10MRPC reviews this Agreement annually to ensure compliance with United States Department of Agriculture (USDA) and Texas Department of Agriculture (TDA) regulations. If, following such review, the R10MRPC discovers that any provision contained herein is not in accordance with USDA and TDA regulations, R10MRPC will have 30 days to make all necessary updates and require that each participating RA sign a new Agreement. If R10MRPC does not amend the provision within the given timeframe, the RA may terminate this agreement on 10 days' written notice to R10MRPC. Child Nutrition Federal Funds are governed by USDA and TDA regulations. EDGAR does not apply to child nutrition federal funds.

GENERAL PROVISIONS:

1. The Parties agree to comply with all applicable federal, state, and local statutes, ordinances, rules, and regulations in connection with the procurement activities and programs contemplated under this Agreement. This Agreement is subject to all applicable present and future valid laws governing such programs.
2. This Agreement shall be governed by the law of the State of Texas and the venue for any dispute resolution shall be in the county where the administrative offices of Region 10 ESC are located, which is currently Dallas County, Texas.
3. The R10MRPC reserves the right, but is not obligated, to add additional members and allow participation. Adding an RA may "materially change the existing contract(s)" and, thereby, require rebidding of said contract(s). Consequently, the RA may not be permitted to participate in those affected contracts to avoid rebidding and negatively impacting the membership in place at the time of the current contract(s) award. The membership of a new RA may become effective upon any new bids, rebids being awarded, new fiscal year, or as permitted at the sole discretion of the R10MRPC.
4. This Agreement and any addenda executed by the parties contains the entire agreement of the Parties hereto concerning the matters covered by its terms, and it may not be modified in any manner without the express written consent of both Parties. Modifications may be required by law or regulation, which shall require action by the R10MRPC and the RA. Failure to act by either party, within a reasonable period, on legally required modifications shall constitute good cause to terminate this Agreement effective upon written notification to the other party.
5. If any term(s) or provision(s) of this Agreement are held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions of this Agreement shall remain in full force and effect.
6. The Executive Director of Region 10 ESC or his or her designee and authorized agent of the member district shall attempt to resolve any disputes that develop under this Agreement. If any dispute is unable to be resolved, both Parties agree to nonbinding mediation before either Party may resort to litigation. The selection of the mediator shall be mutually agreed upon, and the costs for such mediation borne equally between the Parties.

7. No Party to this Agreement waives or relinquishes any immunity or defense on behalf of itself, its trustees, directors, officers, employees, and agents, because of its execution of this Agreement or the performance of the functions and obligations set forth herein.

8. All parts of this Agreement, when executed by both Parties, are binding upon the Parties, and may be changed only by written agreement executed by authorized representatives of the Parties.

9. Per USDA Federal Regulations and TDA Administrator's Reference Manual (ARM) Section 17, the R10MRPC is a Child Nutrition Program (CNP) Operator-Only Cooperative that is categorized as a "for-profit cooperative". Per ARM Section 17, R10MRPC is required to return "unanticipated profits" to the member. This Agreement allows R10MRPC to deduct the cost of services from the collected vendor fees and pay any remaining amount to members regularly. The R10MRPC's "profit margin", for purposes of this Agreement, shall be defined as the revenue received by the R10MRPC through the charging of the vendor fees outlined in the "Membership Fees" section below minus the expenses to the R10MRPC to operate the cooperative. The Coordinating Entity shall retain the profit margin; however, any revenue received more than the profit margin ("unanticipated profit") will be distributed to the R10MRPC's participating members by the Fiscal Agent. R10MRPC is not permitted per state regulations to collect a profit from sales of processed commodities.

R10MRPC adheres to the following rebate system.

- A. R10MRPC will collect all Vendor Participation Fees quarterly.
- B. R10MRPC does not charge a Vendor Fee to any USDA commodity processor.
- C. R10MRPC will utilize a year-end revenue report that details each participating member's generated sales with each awarded vendor.
 - 1) R10MRPC applies an equal percentage of the operational cost to each RFP.
 - 2) Total overhead and expenses are calculated for each RFP based on shared percentage.
 - 3) Total collected revenue is calculated against shared operational costs for each RFP. Any RFP that does not generate enough revenue to cover the shared percentage of expenses is not eligible for a rebate.
 - 4) Any member purchasing USDA commodity foods through our awarded grocery distributor will receive a rebate of collected fees minus the shared expenses.
 - 5) Any member participating in bids that have an excess of fees collected beyond the shared expenses will receive a rebate.
 - 6) Rebate amounts are calculated in October once the Region 10 ESC books are closed.
 - 7) Rebate checks are mailed to each eligible participating member in late November or December. Checks include a letter with instructions about the rebate check and that it must be deposited into the child nutrition fund account.
 - 8) R10MRPC will send out an email notification to each food service director that includes the amount of their rebate.

10. This Agreement and any modification(s) may be executed in separate copies; however, the Agreement must be Board of Trustee approved and physically signed by both participating parties using a "physical signature." Electronic or typed signatures will not be accepted. This Agreement may be exchanged and/or transmitted electronically via fax or scanned email. Proof of Board approval acceptable to R10MRPC must be submitted along with a completed and signed Agreement.

Membership Term. This Agreement shall be for a one-year term unless sooner terminated per the provisions of this Agreement. The conditions outlined in this Agreement shall apply to this single-year term. The Agreement year for each purchasing cooperative program commences July 1st and will extend through June 30th of the following calendar year.

Membership Fees. No membership fee shall be directly charged to participating members of the R10MRPC.

The United States Department of Agriculture (USDA) does not allow federal funds received by ESC Child Nutrition components to be used to support purchasing cooperatives. Therefore, the R10MRPC is a fully self-funded entity through a "Vendor Participation Fee" on all commercial sales. This fee is collected directly from the awarded vendors in the fixed amount of .0085 for every \$1.00 of revenue. R10MRPC "does not charge" any fees to the Commodity Processors. All fees are used to cover expenses related to the administration, direct operation, and growth in services or software programs offered by the Cooperative to the members that benefit their foodservice operation. RAs, even though they may incur these fees indirectly, pay no direct fee to R10MRPC for participation.

The parties agree that the payments under this Agreement and any related exhibits and documents are amounts that fairly compensate the Coordinating Entity for the services or functions to be performed under the Agreement.

Authorization to Participate. The R10MRPC and each RA represent and warrant, by the execution and delivery of the Interlocal Agreement, that they have obtained all requisite authority through governing board action to enter and perform the terms of this Agreement. Proof of Board approval through Board meeting notes is accepted. If your school does not have a Board of Directors, the authorized representative's signature is acceptable.

Cooperation and Access. Each party agrees to cooperate with any reasonable requests for information and records made by the other party. Each party reserves the right to audit the relevant records of the other party during normal business hours. Any breach of this Article shall be considered material and shall make the Agreement subject to termination on ten (10) days' written notice to the RA.

Primary and Secondary Contact. The RA agrees to appoint a primary and secondary contact who shall have express authority to represent and bind the RA, and R10MRPC will not be required to contact any other individual regarding program matters. Any notice to a primary or secondary contact shall be binding upon the RA. The RA reserves the right to change the designated contacts as needed by giving written notice to R10MRPC. Such notice is not effective until actual receipt by R10MRPC.

Defense and Prosecution of Claims. The RA authorizes the Fiscal Agent, only concerning matters arising out of or contemplated by this Agreement: (1) to control the commencement, defense, intervention, or participation in a judicial, administrative, or other governmental proceeding; (2) to represent the R10MRPC in an arbitration, mediation, or any other form of alternative dispute resolution; (3) to represent the R10MRPC in any other appearance necessary to protect the rights of the R10MRPC relating to actions concerning any past or current, including any appearances and actions in litigation, claim or dispute; and (4) to engage legal counsel and appropriate experts that, in the Fiscal Agent's sole discretion, will assist with such defense or prosecution of any action or claim in matters arising out of this Agreement. The RA agrees that any suit brought against R10MRPC, the Fiscal Agent, or a R10MRPC or Fiscal Agent employee or agent may be defended in the name of R10MRPC, Region 10 Education Service Center, or the RA by the

counsel selected by the Fiscal Agent, in its sole discretion, or its designee, on behalf of and at the expense of the R10MRPC as necessary for the prosecution or defense of any litigation or claim. Full cooperation by the RA shall be extended to supplying any information needed or requested by the Fiscal Agent or R10MRPC in such prosecution or defense. Subject to specific revocation, the RA designates the Fiscal Agent to function as a class representative on its behalf in matters arising from this Agreement.

Governance. R10MRPC shall be governed by the Fiscal Agent’s Board of Trustees (hereinafter the “Board”) per applicable law and regulations. Procurement processes and procedures are governed by applicable laws and regulations.

Limitations of Liability. The Fiscal Agent, its endorsers, and servicing contractors do not guarantee that the operation or use of R10MRPC services will be uninterrupted or error-free. The Fiscal Agent, its endorsers, and servicing contractors, disclaim all warranties, express or implied, regarding any information, product, or service furnished under this Agreement, including without limitation, any implied warranties of merchantability or fitness for a particular purpose. The Parties agree that regarding all causes of action arising out of or relating to this Agreement, neither Party shall be liable to the other under any circumstances for special, incidental, consequential, or exemplary damages, even if it has been advised of the possibility of such damages.

Notice. Any written notice to the R10MRPC or the Fiscal Agent shall be made by: first class mail, postage prepaid and delivered to the Multi-Region Purchasing Cooperative, Region 10 Education Service Center, 400 E Spring Valley Rd, Richardson, TX 75081-1300; Attn: Keri Warnick (contact person); or emailed to keri.warnick@region10.org with a copy to sue.hayes@region10.org.

Acceptance of USDA Foods Sent for Further Processing. The R10MRPC, through the Fiscal Agent, is granted the right to issue a cooperative bid/proposal (RFP) for the processing of selected USDA commodity foods donated by participating members. The R10MRPC, through the Fiscal Agent, is further granted the right to enter a Contract for Services with the commodity food processor(s) receiving the processing award(s) for agreed-upon processed end-products, to execute a service agreement on behalf of participating members. Participating members will have the right and responsibility to accept the processed end-product(s) for the life of the contract between R10MRPC, through the Fiscal Agent, and the processor for all commodity foods donated to, and for which processing was subsequently procured through, the R10MRPC. Excess commodities may be distributed according to USDA or TDA regulations and guidance.

Payment for Goods. Each Party, paying for any goods or services under this Agreement or related to this Agreement, must pay for such goods and services from available current revenues only.

PARTY ROLES AND RESPONSIBILITIES:

Role of the R10MRPC, through the Fiscal Agent:

1. Provide for the organizational and administrative structure of the program.
2. Provide staff with the time necessary for the efficient operation of the program.
3. The R10MRPC shall coordinate the Competitive Procurement Process for all Awarded Contracts using the Formal Procurement method of Requests for Proposals (RFP).
4. The R10MRPC shall follow the local, State, and Federal procurement guidelines as listed below:

- a. United States Department (USDA) Code of Federal Regulations (2 CFR) parts 200.318-200.327 and Appendix II, along with any other required CFR citations.
 - b. Texas Department of Agriculture's (TDA) Administrator's Reference Manual (ARM) Sections 16 and 17, 17a, 17b, and 17c.
 - c. Requiring Board of Directors' approval of all R10MRPC bid award recommendations.
 - d. Texas Education Code 44.031 relating to purchasing contracts.
 - e. Education Department General Administrative Regulations (EDGAR) as the guidelines pertain to Purchasing Cooperatives' procuring on behalf of its RAs. EDGAR refers to and requires Child Nutrition Food Purchasing Cooperatives to adhere to USDA Federal Regulations located at 2 CFR 200.318-200.327.
 - f. Form 1295 will be required to be filled out and filed with the Texas Ethics Commission by all awarded vendors and will be managed by the Fiscal Agent's Business Office.
5. Send solicitations for the Further Processing of USDA foods to all companies found on the TDA "Approved List of Vendors" without limitations.
 6. Enter into a detailed agreement with distributors that distribute processed end-products containing USDA Foods including language to ensure proper resolution of errors such as data, pricing, product, reports, etc.
 7. Do the following regarding USDA Foods:
 - a. Track and assist RAs with the management of their USDA Processed Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements.
 - b. Assist RAs with Sales Verifications of end products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
 - c. Provide RAs with information on commodity processing, including, but not limited to, anticipated delivery dates, product recalls or production issues, discontinued products, and replacement recommendations.
 - d. Receive quantity requests from RAs for commodity processing through district entries into the online software and prepare appropriate quantity totals by item.
 - e. Provide a delivery schedule, on behalf of each RA, for all selected USDA Foods for Further Processing to each processor and distributor based on information collected from each RA.
 8. The R10MRPC assumes no responsibility for failure of delivery by vendors, however, the R10MRPC will assist all RAs with service and product quality issues to ensure all vendors adhere to the terms and conditions of the awarded contract.
 9. Initiate and implement activities related to the bidding and vendor selection process. Competitive bidding procedures for Texas public schools using Child Nutrition federal funds will be strictly followed.
 10. Provide RAs with procedures for ordering, delivery, and billing.
 11. Mediate problems/concerns between vendors and RAs.
 12. Provide RAs access to all records, reports, and documents to ensure rebates, discounts and other applicable credits will accrue to the RA.
 13. Make available or provide easy access to all procurement documents created and received for each awarded RFP and vendor, as required and in compliance with State Agency Administrative and Procurement Reviews.
 14. Act ethically always and in accordance with all federal, state, and local guidelines.
 15. Create an Advisory Committee to function as liaison between R10MRPC and the membership base if needed, communicate information received from TDA to R10MRPC as necessary, and review sample products to assist in the streamlining of offered bid awards and best products.

Role of the RA:

1. Commit to the General Provisions and Roles and Responsibilities of this Agreement by authorization of its governing body (School Board of Trustees or Authorized Person) and by execution by an approved foodservice employee in the appropriate spaces on page 11 (physical signature copy must be provided to R10MRPC promptly following execution).
2. Designate primary and secondary contacts.
3. Commit to purchasing from each selected bid on the Bid Participations Selection, page 10.
4. Provide an estimated quantity for each of the products planned for purchase using the required online software Maestro Forecasting or as requested by the Program Coordinator during any single-year term of Participation. A RA that does not forecast may place themselves at risk of not being allowed to purchase from the awarded vendor due to material change in contract value based on adding products.
5. Comply with all USDA and TDA regulations.
6. Prepare purchase orders issued to the appropriate vendor from the official award list provided by R10MRPC.
7. Accept shipments of products ordered from vendors per standard purchasing procedures.
8. Address product warranties and product qualities with the manufacturer.
9. Pay vendors' net amount due within agreed-upon terms after receipt of a correct monthly statement.
10. Participate in bid evaluation committees for the bids that the RA is utilizing. Evaluation committee meetings will include, but not be limited to, face-to-face group meetings, online voting, or any other form of participation as requested by the R10MRPC.
11. Act ethically always and in accordance with all Federal, State, and local guidelines, as well as R10MRPC Member Roles. The R10MRPC shares information with participating members that at times is considered confidential and proprietary. Members may be asked to sign Non-Disclosure Agreements and agree to adhere to the terms set forth in those agreements. Future membership in the R10MRPC may be jeopardized based on unethical handling of sensitive R10MRPC and/or vendor information.
12. Attend R10MRPC meetings and training classes to stay informed of the cooperative processes and services offered. Training classes are specific to the "tools" offered by R10MRPC. Attending meetings and classes helps ensure your success as a participating RA in the R10MRPC.
13. Participate in a Member Advisory Committee when offered. The Member Advisory Committee is a small committee of R10MRPC participating members formed every 2 years. The Advisory Committee serves as the liaison for all participating members when a conflict or concern arises regarding R10MRPC if needed and annually reviews all procurement practices by the R10MRPC to ensure compliance in all areas, along with other tasks.
14. The following roles will apply to participating members who commit entitlement dollars for the USDA processed commodity foods:
 - a. The RA shall access the Web Based Supply Chain Management (WBSCM) system on a regular basis to effectively manage USDA Foods entitlement, food requests, and allocations.
 - b. The RA shall track and manage USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements, i.e., inventory levels shall not exceed a six (6) month supply at any given time; access processor tracking systems (K12 Foodservice, ProcessorLink, or other) on a regular basis; and report inventory issues to R10MRPC.
 - c. The RA shall conduct Sales Verifications of end-products sold through a distributor, t verification of rebates, discounts, and credits.
 - d. The RA shall maintain copies of the original Label from the product, carton; or a photograph of label as it appears on the original product carton if available.

BID PARTICIPATION SELECTIONS for SY 2026-2027

The following Bid Participation agreement, as an integrated part of the Agreement, is entered into by and between the District/RA, as indicated below, and Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for participation in one or more of the R10MRPC awarded bids. This agreement is a single-term agreement effective July 1, 2026, through June 30, 2027.

The R10MRPC formally procures competitive RFPs (Request for Proposals) on behalf of all participating members. Each member is required to complete this Bid Participation Agreement and forecast all products planned for purchase when required if they wish to utilize the R10MRPC awarded bids during the term of this agreement.

To help the R10MRPC represent the most accurate information to potential bidders, ***please place a check mark to the left of each bid listed below from which you “plan” to purchase during the SY 2026-2027.*** Each RFP is explained on the next page to assist you in the best decision as to which bid(s) best fits your needs. The R10MRPC does not guarantee that any item will be purchased, however, members should seriously consider each selected bid as member forecasting of each product planned on each selected bid is required prior to the release of a new bid or renewal bid.

<input checked="" type="checkbox"/>	Full-Line Grocery, NOI/FFS Distributor
<input checked="" type="checkbox"/>	USDA Foods For Further Processing
<input checked="" type="checkbox"/>	Milk: Full-Service Delivery
<input checked="" type="checkbox"/>	Fresh Bread
<input checked="" type="checkbox"/>	Ice Cream Novelties
<input type="checkbox"/>	Beverages (container)
<input type="checkbox"/>	Manufacturer Direct-to-District (commercial foods) – requires MRPC approval

<input type="checkbox"/>	Chips & Snacks
<input checked="" type="checkbox"/>	Fresh Produce & Raw Meat
<input type="checkbox"/>	Small Wares
<input type="checkbox"/>	Kitchen Chemicals & Cleaning Supplies
<input checked="" type="checkbox"/>	Sanitation Systems & Safety Training
<input type="checkbox"/>	GDSN Connection Software
<input checked="" type="checkbox"/>	Kitchen Equipment Repair Services

Please provide us with your district's main address as listed on your website or in the directory:

Lovejoy ISD

District Name

Administrative Building

Campus/Bldg. Name

259 Country Club Road

Street Number & Name

Allen

City

TX 75002

State Zip Code

**Interlocal Agreement for SY 2026-2027
Signature and Authorization Form**

By signing this page, the RA confirms entering an interlocal agreement with Region 10 Education Service Center, as the Fiscal Agent and Coordinating Entity for the R10MRPC, per all Agreement terms, Membership Roles and Responsibilities, and Bid Participation selection(s) as stated on pages 3-10 and indicated on page 11.

As of July 1, 2026, Lovejoy ISD and the Region 10 Education Service Center/Fiscal Agent
District Name/Recipient Agency (RA)

enter this Interlocal Agreement, including Bid Participation. As the authorized Agent for the Board of Trustees or Authorized Representative of the RA, I hereby execute this Agreement on behalf of RA and intend to be bound by the provisions set forth herein for a single-year term, unless otherwise terminated by either party per the terms outlined in the Agreement. Physical signatures are required, typed or digital signatures will not be accepted.

Lovejoy ISD District/ Name 10 ESC Region 3800 2025-2026 Enrollment

5 # Of Participating Campuses Collin County/Countries in Which Campuses are Located

Mathew McCarty Printed Name: Primary Foodservice Contact X Signature: Primary Foodservice Contact _____ Date Signed

mat_mccarty@lovejoyisd.net Email: Primary Contact 469-742-8014 Phone: Primary Contact

Juliana Elandary Printed Name: Secondary Foodservice Contact juliana_elandary@lovejoyisd.net Email: Secondary Foodservice Contact

469-7428052 Phone: Secondary Foodservice Contact

Board of Director Approval (or authorized rep): Signature Below or Meeting Minutes are acceptable.

Printed Name: Authorized Board Director (or Authorized Representative)

X _____
Signature: Authorized Board Director (or Authorized Representative) _____ Date Signed

Below Area: For Region 10 MRPC Use Only

R10MRPC Authorized Signature Keri Warnick R10MRPC Contact Person _____ Date Signed

Program Coordinator 972-348-1448 Office Phone
Title of Contact Person

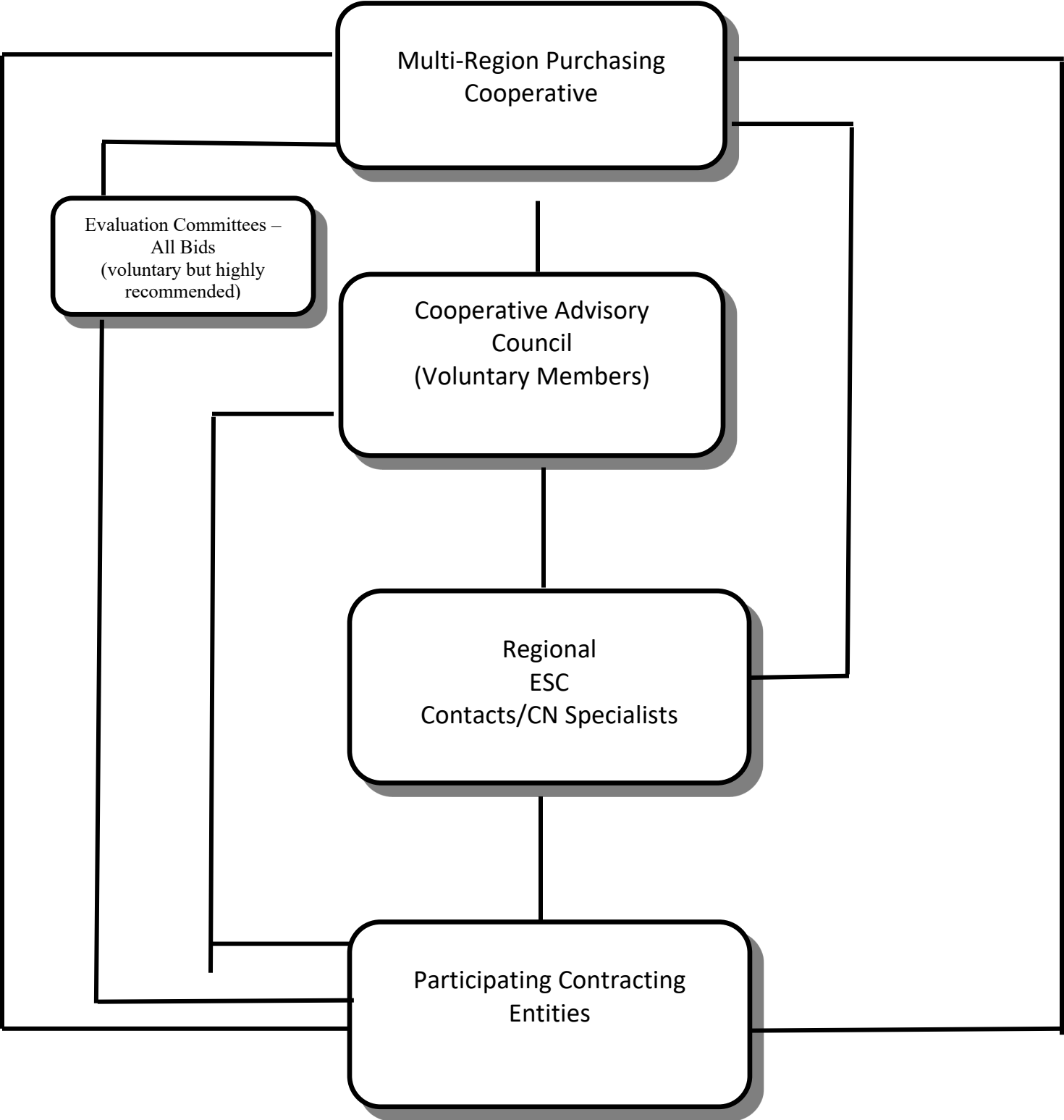
Bids Overview

Each year awarded bids are either renewed, if options are available, or released as new based on factors such as no remaining renewal options, material change in contract value, growth in cooperative membership participation, too many discontinuations or new items to consider, or restructuring of the areas to be serviced in the cooperative. The following is the list of RFPs that will be offered in SY26-27 and information if they will be new or renewed.

Bid Category	Bid Description	Current RFP #	Bid Status for SY26-27	Vendors To Be Renewed	Contract Year in SY26-27
Beverages - Container	Drinks in containers such as Coke, Dr Pepper, Gatorade, Water, that meet Smart Snack and/or used for before or after school events if managed by foodservice	2022-01-12	Renewal	Coca Cola; Dr Pepper; Master's Distribution	5 of 5
Chips & Snacks	Smart Snack approved chips and snacks for a' la carte sales	2022-02-13	Renewal	Master's Distribution	5 of 5
Fresh Bread	Direct delivery from bread vendor to campuses. Fresh bread products	2023-02	Renewal	Bimbo Bakery, Flowers Bakery	4 of 5
Fresh Produce & Raw Meats	Fresh produce and raw meat; produce held to monthly market price	2023-04	Renewal	Brother's Food Service; Farmers Market Ft Worth; R Craig Stephens; Walnut Creek Farms; Hardie's; Freshpoint	4 of 5
Full-Line Grocery, NOI & FFS Distributor	Main-line distributor of commercial foods, processed commodity foods, fresh produce, and non-food foodservice items.	TBD	New		1st
Ice Cream	Frozen Ice Cream novelties, delivered directly from vendor, smart snack compliant	TBD	New Bid		1st

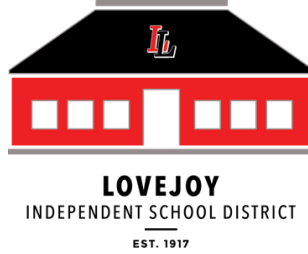
Bid Category	Bid Description	RFP # in SY26-27	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY25-26
Kitchen Chemicals & Cleaning Supplies	Kitchen and cafeteria cleaning supplies such as chemicals, mops, gloves, as well as testing kits, etc.	2022-08	Renewal	Complete Supply, Eco Lab, Kirby	5 of 5
Manufacturer Direct-to-District	Direct delivery in bulk quantities to approved RAs of commercial foods only. Must have a loading dock, ability to unload the truck and large storage areas.	TBD	New		1st
Milk - Full-Service Delivery	Milk delivery, rotation and restock of needed products.	2025-01	Renewal	Oak Farms, Gandy's, Hiland	2 of 5
Sanitation Systems & Safety Training	Sanitation System, monthly visit from rep to restock needed sanitation products; staff training and safety training classes available	TBD	New		1st
Small Wares	All types of small wares for foodservice needs	2022-09	Renewal	Ace Mart, Sam Tell & Son, Strategic Equipment	5 of 5
USDA Foods for Further Processing	Processed USDA foods received through direct delivery, distributor, or contracted warehouse	2025-20	New	Multiple processors	1st
Software Services	GDSN Connection Software Service: Connect to product data in the Global Data Synchronization Network (GDSN) through an online software platform.	2024-01	Renewal	inTEAM Associates	3 of 5
Kitchen Equipment Repair Services	Repair services for multiple types of commercial equipment.	2025-02	Renewal	Multiple Vendors	2 of 5

Region 10 Education Service Center
Multi-Region Purchasing Cooperative



10.E. Consider Approval of the 2024-2025 Independent Audit and Annual Financial Report

Presenter: Thomas Willman, Chief Financial Officer



Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	2024-2025 Independent Audit and Annual Financial Report
Presented For	X Board Action Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Thomas Willman, Chief Financial Officer



Executive Summary

The District’s administration and independent auditors—Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, PLLC— presented during the Monday, October 27th Board meeting the results of the 2024-2025 Audit. As previously shared, the Texas Education Code and Board Policy CFC (Legal) require all public school districts to undergo an annual independent audit to ensure the accuracy of financial reporting, the effectiveness of internal controls, and compliance with state and federal requirements. For the fiscal year ending June 30, 2025, the District’s independent auditors—Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, PLLC—completed their review of the financial statements and internal controls. Their work resulted in an unmodified (“clean”) opinion, indicating that the District’s financial statements present fairly, in all material respects, the District’s financial position in accordance with GAAP. Additionally, no findings, exceptions, material weaknesses, or compliance issues were identified in either the Financial Statements Report or the Internal Control and Compliance Report. The CFO and Director of Finance conducted an exit interview with the audit partner, further confirming the strength of the District’s financial management practices.

While the audit of the financial statements was complete, Administration recommended postponing Board approval of the 2024–2025 Annual Financial Report. The reason for the postponement was that TEA extended the AFR submission deadline to February 27, 2026, due to:

- The delayed release of the federal OMB 2025 Compliance Supplement, and
- The rollout of TEA’s new Audit 2.0 system.

The U.S. Office of Management and Budget officially released the 2025 OMB Compliance Supplement on November 26, 2025. The auditors have confirmed that there are no major changes to any of the federal programs included in the District’s Single Audit, and no modifications to the audit results are necessary. The AFR presented in October remains accurate and complete.

Fiscal Implications

Although there are no direct fiscal implications of the action to approve the audit and annual financial report, this fiscal status snapshot has an ongoing impact on the District and future planning for financial sustainability. Sustainable fiscal stewardship is essential to the future of Lovejoy ISD.

Administrator Recommendation

Administration recommends the approval of the 2024-2025 Independent Audit and Annual Financial Report as presented by the District’s Independent Auditor—Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, PLLC—at the Monday, October 27th Board Meeting.

District Priority

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.

**LOVEJOY
INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025**

LOVEJOY INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025

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CERTIFICATE OF BOARD

Lovejoy Independent School District
Name of School District

Collin
County

043-919
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 June 30, 2025, at a meeting of the Board of Trustees of such school district on the 15th day of December, 2025.

Signature of Board Secretary

Signature of Board President

HankinsEastup

★
Deaton Tonn Seay & Scarborough | A Texas LLC

Independent Auditor's Report

Board of Trustees
Lovejoy Independent School District
Allen, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Lovejoy Independent School District (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As discussed in Note 16 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, which 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 auditors' 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 the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining schedules and TEA

required schedules listed in the table of contents, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 schedules and 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.

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

Hankins Eastup Deaton Tonn Seay & Scarborough, LLC

Denton, Texas
December 15, 2025

LOVEJOY INDEPENDENT SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2025

As management of Lovejoy Independent School District (the "District"), we offer readers of the District's Annual Financial Report this narrative overview of the District's financial performance during the fiscal year ended June 30, 2025. Please read this narrative in conjunction with the District's basic financial statements, which follow this discussion and analysis.

FINANCIAL HIGHLIGHTS

- The District's assets and deferred outflows exceed its liabilities and deferred inflows at the end of the fiscal year by \$14,240,023 (net position).
- During the year, the District's net position increased by \$12,002,018. The District's expenses total \$60,655,574.
- The District's governmental funds report total fund balances of \$41,045,951, of which \$19,326,587 is unassigned and available for general use.
- The District's general fund reports an ending fund balance of \$19,725,059, of which \$290,950 is restricted for food service. Last year, the general fund had an ending fund balance of \$18,843,633.
- The general fund's unassigned fund balance is 44.5% of current year general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements have three components: 1) *government-wide* financial statements, 2) *fund* financial statements, and 3) *notes* to the financial statements.

The *government-wide* financial statements include a Statement of Net Position and a Statement of Activities. These financial statements provide information about the activities of the District *as a whole* and provide a more comprehensive view of the District's financial position and results of operations than the fund financial statements. The *government-wide* financial statements report financial information similar to financial statements of a business enterprise.

The *fund* financial statements report financial information for the District's fund types (governmental and fiduciary)—for both *major* funds individually and *nonmajor* funds collectively. For *governmental* activities, fund financial statements report the flow of measurable and available funds during the year and fund balances at the end of the year. *Fiduciary* fund financial statements provide financial information about funds held for other entities. Fiduciary fund financial statements are not included in the District's *government-wide* financial statements. The combining statements for nonmajor funds, which are included as supplementary information, contain financial information about each of the District's nonmajor funds.

The *notes* to the basic financial statements provide narrative explanations and additional information to better understand amounts in the *government-wide* financial statements and the fund financial statements.

The information listed in the table of contents under TEA Required Schedules and the Federal Awards Section contain information used by monitoring agencies to determine whether the District is complying with federal and state requirements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following analysis presents both current year and prior year condensed financial information, and it discusses significant changes during the year. This section focuses on the components of the District's net position (Table I) and changes to the District's net position (Table II) of the District's governmental activities.

TABLE I – THE DISTRICT'S NET POSITION

	Governmental Activities June 30, 2025	Governmental Activities June 30, 2024	Difference
Current assets	\$ 49,292,191	\$ 41,539,959	\$ 7,752,232
Capital assets	125,982,939	131,253,814	(5,270,875)
Total assets	175,275,130	172,793,773	2,481,357
Deferred outflows of resources	12,379,267	16,800,980	(4,421,713)
Total assets and deferred outflows of resources	187,654,397	189,594,753	(1,940,356)
Long-term liabilities	152,894,212	160,460,600	(7,566,388)
Other liabilities	8,991,148	7,344,792	1,646,356
Total liabilities	161,885,360	167,805,392	(5,920,032)
Deferred inflows of resources	11,529,014	17,356,193	(5,827,179)
Total liabilities and deferred inflows of resources	173,414,374	185,161,585	(11,747,211)
Net Position:			
Net investments in capital assets	15,000,648	9,708,291	5,292,357
Restricted	9,007,843	4,530,283	4,477,560
Unrestricted	(9,768,468)	(9,805,407)	36,939
Total Net Position	<u>\$ 14,240,023</u>	<u>\$ 4,433,167</u>	<u>\$ 9,806,856</u>

The increase in current assets is primarily attributable to unspent bond proceeds from the District 2024 bond issue.

The decrease in capital assets is attributable to the District's \$773,104 in capital additions and \$6,043,979 in depreciation expense.

The decrease in deferred outflows of resources is primarily attributable to reductions in the unamortized differences between projected and actual results and changes in actuarial assumptions pertaining to the TRS pension and OPEB plans.

The decrease in long-term liabilities is attributable to the District making \$11,330,000 of principal payments on existing bonded indebtedness.

The increase in other liabilities is primarily attributable to an increase in the amounts owed to other governments at year-end.

The decrease in deferred inflows of resources is primarily attributable to reductions in the unamortized differences between projected and actual results and changes in actuarial assumptions pertaining to the TRS pension and OPEB plans.

The increase in net investments in capital assets is primarily attributable to capital asset additions, repayments of bonded indebtedness, and the amortization of bond premiums.

The increase in restricted net position is primarily attributable to an increase in debt service and food service fund balances.

The increase in unrestricted net position is primarily attributable to favorable general fund financial performance and a favorable change to deferred inflows of resources pertaining to the TRS pension and OBEB plans.

TABLE II - CHANGES TO THE DISTRICT'S NET POSITION

	Activities Year Ended June 30, 2024	Activities Year Ended June 30, 2024	Difference
Revenues:			
Program Revenues:			
Charges for services	\$ 3,127,279	\$ 3,419,427	\$ (292,148)
Operating grants and contributions	5,231,618	8,980,007	(3,748,389)
General Revenues:			
Maintenance and operations taxes	30,346,857	27,030,378	3,316,479
Debt service taxes	20,097,999	17,803,144	2,294,855
State aid	8,664,484	10,130,919	(1,466,435)
Investment earnings	1,774,249	1,514,892	259,357
Miscellaneous	3,415,106	112,658	3,302,448
Total Revenue	<u>72,657,592</u>	<u>68,991,425</u>	<u>3,666,167</u>
Expenses:			
Instruction, curriculum and media services	29,552,565	28,428,949	1,123,616
Instructional and school leadership	3,081,632	2,820,392	261,240
Student support services	4,314,908	3,634,370	680,538
Child nutrition	2,101,813	2,056,194	45,619
Extracurricular activities	4,336,892	4,003,065	333,827
General administration	2,780,898	2,546,140	234,758
Plant maintenance, security and data processing	7,901,998	6,817,381	1,084,617
Community services	668,232	570,748	97,484
Debt service	4,530,702	4,807,771	(277,069)
Intergovernmental charges	1,385,934	667,225	718,709
Total Expenses	<u>60,655,574</u>	<u>56,352,235</u>	<u>4,303,339</u>
Increase (Decrease) in Net Position	12,002,018	12,639,190	(637,172)
Net Position - beginning of period	4,433,167	(8,206,023)	12,639,190
Prior period adjustment	(2,195,162)		(2,195,162)
Net Position - end of period	<u>\$ 14,240,023</u>	<u>\$ 4,433,167</u>	<u>\$ 9,806,856</u>

The decrease in charges for services is primarily attributable to a decrease in local tuition revenue.

The decrease in operating grants and contributions is primarily attributable to a decrease in ESSER funding.

The increase in maintenance and operations taxes is primarily attributable to the state legislature's increase in tax rates.

The decrease in state aid is primarily attributable to the decrease in state funding.

The increase in investment earnings is primarily attributable to higher interest rate environment.

The increase in child nutrition expenses is primarily attributable to increases to food costs.

The increase in general administration expenses is primarily attributable to planned increases in the 2024-25 operating budget.

The increase in plant maintenance, security, and data processing expenses is primarily attributable to across-the-board increases in facilities maintenance and operations, security and monitoring services, and data processing services.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The general fund balance increased from \$18,843,633 at the beginning of the year to \$19,725,059 as of June 30, 2025. Total revenues decreased from \$45,144,471 in the prior year to \$45,141,758 in fiscal 2025. Total expenditures increased from \$43,138,989 in the period year to \$44,297,409 in fiscal 2025.

The debt service fund balance increased from \$4,235,262 at the beginning of the year to \$9,952,222, as of June 30, 2025. Total revenues increased from \$19,460,894 in the prior year to \$21,684,421 in fiscal 2025. Total expenditures decreased from \$19,830,230 in the prior year to \$15,967,461 in fiscal 2025.

The capital projects fund balance decreased from \$10,477,004 at the beginning of the year to \$9,804,501 as of June 30, 2025.

The fund balance total of all other District funds increased from \$1,465,257 at the beginning of the year to \$1,564,169 as of June 30, 2025. Total revenues decreased from \$4,952,967 in the prior year to \$3,960,637 in fiscal 2025. Total expenditures decreased from \$4,710,280 in the prior year to \$3,825,564 in fiscal 2025.

BUDGETARY ANALYSIS

General Fund. The District exceeded its general fund budget in six functional expense categories: (1) Curriculum and Instructional Staff Development by \$9,388, (2) Instructional Leadership by \$770, (3) Social Work Services by \$1,102, (4) Data Processing Services by \$5,266, (5) Community Services by \$18,408 and (6) Contracted Instructional Services by \$65,319. Overall, there was a favorable expenditure variance of \$228,231.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

During the year, the District invested \$773,104 in capital additions and depreciated capital assets by \$6,043,979 as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 6,053,893			\$ 6,053,893
Buildings and improvements	183,531,133	377,282		183,908,415
Furniture and equipment	8,660,100	288,295		8,948,395
Vehicles	4,009,470	-		4,009,470
Library Books and media	-	107,527		107,527
SBITA assets	72,700	-		72,700
	<u>202,327,296</u>	<u>773,104</u>	<u>-</u>	<u>203,100,400</u>
Less:				
Accumulated depreciation - buildings	(63,659,391)	(5,047,737)		(68,707,128)
Accumulated depreciation - furniture and equipment	(5,304,071)	(728,766)		(6,032,836)
Accumulated depreciation - vehicles	(2,085,787)	(227,882)		(2,313,669)
Accumulated depreciation - library books and media	-	(15,361)		(15,361)
Accumulated amortization - SBITA assets	(24,233)	(24,233)		(48,467)
Accumulated depreciation/amortization	<u>(71,073,482)</u>	<u>(6,043,979)</u>	<u>-</u>	<u>(77,117,461)</u>
Total capital assets, net	<u>\$ 131,253,815</u>	<u>\$ (5,270,876)</u>	<u>\$ -</u>	<u>\$ 125,982,939</u>

Long-term Debt

During the year, District made \$11,330,000 of principal payments on existing bonded indebtedness. A summary of the District's outstanding bonds follows:

Description	Original Issue	Beginning Balance	Additions	Retired	Ending Balance
2013 Refunding	\$ 9,100,000	\$ 3,810,000		\$ (1,320,000)	\$ 2,490,000
2014 Building / Refunding	21,775,000	3,160,000		(170,000)	2,990,000
2015 Refunding	23,435,000	16,290,000		(1,300,000)	14,990,000
2015 Building	17,770,000	14,050,000		(450,000)	13,600,000
2016 Refunding	41,540,000	35,550,000		(1,130,000)	34,420,000
2017 Building	13,950,000	9,525,000		(380,000)	9,145,000
2018 Building / Refunding	6,740,000	2,690,000		(155,000)	2,535,000
2019 Building	9,535,000	6,230,000		(470,000)	5,760,000
2019 Refunding	7,230,000	7,055,000		-	7,055,000
2021 Building / Refunding	30,320,000	20,115,000		(810,000)	19,305,000
2024 Building	9,260,000	9,260,000		(5,145,000)	4,115,000
Total Bonded Indebtedness		<u>127,735,000</u>	<u>-</u>	<u>(11,330,000)</u>	<u>116,405,000</u>
Premiums on Bond Issuance		11,675,131		(920,248)	10,754,883
Compensated Absences		2,195,162	1,556,793		3,751,955
Total Long-term Debt		<u>\$ 141,605,293</u>	<u>\$ 1,556,793</u>	<u>\$ (12,250,248)</u>	<u>\$ 130,911,839</u>

NEXT YEAR'S BUDGETS AND TAX RATES

On July 28, 2025, the District's board of trustees voted to approve the 2025-26 operating budget. Budgeted expenditures for the 2025-26 fiscal year are as follows:

General fund	\$ 47,649,272
--------------	---------------

The no-new-revenue tax rate to support the 2025-26 operating budgets is \$1.2552 per \$100 in taxable property valuation (\$.0.7552 for maintenance and operations and \$0.5000 for debt service).

