

**WACO INDEPENDENT SCHOOL DISTRICT
REGULAR MEETING
WISD Conference Center
115 S 5th Street
Waco, Texas 76701**

Thursday, October 30, 2025 - 6:00 PM

A Regular Meeting of the Board of Trustees of Waco Independent School District will be held October 30, 2025, beginning at 6:00 PM in the WISD Conference Center, 115 S 5th Street, Waco, Texas.

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

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

AGENDA

1. **Call to Order**
2. **Public Comments on Agenda Items**
3. **Moment of Silence and Pledge of Allegiance**
4. **Special Recognitions**
 - 4.A. Pledge Leaders
 - 4.B. Community Partner Award
 - 4.C. Lieutenant Freeman Graduated from the Leadership Command College
 - 4.D. Advanced Placement Scholars
 - 4.E. Advanced Placement Teachers
 - 4.F. College Board Recognitions
 - 4.G. Nevaeh Dowd - I am Texas
5. **Superintendent's Report**
 - 5.A. Strategic Plan Publication
 - 5.B. Thanksgiving Family Meals
 - 5.C. PEIMS Snapshot Data
6. **Information Items/Reports**
 - 6.A. Monthly and Quarterly Financial Reports for the Period Ended August 31, 2025
 - 6.B. Monthly Financial Reports for the Period Ended September 30, 2025
 - 6.C. Emergent Bilingual Annual Evaluation and Programs Report
 - 6.D. First Reading to Amend Board Policy CV (LOCAL) As Related to Prevailing Wage Rate
7. **Public Hearing on the 2025 Annual Financial Integrity Rating System of Texas and Report (School FIRST)**
Presenter: Sherry Smith

8. **Consent Agenda: Consider and Take Appropriate Action**
 - 8.A. Amendments to the 2025-2026 Budget
 - 8.B. Bid Award for Education Software and Other School District Related Software
 - 8.C. Bid Award for Educational Consultants, Professional Development, and Other Student-Based Contracted Services
 - 8.D. Bid Award for Local Retailers' General Merchandise
 - 8.E. Bid Award for Maintenance Supplies, Equipment and Services
 - 8.F. Bid Award for Restaurant and Catering Services
 - 8.G. Bid Award for Diagnostic/Screeners and Instructional Resources for Intervention and Accelerated Instruction
 - 8.H. Bid Award for Theatre and Fine Arts Supplies, Equipment and Services
 - 8.I. Purchases in Excess of \$50,000 under Pre-Existing Bid, Purchasing Cooperative, or Allowed Professional Services
 - 8.J. Independent Sources of Investment Officer Training
 - 8.K. List of Qualified Brokers Authorized to Engage in Investment Transactions with the District and Local Banks for the Purchase of Certificates of Deposit
 - 8.L. Investment Policy and Strategies as Codified Under Policy CDA (LOCAL) - Other Revenues: Investments
 - 8.M. Library Books Purchase
 - 8.N. New Course Request
 - 8.O. Board Operating Procedures
 - 8.P. Cooper Foundation Trustee Election
 - 8.Q. Allowance Expenditure Authorization #95 to Address Installation of Temporary Domestic Water Pump at Waco High School
 - 8.R. Acceptance of Gifts over \$50,000
 - 8.S. Cotton Palace Park Lease Extension Approval
 - 8.T. Administrator Compliance with HB 3372
 - 8.U. Board of Trustees Meeting Minutes
 - 8.U.1. September 25, 2025 - Regular Meeting
 - 8.U.2. September 25, 2025 - Special Meeting
 - 8.U.3. October 2, 2025 - Workshop Meeting
 - 8.U.4. October 7, 2025 - Joint Meeting with the City of Waco City Council
9. **Review and Discuss Priority 1 - 1.2 Increase College, Career and/or Military Ready Students**
Presenter: Dr. Deena Cornblum
10. **Consider, Discuss and Take Appropriate Action Regarding the Approval of Turnaround Plans and Targeted Improvement Plans**
Presenter: Karmen Logan
11. **Review and Discuss Teacher Retirement System (TRS) Active Care Presentation**
Presenter: Gallagher
12. **Presentation and Discussion on 2025 Delinquent Tax Collections**
Presenter: Connor Buchanan
13. **Announcements**
14. **Review and Discuss Potential Contracts on Real Property**
15. **Consideration of Personnel**

15.A. Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, or Dismissal of a Public Officer or Employee - Superintendent (Evaluations/Duties)

15.B. Hear a Complaint or Charge Against an Officer or Employee

16. **Adjournment**

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 30, 2025

Contact Person: Jill Anderson

RE: Special Recognitions

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Background Information:

Pledge Leaders

Each month, one campus selects two students to lead the Pledge of Allegiance at the regular business meeting of the Waco ISD Board of Trustees. For the month of October, Mia Perez and Clara Medina Camacho from Cedar Ridge Elementary were selected for this honor.

Community Partner Award

Baylor Athletics has been a tremendous partner with Waco ISD. Baylor brought together the College Football Playoff Foundation, the Big 12 Conference, and School Specialty to create a \$50K dedicated wellness space for students at J.H. Hines Elementary that was revealed in September of this year. Along with the gift of the makeover, a \$5,000 grant was given to the campus for school needs, and \$1,000 was gifted to a first-year teacher for her classroom.

Baylor Athletics also hosted Breakfast with the Bears at Crestview, Brook Avenue, and Cedar Ridge elementary schools. At this event, Baylor student athletes join Waco ISD students for breakfast and help them start their day with encouragement and energy.

Knowing literacy is important, Baylor has partnered with South Waco Elementary and Kendrick Elementary to support students' reading skills and comprehension through Bears for Books. This program specifically engages third-grade classrooms to promote learning through fun, interactive reading activities.

Serving as a celebration for students who participated in the Bears for Books program, students were invited to attend a Baylor women's basketball game.

Conversely, members of the Baylor women's basketball team attended South Waco Elementary's back-to-school event, where they donated school supplies to students and staff to help prepare for the new academic year.

Most recently, the Los Mariachi Troyanos from University High School were invited to play at a Baylor football game as part of Baylor's Vamos Osos Hispanic Heritage Celebration.

Lt. Jeff Freeman Graduates

We are celebrating with Lieutenant Jeff Freeman with the Waco ISD Police Department who graduated from the Bill Blackwood Law Enforcement Management Institute of Texas Command College.

Advanced Placement - Scholars

Each year, Waco ISD recognizes students who are named Advanced Placement (AP) Scholars by the College Board in recognition of high achievement on college-level AP exams. Students receive this honor with a score of 3 or higher on three or more AP exams. This year, 56 students from both Waco High School and University High School are being recognized.

Waco High School AP Scholars:

Carlos Alvarez-Freyre	Oscar Loreda
Camille Anderson	Ella McCallie
Yessenia Antonio	Finley McCallie
Alberto Avelar	Isabela Morales
Alana Bond	Neiba Picazo
Annabeth Carlson	Claire Prather
Jacob Collier	Isaiah Pullen
Valeria Delgado	Crystal Ramirez
Adamaris Estrada	Mayrelin Rioyos Serrano
Matthew Everett	Emma Sanders
Isabella Ganske	Riley Stolze
Andrew Gonzalez	Yahir Trujillo
Miriam Goodsohm	Dorothy Uecker
Hudson Harp	Manuel Valadez Vento
Lily Howell	Maximiliano Zepeda

Waco High School AP Scholars with Honor:

Joshua Nelson	Eleanor Rhodes
Emmanuel Perez	Lilly Rose

Waco High School AP Scholars with Distinction:

Lydia Allen	Ivy Moore
Sandra Lawson	Caroline Rice
Jonathan Leija Marin	Denny Rivera-Espinoza
Daniella Mercado	August Zimmerman

University High School AP Scholars:

Daisy Barco	Jautyrael Kendricks
Osmar Cazares Guillen	Luciano Perez
Jovanni Contreras	Stiven Uceda
Juan Contreras	Christian Velazquez
Ayanna Flores	Thomas Vidaña
Oliver Houston	Ashley Zuniga

University High School AP Scholar with Honors:

Emmanuel Grajeda

University High School AP Scholar with Distinction:

Kevin Gutierrez

Advanced Placement - Teachers

The Board of Trustees recognizes Waco ISD high school teachers who supported eight or more students who received a three or higher score on the 2025 AP exams.

Waco High AP Teachers:

Nicole Bates	Rosa Pevia
Nora Burnham	Joshua Mark
Kathryn Hopkins	Jonah Tull
Kenneth Heller	James Yasko
Shanna Jones	

University High AP Teachers:

Spencer Daniel	Tom Lyons
Kari Emblem	Colton Wheeler
Jack LaRue	Becky Zeniert
Reyes Lopez	

College Board Recognitions

Waco ISD recognizes students who have earned College Board National Awards. These awards include the School Recognition Award - an award that honors students who are in the top 10 percent of test-takers at their high school or who earn a score of 3 or higher on two or more distinct AP exams by the end of 10th grade; and the First-Generation Recognition Award - recognizing students who are on track to be the first in their family to complete college.

Waco High National College Board:

Ivan Acuna	Caedmon Peacock
Alana Bond	Neiba Picazo
Keyon Clayton	Karme Reyes
Austin Coatney	Eleanor Rhodes
Rylee Cowden	Chayse Rhynes
Jeremiah De La Rosa-McCommas	Denny Rivera-Espinoza
Aiden Duarte	Josephine Roberson
Ana Enrriquez	Lilly Rose
Adamaris Estrada	Alina Segura
Graciela Guerrero	Fancy Stoglin
Eli Guillen	Riley Stolze
Jeremiah Haigood	Emery Stonikinis
Sandra Lawson	Stephen Talley
Jonathan Leija Marin	Isaiah Tavera
Brittany Leija	Yahir Trujillo
Marari Linares	Dorothy Uecker
Carolina Martinez	Camila Vega
Daniella Mercado	Armani Ward
Makayla Moffatte	Jordan Williams
Pablo Monticillo Lopez	Fletcher Woodward
Joshua Nelson	August Zimmerman
Kamarieuna Pass	

Waco High National College Board - First Generation:

Marcoantonio Gaytan	Valeria Quintana
Juan Guevara	Lizbeth Ramirez
Jacory Johnson	Jorge Salas
Camila Morales	Kevin Santos
Isabela Morales	Carlos Segura
Emmanuel Perez	Catalina Suarez
Alexis Quintana	Saul Trujillo

University High National College Board:

Hadara Acevedo
Aaydyn Aleman
Danario Alexander
Adrian Almeida
Xavier Andrade
Serena Arias
Nicholas Arispe
Jaxon Barefield
Sandra Cardenas
David Chavez
Karren Chavez
Luis Chua
Sarah Collins
Juan Contreras
Angel De La Cruz
Sebastian De La Cruz-Gomez
Melanie Devora
Luka Diaz Vazquez
Jade Duran
Natalie Flores
Kamari Greenleaf
Gabriela Guerra Sanchez
Emily Guerrero
Alexandria Hatten
Micah Hatten
Abraham Herrera
Dshon Hill
Naila Jamshid
Tyrion Jones
Davontrae Kirkland
Eric Lopez

Jobanny Lorenzo Serrano
Elijah Martinez
Kevin Martinez
Yahdiia McGriff
Camila Medina
Joselyn Moreno
Justin Neal
Yuridia Olvera
Jancarlo Ortiz
Analiyah Padron
Lesly Perez Avila
Xochitl Perez Gardea
Ivan Perez
Jasmin Ramirez-Barco
Gabriel Ramirez
J'Lynn Ramon
Joseph Ramos
Savannah Reyes
Jasmine Rodriguez
Yadhira Salinas
Cassandra Saucedo
Aaron Taylor
Aliveyah Thomas
Mackenzie Truehitt
Amelia Vazquez-Olguin
Rashel Villa
Joseph Washington
I'Yanna Willis
Aniyah Zavala

University High National College Board - First Generation:

Bryan Corral
Michael Davis
Noel Fajardo
Ricardo Gonzalez
Emmanuel Grajeda
Craig Zildjian Librano

Ana Mendoza
Kimberly Moreno
Anieyah Taylor
Darrius Thomas

Neveah Dowd - I Am Texas Contest Finalist

Nevaeh Dowd, a Waco High School sophomore, is being recognized for placing as a Finalist in the I Am Texas Writing and Art Contest. Due to her placement level, her piece titled, "The Silver Fields" will be placed in the permanent collection at The Bryan Museum in Galveston, Texas. Her written piece is on display at the museum until November 23, 2025.

Fiscal Implications:

None

Administration Recommendations:

For discussion only

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Sheryl Davis

RE: Monthly and Quarterly Financial Reports for the Period Ended August 31, 2025

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Background Information:

Attached are the compiled August monthly financial reports for the following:

- General Fund
- Food Service Fund
- Debt Service Fund
- Internal Services Fund

Also attached are the quarterly reports for the following:

- Tax Collection Report
- Cash and Investment Report
- Cash Flow Projection

These interim financial statements have been prepared utilizing data generated from the automated financial system and do not include any information related to other special revenue funds, capital projects funds, or trust and agency funds. Balances included in the report are unaudited and may change as a result of final year end closing entries and audit activities.

Fiscal Implications:

None.

Administrative Recommendations:

The monthly financial reports for the period ended August 31, 2025 are presented for information, only. No action is required.