CONTACTING THE DISTRICT

This Annual Financial Report is prepared to provide citizens, taxpayers, customers, investors, and creditors an overview of the District's finances and to demonstrate fiscal accountability for the funds the District receives to accomplish its educational mission. If you have questions about this report or need additional financial information, contact the District's business office at (469) 742-8000.

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BASIC FINANCIAL STATEMENTS

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LOVEJOY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025

EXHIBIT A-1

Data Control Codes	1 Primary Government	4 Component Unit
	Governmental Activities	Foundation for Lovejoy Schools, Inc.
ASSETS		
1110 Cash and Cash Equivalents	\$ 3,151,801	\$ 551,674
1120 Current Investments	44,092,738	600,385
1220 Property Taxes - Delinquent	1,155,014	-
1230 Allowance for Uncollectible Taxes	(13,882)	-
1240 Due from Other Governments	735,798	-
1290 Other Receivables, Net	14,040	-
1300 Inventories	59,204	-
1410 Prepayments	97,478	32,567
Capital Assets:		
1510 Land	6,053,893	-
1520 Buildings, Net	115,201,287	-
1530 Furniture and Equipment, Net	2,915,558	-
1550 Right-to-Use Leased Assets, Net	92,166	-
1553 SBITA Assets, Net	24,234	-
1560 Library Books and Media, Net	1,695,801	-
1000 Total Assets	<u>175,275,130</u>	<u>1,184,626</u>
DEFERRED OUTFLOWS OF RESOURCES		
1701 Deferred Charge for Refunding	6,195,100	-
1705 Deferred Outflow Related to TRS Pension	2,713,318	-
1706 Deferred Outflow Related to TRS OPEB	3,470,849	-
1700 Total Deferred Outflows of Resources	<u>12,379,267</u>	<u>-</u>
LIABILITIES		
2110 Accounts Payable	444,704	521
2120 Short Term Debt Payable	-	486,869
2140 Interest Payable	1,560,226	-
2150 Payroll Deductions and Withholdings	365,835	-
2160 Accrued Wages Payable	3,400,726	-
2180 Due to Other Governments	1,093,734	-
2200 Accrued Expenses	216,266	-
2300 Unearned Revenue	1,909,858	2,914
Noncurrent Liabilities:		
2501 Due Within One Year: Loans, Note, Leases, Comp. Abs., etc.	7,610,508	-
Due in More than One Year:		
2502 Bonds, Notes, Loans, Leases, Comp. Abs., etc.	123,301,330	-
2540 Net Pension Liability (District's Share)	13,374,058	-
2545 Net OPEB Liability (District's Share)	8,608,316	-
2000 Total Liabilities	<u>161,885,561</u>	<u>490,304</u>
DEFERRED INFLOWS OF RESOURCES		
2605 Deferred Inflow Related to TRS Pension	1,297,444	-
2606 Deferred Inflow Related to TRS OPEB	10,231,570	-
2600 Total Deferred Inflows of Resources	<u>11,529,014</u>	<u>-</u>
NET POSITION		
3200 Net Investment in Capital Assets and Right-to-Use Lease Assets	15,000,648	-
Restricted:		
3820 Restricted for Federal and State Programs	290,950	-
3850 Restricted for Debt Service	8,716,893	-
3890 Restricted for Other Purposes	-	72,479
3900 Unrestricted	(9,768,468)	621,843
3000 Total Net Position	<u>\$ 14,240,023</u>	<u>\$ 694,322</u>

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

LOVEJOY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	1	Program Revenues	
		3	4
	Expenses	Charges for Services	Operating Grants and Contributions
Primary Government:			
GOVERNMENTAL ACTIVITIES:			
11 Instruction	\$ 26,944,395	\$ 908,443	\$ 2,721,539
12 Instructional Resources and Media Services	911,188	-	67,566
13 Curriculum and Instructional Staff Development	1,696,982	-	331,789
21 Instructional Leadership	261,848	-	18,542
23 School Leadership	2,819,784	-	189,619
31 Guidance, Counseling, and Evaluation Services	2,329,634	-	211,237
32 Social Work Services	89,452	-	252
33 Health Services	496,657	-	32,941
34 Student (Pupil) Transportation	1,399,165	-	133,667
35 Food Services	2,101,813	1,793,205	294,165
36 Extracurricular Activities	4,336,892	-	505,484
41 General Administration	2,780,898	-	184,444
51 Facilities Maintenance and Operations	5,507,061	425,631	377,140
52 Security and Monitoring Services	1,331,918	-	90,399
53 Data Processing Services	1,028,482	-	72,834
61 Community Services	668,232	-	-
72 Debt Service - Interest on Long-Term Debt	4,501,577	-	-
73 Debt Service - Bond Issuance Cost and Fees	29,125	-	-
81 Capital Outlay	34,537	-	-
91 Contracted Instructional Services Between Schools	1,042,670	-	-
95 Payments to Juvenile Justice Alternative Ed. Prg.	3,741	-	-
99 Other Intergovernmental Charges	339,523	-	-
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 60,655,574	\$ 3,127,279	\$ 5,231,618
Component Unit:			
1C Foundation for Lovejoy Schools, Inc.	\$ 882,035	\$ -	\$ -
[TC] TOTAL COMPONENT UNIT:	\$ 882,035	\$ -	\$ -

Data Control Codes	General Revenues:
	Taxes:
MT	Property Taxes, Levied for General Purposes
DT	Property Taxes, Levied for Debt Service
SF	State Aid - Formula Grants
GC	Grants and Contributions not Restricted
IE	Investment Earnings
MI	Miscellaneous Local and Intermediate Revenue
TR	Total General Revenues
CN	Change in Net Position
NB	Net Position - Beginning as Previously Reported
PA	Prior Period Adjustment
	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	9
Primary Government Governmental Activities	Component Unit for Lovejoy Schools, Inc.
\$ (23,314,413)	\$ -
(843,622)	-
(1,365,193)	-
(243,306)	-
(2,630,165)	-
(2,118,397)	-
(89,200)	-
(463,716)	-
(1,265,498)	-
(14,443)	-
(3,831,408)	-
(2,596,454)	-
(4,704,290)	-
(1,241,519)	-
(955,648)	-
(668,232)	-
(4,501,577)	-
(29,125)	-
(34,537)	-
(1,042,670)	-
(3,741)	-
(339,523)	-
(52,296,677)	-
-	(882,035)
-	(882,035)
-	-
30,346,857	-
20,097,999	-
8,664,484	-
1,053,767	302,292
1,774,249	49,659
2,361,339	415,540
64,298,695	767,491
12,002,018	(114,544)
4,433,167	808,866
(2,195,162)	-
2,238,005	808,866
\$ 14,240,023	\$ 694,322

LOVEJOY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
ASSETS			
1110 Cash and Cash Equivalents	\$ 1,485,737	\$ 72,887	\$ 18
1120 Investments - Current	24,242,564	9,867,700	9,982,474
1220 Property Taxes - Delinquent	734,702	420,312	-
1230 Allowance for Uncollectible Taxes	(9,276)	(4,606)	-
1240 Due from Other Governments	667,518	-	-
1260 Due from Other Funds	54,243	-	-
1290 Other Receivables	14,040	-	-
1300 Inventories	10,044	-	-
1410 Prepayments	97,478	-	-
1000 Total Assets	<u>\$ 27,297,050</u>	<u>\$ 10,356,293</u>	<u>\$ 9,982,492</u>
LIABILITIES			
2110 Accounts Payable	\$ 264,634	\$ -	\$ 177,991
2150 Payroll Deductions and Withholdings Payable	365,835	-	-
2160 Accrued Wages Payable	3,332,970	-	-
2170 Due to Other Funds	144	-	-
2180 Due to Other Governments	975,556	117,792	-
2200 Accrued Expenditures	207,000	-	-
2300 Unearned Revenue	1,897,014	-	-
2000 Total Liabilities	<u>7,043,153</u>	<u>117,792</u>	<u>177,991</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	528,838	286,279	-
2600 Total Deferred Inflows of Resources	<u>528,838</u>	<u>286,279</u>	<u>-</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	10,044	-	-
3430 Prepaid Items	97,478	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	290,950	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	9,804,501
3480 Retirement of Long-Term Debt	-	9,952,222	-
Committed Fund Balance:			
3545 Other Committed Fund Balance	-	-	-
3600 Unassigned Fund Balance	19,326,587	-	-
3000 Total Fund Balances	<u>19,725,059</u>	<u>9,952,222</u>	<u>9,804,501</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 27,297,050</u>	<u>\$ 10,356,293</u>	<u>\$ 9,982,492</u>

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

Other Funds	Total Governmental Funds
\$ 1,593,159	\$ 3,151,801
-	44,092,738
-	1,155,014
-	(13,882)
68,280	735,798
-	54,243
-	14,040
49,160	59,204
-	97,478
<u>\$ 1,710,599</u>	<u>\$ 49,346,434</u>
\$ 2,079	\$ 444,704
-	365,835
67,756	3,400,726
54,099	54,243
386	1,093,734
9,266	216,266
12,844	1,909,858
<u>146,430</u>	<u>7,485,366</u>
-	815,117
<u>-</u>	<u>815,117</u>
-	10,044
-	97,478
-	290,950
-	9,804,501
-	9,952,222
1,564,169	1,564,169
-	19,326,587
<u>1,564,169</u>	<u>41,045,951</u>
<u>\$ 1,710,599</u>	<u>\$ 49,346,434</u>

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LOVEJOY INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2025

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$	41,045,951
1 Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund financial statements.		203,100,400
2 Accumulated depreciation is not reported in the fund financial statements.		(77,117,461)
3 Bonds payable are not reported in the fund financial statements.		(116,405,000)
4 Bond premiums and discounts are not recognized in the fund financial statements.		(10,754,883)
5 Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.		(1,560,025)
6 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 \$13,374,058, a Deferred Resource Inflow related to TRS in the amount of \$1,297,444, and a Deferred Resource Outflow related to TRS in the amount of \$2,713,318. This amounted to a decrease in Net Position in the amount of \$11,958,184.		(11,958,184)
7 Included in the items related to 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 \$8,608,316, a Deferred Resource Inflow related to TRS OPEB in the amount of \$10,231,570, and a Deferred Resource Outflow related to TRS OPEB in the amount of \$3,470,849. This amounted to a net decrease in Net Position in the amount of \$15,369,037.		(15,369,037)
8 Property tax revenue reported as unavailable revenue in the fund financial statements was recognized as revenue in the government-wide financial statements.		815,117
9 Deferred charge on bond refundings is not recognized in the fund financial statements.		6,195,100
10 Compensated absences not included in the fund financial statements.		(3,751,955)
29 Net Position of Governmental Activities	\$	14,240,023

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

LOVEJOY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 35,248,537	\$ 20,333,676	\$ 486,107
5800 State Program Revenues	9,667,236	1,350,745	-
5900 Federal Program Revenues	225,985	-	-
5020 Total Revenues	<u>45,141,758</u>	<u>21,684,421</u>	<u>486,107</u>
EXPENDITURES:			
Current:			
0011 Instruction	21,800,455	-	447,982
0012 Instructional Resources and Media Services	876,688	-	-
0013 Curriculum and Instructional Staff Development	1,192,081	-	-
0021 Instructional Leadership	221,153	-	-
0023 School Leadership	2,395,901	-	-
0031 Guidance, Counseling, and Evaluation Services	1,901,643	-	-
0032 Social Work Services	89,200	-	-
0033 Health Services	427,416	-	-
0034 Student (Pupil) Transportation	1,202,293	-	12,980
0035 Food Services	1,807,761	-	7,376
0036 Extracurricular Activities	1,452,385	-	90,842
0041 General Administration	2,382,654	-	-
0051 Facilities Maintenance and Operations	4,685,982	-	206,513
0052 Security and Monitoring Services	910,979	-	242,975
0053 Data Processing Services	887,594	-	42,447
0061 Community Services	668,232	-	-
Debt Service:			
0071 Principal on Long-Term Liabilities	-	11,330,000	-
0072 Interest on Long-Term Liabilities	-	4,608,336	-
0073 Bond Issuance Cost and Fees	-	29,125	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	9,058	-	107,495
Intergovernmental:			
0091 Contracted Instructional Services Between Schools	1,042,670	-	-
0095 Payments to Juvenile Justice Alternative Ed. Prg.	3,741	-	-
0099 Other Intergovernmental Charges	339,523	-	-
6030 Total Expenditures	<u>44,297,409</u>	<u>15,967,461</u>	<u>1,158,610</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>844,349</u>	<u>5,716,960</u>	<u>(672,503)</u>
OTHER FINANCING SOURCES (USES):			
7912 Sale of Real and Personal Property	916	-	-
7915 Transfers In	36,161	-	-
8911 Transfers Out (Use)	-	-	-
7080 Total Other Financing Sources (Uses)	<u>37,077</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balances	881,426	5,716,960	(672,503)
0100 Fund Balance - July 1 (Beginning)	18,843,633	4,235,262	10,477,004
3000 Fund Balance - June 30 (Ending)	<u>\$ 19,725,059</u>	<u>\$ 9,952,222</u>	<u>\$ 9,804,501</u>

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

	Other Funds	Total Governmental Funds
\$	2,801,807	\$ 58,870,127
	521,096	11,539,077
	637,734	863,719
	<u>3,960,637</u>	<u>71,272,923</u>
	1,123,763	23,372,200
	-	876,688
	268,317	1,460,398
	4,189	225,342
	30,764	2,426,665
	103,206	2,004,849
	252	89,452
	-	427,416
	-	1,215,273
	-	1,815,137
	2,268,551	3,811,778
	10,546	2,393,200
	976	4,893,471
	-	1,153,954
	15,000	945,041
	-	668,232
	-	11,330,000
	-	4,608,336
	-	29,125
	-	116,553
	-	1,042,670
	-	3,741
	-	339,523
	<u>3,825,564</u>	<u>65,249,044</u>
	<u>135,073</u>	<u>6,023,879</u>
	-	916
	1,445	37,606
	(37,606)	(37,606)
	<u>(36,161)</u>	<u>916</u>
	98,912	6,024,795
	1,465,257	35,021,156
\$	<u>1,564,169</u>	<u>\$ 41,045,951</u>

LOVEJOY 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 JUNE 30, 2025

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$	6,024,795
Current year capital asset additions are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of reclassifying the current year capital asset additions is to increase net position.		773,104
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.		(6,043,979)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.		24,928
Revenues from property taxes are considered 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 uncollectable amounts, in the government-wide financial statements.		56,153
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 change in the ending net position to increase in the amount of \$1,270,662. Contributions made before the measurement but during the current fiscal year were also de-expended and recorded as a reduction in the net pension liability for the District. This also caused a decrease in the change in net position in the amount of \$125,342. These contributions were replaced with the District's pension expense for the year of \$1,404,160, which caused a decrease in the change in net position. The impact of all of these is to decrease net position by \$311,135.		(311,135)
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 increase in the amount of \$216,578. These contributions were replaced with the District's OPEB expense for the year, which was \$(1,406,536) and caused an increase in net position. The impact of both of these is to increase net position by \$1,623,114.		1,623,114
Current year amortization of the premium/discount on bonds payable is not recorded in the fund financial statements, but is shown as a reduction in long-term debt in the government-wide financial statements.		920,248
Current year principal payments on bonds payable are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements.		11,330,000
Current year amortization of deferred charge on bond refunding is not recorded in the fund financial statements, but is shown as a reduction of the deferred loss in the government-wide financial statements.		(838,417)
Current year change in the liability recorded per GASB 101 for compensated absences.		(1,556,793)
Change in Net Position of Governmental Activities	\$	12,002,018

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

LOVEJOY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 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	\$ 33,336,896	\$ 35,238,624	\$ 35,248,537	\$ 9,913
5800 State Program Revenues	8,738,899	9,665,649	9,667,236	1,587
5900 Federal Program Revenues	355,078	224,521	225,985	1,464
5020 Total Revenues	42,430,873	45,128,794	45,141,758	12,964
EXPENDITURES:				
Current:				
0011 Instruction	22,463,446	21,827,539	21,800,455	27,084
0012 Instructional Resources and Media Services	725,317	887,157	876,688	10,469
0013 Curriculum and Instructional Staff Development	1,425,512	1,182,693	1,192,081	(9,388)
0021 Instructional Leadership	227,740	220,383	221,153	(770)
0023 School Leadership	2,469,624	2,409,196	2,395,901	13,295
0031 Guidance, Counseling, and Evaluation Services	1,996,451	1,906,906	1,901,643	5,263
0032 Social Work Services	-	88,098	89,200	(1,102)
0033 Health Services	450,167	429,699	427,416	2,283
0034 Student (Pupil) Transportation	1,212,643	1,239,916	1,202,293	37,623
0035 Food Services	1,994,698	1,810,363	1,807,761	2,602
0036 Extracurricular Activities	1,579,421	1,467,392	1,452,385	15,007
0041 General Administration	2,065,600	2,427,000	2,382,654	44,346
0051 Facilities Maintenance and Operations	4,481,414	4,846,700	4,685,982	160,718
0052 Security and Monitoring Services	883,477	920,773	910,979	9,794
0053 Data Processing Services	894,124	882,328	887,594	(5,266)
0061 Community Services	644,063	649,824	668,232	(18,408)
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	9,058	9,058	-
Intergovernmental:				
0091 Contracted Instructional Services Between Schools	907,822	977,351	1,042,670	(65,319)
0095 Payments to Juvenile Justice Alternative Ed. Prg.	200	3,741	3,741	-
0099 Other Intergovernmental Charges	364,697	339,523	339,523	-
6030 Total Expenditures	44,786,416	44,525,640	44,297,409	228,231
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,355,543)	603,154	844,349	241,195
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	916	916
7915 Transfers In	-	-	36,161	36,161
7080 Total Other Financing Sources (Uses)	-	-	37,077	37,077
1200 Net Change in Fund Balances	(2,355,543)	603,154	881,426	278,272
0100 Fund Balance - July 1 (Beginning)	18,843,633	18,843,633	18,843,633	-
3000 Fund Balance - June 30 (Ending)	\$ 16,488,090	\$ 19,446,787	\$ 19,725,059	\$ 278,272

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

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LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lovejoy 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 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* (FASRG). 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 District's board of trustees, a seven-member group, has governance responsibilities for all activities pertaining to public elementary and secondary education within the jurisdiction of the District. The board of trustees is elected by the public and has exclusive power and duty to govern and oversee the management of the public schools in the District. All powers and duties not specifically delegated by statute to the Texas Education Agency (TEA) or to the State Board of Education are reserved to the board of trustees, and the TEA may not substitute its judgment for the lawful exercise of those powers and duties by the board of trustees. The District is not included in any other government's reporting entity as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards.

For financial reporting purposes, in conformance with governmental accounting standards, the District includes all funds of the District, as well as any component unit for which the District is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the District's ability to impose its will or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the District. In accordance with GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, the District has determined that the Foundation for Lovejoy Schools, Inc. (the "Foundation") should be included in the District's financial statements and reported as a discretely presented component unit.

A discretely presented component unit is reported in a separate column in the financial statements to emphasize its legal separation from the District. The Foundation is a nonprofit organization; its purpose is to provide financial support to the District and its teachers and students. The Foundation is governed by a 17-member board of directors who represent a cross-section of the community served by the District. All voting members are independent of the District; however, District administrators serve as ex-officio Board members. A copy of the Foundation's separately issued audited financial statements as of and for the year ended June 30, 2025, can be obtained by writing: Foundation for Lovejoy Schools, Inc.; 259 Country Club Road; Allen, Texas 75002.

B. BASIS OF PRESENTATION

Government-wide Financial Statements

The government-wide financial statements (statement of net position and statement of activities) report financial information about the nonfiduciary activities of the District. The effects of interfund activity within governmental activities have been removed from these statements. 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 District had no business-type activities during the year ended June 30, 2025.

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The statement of activities demonstrates the degree to which the direct expenses of given programs 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 and capital grants and contributions that are restricted to funding the operational or capital requirements of a particular program. Taxes and other items not properly included in program revenues are reported as general revenues.

Fund Financial Statements

The District segregates economic resources dedicated to certain functions or activities into separate funds to facilitate financial management and demonstrate legal compliance. Fund financial statements present each major fund as a separate column; all non-major funds are aggregated and presented in a single column in the basic financial statements.

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

1. **General fund** - This fund is established to account for the resources that finance 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 in the general fund. 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 satisfy District responsibilities.
2. **Debt service fund** - This fund is established to account for the 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 balances are transferred to the general fund after 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 acquisitions, construction, renovation, furnishings and equipping of major capital assets. Any unused bond proceeds are transferred to the debt service fund and used to retire related bond principal.

Additionally, the District has the following fund types:

1. **Special revenue funds** - These funds are established to account for grant funds that are legally restricted for specified purposes. In the State of Texas, funds committed to campus activities are also included in special revenue funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus refers to *what* is being measured; basis of accounting refers to *when* revenues and expenditures are recognized and reported in the financial statements.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when liabilities are incurred.

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to pay liabilities of the current period. The District considers property taxes to be available if they are collected within 60 days after year-end. Expenditures are recorded when liabilities are incurred except for debt service expenditures, which are recognized when payment is due.

Grant revenues are recognized when the related program expenditures are incurred that satisfy grant requirements. Grant funds received in advance are reported as deferred revenues, while grant funds expended on a reimbursement basis and not yet received are recognized as receivables.

The District records its proportionate share of the Teacher Retirement System of Texas (TRS) net pension liability. This includes related deferred outflows of resources and deferred inflows of resources pertaining to the pension plan and its share of pension expense.

The District also records its proportionate share of OPEB liability pertaining to the TRS-Care Plan. This includes related deferred outflows of resources and deferred inflows of resources pertaining to other post-employment benefits and its share of OPEB expense.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources can be used, it is the District's policy first to use restricted resources.

In accordance with the Texas Education Agency's Financial Accountability System Resource Guide (FASRG), the District has adopted and installed an accounting system that exceeds the minimum requirements prescribed by the State Board of Education and has approved by the State Auditor. The District's accounting system uses the chart of accounts and data control codes specified in the FASRG.

D. BUDGETARY CONTROL

Formal budgetary accounting is employed for all required governmental fund types, as outlined in TEA's FASRG. Budgets are prepared prior to June 30 of the preceding fiscal year beginning July 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. Organizations may transfer appropriations as necessary without the approval of the board unless the intent is to cross functions or increase overall budget allocations. Control of budget appropriations is maintained within funds by revenue object codes and expenditure function codes.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund, and food service fund, which is included in the general fund for financial reporting purposes. The District's special revenue funds and capital projects funds adopt project-length budgets that do not correspond to the District's fiscal period. 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, as needed, by the board of trustees. Budget amendments are recorded in the official minutes of board meetings.

E. ENCUMBRANCE ACCOUNTING

The District employs encumbrance accounting. An encumbrance represents a commitment of budgeted funds for unfulfilled purchase orders. The issuance of a purchase order creates an encumbrance but does not represent an actual expenditure for the period. Appropriations lapse on June 30, and encumbrances outstanding at that time are either canceled or included in the subsequent year's budget. The District had no material encumbrances outstanding as of June 30, 2025.

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of demand accounts and petty cash funds. Account balances for most governmental fund expenditures are pooled into one demand account through which most District obligations are paid.

Investments in the accompanying financial statements are comprised of investments in state investment pools. The District has no investments at year-end that require adjustment to fair value.

G. INVENTORIES

The consumption method is used to account for inventories of food products, school supplies and athletic equipment. Under this method, inventory items are carried in their respective funds at cost, using the first-in, first-out method of accounting and are subsequently charged to expenditures when consumed. Inventories are shown as non-spending fund balances to indicate that they are unavailable financial resources.

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 reserve to fund balance. The District’s “Due to/from other funds” occur primarily as a result of using a pooled checking account to pay District obligations.

I. CAPITAL ASSETS

Capital assets, which include property, plant, furniture and equipment, vehicles and assets arising from software-based information technology arrangements (SBITA assets), are reported in the government-wide financial statements. Capital assets are valued at historical cost or estimated historical cost if the actual historical cost is not available or at the present value of software license commitments. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses or expenditures as incurred. Renewals and betterments are capitalized. Interest is not capitalized during the construction period on property, plant and equipment.

Capitalized assets have an original cost of \$5,000 or more and a useful life that exceeds one year. Depreciation expense is calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings and Improvements	39 Years
Furniture and Equipment	3-7 Years or the License Term
Vehicles	5-15 Years

J. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources are reported in the statement of net position as follows:

Deferred outflows of resources for refunding - Deferred losses on bond refundings are deferred and amortized over the life of the refunded or refunding debt, whichever is shorter.

Deferred outflows of resources related to pension - Deferred outflows of resources result from (1) pension plan contributions made after the measurement date of the reported net pension liability, (2) changes in actuarial assumptions, (3) differences between expected and actual experiences of the pension plan, and (4) changes in the District’s proportionate share of contributions. Contributions after the measurement date are recognized as a reduction of the net pension liability in the next fiscal year.

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Deferred outflows of resources related to OPEB – Deferred outflows of resources result from (1) OPEB plan contributions made after the measurement date of the reported net pension liability, (2) changes in actuarial assumptions, (3) differences between expected and actual experiences of the OPEB plan, and (4) changes in the District’s proportionate share of contributions. Contributions after the measurement date are recognized as a reduction of the net OPEB liability in the next fiscal year.

Deferred inflows of resources related to pension – Deferred inflows of resources result from (1) changes in actuarial assumptions, (2) differences between expected and actual experiences of the pension plan, and (3) changes in the District’s proportionate share of contributions.

Deferred inflows of resources related to OPEB - Deferred inflows of resources result from (1) changes in actuarial assumptions, (2) differences between expected and actual experiences of the OPEB plan, and (3) changes in the District’s proportionate share of contributions.

More information about pension- and OPEB-related deferred outflows and inflows of resources can be found in the related pension and OPEB footnotes (see Notes 9 and 10).

Reported only in the fund financial statements, a deferred inflow of resources is recognized for assessed property taxes that are not yet available to fund current operations. These amounts are deferred and recognized as revenue in the period that amounts become available.

K. 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 (e.g., employer Social Security and Medicare payroll taxes).

L. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premiums or discounts. Bond issuance costs are expensed in the year incurred.

In the fund financial statements, the face amount of debt issued is reported as other financing sources. Likewise, premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures in the year they are incurred.

M. NET POSITION

In the government-wide financial statements, net position represents the difference between assets, deferred outflows, deferred inflows and liabilities. Net position invested in capital assets consists of capital assets net of accumulated depreciation less outstanding balances of any borrowing used for capital assets (including unamortized bond premiums/discounts and unamortized deferred losses on bond refundings) plus unspent debt proceeds to be used for capital assets. Net position is reported as restricted when there are external restrictions imposed by creditors, grantors or laws or regulations of other governments.

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

N. RISK MANAGEMENT

The District is exposed to various risks of loss related to theft, damage, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2025, Lovejoy ISD participated in the TASB Risk Management Fund's (the "Fund") Property Casualty Program. The Fund was created and is operated under the provision 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 the Property Casualty Program. 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. The District has no liability beyond the contractual obligation for payment of contributions. There were no significant reductions in coverage during the past fiscal year.

The Fund engages the services of an independent auditor to conduct an annual financial audit after the close of each plan year (August 31). The Fund's audited financial statements are available at the TASB offices and have been filed with the Texas Department of Insurance.

O. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the fiscal year. Accordingly, actual results could differ from those estimates.

P. DATA CONTROL CODES

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

Q. SUBSEQUENT EVENTS

Management has reviewed subsequent events through December 15, 2025, the date the financial statements were available to be issued. No subsequent events were identified that are required to be disclosed in the financial statements.

NOTE 2. FUND BALANCES – GOVERNMENTAL FUNDS

Fund balances of governmental funds are classified 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.
- *Restricted.* This classification includes amounts for which constraints have been placed on the use of the resources by creditors, grantors, contributors, laws or regulations of other governments. Debt service resources are to be used for the servicing of the District's bonded debt and are restricted through debt covenants. Capital projects fund resources are restricted for future construction and renovation projects by bond orders and constitutional law. Food service resources are restricted because their use is restricted pursuant to the mandates of the National School Lunch and Breakfast Program.

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

- *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 resolutions. This can also be done through adoption and amendment of the budget. 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 funds were initially committed. The board of trustees have committed resources for campus activities and donations.
- *Unassigned.* This classification includes amounts in the General Fund not included in other fund balance classifications.

When an expenditure can be funded from both restricted and unrestricted fund balances, the District considers restricted funds to have been spent first. When an expenditure can be funded from committed, assigned, or unassigned fund balances, the District considers amounts to have been spent first from committed funds, then assigned funds, and finally unassigned funds, unless the board of trustees has provided otherwise in its commitments.

NOTE 3. DEPOSITS AND INVESTMENTS

District funds are required to be deposited and invested under the terms of a depository contract. The depository bank pledges securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge and deposit of securities is waived only to the extent of Federal Deposit Insurance Corporation ("FDIC") insurance coverage. The District's cash deposits as of June 30, 2025, were covered by FDIC insurance or pledged securities held by the District's agent bank in the District's name.

The Public Funds Investment Act (Government Code Chapter 2256, the "Act") requires school districts to adopt, implement, and publicize an investment policy. The investment policy must address the safety of principal and liquidity, portfolio diversification, allowable investments, acceptable risk levels, expected rates of return, maximum allowable stated maturities of portfolio investments, maximum average dollar-weighted maturities allowed based on the stated maturity date for the portfolio, investment staff quality and capabilities, and bid solicitation preferences for certificates of deposit. In accordance with its investment policy, the District may invest in obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; certificates of deposit; certain municipal securities; money market savings accounts; repurchase agreements; bankers' acceptances; mutual funds; investment pools; guaranteed investment contracts; and common trust funds.

The District invests in three investment pools: (1) Lone Star, (2) Texas Cooperative Liquid Assets System Trust (Texas CLASS), and (3) TexPool. Public fund investment pools are established under the authority of the Interlocal Cooperation Act of the Texas Government Code and are subject to the provisions of the Act. The Act requires investment pools to have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and qualified to advise the pool; maintain a continuous rating of no lower than AAA or AAAM or an equivalent rating by at least one nationally recognized rating service; and maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

Lone Star is administered by First Public, LLC; Mellon Investments Corporation and American Beacon Advisors manage the investment of Lone Star assets. CAPTRUST Financial Advisors provides financial advisory services and fiduciary support to Lone Star. State Street Bank is responsible for holding all investment securities and monies in a separate account for Lone Star. Lone Star was created pursuant to Chapter 2256 of the Texas Government Code, and its investment objectives are to provide safety of principal and daily liquidity. Lone Star seeks to maintain a net asset value of one dollar, and the dollar-weighted average maturity of

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

investments is 60 days or fewer. Pooled funds are marked to market daily. Lone Star is rated AAAM by Standard & Poor's. AAAM is the highest principal stability fund rating assigned by Standard & Poor's.

Texas CLASS is administered by Public Trust Advisors, LLC; UMB Bank, NA, is the custodian of Texas CLASS investments. The investment objectives of this public trust are to preserve principal, maintain a stable net asset value, and ensure daily liquidity. Texas CLASS was created pursuant to Chapter 2256 of the Texas Government Code; it seeks to maintain a net asset value of one dollar and a dollar-weighted average maturity of investments of 60 days or fewer. All deposited funds in Texas CLASS are insured by the FDIC, and to the extent not insured, are secured by collateral pledged to the extent of the fair market value of deposits plus accrued interest as required by Chapter 2257, Texas Government Code. Texas Class is rated AAAM by Standard & Poor's. AAAM is the highest principal stability fund rating assigned by Standard & Poor's. The audited financial statements of Texas CLASS can be accessed at <https://www.texasclass.com/document-center/>.

TexPool is administered by the Texas Comptroller of Public Accounts; its funds are managed and serviced by Federated Hermes. TexPool was created pursuant to Chapter 2256 of the Texas Government Code, and investment objectives are preservation and safety of principal, daily liquidity, and yield. It seeks to maintain a one dollar value per share and invests exclusively in U.S. government securities, repurchase agreements collateralized by U.S. government securities, and AAA-rated no-load money market mutual funds. TexPool is not insured or guaranteed by any government or government agency. Although the manager of TexPool seeks to preserve principal, it is possible to lose money by depositing funds in TexPool. TexPool is rated AAAM by Standard & Poor's. AAAM is the highest principal stability fund rating assigned by Standard & Poor's.

Investment pools are subject to two types of risks: credit risk and market risk. Credit risk is the possibility that an issuer will default on a security by failing to pay interest or principal when due. If an issuer defaults on a security, an investment pool loses money. The District manages credit risk by investing in investment pools with high credit ratings. Market risk is the risk that investments will lose market value when interest rates rise. The District manages market risk by investing in investment pools with weighted average maturities of 60 days or less.

The District's investments in investment pools as of June 30, 2025, are as follows:

Lone Star	\$ 10,006,627
Texas CLASS	9,895,201
TexPool	<u>24,190,910</u>
Total	<u>\$ 44,092,738</u>

NOTE 4. DUE FROM OTHER GOVERNMENTS

The District participates in federal and state programs from which it receives grants to fund certain activities. In addition, the District receives state funding in accordance with the state's Foundation School Program (FSP), Available School Fund (AUF) per capita payments, and Existing Debt Allotment (EDA). Amounts due from federal and state governments at fiscal year-end are reported as "due from other governments," which comprise the following as of June 30, 2025:

Fund	State Funding	Federal Grants	State Grants	Total
General	\$670,478	\$ (2,960)		\$667,518
Special Revenue		68,179	\$101	68,280
Total	<u>\$670,478</u>	<u>\$ 65,219</u>	<u>\$101</u>	<u>\$735,798</u>

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 5. PREPAYMENTS

Prepayments as of June 30, 2025, are payments made at the end of the 2025 fiscal year that pertain to services or license periods applicable to the 2026 fiscal year.

NOTE 6. UNEARNED REVENUE

Unearned revenue as of June 30, 2025, consists of the following:

	General Fund	Special Revenue Funds	Total
Student food service accounts	\$ 119,067		\$ 119,067
Foundation School Program	1,695,148		1,695,148
Football season tickets	17,700		17,700
Child development center fees	29,150		29,150
District scholar program fees	35,950		35,950
Advanced funding		\$ 12,843	12,843
Total	<u>\$ 1,897,015</u>	<u>\$ 12,843</u>	<u>\$ 1,909,858</u>

NOTE 7. CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 6,053,893			\$ 6,053,893
Buildings and improvements	183,531,133	377,282		183,908,415
Furniture and equipment	8,660,100	288,295		8,948,395
Vehicles	4,009,470	-		4,009,470
Library Books and media	-	107,527		107,527
SBITA assets	72,700	-		72,700
	<u>202,327,296</u>	<u>773,104</u>	<u>-</u>	<u>203,100,400</u>
Less:				
Accumulated depreciation - buildings	(63,659,391)	(5,047,737)		(68,707,128)
Accumulated depreciation - furniture and equipment	(5,304,071)	(728,766)		(6,032,836)
Accumulated depreciation - vehicles	(2,085,787)	(227,882)		(2,313,669)
Accumulated depreciation - library books and media	-	(15,361)		(15,361)
Accumulated amortization - SBITA assets	(24,233)	(24,233)		(48,467)
Accumulated depreciation/amortization	<u>(71,073,482)</u>	<u>(6,043,979)</u>	<u>-</u>	<u>(77,117,461)</u>
Total capital assets, net	<u>\$ 131,253,815</u>	<u>\$ (5,270,876)</u>	<u>\$ -</u>	<u>\$ 125,982,939</u>

LOVEJOY INDEPENDENT SCHOOL DISTRICT
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FOR THE YEAR ENDED JUNE 30, 2025

Depreciation expense was charged to the following functions:

Instruction	\$ 3,003,759
Instructional resources and media services	112,703
Curriculum and instructional staff development	187,741
Instructional leadership	28,969
School leadership	311,959
Guidance, counseling, and evaluation services	257,733
Social services	-
Health services	54,946
Student (pupil) transportation	156,229
Food services	233,345
Cocurricular/extracurricular activities	490,022
General administration	307,657
Facilities maintenance and operations	629,079
Security and monitoring services	148,346
Data processing services	121,490
Community services	-
	\$ 6,043,979

NOTE 8. LONG-TERM DEBT

Long-term debt consists of general obligation bonds, unamortized bond premiums and compensated absences. All long-term debt represents obligations of the District's governmental 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 on an ongoing basis.

The following is a summary of changes to the District's long-term debt for the year ended June 30, 2025:

Interest Rate	Description	Original Issue	Beginning Balance	Additions	Retired	Ending Balance	Due Within One Year
2.16%	2013 Refunding	\$ 9,100,000	\$ 3,810,000		\$ (1,320,000)	\$ 2,490,000	\$ 1,365,000
2.00 - 5.00%	2014 Building / Refunding	21,775,000	3,160,000		(170,000)	2,990,000	175,000
3.00 - 5.00%	2015 Refunding	23,435,000	16,290,000		(1,300,000)	14,990,000	1,490,000
1.50 - 4.00%	2015 Building	17,770,000	14,050,000		(450,000)	13,600,000	470,000
3.125 - 5.00%	2016 Refunding	41,540,000	35,550,000		(1,130,000)	34,420,000	1,025,000
3.00 - 5.00%	2017 Building	13,950,000	9,525,000		(380,000)	9,145,000	395,000
3.00%	2018 Building / Refunding	6,740,000	2,690,000		(155,000)	2,535,000	190,000
3.00%	2019 Building	9,535,000	6,230,000		(470,000)	5,760,000	485,000
2.125 - 5.00%	2019 Refunding	7,230,000	7,055,000		-	7,055,000	-
2.00 - 5.00%	2021 Building / Refunding	30,320,000	20,115,000		(810,000)	19,305,000	850,000
4.00 - 5.00%	2024 Building	9,260,000	9,260,000		(5,145,000)	4,115,000	190,000
	Total Bonded Indebtedness		127,735,000	-	(11,330,000)	116,405,000	6,635,000
	Premiums on Bond Issuance		11,675,131		(920,248)	10,754,883	
	Compensated Absences		2,195,162	1,556,793		3,751,955	975,508
	Total Long-term Debt		\$ 141,605,293	\$ 1,556,793	\$ (12,250,248)	\$ 130,911,839	\$ 7,610,508

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. Principal and interest requirements are payable solely from future revenues of the debt service fund which consists principally of property taxes collected by the District and interest earnings. Certain outstanding

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bonds may be redeemed at par value prior to their normal maturity dates in accordance with the terms of the related bond indentures. The District has never defaulted on any principal or interest payment.

Bond indentures contain certain limitations and restrictions. The District is in compliance with all significant limitations and restrictions as of June 30, 2025.

Debt service requirements to maturity are as follows:

Year Ended June 30	Principal	Interest	Total
2026	6,635,000	4,160,069	10,795,069
2027	6,910,000	3,896,131	10,806,131
2028	7,185,000	3,616,313	10,801,313
2029	7,460,000	3,343,825	10,803,825
2030	7,405,000	3,060,156	10,465,156
2031-2035	37,785,000	11,338,013	49,123,013
2036-2040	34,920,000	4,520,219	39,440,219
2041-2045	8,105,000	1,059,850	9,164,850
	<u>\$ 116,405,000</u>	<u>\$ 34,994,576</u>	<u>\$ 151,399,576</u>

NOTE 9. DEFEASED BONDS

In prior years, the District issued refunding bonds to defease certain bonds outstanding to consolidate debt and achieve debt service savings. The District placed the proceeds from refunding issues in irrevocable escrow accounts with a trust agent to ensure payments of debt service on the refunded bonds when due and payable. Accordingly, the trust account assets and liabilities pertaining to these defeased bonds are not included in the District's financial statements. As of June 30, 2025, there are no defeased bonds outstanding.

NOTE 10. PROPERTY TAXES

In 1979, the Texas Legislature adopted a comprehensive Property Tax Code that established an appraisal district and an appraisal review board in each county in the State of Texas. Collin County Appraisal District is responsible for the appraisal of property for all taxing units in Collin County, including the District.

The District levies its taxes on October 1 on the assessed (appraised) values 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. On January 31 of each year, a tax lien attaches to property to secure the payment of all unpaid taxes, penalties, and interest. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs. The assessed value of the property tax roll upon which the levy for the 2024-25 fiscal year was based was \$4,589,228,212.

The tax rates assessed for the year ended June 30, 2025, to finance general fund operations and the payment of principal and interest on general obligation long-term debt were \$0.7552 and \$0.5000 per \$100 valuation, respectively, for a total of \$1.2552 per \$100 valuation.

Current tax collections for the year ended June 30, 2025, were 98.49% 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 the historical experience of 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.

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NOTE 11. DEFINED BENEFIT PENSION PLAN

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

All employees of public state-supported educational institutions in Texas who are employed for one-half or more of a 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 TRS's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://trs.texas.gov/pages/aboutpublications.aspx>, by writing TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

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 institutions 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.

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

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

Employee contribution rates are set in state statute, Texas Government Code 825.402. 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.

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Contribution Rates

Member	8.25%
Non-Employer Contributing Entity (State)	8.25%
Employers	8.25%
Lovejoy ISD FY 2025 Employer Contributions	\$ 1,270,662
Lovejoy ISD FY 2025 Member Contributions	2,505,872
Lovejoy ISD FY 2025 NECE On-Behalf Contributions	1,740,428

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 general or local funds.
- All public schools must contribute 1.8 percent of the member's salary beginning in fiscal year 2023, gradually increasing to 2 percent in fiscal year 2026.

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

- When employing a retiree of TRS 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 TRS 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

The actuarial methods and assumptions 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 22, 2023.

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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-estimate 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 TRS target asset allocation as of August 31, 2024, are summarized below:

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%	4.4%	1.00%
Non-U.S. Developed	13%	4.2%	0.80%
Emerging Markets	9%	5.2%	0.70%
Private Equity	14%	6.7%	1.20%
Stable Value			
Government Bonds	16%	1.9%	0.40%
Absolute Return ⁴	0%	4.0%	0.00%
Stable Value Hedge Funds	5%	3.0%	0.20%
Real Return			
Real Estate	15%	6.6%	1.20%
Energy, Natural Resources	6%	5.6%	0.40%
Commodities	0%	4.0%	0.00%
Risk Parity			
Risk Parity	8%	4.0%	0.40%
Leverage			
Cash	2%	1.0%	0.00%
Asset Allocation Leverage	-6%	1.3%	-0.10%
Inflation Expectation	-		2.40%
Volatility Drag ³	-		-0.70%
Total	<u>100%</u>		<u>7.90%</u>

¹ Target allocations are based on the FY2024 policy model.

² Capital Market Assumptions come from 2024 SSA Study CMA Survey (as of 12/31/23).

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

⁴ Absolute Return includes credit sensitive investments.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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Discount rate sensitivity analysis. The following table presents the net pension liability of the plan using the discount rate of 7.00 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
Lovejoy ISD's proportionate share of the net pension liability:	\$21,361,759	\$13,374,058	\$6,755,680

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. On June 30, 2025, Lovejoy Independent School District reported a liability of \$13,374,058 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 Lovejoy Independent School 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 Lovejoy Independent School District were as follows:

District's Proportionate share of the collective net pension liability	\$ 13,374,058
State's proportionate share that is associated with the District	<u>18,586,831</u>
Total	<u>\$31,960,889</u>

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 0.000218944717%, an increase of 1.23% from its proportionate share of 0.000216284633% 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 \$1,404,160.

For the year ended June 30, 2025, Lovejoy Independent School District recognized pension expense of \$2,221,437 and revenue of \$2,221,437 for support by the State (based on a measurement year ended August 31, 2024).

As of June 30, 2025, the District reported its proportionate share of 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):

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 737,160	\$ 104,418
Changes in actuarial assumptions	690,531	92,577
Difference between projected and actual investment earnings	81,296	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	126,770	1,100,449
Contributions paid to TRS subsequent to the measurement date	1,077,561	-
Total	\$2,713,318	\$ 1,297,444

The District recognized \$1,077,561 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:

Fiscal Year Ended June 30:	Pension Expense Amount	Balance of Deferred Outflows (Deferred Inflows)
2026	\$ (486,972)	\$825,285
2027	1,108,564	(283,279)
2028	3,881	(287,160)
2029	(348,070)	60,910
2030	60,910	-
Thereafter	-	-

NOTE 12. 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. TRS-Care was established in 1986 by the Texas Legislature.

The TRS board of trustees administers TRS-Care 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 that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.texas.gov/pages/aboutpublications.aspx>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

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.

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

TRS-Care Monthly Premiums 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

* or surviving spouse

Contributions. Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon 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.

Contribution Rates

Active Employee	0.65%
Non-Employer Contributing Entity (State)	1.25%
Employers	0.75%
Federal/private Funding remitted by Employers	1.25%
Lovejoy ISD FY25 Employer Contributions	\$ 255,738
Lovejoy ISD FY25 Member Contributions	197,431
Lovejoy ISD FY25 NECE On-behalf Contributions	563,120

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject, 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:

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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 Costs – From Birth to Death”
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs
Projected Salary Increases	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% less than and 1% greater 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%)
District’s proportionate share of the Net OPEB Liability:	\$10,227,081	\$8,608,316	\$7,300,329

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.

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	1% Decrease in Healthcare Trend Rate	Current Single Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
District's proportionate share of the Net OPEB Liability:	\$7,010,195	\$8,608,316	\$10,690,826

OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. On June 30, 2025, the District reported a liability of \$8,608,316 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	\$ 8,608,316
State's proportionate share that is associated with the District	<u>10,786,103</u>
Total	<u>\$ 19,394,419</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.

On August 31, 2024, the employer's proportion of the collective Net OPEB Liability was 0.000283620464%, an increase of 1.37% compared to the August 31, 2023, proportionate share of 0.000279777597%.

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 \$(1,406,535).

For the year ended June 30, 2025, the District recognized OPEB expense of \$1,409,994 and revenue of \$1,409,994 for support provided by the State (based on a measurement year ended August 31, 2024).

On June 30, 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):

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$1,649,925	\$4,296,016
Changes in actuarial assumptions	1,101,763	2,808,794
Difference between projected and actual investment earnings	-	24,107
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	505,403	3,102,653
Contributions paid to TRS subsequent to the measurement date	213,758	-
Total	\$3,470,849	\$10,231,570

The District recognized \$213,758 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:

Fiscal Year Ended June 30:	OPEB Expense Amount	Balance of Deferred Outflows (Deferred Inflows)
2026	\$ (1,630,602)	\$ (5,343,876)
2027	(1,240,725)	(4,103,151)
2028	(1,478,113)	(2,625,038)
2029	(1,335,735)	(1,289,303)
2030	(848,553)	(440,750)
Thereafter	(440,750)	-

NOTE 13. HEALTH CARE

During the year ended June 30, 2025, employees of the District were covered by a Blue Cross Blue Shield healthcare plan (the "Plan"). The District contributed \$225 per month per employee to the Plan, and employees authorized payroll withholdings to pay additional premiums for themselves and optional dependent healthcare coverage. The Plan was authorized by Article 3.51-2 of the Texas Insurance Code and documented by contractual agreement with Blue Cross Blue Shield.

Financial statements for Blue Cross Blue Shield are available for the year ended December 31, 2024, from the Texas State Board of Insurance in Austin, Texas.

NOTE 14. MEDICARE PART D

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 June 30, 2025, the contribution made on behalf of the District was \$199,068.

NOTE 15. INTERFUND BALANCES AND TRANSFERS

Interfund receivables and payables as of June 30, 2025, include short-term cash advances between funds that share a pooled bank account. These amounts are expected to be paid in less than one year:

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

General fund:

Due from special revenue funds \$ 54,243

Special revenue funds:

Due to general fund \$ 54,243

Operating transfers in and out during the year ended June 30, 2025, were as follows:

Transfers in – general fund:

Transfers from special revenue funds \$ 36,161

Transfers in – special revenue funds:

Transfers among special revenue funds 1,445
\$ 37,606

Transfers out - special revenue funds:

Transfers to general fund \$ 36,161

1,445
\$ 37,606

Operating transfers from special revenue funds to the general fund were primarily the transfer of unrestricted gift funds. Transfers among special revenue funds were primarily the transfer of campus store profits to campus activity funds.

NOTE 16. 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 6/30/24 as previously reported	\$4,433,167
Prior period adjustment – change in accounting principle to record a liability for compensated absences	<u>(2,195,162)</u>
Net position as of 6/30/24 as restated	<u>\$ 2,238,005</u>

NOTE 17. DISTRICT INSURANCE PROGRAMS

Workers’ Compensation

For the year ended June 30, 2025, the District met its statutory workers’ compensation obligations through participation in the Texas Association of School Boards (TASB) Risk Management Fund. The fund was created

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

and operates under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. TASB's Workers' Compensation Program (WCP) is authorized by Chapter 504 of the Texas Labor Code. All entities participating in WCP execute Interlocal Agreements; WCP provides statutory workers' compensation benefits to injured employees.

WCP is protected against higher-than-expected claims costs through the purchase of stop-loss coverage for any claim that exceeds \$1.5 million. WCP uses the services of an independent actuary to determine an adequate reserve for current and future claims and then fully funds the reserve. For the year ended June 30, 2024, WCP anticipates no additional liability to the District beyond its payment of contractual contributions.

WCP engages the services of an independent auditor to conduct a financial audit after the close of each August 31 plan year. WCP's audited financial statements as of August 31, 2024, are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin, Texas.

Unemployment Compensation

For the year ended June 30, 2025, the District provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund. The fund was created and operates under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. TASB's Unemployment Compensation Program (UCP) is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All entities participating in UCP execute Interlocal Agreements that define the responsibilities of the parties.

UCP engages the services of an independent auditor to conduct a financial audit after the close of each plan August 31 plan year. UCP's audited financial statements as of August 31, 2024, are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin, Texas.

Auto, Liability, and Property

The District participates in the following TASB risk management programs: auto liability, auto physical damage, privacy and information security, property, and school liability. TASB 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.

NOTE 18. SHARED SERVICES ARRANGEMENTS

The District participates in a shared services arrangement which provides a regional day school for deaf students. The District also participates in a shared services arrangement for juvenile justice alternative education services. The District contributes to these shared services arrangements based on participation; these contributions are recorded as expenditures/expenses of the District when incurred. The District does not have a joint ownership interest in fixed assets purchased by the fiscal agents of the shared services arrangements, nor does the District have a net equity interest in the fiscal agent. The fiscal agents are responsible for all financial activities of the shared services arrangements.

NOTE 19. LITIGATION AND CONTINGENCIES

Governmental bonds issued after August 31, 1986, are subject to rebate provisions of the Tax Reform Act of 1986. Rebates occur when earnings from investment of bond issue proceeds exceed bond issue interest rates. The amount of rebate liability is calculated five years after bond issuance. Management does not believe the District has any rebate liability that needs to be accrued.

State of Texas foundation funding is based primarily on student attendance information compiled by the District and supplied to TEA. Federal funding under child nutrition programs is based primarily on the number and type of meals served and user charges reported to the USDA. Other federal and state funding received in accordance with grant programs are based on periodic reports that detail reimbursable expenditures. To the

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

extent the District has supplied inaccurate information to any of these funding sources, refunds might be required. District management is aware of no such reporting inaccuracies.

NOTE 20. EXCESS OF EXPENDITURES OVER APPROPRIATIONS BY FUNCTION

The Texas Education Agency requires budgets for certain governmental fund types to be filed with the TEA. Actual expenditures during a fiscal year should not exceed budgeted amounts in any functional category under TEA requirements. During the year ended June 30, 2025, the District exceeded budgeted amounts as follows:

General Fund. The District exceeded its general fund budget in six functional expense categories: (1) Curriculum and Instructional Staff Development by \$9,388, (2) Instructional Leadership by \$770, (3) Social Work Services by \$1,102, (4) Data Processing Services by \$5,266, (5) Community Services by \$18,408 and (6) Contracted Instructional Services by \$65,319. Overall, there was a favorable expenditure variance of \$228,231.

NOTE 21. COMPONENT UNIT DISCLOSURES

Organization and Nature of Activities

The Foundation for Lovejoy Schools, Inc. (the "Foundation") is a Texas nonprofit organization with the expressed purpose of providing financial support to District teachers and students. The Foundation was incorporated as a Texas nonprofit corporation in 2003.

Basis of Presentation

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized when earned, and expenses are recognized when incurred.

Income Tax Status

The Foundation has received a letter of determination from the Internal Revenue Service advising that it qualifies as a non-profit corporation under Section 501(c)(3) of the Internal Revenue Code and, therefore, is exempt from income tax.

Cash and Cash Equivalents

The Foundation considers short-term investments with original maturities of three months or less to be cash equivalents.

Investments

Investments are held in an investment brokerage account in the name of the Foundation; investments are managed by managers of the brokerage firm. No single investment exceeds five percent of the Foundation's net assets.

Investments consist of both domestic and foreign equity and fixed income mutual funds with readily determinable fair values; investments are reported at fair value. All non-cash contributions are recorded at fair value at the date of receipt. Stock is recorded at the average of the high and low selling price on the date received. Investment income and realized gains and losses are reported as increases in unrestricted net assets unless the donor placed restrictions on the income's use. The change in fair value of investments along with realized gains or losses are reflected currently in the statement of activities.

Investments as of June 30, 2025, are summarized below:

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Investments at cost	\$ 533,158
Unrealized gains and losses	<u>67,227</u>
Fair value of investments	<u>\$ 600,385</u>

The following table represents the Foundation's fair value hierarchy for its investments measured at fair value as of June 30, 2025:

	Quoted Price in Active Markets Level I	Significant Other Observable Inputs Level II	Total
Mutual fund investments	\$ 275,644		\$ 275,644
Corporate bonds		\$ 324,741	324,741
Total	<u>\$ 275,644</u>	<u>\$ 324,741</u>	<u>\$ 600,385</u>

REQUIRED SUPPLEMENTARY INFORMATION

LOVEJOY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 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)	0.0218945%	0.0216285%	0.0221753%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 13,374,058	\$ 14,856,667	\$ 13,164,908
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	18,586,831	21,712,860	21,794,206
Total	\$ 31,960,889	\$ 36,569,527	\$ 34,959,114
District's Covered Payroll	\$ 29,255,406	\$ 29,300,416	\$ 29,688,815
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	45.70%	50.70%	44.34%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.50%	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>
0.02407245%	0.02467467%	0.02964246%	0.02906351%	0.027638386%	0.026201154%	0.0268281%
\$ 6,130,397	\$ 13,215,255	\$ 15,409,080	\$ 15,997,259	\$ 8,837,267	\$ 9,901,027	\$ 9,483,376
11,123,679	24,213,787	22,615,060	24,373,728	14,810,995	17,757,045	16,465,674
<u>\$ 17,254,076</u>	<u>\$ 37,429,042</u>	<u>\$ 38,024,140</u>	<u>\$ 40,370,987</u>	<u>\$ 23,648,262</u>	<u>\$ 27,658,072</u>	<u>\$ 25,949,050</u>
\$ 30,839,273	\$ 33,389,335	\$ 32,938,136	\$ 31,543,339	\$ 30,403,395	\$ 28,877,118	\$ 26,839,008
19.88%	39.58%	46.78%	50.72%	29.07%	34.29%	35.33%
88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

LOVEJOY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Contractually Required Contribution	\$ 1,270,662	\$ 1,218,367	\$ 1,096,476
Contribution in Relation to the Contractually Required Contribution	(1,270,662)	(1,218,367)	(1,096,476)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 30,374,211	\$ 30,327,552	\$ 29,487,463
Contributions as a Percentage of Covered Payroll	3.55%	4.02%	3.72%

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
\$	1,031,143	\$ 1,029,152	\$ 1,011,493	\$ 1,037,838	\$ 968,869	\$ 900,035	\$ 821,878
	(1,031,143)	(1,029,152)	(1,011,493)	(1,037,838)	(968,869)	(900,035)	(821,878)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	30,695,580	\$ 33,245,237	\$ 33,277,029	\$ 32,658,470	\$ 31,447,998	\$ 30,159,743	\$ 28,664,041
	3.36%	3.10%	3.04%	3.18%	3.08%	2.98%	2.87%

LOVEJOY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 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	0.02836205%	0.02797776%	0.02960062%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 8,608,316	\$ 6,193,802	\$ 7,087,575
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	10,786,103	7,473,774	8,645,728
Total	<u>\$ 19,394,419</u>	<u>\$ 13,667,576</u>	<u>\$ 15,733,303</u>
District's Covered Payroll	\$ 29,255,406	\$ 29,300,416	\$ 29,688,815
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	29.40%	21.14%	23.87%
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>
0.03244677%	0.03414765%	0.03650113%	0.03608849%	0.03431364%
\$ 12,516,171	\$ 12,981,064	\$ 17,261,832	\$ 18,019,313	\$ 14,921,715
16,768,880	17,443,438	22,937,114	28,166,916	24,917,669
<u>\$ 29,285,051</u>	<u>\$ 30,424,502</u>	<u>\$ 40,198,946</u>	<u>\$ 46,186,229</u>	<u>\$ 39,839,384</u>
\$ 30,839,273	\$ 33,389,335	\$ 32,938,136	\$ 31,543,339	\$ 30,403,395
40.59%	38.88%	52.41%	57.13%	49.08%
6.18%	4.99%	2.66%	1.57%	0.91%

LOVEJOY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2025

	2025	2024	2023
Contractually Required Contribution	\$ 255,738	\$ 254,805	\$ 241,183
Contribution in Relation to the Contractually Required Contribution	(255,738)	(254,805)	(241,183)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 30,374,211	\$ 30,327,552	\$ 29,487,463
Contributions as a Percentage of Covered Payroll	0.84%	0.84%	0.82%

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
\$	244,565	\$ 254,335	\$ 259,408	\$ 255,675	\$ 231,818
	(244,565)	(254,335)	(259,408)	(255,675)	(231,818)
\$	-	\$ -	\$ -	\$ -	\$ -
\$	30,695,580	\$ 33,245,237	\$ 33,277,029	\$ 32,658,470	\$ 31,447,998
	0.80%	0.77%	0.78%	0.78%	0.74%

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 – BUDGETING

The Lovejoy Independent School District (the “District”) prepares its budgets using the modified accrual basis of accounting, which is the same basis of accounting it uses for the financial reporting of governmental funds in accordance with accounting principles generally accepted in the United States of America (GAAP). Expenditures are recognized in the financial statements when incurred, and revenues are recognized when measurable and available to finance current expenditures. The District prepares annual budgets for the general fund, debt service fund, and child nutrition fund. Prior to July 1 each year, the budgets are approved by the passage of a resolution of the District’s board of trustees. The board of trustees approved amendments to the budgets, as needed, throughout the year.

The District’s expenditures for the year ended June 30, 2025, exceed budgeted amounts in the following functional categories:

General Fund. The District exceeded its general fund budget in six functional expense categories: (1) Curriculum and Instructional Staff Development by \$9,388, (2) Instructional Leadership by \$770, (3) Social Work Services by \$1,102, (4) Data Processing Services by \$5,266, (5) Community Services by \$18,408 and (6) Contracted Instructional Services by \$65,319. Overall, there was a favorable expenditure variance of \$228,231.

NOTE 2 – PENSION LIABILITY

Changes to benefit terms. 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.

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

NOTE 3 – OPEB LIABILITY

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

Changes to 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 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.

COMBINING SCHEDULES

LOVEJOY INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	226 IDEA - Part B Discretionary	244 Career and Technical - Basic Grant
ASSETS				
1110 Cash and Cash Equivalents	\$ 89	\$ 61	\$ -	\$ -
1240 Due from Other Governments	-	62,526	4,939	-
1300 Inventories	-	-	-	-
1000 Total Assets	<u>\$ 89</u>	<u>\$ 62,587</u>	<u>\$ 4,939</u>	<u>\$ -</u>
LIABILITIES				
2110 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2160 Accrued Wages Payable	-	53,738	-	-
2170 Due to Other Funds	-	-	4,939	-
2180 Due to Other Governments	89	-	-	-
2200 Accrued Expenditures	-	8,849	-	-
2300 Unearned Revenue	-	-	-	-
2000 Total Liabilities	<u>89</u>	<u>62,587</u>	<u>4,939</u>	<u>-</u>
FUND BALANCES				
Committed Fund Balance:				
3545 Other Committed Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 89</u>	<u>\$ 62,587</u>	<u>\$ 4,939</u>	<u>\$ -</u>

EXHIBIT H-1 (Cont'd)

255 ESEA II,A Training and Recruiting	272 Medicaid Admin. Claim MAC	279 ESSER III TCLAS ARP Act	367 SSA - ESSER III - Homelss Children-ARP	397 Advanced Placement Incentives	410 State Instructional Materials	421 Sustainable Residency Grant	422 Matching Fund for Library Purchases
\$ -	\$ -	\$ 951	\$ -	\$ 12,582	\$ -	\$ 10,822	\$ 297
-	-	714	-	-	-	101	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,665</u>	<u>\$ -</u>	<u>\$ 12,582</u>	<u>\$ -</u>	<u>\$ 10,923</u>	<u>\$ 297</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,474	-	-	-	10,707	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	297
-	-	191	-	-	-	216	-
-	-	-	-	12,582	-	-	-
<u>-</u>	<u>-</u>	<u>1,665</u>	<u>-</u>	<u>12,582</u>	<u>-</u>	<u>10,923</u>	<u>297</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,665</u>	<u>\$ -</u>	<u>\$ 12,582</u>	<u>\$ -</u>	<u>\$ 10,923</u>	<u>\$ 297</u>

LOVEJOY INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

Data Control Codes	425 Strong Foundations	428 Ready to Read	429 Other State Special Revenue Funds	461 Campus Activity Funds
ASSETS				
1110	\$ -	\$ 262	\$ -	\$ 835,772
1240	-	-	-	-
1300	-	-	-	-
1000	<u>\$ -</u>	<u>\$ 262</u>	<u>\$ -</u>	<u>\$ 835,772</u>
LIABILITIES				
2110	\$ -	\$ -	\$ -	\$ -
2160	-	-	-	1,837
2170	-	-	-	-
2180	-	-	-	-
2200	-	-	-	10
2300	-	262	-	-
2000	<u>-</u>	<u>262</u>	<u>-</u>	<u>1,847</u>
FUND BALANCES				
Committed Fund Balance:				
3545	-	-	-	833,925
3000	<u>-</u>	<u>-</u>	<u>-</u>	<u>833,925</u>
4000	<u>\$ -</u>	<u>\$ 262</u>	<u>\$ -</u>	<u>\$ 835,772</u>

465 Grants / Donations	466 Grants / Donations Foundation	495 School Store	Total Nonmajor Governmental Funds
\$ 573,232	\$ 159,091	\$ -	\$ 1,593,159
-	-	-	68,280
-	-	49,160	49,160
<u>\$ 573,232</u>	<u>\$ 159,091</u>	<u>\$ 49,160</u>	<u>\$ 1,710,599</u>
\$ -	\$ 2,079	\$ -	\$ 2,079
-	-	-	67,756
-	-	49,160	54,099
-	-	-	386
-	-	-	9,266
-	-	-	12,844
-	2,079	49,160	146,430
573,232	157,012	-	1,564,169
<u>573,232</u>	<u>157,012</u>	<u>-</u>	<u>1,564,169</u>
<u>\$ 573,232</u>	<u>\$ 159,091</u>	<u>\$ 49,160</u>	<u>\$ 1,710,599</u>

LOVEJOY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	226 IDEA - Part B Discretionary	244 Career and Technical - Basic Grant
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	178	498,427	4,939	61,819
5020 Total Revenues	<u>178</u>	<u>498,427</u>	<u>4,939</u>	<u>61,819</u>
EXPENDITURES:				
Current:				
0011 Instruction	178	304,722	4,939	221
0013 Curriculum and Instructional Staff Development	-	95,705	-	53,544
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	2,596
0031 Guidance, Counseling, and Evaluation Services	-	97,748	-	5,458
0032 Social Work Services	-	252	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0053 Data Processing Services	-	-	-	-
6030 Total Expenditures	<u>178</u>	<u>498,427</u>	<u>4,939</u>	<u>61,819</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

255 ESEA II,A Training and Recruiting	272 Medicaid Admin. Claim MAC	279 ESSER III TCLAS ARP Act	367 SSA - ESSER III - Homelss Children-ARP	397 Advanced Placement Incentives	410 State Instructional Materials	421 Sustainable Residency Grant	422 Matching Fund for Library Purchases
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	204	378,839	135,612	1,453
69,988	1,175	714	494	-	-	-	-
69,988	1,175	714	494	204	378,839	135,612	1,453
-	-	714	494	204	378,839	135,612	1,453
69,988	-	-	-	-	-	-	-
-	1,175	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
69,988	1,175	714	494	204	378,839	135,612	1,453
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOVEJOY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

Data Control Codes	425 Strong Foundations	428 Ready to Read	429 Other State Special Revenue Funds	461 Campus Activity Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ 1,813,300
5800 State Program Revenues	3,524	-	1,464	-
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	<u>3,524</u>	<u>-</u>	<u>1,464</u>	<u>1,813,300</u>
EXPENDITURES:				
Current:				
0011 Instruction	3,524	-	1,464	12,340
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	20,033
0031 Guidance, Counseling, and Evaluation Services	-	-	-	-
0032 Social Work Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	1,820,509
0041 General Administration	-	-	-	805
0051 Facilities Maintenance and Operations	-	-	-	-
0053 Data Processing Services	-	-	-	-
6030 Total Expenditures	<u>3,524</u>	<u>-</u>	<u>1,464</u>	<u>1,853,687</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,387)</u>
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	1,445
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,445</u>
1200 Net Change in Fund Balance	-	-	-	(38,942)
0100 Fund Balance - July 1 (Beginning)	-	-	-	872,867
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 833,925</u>

	465 Grants / Donations	466 Grants / Donations Foundation	495 School Store	Total Nonmajor Governmental Funds
\$	483,554	\$ 409,083	\$ 95,870	\$ 2,801,807
	-	-	-	521,096
	-	-	-	637,734
	483,554	409,083	95,870	3,960,637
	34,389	244,670	-	1,123,763
	1,698	47,382	-	268,317
	3,014	-	-	4,189
	8,135	-	-	30,764
	-	-	-	103,206
	-	-	-	252
	339,180	49,153	59,709	2,268,551
	7,098	2,643	-	10,546
	976	-	-	976
	-	15,000	-	15,000
	394,490	358,848	59,709	3,825,564
	89,064	50,235	36,161	135,073
	-	-	-	1,445
	(1,445)	-	(36,161)	(37,606)
	(1,445)	-	(36,161)	(36,161)
	87,619	50,235	-	98,912
	485,613	106,777	-	1,465,257
\$	573,232	\$ 157,012	\$ -	\$ 1,564,169

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REQUIRED TEA SCHEDULES

LOVEJOY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2025

Last 10 Years Ended	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2016 and prior years	Various	Various	\$ 1,974,616,410
2017	1.170000	0.500000	2,155,176,826
2018	1.170000	0.500000	2,373,340,778
2019	1.170000	0.500000	2,590,912,275
2020	1.068350	0.500000	2,792,293,047
2021	1.054700	0.500000	2,882,157,522
2022	1.005000	0.500000	3,092,143,854
2023	0.942900	0.500000	3,554,915,102
2024	0.757500	0.500000	4,060,797,490
2025 (School year under audit)	0.755200	0.500000	4,589,228,212
1000 TOTALS			
8000 Total Taxes Refunded Under Section 26.1115, Tax Code			

(10) Beginning Balance 7/1/2024	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2025	(99) Taxes Refunded Under Section 26.1115c
\$ 117,600	\$	\$ 13,300	\$ 6,274	\$ (1,015)	\$ 97,011	
39,918		1,369	585		37,964	
42,419		1,369	585		40,465	
55,650		1,381	590		53,679	
59,642		3,259	1,525		54,858	
74,625		3,245	1,538	(390)	69,452	
92,920		6,860	3,413		82,647	
89,687		4,787	2,540	(6,736)	75,624	
466,214		20,842	13,757	(318,726)	112,889	
	50,595,334	29,928,071	19,814,666	(322,172)	530,425	
<u>\$ 1,038,675</u>	<u>\$ 50,595,334</u>	<u>\$ 29,984,483</u>	<u>\$ 19,845,473</u>	<u>\$ (649,039)</u>	<u>\$ 1,155,014</u>	

\$ 7,865

LOVEJOY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
FOR THE YEAR ENDED JUNE 30, 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	\$ 1,790,000	\$ 1,710,259	\$ 1,707,435	\$ (2,824)
5800 State Program Revenues	3,500	3,171	3,170	(1)
5900 Federal Program Revenues	201,198	151,102	151,102	-
5020 Total Revenues	<u>1,994,698</u>	<u>1,864,532</u>	<u>1,861,707</u>	<u>(2,825)</u>
EXPENDITURES:				
Current:				
0035 Food Services	<u>1,994,698</u>	<u>1,810,363</u>	<u>1,807,761</u>	<u>2,602</u>
6030 Total Expenditures	<u>1,994,698</u>	<u>1,810,363</u>	<u>1,807,761</u>	<u>2,602</u>
1100 Excess of Revenues Over Expenditures	-	54,169	53,946	(223)
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	716	716
1200 Net Change in Fund Balances	-	54,169	54,662	493
0100 Fund Balance - July 1 (Beginning)	<u>295,020</u>	<u>295,020</u>	<u>295,020</u>	<u>-</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ 295,020</u>	<u>\$ 349,189</u>	<u>\$ 349,682</u>	<u>\$ 493</u>

LOVEJOY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 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	\$ 17,865,209	\$ 20,067,127	\$ 20,333,676	\$ 266,549
5800 State Program Revenues	846,500	1,350,745	1,350,745	-
5020 Total Revenues	18,711,709	21,417,872	21,684,421	266,549
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	14,076,371	11,330,000	11,330,000	-
0072 Interest on Long-Term Liabilities	4,608,338	4,608,336	4,608,336	-
0073 Bond Issuance Cost and Fees	27,000	29,125	29,125	-
6030 Total Expenditures	18,711,709	15,967,461	15,967,461	-
1200 Net Change in Fund Balances	-	5,450,411	5,716,960	266,549
0100 Fund Balance - July 1 (Beginning)	4,235,262	4,235,262	4,235,262	-
3000 Fund Balance - June 30 (Ending)	\$ 4,235,262	\$ 9,685,673	\$ 9,952,222	\$ 266,549

LOVEJOY INDEPENDENT SCHOOL DISTRICT
STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 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.	\$201,817
AP4	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30)	\$479,787

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.	\$51,807
AP8	Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PIC 25)	\$2,831

FEDERAL AWARDS SECTION

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Deaton Tonn Seay & Scarborough | A Texas LLC

INDEPENDENT AUDITORS' 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
Lovejoy Independent School District
Allen, 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, discretely presented component unit, each major fund, and the aggregate remaining fund information of Lovejoy Independent School District (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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, LLC

Denton, Texas
December 15, 2025

HankinsEastup

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Deaton Tonn Seay & Scarborough | A Texas LLC

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

Board of Trustees
Lovejoy Independent School District
Allen, Texas

Report on Compliance for Each Major Federal Program

Qualified Opinion on Each Major Federal Program

We have audited Lovejoy Independent School District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lovejoy 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 June 30, 2025.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

**LOVEJOY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

I. Summary of Auditors' Results		
1.	Type of auditor's report issued on the financial statements:	Unmodified
2.	Internal control over financial reporting:	
	Material weakness(es) identified:	None
	Significant deficiency(ies) identified:	None
3.	Noncompliance that is material to the financial statements:	None
4.	Internal control over major federal programs:	
	Material weakness(es) identified:	None
	Significant deficiency(ies) identified:	None
5.	Type of auditor's report on compliance for major federal programs:	Unmodified
6.	Findings required to be reported in accordance with 2 CFR 200.516(a):	None
7.	Major programs:	
	IDEA – Part B, Formula (ALN 84.027)	
	High Cost Fund (ALN 84.027A)	
	Dollar threshold used to distinguish Type A and Type B programs:	\$750,000
8.	Low risk auditee:	Yes
II. Findings Related to the Financial Statements		
		None
III. Federal Award Findings and Questioned Costs		
		None

**LOVEJOY INDEPENDENT SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2025**

Not applicable.

**LOVEJOY INDEPENDENT SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

Not applicable.

LOVEJOY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 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	01 - 043919	\$ 1,242
Total Direct Programs			<u>1,242</u>
<u>Passed Through Texas Education Agency</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	25 - 610101043919	178
*IDEA - Part B, Formula	84.027	25 - 660001043919	520,285
High Cost Fund	84.027A	25 - 66002506	4,939
Total Assistance Listing Number 84.027			<u>525,224</u>
Total Special Education Cluster (IDEA)			<u>525,224</u>
Career and Technical - Basic Grant	84.048A	25 - 4200317110012	64,530
ESEA, Title II, Part A, Teacher Principal Training	84.367A	25 - 694501043919	73,057
COVID 19 - Learning Supports - (TCLAS) ESSER III	84.425U	25 - 528042043919	714
COVID 19 -SSA - ESSER III - Education for Homeless	84.425W	25 - 528042043919	494
Total Assistance Listing Number 84.425			<u>1,208</u>
Total Passed Through Texas Education Agency			<u>664,197</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>665,439</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Passed Through Texas Health and Human Services Commission</u>			
Medicaid Administrative Claiming Program - MAC	93.778	01 - 043919	1,175
Total Medicaid Cluster			<u>1,175</u>
Total Passed Through Texas Health and Human Services Commission			<u>1,175</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,175</u>
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the Texas Department of Agriculture</u>			
*National School Lunch Program - Cash Assistance	10.555	71 - 302501	85,344
*National School Lunch Prog. - Non-Cash Assistance	10.555	71 - 302501	65,758
Total Assistance Listing Number 10.555			<u>151,102</u>
Total Child Nutrition Cluster			<u>151,102</u>
Total Passed Through the Texas Department of Agriculture			<u>151,102</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>151,102</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 817,716</u>
*Clustered Programs			

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

LOVEJOY INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (“SEFA”) includes the federal grant activity of Lovejoy Independent School District (the “District”). The information in this schedule is presented in accordance with requirements of the Uniform Guidance.

Federal grant programs are accounted for in both the general fund and special revenue funds, which are governmental fund types. For each grant program, the District uses the fund types specified in the TEA’s *Financial Accountability System Resource Guide* (FASRG). The District records its Child Nutrition programs in the general fund.

Governmental fund types use the modified accrual basis of accounting, which focuses on the measurement of current financial resources. Revenues are recognized when measurable and available; expenses are recognized when incurred. For federal grant programs with expenditure restrictions, revenue is recognized when grant expenditures are incurred in accordance with grant requirements. For federal grant programs without expenditure restrictions, revenue is recognized when the grant activity occurs (for example, when meals are served in accordance with federal grant requirements or when USDA donated commodities are received) or when unrestricted grant funds are received.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

The District uses fund types for financial reporting that are specified in Texas Education Agency’s *Financial Accountability System Resource Guide*:

- Special revenue funds are used to account for resources restricted to specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund.

Federal grant fund expenditures include expenditures up to 90 days beyond the grant project period if expenditures are made to liquidate outstanding obligations made on or before the ending date of the grant project period in accordance with provisions in Section H, Period of Performance of Federal Funds, 3 CFR Section 200.343(b).

NOTE 3 – INDIRECT COSTS

The restricted indirect cost rate is used for grant programs covered by a “supplement, not supplant” provision. The unrestricted indirect rate is used for grant programs without such provision. The District’s indirect cost rates for the 2025 fiscal year are as follows:

Restricted indirect cost rate	4.385%
Unrestricted indirect cost rate	19.686%

For the year ended June 30, 2025, the District recognized \$49,586 in indirect cost revenue. Indirect cost revenue is recorded in the general fund.

NOTE 3 – RECONCILIATION OF FEDERAL EXPENDITURES PER SEFA TO FEDERAL REVENUE PER THE BASIC FINANCIAL STATEMENTS

Total expenditures reported on the SEFA	\$ 817,716
SHARS revenue reported in the general fund	<u>46,003</u>
Total federal revenue reported on Exhibit C-3	<u>\$863,719</u>

11. Presentation: Academic Update

Presenter: Dr. Laurie Tinsley, Assistant Superintendent of Curriculum and Instruction



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Student Academic Achievement
Presented For	Board Action X Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Laurie Tinsley Ed.D. Assistant Superintendent of Curriculum and Instruction



Executive Summary

Administration will provide an update on student achievement and the actions being taken to promote and support all LISD students in reaching high levels of success.

Fiscal Implications

No additional financial impact.

Administrator Recommendation

N/A Presentation only.

District Priority

Priority 1: Lovejoy ISD students will live our Legacy of Excellence by learning at high levels and graduating life ready.

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.



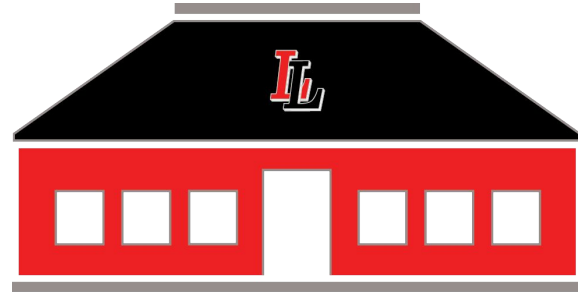
STUDENT ACADEMIC ACHIEVEMENT UPDATE

DR. LAURIE TINSLEY

Assistant Superintendent of Curriculum and Instruction

December 15, 2025

Board Meeting



LOVEJOY
INDEPENDENT SCHOOL DISTRICT

EST. 1917



Every LISD Student is
Expected to Achieve at
High Levels

LOVEJOY ISD NON-NEGOTIABLES FOR HIGH LEVELS OF STUDENT LEARNING



Non-Negotiable #1

Rigorous, Standards-Aligned Instruction

We will plan and deliver rigorous instruction aligned to the TEKS that promotes deep understanding, critical thinking, and meaningful application of knowledge.

Non-Negotiable #2

Active and Engaged Student Learning

Students will be actively engaged in relevant, challenging, and meaningful learning tasks that promote ownership, collaboration, discourse, and higher-order thinking. Our students will write purposefully and frequently across the curriculum to deepen understanding, communicate thinking, and strengthen their ability to express ideas with clarity, precision, and confidence.