Sheryl Davis
Chief Financial Officer

P.O. Box 27, Waco, Texas 76703
Phone: 254-755-9440

October 23, 2025

Board of Trustees
Waco Independent School District
Waco, Texas

The accompanying balance sheets, statements of revenues, expenditures and changes in fund balance, and encumbrances and expenditures by fund, function and object for the month ending August 31, 2025 have been compiled for the General Fund, Food Service Fund, Debt Service Fund, and Internal Services Fund. Final cash reconciliation procedures and financial audit activities may result in additional adjustments to the financial statements. These preliminary financial reports are prepared utilizing the following assumptions:

- Revenue: Recorded on a cash basis with adjustments to accrual basis made at August 31, 2025.
- Expenditure: Totals on the "Statement of Revenues, Expenditures and Changes in Fund Balance" include expenditures occurring during the interim period reported. Balances will be adjusted to accrual basis at August 31, 2025. Outstanding encumbrances are included on the "Encumbrances and Expenditures by Fund, Function, and Object" schedule, only.
- Beginning Fund Balance: Represents August 31, 2024 audited ending fund balance.

I have not performed an audit or review of these financial statements. Please do not hesitate to call if you have any questions or need further assistance.



Sheryl Davis
Chief Finance Officer

Comparison of Fiscal Year 2024-2025 Revenues and Expenditures to Previous Fiscal Year as of August 31, 2025

Variations in revenues and expenditures as compared to the previous year are primarily due to the cyclical nature of budgetary receipts and expenditures. The larger variances are explained in this summary.

General Fund

Revenues:

5710 Local Property Taxes – Collections as of the end of August have increased \$1.9 million over last year and, as a percent of estimated revenue, collections have increased by 5.7%. However, collections are \$1.8 million less than estimated during budget development. Value adjustments as of the end of August have resulted in a decrease of \$128.4 million in taxable value. Consequently, the current year levy has decreased \$1.4 million with an additional decrease of \$1.1 million in prior years' taxes due. The prior years' levy adjustments have been significantly impacted by the change in the homestead exemption and freeze.

5730 Tuition and Fees – Current year revenue reflects an increase of \$45,881 over last year and are \$29,246 over the budgeted estimate.

5740 Other Local Revenue – Revenues have decreased \$1.4 from last year. This is primarily attributable to the receipt of \$500,000 in insurance recoveries, associated with hail damages, in November 2023. Additionally, earnings on investments have decreased \$869,071 due to lower interest rates. Interest rates did not decrease as much as had been anticipated and, as a result, exceeded budgeted estimates by \$1.3 million. This increase was offset by \$569,679 in insurance recoveries for roof damages that we had expected to receive in fiscal year 2025. Due to delays in completing projects, we have not yet received the additional insurance recovery.

5810 Per Capita and Foundation School Program Revenue – Near final estimates of state Foundation School Program revenue is currently projected to be \$4.0 million higher than budgeted estimates. This is primarily due to two factors. First, the decrease in tax collections of \$1.8 million, as discussed above, are offset by state revenue. Second, because the District must requalify under the Teacher Incentive Allotment each year, the \$3.0 in revenue (and offsetting expenditures) was not included in the original budget. Increases include \$2.6 million in Special Education, \$0.5 million Career and Technology allotments, and \$0.3 in other special program allotments. Offsetting those increases is a loss of \$1.3 million in the regular program and \$0.5 million in Compensatory Education. These amounts could change based on the final PEIMS submission of student attendance data. The District appealed the 2021 property values. In August, we received \$0.7 million as a result of the appeal.

5830 Other State Program Revenue – Revenues exceeded budgeted estimates by \$0.2 million. Revenues in this category are a recognition of state payments into the Teacher Retirement System (TRS) on behalf of the District. These revenues are offset by expenditures allocated by function. Final revenues and expenditures include an allocation of Medicare, Part D, paid by the state into TRS. Most of the increase, approximately \$150,000, is attributable to an inflow of federal revenue into that program.

5900 Federal Sources Revenue – Although, revenues have increased \$1.9 million over last year, primarily due to the recording of indirect cost recoveries associated with the finalization of federal stimulus funds as of September 30th, they are just \$121,368 less than projected in the amended budget.

Functional Expenditures:

The termination of the partnership with Transformation Waco for the management of a number of the district's campuses, resulted in a revenue loss of \$1.6 million to the District. This loss was offset by reductions in appropriations throughout the budget, particularly in functional expenditures for curriculum and staff development, instructional leadership, school leadership, social work services, and general administration. Expenditures in the functional categories appear to be consistent with last year's spending pattern with the exceptions shown below.

11 Instruction – Expenditures have decreased \$0.5 million from last year. Salary savings, due to vacancies in professional staff, totaled \$1.6 million, \$1.0 million in paraprofessional staff and \$1.0 million in related benefits, primarily group health insurance, \$0.8 million.

12 Instructional Resources and Media Services – As discussed during budget development, librarian positions, added through federal stimulus funds, were going to be picked up by the general fund effective this year. This change in funding source is responsible for the increase in expenditures of \$0.8 million. Another \$0.8 million was underspent in contracted services, supplies, and other costs.

12 Instructional Resources and Media – With the termination of federal stimulus funds, librarians, previously funded through ESSER funds, were absorbed by the general fund. This resulted in an increased year-to-year expenditure of \$0.9 million but an underexpenditure of only \$30,032, as compared to budget.

13 Curriculum and Instructional Staff Development – Expenditures have decreased \$0.5 million or 13.7%. As mentioned above, the termination of the agreement with Transformation Waco resulted in the elimination of a number of supplemental positions including administrative positions performing curriculum and instructional staff development functions. Another \$0.3 million was saved through underexpenditure.

21 Instructional Leadership – The decrease of \$0.4 million is again due to the elimination of positions from the Transformation Zone operations management.

23 School Leadership – For the 2024-2025 school years the campuses, previously under contracted management, were subject to the District's staffing guidelines. Adherence to these guidelines resulted in the elimination of five administrative and three paraprofessional positions and is reflected in the decreased expenditure of \$0.9

million.

31 Guidance, Counseling and Evaluation Services – Expenditures have increased \$0.8 million over last year. This increase is primarily due to the increase in diagnosticians and other evaluation services in the special education department. The increase in Special Education staff was covered by the increase in state program revenue.

32 Social Work Services – Positions funded in the Transformation Zone included three social work positions which were eliminated with the end of the management contract. As a result, expenditures have decreased \$0.3 million.

33 Health Services – The increase of \$0.2 million represents an increase of 10.1% over last year. This is due, in part, to the shift in staffing campus clinics with registered nurses rather than aides or licensed vocational nurses.

34 Student Transportation – Expenditures have increased \$3.4 million. The increase is a combination of increased costs arising from bringing the service in-house as well as the receipt of three micro-buses and five special education buses costing \$1.0 million. All of the new buses have been received. The financial statements reflect an underexpenditure of budget of \$1.3 million. While \$0.5 million of this was in salary savings and \$0.1 million was in contracted services and supplies, the bulk of the underexpenditure is derived from reclassified transportation costs of \$0.7 million. These reclassified costs result in a sort of revenue, a contra-expenditure, to transportation from field trips and extra-curricular trips, all non-home-to-school transportation that is billed back to the campus or department. Because the 2024-2025 school year was our first year of in-house operation, it was difficult to estimate the amount of those billings for budget purposes.

41 General Administration – Two administrative positions were eliminated with the Transformation Zone management contract along with contracted services for the executive officer and program consultant, reducing expenditures by \$0.3 million. Additionally, the administration worked to reduce expenditures, saving \$0.3 million in salary savings, \$0.3 million in contracted services, \$0.1 million in supplies, and \$0.2 million in travel and other operating costs.

51 Plant Maintenance and Operations – Expenditures have increased \$2.3 million. Approximately \$0.4 million of the increase due to the almost 40% increase in property insurance. The remainder is largely attributable to expenditures for maintenance projects funded after budget adoption. Other projects budgeted for the 2024-2025 fiscal year, we not completed. As a result, the amended budget was underspent by \$2.8 million. This underexpenditure included \$2.4 million in roofing repairs from hail damage as well as \$0.3 million in payroll cost savings.

52 Security and Monitoring Services – The increase of \$0.5 million is primarily due to the increase in salary and benefit expenditures which are partially offset by a decrease in contracted services. Expenditures include \$64,915 for a police car received in September and \$607,399 in substitute security through contracted services.

53 Data Processing Services – Expenditures have increased \$1.3 million over last year, most of this increase is due to the recording of the expenditure side of E-Rate reimbursements for technology equipment at the new Waco High School and the additions and renovations at South Waco Elementary School.

61 Community Services – Upon the termination of the management partnership with Transformation Waco, the District entered into an agreement for the continuation of wrap-around services to the previously managed campuses. The increase of \$0.3 million reflects those costs.

71 Debt Service – The increase of \$0.3 million results from the accounting of new copier leases and multi-year subscription-based software arrangements. This amount is offset in other financing sources as required under GASB Statement 87.

95 Juvenile Justice Program – An increase in daily rates and the District’s participation in the program has resulted in increased expenditures of \$0.2 million. This represents an increase of 33.3% over last year.

99 Other Intergovernmental Charges – Charges to this function represent the District’s share of the operational budget of the McLennan County Appraisal District. Expenditures increased \$28,528.

Preliminary results of operations would indicate an increase of \$0.7 million and an ending fund balance of \$65.9 million. Audit work is in process and may result in additional adjustments.

Child Nutrition Fund

Revenues:

5740 Other Local Revenue – The increase of \$156,086 is made up of increased earnings on investments of \$86,198. Additionally, as part of our annual administrative review, the Texas Department of Agriculture (TDA) found that, in August and September of 2022, Sodexo, the District’s food service management company, had numerous deviations in items served from the proposed 21-day menu, as bid. These deviations were due to supply chain issues. The District appealed the findings but did not prevail. As a result, Sodexo, was required to repay \$69,188 of reimbursements to TDA.

5900 Federal Sources Revenue – Federal reimbursements for meals, as reflected in the August financial statements, has increased \$0.2 million.

Functional Expenditures:

Expenditures in the functional categories appear to be consistent with last year’s spending pattern with the exceptions shown below.

35 Food Services – Expenditures have increased \$1.7 million over last year. Expenditures of \$1.4 million, for the purchase of food service equipment items, have been made, as proposed under the District’s plan to draw down the excess fund balance. Bids have been awarded for additional purchases needed to facilitate compliance and prevent recapture of the funds. These projects are part of the plan, approved by the Texas Department of Agriculture to reduce the excess fund balance in the Child Nutrition Fund.

Debt Service Fund

Revenues:

5710 Local Property Taxes – Property tax collections at the end of August have increased \$2.4 million in comparison to last year. This is primarily due to the \$0.02035 increase in the I&S tax rate to cover debt service costs for the 2024-2025 fiscal year as well as the difference in levy adjustments discussed under the general fund.

5740 Other Local Revenue – The increase in other local revenues of \$\$45,526 results from the earnings on investments between the two years.

5820 Other State Program Revenue – The increase in State program revenue of \$0.6 million represents additional State aid for the change in the homestead exemption (ASAHE) for facilities.

Functional Expenditures:

71 Debt Service – The decrease in debt service of \$34,447 million reflects the scheduled debt service, principal and interest, for the fiscal year.

Proprietary Fund – Governmental Activities – Internal Service Fund

The District utilizes an Internal Services Fund to account for its fully-insured group health insurance plan as well as its partially self-insured workers’ compensation and unemployment coverages. Internal service funds are utilized to account for the financing of goods or services provided by one organizational unit of the school district to other organizational units. It essentially facilitates the allocation of costs to all funding sources.

Operating revenues and operating expenses have been included in a detail designed to provide relevant information. Revenues from District contributions (assessments to other funds) are distinguished from revenues from employee contributions to health insurance. Expenses detail claims payments, administrative fees, and stop-loss or excess insurance costs.

As of August 31, 2025, revenues exceeded expenditures by \$648,308, compared to \$390,573 last year. An increase in contributions of \$0.5 million is partially responsible for the plan’s improvement. The increased contribution went into effect in January with the beginning of the plan year. Through August, medical claims reflect a decrease of \$1.9 million. Prescription drug claims continue to climb, increasing \$0.7 million over last year. Prescription drug rebates generated under CVS have increased \$0.9 million. Payments for stop-loss insurance coverage have increased \$0.2 million over last year. However, we received almost \$2.1 million in stop-loss reimbursements for the 2024-2025 fiscal year.

The following chart reflects net operations for the various programs accounted for in the fund:

Program	Revenues	Expenditures	Net
Group Health Insurance	\$ 17,709,553	\$ 17,655,345	\$ 54,208
Unemployment Compensation	87,522	71,597	15,925
Workers’ Compensation	960,079	387,184	572,895
Wellness Programs	43,758	38,478	5,280
Total	\$ 18,800,913	\$ 18,152,604	\$ 648,308

Under the terms of the agreement with United Health Care, the District may be reimbursed up to \$50,000 for eligible wellness program costs. In December, we utilized the funding to replace audiometers throughout the District, purchased equipment for a wellness center as well as swag for health fair activities. For the 2025 plan year, the District will utilize these wellness funds for fees related to the newly initiated weight management program. In order to continue coverage of weight loss drugs and curb the escalating cost to the District’s health program, drug co-pays were increased from \$50 to \$100 and employees are required to participate in the weight management program. The program includes one-on-one support from a registered dietitian to develop a personalized nutrition plan, provider oversight to adjust or prescribe medications, as

needed, and a digital support application. Weight loss medications prescribed for diabetes are not subject to the co-pay increase.

Unemployment shows an expense of \$71,597 for the year. This amount is through the quarter ended June 30, 2025, and represents a decrease of \$1,779 from last year.

Workers' compensation claims expenses have increased \$21,064 and TASB's administrative fee, paid at the beginning of the year, totaled \$120,516, an increase of \$17,243 over last year. While contribution rates under TASB's coverage increased overall, with the transition to an in-house transportation system, we added coverage for transportation staff. As a result, contributions have increased \$123,173.

Reserves for estimated incurred-but-not-reported (IBNR) claims for the fully self-funded health insurance plan totaled \$1,413,000 for medical claims, up from \$562,000 at August 31, 2024. The District is not required to book a reserve for prescription drugs this year. Last year the reserve was and \$110,000. Additionally, reserves for the estimated allocated loss adjustment expense (ALAE) for the partially self-funded workers' compensation plan totaled \$249,336 a decrease of \$24,093 from last year. In total this is an increase in the estimated liability of \$716,907. The audited beginning net position at September 1, 2024 was \$1,640,250. The ending unaudited net position is currently projected to be \$2,288,558.

Tax Collections

Cumulative value adjustments as of August 31, 2025, have decreased the certified taxable values by \$128.4 million bringing the adjusted taxable value to \$9.1 billion. This is an increase of \$244.3 million over last year's adjusted value at this point in time. For the same period last year value adjustments had decreased the taxable value by \$239.3 million.

The number of accounts paid has decreased 150 from this time last year. Current year tax collections have increased \$3,277,392 while collections on prior years' levies with related penalties, interest, and attorney fees have increased \$963,468.

Taxes receivable at August 31, 2025 (including levy adjustments), total \$4,294,031.

Waco Independent School District
BALANCE SHEET
GENERAL FUND
As of August 31, 2025

ASSETS

Cash and Temporary Investments	\$	70,663,012
Property Taxes Receivable, Net of Allowance of \$1,362,782		1,942,709
Due from Other Governments		3,919,063
Accrued Interest		179,422
Due from Other Funds		2,508,247
Other Receivables		105,934
Inventories		306,408
Deferred Expenditures		6,025
Total Assets	\$	<u><u>79,630,821</u></u>

LIABILITIES

Accounts Payable	\$	1,701,247
Payroll Withholdings and Contributions Payable		1,994,960
Accrued Wages Payable		6,137,447
Due to Other Funds		1,943,413
Unearned Revenue		12,482
Total Liabilities	\$	<u><u>11,789,549</u></u>

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenues - Property Taxes	\$	1,942,709
Total Deferred Inflows of Resources	\$	<u><u>1,942,709</u></u>

FUND BALANCES

Nonspendable Fund Balance	\$	312,433
Restricted Fund Balance		-
Committed Fund Balance		3,127,473
Unassigned Fund Balance		62,458,656
Total Fund Balances	\$	<u><u>65,898,562</u></u>
Total Liabilities and Fund Balances	\$	<u><u>79,630,821</u></u>

Waco Independent School District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended August 31, 2025

GENERAL FUND

	Adopted Budget	Amended Budget	(Memo)		(Memo)		Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
			Monthly		Year-to-Date				
			Current 8/31/2025	Prior Year 8/31/2024	Current 8/31/2025	Prior Year 8/31/2024			
REVENUES									
LOCAL SOURCES									
5710 Local Property Taxes	\$ 67,283,414	67,283,414	149,884	153,754	65,455,145	63,576,091	(1,828,269)	97.28%	91.57%
5720 Services to Other Districts	77,000	77,000	10,372	-	89,851	73,026	12,851	116.69%	96.09%
5730 Tuition & Fees	150,000	150,000	-	-	179,246	133,365	29,246	119.50%	70.56%
5740 Other Local Revenue	2,982,880	3,564,584	295,822	357,266	4,174,546	5,631,859	609,962	117.11%	149.80%
5750 Extracurricular Activities	379,400	379,400	30,378	22,079	529,332	376,073	149,932	139.52%	119.65%
5760 Intermediate Source (C.E.D.)	381,000	381,000	-	-	401,567	328,691	20,567	105.40%	0.00%
Total Local Sources	\$ 71,253,694	71,835,398	486,457	533,099	70,829,688	70,119,106	(1,005,710)	98.60%	94.62%
STATE SOURCES									
5810 Per Capita & FSP Act	\$ 72,248,367	75,046,225	16,116,673	22,334,207	79,027,026	79,558,454	3,980,801	105.30%	108.21%
5830 Other State Program	7,740,070	7,740,070	1,448,475	607,098	7,969,883	6,825,201	229,813	102.97%	91.45%
Total State Sources	\$ 79,988,437	82,786,295	17,565,148	22,941,305	86,996,909	86,383,655	4,210,614	105.09%	106.66%
FEDERAL SOURCES									
5900 Federal Sources Revenue	3,718,789	4,637,207	66,817	69,683	4,515,839	2,569,622	(121,368)	97.38%	47.54%
Total Revenues	\$ 154,960,920	159,258,900	18,118,421	23,544,087	162,342,436	159,072,382	3,083,536	101.94%	99.11%
EXPENDITURES									
11 Instruction	\$ 88,021,699	90,919,351	12,091,736	9,780,268	87,038,517	85,107,304	3,880,834	95.73%	93.20%
12 Instructional Resources & Media	1,422,823	1,494,720	168,046	55,241	1,464,688	562,535	30,032	97.99%	80.25%
13 Curriculum & Staff Development	3,372,422	3,337,494	345,681	353,606	3,041,672	3,525,629	295,821	91.14%	81.37%
21 Instructional Leadership	3,415,549	3,416,123	301,610	305,190	3,182,350	3,696,701	233,773	93.16%	91.39%
23 School Leadership	9,519,505	9,662,479	959,718	952,145	9,214,249	10,148,332	448,230	95.36%	95.70%
31 Guidance, Counseling & Evaluation	7,040,303	7,370,767	780,411	604,666	7,065,670	6,226,923	305,097	95.86%	96.08%
32 Social Work Services	543,622	443,362	42,284	40,104	389,566	665,852	53,796	87.87%	81.20%
33 Health Services	1,622,342	1,698,768	185,282	186,297	1,639,327	1,488,875	59,441	96.50%	96.24%
34 Student Transportation	4,927,508	5,944,306	269,481	(2,104,417)	4,662,146	1,246,738	1,282,160	78.43%	21.25%
35 Food Service	-	21,157	-	-	21,157	-	0	100.00%	0.00%
36 Extracurricular Activities	5,577,914	6,344,810	648,518	697,128	5,676,704	5,840,138	668,106	89.47%	95.65%
41 General Administration	6,349,454	6,972,164	686,372	697,447	6,040,994	6,817,477	931,170	86.64%	89.28%
51 Plant Maintenance & Operations	20,313,668	23,238,275	2,247,166	1,756,900	20,427,455	18,088,966	2,810,820	87.90%	90.51%
52 Security & Monitoring Services	3,692,568	4,396,645	399,420	214,007	4,198,015	3,655,294	198,630	95.48%	91.89%
53 Data Processing Services	3,430,585	4,887,025	241,773	289,502	4,544,783	3,255,374	342,242	93.00%	99.45%
61 Community Services	1,039,707	1,046,187	20,581	84,551	863,888	604,043	182,299	82.57%	113.18%
71 Debt Service	318,000	586,825	20,032	25,219	563,589	254,594	23,236	96.04%	84.30%
93 Shared Services Arrangements	300,000	322,000	-	-	307,599	300,000	14,401	95.53%	99.34%
95 Juvenile Justice Program	555,000	755,000	61,479	64,915	703,014	527,375	51,986	93.11%	90.15%
97 Payments to Tax Increment Fund	175,000	175,000	1,926	655	72,653	99,993	102,347	41.52%	83.33%
99 Other Intergovernmental Charges	935,000	935,000	-	-	861,976	833,438	73,024	92.19%	88.85%
Total Expenditures	\$ 162,572,669	173,967,458	19,471,516	14,003,424	161,980,014	152,945,580	11,987,444	93.11%	90.25%
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (7,611,749)	(14,708,558)	(1,353,095)	9,540,663	362,421	6,126,802	15,070,979		
OTHER FINANCING SOURCES (USES)									
7900 Other Sources	-	97,312	-	-	387,875	-	290,563		
8900 Other Uses	(535,000)	(535,000)	-	-	-	-	(535,000)		
Total Other Financing Source (Uses)	\$ (535,000)	(437,688)	-	-	387,875	-	(244,437)		
Total Changes in Fund Balances	\$ (8,146,749)	(15,146,246)	(1,353,095)	9,540,663	750,297	6,126,802	15,896,543		
Fund Balances, Beginning	49,904,907	65,148,265			65,148,265	57,995,361	-		
Fund Balances, Ending	\$ 41,758,158	50,002,019			65,898,562	64,122,163	15,896,543		

Waco Independent School District
EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT
GENERAL FUND
For the Period Ended August 31, 2025

								<i>(Memo)</i>	
		Payroll	Purchased & Contracted	Supplies & Materials	Other Operating	Debt Services	Capital Outlay	Total Year-to-Date	Total Year-to-Date
		Costs	Services	6300	Costs	6500	6600	8/31/2025	8/31/2024
		6100	6200	6300	6400	6500	6600	6000	6000
11	Instruction	\$ 80,490,098	2,863,189	2,925,995	491,714	-	267,520	87,038,517	85,108,755
12	Instructional Resources & Media	1,376,433	4,141	74,647	2,969	-	6,499	1,464,688	562,535
13	Curriculum & Staff Development	2,573,752	119,282	76,418	239,296	-	32,924	3,041,672	3,525,853
21	Instructional Leadership	2,955,866	32,532	81,401	90,690	-	21,861	3,182,350	3,696,893
23	School Leadership	8,875,779	83,991	131,089	118,186	-	5,204	9,214,249	10,148,563
31	Guidance, Counseling & Evaluation	6,884,219	54,156	80,687	46,608	-	-	7,065,670	6,228,425
32	Social Work Services	382,861	280	705	5,720	-	-	389,566	665,852
33	Health Services	1,580,269	6,347	42,275	10,437	-	-	1,639,327	1,488,904
34	Student Transportation	3,255,585	114,296	784,722	(573,113)	-	1,080,656	4,662,146	1,247,176
35	Child Nutrition	-	-	-	-	-	21,157	21,157	232,024
36	Co/Extracurricular Activities	3,058,238	681,106	703,749	1,033,492	-	200,120	5,676,704	5,653,676
41	General Administration	4,259,318	1,064,325	268,640	442,741	-	5,970	6,040,994	7,100,071
51	Plant Maintenance & Operations	9,447,132	7,331,898	1,348,013	1,860,136	-	440,277	20,427,455	17,942,028
52	Security & Monitoring Services	2,778,631	936,527	265,770	37,475	-	179,612	4,198,015	3,509,587
53	Data Processing Services	1,634,870	269,191	2,057,727	23,590	-	559,405	4,544,783	3,232,274
61	Community Services	698,239	158,901	2,410	4,338	-	-	863,888	592,398
71	Debt Service	-	-	-	-	563,589	-	563,589	254,594
81	Facilities Acquisition & Construction	-	-	-	-	-	-	-	-
93	Shared Services Arrangements	-	-	-	307,599	-	-	307,599	300,000
95	Juvenile Justice Program	-	-	-	703,014	-	-	703,014	527,375
97	Payments to Tax Increment Fund	-	-	-	72,653	-	-	72,653	99,993
99	Other Intergovernmental Charges	-	861,976	-	-	-	-	861,976	833,438
Total Expenditures & Encumbered Funds		\$ 130,251,289	14,582,137	8,844,248	4,917,546	563,589	2,821,205	161,980,014	152,950,414

Waco Independent School District
BALANCE SHEET
CHILD NUTRITION FUND
As of August 31, 2025

ASSETS

Cash and Temporary Investments	\$ 7,928,433
Due from Other Governments	882,385
Accrued Interest	2,349
Other Receivables	39,471
Total Assets	<u>\$ 8,852,639</u>

LIABILITIES

Accounts Payable	\$ 442,276
Accrued Wages Payable	120,891
Due to Other Funds	75,243
Total Liabilities	<u>\$ 638,409</u>

FUND BALANCES

Restricted Fund Balance	\$ 8,214,229
Total Fund Balances	<u>\$ 8,214,229</u>
Total Liabilities and Fund Balances	<u>\$ 8,852,639</u>

Waco Independent School District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended August 31, 2025

CHILD NUTRITION FUND

	Adopted Budget	Amended Budget	<i>(Memo)</i> Monthly		<i>(Memo)</i> Year-to-Date		Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
			Current 8/31/2025	Prior Year 8/31/2024	Current 8/31/2025	Prior Year 8/31/2024			
REVENUES									
LOCAL SOURCES									
5740 Other Local Revenue	\$ 65,000	65,700	31,308	40,043	428,695	272,609	362,995	652.50%	1090.44%
5750 Extracurricular Activities	550,000	550,000	54,302	54,381	653,625	612,982	103,625	118.84%	161.74%
Total Local Sources	\$ 615,000	615,700	85,610	94,424	1,082,321	885,591	466,621	175.79%	219.21%
STATE SOURCES									
5820 Other State Program (TEA)	\$ 39,000	39,000	-	-	42,235	42,615	3,235	108.29%	0.00%
Total State Sources	\$ 39,000	39,000	-	-	42,235	42,615	3,235	108.29%	0.00%
FEDERAL SOURCES									
5900 Federal Sources Revenue	\$ 10,835,400	10,835,400	739,604	793,054	10,905,263	10,697,499	69,863	100.64%	100.85%
Total Revenues	\$ 11,489,400	11,490,100	825,214	887,478	12,029,818	11,625,704	539,718	104.70%	105.58%
EXPENDITURES									
35 Food Services	\$ 12,325,453	15,414,476	855,829	863,253	11,590,961	9,868,671	3,823,515	75.20%	71.85%
Total Expenditures	\$ 12,325,453	15,414,476	855,829	863,253	11,590,961	9,868,671	3,823,515	75.20%	71.85%
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (836,053)	(3,924,376)	(30,615)	24,225	438,857	1,757,034	4,363,233		
OTHER FINANCING SOURCES (USES)									
7900 Other Sources	-	-	-	-	70,866	63,393	70,866		
Total Other Financing Sources (Uses)	\$ -	-	-	-	70,866	63,393	70,866		
Total Changes in Fund Balances	\$ (836,053)	(3,924,376)	(30,615)	24,225	509,724	1,820,427	4,434,100		
Fund Balances, Beginning	6,776,660	7,704,506			7,704,506	5,873,954	-		
Fund Balances, Ending	\$ 5,940,607	3,780,130			8,214,229	7,694,381	4,434,100		