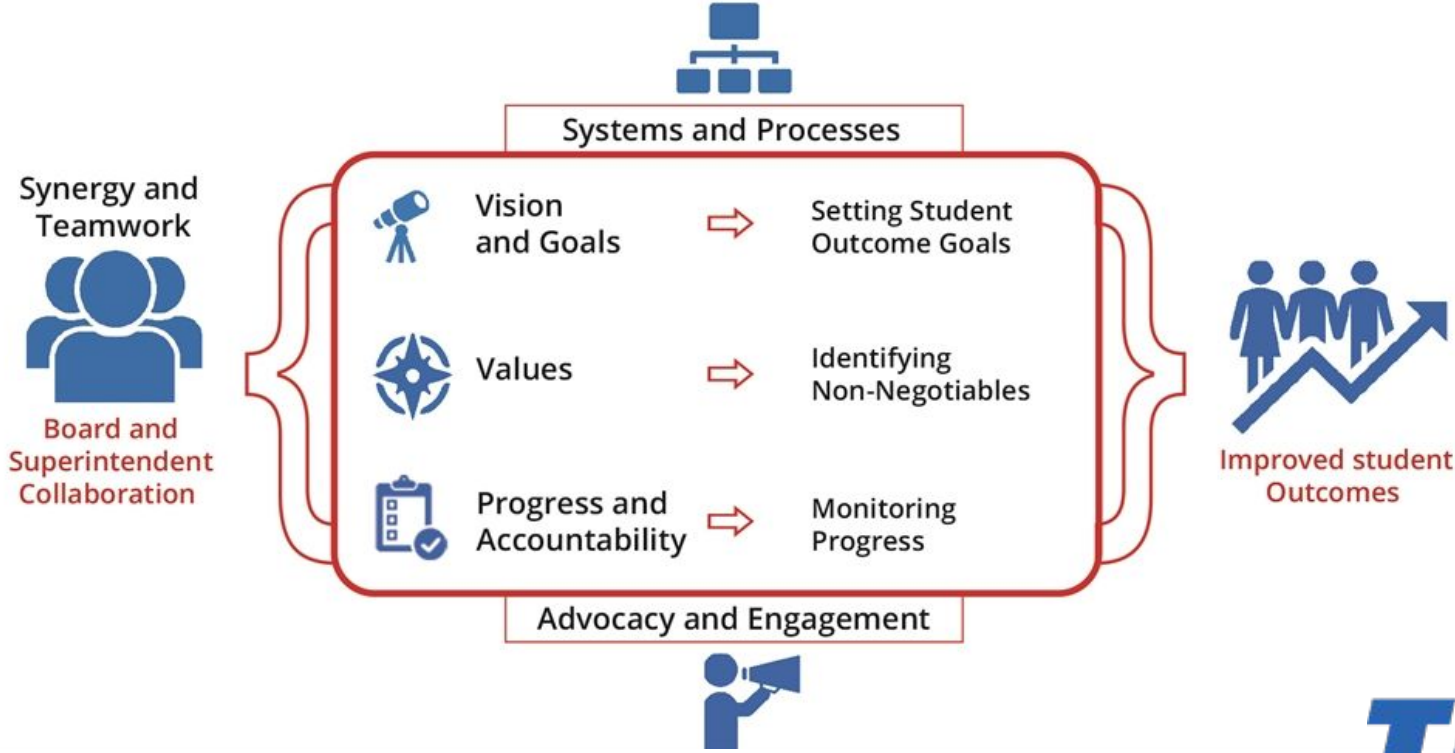
Non-Negotiable #3

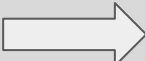





Assessment for Learning Drives Instruction

We will use formative assessment practices to monitor student learning, provide timely feedback, and make responsive instructional decisions that meet the needs of each of our learners.

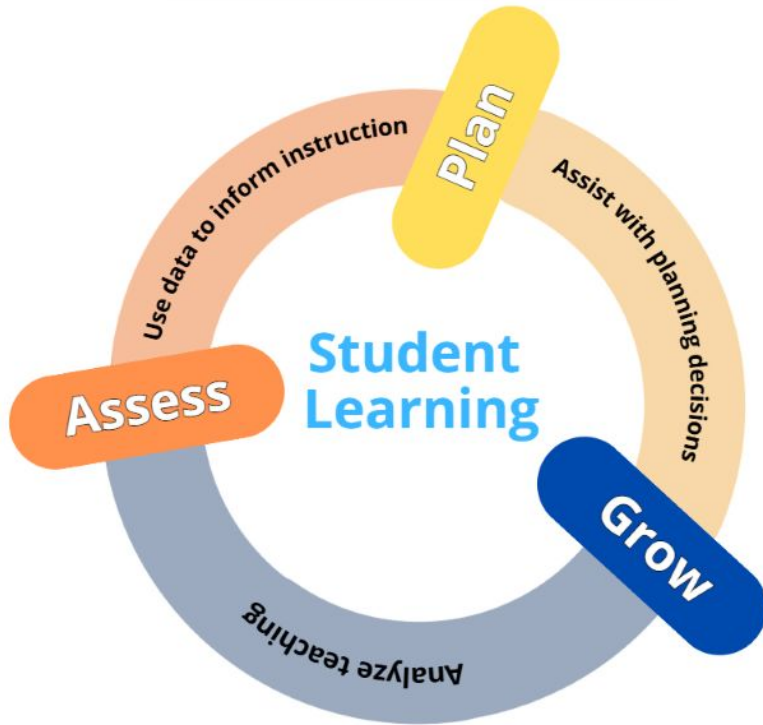


Lone Star Governance: Texas Education Agency



<p>TEA: Lone Star Governance</p>	<p>Lovejoy ISD</p>
<p>Vision and Goals  Setting Student Outcomes and Goals </p>	<p>LOVEJOY 2030 Strategic Plan Board Priorities Superintendent Goals District Improvement Plan Campus Improvement Plan</p>
<p>Values  Identifying Non-Negotiables </p>	<p>Core Values Lovejoy ISD Non-Negotiables for High Levels of Student Learning</p>
<p>Progress and Accountability  Monitoring Progress </p>	<p>Balanced Assessment System Progress Monitoring MTSS Kid Talks T-TESS</p>

STUDENT LEARNING CYCLE



CURRENT PLATFORMS SUPPORTING LEARNING CYCLE


AWARE - an online platform for managing, administering, and analyzing student data

FORETHOUGHT - a digital lesson planning tool that helps teachers create, organize, and align their daily instruction with state standards and district curriculum.


STRIVE - a platform for managing educator professional growth, goal setting and performance evaluation.

Challenges


Need a platform that will pull all data into one report by student, teacher and campus in order to decrease duplication of work for teachers



Need a platform that streamlines lesson planning and creates efficiencies for teachers and time spent planning



Need a platform that will interface with student progress/growth data with improved automaticity



CURRENT PLATFORMS

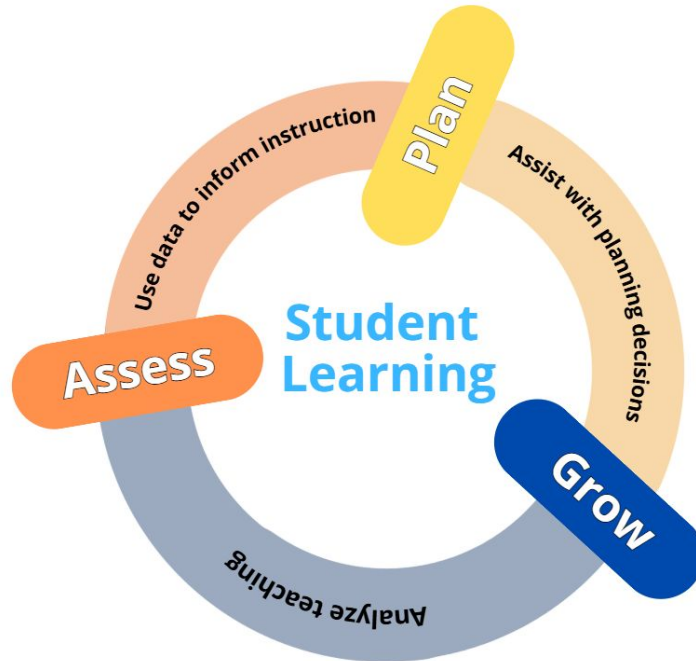
AWARE - an online platform for managing, administering, and analyzing student data

FORETHOUGHT - a digital lesson planning tool that helps teachers create, organize, and align their daily instruction with state standards and district curriculum.

STRIVE - a platform for managing educator professional growth, goal setting and performance evaluation.

HOW will we streamline and support teachers with **planning, assessment** and **growth**?

HOW will we triangulate **curriculum, observation, and student performance data** using platforms that support proactive instructional decision-making?



AWARE Premium (acquired Fall 2025)

Added new enhancements AWARE Premium platform offers:

- Student progress profile that pulls together student test data across grade levels, subjects and multiple assessments
- Feeds data into one location and minimizing time spent by teachers to breakdown student data
- Provides a filtered student list that displays real time data
- Easily determine the number of students in a performance level
- Offers single test analysis, including allowing teachers to analyze by test question
- Ability to sort test questions by:
 - Standard
 - Question Order
 - Score
 - Scoring Method
- Triangulates with Lesson Planning (BEACON) and Student Growth (STRIVE) platforms

Transition from FORETHOUGHT to BEACON

LISD is currently “piloting” the new BEACON lesson planning platform that includes enhancements:

- Streamlines the lesson planning process for teachers
- Allows for convenient access to instructional resources, curriculum documents, assessments, scope and sequence and standards
- Allows teachers to plan in real time using timely student achievement data
- Customizable and allows teachers to drag and drop directly into lesson plans
- Lessons are automatically tagged by standard
- Triangulates with student data platform (AWARE) and growth (STRIVE)
- Unlimited lesson plan templates
- Allows administrators to identify trends with effective planning

Flexible and customizable for teachers and teams

Beacon
Planner

Today

+ New Prep WEEK DAY

Mon 30	Tue 01	Wed 02	Thu 03	Fri 04
Intensive Reading				
Honors English				
Regular English B				

This is the **Beacon Lesson Planner** - Flexible and customizable, so you can easily plan instruction!

Powered by Navattic

1 of 9 [Next](#)

Objectives

- SWBAT identify the main idea in a short paragraph.
- SWBAT list supporting details that back up the main idea.

3.1(B) # 3.1(C)

You can start typing here, Will... Okay I'll start typing here
It's almost as if we're collaboratively

Activities

3.1(B) # 3.1(C)

[Admin Lesson](#)

Internalization

Objectives

- Students will be able to identify key details that support the main idea in a text.

3.1(B) # 3.1(C)

Bell Ringer

Activities

3.1(A)

[Untitled Lesson](#)

[Proper Comma Use](#)

Internalization

Objectives

- Students will be able to compare the main ideas of two different texts.
- Students will be able to identify similarities and differences in key details.

3.1(D) # 3.2(A)

Bell Ringer

Curriculum materials located in one location

Beacon

Planner



Navigation icons: Home, Calendar, Today

+ New Prep WEEK DAY

Mon 30	Day 43	Tue 01	Day 44	Wed 02	Day 45	Thu 03	Day 46	Fri 04	Day 47
--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

Intensive Reading

+ +	+ +
-----	-----

Honors English

+ +	+ +
-----	-----

Regular English B
Unit 4

Let's introduce some icons! (From left to right)

- **Color palette:** You can customize the colors of the planner to identify lesson components, A/B days, or assessments—it is entirely up to you!
- **Orientation toggle:** You can toggle from horizontal to vertical so the days will go down rather than across.
- **Day toggle:** You can switch between a week view or a day view to plan however you want.
- **Curriculum Explorer:** Quick access to all your curriculum materials without leaving the space you plan.

Back 2 of 9 Next

Objectives

- SWBAT identify the main idea in a short paragraph.
- SWBAT list supporting details that back up the main idea.

3.1(B) # 3.1(C)

You can start typing here, *Will...* Okay I'll start typing here

Activities

3.1(B) # 3.1(C)

Admin Lesson

Internalization

Objectives

- Students will be able to identify key details that support the main idea in a text.

3.1(B) # 3.1(C)

Bell Ringer

Activities

3.1(A)

Untitled Lesson

Proper Comma Use

Internalization

Objectives

- Students will be able to compare the main ideas of two different texts.
- Students will be able to identify similarities and differences in key details.

3.1(D) # 3.2(A)

Ability to reuse plans from year to year if applicable to current standards

Beacon

Planner



🗓️ Today

+ New Prep WEEK DAY

October 2024

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		

Tue 01	Day 44	Wed 02	Day 45	Thu 03	Day 46	Fri 04	Day 47
+		+		+		+	
+		+		+		+	

You can jump to any date in the future or past to plan in batches or review previous lessons to reuse.

Back 4 of 9 Next

• SWBAT identify the main idea in a short paragraph.

• SWBAT list supporting details that back up the main idea.

3.1(B)

You can start typing here, Will... Okay I'll start typing here
It's almost as if we're collaboratively

Activities

3.1(B) # 3.1(C)

Admin Lesson

Internalization

Objectives

• Students will be able to identify key details that support the main idea in a text.

3.1(B) # 3.1(C)

Bell Ringer

Activities

3.1(A)

Untitled Lesson

Proper Comma Use

Internalization

Objectives

• Students will be able to compare the main ideas of two different texts.

• Students will be able to identify similarities and differences in key details.

3.1(D) # 3.2(A)

Bell Ringer

Time saving for teachers and teams

Meacon

Planner



🎨 🔄 ⏪ 📅 ⏩ 📅 Today

+ New Prep WEEK DAY ☰

Mon 30	Day 43	Tue 01	Day 44	Wed 02	Day 45	Thu 03	Day 46	Fri 04
Intensive Reading								
+								
Honors English								
+								

This is the **Curriculum Explorer** — You can find standards, lessons, and resources to reference in your lesson plans without opening another tab or window.

This saves teachers so much time!

[Back](#) 5 of 9 [Next](#)

Regular English B

Unit 4

<p>Objectives</p> <ul style="list-style-type: none">SWBAT identify the main idea in a short paragraph.SWBAT list supporting details that back up the main idea. <p># 3.1(B) # 3.1(C)</p> <p>You can start typing here, <u>W</u>... Okay I'll start typing here It's almost as if we're collaboratively</p>	<p>Activities</p> <p># 3.1(B) # 3.1(C)</p> <p>Admin Lesson</p> <p>Internalization</p>	<p>Objectives</p> <ul style="list-style-type: none">Students will be able to identify key details that support the main idea in a text. <p># 3.1(B) # 3.1(C)</p> <p>Bell Ringer</p>	<p>Activities</p> <p># 3.1(A)</p> <p>Untitled Lesson</p> <p>Proper Comma Use</p> <p>Internalization</p>	<p>Objectives</p> <ul style="list-style-type: none">Students will be able to compare the main ideas of two different texts.Students will be able to identify similarities and differences in key details. <p># 3.1(D) # 3.2(A)</p> <p>Bell Ringer</p>
---	---	---	---	--

Standards, lessons and resources can be dragged into planner with ease

Beacon

Planner

Today

+ New Prep WEEK DAY

Mon 30	Tue 01	Wed 02	Thu 03	Fri 04
Intensive Reading				
+	+	+	+	+
Honors English				
	+	+	+	+

Regular English B

Unit 4

Objectives <ul style="list-style-type: none">SWBAT identify the main idea in a short paragraph.SWBAT list supporting details that back up the main idea. # 3.1(B)	Activities <ul style="list-style-type: none"># 3.1(B) # 3.1(C)Admin Lesson	Objectives <ul style="list-style-type: none">Students will be able to identify key details that support the main idea in a text. # 3.1(B) # 3.1(C)	Activities <ul style="list-style-type: none"># 3.1(A)Untitled LessonProper Comma Use	Objectives <ul style="list-style-type: none">Students will be able to compare the main ideas of two different texts.Students will be able to identify similarities and differences in key details. # 3.1(D) # 3.2(A)
Internalization		Bell Ringer	Internalization	

Curriculum Explorer

Standards Lessons Resources

Standards, lessons and resources can be accessed with one click to drag them into your planner.

Standards from your course (and any other courses) will appear here so you can reference in your plan what day you're teaching it!

Back 6 of 9 Next

- 3.1 Developing and sustaining foundational language skills: listening, speaking, discussion, and thinking – oral language. The student develops oral language through listening, speaking, and discussion.
- 3.1(A) listen actively, ask relevant questions to clarify information, and make pertinent comments;
- 3.1(B) follow, restate, and give oral instructions that involve a series of related sequences of action;

Collaborative platform for team work

Beacon

Planner



🔄 🗑️ ⏪ 📅 ⏩ Today

+ New Prep WEEK DAY

Mon 30	Day 43	Tue 01	Day 44	Wed 02	Day 45	Thu 03	Day 46	Fri 04	Day 47
--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

☑ Intensive Reading 🗑️

+	+	+	+	+
---	---	---	---	---

☑ Honors English 🗑️

+	+	+	+	+
---	---	---	---	---

You can invite others to plan with you and collaborate in real time! (like Google Docs but *smarter*).

Hover over the pink cursor and see the collaborator's email.

Back 8 of 9 Next

☑ Regular English B 🗑️

Unit 4

Objectives

- SWBAT identify the main idea in a short paragraph.
- SWBAT list supporting details that back up the main idea.

3.1(B) | Real-Time collaboration

And if you hover over the cursor you see the user's email!

Activities

3.1(B) # 3.1(C)

📄 [Admin Lesson](#)

Internalization

Objectives

- Students will be able to identify key details that support the main idea in a text.

3.1(B) # 3.1(C)

Bell Ringer

Activities

3.1(A)

📄 [Proper Comma Use](#)

Internalization

The students should have already watched this video on Google

Objectives

- Students will be able to compare the main ideas of two different texts.
- Students will be able to identify similarities and differences in key details.

3.1(D) # 3.2(A)

LISD TEACHER FEEDBACK - Piloting BEACON platform

BEACON has drastically changed the way my team and I are able to plan together. We can all be on the calendar at the same time without issues, the TEKS are readily available and easy to drag over. It is far more user friendly than Forethought. Forethought has become a source of stress for many teachers due to the nature of the complication of the application. My team and I have greatly appreciated the opportunity to move away from Forethought this year, and implement a superior app like Beacon.

-LHS English Teacher

The BEACON Lesson Plan platform is incredibly easy to use. It offers clear tools and ready-made templates that make creating lessons fast and stress-free. Its ability to save and copy from Google programs reduces repetitive work, so teachers spend less time creating lesson plans and more time on task teaching, grading and working with students. Beacon has been a good lesson planning resource for teachers and an upgrade from Forethought.

-WSMS Social Studies Teacher

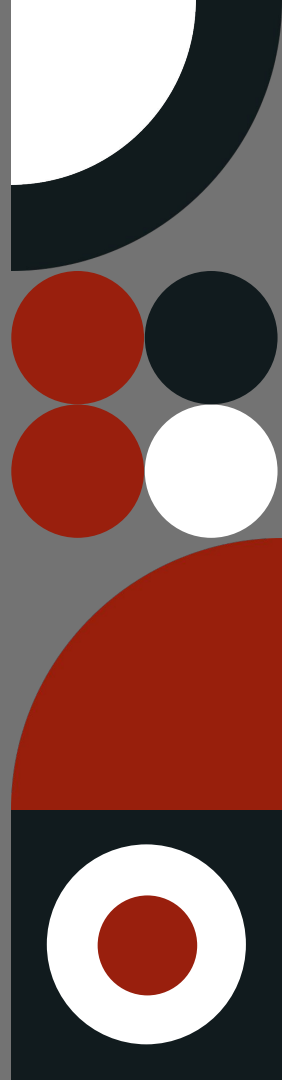
BEACON allows us to seamlessly link our documents, shift days if needed, and duplicate lesson plans that span multiple days. It is user friendly and has saved time for teachers with planning.

-WSMS Social Studies Teacher

NEXT STEPS

- Continue to provide training and support for staff on AWARE Premium enhancements
- Utilize the AWARE Premium platform to organize data into one location for tracking students mastery of standards
- Expand BEACON lesson planning pilot to other departments and teams
- Explore option of transitioning from FORETHOUGHT for lesson planning to BEACON for the 26-27 school year
- Support staff with training and coaching utilizing platforms effectively to improve efficiencies

**PROGRESS
MONITORING
TRACKING
STUDENT
ACHIEVEMENT**



WHY? Progress Monitoring

Progress monitoring is important because it provides the data needed to make informed instructional decisions, ensuring students receive effective interventions and support.

Progress monitoring helps educators determine if interventions are working, adjust teaching strategies, and move students to different levels of support as needed through the MTSS (Multi-Tiered System of Supports).

Four Critical Questions

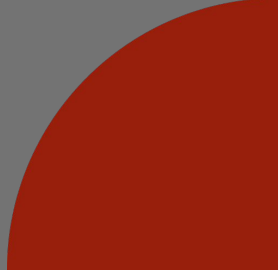
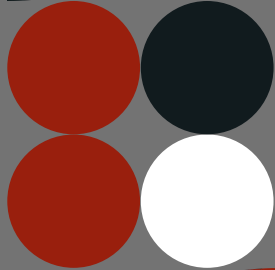
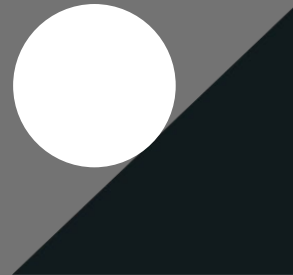


1. What is it we want our students to learn?
 - *(essential, guaranteed, and viable curriculum)*
2. How will we know if each student has learned it?
 - *(frequent, team-developed, common formative assessments)*
3. How will we respond when some students don't learn it?
 - *(timely, directive, systematic intervention)*
4. How can we extend and enrich the learning for students who have demonstrated proficiency?
 - *(timely enriched content, extended activities)*

LISD Progress Monitoring Implementation Expectations

- Schedule regular “Kid Talk” meetings
 - Facilitate collaborative and team based decision making to determine which students need interventions and/or enrichment.
- Ensure a system for progress monitoring is in place
 - Data collection and analysis are used to determine student progress and action steps.
- Support a campus culture of collective ownership of students
 - Communication and collaboration increase team focus on building relationships and using data to improve student success.

**MID YEAR
Student
Achievement
Review**



Lovejoy ISD Balanced Assessment System

More

Low

Summative Assessments

(STAAR, AP, PSAT, SAT, ACT, TSIA, Certification Exams, EOC Exams)

Interim Assessments

(MAP, District Benchmarks, Semester Exams, mClass, DRA)

Formative Assessments

(Checks for Understanding, Common Formative Assessments (CFA), Unit Assessments)

of standards assessed

Direct impact on student learning

Less

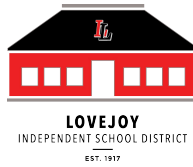
High



Interim Assessments

Interim assessments are periodic assessments that occur on a regular cycle (e.g., fall, winter, and spring). These assessments monitor progress toward end-of-year goals and identify students or curricular areas needing additional attention.

Assessment	Created By	Purpose	Standards Assessed	Frequency
MAP Growth (K-12)	NWEA	To evaluate students' achievement in reading, language, math, and science and to track growth over time.	Test adapts to student responses	BOY, MOY, EOY (3)
District Benchmarks (K-12)	Curriculum and Instruction Team	A brief assessment used to communicate expectations for learning, plan curriculum and instruction, monitor and evaluate instructional and/or program effectiveness, and predict future performance in reading, math, science, and social studies.	5 to 10 (Priority Standards)	Fall and Spring (2-4)
Semester Exams (7-12)	Teachers with C & I review	A measure of student achievement which evaluates student learning. Counts towards the student's final grade.	10 to 12 (Priority and Supporting Standards)	End of each semester (2)
mClass (K-2) and Circle Progress Monitoring (PK)	Amplify & CLI	To screen for students who may be at risk and in need of intervention in foundational reading skills.	Foundational Reading Skills	BOY, MOY, EOY (3)
Developmental Reading Assessments (K-6)	Pearson	To evaluate a student's instructional or independent reading level, fluency, and comprehension.	Literacy Skills and Behaviors	BOY, MOY, EOY (3)



District Benchmarks

Lovejoy ISD administers District Benchmark assessments. The benchmarks are brief assessments used to communicate expectations for learning, plan curriculum and instruction, monitor and evaluate instructional and/or program effectiveness, and predict future performance in reading, math, science, and social studies.

Benchmark assessments help educators and administrators monitor student progress, identify individual and group learning gaps, and adjust instruction to meet student needs. The assessments provide objective data on student performance compared to grade-level standards, allowing for proactive intervention rather than waiting until the end of the school year. These regular check-ins inform evidence-based decisions and support student success by ensuring students are on track for year-end goals.



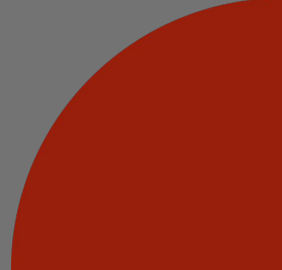
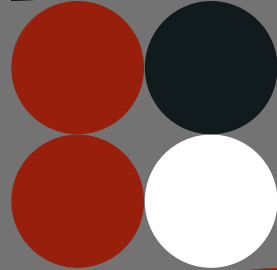
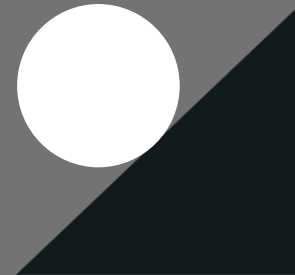
2025 Beginning of Year MAP Growth Results

The MAP Growth Assessment is an assessment tool that measures academic achievement and growth progress in K-12 subjects.

It provides teachers with accurate, actionable evidence to help inform instructional strategies for each learner in their classroom.

Lovejoy ISD utilizes the MAP assessment to support our student academic growth goals. LISD believes that every child will meet or exceed their academic goals.

PUSTER
ELEMENTARY
STUDENT ACADEMIC
ACHIEVEMENT UPDATE



PES GRADES MATH DISTRICT BENCHMARK RESULTS FALL 2025

3	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
3	65%	89%	95%	5%
4	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
4	39%	76%	81%	9%

PES GRADES READING DISTRICT BENCHMARK RESULTS FALL 2025

3	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
3	22%	69%	88%	12%
4	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
4	60%	87%	94%	6%

Puster Elementary MAP Beginning of Year (OVERALL)

	% of Puster Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	54%	50%
Reading	61%	50%
Science	55% (4th grade only)	50%

Puster Elementary MAP Beginning of Year 1st Grade

	% of Puster Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	51%	50%
Reading	58%	50%
Science		50%

Puster Elementary MAP Beginning of Year 2nd Grade

	% of Puster Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	43%	50%
Reading	49%	50%
Science		50%

*50% growth means the student group demonstrated growth that was greater than or equal to 50% of a norm group of similar students (based on grade, subject, and starting achievement).

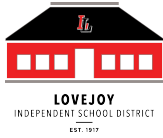
Puster Elementary MAP Beginning of Year 3rd Grade

	% of Puster Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	69%	50%
Reading	68%	50%
Science		50%

Puster Elementary MAP Beginning of Year 4th Grade

	% of Puster Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	54%	50%
Reading	71%	50%
Science	55%	50%

**50% growth means the student group demonstrated growth that was greater than or equal to 50% of a norm group of similar students (based on grade, subject, and starting achievement).*



PES Progress Monitoring System

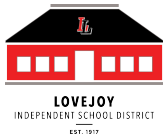
Reading Text Level Progress

Students	Teacher	End of May (2025)	End of September	End of October	End of November	End of December
Student XX		34	38	38	38	
Student XX		30	28	30	34	
Student XX		30	34	34	34	
Student XX		16	24	28	30	
Student XX		40	50	50	50	
Student XX		40	50	50	50	
Student XX			50	50	50	
Student XX		30	34	34	34	
Student XX		30	34	34	34	
Student XX		40	50	50	50	
Student XX		28	30	30	34	
Student XX		40	50	50	50	
Student XX		30	34	34	50	
Student XX		40	50	50	50	
Student XX		14	20	24	28	
Student XX		40	50	50	50	
Student XX		40	50	50	50	
Student XX		38	40	40	40	
Student XX			28	30	34	
Student XX		40	50	50	50	
Student XX		40	50	50	50	

Puster teachers monitor student progress by assessing reading text levels each month and reviewing performance on taught priority standards. This intentional, ongoing progress monitoring helps guide instruction, identify areas of need, and ensure each student is growing toward grade-level expectations.

TEKS- Priority Standards

	3.3B	3.6F	3.6G (identify key details)	3.6G (evaluate how key details support the author's purpose and message)	3.7B	3.7C	3.8B (identify major and minor characters)	3.8B (explain relationship between characters)	3.8C	3.10A (make an inference about author's purpose)	3.10A (identify why author's purpose is important and supports intent of text)	3.1
Meets	Meets	Appro...	Appro...	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Appro
Meets	Appro...	Appro...	Appro...	Appro...	Appro...	Appro...	Meets	Meets	Appro...	Appro...	Appro...	Appro
Meets	Meets	Appro...	Appro...	Meets	Appro...	Appro...	Meets	Meets	Meets	Meets	Meets	Meets
Meets	Meets	Meets	Meets	Appro...	Appro...	Appro...	Meets	Meets	Meets	Meets	Meets	Meets
Meets	IPS	IPS	IPS	IPS	IPS	Appro...	Appro...	Appro...	IPS	IPS	IPS	Appro
Meets	Meets	Meets	Meets	Appro...	Appro...	Meets	Meets	Meets	Meets	Meets	Meets	Meets
Meets	Appro...	Meets	Meets	Meets	Appro...	Appro...	Meets	Meets	Appro...	Appro...	Appro...	Meets
Meets	Meets	Meets	Meets	Meets	Appro...	Appro...	Meets	Meets	Appro...	Meets	Meets	Meets
Meets	Meets	Appro...	Appro...	Appro...	Appro...	Meets	Meets	Appro...	Meets	Meets	Appro	Meets
Meets	Meets	Appro...	Appro...	Appro...	Appro...	Meets	Meets	Meets	Meets	Meets	Meets	Meets
Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets
Meets	Appro...	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Appro...	Appro...	Appro...	Meets
Meets	Meets	Appro...	Appro...	Appro...	Appro...	Meets	Meets	Meets	Meets	Meets	Meets	Appro
Meets	Meets	Appro...	Appro...	Meets	Meets	Meets	Meets	Appro...	Meets	Meets	Meets	Meets
Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets	Meets
Meets	Meets	Meets	Meets	Meets	Meets	Appro	Meets	Appro	Meets	Meets	Meets	Meets



PES Responsive Actions

Example of Kindergarten Data Analysis

BOY DRA DATA					End of NOV expectation DATA						
0- On Level	2/above	3/B above	4/C above	16/J above	0- below	1/A on	2/B above	3/C above	6/D above	8/E above	16/J above
Bluey Group Bingo Group Muffin Group	Coco 1 student	Judo 3 students	Rusty 5 student 5	Lucky 1 student	4 students	5 students	3 students	5 student 5	2 students	2 students	1 student

BOY Compared to EOY DRA GOAL

0- Well below	1/A Well below	2/B Well below	3/ Well below	4/C below	6/D on level	16/J above
Bluey 5 students Bingo 3 students Muffin 2 students		3 students	4 students	4 students		1 students

Instructional Lesson Plan Draft

This example illustrates how ongoing data analysis is embedded in a Puster kindergarten classroom. After reviewing student performance data, the teacher uses the findings to inform instructional decisions and design differentiated learning plans that meet each student's needs.

Students: XXX				
Group 1- Leopard Time -Letter Names/Sounds				
Letter names	Alphabet Arc -SW place in order naming each letter as they place -notate time for fluency -point to each letter and say the alphabet (1101) -before removing letters -Review HMH sound cards letter, sound, keyword -Auditory Drill Extension if time Play find the letter: TW say the sound & SW find the letter /a/ /m/ /h/ /s/ /p/ /c/ /l/ /j/ /n/ /r/			Alphabet Arc Use this link to check letters introduced Letter knowledge: check Progress Monitor 11/20
Letter knowledge lessons	Students remove letters from arc naming and saying sound if they know it.			
Students: XXX				
Group 2- Leopard Time - Letter Sounds				
Lesson	Alphabet Arc -SW place letters in order saying the letter name -notate time for fluency -remove and say letter name and sound for fluency (notate time)			
Use ABC blending boards	-find the letter/build the word (nonsense)	Teacher models Continuous blending Eg. Mmmmaaaaap	Teacher reviews continuous blending Then students will blend with teacher	-find the letter/build the word (nonsense)
Pictures/		We do: Continuous blending With real and nonsense words	You do: SW take turns with Nonsense words	Letter sound knowledge check Progress Monitor 11/20
	Rhyme: given picture, student will choose the word that rhymes from 4 choices	Sw attempt at least one word on own if time	Teacher notates progress	Rhyme: given picture, student will choose the word that rhymes from 4 choices

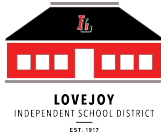


PES Responsive Actions

At Puster Elementary, we have established intentional systems that allow teachers and administrators to monitor student progress and respond quickly to academic needs. These structures ensure that data drives instruction, collaboration remains strong, and every student receives targeted support.

Teacher Actions:

- **Structured team planning** in which teachers regularly review student data, align instruction to priority TEKS, and adjust lessons based on current student performance
- Targeted **small-group instruction** created from monthly reading levels, classroom assessments, and TEKS-based performance data to meet students where they are
- **Ongoing progress monitoring** of student mastery on priority standards and reading text levels, allowing for timely intervention or enrichment
- Collaboration with MTSS team members to review **individual student data**, identify needed supports, and implement progress monitoring plans tied to growth goals through the Kid Talk, PST and/or Special Education process
- Participation in **peer observations and learning walks** to share effective strategies and strengthen instruction across classrooms
- Instructional **adjustments** made in response to new data and student needs, ensuring instruction remains responsive and student-centered.

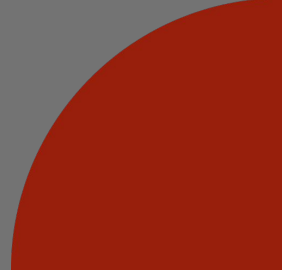
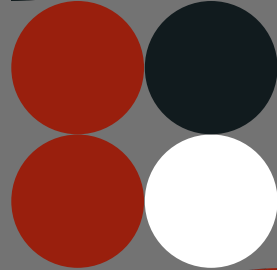
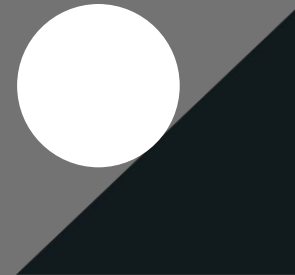


PES Responsive Actions

Campus Leadership Actions:

- **Instructional coaching cycles** aligned to grade-level needs, student performance trends, and instructional priorities
- **Student achievement coaching** through data meetings and performance check-ins to help identify trends and determine next instructional steps
- Continued collaboration with Puster **MTSS team** to ensure interventions, accommodations, and supports are implemented effectively and monitored for impact
- Support for **structured team planning** by protecting time for teachers to analyze data, plan small-group instruction, and collaborate around student needs
- Use of **walkthroughs and feedback conversations** to provide real-time guidance and refine instructional practices

HART
ELEMENTARY
STUDENT ACADEMIC
ACHIEVEMENT UPDATE



HES GRADES MATH DISTRICT BENCHMARK RESULTS FALL 2025

3	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
3	35%	68%	93%	7%
4	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
4	68%	92%	97%	3%

HES GRADES READING DISTRICT BENCHMARK RESULTS FALL 2025

3	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
3	30%	63%	88%	12%
4	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
4	16%	58%	86%	14%

Hart Elementary MAP Beginning of Year (OVERALL)

	% of Hart Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	54%	50%
Reading	65%	50%
Science	36% (4th grade only)	50%

Hart Elementary MAP Beginning of Year 1st Grade

	% of Hart Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	68%	50%
Reading	74%	50%
Science		50%

Hart Elementary MAP Beginning of Year 2nd Grade

	% of Hart Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	30%	50%
Reading	53%	50%
Science		50%

*50% growth means the student group demonstrated growth that was greater than or equal to 50% of a norm group of similar students (based on grade, subject, and starting achievement).

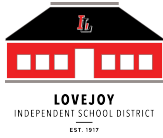
Hart Elementary MAP Beginning of Year 3rd Grade

	% of Hart Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	67%	50%
Reading	67%	50%
Science		50%

Hart Elementary MAP Beginning of Year 4th Grade

	% of Hart Elementary Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	53%	50%
Reading	66%	50%
Science	36%	50%

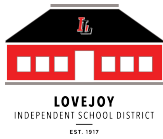
**50% growth means the student group demonstrated growth that was greater than or equal to 50% of a norm group of similar students (based on grade, subject, and starting achievement).*



HES Progress Monitoring System

Student progress is monitored continuously and instruction is adjusted to meet individual needs:

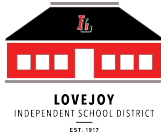
- Reading levels are updated monthly to track growth and inform flexible grouping
- Priority standards in Reading, Math, and Science are updated by grade level using CFA data to ensure instruction aligns with student needs
- Data analysis meetings are scheduled around campus and district assessments to allow for timely instructional adjustments
- Progress monitoring occurs bi-weekly, and students needing additional support are discussed during Kid Talks. Interventions and goals are then established through the Problem Solving Team (PST) to ensure targeted support



HES Progress Monitoring System

Last Name	First Name	Teacher	End of May (2025)	End of September	End of October	End of November	End of December
			3	3	3	3	
			1	3	3	10	
				28	28	34	
			28	34	34	34	
			24	30	30	34	
			28	38	38	38	
			18	30	30	34	
			30	40	40	40	
			28	50	50	50	
			10	18	18	30	
			18	28	28	34	
			24	38	38	38	
			24	28	28	34	
			30	38	38	38	
			30	38	38	38	
			12	28	28	34	
			24	38	38	38	
			30	38	38	38	

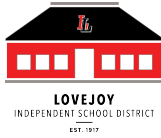
Last Name	First Name	Teacher	3.3B	3.6F	3.6G (identify key details)	3.6G (evaluate how key details support the author's purpose and message)	3.7B	3.7C	3.8B (identify major and minor characters)	3.8B (explain relationship between characters)	3.8C	3.10A (make an inference about author's purpose)	3.10A (identify why author's purpose is important and supports intent of text)	3.11Bi	3.11Bii	3.11C
Name/Date of CFA or Checkpoint			giant squid	giant squid	we need bees	we need bees	giant squid	watercress	stink		watercress	giant squid		narrative	narrative	personal narrati
			Appro...	Appro...	Appro...		Appro...	Appro...	Appro...		Appro...	Appro...		Appro...	Appro...	Appro...
			Meets	Meets	Meets		Appro...	Appro...	Meets		Meets	Meets		Meets	Meets	Meets
			Appro...	Appro...	Appro...		Appro...	Appro...	Appro...		Appro...	Appro...		Appro...	Appro...	Appro...
			Appro...	Appro...	Appro...		Appro...	Appro...	Appro...		Appro...	Meets		Meets	Meets	Meets
			Meets	Meets	Meets		Meets	Appro...	Meets		Meets	Meets		Meets	Meets	Meets
			Meets	Meets	Meets		Appro...	Appro...	Meets		Meets	Meets		Meets	Meets	Meets
			Meets	Meets	Meets		Appro...	Appro...	Meets		Meets	Meets		Meets	Meets	Meets
			Meets	Meets	Meets		Meets	Appro...	Meets		Meets	Meets		Meets	Meets	Meets
			Meets	Appro...	Appro...		Appro...	Appro...	Appro...		Meets	Meets		Meets	Meets	Meets



HES Progress Monitoring System

To get to 4s (current 3 or below)	To get to 6s (current 4)	To get to 8s (current 6)	To get to 10 (current 8)
Skills: vce, blends,	Skills: vce, word endings, vowel teams: ee, ey, ue, irregular/sight words, jobs of y	Skills: word endings, vowel teams, vce multisyllabic words	Monitoring
Need: comprehension	Need: Strategies for Unknown Words	Double consonants	Multisyllabic
Short vowels cvc	Monitoring	Plot Elements	Compound words
Ck, floss,	Digraphs	fluency	Vowel teams
Endings -ed, -ing, -er, -ies	blends	Synonyms, similar words	fluency
High-frequency words	ee,	vce	ar, ir, or, ur, er
Monitoring	High Frequency words	Multisyllabic	
fluency	Fluency	Strategies for Unknown words	Strategies for Unknown words
Strategies for Unknown words		ow, aw, ou	

The Kindergarten team analyzed students' progress monitoring data to identify the specific reading behaviors each learner needs in order to move to the next level. This allowed teachers to target their instruction—explicitly teaching the foundational skills and reading behaviors required to ensure continued growth for every student.



HES Progress Monitoring System

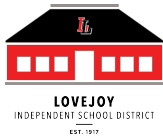
Grade Math MAP Growth Data

Orange Low Achievement High Growth					Green High Achievement High Growth (Who are close to the growth line that might need support)				
Teacher	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher
Red Low Achievement Low Growth (Not on a plan)					Yellow High Achievement Low Growth				
Teacher	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher

At the beginning of the year, each grade level analyzed the BOY MAP assessment to determine the growth quadrants for every student. This helps us understand not only where students are performing, but how they are progressing relative to expected growth.

By identifying students within each quadrant, teachers are able to form flexible instructional groups that change as students grow. This allows small-group instruction to be strategic and responsive, targeting the exact standards and skills each student needs — whether they require intervention, are on track with expected growth, or are ready for enrichment.

This process ensures that instruction is student-by-student and standard-by-stand



HES Progress Monitoring System

This illustrates how the Problem Solving Team (PST) monitors student progress toward identified goals and the effectiveness of interventions.

By regularly reviewing data, the team is able to determine whether students are responding to the interventions in place, make timely adjustments, and ensure support is aligned to individual student needs.

	Student Name	Teacher Name	Area of Concern	Description of Concern	Decision Point	What interventions/strategies have been tried?	What intervention/strategy was suggested by the team?	How will progress be measured?	What parent communication needs to be done?	What are the next steps?
New Concern ▼			▼		▼					

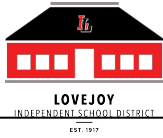
This data protocol is used following assessments to develop targeted instruction for both intervention and enrichment.

Through this process, teachers analyze student performance to determine specific skill needs, group students intentionally, and design instruction that accelerates learning for every student—whether they require additional support or opportunities to extend their understanding.

β - Step Data Analysis Protocol



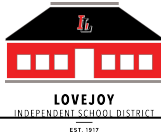
<p>Step 1: What parts of this data catch your attention? Good news, interesting news, etc.</p> <p>Just the facts.</p> <p>8 minutes: 2 minutes silently writing individual observations, 6 minutes for discussion</p>	<p>Step 2: What does the data tell us?</p> <p>What does the data <i>not</i> tell us?</p> <p>How do you know? (Evidence)</p> <p>10 minutes: 3 minutes silently making notes, 7 minutes for discussion</p>	<p>Step 3: What are our key conclusions?</p> <p>What recommendations does the team have for addressing the data?</p> <p>This is the action phase of the data analysis. The group will design an action plan for next steps to be recorded in the minutes.</p>
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HES Responsive Actions

Grade-level teams engage in bi-weekly data meetings during Collaborative Learning Time

- Meetings are strategically scheduled around campus and district assessments to ensure instruction is informed by the most current data and high-leverage strategies are prioritized
- Teams use a data protocol to analyze teacher, team, and student-level data, creating actionable plans for both intervention and enrichment
- Progress monitoring tracking guide the planning of targeted small-group and “Leopard Time” instruction based on current student performance
- Flexible grouping across classrooms allows teams to address the specific needs of all students effectively
- The MTSS Leads and campus administration provide support in aligning curriculum resources and leveraging high-quality instructional strategies to teach the priority standards



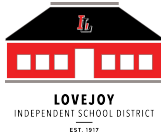
HES Responsive Actions

Support and Collaboration Across Campus

- MTSS Lead provides Tier 2 intervention groups across grade levels
- STEM Coordinator collaborates with grade-level teams to enrich the STEM components of Science instruction
- Case managers regularly collaborate with classroom teachers to support student needs
- 2nd–4th grades focus on targeted, open-ended CFAs to assess priority and essential standards, with data guiding the planning of small-group instruction
- Example: 3rd-grade recent CFA data used to inform targeted instructional groups

Model #185 By Addressing (2/28/2020)	Model #185 By Addressing (2/28/2020)
6.18 Character Interactions to Infer pg. 224	5.20 Internal/External Problems pg. 184
6.22 Analyzing character relationships pg. 228	5.21 Track problems as they snowball pg. 185
	8.14 Structure PIs pg. 286
	5.14 Story Elements to solve problems pg. 178
What events led to the resolution of the story? (3.8C) (3.8C.1)	How do the resolution events to the story? (3.8C) (3.8C.1)
5.22 solved or resolved pg. 186	8.19 Structure PIs pg. 286
8.14 Structure PIs pg. 284	7.12 Theme
5.14 Main Events	7.16 Theme

Theme



HES Responsive Actions

Professional Development Aligned to Campus Needs

- Train teachers in small-group Math and Reading instruction
- Support writing about reading with ECR & SCR strategies
- Develop learning targets and common formative assessments
- Implement Math Exemplars and Math Mark strategies
- Conduct Running Records training
- Provide ADI (Academic Discussions in Instruction) training
- Lead teacher and leadership learning walks
- Deliver differentiated professional learning for new teachers
- MTSS Lead provides ongoing coaching, modeling, and co-teaching based on campus data

**SLOAN CREEK
INTERMEDIATE
SCHOOL**

**STUDENT ACADEMIC
ACHIEVEMENT UPDATE**



SCIS GRADES MATH DISTRICT BENCHMARK RESULTS FALL 2025

5	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
5	54%	86%	95%	5%
6	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
6	42%	89%	97%	3%

SCIS GRADES READING DISTRICT BENCHMARK RESULTS FALL 2025

5	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
5	61%	89%	98%	2%
6	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
6	54%	86%	97%	3%

SCIS GRADES SCIENCE DISTRICT BENCHMARK RESULTS FALL 2025

5	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
5	47%	62%	84%	16%

Sloan Creek Intermediate MAP Beginning of Year (OVERALL)

	% of SCIS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	59%	50%
Reading	57%	50%
Science	68%	50%

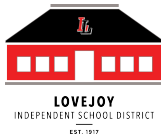
Sloan Creek Intermediate MAP Beginning of Year 5th Grade

	% of SCIS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	58%	50%
Reading	60%	50%
Science	74%	50%

Sloan Creek Intermediate School MAP Beginning of Year 6th Grade

	% of SCIS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	44%	50%
Reading	50%	50%
Science	56%	50%

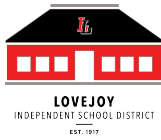
**50% growth means the student group demonstrated growth that was greater than or equal to 50% of a norm group of similar students (based on grade, subject, and starting achievement).*



SCIS Progress Monitoring System

Campus and Teacher Level

Percent Score	Performance Level Indicator	Current Instructor	MAP BOY	Benchmark Q1	Benchmark Q2	MAP MOY Met Projected Growth	Interim	MAP EOY Met Projected Growth
88.10%	Masters		Projected Me...	Meets				
71.43%	Meets		Projected App...	Meets				
73.81%	Meets		Projected App...	Masters				
90.48%	Masters		Projected Me...	Masters				
16.67%	Did Not Meet Low		Projected DNM	Does Not ...				
76.19%	Meets		Projected Me...	Masters				
47.62%	Approaches Low		Projected App...	Does Not ...				
92.86%	Masters		Projected App...	Masters				
52.38%	Approaches High		Projected App...	Masters				
76.19%	Meets		Projected Me...	Does Not ...				
64.29%	Meets		Projected Mas...	Masters				
64.29%	Meets		Projected Me...	Meets				
83.33%	Masters		Projected Me...	Meets				
42.86%	Approaches Low		Projected DNM	Meets				



SCIS Progress Monitoring System

Teacher Level

6.1.A ●				6.1.B ●				6.1.F ●				6.1.G ●				6.2.C ●				6.2.D ●	
Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw
1/1	1/1	Mastered		1/1	3/3	M	analyze mathematical relationships to connect and communicate mathematical ideas; and	0/1	0/1	Did Not Meet		0/1	0/1	Did Not Meet		0/1	0/1	Did Not Meet		2/4	5/8
0/1	0/1	Did Not Meet		0/1	0/3	Did Not Meet		1/1	1/1	Mastered		0/1	0/1	Did Not Meet		0/1	0/1	Did Not Meet		1/4	1/8
1/1	1/1	Mastered		1/1	1/3	Did Not Meet		1/1	1/1	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		3/4	5/8
1/1	1/1	Mastered		1/1	3/3	Mastered		0/1	0/1	Did Not Meet		1/1	1/1	Mastered		1/1	1/1	Mastered		3/4	7/8
1/1	1/1	Mastered		1/1	3/3	Mastered		0/1	0/1	Did Not Meet		1/1	1/1	Mastered		1/1	1/1	Mastered		4/4	7/8
1/1	1/1	Mastered		1/1	3/3	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		4/4	8/8
1/1	1/1	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		3/4	3/4
1/1	1/1	Mastered		1/1	1/3	Did Not Meet		1/1	1/1	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		4/4	6/8
0/1	0/1	Did Not Meet		1/1	3/3	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		4/4	8/8
0/1	0/1	Did Not Meet		1/1	3/3	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		1/1	1/1	Mastered		4/4	8/8



SCIS Responsive Actions

Campus Leadership

- Support teachers and teams with implementation of high quality Tier 1 instruction to minimize percentage of students requiring Tier 2 and Tier 3 supports
- Support and guiding teams with planning, instruction and progress monitoring
- Regular tracking of student progress through grade level team analyze and response based on whole class and individual students
- The leadership team through regular monitoring, have supported teachers with instructional adjustments, planning small group instruction, student interventions and enrichment opportunities
- Developed and follow learning walk protocols to monitor instruction and provide teacher feedback
- Conducted a teacher survey on support needed for progress monitoring
- Continuous professional development - lesson plans, analyzing student achievement data, small group instruction
- Focused on building capacity of team leaders to support their teams-Instructional Coach mini monthly Professional development
- Utilized the MTSS Lead to facilitate additional intervention groups for highest need students



SCIS Responsive Actions

WEEKLY COLLABORATION AGENDA: TEAM

<p>TEAM NORMS:</p> <ul style="list-style-type: none"> Show up for planning prepared by 1:25 Team Norms 5th Grade 	<p>FOUR CRITICAL QUESTIONS:</p> <ol style="list-style-type: none"> What do we want students to learn & be able to do? How will we know if they have learned it? What will we do if they don't learn? What will we do if they already know it?
<p>Checklist for Success</p> <ul style="list-style-type: none"> Team Lead will send out the agenda and items to review and prep by Friday afternoon. Agendas are structured to follow the Collaborative Unit Planning Protocol. Preparation for Planning by Each Team Member: <ul style="list-style-type: none"> Read Unit Planning Guides for the upcoming learning targets Be prepared to discuss the standards that will be addressed in the unit. To prepare for this, it is important to read and review the TEKS clarification resource and Lead4ward resource for the standard/s Review and analyze student assessment data and be prepared to discuss trends and misconceptions. (CFA, exit tickets, student work samples) Have accessible during planning- Mastery Tracker/Progress Monitoring Tracker Read and preview lessons from the instructional resource assigned by Team Lead or Team Facilitator. The team will utilize data from the mastery tracker and progress monitoring tools to plan differentiation opportunities in lesson design. 	<p>RESOURCES:</p> <p>Student Learning Behaviors CUPP Lesson Plan Look Fors Learning Walk Look Fors Connect with Instructional Coach</p> <p>Team Specific Resources</p> <p>5th Grade Math Module Calendar 5th Grade Math Lesson Plans Math & Science Calendar Module 4 Scope and Sequence</p> <p>Curriculum documents are in Classlink</p>

SCIS 3 Focus areas and Aligned Campus Improvement Plan Goals

Planning Instruction Progress Monitoring

Sloan Creek Intermediate School will prioritize student academic growth.

The percentage of 5th grade students that score meets grade level or above on STAAR Math assessment will increase from 71% to 75% or higher by 2026.

Sloan Creek Intermediate School staff will implement intervention and enrichment opportunities for students based on assessed needs to support high levels of achievement for all students.



SCIS Responsive Actions

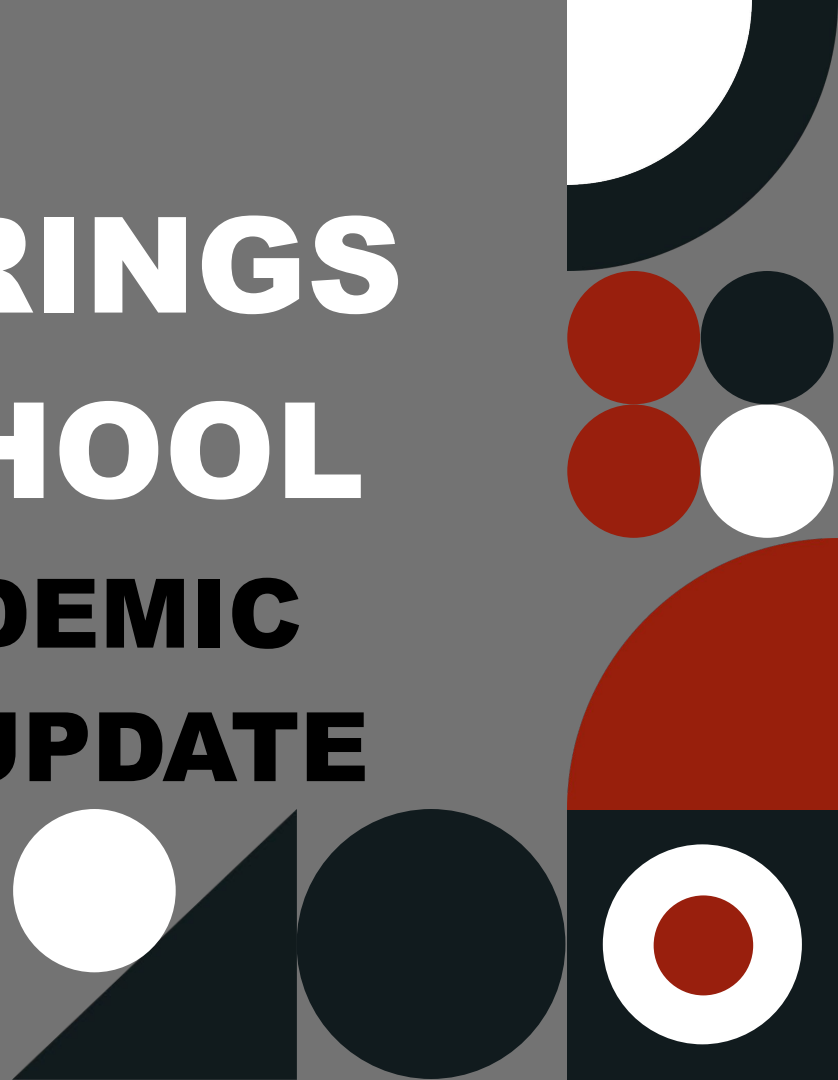
Team Lead

- Attend monthly Team Lead Meetings to build capacity and leadership
- Set dates and lead Data Analysis meetings using a data analysis protocol with guidance of the MTSS Lead
- Align team agendas with campus priorities and lead team through the unit planning guide and send agendas to teammates and administration prior to the PLC

Teacher

- Developing Lesson Plans, Tier 1 and Tier 2 Instruction aligned with campus goals and priorities
- Team members will come prepared to PLC with data updated in trackers
- Targeted Small Group Instruction, Leopard Time and Tutoring Groups as needed based on current student data
- Plan Leopard Time intervention or enrichment for all students
- Tutoring students before or after school as needed
- Shared responsibility of students in Leopard Time and/or tutoring

**WILLOW SPRINGS
MIDDLE SCHOOL
STUDENT ACADEMIC
ACHIEVEMENT UPDATE**



WSMS GRADES READING DISTRICT BENCHMARK RESULTS FALL 2025

7	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
7	61%	85%	93%	6%
8	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
8	57%	83%	96%	3%

WSMS GRADES SCIENCE DISTRICT BENCHMARK RESULTS FALL 2025

7	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
7	52%	88%	97%	2.5%
8	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
8	65%	93%	97%	2%

WSMS GRADES SOCIAL STUDIES DISTRICT BENCHMARK RESULTS FALL 2025

7	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
7	64%	83%	95%	4%
8	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
8	63%	82%	92%	7%

WSMS GRADES MATH DISTRICT BENCHMARK RESULTS FALL 2025

7	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
7 Acc Adv	49%	86%	97%	3%
7 Adv	5%	39%	72%	27%
8	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
8	29%	79%	95%	5%
8 Alg	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
	94%	97%	99%	1%

Willow Springs Middle School MAP Beginning of Year (OVERALL)

	% of WSMS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	30%	50%
Reading	52%	50%
Science	47%	50%

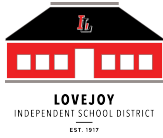
Willow Springs Middle School MAP Beginning of Year 7th Grade

	% of WSMS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math	40%	50%
Reading	45%	50%
Science	51%	50%

Willow Springs Middle School MAP Beginning of Year 8th Grade

	% of WSMS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Math **	53%	50%
Reading	54%	50%
Science	42%	50%

**50% growth means the student group demonstrated growth that was greater than or equal to 50% of a norm group of similar students (based on grade, subject, and starting achievement). **These scores represent performance by Grades 7 and 8 Math only.*

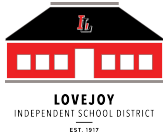


WSMS Progress Monitoring System

Teacher and Administrator Collaborative Student Progress Monitoring

Teacher Data Dashboard

SpEd	504	PST	LAST	FIRST	GR	MAP Subject	Teacher	Met MAP Growth Fall	Projected Proficiency Fall Map	Fall Benchmark MEETS	Met MAP Growth Winter	Projected Proficiency Winter Map MOY	Spring Benchmark Meets
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Student	A	7	Language Arts	Smith	Yes	Appro...	Yes			
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Student	A	7	Language Arts	Smith	Yes	Appro...	No			
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Student	A	7	Language Arts	Smith	No	Appro...	No			
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Student	A	7	Language Arts	Smith	Yes	Appro...	Yes			
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Student	A	7	Language Arts	Smith	No	Appro...	Yes			



WSMS Progress Monitoring System

Aware Mastery Tracker Assessment Tool

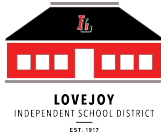
[Reset Filters](#)
%

• User-set

8.1		8.1.A ●		8.1.B ●			
Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw	Mastery	Notes
2/2	2/2	M	Meets	1/1	1/1	Mastered	
2/2	2/2	M	Not Meet	1/1	1/1	Mastered	
2/2	2/2	Mastered	Did Not Meet	1/1	1/1	Mastered	
2/2	2/2	Mastered		1/1	1/1	Mastered	
2/2	2/2	Mastered		1/1	1/1	Mastered	

Essential Knowledge and Skills Social Studies, 113.20 Grade 8 (2022)

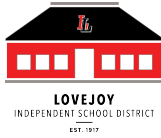
identify the major eras in U.S. history through 1877, including colonization, revolution, creation and ratification of the Constitution, early republic, the Age of Jackson, westward expansion, reform movements, sectionalism, Civil War, and Reconstruction, and describe their causes and effects; and



WSMS Responsive Actions

Teachers & Department Leads

- Usage of Mastery Tracker Tool in Aware to monitor student progress on priority standards, all core teachers using Aware to assess student learning
- Engagement in data analysis protocols in weekly PLC meetings to plan for Tier 1 classroom instruction and Tier 2 and 3 as needed
- Department leaders applying professional development (Student-Centered Coaching) with teachers to increase instructional capacity, co-teach lessons to raise student achievement, and help close learning gaps
- Data analysis PLC meetings are scheduled around district balance assessment calendar in order to respond to needs in a timely manner

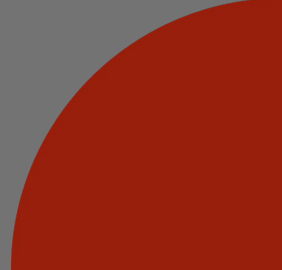
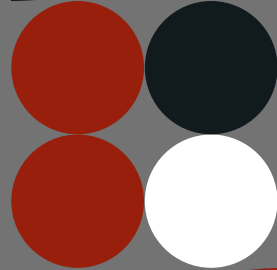
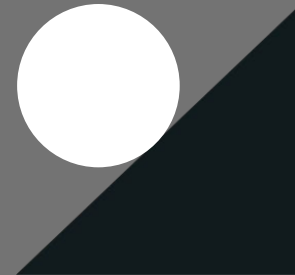


WSMS Responsive Actions

Administration & Campus Level

- Administrator created student progress monitoring trackers, these are shared with teachers and maintained collaboratively (MAP, benchmark, yearly progress overview by student) This tracker is utilized to review whether students are on track to meet at least a years growth, and data is shared with the teachers in order to design interventions during class or in Leopard Time
- Responding to Math data by designing specific interventions for these students and implementing small group instruction
- Leopard Time roster adjustments as needed to maximize student access to teachers for additional support
- Administration provided planning time with math coordinator to review planning guides, analyze data, plan for instruction and intervention groups, and coordinated support for the Math 180 resource

**LOVEJOY HIGH
SCHOOL
STUDENT ACADEMIC
ACHIEVEMENT UPDATE**



LHS GRADES MATH DISTRICT BENCHMARK RESULTS FALL 2025

Alg 1	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
Alg 1	63%	82%	97%	3%

LHS GRADES READING LANGUAGE ARTS DISTRICT BENCHMARK RESULTS FALL 2025

Eng 1	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
Eng 1	55%	94%	96%	3%
Eng 2	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
Eng 2	52%	99%	99%	1%
Eng 3	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
Eng 3	54%	82%	97%	3%
Eng 4	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
Eng 4	2%	70%	97%	3%

LHS GRADES SCIENCE DISTRICT BENCHMARK RESULTS FALL 2025

Biology	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
Biology	13%	43%	88%	13%

LHS SOCIAL STUDIES DISTRICT BENCHMARK RESULTS FALL 2025

World Geo.	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
World Geo.	96%	98%	100%	0%
World History	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
World History	34%	61%	91%	9%
U.S. History	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
U.S. History	42%	88%	97%	3%
U.S. Gov	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
U.S. Gov	73%	87%	97%	3%
Economics	Masters BENCHMARK 1	Meets BENCHMARK 1	Approaches BENCHMARK 1	Did Not Meet BENCHMARK 1
Economics	75%	84%	88%	12%

Lovejoy High School MAP Beginning of Year (OVERALL)

	% of LHS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Grade 9	69%	50%
Grade 10	56%	50%
Grade 11	60%	50%
Grade 12	58%	50%
All Grades	61%	50%

Lovejoy High School MAP English Beginning of Year

	% of LHS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Grade 9	76%	50%
Grade 10	75%	50%
Grade 12	79%	50%
All Grades	77%	50%

**50% growth means the student group demonstrated growth that was greater than or equal to 50% of a norm group of similar students (based on grade, subject, and starting achievement).*

Lovejoy High School MAP Math K-12 Beginning of Year

	% of LHS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Grade 11	87%	50%
Grade 12	74%	50%
All Grades	82%	50%

Lovejoy High School MAP Alg 1 Beginning of Year

	% of LHS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Grade 9	55%	50%
All Grades	55%	50%

Lovejoy High School MAP Alg 2 Beginning of Year

	% of LHS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Grade 9	92%	50%
Grade 10	75%	50%
Grade 11	54%	50%
All Grades	76%	50%

**50% growth means the student group demonstrated growth that was greater than or equal to 50% of a norm group of similar students (based on grade, subject, and starting achievement).*

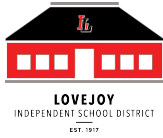
Lovejoy High School MAP Geometry Beginning of Year

	% of LHS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Grade 9	79%	50%
Grade 10	49%	50%
All Grades	71%	50%

Lovejoy High School MAP Life Science Beginning of Year

	% of LHS Students that Met or Exceeded Growth Projection	National % of Expected Percent of Students To Meet Growth Projection
Grade 9	76%	50%
All Grades	56%	50%

**50% growth means the student group demonstrated growth that was greater than or equal to 50% of a norm group of similar students (based on grade, subject, and starting achievement).*



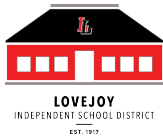
LHS Progress Monitoring System

Teacher Level

- All teachers utilize “Aware” to administer assessments
- Standards can be tagged on each assessment
- Teachers utilize “Mastery Tracker” to monitor student progress
- Teachers utilize data protocol templates to analyze student data as a part of the PLC process

Campus Level

- Campus administrators help lead data protocol meetings to review student growth on priority standards.
- Tracker developed for all EOC tested subjects to track progress on MAP and district benchmarks. This tracker is utilized to review whether students are on track to meet at least a years growth, and data is shared with the teachers for intervention.

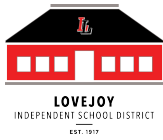


LHS Progress Monitoring System

● = Priority Standard

Teacher Level

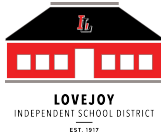
A1.1.B ●				A1.1.D ●				A1.2.A ●				A1.3.C ●				A1.5.A ●			
Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw	Mastery	Notes	Latest Raw	Total Raw	Mastery	Notes
3/3	3/3	Mastered		1/1	1/1	Mastered		13/14	20/21	Mastered		3/3	3/3	Mastered		2/3	5/7	Did Not Meet	
3/3	3/3	Mastered		1/1	1/1	Mastered		14/14	21/21	Mastered		3/3	3/3	Mastered		3/3	7/7	Mastered	
–	–			–	–			7/7	7/7	Mastered		1/3	1/3	Did Not Meet		3/4	3/4	Did Not Meet	
3/3	3/3	Mastered		1/1	1/1	Mastered		14/14	21/21	Mastered		3/3	3/3	Mastered		3/3	6/7	Meets	
2/3	2/3	Did Not Meet		1/1	1/1	Mastered		12/14	19/21	Mastered		3/3	3/3	Mastered		2/3	6/7	Meets	
2/3	2/3	Did Not Meet		1/1	1/1	Mastered		13/14	20/21	Mastered		3/3	3/3	Mastered		2/3	5/7	Did Not Meet	
2/3	2/3	Did Not Meet		1/1	1/1	Mastered		9/14	16/21	Did Not Meet		3/3	3/3	Mastered		3/3	4/7	Did Not Meet	
3/3	3/3	Mastered		1/1	1/1	Mastered		14/14	21/21	Mastered		3/3	3/3	Mastered		3/3	7/7	Mastered	



LHS Progress Monitoring System

Campus Level

S P E D	504	E B	H B 1416	L O W S E S	Teacher	STAAR Math Spring 2025	Fall Map Achievement	Projected Proficiency	District October Benchmark	Projected to Meet Growth
Yes			Yes			Did Not Meet High	18	Approaches	42.86%	Yes ▼
Yes						Did Not Meet High	23	Approaches	57.14%	Yes ▼
Yes						Meets	16	Approaches	50%	No ▼
Yes			Yes			Did Not Meet Low	12	Approaches	42.86%	Yes ▼
						Meets	19	Approaches	57.14%	No ▼
Yes						Did Not Meet High	13	Approaches	71.43%	Yes ▼
		Yes	Yes			Did Not Meet Low	16	Approaches	42.86%	Yes ▼
				Yes		Meets	36	Approaches	35.71%	No ▼
						Did Not Meet High	31	Approaches	50%	Yes ▼
						Did Not Meet High	27	Approaches	64.29%	Yes ▼



LHS Responsive Actions

Teachers & Department Leads

- Usage of Mastery Tracker Tool in Aware to monitor student progress on priority standards
- Data analysis protocol used in PLC to review student progress on common formative assessments utilizing Master Tracker
- Department leaders implementing Student Centered Coaching model to improve student outcomes in their departments.

Administration & Campus Level

- Administrators participate in the PLC process with teams to help lead data conversations
- Assist teachers to develop Leopard Time intervention groups based on student growth data, focused on ensuring every student achieves at least a full years growth
- Campus and district level instructional leaders review benchmark and MAP data to identify targeted areas of support, adjust curriculum resources as applicable, and provide coaching to teachers that need support
- Individualized professional development allowing for teacher choice for continued teacher growth

QUESTIONS



12. Open a Public Hearing on the Financial Accountability Rating (FIRST)
Presenter: Julie McLaughlin, President

I wish to address the Board in reference to the Public Hearing on the Financial Accountability Rating (FIRST)

Public Hearing Regarding the Financial Accountability Rating (FIRST)

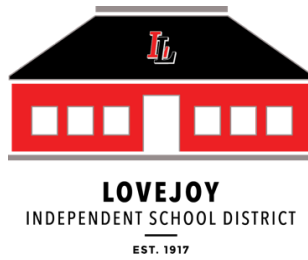
First and Last Name:

Address:

Phone:

Organization (if applicable):

13. Presentation: Public Hearing on the Financial Accountability Rating (FIRST)
Presenter: Thomas Willman, Chief Financial Officer



Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Public Hearing: Financial Accountability Rating - School FIRST
Presented For	Board Action X Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Thomas Willman, Chief Financial Officer



Executive Summary

FIRST is the acronym for **Financial Integrity Rating System of Texas**, the state's school financial accountability rating system. **FIRST** ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to manage their financial resources better to provide the maximum allocation possible for direct instructional purposes.

The primary goal of the rating is to achieve quality performance in managing the school district's financial resources. The **FIRST** system assigns a financial accountability rating to school districts from one of the following four scores:

A = Superior **B** = Above Standard **C** = Meets Standard
F = Substandard

The financial management report to be distributed at the public hearing, per Title 19 TAC Chapter 109.001, will include the following five disclosure items:

1. Superintendent's current contract (at the time of the hearing)
2. Reimbursements, in any form, received by the Superintendent and Board Members
3. Outside compensation and/or fees received by the Superintendent for professional consulting

4. Gifts received by the executive officers and board members exceeding \$250
5. Business transactions between school board members and the school district

School districts are required to distribute the financial management report and hold a public hearing on it at a district facility within two months of receiving the final financial accountability rating. As required, we have provided notice of the hearing in the newspaper before holding the meeting. We will also have copies of the report ready to hand out at the hearing and will post them on the District website.

Lovejoy ISD has been issued a, A rating, “Superior Achievement” rating for 2024-2025 (based on the 2023-2024 fiscal year data), scoring 92 out of 100 possible points. In the prior year, the district received a score of 88 and a rating of “Above Standard Achievement.”

Fiscal Implications

There are no immediate fiscal implications. Rating is an A - “Superior Achievement” (2023-2024 data).

Administrator Recommendation

The Administration recommends that the Board of Trustees conduct a public hearing and allow for public comments.

District Priority

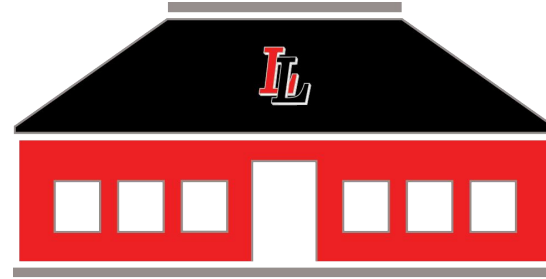
Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.

Public Hearing: Financial Accountability Rating - School FIRST

Thomas Willman
Chief Financial Officer

December 15, 2025
Board Meeting



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

SCHOOL FIRST
FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS
2024-2025 RATING BASED ON
2023-2024 SCHOOL YEAR DATA



What is School FIRST and What is its Purpose?



School FIRST is a financial **accountability** rating system that holds school districts accountable for the quality of their financial management practices.

School FIRST is designed to encourage Texas public school to manage their financial resources better to provide the **maximum allocation** possible for **direct instructional purposes**.

School FIRST is a tool that creates **transparency** and discloses the **quality** of local management and decision-making processes that the school district uses concerning the financial resources the school district receives.



REPORTING REQUIREMENTS

- School district must prepare and distribute an annual financial management report
- Public hearing to provide an opportunity for comment on the report



INDICATORS AND RATINGS

Indicators

- Critical
- Solvency
- Financial Competence

4 Ratings

- A = Superior Achievement
- B = Above Standard Achievement
- C = Meets Standard Achievement
- F = Substandard Achievement



DISTRICT RATINGS

2023-2024 Rating Year and Beyond	
# of indicators	21
Ratings:	Points:
A – Superior	90 - 100
B – Above Standard	80 - 89
C – Meets Standard	70 - 79
F – Substandard	0 - 69 Or Failed Critical Indicators



CRITICAL INDICATORS

#	Indicator Description	2023-24 Data
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole and was it free of any instances of material weakness in internal controls over financial reporting?	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other governmental agencies ?	Yes
5	Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero ?	Ceiling Passed



SOLVENCY INDICATORS

#	Indicator Description	2023-24 Data
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	10/10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	6/10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.	10/10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	N/A



SOLVENCY INDICATORS

#	Indicator Description	2022-23 Data
11	*Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator.)	6/10
12	What is the correlation between future debt requirements and the district's assessed property value?	10/10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10/10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)	10/10



COMPETENCE INDICATORS

#	Indicator Description	2022-23 Data
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections?	5
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern?	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	10/10



COMPETENCE INDICATORS

#	Indicator Description	2022-23 Data
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	5/5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	Ceiling Passed
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?	Ceiling Passed



2024-2025 District Status

Financial Information is based on the 2023-2024 Fiscal Year

- Name: Lovejoy ISD (043919)
- Rating: **A – Superior Achievement**
- Indicators Answered YES: 4 Indicators Answered NO: 0
- Summation of Indicators 6–21: **92**

2023-2024 District Status Detail - Financial Information is based on the 2022-2023 Fiscal Year

- Name: Lovejoy ISD (043919)
- Rating: **B – Above Standard Achievement**
- Indicators Answered YES: 4 Indicators Answered NO: 0
- Summation of Indicators 6–20: **88**



REQUIRED DISCLOSURES

- Superintendent's **current employment contract** (included with report)
- Summary schedule of **total reimbursements/expenditures** received by the superintendent and each board member (included with report)
- Summary schedule of **compensation and/or fees received** by the superintendent in exchange for professional consulting and/or other personal services (NONE)
- Summary schedule of the **dollar amount of gifts** that had an economic value of \$250 or more (NONE)
- Summary schedule of the dollar amount by board member for the aggregate amount of **business transactions with the school district** (NONE)



SUPERINTENDENT & BOARD EXPENDITURES

For the Twelve-Month Period Ended June 30, 2024	Katie Kordel Superintendent	Barrett Owens Board Member	Jeff Wood Board Member	Amy Smith Board Member	Marvin Bobo Board Member
Summary of:					
Meals					
Lodging	\$1,130.64	\$1,130.64	\$1,130.64	\$1,352.64	\$568.72
Transportation	\$2,276.01				
Motor Fuel					
Other					
Total:	\$3,406.65	\$1,130.64	\$1,130.64	\$1,352.64	\$568.72
For the Twelve-Month Period Ended June 30, 2024	Jason Jaynes Board Member	Julie McLaughlin Board Member	Mark Wheelis Board Member		
Summary of:					
Meals					
Lodging	\$1,249.51	\$0.00	\$514.85		
Transportation					
Motor Fuel					
Other					
Total:	\$1,249.51	\$0.00	\$514.85	\$0.00	\$0.00



Texas School FIRST Rating = 92/100



Financial Integrity Rating System of Texas (FIRST)





THANK YOU

LOVEJOY ISD

Monday, December 15, 2025



FIRST

Hearing and Annual

Financial Report

Fiscal Year

2023-2024

User: Thomas Willman
 User Role: District

RATING YEAR DISTRICT NUMBER



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON SCHOOL YEAR 2023-2024 DATA - DISTRICT STATUS DETAIL

Name: LOVEJOY ISD(043919)	Publication Level 1: 8/8/2025 12:54:09 PM
Status: Passed	Publication Level 2: 8/8/2025 4:49:42 PM
Rating: A = Superior Achievement : *Under appeal review	Last Updated: 11/5/2025 12:59:47 PM
District Score: 92	Passing Score: 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	4/23/2025 6:09:48 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	4/23/2025 6:09:48 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	4/23/2025 6:09:48 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	4/23/2025 6:09:48 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:48 PM	Ceiling Passed

District Status Detail

6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:48 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	6
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	4/23/2025 6:09:48 PM	6
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	4/23/2025 6:09:48 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/23/2025 6:09:48 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:48 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	4/23/2025 6:09:48 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	11/5/2025 12:59:32 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	4/23/2025 6:09:48 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	4/23/2025 6:09:48 PM	Ceiling Passed

21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?	4/23/2025 6:09:48 PM	Ceiling Passed
			92 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			92 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
<p>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</p> <p>The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

CEILING INDICATORS

<p>Did the school district meet the criteria for any of the following ceiling indicators 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.</p>		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 5 (Total Net Position) - Negative total net position and do not have 7% or more or 1.000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement
		B = Above

Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to FinancialAccountability@tea.texas.gov

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

FIRST 5.15.12.0

Disclosure Reports



- 1. Superintendent Current Contract**
- 2. Reimbursements to Superintendent & School Board Members**
- 3. Outside Compensation/Fees received by Superintendent**
- 4. Gifts received by Executive Officers & School Board Members**
- 5. Business Transactions with School Board Members**

SUPERINTENDENT’S EMPLOYMENT CONTRACT

THE STATE OF TEXAS §
 § KNOW ALL MEN BY THESE PRESENTS:
COUNTY OF COLLIN §

THIS SUPERINTENDENT’S EMPLOYMENT CONTRACT (“Contract”) is made and entered into effective the 4th day of March, 2024, by and between the Board of Trustees (the “Board”) of the LOVEJOY INDEPENDENT SCHOOL DISTRICT (the “District”) and KATHERINE KORDEL (the “Superintendent”).

W I T N E S E T H:

NOW, THEREFORE, the Board and the Superintendent, for and in consideration of the terms hereinafter established and pursuant to Chapter 11, Subchapters D and E, Section 11.201 and Chapter 21, Subchapter E of the Texas Education Code, have agreed, and do hereby agree, as follows:

I. Term

1.1 **Term.** The Board, by and on behalf of the District, does hereby employ the Superintendent, and the Superintendent does hereby accept employment as Superintendent of Schools for the District for a term of five (5) years commencing on July 1, 2024, and ending on June 30, 2029. The District may, by action of the Board, and with the consent and approval of the Superintendent, extend the term of this Contract as permitted by state law.

1.2 **No Tenure.** The Board has not adopted any policy, rule, regulation, law, or practice providing for tenure. No right of tenure is created by this Contract. No property interest, express or implied, is created in continued employment beyond the Contract term.

II. Employment

2.1 **Duties.** The Superintendent is the chief executive of the District and shall faithfully perform the duties of the Superintendent of Schools for the District as prescribed in state law, the job description, and as may be lawfully assigned by the Board, and shall comply with all lawful Board directives, state and federal law, District policy, rules, and regulations as they exist or may hereafter be amended. Specifically, it shall be the duty of the Superintendent to recommend for employment all professional employees of the District subject to the Board’s approval. It shall be the further duty of the Superintendent to employ all other personnel consistent with the Board’s policies. It shall be the further duty of the Superintendent to direct, assign, reassign, and evaluate all of the employees of the District consistent with Board policies and federal and state law. It shall be the further duty of the Superintendent to organize, reorganize, and arrange the staff of the District, and to develop and establish administrative regulations, rules, and procedures which the Superintendent

deems necessary for the efficient and effective operation of the District consistent with the Board's lawful directives, the Board's policies, and state and federal law. It shall be the further duty of the Superintendent to accept all resignations of employees of the District consistent with the Board's policies, except the Superintendent's resignation, which must be accepted by the Board. The Superintendent shall perform the duties of the Superintendent of Schools for the District with reasonable care, diligence, skill, and expertise. All duties assigned to the Superintendent by the Board shall be appropriate to and consistent with state law and the professional role and responsibility of the Superintendent.

2.2 Professional Certification. The Superintendent shall at all times during the term of this Contract, and any renewal or extension thereof, hold and maintain a valid certificate required of a superintendent by the State of Texas and issued by the State Board for Educator Certification or the Texas Education Agency and any other certificates required by law.

2.3 Reassignment. The Superintendent cannot be reassigned from the position of Superintendent to another position without the Superintendent's express written consent.

2.4 Board Meetings. The Superintendent shall attend all meetings of the Board, both public and closed, with the exception of those closed meetings devoted to the consideration of any action or lack of action on the Superintendent's Contract, or the Superintendent's evaluation, or for purposes of resolving conflicts between individual Board members, or when the Board is acting in its capacity as a tribunal, or when the Board and Superintendent mutually agree. In the event of illness or Board-approved absence, the Superintendent's designee shall attend such meetings. In accordance with section 11.051(a-1) of the Education Code, the Board shall provide the Superintendent an opportunity to provide verbal or written recommendation(s) and/or information as to each of the items of business considered and voted on by the Board at each Board meeting.

2.5 Criticisms, Complaints, and Suggestions. The Board, individually and collectively, shall refer in a timely manner all substantive criticisms, complaints, and suggestions called to the Board's attention by employees, students, or members of the public to the Superintendent for review and appropriate action. The Superintendent will either refer such matter(s): (a) to the appropriate District employee or shall investigate such matter(s) and shall within a reasonable time inform the Board of the results of such efforts; or, (b) to the appropriate complaint resolution procedure as established by District Board policies. Substantive complaints include, without limitation, allegations of possible wrongdoing by staff and/or students, complaints of possible criminal behavior by staff and/or students, and complaints about personnel which, if true, would require action by the Superintendent and/or administration. The Board retains the right to investigate complaints about the Superintendent. The Superintendent shall refer all substantive complaints from staff and/or third parties regarding a Board member to the Board President for review and action. If the complaint is about the Board President, the Superintendent shall refer the complaint to the next most senior non-implicated Board officer.