Waco Independent School District
EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT
CHILD NUTRITION FUND
For the Period Ended August 31, 2025

							<i>(Memo)</i>
	Payroll Costs	Purchased & Contracted Services	Supplies & Materials	Other Operating Costs	Capital Outlay	Total Year-to-Date 8/31/2025	Total Year-to-Date 8/31/2024
	<u>6100</u>	<u>6200</u>	<u>6300</u>	<u>6400</u>	<u>6600</u>	<u>6000</u>	<u>6000</u>
35 Food Services	\$ 3,911,283	4,603,576	1,641,954	98,682	1,335,466	11,590,961	9,868,974
Total Expenditures & Encumbered Funds	<u>\$ 3,911,283</u>	<u>4,603,576</u>	<u>1,641,954</u>	<u>98,682</u>	<u>1,335,466</u>	<u>11,590,961</u>	<u>9,868,974</u>

Waco Independent School District
BALANCE SHEET
DEBT SERVICE FUND
As of August 31, 2025

ASSETS	
Cash and Temporary Investments	\$ 5,576,780
Property Taxes Receivable, Net of Allowance of \$423,355	565,184
Due from Other Governments	46,205
Accrued Interest	-
Total Assets	\$ 6,188,170
LIABILITIES	
Accounts Payable	\$ -
Due to Other Governments	-
Total Liabilities	\$ -
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenues - Property Taxes	\$ 565,184
Total Deferred Inflows of Resources	\$ 565,184
FUND BALANCES	
Restricted Fund Balance	\$ 5,622,986
Total Fund Balances	\$ 5,622,986
Total Liabilities and Fund Balances	\$ 6,188,170

Waco Independent School District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended August 31, 2025

DEBT SERVICE FUND

	Adopted Budget	Amended Budget	(Memo)		(Memo)		Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
			Monthly		Year-to-Date				
			Current 8/31/2025	Prior Year 8/31/2024	Current 8/31/2025	Prior Year 8/31/2024			
REVENUES									
LOCAL SOURCES									
5710 Local Property Taxes	\$ 23,531,688	23,531,688	51,024	51,350	24,094,418	21,733,977	562,730	102.39%	97.44%
5740 Other Local Revenue	106,000	106,000	45,265	89,927	722,807	769,333	616,807	681.89%	143.26%
Total Local Sources	\$ 23,637,688	23,637,688	96,289	141,277	24,817,225	22,503,309	1,179,537	104.99%	98.52%
STATE SOURCES									
5820 Other State Program (TEA)	\$ 2,358,804	2,358,804	85,130	-	2,811,214	2,202,872	452,410	119.18%	93.36%
Total State Sources	\$ 2,358,804	2,358,804	85,130	-	2,811,214	2,202,872	452,410	119.18%	93.36%
Total Revenues	\$ 25,996,492	25,996,492	181,419	141,277	27,628,439	24,706,181	1,631,947	106.28%	98.04%
EXPENDITURES									
71 Debt Service	\$ 25,950,492	25,950,492	17,878,246	16,896,746	25,936,842	25,902,395	13,650	99.95%	99.95%
97 Payments to Tax Increment Fund	46,000	46,000	414	141	32,691	33,793	13,309	71.07%	88.93%
Total Expenditures	\$ 25,996,492	25,996,492	17,878,660	16,896,887	25,969,532	25,936,188	26,960	99.90%	99.94%
Total Changes in Fund Balances	\$ -	-	(17,697,242)	(16,755,610)	1,658,906	(1,230,007)	1,658,906		
Fund Balances, Beginning	3,669,624	3,964,079			3,964,079	5,075,474	-		
Fund Balances, Ending	\$ 3,669,624	3,964,079			5,622,986	3,845,467	1,658,906		

Waco Independent School District
Statement of Net Position
Proprietary Fund
As of August 31, 2025

	Governmental Activities ----- Internal Service Fund
Assets	
Current assets:	
Due from other funds	\$ 1,859,972
Other receivables	905,134
Prepaid items-health insurance	1,348,066
Total assets	\$ 4,113,172
Liabilities	
Current liabilities:	
Accounts payable	\$ 162,278
Other current liabilities	1,662,336
Total current liabilities	\$ 1,824,614
Total liabilities	\$ 1,824,614
Net position	
Unrestricted net position	\$ 2,288,558
Total net position	\$ 4,113,172

Waco Independent School District
Statement of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ended August 31, 2025

Proprietary Fund
Governmental Activities - Internal Service Fund

	Budget	(Memo)		(Memo)		Difference Budget to Current Year-to-Date	CY YTD As % of Budget	PY YTD As % of Budget
		Monthly		Year-to-Date				
		Current 8/31/2025	Prior Year 8/31/2024	Current 8/31/2025	Prior Year 8/31/2024			
Operating revenues:								
Employee contributions:								
Group health	\$ 3,791,900	333,958	\$ 313,754	3,762,906	\$ 3,777,824	(28,994)	99.24%	102.38%
Assessments to other funds:								
Group health	10,907,700	993,106	778,796	10,681,289	9,482,698	(226,411)	97.92%	97.06%
Unemployment	72,100	7,055	9,145	87,522	53,066	15,422	121.39%	137.89%
Workers compensation	837,900	121,596	134,060	953,233	830,060	115,333	113.76%	188.14%
Wellness Program	50,000	-	-	43,758	-	(6,242)	87.52%	0.00%
Prescription drug rebates	2,228,700	1,035,617	741,902	3,265,358	2,340,893	1,036,658	146.51%	291.16%
Insurance recovery	-	-	-	6,846	10,108	6,846	0.00%	0.00%
Total operating revenues	<u>\$ 17,888,300</u>	<u>2,491,331</u>	<u>1,977,656</u>	<u>18,800,913</u>	<u>16,494,649</u>	<u>912,613</u>	<u>105.10%</u>	<u>111.88%</u>
Operating expenses:								
Administrative fees	\$ 1,379,600	74,070	168,834	1,175,470	1,210,831	204,130	85.20%	105.27%
Claims expense:								
Medical claims	7,243,200	1,577,325	751,124	7,850,589	6,668,003	(607,389)	108.39%	75.01%
Prescription drug claims	6,635,000	458,331	626,866	6,828,880	6,137,926	(193,880)	102.92%	129.75%
Unemployment	80,000	-	-	71,597	73,376	8,403	89.50%	333.53%
Workers compensation	619,100	(8,173)	9,824	266,668	245,604	352,432	43.07%	130.86%
Stop-loss insurance	1,881,400	165,309	152,874	1,920,923	1,725,617	(39,523)	102.10%	114.01%
Wellness Program	50,000	-	-	38,478	42,720	11,522	76.96%	85.44%
Total operating expenses	<u>\$ 17,888,300</u>	<u>2,266,863</u>	<u>1,709,523</u>	<u>18,152,604</u>	<u>16,104,076</u>	<u>(264,304)</u>	<u>101.48%</u>	<u>97.34%</u>
Change in net position	\$ -	<u>224,468</u>	<u>268,133</u>	648,308	390,573	648,308		
Net position:								
Net position, beginning	<u>\$ 1,976,289</u>			<u>1,640,250</u>	<u>1,585,716</u>	<u>(336,039)</u>		
Net position, ending	<u>\$ 1,976,289</u>			<u>2,288,558</u>	<u>1,976,289</u>	<u>312,269</u>		

Waco Independent School District
Statement of Cash Flows
For the Period Ended August 31, 2025

Proprietary Fund

	Governmental Activities ----- Internal Service Fund
Cash flows from operating activities:	
Cash received from employee contributions	\$ 333,958
Cash received from assessments to other funds	897,289
Cash payments for claims	(2,027,483)
Cash payments for stop loss premiums	(165,309)
Cash payments for professional and contracted services	(74,070)
Net cash provided by operating activities	\$ 0
Net increase in cash and cash equivalents	\$ 0
Cash and cash equivalents at beginning of year	-
Cash and cash equivalents at end of year	\$ 0
Reconciliation of operating income to net cash provided by operating activities:	
Operating gain (loss)	\$ 224,468
Effects of increases and decreases in current assets and liabilities:	
Increase in receivables	(155,061)
Decrease in prepaid items	(531,283)
Decrease in accounts payable	(255,031)
Increase in current liabilities	716,907
Net cash provided by operating activities	\$ 0

Waco Independent School District
TAX COLLECTION REPORT
For the Quarter Ended August 31, 2025

	Year-to-Date	
	Current	Prior Year
	8/31/2025	8/31/2024
Certified Taxable Value	\$ 9,220,525,177	\$ 9,087,109,844
Cumulative Value Adjustments	(128,377,782)	(239,306,369)
Adjusted Taxable Value	\$ 9,092,147,395	\$ 8,847,803,475
Tax Rate	\$ 1.048940	\$ 1.028587
Paid Accounts	40,643	40,793

	Quarter		Year-to-Date	
	Current	Prior Year	Current	Prior Year
	8/31/2025	8/31/2024	8/31/2025	8/31/2024
Collections / (Refunds):				
Current Year	\$ 777,914	\$ 673,808	88,476,683	85,199,290
Prior Years	44,286	(120,588)	273,654	(645,791)
Penalties & Interest	219,912	252,472	904,571	890,354
Other	144,998	166,532	430,868	401,061
Total Collections	\$ 1,187,109	\$ 972,224	90,085,775	85,844,914

Disbursements:				
Payments to Tax Increment Fund	\$ 7,584	\$ 6,196	30,140	2,591
Attorney Fees	(144,998)	(166,532)	(430,868)	(401,061)
Appraisal Commission Fees	(301)	(200)	(6,763)	(6,508)
Total Disbursements	\$ (137,715)	\$ (160,536)	(407,491)	(404,978)
Net Cash Inflow	\$ 1,049,395	\$ 811,688	89,678,284	85,439,936

Collections as a Percent of Original Levy:				
Current Collections	0.9%	0.8%	96.7%	92.4%
Total Collections	0.9%	0.9%	97.0%	91.7%

	Current Year's Levy	Prior Years' Levies	Total
Taxes Receivable at Period End:			
Beginning Balance	\$ -	4,032,968	4,032,968
Tax Levy	91,481,412	-	91,481,412
Levy Adjustments	(1,356,074)	(1,113,939)	(2,470,013)
Levy (Paid) / Refunded	(88,476,683)	(273,654)	(88,750,336)
Ending Balance	\$ 1,648,655	2,645,376	4,294,031

Sheryl Davis
Chief Financial Officer

P.O. Box 27, Waco, Texas 76703
Phone: 254-755-9440

August 23, 2025

Board of Trustees
Waco Independent School District
Waco, Texas

Following is the quarterly summary of cash and investments held by the school district as of August 31, 2025. As of that date, the District had approximately \$17.1 million in on demand deposits at Extraco Bank. Another \$26.4 million was deposited in other FDIC insured investments including: \$5.6 million in the Texas Range Certificate of Deposit program, \$11.5 million in a TFNB Insured Deposit Program, and \$9.3 million in a Landing Rock Funds account. The Landing Rock Fund is a liquid investment alternative that combines no risk (100% FDIC insured) with a higher yield than we were achieving through the insured cash shelter account. The District's investments in public funds investment pools totaled \$83.4 million.

Additionally, the District had \$5.0 million invested in the Texas TERM program, these investments are record at net asset value. As of the end of February, the District had net unrecognized gains in fair value of \$45,000. Accrued interest on investments totaled \$128,693.

Total cash and investments for the District as of August 31, 2025, was \$131.9 million. This is down \$39.4 million from total cash and investments at the end of the last quarter. During the quarter, the District expended \$17.2 million in bond principal and interest payments and \$12.3 million in capital projects funds. Approximately \$5.6 million of the total cash and investments is restricted for debt service, \$7.9 million for Child Nutrition Services, and \$43.1 million for capital projects funds.

Also attached is the cash flow projection for the quarter ending August 31, 2025. If you have any questions, please do not hesitate to call.