2.6 Indemnification. To the extent permitted by applicable law, including, but not limited to Texas Civil Practice & Remedies Code Chapter 102, the District does hereby agree to defend, hold harmless, and indemnify Superintendent from any and all demands, claims, suits, actions, judgments, expenses and attorneys' fees incurred in any legal proceedings brought against Superintendent in the Superintendent's individual or official capacity as Superintendent of the District, providing the incident(s), which is (are) the basis of any such demand, claim, suits, actions, judgments, expenses and attorneys' fees, arose or does arise in the future from an act or omission of Superintendent as an employee of the District, acting within the course and scope of Superintendent's employment with the District; excluding, however, any such demand, claim, suits, actions, judgments, expenses and attorneys' fees for those claims or any causes of action where it is determined that Superintendent committed official misconduct, or committed a willful or wrongful act or omission, or an act or omission constituting gross negligence, or acted in bad faith; and excluding any costs, fees, expenses or damages that would be recoverable or payable under an insurance contract, held either by the District or by Superintendent. The District's obligation to indemnify does not apply to criminal investigations or criminal proceedings. The selection of Superintendent's legal counsel shall be with the mutual agreement of Superintendent and the District if such legal counsel is not also District's legal counsel. A legal defense may be provided through insurance coverage, in which case Superintendent's right to agree to legal counsel provided for her will depend on the terms of the applicable insurance contract. To the extent this Section 2.6 exceeds the authority provided and limitations imposed by Texas Civil Practice & Remedies Code, Chapter 102, it shall be construed and modified accordingly. The provisions of this Section 2.6 shall survive the termination of this Contract.

During the Term of this Contract, the Superintendent agrees to fully cooperate with the District in the defense of any and all demands, claims, suits, actions, and legal proceedings brought against the District, regardless of whether the Superintendent is named as a party. Contingent on the Superintendent's providing such full cooperation, the District shall reimburse the Superintendent's reasonable, related expenses, including travel and lodging expenses.

After this Contract has been terminated, the Superintendent agrees to reasonably cooperate with the District in the defense of any and all demands, claims, suits, actions, and legal proceedings brought against the District, regardless of whether the Superintendent is named as a party. The District shall reimburse Superintendent for her documented reasonable and necessary out-of-pocket expenses, plus reimbursement of any salary lost by Superintendent by virtue of her taking time off from her then current employment to assist the District at its request. If the Superintendent is not employed, the District shall compensate her at the daily rate provided under this Contract. Requests for assistance from Superintendent with respect to such matters shall be made through the Board of Trustees' President, any successor superintendent, and/or legal counsel for the District, and the amount to be reimbursed to Superintendent shall be mutually agreed upon in advance. The Superintendent's availability and consultation, under the terms and conditions of this Section, will be subject to any reasonable request for consultation not interfering with the Superintendent's then-current employment.

2.7. **Non-Solicitation.**

(a) In consideration of, among other things, access to District's Business Relationships and goodwill, the Superintendent shall not, directly, during the Term and for one (1) year following termination (the "Non-Solicitation Period"), solicit for hire any Person who is an employee of the District.

(b) Superintendent acknowledges that Superintendent's obligations under this provision are a material inducement and condition to District entering into this Contract. Superintendent and District acknowledge and agree that the restrictions set forth on this provision are reasonable as to time, geographic area and scope of activity and do not impose a greater restraint than is necessary to protect the goodwill and other business interests of District, and Superintendent agrees that District is justified in believing the foregoing.

(c) In the event of a violation of this provision, District may pursue such remedies as it might have at law or in equity, and all remedies shall be cumulative.

(d) Superintendent agrees that any claim or cause of action Superintendent may have or assert against District shall not be a defense to the validity or enforcement of the covenants and agreements in this provision.

III. Compensation and Benefits

3.1 **Salary.** The District shall provide the Superintendent with an annual salary in the sum of TWO HUNDRED TWENTY THOUSAND and NO/100 Dollars (\$220,000.00), which amount shall be increased each year by an amount equal to a percentage mutually agreeable to the Board and the Superintendent; provided that the Superintendent's annual performance evaluation by the District's Board of Trustees reflects "Proficient/Meets Expectations." This annual salary rate shall be paid to the Superintendent in equal installments consistent with the Board's policies.

3.2 **Salary Adjustments.** At any time during the term of this Agreement and any extension thereof, the Board may, in its discretion, review and adjust the salary of the Superintendent, but in no event will the Superintendent be paid an annual base salary less than the annual base salary set forth in Section 3.1 of this Agreement, unless mutually agreed to in writing by the Board and the Superintendent. Beginning July 1, 2025, and for each contract year thereafter during the term of this Agreement and any extension thereof, the Superintendent's annual base salary shall be increased by at least the average percentage increase that the Board approves for the District's fulltime classroom teachers for each corresponding school year. In such event, the parties agree to provide their best efforts and reasonable cooperation to execute a new contract incorporating the adjusted salary.

3.3 Vacation, Non-Contract Hours, Legal Holidays, and Personal Leave. In accordance with District/Board Policies and procedures, the Superintendent will be entitled to earn and use the following leave benefits as provided to employees on two hundred twenty-six (226) day administrator contracts ("226 Day Administrators"): non-contract hours designated each school year of the term of this Contract ("Non-Contract Hours"); leave for legal holidays; and personal leave (state and/or local days) ("Personal Leave").

In addition to Non-Contract Hours, leave for legal holidays, and Personal Leave, the Superintendent may take, at the Superintendent's choice, fifteen (15) District business days of vacation annually ("Vacation Days"), the days to be taken in a single period or at different times, in accordance with District/Board Policies. Vacation Days shall accrue on July 1st of each year during the term of this Contract. Vacation Days taken by the Superintendent will be taken at such time or times as will not substantially interfere, as determined by the Board, with the performance of the Superintendent's duties as set forth in this Contract. At the end of each year of the term (June 30th) of this Contract, the District shall pay in a lump sum to the Superintendent any accrued but unused Vacation Days, up to a maximum of ten (10) days paid each year, at the Superintendent's daily rate of pay, as of the payment date. The daily rate shall be calculated by dividing the Superintendent's TRS creditable compensation by 226. Accrued but unused vacation days that are not cashed out in accordance with this section 3.3 are "use it or lose it" and will not accrue and/or "roll over" to the next year of the term of this Contract. All Vacation Days taken under this provision shall be entered and submitted by the Superintendent in accordance with District/Board policies and procedures.

3.4 Insurance. The District shall pay the same premiums for hospitalization/major medical/health insurance, including dental and vision insurance, coverage for the Superintendent as for other administrative employees, pursuant to the group health plan(s) provided by the District for its administrative employees.

3.5 Professional Growth. The Superintendent shall devote the Superintendent's time, attention, and energy to the direction, administration, and supervision of the District. The Board, however, encourages the continued professional growth of the Superintendent through the Superintendent's active attendance at and participation in appropriate professional meetings at the local, regional, state and national levels. The Board shall encourage the use of data and information sources, and shall encourage the participation of the Superintendent in pertinent education seminars and courses offered by public or private institutions or by educational associations, as well as the participation in informational meetings with those individuals whose particular skills, expertise, or backgrounds would serve to improve the capacity of the Superintendent to perform the Superintendent's professional responsibilities for the District. The District shall pay the Superintendent's membership dues to up to four (4) state and national professional education associations. The District shall pay for other memberships necessary to maintain and improve the Superintendent's professional skills, as approved by the Board. The District shall bear the reasonable cost and expense for registration, travel, meals, lodging, and other related expenses for such attendance and membership.

3.5.1 Executive Coaching. In addition to the Board's encouragement of the continued professional growth of the Superintendent through the Superintendent's active attendance at and participation in appropriate professional meetings at the local, regional, state and national levels, the Board shall encourage the Superintendent to participate in meetings with individuals whose particular skills, expertise, or backgrounds would serve to improve the capacity of the Superintendent to perform the Superintendent's professional responsibilities for the District. In its encouragement of the Superintendent to grow professionally, the Board shall, during the term of this Contract including any extensions thereof, pay for the cost of the Superintendent's participation in the TASA Executive Coach Program.

3.6 Civic Activities. The Board encourages the Superintendent to become a member of, and participate in, community and civic affairs, including the chamber of commerce, civic clubs, governmental committees, and educational organizations. The Board concludes that such participation will serve a legitimate purpose related to the educational mission of the District. The Superintendent may hold offices or accept responsibilities in these professional organizations, provided that such responsibilities do not interfere with the performance of her duties as Superintendent. Prior to engaging in these activities, the Superintendent will notify the Board in writing of the activity. The Board will notify the Superintendent if the activity presents a conflict or interferes with the performance of her duties as Superintendent. The District shall reimburse the Superintendent for the cost of membership in all local civic organizations in which the Superintendent participates and related travel outside of the District, subject to advance Board approval.

3.7 Writing, Teaching, Advising, Speaking, and Consulting Activities. The Superintendent shall be permitted to undertake writing, teaching, advising, and speaking activities, provided that these activities (i) do not interfere with the performance of her duties as Superintendent, (ii) so long as such activities do not give rise to a real or potential conflict of interest, and (iii) the Superintendent shall use weekends, holidays, vacation days and/or personal leave days when participating in such activities. Notwithstanding the foregoing, the Superintendent may not receive any financial benefit for personal services performed for any business entity that conducts or solicits business with the District and shall not undertake or engage in any services, consulting or other outside activities for other entities for which she receives a financial benefit without prior approval from the Board, as required by the Texas Education Code, Section 11.201(e). For purposes of this subsection, the receipt of reimbursement for a reasonable expense is not considered a financial benefit.

3.8 Expenses. The District shall pay or reimburse the Superintendent for reasonable expenses incurred by the Superintendent in the continuing performance of the Superintendent's duties under this Contract. The District agrees to pay the actual and incidental costs incurred by the Superintendent for travel. Such actual or incidental costs may include, but are not limited to, gasoline, hotels and accommodations, meals, rental car, and other expenses incurred in the performance of the business of the District. Reimbursement of expenses by the District on behalf of the Superintendent shall comply with all procedures and documentation requirements in accordance with Board policies.

3.9 **Technology.** The District shall provide a laptop computer, iPad and other such devices as deemed appropriate by the Board for the Superintendent's business and personal use, at the sole cost and expense of the District. The Superintendent may, in the Superintendent's discretion, purchase a new replacement laptop computer at the District's expense every two years during the term of this Contract for the advantages offered by the then current laptop computer technology. The Superintendent understands that information stored in her cell phone, computer or other device is subject to public disclosure if such information is related to the public business of the School District or to her duties as Superintendent. Notwithstanding the location of personal data on the cell phone, computer or other device, whether owned by the District or Superintendent, the parties agree that any personal or private information of the Superintendent contained on such devices shall be deemed private and the Superintendent's sole property; provided it shall be the responsibility of the Superintendent to assert, and to bear any costs of asserting, privacy or other confidentiality privileges or rights as to any such data or information.

3.10 **Annual Physical Examination.** The Superintendent shall undergo an annual physical examination performed by a licensed physician mutually acceptable to the Board and the Superintendent. The examination will determine the Superintendent's continuing physical fitness to fulfill the duties and responsibilities of the position and may include laboratory analysis of blood, urine, stress, EKG and other procedures as deemed appropriate by the licensed physician. The health care professional who performs the examination shall submit confidential reports to the Board regarding the Superintendent's fitness to perform the essential functions of the job. These reports will be maintained as confidential medical records to the extent permitted by law. The District shall pay all costs of the examination.

3.11 **Supplement for Taxes.** The District shall supplement the Superintendent's salary by an amount equal to the Superintendent's portion of her Medicare payroll taxes ("Taxes"), if applicable, during the term of this Contract, including any extensions thereof. This additional salary supplement shall be paid to the Superintendent in regular monthly payroll installments and shall be reported as creditable compensation by the District for purposes of TRS, to the extent permitted by TRS.

3.12 **Longevity Pay.** In order to encourage continuity of leadership in the District, the District wishes to provide additional compensation to the Superintendent as a reward for reaching certain longevity goals. These longevity payments shall be paid as follows: For each year the Superintendent is employed with the District, beginning July 1, 2024, the District shall pay the Superintendent, as additional compensation for longevity, an additional five percent (5%) of her monthly salary per month for twelve months beginning on July 1, 2024 and on each July 1st thereafter during the term of this Contract. The additional compensation described in this section 3.12 shall be paid to the Superintendent in regular monthly payroll installments, shall be treated as additional compensation paid for longevity as described in the Title 34 Texas Administrative Code Section 25.21.(c)(3)

and shall be reported as “creditable compensation” by the District for purposes of TRS, to the extent permitted by TRS.

3.13 Texas Teacher Retirement System. For performance of Superintendent duties, the District shall supplement the Superintendent’s salary by an amount equal to the Superintendent’s portion of the member contribution to the Texas Teacher Retirement System (“TRS”) during the Term of this Contract, including any extensions thereof. This salary supplement shall include both the retirement and TRS-Care parts of the TRS member contribution, as applicable but shall not be limited by Internal Revenue Code (IRC) §401(a)(17)(A). In other words, for purposes of calculating the amount of supplemental salary under this section, the supplemental salary shall be calculated as if the Superintendent entered the TRS System prior to September 1, 1996. This additional salary supplement for services rendered shall be paid to the Superintendent in regular monthly payroll installments and shall be reported as “creditable compensation” by the District for purposes of TRS, to the extent permitted by TRS.

3.14

Supplemental Retirement Plan Contribution. Annually during the Term of this Agreement, beginning July 1, 2024, the District shall add to the Salary of the Superintendent the amount of fifty percent (50%) of the annual maximum voluntary contribution allowable under Section 402(g) of the Internal Revenue Code (the "Code") for both a 403(b) and 457(b) Plan, at the beginning of the Contract year, as indexed, including the age 50 catch-up, if applicable ("Additional Salary"). One-twelfth of this Additional Salary amount shall be paid as a monthly salary deferral contribution, at the election of the Superintendent, to a plan established by the District under Section 403(b) and/or Section 457(b) of the Code. In the event the Superintendent executes a salary deferral agreement in accordance with the requirements of Sections 403(b) and/or 457(b) of the Code in at least the amount of the Additional Salary, the Additional Salary shall be paid as a salary deferral contribution ("Salary Deferral Contribution"). Under and pursuant to applicable Internal Revenue Service rules the Superintendent shall have the option to elect to receive the Additional Salary in cash rather than as a Salary Deferral Contribution. All such Salary Deferral Contributions contemplated herein shall be paid to a plan that is (i) established by the District under Section 403(b) and/or Section 457(b) of the Code; and (ii) available to all TRS members employed by the District. Such plans shall include investments as allowed under Sections 403(b), 403(b)(7) and/or 457(b) of the Code, respectively, and the investments for the Superintendent's accounts shall be solely at her discretion. The Superintendent shall always be 100% vested in her account under the 403(b) and/or 457(b) plan. The Salary Deferral Contributions contemplated herein shall be treated as salary deferrals under the Code and shall be reported as creditable compensation by the District for purposes of the TRS to the extent permitted by TRS. No payments under this Section shall be made after the Superintendent's employment terminates. To the extent that anything in this Section conflicts with federal or state requirements for deferred compensation or requirements of the applicable plan, then such requirements shall control over the language in this Section.

3.15 Payment of Tuition Expenses – Doctoral Degree. As an incentive to the Superintendent to obtain her doctoral degree, the District shall reimburse the Superintendent for tuition costs associated with obtaining her doctoral degree up to a maximum annual amount of eight thousand and no dollars (\$8,000.00). The Superintendent shall document all expenses with receipts, cancelled checks, or credit card statements and the District shall reimburse the Superintendent for all such documented expenses, within thirty (30) days of the District’s receipt of such documented expenses. If the Superintendent resigns from her employment with the District pursuant to section 7.5 of this Contract prior to three (3) years from the date of payment under this provision, the Superintendent will reimburse the District any amounts paid in the 3 years prior to resignation from the District.

IV. Annual Performance Goals

4.1 Development of Goals. The Superintendent shall submit to the Board a preliminary list of goals for the District and Superintendent each year for the Board’s consideration and adoption. The Superintendent and the Board shall then meet, and the Board shall approve or revise the list of goals. The Superintendent shall submit to the Board for its approval a plan to implement the goals. The Superintendent and the Board shall meet biannually to assess the goals and may adjust or revise the goals either by action of the Board or upon recommendation of the Superintendent and approval of the Board. The goals approved by the Board shall at all times be reduced to writing ("District Goals") and shall be among the criteria on which the Superintendent's performance is reviewed and evaluated. The District Goals approved by the Board shall be specific, definitive and measurable, to the extent feasible. The Board agrees to work with and support the Superintendent in achieving the District Goals.

V. Review of Performance

5.1 Time and Basis of Evaluation. The Board shall evaluate and assess in writing the performance of the Superintendent at least once each year during the term of this Contract. The Board’s evaluation and assessment of the Superintendent shall be reasonably related to the duties of the Superintendent as outlined in the Superintendent’s job description and shall be based on the District’s progress towards accomplishing the District Goals.

5.2 Confidentiality. Unless the Superintendent expressly requests otherwise in writing, the evaluation of the Superintendent shall at all times be conducted in executive session and shall be considered confidential to the extent permitted by law. Nothing herein shall prohibit the Board or the Superintendent from sharing the content of the Superintendent’s evaluation with their respective legal counsel.

5.3 Evaluation Format and Procedures. The evaluation format and procedure shall be in accordance with the Board’s policies and state and federal law. In the event that the Board determines that the performance of the Superintendent is unsatisfactory in any respect, it shall describe in writing, in reasonable detail, specific instances of unsatisfactory

performance. The evaluation shall include recommendations as to areas of improvement in all instances where the Board deems performance to be unsatisfactory. A copy of the written evaluation shall be delivered to the Superintendent. The Superintendent shall have the right to make a written response to the evaluation within thirty (30) days of receipt of the written evaluation from the board. That response shall become a permanent attachment to the evaluation in the Superintendent's personnel file. Within sixty (60) days of the delivery of the written evaluation to the Superintendent, the Board shall meet with the Superintendent to discuss the evaluation. The Board shall devote a portion of, or all of, one executive session annually to a discussion of the working relationship between the Superintendent and the Board. In the event the Board deems that the evaluation instrument, format, and/or procedure is to be modified by the Board and such modifications would require new or different performance expectations, such modifications must be adopted with input from the Superintendent and the Superintendent shall be provided a reasonable period of time to demonstrate such expected performance before being evaluated.

VI. Extension or Nonrenewal of Employment Contract

6.1 **Extension/Nonrenewal.** Extension and/or nonrenewal shall be in accordance with Board policy, Texas Education Code Chapter 21, Subchapter E, and applicable law.

VII. Termination of Employment Contract

7.1 **Mutual Agreement.** This Contract may be terminated by the mutual agreement of the Superintendent and the Board in writing upon such terms and conditions as may be mutually agreed upon.

7.2 **Retirement or Death.** This Contract shall be terminated upon the retirement or death of the Superintendent.

7.3 **Dismissal for Good Cause.** The Board may dismiss the Superintendent during the term of the Contract for good cause. The term "good cause" is defined as follows:

- (a) Failure to fulfill duties or responsibilities as set forth under the terms and conditions of this Contract;
- (b) Incompetence or inefficiency in the performance of required or assigned duties as documented by evaluations, supplemental memoranda, or other written communication from the Board; provided, however, the terms and conditions of this paragraph shall not justify good cause unless the Board has provided the Superintendent a reasonable opportunity to remediate any incompetency or inefficiency, which is capable of remediation;
- (c) Insubordination or failure to comply with lawful written Board directives;
- (d) Failure to comply with the Board's policies or the District's administrative regulations;

- (e) Neglect of duties;
- (f) Drunkenness or excessive use of alcoholic beverages;
- (g) Illegal use of drugs, hallucinogens, or other substances regulated by the Texas Controlled Substances Act;
- (h) Conviction of a felony or crime involving moral turpitude;
- (i) Failure to meet the District's standards of professional conduct including, but not limited to the standards outlined in Board Policies DH (LEGAL), DH (LOCAL) and DH (EXHIBIT);

- (k) Failure to comply with reasonable District professional development requirements regarding advanced course work or professional development;
- (l) Disability, not otherwise protected by law, that impairs performance of the required duties of the Superintendent;
- (m) Immorality, which is conduct the Board determines is not in conformity with the accepted moral standards of the community encompassed by the District. Immorality is not confined to sexual matters, but includes conduct inconsistent with rectitude or indicative of corruption, indecency, or depravity;
- (n) Assault on an employee or student;
- (o) Knowingly falsifying records or documents related to the District's activities;
- (p) Conscious misrepresentation of facts to the Board or other District officials in the conduct of the District's business;
- (q) Failure to fulfill requirements for superintendent certification; or
- (r) Any other reason constituting "good cause" under Texas law.

7.4 Termination Procedure. In the event that the Board proposes to terminate or terminates this Contract for "good cause," the Superintendent shall be afforded all the rights as set forth in the Board's policies and state and federal law.

7.5 Resignation of Superintendent. The Superintendent may leave the employment of the District at the end of a school year without penalty by filing a written resignation with the Board. The resignation must be addressed to the Board and filed not later than the 45th day before the first day of instruction of the following year. The Superintendent may resign with the consent of the Board at any other time.

7.5 Suspension. In accordance with Texas Education Code Chapter 21, the Board may suspend the Superintendent without pay during the term of this Contract for good cause as determined by the Board.

VIII. Miscellaneous

8.1 Controlling Law. This Contract shall be governed by the laws of the State of Texas and shall be performable in Collin County, Texas, unless otherwise provided by law.

8.2 **Complete Agreement.** This Contract embodies the entire agreement between the parties hereto and cannot be varied except by written agreement of the undersigned parties, except as expressly provided herein. The Parties agree that each Party has relied on its own judgment in executing this Agreement and that it has not relied on the statements and representations of the other Party. Each Party acknowledges and represents that they are knowledgeable in the business matters that are the subject of this Contract.

8.3 **Conflicts.** In the event of a breach of this Agreement, the Parties shall have all remedies available at law or in equity. In the event of any conflict between the terms, conditions, and provisions of this Contract and the provisions of the Board's policies, or any permissive state or federal law, then, unless otherwise prohibited by law, the terms of this Contract shall take precedence over the contrary provisions of the Board's policies or any such permissive law during the term of the Contract.


8.4 **Savings Clause.** In the event any one or more of the provisions contained in this Contract shall, for any reason, be held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision thereof, and this Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein. All existing agreements and contracts, both verbal and written, between the parties hereto regarding the employment of the Superintendent for the term stated herein have been superseded by this Contract, and this Contract constitutes the entire agreement between the parties unless amended pursuant to the terms of this Contract.

8.5 **Costs and Attorneys' Fees.** Each Party shall bear her or its own costs and attorneys' fees in connection with this Contract. Each Party agrees that it was represented by legal counsel or that it voluntarily chose not to seek legal counsel.

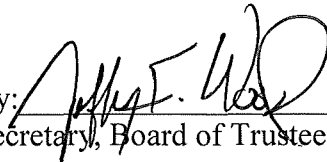
8.6 **Construction of Terms/Headings.** This Contract shall be deemed drafted equally by all Parties hereto. The language of all parts of this Contract shall be construed as a whole according to its fair meaning, and any presumption or principle that the language herein is to be construed against any Party shall not apply. Headings in this Contract are for the convenience of the Parties and are not intended to be used in construing this document.

8.7 **Acknowledgments.** The Parties further acknowledge that they have carefully read this Contract, that they have consulted with their attorneys prior to executing this Contract, that they have had an opportunity for review of it by their attorneys, that they fully understand its final and binding effect, that the only promises made to them to sign this Contract are those stated above and that they are signing this Contract voluntarily. The Parties also acknowledge that signatures obtained via e-mail, scan, or facsimile are sufficient to execute this Contract. The Parties agree that an electronic signature is the legally binding equivalent to a handwritten signature, and has the same validity and meaning as a handwritten signature.

LOVEJOY INDEPENDENT SCHOOL DISTRICT

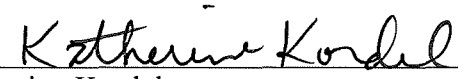
By: 
President, Board of Trustees

ATTEST:

By: 
Secretary, Board of Trustees

Executed this 4th Day of March, 2024.

SUPERINTENDENT

By: 
Katherine Kordel

Executed this 4th Day of March, 2024.

Lovejoy ISD
Financial Management Report
2023-2024 Fiscal Year



Disclosure # 2

2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2023.

For the Twelve-Month Period Ended June 30, 2024	Katie Kordel Superintendent	Barrett Owens Board Member	Jeff Wood Board Member	Amy Smith Board Member	Marvin Bobo Board Member
Summary of:					
Meals					
Lodging	\$1,130.64	\$1,130.64	\$1,130.64	\$1,352.64	\$568.72
Transportation	\$2,276.01				
Motor Fuel					
Other					
Total:	\$3,406.65	\$1,130.64	\$1,130.64	\$1,352.64	\$568.72

For the Twelve-Month Period Ended June 30, 2024	Jason Jaynes Board Member	Julie McLaughlin Board Member	Mark Wheelis Board Member		
Summary of:					
Meals					
Lodging	\$1,249.51	\$0.00	\$514.85		
Transportation					
Motor Fuel					
Other					
Total:	\$1,249.51	\$0.00	\$514.85	\$0.00	\$0.00

Note: The spirit of the rule is to capture all "reimbursements" for fiscal year 2024, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

Meals – Meals consumed off the school district's premises, and in-district meals at area restaurants (excludes catered meals for board meetings).

Lodging - Hotel charges.

Transportation - Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls.

Motor fuel – Gasoline.

Other - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

Lovejoy ISD
Financial Management Report
2023-2024 Fiscal Year



Disclosure #3

3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2024.

For the Twelve-Month Period Ended June 30, 2024	Katie Kordel
Name of Entity(ies)	
Amount	\$0.00
Total	\$0.00

Note: Compensation does not include business revenues from the superintendent's livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.

Lovejoy ISD
Financial Management Report
2023-2024 Fiscal Year



Disclosure #4

4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2024.

For the Twelve-Month Period Ended June 30, 2024	Katie Kordel Superintendent	Barrett Owens Board Member	Jeff Wood Board Member	Amy Smith Board Member	Marvin Bobo Board Member
Amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

For the Twelve-Month Period Ended June 30, 2024	Jason Jaynes Board Member	Julie McLaughlin Board Member	Mark Wheelis Board Member	
Amount	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00

Note: An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.

Lovejoy ISD
Financial Management Report
2023-2024 Fiscal Year



Disclosure #5

5. Business Transactions Between School District and Board Members for Fiscal Year 2024.

For the Twelve-Month Period Ended June 30, 2024	Barrett Owens Board Member	Jeff Wood Board Member	Amy Smith Board Member	Marvin Bobo Board Member
Amount	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00

For the Twelve-Month Period Ended June 30, 2024	Jason Jaynes Board Member	Julie McLaughlin Board Member	Mark Wheelis Board Member	
Amount	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00

Note: The summary amounts reported under this disclosure are not to duplicate the items reported in the summary schedule of reimbursements received by board members.

14. Close a Public Hearing on the Financial Accountability Rating (FIRST)
Presenter: Julie McLaughlin, President
15. Budget Workshop #1
Presenter: Thomas Willman, Chief Financial Officer



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Budget Workshop #1
Presented For	Board Action X Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Thomas Willman, Chief Financial Officer



Executive Summary

The administration will provide the first Budget Workshop as part of the 2026-2027 budget development process. Budget Workshops are designed to support the development of the 2026-2027 budget for Board approval in June.

Fiscal Implications

Ongoing development of the 2026-2027 budget.

Administrator Recommendation

No Administrator Recommendation. Report/Review Only.

District Priority

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.



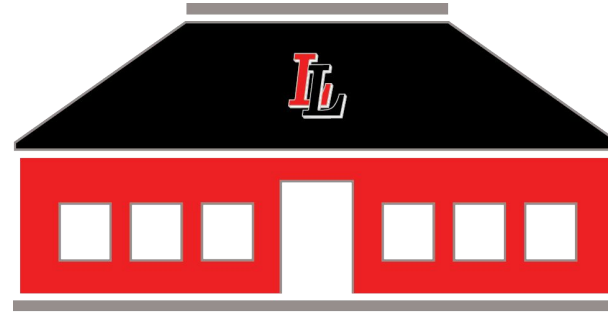
2026-2027 Budget Workshop #1

THOMAS WILLMAN

Chief Financial Officer

December 15, 2025

Board Meeting



LOVEJOY
INDEPENDENT SCHOOL DISTRICT

EST. 1917

AGENDA

- Budget Priorities Discussion
- Recent Legislation and Funding Impact
- Financial Sustainability Framework
 - Revenue Factors
 - Expenses Factors
- Next Steps



2025-2026 BUDGET PRIORITIES

**Fund Balance:
Annual Budget
Net Position**

**Enrollment/
Attendance**

**Student Educational
Experience**

Compensation

Safety and Security



6-YEAR FUND BALANCE

Fiscal Year	Beginning Fund Balance	Budget Surplus/<Deficit>	Ending Fund Balance	Days of Fund Balance ▲
20-21	\$9,335,984	(\$821,042)	\$8,514,942	78
21-22	\$8,514,942	\$2,407,512	\$10,922,454	104
22-23	\$10,922,454	\$5,243,616	\$16,166,070	165
23-24	\$16,166,070	\$2,382,543	\$18,548,613	178
24-25	\$18,548,613	\$790,403	\$19,339,016	180
*25-26	\$19,339,016	<\$1,117,476>	\$18,161,541	151

*25-26 represents Budget Amendment #2 approved during the October 2025 Regular Board Meeting

▲ Days of Fund Balance is recalculated to reflect operating expenditures less recapture

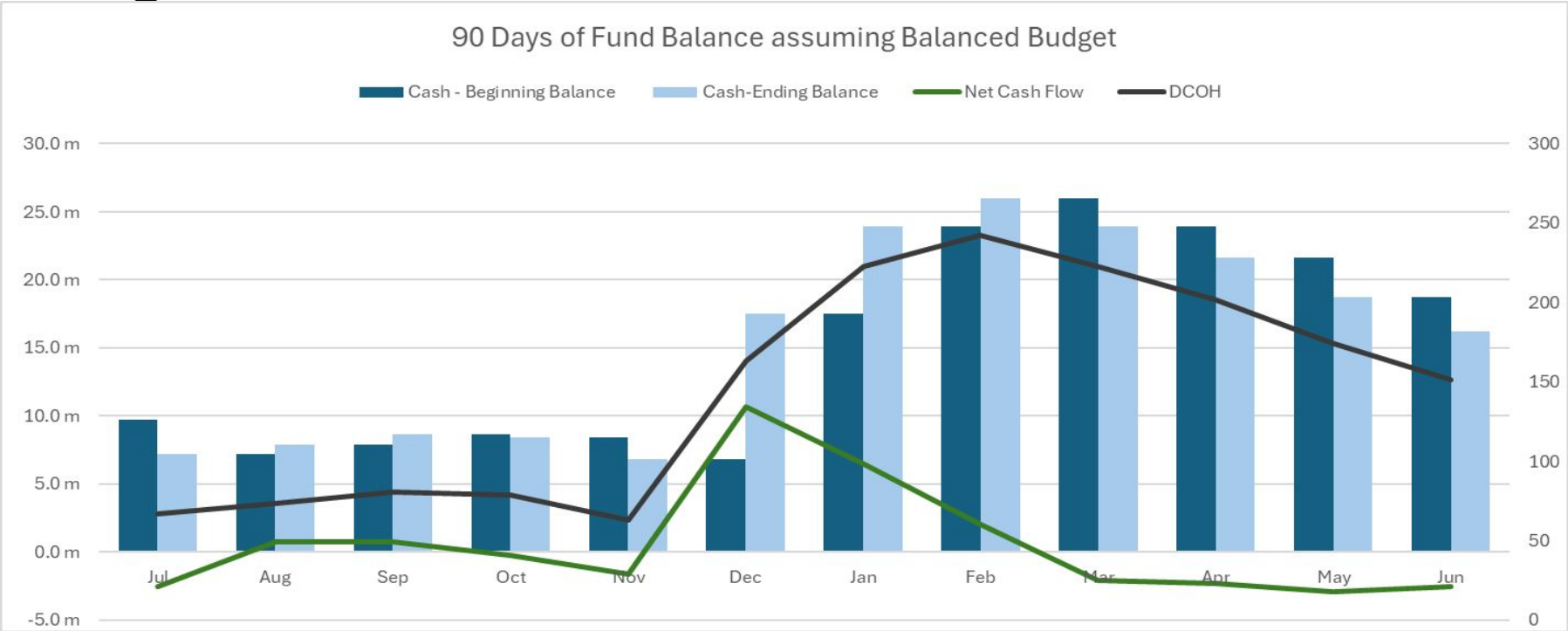


Fund Balance Trends & Target

- **Positive Trend:** The District has more than doubled its ending fund balance since FY 20-21, growing from \$8.5 million to a projected \$18.2 million for FY 25-26.
- **Days of Fund Balance:** Days of operating cash on hand have increased significantly, providing a stronger financial position. Funding challenges will have a role in our planning as we work toward achieving future fund balance targets.
- **Target:** Target an identified minimum number of operating days of fund balance.



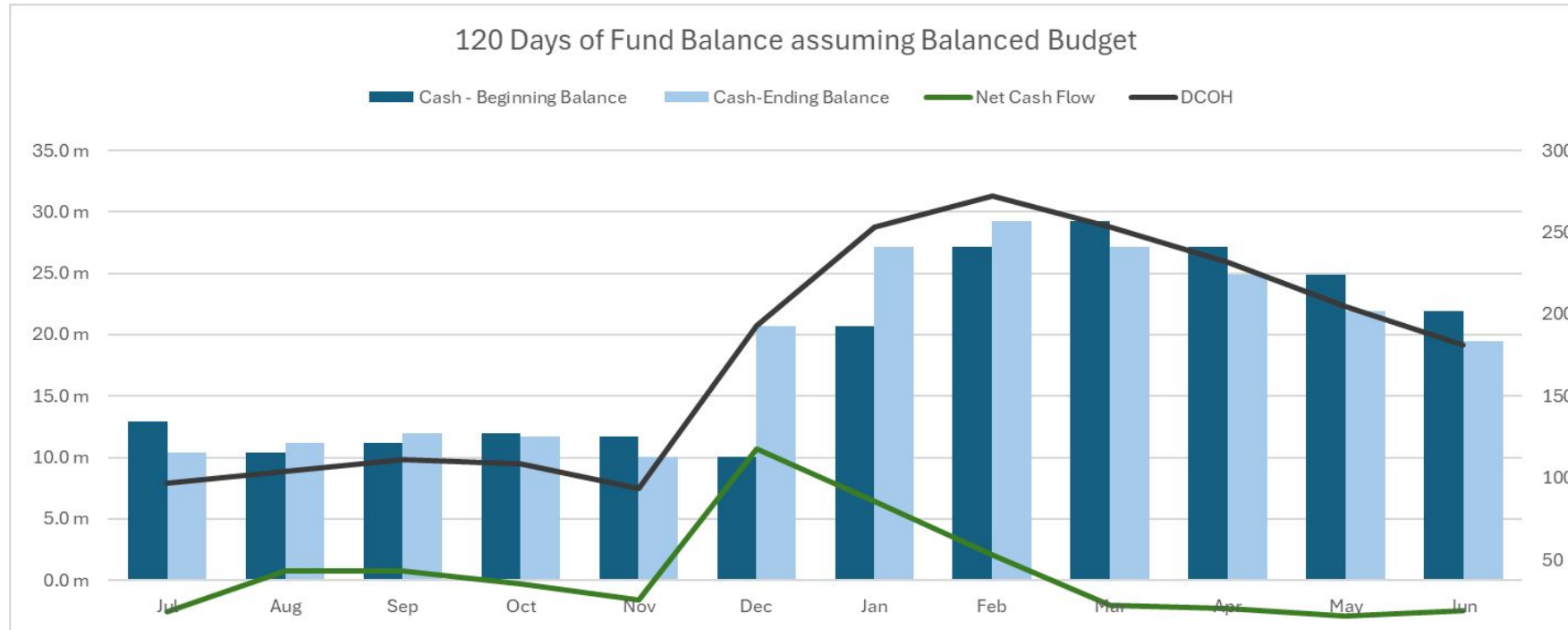
Historical Fund Balance Requirements: Cash Obligations



Cash - Beginning Balance	9.7 m	7.2 m	7.9 m	8.7 m	8.4 m	6.8 m	17.5 m	23.9 m	26.0 m	23.9 m	21.6 m	18.7 m
Cash-Ending Balance	7.2 m	7.9 m	8.7 m	8.4 m	6.8 m	17.5 m	23.9 m	26.0 m	23.9 m	21.6 m	18.7 m	16.2 m
Net Cash Flow	-2.5 m	0.8 m	0.8 m	-0.3 m	-1.6 m	10.7 m	6.4 m	2.1 m	-2.1 m	-2.3 m	-2.9 m	-2.5 m
DCOH	67	74	81	79	63	163	223	242	223	202	174	151



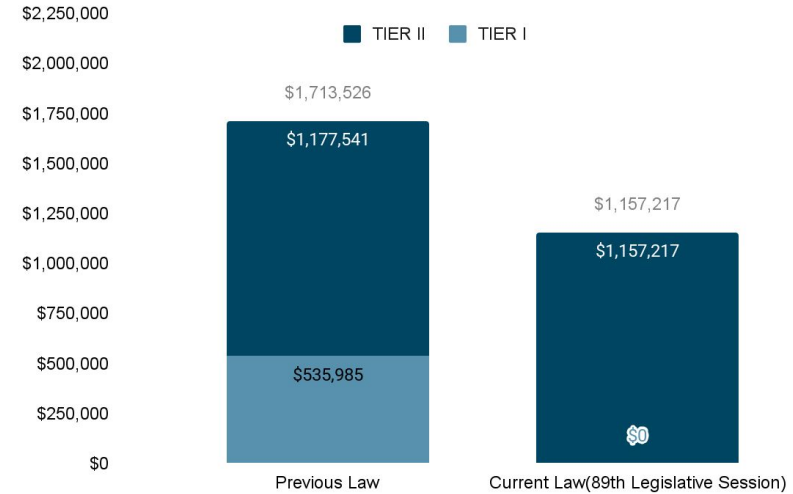
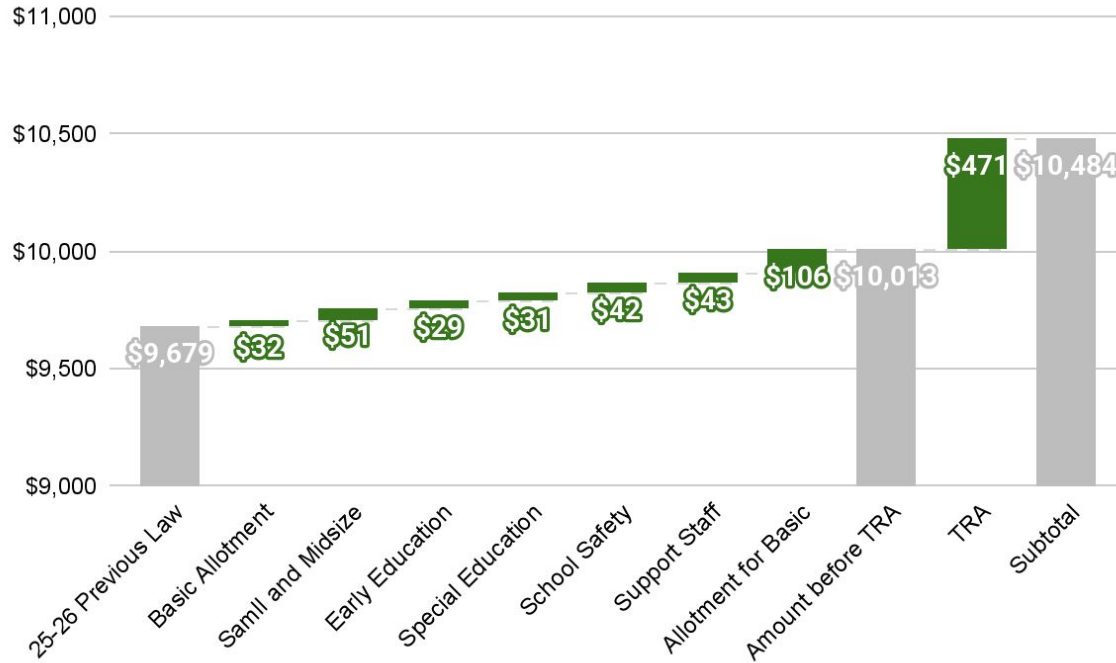
Historical Fund Balance Requirements: Cash Obligations



Cash - Beginning Balance	13.0 m	10.4 m	11.2 m	11.9 m	11.7 m	10.0 m	20.7 m	27.2 m	29.2 m	27.2 m	24.9 m	22.0 m
Cash-Ending Balance	10.4 m	11.2 m	11.9 m	11.7 m	10.0 m	20.7 m	27.2 m	29.2 m	27.2 m	24.9 m	22.0 m	19.5 m
Net Cash Flow	-2.5 m	0.8 m	0.8 m	-0.3 m	-1.6 m	10.7 m	6.4 m	2.1 m	-2.1 m	-2.3 m	-2.9 m	-2.5 m
DCOH	97	104	111	109	93	193	253	272	253	232	205	181



Recent Legislation and Financial Impact



*Teacher Retention Allotment (TRA) is an in and out for teacher compensation. The District received an approximately **\$334** per student ADA increase from recent legislation.

*Calculations are based on budgeted enrollment and ADA and could change based on actual data. Student demographics influence the per pupil funding.

*This recapture graphic analysis assumes that, under the previous funding structure, SB4, SB23, and HB9 would still occur. If the property tax relief bill doesn't pass, then the tax rate is compressed under the previous structure, resulting in no recapture under TIER I.

*Calculations are based on budgeted enrollment and ADA and could change based on actual data.



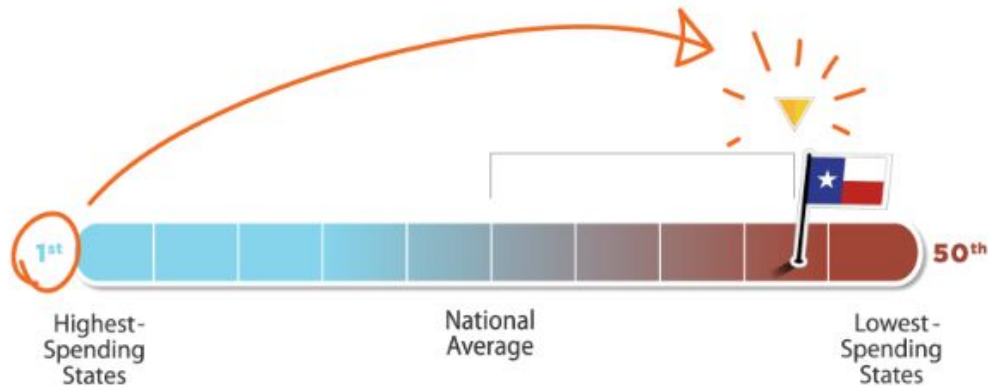
Recent Legislation and Financial Impact - Key Takeaways

- Lovejoy ISD received an increase of \$805 in per ADA funding
 - \$471 per ADA increase restricted to directly support teacher pay increase
 - $\$805 - \$471 = \$334$ per ADA increase to support operations
 - 2025-2026 anticipated operating deficit = $\langle \$325 \rangle$ per ADA
- Recapture
 - 2024-2025 Audit Actual = \$1,042,670
 - 2025-2026 Anticipated = \$1,157,217
 - School Year ('25) over School Year ('26) Recapture Increase = \$114,547
 - Contributing Factors
 - Property Taxable Value Increase
 - Enrollment Decline



Recent Legislation and Financial Impact

Texas Ranks in the Bottom 10 in Per-Pupil Spending



“HB 2 failed to solve the state’s school funding crisis. Texas schools are still operating with billions less in funding than they had in 2019 when adjusted for inflation.”

**Source Raise your Hand Texas*

This session, Texas public schools needed an infusion of \$19.6 billion in state funding to maintain the same purchasing power as in 2019.

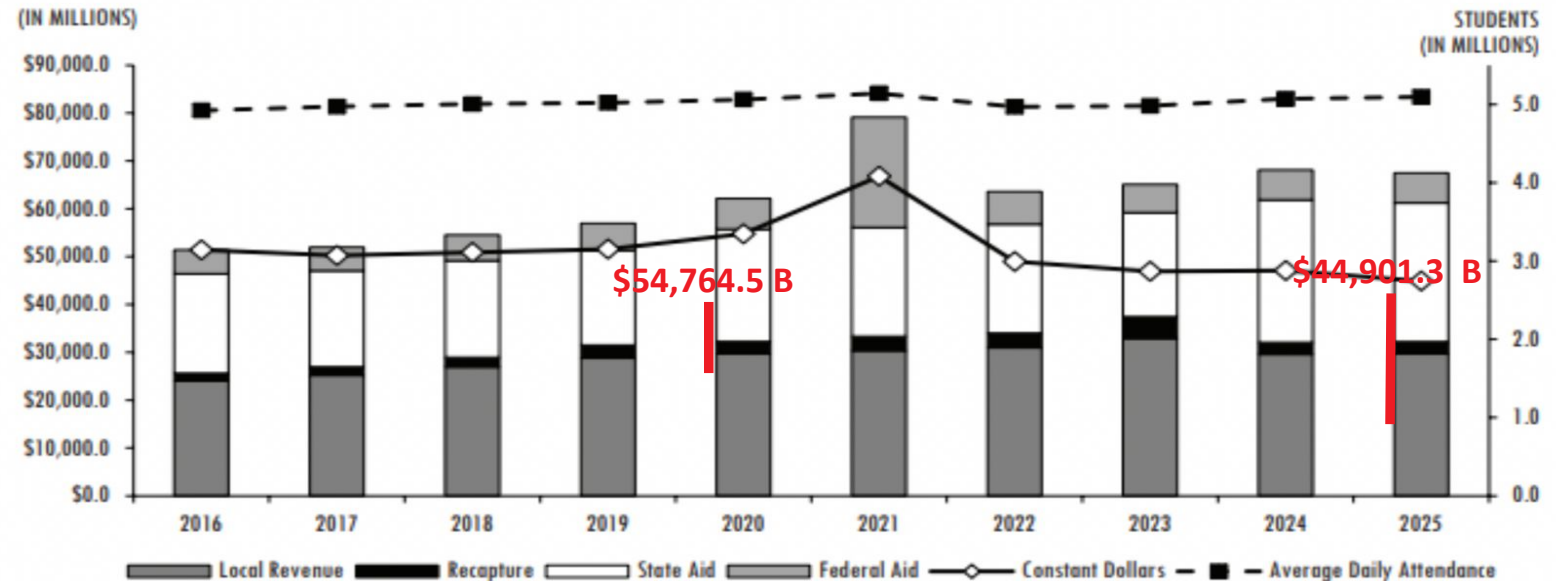
\$19.6 billion needed to have same purchasing power as 2019



Funding for Texas public schools is lagging. Statewide education funding is down **\$9.8 billion** in constant dollars since 2020.

(source: LBB)

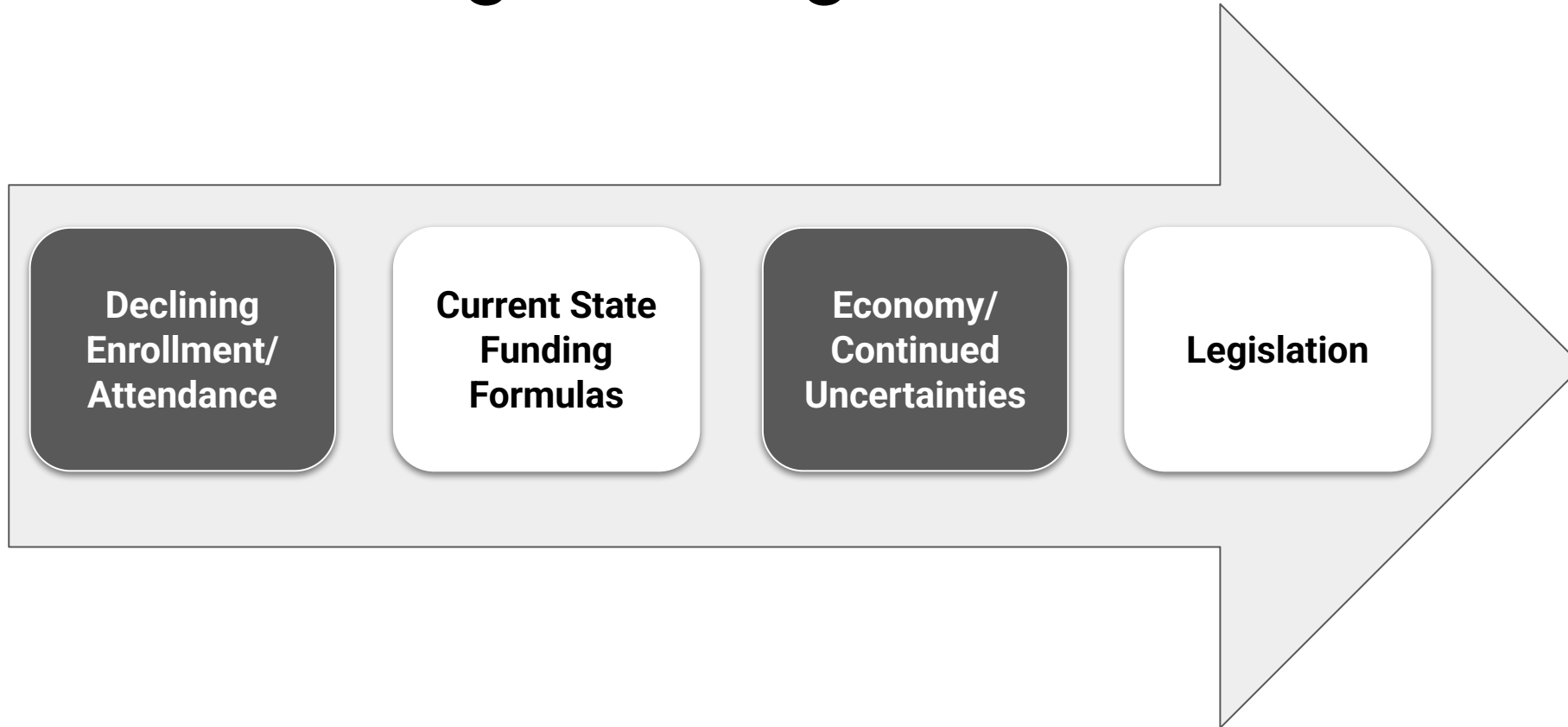
FIGURE 151
PREKINDERGARTEN TO GRADE 12 TEXAS EDUCATION AGENCY FUNDING IN ACTUAL AND CONSTANT DOLLARS
FISCAL YEARS 2016 TO 2025



Constant dollars are calculated with compounded state population and inflation growth.

Source: Texas School Coalition

Financial Sustainability Framework: Public School Funding Challenges



Financial Sustainability Framework: Operational Pressures

**Legislative
Changes to
School Finance**

**Labor Shortages
and Wage
Pressures**

**Economies of
Scale: Staffing
for Enrollment
Decline**

Inflation

Vouchers

**Reduction or
Elimination of
Federal Funding**

**Special
Education Costs**

**Unfunded
Mandates**



Financial Sustainability Framework: Developing a Plan

1

Develop Multi-Year Solvency Model

2

Review Campus Staffing Formulas

3

Identify Efficiencies/Cost Reduction

4

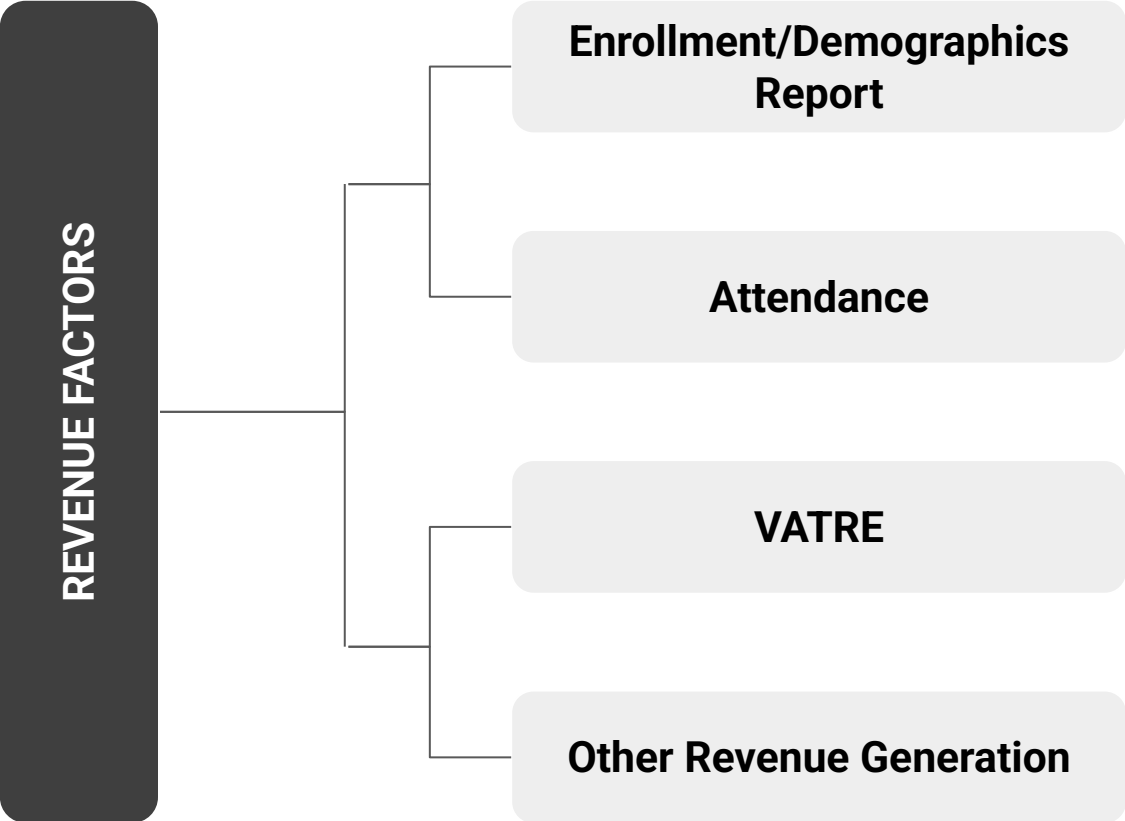
Operational Efficiency Review

5

Examine Revenue Sources



Financial Sustainability Framework: Analyzing Existing Structure and Opportunities



Financial Sustainability Framework: Analyzing Existing Structure and Opportunities

Enrollment/Demographic Report

- Exploring strategies to attract and retain students through program offerings and community engagement.
- Why:
 - State funding does not rise with inflation, making each lost student more impactful financially.
 - Increasing enrollment is one of the most direct ways to increase revenue.
- How:
 - Offer an exceptional student educational experience
 - Review district branding and outreach strategies
 - Continued investment in customer service and family engagement
 - Monitor choice trends and surrounding district offerings



Financial Sustainability Framework: Analyzing Existing Structure and Opportunities

Attendance

- Exploring strategies to maintain and improve Average Daily Attendance (ADA).
- Why:
 - State funding is based on attendance, not enrollment
- How:
 - Review attendance systems and barriers
 - Consider incentives and awareness campaigns
 - Continue attendance monitoring for early intervention and support
 - Strengthen family outreach around attendance



Financial Sustainability Framework: Analyzing Existing Structure and Opportunities

Other Revenue Generation

- Exploring new or expanded revenue sources outside traditional formulas.
- Why:
 - State funding limitations restrict revenue growth.
 - Diversifying revenue can help maintain programs despite enrollment decline.
- How:
 - Examine facility use fees and facilities available for rent
 - Study ticket pricing
 - Increase advertisement opportunities
 - Consider fee-based programs and services
 - Explore partnerships for grants, sponsorships, and philanthropy



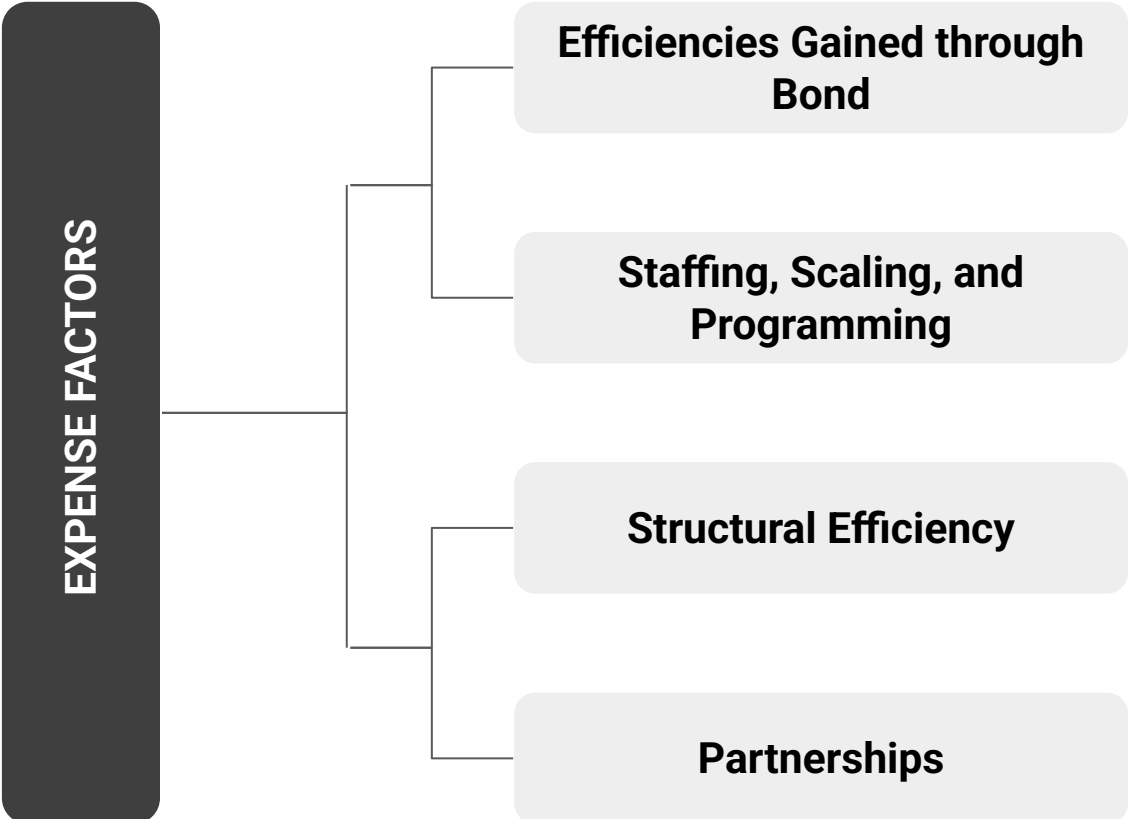
Financial Sustainability Framework: Analyzing Existing Structure and Opportunities

VATRE

- Explore whether a VATRE could provide additional revenue to offset declining enrollment
- Why:
 - State funding formulas have not kept pace with rising costs.
 - Declining enrollment reduces state revenue further.
 - A VATRE may provide additional operating funds needed for staffing, programs, and services.
- How (if considered further):
 - Conduct financial modeling and tax impact studies
 - Assess community understanding and willingness



Financial Sustainability Framework: Analyzing Existing Structure and Opportunities



Financial Sustainability Framework: Analyzing Existing Structure and Opportunities

Efficiencies Gained through Bond

- Evaluating how bond-funded projects may lower long-term operating costs.
- Why:
 - As operational dollars are constrained by state funding, reducing M&O costs becomes critical.
 - Modernized facilities can decrease utility and maintenance costs.
- How:
 - Review cost savings from new systems and buildings
 - Consider life cycle costs
 - Explore capital investments which lead to operational savings
 - Align bond programming with M&O efficiency goals



Financial Sustainability Framework: Analyzing Existing Structure and Opportunities

Staffing, Scaling, and Programming

- Reviewing staffing levels to support scaling with enrollment, financial capacity, and the student educational experience.
- Why:
 - Staffing is the district's primary cost driver.
 - Limited state funding restricts the ability to grow staffing even as needs increase.
 - Declining enrollment may require continued staffing adjustments.
- How:
 - Review staffing formulas, ratios, and projections
 - Consider phased or attrition-based adjustments
 - Consider role/responsibility reviews
 - Evaluate workload balance and support structures
 - Align Programs to Strategic Goals and Outcomes



Financial Sustainability Framework: Analyzing Existing Structure and Opportunities

Partnerships

- Considering partnerships with businesses, higher education, municipalities, nonprofits, and community groups.
- Why:
 - Partnerships can provide resources or opportunities the district cannot afford under state funding constraints.
 - Strong programs and pathways can also help attract and retain students.
- How:
 - Explore shared-service agreements
 - Review CTE and workforce partnerships
 - Consider expanded dual-credit or early-college collaborations
 - Evaluate community engagement partnerships



Financial Sustainability Framework: Analyzing Existing Structure and Opportunities

Structural Efficiency

- Evaluating options such as campus configuration and utilization with a focus on reducing M&O costs.
- Why:
 - Enrollment declines may lead to underutilized campuses that cost more to operate than the revenue they generate.
 - Maximize resources to support staffing, programs, and instructional quality.
- How (if considered further):
 - Conduct capacity, utilization, and cost review
 - Compare operational cost scenarios
 - Evaluate transportation, staffing, zoning, and program implications
 - Engage the community early and transparently
 - Plan transition supports if consolidation becomes necessary



Next Steps & Timeline

- **Dec 2025-Feb 2026:** Budget development workshops with department heads.
 - Revenue Estimates (updated templates with potential funding changes with Special Education)
 - Develop Financial Implications for each of the discussed scenarios under the Sustainability Framework.
- **March 2026:** Presentation of preliminary budget to the Board.
 - Present the Multi-year look ahead
- **May 2026:** Public Hearing on the Proposed Budget and Board adoption of the official budget for the new fiscal year





THANK YOU

16. Presentation: Bond Implementation Committee Update
Presenter: Thomas Willman, Chief Financial Officer



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Bond Implementation Committee Update
Presented For	Board Action X Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Thomas Willman, Chief Financial Officer



Executive Summary

The Bond Implementation Committee convened to begin its work in supporting the rollout of the 2025 Bond Program. Members were introduced and connected to the purpose of the committee and its role in providing transparency and responsible stewardship of bond funds.

The committee reviewed its charter, received an overview of the 2025 Bond, and heard from Trey Laird with VLK Architects. District leadership presented design processes and upcoming project milestones.

The meeting concluded with a review of Installment #1 Projects, establishing priorities and next steps as the district initiates the first phase of bond implementation.

Fiscal Implications

The presentation includes fiscal implications.

Administrator Recommendation

Presentation only.

District Priority

Priority 1: Lovejoy ISD students will live our Legacy of Excellence by learning at high levels and graduating life ready.

Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.

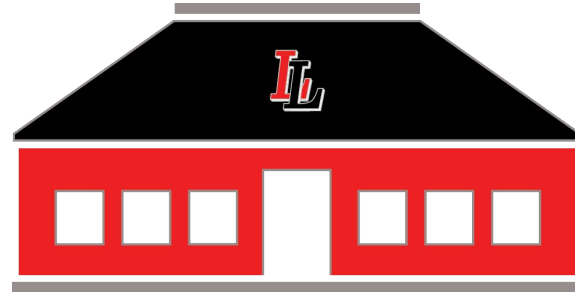
Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.

Bond Implementation Committee Update

Thomas Willman
Chief Financial Officer

December 15, 2025



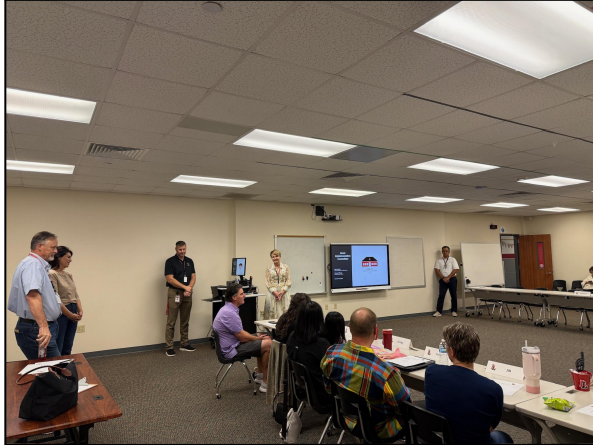
LOVEJOY
INDEPENDENT SCHOOL DISTRICT

EST. 1917

Bond Implementation Committee Agenda

11.19.2025

- I. Welcome and Introductions -
Connection to Lovejoy ISD
- II. Committee Charter
- III. 2025 Bond Overview
- IV. VLK Architects - Trey Laird
- V. Installment #1 Projects
- VI. Questions



Post Election Action

May 3, 2025 ✓	2025 Bond Election
May 29 - July 28, 2025 ✓	RFQ and Selection Process for Professional Architectural and Design Services
July 28 - August 26, 2025 ✓	Board Approval for the sale of bonds and closing on the first issuance
August 15 - September 26, 2025 ✓	Contract Negotiations and Finalization with VLK for Professional Architectural and Design Services
September 29 - October 27, 2025 ✓	Board Approval and Selection Process for a Bond Implementation Committee
November 2025 ✓	Convene the Bond Implementation Committee
November - December 2025 ✓	RFP Process for Construction Manager at Risk

BIC Schedule

Bond Implementation Committee Future Meeting Dates

- Wednesday, February 18, 2026
- Wednesday, April 22, 2026

Meetings will be held from 5PM - 6PM at the Lovejoy ISD Administration Building in D100.



THANK YOU

17. Consider and Act on the Use of 2025 Bond Issuance for Capital Expenditures in an Amount to Exceed \$75,000

Presenter: Thomas Willman, Chief Financial Officer



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Bond Funded Capital Expenditures 2025 Issuance
Presented For	X Board Action Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Dr. Laurie Tinsley, Assistant Superintendent of Curriculum and Instruction Thomas Willman, Chief Financial Officer



Executive Summary

Approval of Bond Funded Capital Expenditures for:

1. WSMS Technology Refresh (2025 Bond Funds) - Prop A
2. Skyward Q (2025 Bond Funds) - Prop B

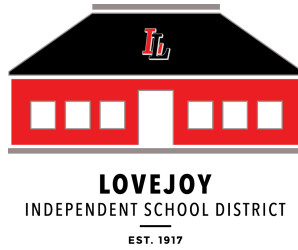
Bond funds will support the replacement of aging and end-of-life classroom technology and the replacement of the district's Student Information System (SIS).

Total not to exceed \$700,000

Fiscal Implications

Capital Expenditures will be funded utilizing proceeds from the 2025 Bond Funds.

Administrator Recommendation
Recommend approval of the following motion: Move to approve the Bond Funded Capital Expenditures as presented in the total amount not to exceed \$700,000 of bond funds.
District Priority
<p>Priority 1: Lovejoy ISD students will live our Legacy of Excellence by learning at high levels and graduating life ready.</p> <p>Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.</p> <p>Priority 3: Lovejoy ISD will prioritize community, connection, and communication.</p> <p>Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.</p>



December 15, 2025 – Bond-Funded Capital Expenditure Proposal

WSMS Technology Refresh

As part of the 2025 Bond Proposition A, funds were approved to refresh and replace classroom technology at each campus. Willow Springs Middle School classroom display devices have exceeded their life expectancy. Currently, the campus has outdated projectors and document cameras that are at the end of their life.

Teacher feedback and input opportunities were included in the decision-making, as well as inspection of the current devices.

It is recommended to replace the current equipment with 86” interactive display panels with a turnkey solution. This also includes accompanying the displays with a compatible tablet so the teacher is able to manipulate the display information from any location in the classroom.

Procurement Method:

Total Cost: *Not to exceed \$350,000.00* of bond funds (2025 Bond Funds)

Skyward Q: Student Information System

As part of the 2025 Bond Proposition B authorization approved by district voters, funds were allocated for the purchase of a new Student Information System (SIS). Demonstrations were held throughout the fall to gather staff input and feedback, and these opportunities informed the decision-making process alongside input from district administration.

After evaluating multiple vendor proposals, **Skyward Q** emerged as the solution that best meets the needs of the district. Skyward Q is a comprehensive, web-based platform designed to securely store, track, and manage student data while streamlining administrative processes. Implementation of this system is expected to enhance data security, improve reporting capabilities, and provide an improved user experience for staff, students, and families.

Procurement Method:

Total Cost: *Not to exceed \$350,000.00* of bond funds (2025 Bond Funds)

Use of 2025 Bond Funds

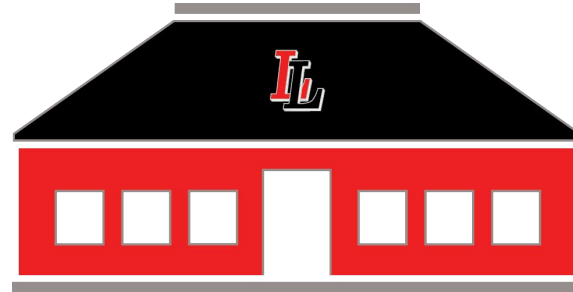
Willow Springs Middle School
Technology Refresh

DR. LAURIE TINSLEY

Assistant Superintendent of Curriculum and Instruction

December 15, 2025

Board Meeting



LOVEJOY
INDEPENDENT SCHOOL DISTRICT

EST. 1917

As part of the 2025 Bond Proposition A, funds were approved to refresh and replace classroom technology at each campus.

Willow Springs Middle School classroom display devices have exceeded their life expectancy. Currently, the campus has outdated projectors and document cameras that are at the end of life.

Teacher feedback and input opportunities were included in the decision-making, as well as inspection of the current devices.

Funds will be used to replace the current equipment with 86" interactive display panels with a turnkey solution.

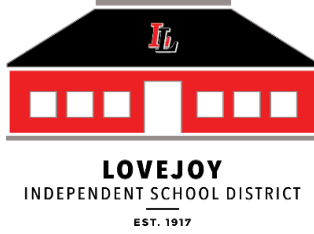
Includes accompanying the displays with a compatible tablet so the teacher is able to manipulate the display information from any location in the classroom.

QUESTIONS



18. Consider and Act on Board Policy Updates
- BE (LOCAL) - BOARD MEETINGS
 - BED (LOCAL) - BOARD MEETINGS: PUBLIC PARTICIPATION
 - CJ (LOCAL) - CONTRACTED SERVICES
 - CJA (LOCAL) - CONTRACTED SERVICES: BACKGROUND CHECKS AND REQUIRED REPORTING
 - CLE (LOCAL) - BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: REQUIRED DISPLAYS
 - CQB (LOCAL) - TECHNOLOGY RESOURCES: CYBERSECURITY
 - CQD (LOCAL) - TECHNOLOGY RESOURCES: ARTIFICIAL INTELLIGENCE
 - CSA (LOCAL) - FACILITY STANDARDS: SAFETY AND SECURITY
 - CV (LOCAL) - FACILITIES CONSTRUCTION
 - DBD (LOCAL) - EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CONFLICT OF INTEREST
 - DEC (LOCAL) - COMPENSATION AND BENEFITS: LEAVES AND ABSENCES
 - DFBB (LOCAL) - TERM CONTRACTS: NONRENEWAL
 - DGBA (LOCAL) - PERSONNEL-MANAGEMENT RELATIONS: EMPLOYEE COMPLAINTS/GRIEVANCES
 - DH (LOCAL) - EMPLOYEE STANDARDS OF CONDUCT
 - EEP (LOCAL) - INSTRUCTIONAL ARRANGEMENTS: LESSON PLANS
 - EFA (LOCAL) - INSTRUCTIONAL RESOURCES: INSTRUCTIONAL MATERIALS
 - EHBAF (LOCAL) - SPECIAL EDUCATION: VIDEO/AUDIO MONITORING
 - EIA (LOCAL) - ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS
 - FA (LOCAL) - PARENT RIGHTS AND RESPONSIBILITIES
 - FEF (LOCAL) - ATTENDANCE: RELEASED TIME
 - FFAC (LOCAL) - WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT
 - FFB (LOCAL) - STUDENT WELFARE: CRISIS INTERVENTION
 - FFF (LOCAL) - STUDENT WELFARE: STUDENT SAFETY
 - FFG (LOCAL) - STUDENT WELFARE: CHILD ABUSE AND NEGLECT
 - FNG (LOCAL) - STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES
 - FO (LOCAL) - STUDENT DISCIPLINE
 - GF (LOCAL) - PUBLIC COMPLAINTS
 - GKA (LOCAL) - COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

Presenter: Cabinet



Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Board Policy Updates
Presented For	X Board Action Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Cabinet



Executive Summary

The following (LOCAL) policy update recommendations will be presented for Board consideration of action.

Impacted policy includes:

- **BE (LOCAL) - BOARD MEETINGS**
- **BED (LOCAL) - BOARD MEETINGS: PUBLIC PARTICIPATION**
- **CJ (LOCAL) - CONTRACTED SERVICES**
- **CJA (LOCAL) - CONTRACTED SERVICES: BACKGROUND CHECKS AND REQUIRED REPORTING**
- **CLE (LOCAL) - BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: REQUIRED DISPLAYS**
- **CQB (LOCAL) - TECHNOLOGY RESOURCES: CYBERSECURITY**
- **CQD (LOCAL) - TECHNOLOGY RESOURCES: ARTIFICIAL INTELLIGENCE**
- **CSA (LOCAL) - FACILITY STANDARDS: SAFETY AND SECURITY**
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- **DFBB (LOCAL) - TERM CONTRACTS: NONRENEWAL**

- **DGBA (LOCAL) - PERSONNEL-MANAGEMENT RELATIONS: EMPLOYEE COMPLAINTS/GRIEVANCES**
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- **EIA (LOCAL) - ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS**
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- **FEF (LOCAL) - ATTENDANCE: RELEASED TIME**
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- **FO (LOCAL) - STUDENT DISCIPLINE**
- **GF (LOCAL) - PUBLIC COMPLAINTS**
- **GKA (LOCAL) - COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES**

Fiscal Implications

N/A

Administrator Recommendation

The Administration recommends approval of the Board Policy Updates:

- **BE (LOCAL) - BOARD MEETINGS**
- **BED (LOCAL) - BOARD MEETINGS: PUBLIC PARTICIPATION**
- **CJ (LOCAL) - CONTRACTED SERVICES**
- **CJA (LOCAL) - CONTRACTED SERVICES: BACKGROUND CHECKS AND REQUIRED REPORTING**
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- FFG (LOCAL) - STUDENT WELFARE: CHILD ABUSE AND NEGLECT
- FNG (LOCAL) - STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES (Administration recommends additional time for policy recommendation development and consideration of action at a future meeting.)
- FO (LOCAL) - STUDENT DISCIPLINE
- GF (LOCAL) - PUBLIC COMPLAINTS
- GKA (LOCAL) - COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

District Priority

Priority 1: Lovejoy ISD students will live our Legacy of Excellence by learning at high levels and graduating life ready.

Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.



BOARD MEETINGS

BE
(LOCAL)

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 fourth Monday of each month at 7:00 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.

Special or Emergency Meetings

The Board President shall call special meetings at the Board President's discretion or on request by ~~three~~two members of the Board.

The Board President shall call an emergency meeting when it is determined by the Board President or ~~three~~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 ~~seventh~~10th calendar day before regular meetings and the ~~seventh~~10th calendar day before special meetings.

Preparation

In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. The Superintendent shall include on the preliminary agenda of the meeting all topics that have been timely submitted by at least two 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 specific authorization from those 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 three 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.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

**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 three consecutive work-days 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.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Discretionary Use Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.

Request for Leave 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 Each employee shall earn five paid local leave days per school year in accordance with administrative regulations.

Local leave shall accumulate to a maximum of 30 leave days.

Local leave shall be used according to the terms and conditions of state personal leave. [See State Personal Leave, above]

Extended Sick Leave After all available paid leave days and any applicable compensatory time have been exhausted, an employee shall be granted in a school year a maximum of 10 leave days of extended sick leave to be used for the employee's personal illness or injury, including pregnancy-related illness or injury, or for absences related to the illness or injury of a member of the employee's immediate family.

A written request for extended sick leave must be accompanied by medical certification of the illness or injury.

For professional employees, the District shall deduct the average daily rate of pay of a substitute for each day of extended sick leave taken, whether or not a substitute is employed. For employees other than professionals, the District shall deduct an amount equal to one-third the individual employee's daily rate of pay for each day of extended sick leave taken.

Sick Leave Bank The District shall establish a sick leave bank that employees may join through contribution of local leave.

Leave contributed to the bank shall be solely for the use of participating employees. An employee who is a member of the bank may request leave from the bank if the employee or a member of the employee's immediate family experiences a catastrophic illness or injury and the employee has exhausted all paid leave and any applicable compensatory time.

The Superintendent shall develop regulations for the operation of the sick leave bank that address the following:

1. Membership in the sick leave bank, including the number of days an employee must contribute to become a member;

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

2. Procedures to request leave from the sick leave bank;
3. The maximum number of days per school year a member employee may receive from the sick leave bank;
4. The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and
5. Other procedures deemed necessary for the operation of the sick leave bank.

Appeal

An employee may appeal a decision regarding the sick leave bank in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.

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.**

Note: — See DECA(LEGAL) for provisions addressing

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.

Twelve-Month FMLA Exception Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall begin on the first duty day of the school year.

Combined Leave for Spouses

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, nor shall the District limit military caregiver leave to a combined total of 26 weeks.

Intermittent or Reduced Schedule Leave

The District shall not 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.

Certification of Leave

When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.

Fitness-for-Duty Certification

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.

Leave at the End of Semester

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.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

**Temporary Disability
Leave**

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.]

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.

The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.

**Workers'
Compensation**

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.

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.

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.

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.
Response At Levels One and Two, "response" Decision	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.

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 employee's email address of record, or sent by U.S. Mail to the employee's mailing address of record. Mailed ~~responses~~ decisions shall be timely if they are postmarked by U.S. Mail on or before 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

"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.

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.

~~Consolidating~~
~~Complaints~~

~~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.~~

~~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.~~

~~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 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~~ 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 re-filing 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. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator~~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.

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.

Level Two

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 re-~~quest ~~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.~~ ~~The written response shall set forth the basis of the decision~~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 informa-

- tion 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.
- ~~The Superintendent or designee shall inform the employee of the date, time, and place of the Board~~ Unless the 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 shall inform the employee whether the Board or a Board committee will hear the appeal and of the date, time, and place of the 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 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.

Challenged Resources

A District employee or a parent or guardian of a District student may challenge an 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 challenges 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
Reconsideration

A complainant shall make any formal challenge to an instructional material on the form provided by the District and shall submit the completed and signed form to the assistant superintendent of curriculum and instruction. Upon receipt of the form, the assistant superintendent of curriculum and instruction 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, a principal, an assistant principal or other campus administrator, and any supervisory position within the District’s human resources office. If an individual listed in items 2-42-4, 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 4824 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 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
detection 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

~~Students~~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.

Private Lessons

~~Students shall not be excused during school hours for private lessons of any nature~~

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 in this policy, the District shall not purchase medication to administer to a student.

First-Aid

The District shall purchase certain topical nonprescription medications for use when administering first aid to students in accordance with administrative regulations.

The Superintendent shall designate the employees who are authorized to administer nonprescription medication under this provision.

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~~ ~~at~~ ~~delivery~~ ~~sat~~ 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.

Off Campus

Authorized and trained individuals may administer an unassigned epinephrine ~~auto-injector~~ ~~delivery~~ ~~system~~ to a person experiencing anaphylaxis at an off-campus school event or while in transit to or from a school event when an unassigned epinephrine ~~auto-injector~~ ~~delivery~~ ~~system~~ is available.

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, availability of unassigned epinephrine ~~auto-injectors~~ at each campus, at off-campus events, and while in transit to and from a school event.

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>

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 ~~shall~~may be used for safety purposes to monitor student behavior on District property.

~~The~~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 refiling 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. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may collect information provided at the Level One conference and any other relevant documents or information the administrator~~ **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. 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 lim-~~

~~ited 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.~~ The written response shall set forth the basis of the ~~decision.~~ 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.

~~The Superintendent or designee shall inform the individual of the date, time, and place of the Board.~~ Unless the 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 shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date, time, and place of the 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~~ Any other documents submitted by the complainant 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 individual 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 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 re-

sponses, 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, school marshals [see CKEB], 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]

19. Presentation: Staff Survey Report

Presenter: Anna Koenig, Executive Director of Human Resources and Communications



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Staff Survey Report
Presented For	Board Action X Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Anna Koenig, Executive Director of Human Resources and Communications



Executive Summary

A Staff Survey summary will be presented.

Fiscal Implications

No fiscal implications.

Administrator Recommendation

N/A

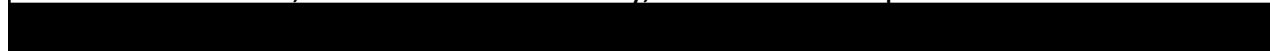
District Priority

Priority 1: Lovejoy ISD students will live our Legacy of Excellence by learning at high levels and graduating life ready.

Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.



Staff Survey Fall 2025

ANNA KOENIG

Executive Director of Human Resources and
Communications

December 15, 2025
Board Meeting



LOVEJOY
INDEPENDENT SCHOOL DISTRICT

EST. 1917

Lovejoy Staff Survey - Fall 2025

Survey Information

- Survey window - October 28 - November 11
- Administered to all Staff
- 32% Participation
- Scale was 1-4 with Strongly Agree (1), Agree (2), Disagree (3) and Strongly Disagree (4)

Lovejoy Staff Survey - Fall 2025

I have positive relationships with the people I work with.

My contributions are valued.

People at my school or workplace care about me.

The school or department inspires me to do my best work.