Sheryl Davis
Chief Finance Officer
Business and Financial Services

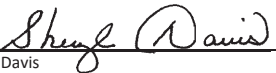
Waco Independent School District
CASH AND INVESTMENT REPORT
For the Quarter Ended August 31, 2025
REPORT OF INVESTMENT ACTIVITY

Description	Coupon or Average Rate of Return	Weighted Average Maturity or Maturity Date	Market Value 5/31/2025	Book Value 5/31/2025	Interest Earnings	Purchases & Transfers In	Sales & Transfers Out	Changes in Market Value	Market Value 8/31/2025	Book Value 8/31/2025	Accrued Interest
<u>CASH IN DEPOSITORY (EXTRACO):</u>											
Operating Revenues	4.070%		\$ 5,004,363	\$ 5,004,363	\$ 60,343				\$ 4,332,824	\$ 4,332,824	\$ -
Accounts Payable	4.070%		1,233,343	1,233,343	34,369				6,173,840	6,173,840	-
Payroll	4.070%		848,787	848,787	12,380				142,686	142,686	-
District Activity	4.070%		771,050	771,050	7,323				675,870	675,870	-
Child Nutrition Services	4.070%		626,329	626,329	4,449				387,096	387,096	-
Capital Projects 2022	4.070%		2,283,646	2,283,646	17,488				3,094,273	3,094,273	-
Capital Projects 2022B	4.070%		2,167,091	2,167,091	18,507				434,404	434,404	-
Capital Projects 2023	4.070%		2,685,675	2,685,675	20,761				1,865,078	1,865,078	-
Total Cash in Depository (Extraco)			15,620,282	15,620,282	175,620				17,106,072	17,106,072	-
<u>FDIC INSURED INVESTMENTS:</u>											
Texas Range-Certificate of Deposit Program											
General Fund			3,593,000	3,593,000	-	\$ 239,000	\$ (237,000)	\$ -	3,595,000	3,595,000	50,729
Child Nutrition Services			2,000,000	2,000,000	-	2,000,000	(2,000,000)	-	2,000,000	2,000,000	2,349
Landing Rock-FDIC Insured Deposit Program											
General Fund	4.080%		6,246,374	6,246,374	64,457	-	-	-	6,310,831	6,310,831	-
Debt Service Fund	4.080%		2,981,790	2,981,790	30,769	-	-	-	3,012,559	3,012,559	-
TFNB-FDIC Insured Deposit Program	4.327%		7,945,301	7,945,301	87,312	-	-	-	8,032,613	8,032,613	-
TFNB-FDIC Insured Deposit Program	4.327%		3,390,735	3,390,735	37,261	-	-	-	3,427,996	3,427,996	-
Total Other FDIC Insured Investments			26,157,199	26,157,199	219,799	2,239,000	(2,237,000)	-	26,378,998	26,378,998	53,078
<u>PUBLIC FUNDS INVESTMENT POOLS</u>											
LONE STAR: (S&P Rating = AAAM)											
General Fund Corporate Overnight Plus	4.430%	52	1,160,368	1,160,368	13,022	3	-	-	1,173,393	1,173,393	-
General Fund Corporate Overnight Fund	4.420%	44	3,019,239	3,019,239	33,729	-	-	-	3,052,968	3,052,968	-
Government Overnight Fund											
General Fund	4.310%	26	606,449	606,449	6,608	10	-	-	613,067	613,067	-
Capital Projects 2022	4.310%	26	10,850,373	10,850,373	91,477	-	(4,500,000)	-	6,441,851	6,441,851	-
TEXAS CLASS: (S & P AAAM)											
General Fund	4.378%	44	2,991,825	2,991,825	33,358	-	-	-	3,025,184	3,025,184	-
Capital Projects 2022B	4.378%	44	10,719,284	10,719,284	112,388	-	(2,204,259)	-	8,627,413	8,627,413	-
TEXASDAILY: (S&P Rating = AAAM)											
General Fund	4.280%	51	8,726,686	8,726,686	80,923	3,402,723.61	(4,087,363.53)	-	8,122,969	8,122,969	-
Child Nutrition Services	4.280%	51	4,676,685	4,676,685	64,760	3,946,269	(3,152,831)	-	5,534,883	5,534,883	-
Capital Projects 2023	4.280%	51	51,673	51,673	561	-	-	-	52,235	52,235	-
Capital Projects 2023	4.280%	51	26,683,167	26,683,167	274,177	-	(4,353,132)	-	22,604,212	22,604,212	-
Debt Service Fund	4.280%	51	2,138	2,138	23	-	-	-	2,161	2,161	-
TEXPOOL: (S&P Rating = AAAM)											
General Fund	4.305%	43	35,272,076	35,272,076	265,211	33,721,681	(47,632,825)	-	21,626,144	21,626,144	-
Debt Service Fund	4.305%	43	19,835,711	19,835,711	178,737	421,331	(17,878,889)	-	2,556,889	2,556,889	-
Total for Public Funds Investment Pools			124,595,676	124,595,676	1,154,973	41,492,018	(83,809,300)	-	83,433,367	83,433,367	-
Total Cash and Cash Equivalents			166,373,157	166,373,157	1,550,392	43,731,018	(86,046,300)	-	126,918,436	126,918,436	53,078

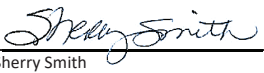
Waco Independent School District
CASH AND INVESTMENT REPORT
 For the Quarter Ended August 31, 2025
REPORT OF INVESTMENT ACTIVITY

Description	Coupon or Average Rate of Return	Weighted Average Maturity or Maturity Date	Market Value 5/31/2025	Book Value 5/31/2025	Interest Earnings	Purchases & Transfers In	Sales & Transfers Out	Changes in Market Value	Market Value 8/31/2025	Book Value 8/31/2025	Accrued Interest
INVESTMENTS by Net Asset Value (NAV)											
Texas TERM Dec 25-General Fund	0.992%	10/15/2025	4,935,000	4,935,000	-	-	-	45,000	4,980,000	4,980,000	128,693
Total Investments by Net Asset Value			<u>4,935,000</u>	<u>4,935,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>4,980,000</u>	<u>4,980,000</u>	<u>128,693</u>
Total Cash, Cash Equivalents, and Investments			<u>\$ 171,308,157</u>	<u>\$ 171,308,157</u>	<u>\$ 1,550,392</u>	<u>\$ 43,731,018</u>	<u>\$ (86,046,300)</u>	<u>\$ 45,000</u>	<u>\$ 131,898,436</u>	<u>\$ 131,898,436</u>	<u>\$ 181,771</u>


*We believe the data presented for the quarter ended November 30, 2024 are accurate in all material respects, and are presented in a manner that fairly sets forth the investment standing of the Waco Independent School District.
 This report was prepared in compliance with the Waco Independent School District's Investment Policy and the Public Funds Investment Act of the State of Texas.*



 Sheryl Davis
 Chief Financial Officer
 10/23/2025
 Date

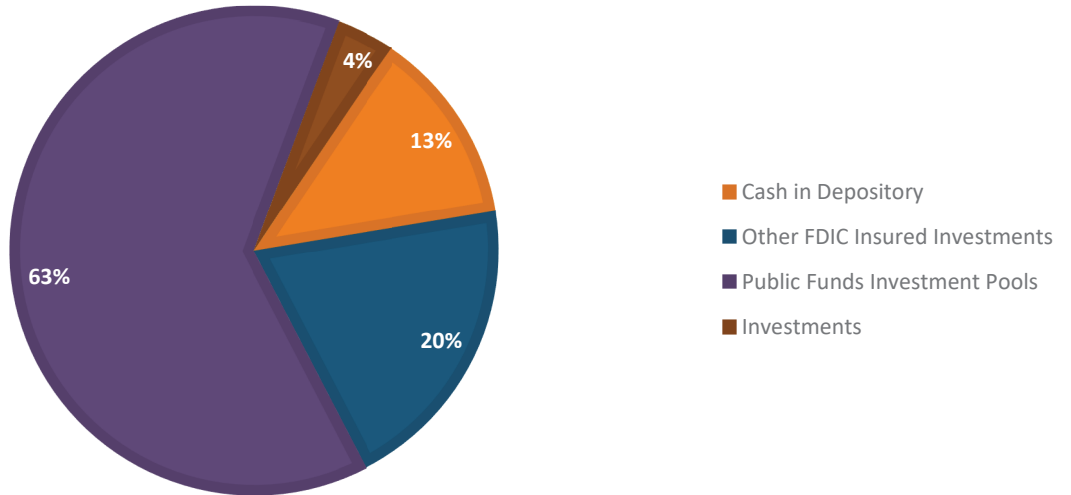


 Sherry Smith
 Executive Director of Finance
 10/23/2025
 Date

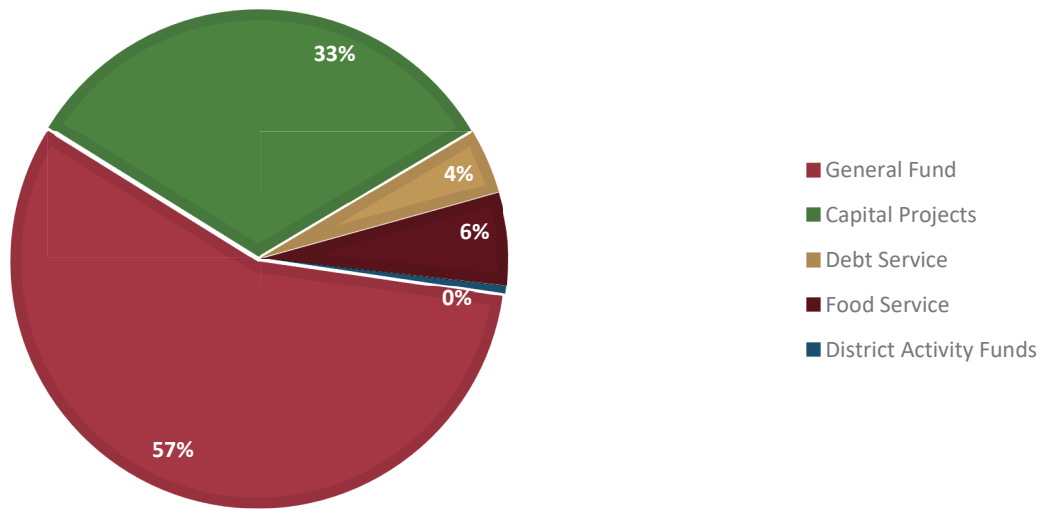


 Clara Eppel
 Accounting Director
 10/23/2025
 Date

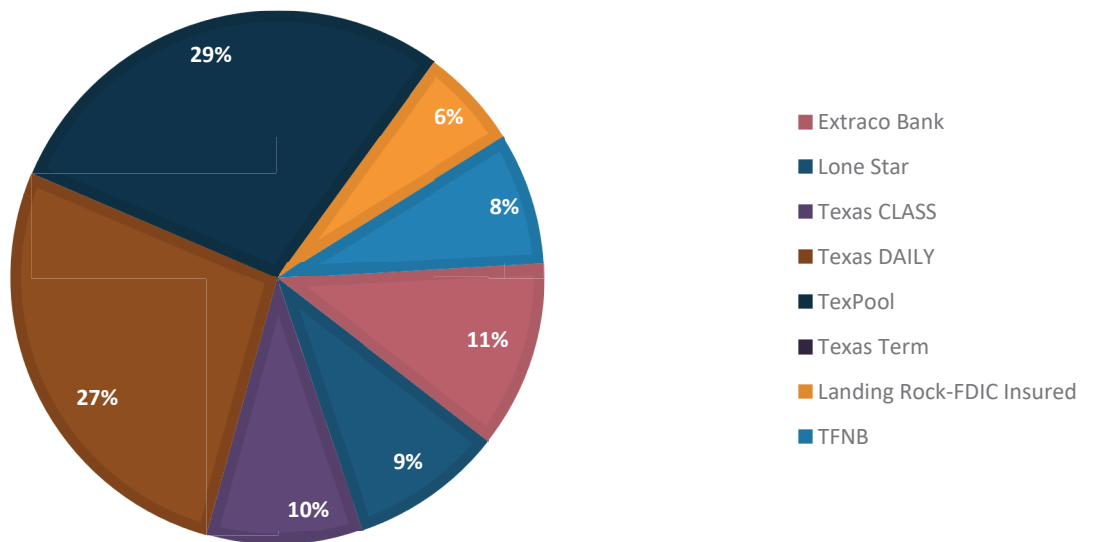
PORTFOLIO COMPOSITION BY INVESTMENT



PORTFOLIO COMPOSITION BY FUND



INTEREST EARNINGS BY ISSUER



Waco Independent School District
CASH FLOW PROJECTIONS
For the Quarter Ended August 31, 2025

	<u>September</u>	<u>October</u>	<u>November</u>
Cash and Cash Equivalents, Beginning Balance	\$ 126,918,436	\$ 178,666,602	\$ 217,301,784
Tax Revenue	169,498	1,209,682	5,614,187
Investment Earnings Revenue	516,797	516,797	516,797
Other Local Revenue	1,862,039	1,884,353	1,767,125
State Revenue	14,836,922	11,765,106	6,313,966
Federal Revenue	8,744,251	1,599,312	4,975,430
Payroll Disbursements	(12,182,346)	(7,564,927)	(7,579,793)
Accounts Payable Disbursements	(13,436,313)	(14,095,004)	(12,490,379)
Cash and Cash Equivalents, Ending Balance	<u>178,666,602.36</u>	<u>\$ 217,301,784</u>	<u>\$ 256,559,461</u>

2024 Actual Tax Collections (Net of TIF Pass-Through)

	<u>Current Year's Levy</u>	<u>Prior Years' Levy</u>	<u>Penalty & Interest</u>	<u>Total</u>
September, 2023	\$ -	102,764	27,877	\$ 130,641
October	1,510,052	136,286	34,401	1,680,739
November	5,453,803	(392,042)	27,437	5,089,197
December	25,486,750	43,910	23,639	25,554,298
January, 2024	39,321,967	(144,172)	36,945	39,214,741
February	11,751,117	(37,402)	201,643	11,915,358
March	705,308	11,875	92,905	810,089
April	62,271	(91,366)	80,236	51,141
May	140,948	(61,789)	112,799	191,957
June	194,658	(80,418)	80,488	194,728
July	317,397	(3,443)	91,112	405,066
August	161,754	(36,726)	80,872	205,900
Total Collections	<u>\$ 85,106,025</u>	<u>\$ (552,525)</u>	<u>\$ 890,355</u>	<u>\$ 85,443,855</u>

2025 Actual Tax Collections (Net of TIF Pass-Through)

	<u>Current Year's Levy</u>	<u>Prior Years' Levy</u>	<u>Penalty & Interest</u>	<u>Total</u>
September, 2024	-	143,664	55,689	199,353
October	1,304,098	(110,616)	48,818	1,242,301
November	5,612,134	119,276	34,161	5,765,571
December	24,702,931	53,713	28,809	24,785,454
January, 2025	40,493,640	(35,646)	26,806	40,484,800
February	13,638,896	8,163	162,140	13,809,199
March	953,585	22,784	140,284	1,116,653
April	473,015	(36,314)	89,334	526,035
May	520,471	64,342	98,617	683,429
June	378,076	(11,237)	73,031	439,870
July	296,915	16,235	85,844	398,994
August	102,923	39,288	61,037	203,248
Total Collections	<u>\$ 88,476,683</u>	<u>\$ 273,652</u>	<u>\$ 904,570</u>	<u>\$ 89,654,906</u>

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 24, 2025

Contact Person: Sheryl Davis

RE: Monthly Financial Reports for the Period Ended September 30, 2025

=====

Background Information:

Attached are the compiled September monthly financial reports for the following:

- General Fund
- Food Service Fund
- Debt Service Fund
- Internal Services Fund

These interim financial statements have been prepared utilizing data generated from the automated financial system and do not include any information related to other special revenue funds, capital projects funds, or trust and agency funds. Balances included in the report are unaudited and may change as a result of final year end closing entries and audit activities.