At this school or in my department there is a feeling of trust among the staff.

I feel safe at school or work.

I feel supported by my principal or supervisor.

I feel supported by district leaders.

I have the resources and instructional materials to do my very best job.

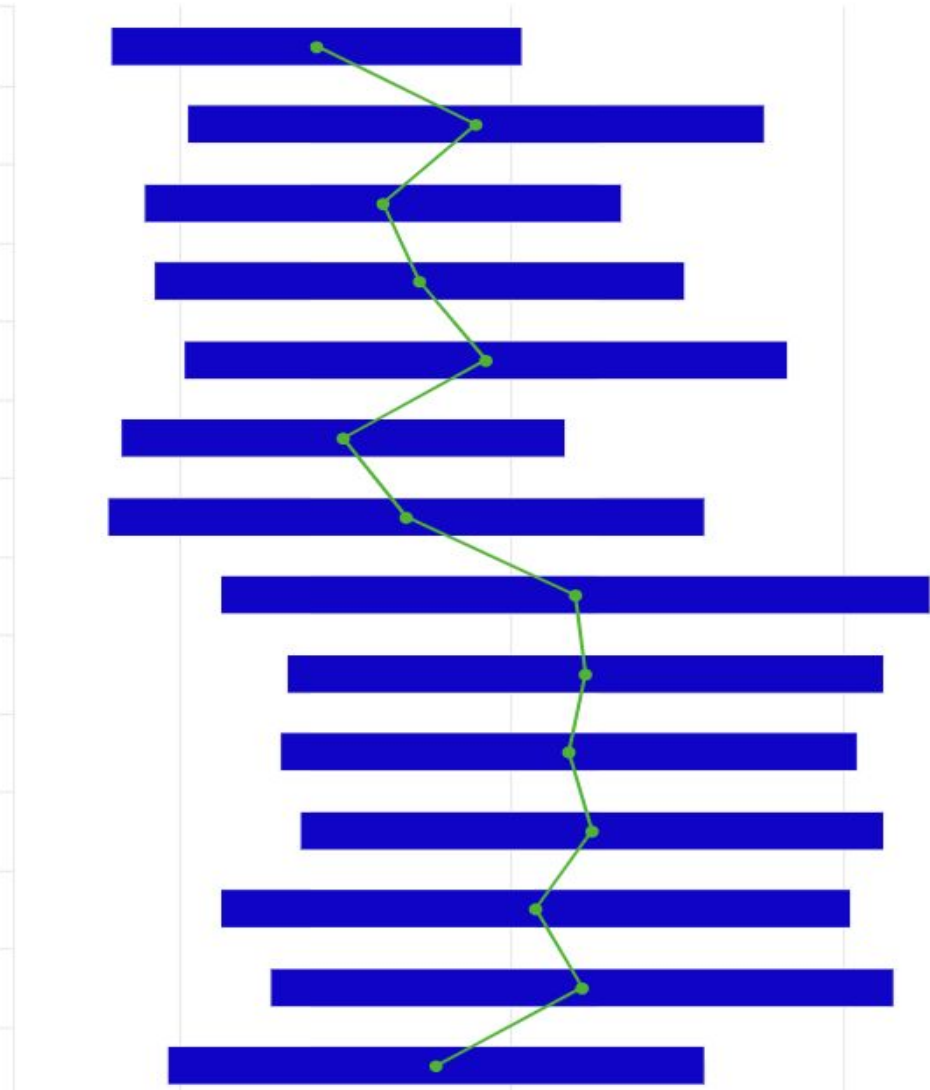
I receive professional development and training to do my very best job.

I have technology resources and support to do my very best job.

I am given appropriate assistance to resolve student disciplinary conflicts.

The district student code of conduct is consistently and fairly enforced.

I would recommend this school or district to others.



Lovejoy Staff Survey - Fall 2025

	2025
I have positive relationships with the people I work with.	1.41
I feel safe at school or work.	1.49
I feel supported by principal or supervisor.	1.68
People at my school or work care about me.	1.61
The school or department inspires me to do my best work.	1.72
I would recommend this school or district.	1.77
My contributions are valued.	1.89
At this school or in my department there is a strong feeling of trust among staff.	1.92
I am given appropriate assistance to resolve student disciplinary conflicts.	2.07
I receive professional development and training to do my very best job.	2.17
I feel supported by district leaders.	2.19
The district student code of conduct is consistently and fairly enforced.	2.21
I have the resources and instructional materials to do my best job.	2.22
I have technology resources and support to do my best job.	2.24

Strongly Agree = 1.00
Agree = 2.00

Disagree = 3.00
Strongly Disagree = 4.00

Lovejoy Staff Survey - Fall 2025

Teacher Planning Day Feedback

- Some staff reported Teacher Planning Days are not being used as intended, leading to limited impact on student learning or teacher productivity.
- Some staff requested more protected time for planning, grading, collaboration, data analysis, and preparing instruction.
- On-campus hours can create childcare challenges, reduce flexibility, and are seen as a shift away from the original intention of these days.
- Some prefer remote or flexible planning days to manage workload and personal appointments without missing instructional days.
- Some believe the number of planning days reduces time with students, affects learning consistency, and contributes to long school days.

Lovejoy Staff Survey - Fall 2025

What is going well in Lovejoy ISD?

- Amazing Students!
- Sense of Community
- Student Achievement and Opportunities
- Strong Collaboration and Camaraderie between Staff
- Highly Dedicated Teachers, Staff, and Administrators
- Engaged and Supportive Parents
- Positive Work Environment
- Support from Co-workers, Teammates, Administrators, Community, etc.

Lovejoy Staff Survey - Fall 2025

What suggestions do you have for improvement in Lovejoy ISD?

- Technology and Software Upgrades
- Staff Compensation
- Behavior and Student Support
- Special Education Support
- Clarity of Expectations and Autonomy for Curriculum and Instruction
- Streamline Progress Monitoring Process
- Planning Time and Workload

Lovejoy Staff Survey - Fall 2025

Next Steps

- Teacher-Superintendent Connection Council Listening Circle
- Grade Level/Department Meetings
- Campus/Department Huddles
- Lovejoy 2030 Strategic Planning
- Progress Monitoring Software
- Beacon Software



THANK YOU

20. Consider and Act on the 2026-2027 School Calendar

Presenter: Dr. Travis Zambiasi, Executive Director of Student Services and Anna Koenig, Executive Director of Human Resources and Communications



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Consider and Act on the 2026-2027 District Student Calendar
Presented For	X Board Action Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Anna Koenig, Executive Director of Human Resources and Communications Dr. Travis Zambaisi, Executive Director of Student Services



Executive Summary

The 2026-2027 Lovejoy ISD student school calendar will be presented to the Board of Trustees for consideration of adoption.

Fiscal Implications

No fiscal implications.

Administrator Recommendation

Administration recommends adopting the 2026-2027 District Student Calendar.

District Priority

Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.

Lovejoy ISD 2026-2027 District Calendar Presentation

DR. TRAVIS ZAMBIASI

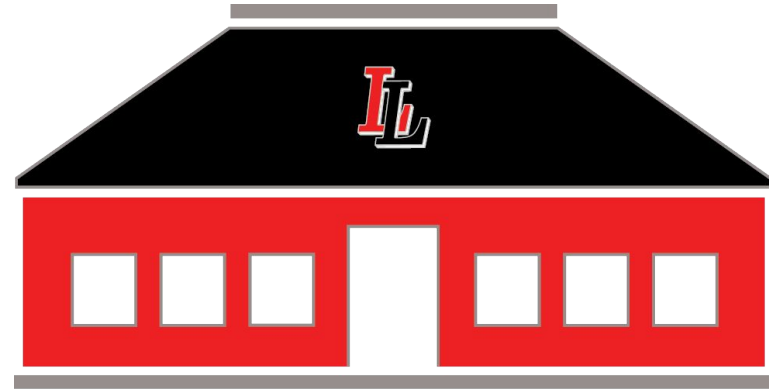
Executive Director of Student Services

ANNA KOENIG

Executive Director of Human Resources and
Communications

December 15, 2025

Board Meeting



LOVEJOY
INDEPENDENT SCHOOL DISTRICT

EST. 1917

Review: Developing the School Calendar

Requirements

- 75,600 Instructional Minutes
- 2 Bad Weather Make-up Days
- 187 Teacher Contract Calendar Days (TEC Code Section 21.401)
- Student Attendance Accounting Handbook (SAAH) Requirements
 - CTE minutes
 - Teacher Professional Development Days
- 5 Professional Development Days - After the first day of school and before the last day of instruction



Review: Developing the School Calendar

Considerations

- 45 Days Prior to the First Day of Instruction
- Collin County College
 - Spring Break - March 15-19
 - Spring Holiday - March 26-28
- Balancing Semesters
 - Fall Days
 - Spring Days
- Graduation - May 29, 2027 (one week later than previous year)
- Professional Development Days
- Teacher Planning Days
- Feedback Opportunities



**LOVEJOY ISD
STUDENT CALENDAR - DRAFT #1**

JULY

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SEPTEMBER

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OCTOBER

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NOVEMBER

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JANUARY

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FEBRUARY

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JUNE

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CALENDAR KEY

	STUDENT HOLIDAY
	SCHOOL DAY
	BAD WEATHER DAY
	GRADUATION
	LHS EARLY DISMISSAL
	EARLY DISMISSAL - ALL

CAMPUS SCHOOL TIMES

LCDC PREKINDERGARTEN	7:40 AM - 3:15 PM
HART & PUSTER ELEMENTARY	7:50 AM - 3:25 PM
SLOAN CREEK INTERMEDIATE SCHOOL	7:40 AM - 3:15 PM
WILLOW SPRINGS MIDDLE SCHOOL	8:35 AM - 4:10 PM
LOVEJOY HIGH SCHOOL	8:40 AM - 4:25 PM

GRADING PERIODS

1ST TERM	AUGUST 12 - OCTOBER 9
2ND TERM	OCTOBER 19 - DECEMBER 17
3RD TERM	JANUARY 6 - MARCH 12
4TH TERM	MARCH 22 - MAY 28

IMPORTANT CALENDAR DATES

AUG 12	FIRST DAY OF SCHOOL
SEPT 7	LABOR DAY
OCT 12 - 16	FALL BREAK
NOV 23 - 27	THANKSGIVING BREAK
DEC 18 - JAN 5	WINTER BREAK
JAN 18	MARTIN LUTHER KING DAY
FEB 15	PRESIDENT'S DAY
MAR 15 - 19	SPRING BREAK
MAR 26	STUDENT/STAFF HOLIDAY
MAY 28	LAST DAY OF SCHOOL
MAY 29	GRADUATION

Review: Drafts 1 & 2

(Same on each draft)

- First Day of School - August 12, 2026
 - Previous (2025-2026) - August 7, 2025
- Full Week of Fall - October 12-16, 2026
 - Previous (2025-2026) - October 13-17, 2025
- Last Day of School - May 28, 2027
 - Previous (2025-2026) - May 22, 2026
- Graduation - May 29, 2027
 - Previous (2025-2026) - May 23, 2026



**LOVEJOY ISD
STUDENT CALENDAR - DRAFT #1**

JULY

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OCTOBER

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NOVEMBER

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JANUARY

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FEBRUARY

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MARCH

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JUNE

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CALENDAR KEY

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	SCHOOL DAY
	BAD WEATHER DAY
	GRADUATION
	LHS EARLY DISMISSAL
	EARLY DISMISSAL - ALL

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DEC 18 - JAN 5	WINTER BREAK
JAN 18	MARTIN LUTHER KING DAY
FEB 15	PRESIDENT'S DAY
MAR 15 - 19	SPRING BREAK
MAR 26	STUDENT/STAFF HOLIDAY
MAY 28	LAST DAY OF SCHOOL
MAY 29	GRADUATION

Developing the School Calendar

- **DRAFT 1 - Review**
- Student - 167 Days Previous (2025-2026): 164 Days
- First Semester: 77 (2025-2026: 80)
- Second Semester: 90 (2025-2026: 84)
- Last Day of School - May 28 (2025-2026: May 22)
- Graduation - May 29 (2025-2026: May 23)
- Teacher Planning Days - 6 (2025-2026: 8)
- Length of the Instructional Day (School Times) Stays the Same



**LOVEJOY ISD
STUDENT CALENDAR - DRAFT #2**

JULY

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AUGUST

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SEPTEMBER

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OCTOBER

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DECEMBER

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FEBRUARY

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MARCH

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JUNE

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CALENDAR KEY

	STUDENT HOLIDAY
	SCHOOL DAY
	BAD WEATHER DAY
	GRADUATION
	LHS EARLY DISMISSAL
	EARLY DISMISSAL - ALL

CAMPUS SCHOOL TIMES

LCDC PREKINDERGARTEN	7:40 AM - 3:05 PM
HART & PUSTER ELEMENTARY	7:50 AM - 3:15 PM
SLOAN CREEK INTERMEDIATE SCHOOL	7:40 AM - 3:05 PM
WILLOW SPRINGS MIDDLE SCHOOL	8:35 AM - 4:00 PM
LOVEJOY HIGH SCHOOL	8:40 AM - 4:15 PM

GRADING PERIODS

1ST TERM	AUGUST 12 - OCTOBER 9
2ND TERM	OCTOBER 19 - DECEMBER 18
3RD TERM	JANUARY 6 - MARCH 12
4TH TERM	MARCH 22 - MAY 28

IMPORTANT CALENDAR DATES

AUG 12	FIRST DAY OF SCHOOL
SEPT 7	LABOR DAY
OCT 12 - 16	FALL BREAK
NOV 23 - 27	THANKSGIVING BREAK
DEC 21 - JAN 5	WINTER BREAK
JAN 18	MARTIN LUTHER KING DAY
FEB 15	PRESIDENT'S DAY
MAR 15 - 19	SPRING BREAK
MAR 26	STUDENT/STAFF HOLIDAY
MAY 28	LAST DAY OF SCHOOL
MAY 29	GRADUATION

Developing the School Calendar

- **DRAFT 2 - Review**
- Student - 169 Days Previous (2025-2026): 164 Days
- First Semester: 78 (2025-2026: 80)
- Second Semester: 91 (2025-2026: 84)
- Last Day of School - May 28 (2025-2026: May 22)
- Graduation - May 29 (2025-2026: May 23)
- Teacher Planning Days - 4 (2025-2026: 8)
- Length of the Instructional Day (School Times) *Decreases* by 10 Min at End of the School Day





2026

2027

LOVEJOY ISD STUDENT CALENDAR - DRAFT #1

JULY calendar grid

AUGUST calendar grid

SEPTEMBER calendar grid

OCTOBER calendar grid

NOVEMBER calendar grid

DECEMBER calendar grid

JANUARY calendar grid

FEBRUARY calendar grid

MARCH calendar grid

APRIL calendar grid

MAY calendar grid

JUNE calendar grid

CALENDAR KEY table

CAMPUS SCHOOL TIMES table

GRADING PERIODS table

IMPORTANT CALENDAR DATES table



2026

2027

LOVEJOY ISD STUDENT CALENDAR - DRAFT #2

JULY calendar grid

AUGUST calendar grid

SEPTEMBER calendar grid

OCTOBER calendar grid

NOVEMBER calendar grid

DECEMBER calendar grid

JANUARY calendar grid

FEBRUARY calendar grid

MARCH calendar grid

APRIL calendar grid

MAY calendar grid

JUNE calendar grid

CALENDAR KEY table

CAMPUS SCHOOL TIMES table

GRADING PERIODS table

IMPORTANT CALENDAR DATES table

Feedback & Completed Steps (Nov-Dec)

1. Create draft student calendars.
2. Review of draft calendars by Cabinet, Principals and District Leadership.
3. Draft calendars revised with suggested updates.
4. Draft calendars shared with Board of Trustees at November 17th Board Meeting.
(Completed November 2025)
5. Gather feedback through district meetings and form (Nov.-Dec.)
 - a. District Improvement Team (DIT)
 - b. Teacher/Superintendent Connection Council
 - c. Campus Staff Meetings
 - d. Parent Feedback Form
 - e. Staff Feedback Form
6. Review feedback. *(Completed December 2025)*
7. Final draft calendar presented to Board of Trustees for consideration at December Regular Board Meeting. *(Current Stage: 12.15.25)*

Feedback: Identified Themes & Analysis

Parent & Community Feedback:

- Balanced feedback between preferring Draft 1 vs. Draft 2
- Stakeholders that preferred Draft 1 favored fewer instructional days
- Stakeholders that preferred Draft 2 felt the 10 minute decrease in the school day would be beneficial
- Many respondents expressed that they would prefer to have the Friday before Winter Break (Dec. 18) as a student holiday/teacher planning day
- Theme: Lessen the frequency of 4 day weeks (creating consistency of full weeks), promoting routine

Staff, Committee, & Team Huddle Feedback:

- Staff members at the secondary level extended to express an interest in Draft 2. Reasoning consisted of the 10 minute decrease in the school day, increased school days, and preparation/travel to extracurriculars
- Staff members at the elementary level tended to express the desire to have teacher planning days more frequently, while still sharing the benefits of shortening the school day
- The LHS staff preferred not to have bad weather makeup days or teacher planning days during the first weeks of May because of AP Testing conflicts (May 3)



**LOVEJOY ISD
STUDENT CALENDAR - DRAFT 12.15.25**

JULY

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AUGUST

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SEPTEMBER

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OCTOBER

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NOVEMBER

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DECEMBER

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JUNE

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CALENDAR KEY

	STUDENT HOLIDAY
	SCHOOL DAY
	BAD WEATHER DAY
	GRADUATION
	LHS EARLY DISMISSAL
	EARLY DISMISSAL - ALL

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IMPORTANT CALENDAR DATES

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DEC 18 - JAN 5	WINTER BREAK
JAN 18	MARTIN LUTHER KING DAY
FEB 15	PRESIDENT'S DAY
MAR 15 - 19	SPRING BREAK
MAR 26	STUDENT/STAFF HOLIDAY
MAY 28	LAST DAY OF SCHOOL
MAY 29	GRADUATION

2026-2027 Calendar *Recommendation*

- Recommended 2026-2027 Calendar:
- Student - 168 Days Previous (2025-2026): 164 Days
- First Semester: 78 (2025-2026: 80)
- Second Semester: 90 (2025-2026: 84)
- Last Day of School - May 28 (2025-2026: May 22)
- Graduation - May 29 (2025-2026: May 23)
- Teacher Planning Days - 5 (2025-2026: 8)
- Length of the Instructional Day (School Times) *Decreases* by 10 Min at End of the School Day





2026



2027

LOVEJOY ISD STUDENT CALENDAR - DRAFT 12.15.25



JULY calendar grid with days of the week and dates.

AUGUST calendar grid with days of the week and dates.

SEPTEMBER calendar grid with days of the week and dates.

OCTOBER calendar grid with days of the week and dates.

NOVEMBER calendar grid with days of the week and dates.

DECEMBER calendar grid with days of the week and dates.

JANUARY calendar grid with days of the week and dates.

FEBRUARY calendar grid with days of the week and dates.

MARCH calendar grid with days of the week and dates.

APRIL calendar grid with days of the week and dates.

MAY calendar grid with days of the week and dates.

JUNE calendar grid with days of the week and dates.

CALENDAR KEY table with color-coded boxes for Student Holiday, School Day, Bad Weather Day, Graduation, LHS Early Dismissal, and Early Dismissal - All.

CAMPUS SCHOOL TIMES table listing times for LCDC Prekindergarten, Hart & Puster Elementary, Sloan Creek Intermediate School, Willow Springs Middle School, and Lovejoy High School.

GRADING PERIODS table listing 1st through 4th terms and their corresponding date ranges.

IMPORTANT CALENDAR DATES table listing key dates such as First Day of School, Labor Day, Fall Break, Thanksgiving Break, Winter Break, Martin Luther King Day, President's Day, Spring Break, Student/Staff Holiday, Last Day of School, and Graduation.

2026



2027

LOVEJOY ISD STUDENT CALENDAR - DRAFT #1

JULY calendar grid.

AUGUST calendar grid.

SEPTEMBER calendar grid.

OCTOBER calendar grid.

NOVEMBER calendar grid.

DECEMBER calendar grid.

JANUARY calendar grid.

FEBRUARY calendar grid.

MARCH calendar grid.

APRIL calendar grid.

MAY calendar grid.

JUNE calendar grid.

CALENDAR KEY table.

CAMPUS SCHOOL TIMES table.

GRADING PERIODS table.

IMPORTANT CALENDAR DATES table.

APPROVED BY THE BOARD OF TRUSTEES ON TBD

2026



2027

LOVEJOY ISD STUDENT CALENDAR - DRAFT #2

JULY calendar grid.

AUGUST calendar grid.

SEPTEMBER calendar grid.

OCTOBER calendar grid.

NOVEMBER calendar grid.

DECEMBER calendar grid.

JANUARY calendar grid.

FEBRUARY calendar grid.

MARCH calendar grid.

APRIL calendar grid.

MAY calendar grid.

JUNE calendar grid.

CALENDAR KEY table.

CAMPUS SCHOOL TIMES table.

GRADING PERIODS table.

IMPORTANT CALENDAR DATES table.

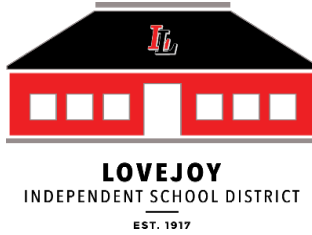
APPROVED BY THE BOARD OF TRUSTEES ON TBD



THANK YOU

21. Consider and Act on the Continuation of the out-of-district transfer program, Lovejoy Scholars

Presenter: Anna Koenig, Executive Director of Human Resources and Communications



Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Continuation of the Out-of-District Transfer Program -Lovejoy Scholars Program
Presented For	X Board Action Report/Review Only
Supporting Documents	None X Attached Provided Later
Administrator Responsible	Anna Koenig, Executive Director of Human Resources and Communications



Executive Summary

Lovejoy Scholars is an application based interdistrict transfer program that allows children who do not live within Lovejoy ISD boundaries an opportunity to attend Lovejoy ISD. Lovejoy Scholars must meet District criteria.

Fiscal Implications

The Lovejoy Scholar Program has a positive impact on the District's enrollment and budget.

Administrator Recommendation

Administration recommends consideration and action on the Lovejoy Scholars Program as follows:

- Administration will be charged with responsibility for determining admission criteria and admission into the program.
- Administration recommends accepting a maximum of 350 Lovejoy Scholars for the upcoming school year.

Board Priority

Priority 1: Lovejoy ISD students will live our Legacy of Excellence by learning at high levels and graduating life ready.

Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.

Priority 3: Lovejoy ISD will prioritize community, connection, and communication.

Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.

Continuation of the Out-of-District Transfer Program- Lovejoy Scholars

ANNA KOENIG

Executive Director of HR & Communications

December 15, 2025

Board Meeting



LOVEJOY
INDEPENDENT SCHOOL DISTRICT

EST. 1917

Lovejoy ISD Scholars Program

- Serves kindergarten through twelfth grade students
- **316** Scholars for the 2025-2026 School Year
- Limited to 350 students
- **24** seniors and **18** kindergarten students
- Students come from all over the North Texas Area
- Contributes approximately **\$2.6** million to annual budget (**\$6,215** per pupil allotment)

Student Residence	Percent of Students
Allen	21%
Princeton	13%
Parker	11%
Fairview	11%
McKinney	10%
Other	34%

Date collected from 8/1/2025-12/02/2025 has been rounded.

Lovejoy Scholars Student Historical Enrollment Numbers

December 12, 2021	348
May 27, 2022	276
September 1, 2022	231
December 15, 2022	223
January 4, 2023	229
September 4, 2024	270
December 18, 2024	268
September 4, 2025	319
December 8, 2025	316

Lovejoy Scholars Program

- Applications are submitted online
- Only completed applications will be considered.
- \$150 processing fee is required.

**Total of 217 Completed
Interest Forms as of
8/1/2025-12/02/2025**

**Total of 455 Completed
Interest Forms as of
3/4/2025-12/02/2025**

Grade	Number of Completed Interest Forms as of 3/4/2025-12/02/2025
Kindergarten	103
First Grade	53
Second Grade	56
Third Grade	53
Fourth Grade	55
Fifth Grade	47
Sixth Grade	51
Seventh Grade	40
Eighth Grade	50
Ninth Grade	64
Tenth Grade	45
Eleventh Grade	36
Twelfth Grade	19

Lovejoy Scholars Application Process Draft Timeline

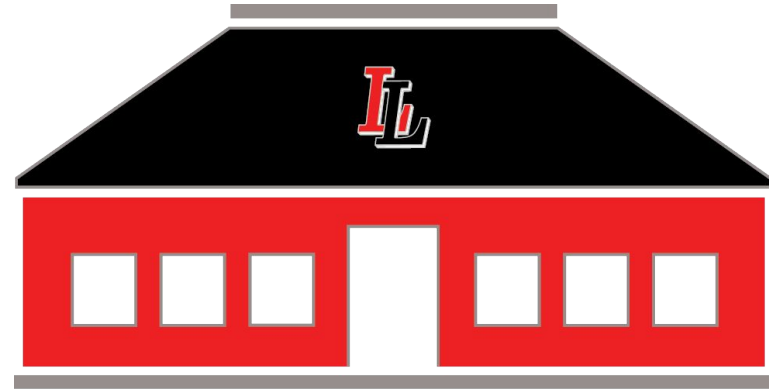
- **RETURNING AND SIBLING SCHOLAR APPLICANTS**

Returning and Sibling Scholar Applications Open	January 7th, 2025
Returning and Sibling Scholar Applications Due	January 26th, 2026 by 4 pm

- **NEW TO THE PROGRAM SCHOLAR APPLICANTS**

All New Scholar Applications Open	January 7th, 2025
Review Completed Applications and Accept as Space Allows	Close March 6, 2025

Thank You



LOVEJOY
INDEPENDENT SCHOOL DISTRICT

EST. 1917

22. Superintendent Goal Update

Presenter: Katie Kordel, Superintendent



LOVEJOY
INDEPENDENT SCHOOL DISTRICT
EST. 1917

Lovejoy Independent School District Board of Trustees

Date of Meeting	December 15, 2025
Document Title	Superintendent Goal Update
Presented For	Board Action X Report/Review Only
Supporting Documents	None Attached X Provided Later
Administrator Responsible	Katie Kordel, Superintendent
Executive Summary	
The Superintendent will provide a goals update.	
Fiscal Implications	
Information only. No fiscal implications.	
Administrator Recommendation	
Information only. No administrator recommendation.	
District Priority	
Priority 1: Lovejoy ISD students will live our Legacy of Excellence by learning at high levels and graduating life ready.	
Priority 2: Lovejoy ISD will value employees as our greatest asset in serving students.	
Priority 3: Lovejoy ISD will prioritize community, connection, and communication.	
Priority 4: Lovejoy ISD will strategically plan for the safety and security of students and staff, financial sustainability, and effective operations.	

2025-2026
Superintendent Goals
 December 2025: Formative Update

Goal	Measures of Success
Safety	
<p>01 Support a safe and secure environment for all students and staff by implementing updated and enhanced silent panic alert technology at 100% of Lovejoy ISD schools.</p> <p>LOVEJOY 2030 Strategic Plan Strategic Target 8.1, Strategy 8.1.2, and Strategy 8.1.3</p>	<p>1.1 Installation of Updated Silent Panic Alert Technology System Hardware.</p>
	<p>Key Performance Indicators Silent Panic Alert Technology hardware including alert strobes, locating beacons, and gateways will be installed at all Lovejoy ISD school facilities.</p> <ul style="list-style-type: none"> ○ Installation Completed Summer 2025 ✓ <p>All staff will be issued silent panic alert technology devices.</p> <ul style="list-style-type: none"> ○ SPAT Devices issued to all district staff August 2025 ✓
	<p>1.2 Implementation of Updated Silent Panic Alert Training.</p>
	<p>Key Performance Indicator All staff will be trained in the activation and response protocols associated with the updated Silent Panic Alert System Technology.</p> <ul style="list-style-type: none"> ● 08-01-2025 - Campus Responder Training - Marshals, Admin and Nurses ✓ ● 08-06-2025 and 08-07-2025 - LCDC Staff ✓ ● 08-06-2025 - PES Staff ✓ ● 08-06-2025 - HES Staff ✓ ● 08-05-2025 - SCIS Staff ✓ ● 08-04-2025 - WSMS Staff ✓ ● 08-06-2025 - LHS Staff ✓ ● 08-04-2025 and 08-08-2025 - Custodial Staff ✓ ● 08-04-2025 - Transportation Staff ✓ ● 08-04-2025 - Grounds/Maintenance ✓ ● 08-21-2025 - Administration ✓

	<p>1.3 Integration of silent panic alert systems with electronic communication systems.</p> <p>Key Performance Indicator The updated Silent Panic Alert System will be integrated with existing electronic communication platforms at all Lovejoy ISD schools.</p> <ul style="list-style-type: none"> ○ Spring 2026
<p>People</p>	
<p>02 Recruit, retain, support, and develop effective personnel.</p> <p>LOVEJOY 2030 Strategic Plan Strategic Target 6.1, Strategy 6.1.1, and Strategic Target 6.3</p>	<p>2.1 Develop and implement a leadership development program to support teacher retention.</p>
	<p>Key Performance Indicator Develop and implement a leadership development program in which 100% of campus principals complete at least 6 hours of targeted training on teacher retention strategies.</p> <ul style="list-style-type: none"> ○ Professional Development - August 29, 2025 ○ Principal, Directors & Cabinet Meetings <ul style="list-style-type: none"> ■ September 22, 2025 ✓ ■ November 10, 2025 ✓ ■ December 8, 2025 ✓
	<p>2.2 Administration of staff survey.</p>
	<p>Key Performance Indicator The District will administer two staff surveys during the 2025-2026 school year.</p> <ul style="list-style-type: none"> ○ Survey One Window: October 28 - November 11, 2025 ✓ ○ Administered to all Staff ✓ ○ Survey Two: Scheduled for Spring 2026
	<p>2.3 Prioritize use of data in recruitment, retention, and support of effective personnel.</p>
<p>Key Performance Indicator Track qualitative and quantitative data related to recruitment, retention, and support annually, identify trends, and inform continuous improvement efforts.</p> <ul style="list-style-type: none"> ● Team Huddles <ul style="list-style-type: none"> ○ September/October 2025 ✓ ○ November/December 2025 ✓ 	

- Teacher-Superintendent Connection Council Meetings
 - **September 9, 2025** ✓
 - **November 5, 2025** ✓
- T-TESS Calibration Professional Development
 - **Region 10 Calibration Walk and Training, September 16, 2025** ✓
 - **Region 10 Calibration Walk and Training, October 20, 2025** ✓
 - **Calibration Walk, October 16, 2025** ✓
- Leopard Excellence Awards
 - **Hart - 4th Grade Math Team** ✓
 - **WSMS - 8th Grade Social Studies Team** ✓
 - **SCIS - 6th Grade RLA Team** ✓
- Teacher Listening Circle at Teacher-Superintendent Connection Council
 - **December 8, 2025** ✓
- Staff Surveys
 - **Technology Survey, Fall 2025** ✓
 - **Calendar Survey (2026-2027), November/December 2025** ✓
 - **Survey One Presentation, December 15, 2025** ✓
 - **Survey Two Presentation, Spring 2026**

Learning

03 Promote Lovejoy ISD's continued commitment to academic excellence.

LOVEJOY 2030 Strategic Plan
 Strategic Target 1.1 Strategy 1.1.1
 Strategic Target 1.2 Strategy 1.2.2 and 1.2.3
 Strategic Target 1.3 Strategy 1.3.3 and 1.3.2
 Strategic Target 2.1 Strategy 2.1.2 and 2.1.3

3.1 Operationalize the STEM Program Guide.

Key Performance Indicator

During the 2025-2026 school year and in alignment with the district STEM Program Guide, the District will create and implement model lessons for grades K-6.

- [Presentation: STEM Program, September 29, 2025 Board Meeting](#)
- [STEM Program Guide](#)

3.2 Prioritize Student Academic Growth in Mathematics.

Key Performance Indicator

The percentage of K-12 students meeting or exceeding their mathematics MAP growth projection from the beginning of the year assessment to the middle of the year assessment will increase from 56% to 59%. (MAP is a norm referenced test. Approximately 50% of students nationwide are expected to meet or exceed their growth projection.)

- [Presentation: Student Achievement Update, June 16, 2025 Board Meeting](#)

- [Presentation: Academic Update](#), September 17, 2025 Board Meeting
- [Presentation: HB3 Goals and Performance Objectives](#), September 17, 2025 Board Meeting
- [Presentation: Celebration of Learning MAP Growth](#), September 29, 2025 Board Meeting
- [Presentation: Special Education Program Update](#), November 17, 2025 Board Meeting
- **Implementation of Multi-Level Student Progress Monitoring Tracking System**
- **Utilization of MTSS Lead Position - Supports Lesson Planning, TIER 2 and TIER 3 Instruction**
- **Implementation of Tier 2 Literacy and Math Support at Elementary Level (4 Part Time Positions)**
- [Presentation: Academic Update](#), December 15, 2025 Board Meeting

3.3 Prioritize Student Academic Growth in Reading.

Key Performance Indicator

The percentage of K-12 students meeting or exceeding their reading MAP growth projection from the beginning of the year assessment to the middle of the year assessment will increase from 59% to 62%. (MAP is a norm referenced test. Approximately 50% of students nationwide are expected to meet or exceed their growth projection.)

- [Presentation: Student Achievement Update](#), June 16, 2025 Board Meeting
- [Presentation: Academic Update](#), September 17, 2025 Board Meeting
- [Presentation: HB3 Goals and Performance Objectives](#), September 17, 2025 Board Meeting
- [Presentation: Celebration of Learning MAP Growth](#), September 29, 2025 Board Meeting
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- **Utilization of MTSS Lead Position - Supports Lesson Planning, TIER 2 and TIER 3 Instruction**
- **Implementation of Tier 2 Literacy and Math Support at Elementary Level (4 Part Time Positions)**
- [Presentation: Academic Update](#), December 15, 2025 Board Meeting

3.4 Prioritize Student Academic Growth in Science.

Key Performance Indicator

The percentage of K-12 students meeting or exceeding their science MAP growth projection from the beginning of the year assessment to the middle of the year assessment will increase from 72% to 75%. (MAP is a norm referenced test. Approximately 50% of students nationwide are expected to meet or exceed their growth projection.)

- [Presentation: Student Achievement Update, June 16, 2025 Board Meeting](#)
- [Presentation: Academic Update, September 17, 2025 Board Meeting](#)
- [Presentation: HB3 Goals and Performance Objectives, September 17, 2025 Board Meeting](#)
- [Presentation: Celebration of Learning MAP Growth, September 29, 2025 Board Meeting](#)
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- **Implementation of Multi-Level Student Progress Monitoring Tracking System Utilization of MTSS Lead Position - Supports Lesson Planning, TIER 2 and TIER 3 Instruction**
- **Implementation of Tier 2 Literacy and Math Support at Elementary Level (4 Part Time Positions)**
- [Presentation: Academic Update, December 15, 2025 Board Meeting](#)

3.5 Develop an Implementation Plan for the Teacher Incentive Allotment (TIA) Program.

Key Performance Indicator

The District will develop an implementation plan for the Teacher Incentive Allotment (TIA) Program that meets Texas Education Agency (TEA) requirements. The plan will include a timeline and committee formation.

- **State TIA Conference Attended by Curriculum & Instruction and HR Department Leadership**
- T-TESS Calibration Professional Development
 - **Region 10 Calibration Walk and Training, September 16, 2025** ✓
 - **Region 10 Calibration Walk and Training, October 20, 2025** ✓
 - **Calibration Walk, October 16, 2025** ✓
- **TIA Rural Cohort Meetings**
 - **August 19, 2025** ✓
 - **September 9, 2025** ✓
 - **October 20, 2025** ✓
 - **November 11, 2025** ✓

	<ul style="list-style-type: none"> ○ TIA Committee <ul style="list-style-type: none"> ■ November 5, 2025 - Teacher TIA Overview Presentation ✓ ■ January 21, 2026 ■ February 10, 2026 <p>3.6 Analyze and Refine the K-12 Gifted and Talented Program Services.</p> <p>Key Performance Indicators The District will complete a K–12 Gifted and Talented (GT) Program review. The District will develop a Gifted and Talented Learner Profile. The District will provide enhanced Professional Development for Gifted and Talented Teachers.</p> <ul style="list-style-type: none"> ● Presentation: Gifted and Talented Program Update, September 29, 2025 Board Meeting ● Implementation of Gifted and Talented Quarterly Parent Newsletter ● Lovejoy ISD Curriculum and Instruction leaders traveled to Baylor University October 22, 2025 for continued collaboration with the leaders of the Baylor Center for Gifted and Talented Development. The focus of the work included an in-depth analysis of: <ul style="list-style-type: none"> ○ Lovejoy ISD G/T Services and Program Models ○ Lovejoy ISD G/T Identification Process ○ Exploration of opportunities to enhance learning experiences for Gifted Learners.
Culture of Progress	
<p>04 Foster a culture of progress.</p> <p>LOVEJOY 2030 Strategic Plan Strategic Target 1.1 Strategy 1.1.2 Strategic Target 2.1 Strategy 2.1.3 Strategic Target 3.1 Strategy 3.1.1 Strategic Target 4.1 Strategy 4.1.3 Strategic Target 5.1 Strategy 5.1.3 Strategic Target 5.2 Strategy 5.2.2</p>	<p>4.1 Complete an Update to the LOVEJOY 2030 Strategic Plan.</p> <p>Key Performance Indicator The District will complete a Year 4 update of our LOVEJOY 2030 Strategic Plan by engaging stakeholders through:</p> <ul style="list-style-type: none"> ○ Hosting listening circles to gather input from students, parents, educators, staff, and the community. ○ Reconvening the LOVEJOY 2030 Strategic Planning Committee and expanding membership to new participants. ○ Synthesizing stakeholder feedback into updates to the strategic plan. ● LOVEJOY 2030 Strategic Planning Committee <ul style="list-style-type: none"> ○ September 17th - Presentation to the Board ○ September 29th - Board Consideration of the Committee Charter ✓ ○ September 30th - 2030 Committee Applications Window Opens ✓ ○ November 7th - 2030 Committee Applications Window Closes ✓

- **November 17th - Board Consideration of the Committee Membership** ✓
- **January 22nd - LOVEJOY 2030 COMMITTEE MEETING #1 | 8:30am - 2:00pm**
- **January 23rd - LOVEJOY 2030 COMMITTEE MEETING #2 | 8:30am - 2:00pm**
- **February 11th - LOVEJOY 2030 COMMITTEE MEETING #3 | 1:30pm - 4:30pm**
- **March 30th - LOVEJOY 2030 Committee Presents to the Board**
- **April 13th - Board Consideration of the LOVEJOY 2030 Year 4 Plan of Work**
- **Listening Circles**
 - **WSMS Student-Superintendent Connection Council - October/November 2025** ✓
 - **LHS Student-Superintendent Connection Council - October/November 2025** ✓
 - **Parent and Community - November 2025** ✓
 - **Teacher-Superintendent Connection Council - December 8, 2025** ✓

4.2 Initiate a Technology Assessment.

Key Performance Indicator

The District will implement a technology assessment focused on infrastructure, devices, instructional technology, and cybersecurity.

- **Technology Assessment, Fall 2025** ✓
 - *Process included a survey of teachers and staff*
- **Findings will be shared in early Spring 2026**

4.3 Implement Unified Stakeholder Communication Tool.

Key Performance Indicator

- The District will implement a new unified communication tool supporting streamlined communication for teachers, parents and students.
 - **Implementation of Aptegey: Rooms in Lovejoy App** ✓
 - **Aptegey: Rooms Staff & Parent Training - June through August 2025** ✓
 - **[Parent Communication and Community Engagement Update](#), September 17, 2025 Board Meeting** ✓

4.4 Provide Ongoing Communication for Utilization of Bond Funds.

Key Performance Indicators

- **The District will develop a plan for opportunities for stakeholder input in the design process for Hart Elementary School renovations.**
 - **Formation of the Bond Implementation Committee** ✓
 - **Development of Bond Implementation Committee Charter** ✓
 - **Wednesday, November 19th Bond Implementation Committee Meeting** ✓

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| | <ul style="list-style-type: none">○ Hiring of Architect ✓○ RFP, Construction Company, December 2025 - January 2026● The District will publish a bond project web-page to provide updates to stakeholders.<ul style="list-style-type: none">○ Launch, early Spring 2026○ https://www.lovejoyisd.net/o/bond2025 |
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23. Superintendent's Announcements
Presenter: Katie Kordel, Superintendent
24. Announcements
Presenter: Julie McLaughlin, President
25. Adjournment
Presenter: Julie McLaughlin, President