Fiscal Implications:

None.

Administrative Recommendations:

The Administration recommends that the Board of Trustees accept the monthly financial reports for the period ended September 30, 2025, as presented.

Sheryl Davis
Chief Finance Officer

P.O. Box 27, Waco, Texas 76703
Phone: 254-755-9440

October 24, 2025

Board of Trustees
Waco Independent School District
Waco, Texas

The accompanying balance sheets, statements of revenues, expenditures and changes in fund balance, and encumbrances and expenditures by fund, function and object for the month ending September 30, 2025 have been compiled for the General Fund, Food Service Fund, Debt Service Fund, and Internal Services Fund. Final cash reconciliation procedures and financial audit activities may result in additional adjustments to the financial statements. These preliminary financial reports are prepared utilizing the following assumptions:

Revenue: Recorded on a cash basis with adjustments to accrual basis made at August 31, 2026.

Expenditure: Totals on the "Statement of Revenues, Expenditures and Changes in Fund Balance" include expenditures occurring during the interim period reported. Balances will be adjusted to accrual basis at August 31, 2026. Outstanding encumbrances are included on the "Encumbrances and Expenditures by Fund, Function, and Object" schedule, only.

Beginning
Fund Balance: Represents August 31, 2025 unaudited ending fund balance.

I have not performed an audit or review of these financial statements. Please do not hesitate to call if you have any questions or need further assistance.



Sheryl Davis
Chief Finance Officer

Waco Independent School District
BALANCE SHEET
GENERAL FUND
As of September 30, 2025

ASSETS

Cash and Temporary Investments	\$ 79,388,637
Property Taxes Receivable, Net of Allowance of \$1,362,782	1,942,709
Due from Other Governments	63,000
Accrued Interest	199,493
Due from Other Funds	16,662
Other Receivables	69,526
Inventories	299,187
Deferred Expenditures	<u>3,108</u>
Total Assets	<u><u>\$ 81,982,323</u></u>

LIABILITIES

Accounts Payable	\$ 2,437,409
Payroll Withholdings and Contributions Payable	1,729,924
Accrued Wages Payable	8,255,498
Due to Other Funds	2,238,607
Unearned Revenue	<u>5,255</u>
Total Liabilities	<u><u>\$ 14,666,693</u></u>

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenues - Property Taxes	<u>\$ 1,942,709</u>
Total Deferred Inflows of Resources	<u><u>\$ 1,942,709</u></u>

FUND BALANCES

Nonspendable Fund Balance	\$ 302,295
Committed Fund Balance	2,673,510
Unassigned Fund Balance	<u>62,397,115</u>
Total Fund Balances	<u><u>\$ 65,372,920</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 81,982,323</u></u>

Waco Independent School District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended September 30, 2025

GENERAL FUND

	Adopted Budget	Amended Budget	(Memo) Monthly		(Memo) Year-to-Date		Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
			Current 9/30/2025	Prior Year 9/30/2024	Current 9/30/2025	Prior Year 9/30/2024			
REVENUES									
LOCAL SOURCES									
5710 Local Property Taxes	\$ 64,323,431	64,323,431	122,906	145,680	122,906	145,680	(64,200,525)	0.19%	0.22%
5720 Services to Other Districts	75,000	75,000	9,994	-	9,994	-	(65,006)	13.32%	0.00%
5730 Tuition & Fees	130,000	130,000	10,512	19,288	10,512	19,288	(119,488)	8.09%	12.86%
5740 Other Local Revenue	3,306,080	2,378,804	272,675	280,062	272,675	280,062	(2,106,129)	11.46%	7.88%
5750 Extracurricular Activities	535,100	535,100	63,500	144,896	63,500	144,896	(471,600)	11.87%	38.19%
5760 Intermediate Source (C.E.D.)	342,600	342,600	-	-	-	-	(342,600)	0.00%	0.00%
Total Local Sources	\$ 68,712,211	67,784,935	479,586	589,925	479,586	589,925	(67,305,349)	0.71%	0.82%
STATE SOURCES									
5810 Per Capita & FSP Act	\$ 82,770,806	82,408,309	19,286,689	15,314,863	19,286,689	15,314,863	(63,121,620)	23.40%	21.20%
5830 Other State Program	8,022,521	8,022,521	597,134	578,703	597,134	578,703	(7,425,387)	7.44%	7.48%
Total State Sources	\$ 90,793,327	90,430,830	19,883,823	15,893,566	19,883,823	15,893,566	(70,547,007)	21.99%	19.87%
FEDERAL SOURCES									
5900 Federal Sources Revenue	2,969,400	2,969,400	50,787	40,806	50,787	40,806	(2,918,613)	1.71%	1.10%
Total Revenues	\$ 162,474,938	161,185,165	20,414,197	16,524,297	20,414,197	16,524,297	(140,770,968)	12.67%	10.62%
EXPENDITURES									
11 Instruction	\$ 93,906,052	94,427,631	11,535,003	8,208,470	11,535,003	8,208,470	82,892,628	12.22%	9.33%
12 Instructional Resources & Media	1,730,627	1,730,627	156,601	113,956	156,601	113,956	1,574,026	9.05%	8.01%
13 Curriculum & Staff Development	3,296,964	3,296,964	304,245	272,101	304,245	272,101	2,992,719	9.23%	8.07%
21 Instructional Leadership	3,236,966	3,236,966	301,330	308,488	301,330	308,488	2,935,636	9.31%	9.03%
23 School Leadership	9,450,823	9,534,660	909,635	851,429	909,635	851,429	8,625,025	9.54%	8.94%
31 Guidance, Counseling & Evaluation	7,661,768	7,668,851	778,401	676,728	778,401	676,728	6,890,450	10.15%	9.58%
32 Social Work Services	403,668	403,668	39,659	37,143	39,659	37,143	364,009	9.82%	6.83%
33 Health Services	1,651,775	1,651,775	157,181	164,524	157,181	164,524	1,494,594	9.52%	10.14%
34 Student Transportation	4,017,993	4,017,993	415,268	303,437	415,268	303,437	3,602,725	10.34%	5.09%
36 Extracurricular Activities	5,770,086	6,112,084	541,984	609,490	541,984	609,490	5,570,100	8.87%	10.81%
41 General Administration	6,089,657	6,108,769	640,981	642,696	640,981	642,696	5,467,788	10.49%	9.86%
51 Plant Maintenance & Operations	20,563,018	26,170,163	3,467,383	3,083,007	3,467,383	3,083,007	22,702,780	13.25%	13.99%
52 Security & Monitoring Services	4,351,661	4,352,644	374,445	468,017	374,445	467,802	3,978,199	8.60%	12.47%
53 Data Processing Services	3,559,527	3,559,527	1,070,173	967,648	1,070,173	967,648	2,489,354	30.07%	28.21%
61 Community Services	581,856	251,856	9,614	80,230	9,614	80,230	242,242	3.82%	7.72%
71 Debt Service	480,710	547,369	20,032	24,983	20,032	24,983	527,337	3.66%	7.86%
93 Shared Services Arrangements	325,000	325,000	-	-	-	-	325,000	0.00%	0.00%
95 Juvenile Justice Program	708,000	708,000	1,500	90,397	1,500	90,397	706,500	1.38%	16.29%
97 Payments to Tax Increment Fund	108,580	108,580	(1,953)	675	(1,953)	675	110,533	-0.20%	0.39%
99 Other Intergovernmental Charges	985,546	985,546	218,355	206,912	218,355	206,912	767,191	0.12%	22.13%
Total Expenditures	\$ 168,880,277	175,198,673	20,939,838	17,110,331	20,939,838	17,110,116	154,258,835	11.95%	10.33%
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (6,405,339)	(14,013,508)	(525,641)	(586,035)	(525,641)	(585,820)	13,487,867		
OTHER FINANCING SOURCES (USES)									
7900 Other Sources	-	2,761,767	-	-	-	-	(2,761,767)		
8900 Other Uses	(298,171)	(298,171)	-	-	-	-	(298,171)		
Total Other Financing Source (Uses)	\$ (298,171)	2,463,596	-	-	-	-	(3,059,938)		
Total Changes in Fund Balances	\$ (6,703,510)	(11,549,912)	(525,641)	(586,035)	(525,641)	(585,820)	11,024,271		
Fund Balances, Beginning	50,940,275	65,898,562			65,898,562	64,268,169	-		
Fund Balances, Ending	\$ 44,236,765	54,348,650			65,372,920	63,682,349	11,024,271		

Waco Independent School District
EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT
GENERAL FUND
For the Period Ended September 30, 2025

								<i>(Memo)</i>	
		Payroll	Purchased & Contracted	Supplies & Materials	Other Operating	Debt Services	Capital Outlay	Total Year-to-Date	Total Year-to-Date
		Costs	Services	6300	Costs	6500	6600	9/30/2025	9/30/2024
		6100	6200	6300	6400	6500	6600	6000	6000
11	Instruction	\$ 8,666,535	2,614,795	582,761	115,616	-	6,842	11,986,549	8,665,232
12	Instructional Resources & Media	151,769	-	66,341	-	-	-	218,110	124,052
13	Curriculum & Staff Development	253,574	25,325	16,660	37,003	-	-	332,562	298,148
21	Instructional Leadership	269,297	11,013	27,946	41,458	-	-	349,712	355,357
23	School Leadership	871,142	31,217	18,648	9,027	-	-	930,034	878,418
31	Guidance, Counseling & Evaluation	721,255	82,795	13,654	3,631	-	-	821,335	730,552
32	Social Work Services	39,425	-	2	232	-	-	39,659	37,228
33	Health Services	156,953	460	741	1,443	-	-	159,597	166,201
34	Student Transportation	338,527	41,372	88,141	21,751	-	-	489,791	1,482,701
35	Child Nutrition	-	-	-	-	-	-	-	-
36	Co/Extracurricular Activities	287,988	409,793	203,527	180,227	-	-	1,081,534	895,618
41	General Administration	384,311	198,837	98,621	148,314	-	-	830,083	712,687
51	Plant Maintenance & Operations	862,897	1,886,707	526,303	2,037,247	-	174,715	5,487,869	4,230,252
52	Security & Monitoring Services	293,396	264,698	107,092	12,850	-	204,593	882,629	997,842
53	Data Processing Services	156,691	169,438	1,272,892	8,745	-	-	1,607,765	1,389,766
61	Community Services	9,490	-	500	337	-	-	10,327	211,782
71	Debt Service	-	-	-	-	85,140	-	85,140	24,983
81	Facilities Acquisition & Construction	-	-	-	-	-	-	-	-
93	Shared Services Arrangements	-	-	-	-	-	-	-	-
95	Juvenile Justice Program	-	-	-	90,189	-	-	90,189	90,397
97	Payments to Tax Increment Fund	-	-	-	(1,953)	-	-	(1,953)	675
99	Other Intergovernmental Charges	-	218,355	-	-	-	-	218,355	206,912
Total Expenditures & Encumbered Funds		\$ 13,463,248	5,954,805	3,023,828	2,706,115	85,140	386,150	25,619,286	21,498,801

Waco Independent School District
BALANCE SHEET
CHILD NUTRITION FUND
As of September 30, 2025

ASSETS

Cash and Temporary Investments	\$ 7,385,092
Due from Other Governments	1,187,715
Accrued Interest	9,396
Due from Other Funds	563,792
Other Receivables	17,897
Total Assets	<u>\$ 9,163,893</u>

LIABILITIES

Accounts Payable	\$ 561,966
Accrued Wages Payable	157,540
Due to Other Funds	2,657
Total Liabilities	<u>\$ 722,163</u>

FUND BALANCES

Restricted Fund Balance	\$ 8,441,730
Total Fund Balances	<u>\$ 8,441,730</u>
Total Liabilities and Fund Balances	<u>\$ 9,163,893</u>

Waco Independent School District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended September 30, 2025

CHILD NUTRITION FUND

	Adopted Budget	Amended Budget	<i>(Memo)</i> Monthly		<i>(Memo)</i> Year-to-Date		Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
			Current 9/30/2025	Prior Year 9/30/2024	Current 9/30/2025	Prior Year 9/30/2024			
REVENUES									
LOCAL SOURCES									
5740 Other Local Revenue	\$ 186,370	186,370	26,481	29,666	26,481	29,666	(159,889)	14.21%	45.64%
5750 Extracurricular Activities	650,435	650,435	53,264	71,788	53,264	71,788	(597,171)	8.19%	13.05%
Total Local Sources	\$ 836,805	836,805	79,745	101,454	79,745	101,454	(757,060)	9.53%	16.50%
STATE SOURCES									
5820 Other State Program (TEA)	\$ 42,235	42,235	-	-	-	-	(42,235)	0.00%	0.00%
Total State Sources	\$ 42,235	42,235	-	-	-	-	(42,235)	0.00%	0.00%
FEDERAL SOURCES									
5900 Federal Sources Revenue	\$ 10,763,972	10,763,972	1,214,440	1,282,855	1,214,440	1,282,855	(9,549,532)	11.28%	11.84%
Total Revenues	\$ 11,643,012	11,643,012	1,294,185	1,384,309	1,294,185	1,384,309	(10,348,827)	11.12%	12.05%
EXPENDITURES									
35 Food Services	\$ 11,643,012	13,264,195	1,066,684	1,122,887	1,066,684	1,122,887	12,197,511	8.04%	8.08%
Total Expenditures	\$ 11,643,012	13,264,195	1,066,684	1,122,887	1,066,684	1,122,887	12,197,511	8.04%	8.08%
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	(1,621,183)	227,501	261,422	227,501	261,422	1,848,684		
OTHER FINANCING SOURCES (USES)									
7900 Other Sources	-	-	-	-	-	-	-		
Total Other Financing Sources (Uses)	\$ -	-	-	-	-	-	-		
Total Changes in Fund Balances	\$ -	(1,621,183)	227,501	261,422	227,501	261,422	1,848,684		
Fund Balances, Beginning	7,320,007	8,214,229			8,214,229	7,694,381	-		
Fund Balances, Ending	\$ 7,320,007	6,593,046			8,441,730	7,955,803	1,848,684		

Waco Independent School District
EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT
CHILD NUTRITION FUND
For the Period Ended September 30, 2025

							<i>(Memo)</i>
	<u>Payroll Costs</u>	<u>Purchased & Contracted Services</u>	<u>Supplies & Materials</u>	<u>Other Operating Costs</u>	<u>Capital Outlay</u>	<u>Total Year-to-Date 9/30/2025</u>	<u>Total Year-to-Date 9/30/2024</u>
	6100	6200	6300	6400	6600	6000	6000
35 Food Services	\$ 396,569	759,842	163,720	63,962	307,563	1,691,656	2,553,823
Total Expenditures & Encumbered Funds	<u>\$ 396,569</u>	<u>759,842</u>	<u>163,720</u>	<u>63,962</u>	<u>307,563</u>	<u>1,691,656</u>	<u>2,553,823</u>

Waco Independent School District
BALANCE SHEET
DEBT SERVICE FUND
As of September 30, 2025

ASSETS	
Cash and Temporary Investments	\$ 5,644,593
Property Taxes Receivable, Net of Allowance of \$423,355	565,184
Due from Other Governments	46,205
Total Assets	<u>\$ 6,255,983</u>
 LIABILITIES	
Accounts Payable	<u>\$ -</u>
Total Liabilities	<u>\$ -</u>
 DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenues - Property Taxes	\$ 565,184
Total Deferred Inflows of Resources	<u>\$ 565,184</u>
 FUND BALANCES	
Restricted Fund Balance	\$ 5,690,799
Total Fund Balances	<u>\$ 5,690,799</u>
Total Liabilities and Fund Balances	<u>\$ 6,255,983</u>

Waco Independent School District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended September 30, 2025

DEBT SERVICE FUND

	Adopted Budget	Amended Budget	(Memo)		(Memo)		Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
			Monthly		Year-to-Date				
			Current 8/31/2025	Prior Year 8/31/2024	Current 8/31/2025	Prior Year 8/31/2024			
REVENUES									
LOCAL SOURCES									
5710 Local Property Taxes	\$ 21,584,124	21,584,124	48,769	52,853	48,769	52,853	(21,535,355)	0.23%	0.22%
5740 Other Local Revenue	454,261	454,261	18,820	16,459	18,820	16,459	(435,441)	4.14%	15.53%
Total Local Sources	\$ 22,038,385	22,038,385	67,589	69,312	67,589	69,312	(21,970,796)	0.31%	0.29%
STATE SOURCES									
5820 Other State Program (TEA)	\$ 3,873,340	3,873,340	-	-	-	-	(3,873,340)	0.00%	0.00%
Total State Sources	\$ 3,873,340	3,873,340	-	-	-	-	(3,873,340)	0.00%	0.00%
Total Revenues	\$ 25,911,725	25,911,725	67,589	69,312	67,589	69,312	(25,844,136)	0.26%	0.27%
EXPENDITURES									
71 Debt Service	\$ 26,115,742	26,115,742	-	-	-	-	26,115,742	0.00%	0.00%
97 Payments to Tax Increment Fund	33,526	33,526	(223)	146	(223)	146	33,749	-0.67%	0.32%
Total Expenditures	\$ 26,149,268	26,149,268	(223)	146	(223)	146	26,149,491	0.00%	0.00%
Total Changes in Fund Balances	\$ (237,543)	(237,543)	67,813	69,166	67,813	69,166	305,356		
Fund Balances, Beginning	5,334,388	5,622,986			5,622,986	3,845,467	0		
Fund Balances, Ending	\$ 5,096,845	5,385,443			5,690,799	3,914,633	305,356		

Waco Independent School District
Statement of Net Position
Proprietary Fund
As of September 30, 2025

	Governmental Activities ----- Internal Service Fund
Assets	
Current assets:	
Due from other funds	\$ 2,928,290
Other receivables	87,573
Prepaid items-health insurance	920,442
Total assets	\$ 3,936,305
Liabilities	
Current liabilities:	
Accounts payable	\$ 135,739
Other current liabilities	1,662,336
Total current liabilities	\$ 1,798,075
Total liabilities	\$ 1,798,075
Net position	
Unrestricted net position	\$ 2,138,230
Total net position	\$ 3,936,305

Waco Independent School District
Statement of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ended September 30, 2025

Proprietary Fund
Governmental Activities - Internal Service Fund

	Budget	(Memo)		(Memo)		Difference Budget to Current Year-to-Date	CY YTD As % of Budget	PY YTD As % of Budget
		Monthly		Year-to-Date				
		Current 9/30/2025	Prior Year 9/30/2024	Current 9/30/2025	Prior Year 9/30/2024			
Operating revenues:								
Employee contributions:								
Group health	\$ 3,882,886	295,625	\$ 313,796	295,625	\$ 313,796	(3,587,261)	7.61%	8.28%
Assessments to other funds:								
Group health	11,514,055	921,265	771,045	921,265	771,045	(10,592,790)	8.00%	7.07%
Unemployment	66,387	6,295	10,899	6,295	10,899	(60,092)	9.48%	15.12%
Workers compensation	781,564	69,059	98,984	69,059	98,984	(712,505)	8.84%	11.81%
Prescription drug rebates	2,971,655	-	-	-	-	(2,971,655)	0.00%	0.00%
Total operating revenues	<u>\$ 19,216,547</u>	<u>1,292,244</u>	<u>1,194,724</u>	<u>1,292,244</u>	<u>1,194,724</u>	<u>(17,924,303)</u>	<u>6.72%</u>	<u>6.70%</u>
Operating expenses:								
Administrative fees	\$ 1,274,068	198,561	121,763	198,561	121,763	1,075,507	15.58%	8.83%
Claims expense:								
Medical claims	7,477,484	499,898	349,852	499,898	349,852	6,977,586	6.69%	4.83%
Prescription drug claims	8,186,098	566,183	519,106	566,183	519,106	7,619,915	6.92%	7.82%
Unemployment	75,177	-	-	-	-	75,177	0.00%	0.00%
Workers compensation	611,638	2,260	133,120	2,260	133,120	609,378	0.37%	21.50%
Stop-loss insurance	2,129,264	175,671	145,275	175,671	145,275	1,953,593	8.25%	7.72%
Total operating expenses	<u>\$ 19,753,729</u>	<u>1,442,572</u>	<u>1,269,116</u>	<u>1,442,572</u>	<u>1,269,116</u>	<u>18,311,157</u>	<u>7.30%</u>	<u>7.11%</u>
Change in net position	<u>\$ (537,182)</u>	<u>(150,328)</u>	<u>(74,392)</u>	<u>(150,328)</u>	<u>(74,392)</u>	<u>386,854</u>		
Net position:								
Net position, beginning	<u>\$ 3,005,465</u>			<u>2,288,558</u>	<u>1,976,289</u>	<u>(716,907)</u>		
Net position, ending	<u>\$ 2,468,283</u>			<u>2,138,230</u>	<u>1,901,897</u>	<u>(330,053)</u>		

Waco Independent School District
Statement of Cash Flows
For the Period Ended September 30, 2025

Proprietary Fund

	Governmental Activities ----- Internal Service Fund
Cash flows from operating activities:	
Cash received from employee contributions	\$ 295,625
Cash received from assessments to other funds	1,146,947
Cash payments for claims	(1,068,340)
Cash payments for stop loss premiums	(175,671)
Cash payments for professional and contracted services	(198,561)
Net cash provided by operating activities	\$ 0
Net increase in cash and cash equivalents	\$ 0
Cash and cash equivalents at beginning of year	-
Cash and cash equivalents at end of year	\$ 0
Reconciliation of operating income to net cash provided by operating activities:	
Operating gain (loss)	\$ (150,328)
Effects of increases and decreases in current assets and liabilities:	
Increase in receivables	935,031
Decrease in prepaid items	(920,442)
Decrease in accounts payable	135,739
Net cash provided by operating activities	\$ (0)

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Grace Benson

RE: Emergent Bilingual Annual Evaluation and Programs Report

Background Information:

Texas Administrative Code §89.1265. Evaluation.

- (a) All school districts required to conduct a bilingual education or English as a second language (ESL) program shall conduct an annual evaluation in accordance with Texas Education Code (TEC), §29.053, collecting a full range of data to determine program effectiveness to ensure student academic success. The annual evaluation report shall be presented to the board of trustees before November 1 of each year and the report shall be retained at the school district level in accordance with TEC, §29.062.*

The purpose of the Emergent Bilinguals Annual Evaluation and Program Report is to provide the Board of Trustees with the annual report of the Bilingual and ESL programs within Waco ISD for the 2024-2025 school year. Areas addressed in the report are listed below:

- ESL and Bilingual Programs Offered at Waco ISD
- Programming Updates
- Demographics
- Language Acquisition Summer School
- ESL and Bilingual Programs Staffing
- Professional Development
- Student, Family, and Community Engagement
- Academic and Linguistic Progress for Emergent Bilinguals

Fiscal Implications:

None

Administrative Recommendation(s):

This report is for information only. No action is necessary.



WACO INDEPENDENT SCHOOL DISTRICT

EMERGENT BILINGUALS ANNUAL EVALUATION AND PROGRAM REPORT (2024-2025)



WACO INDEPENDENT SCHOOL DISTRICT
Wisdom works wonders.

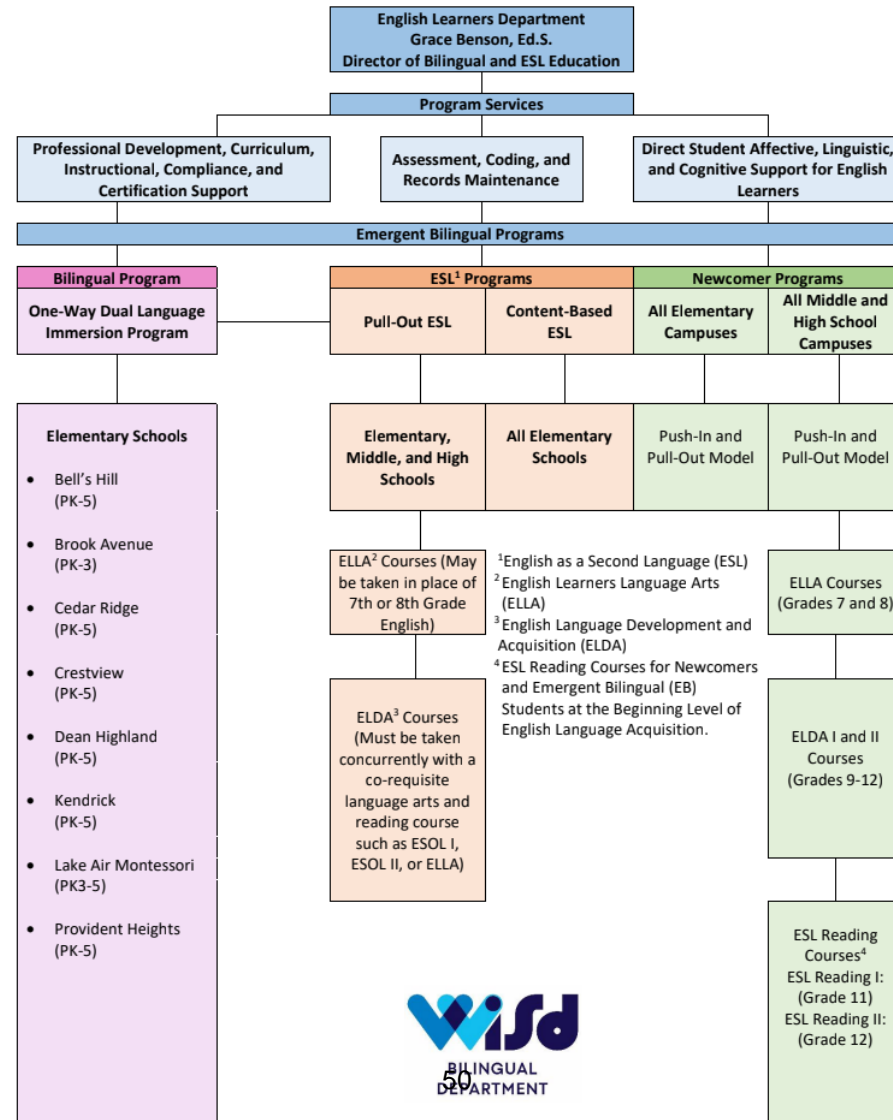


Grace Benson, Ed.S.
Director of ESL and Bilingual Education, Waco ISD

October 30, 2025



ESL and Bilingual Programs Offered at Waco ISD



DUAL LANGUAGE IMMERSION/ONE-WAY



I am bilingual and biliterate. I can speak, read, and write in two languages. What is your superpower?

DUAL LANGUAGE IMMERSION PROGRAMS



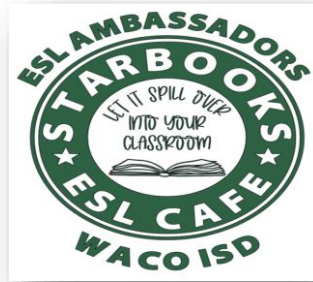
WACO INDEPENDENT SCHOOL DISTRICT

Dual language immersion/one-way is a bilingual/biliteracy program model in which identified Emergent Bilingual students are served in both English and the program's partner language and are prepared to meet reclassification criteria in order to be successful in English instruction with no second language acquisition supports not earlier than six or later than seven years after the student enrolls in school.

Instruction provided in the partner language and English is delivered by a teacher appropriately certified in bilingual education under TEC, §29.061. When the instructional time for both the partner language and English is 50%, a paired-teaching arrangement may be utilized in which instruction provided in English may be delivered either by a teacher appropriately certified in bilingual education or by a different teacher certified in ESL in accordance with TEC, §29.061.

The goal of one-way dual language immersion is for program participants to attain bilingualism and biliteracy in English and the partner language. This model provides ongoing instruction in literacy and academic content through content-based language instruction in English as well as the program's partner language, with at least half of the instruction delivered in the program's partner language for the duration of the program.

ENGLISH AS A SECOND LANGUAGE (ESL) PROGRAMS



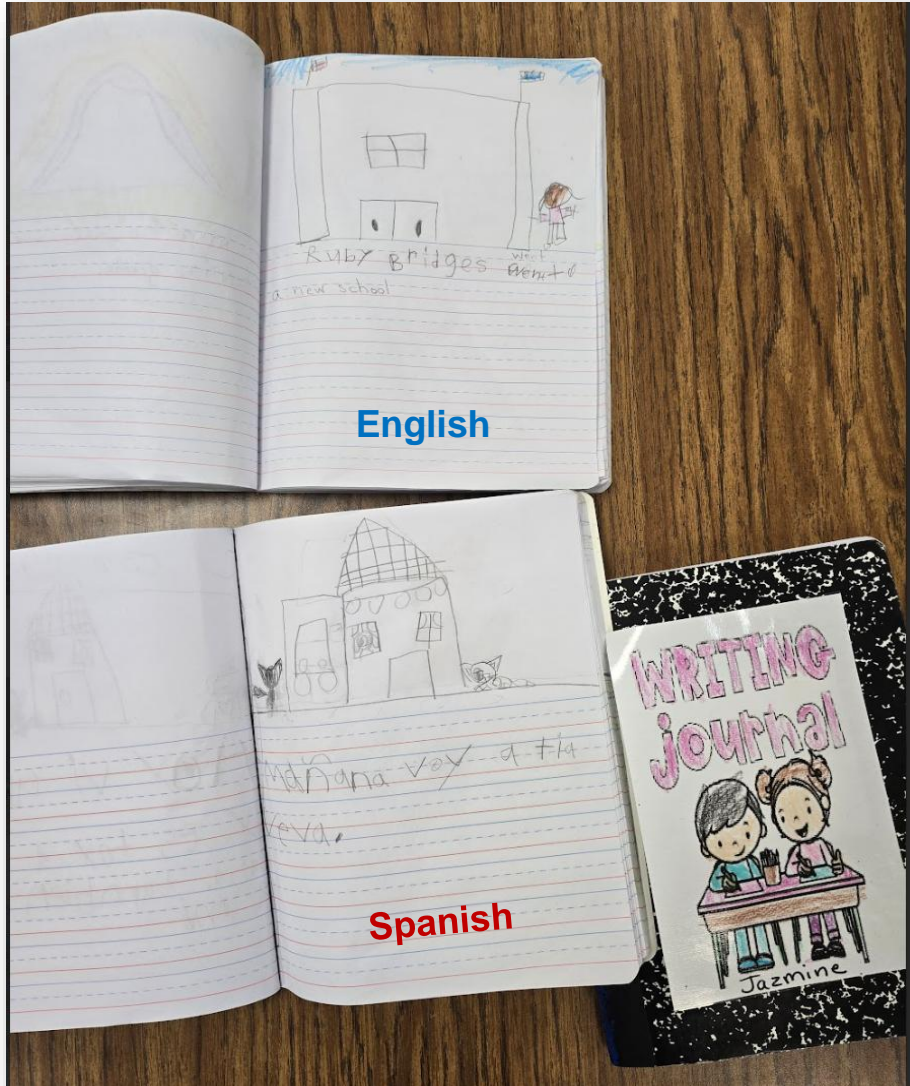
ESL/Content-Based

“An ESL/content-based program model is an English acquisition program that serves students identified as English learners through English instruction by a teacher appropriately certified in ESL under TEC, §29.061(c), through English language arts and reading, mathematics, science, and social studies. The goal of content-based ESL is for English learners to attain full proficiency in English in order to participate equitably in school. This model targets English language development through academic content instruction that is linguistically and culturally responsive in English language arts and reading, mathematics, science, and social studies.”

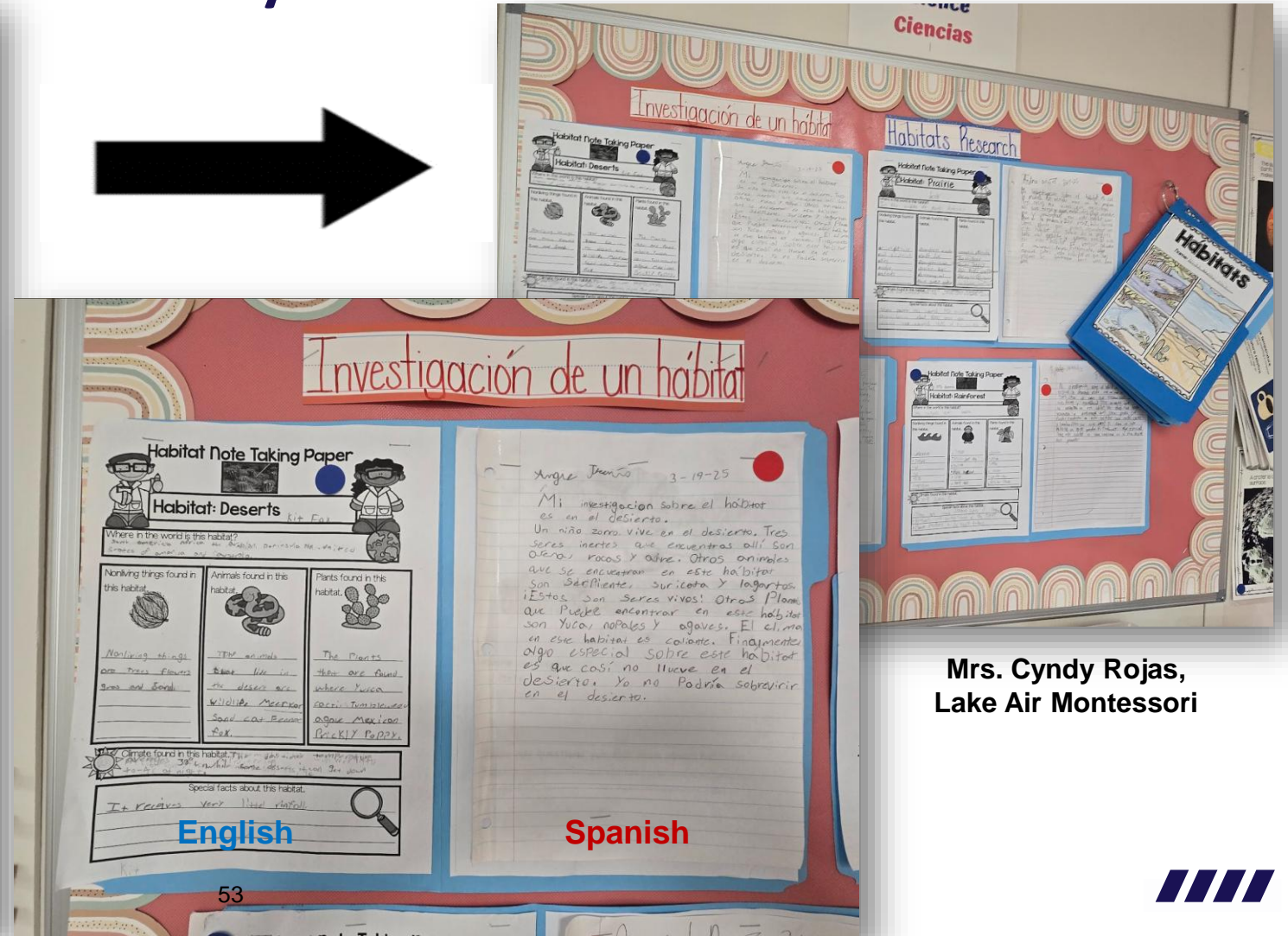
ESL/Pull-Out

An ESL/pull-out program model is an English acquisition program that serves students identified as English learners through English instruction provided by an appropriately certified ESL teacher under the TEC, §29.061(c), through English language arts and reading. The goal of ESL pull-out is for English learners to attain full proficiency in English in order to participate equitably in school. This model targets English language development through academic content instruction that is linguistically and culturally responsive in English language arts and reading. Instruction shall be provided by the ESL teacher in a pull-out or inclusionary delivery model.”

When Does Biliteracy Begin in Dual Language Immersion? From Day One!



Ms. Yenny Vranich, Provident Heights Elementary



Mrs. Cyndy Rojas,
Lake Air Montessori

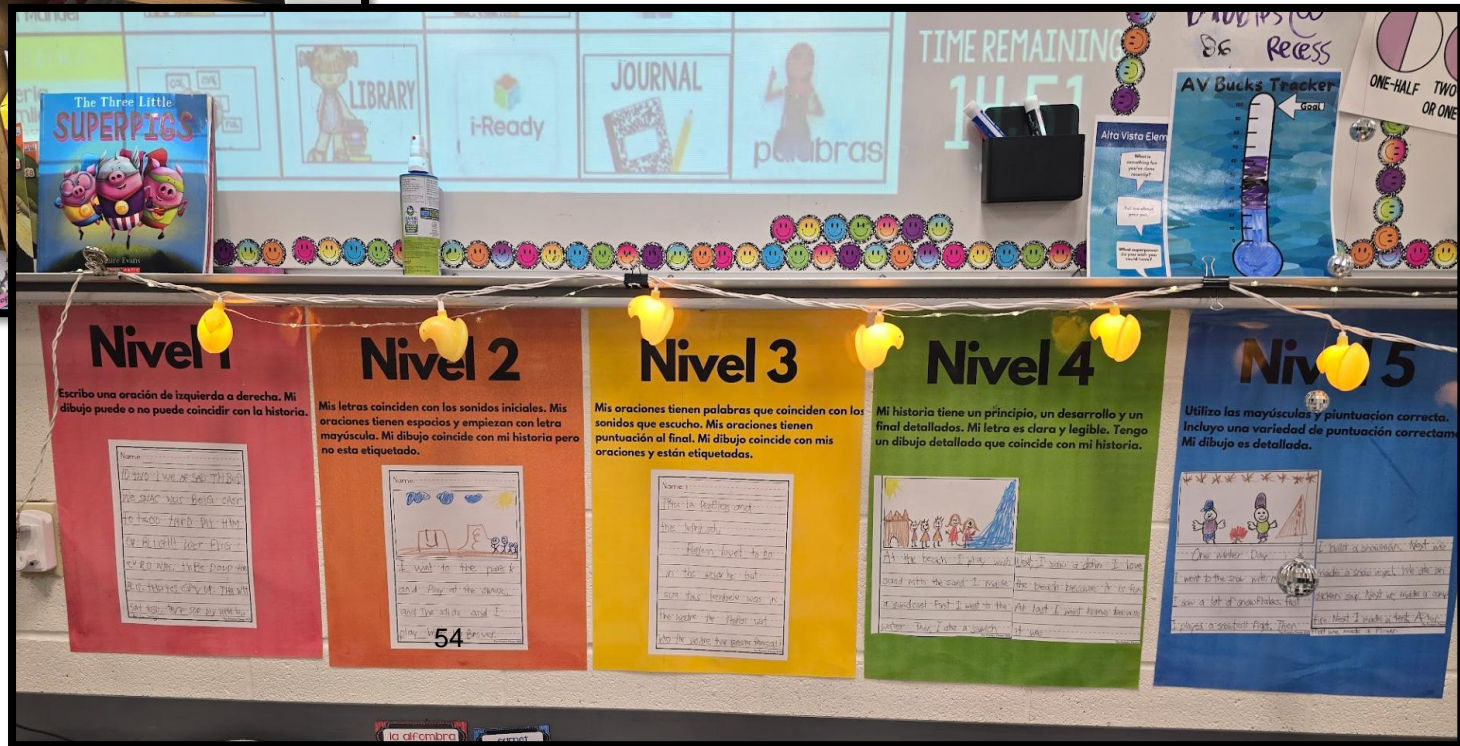




Ms. Alina Gallardo, Dean Highland Elementary

Ensuring that students comprehend the progressions of learning targets is essential. There are various levels of specificity or cognitive demands to learning which are embedded within each learning target. Not only is it important for teachers know this but essential for students to grasp. Each learning skill or target has various levels, with proficiency being the lowest. How skills are manifested will look or sound different depending on the level specificity and rigor being assessed.

Students who can identify what they are learning significantly outscore those who cannot. ~ Robert Marzano.

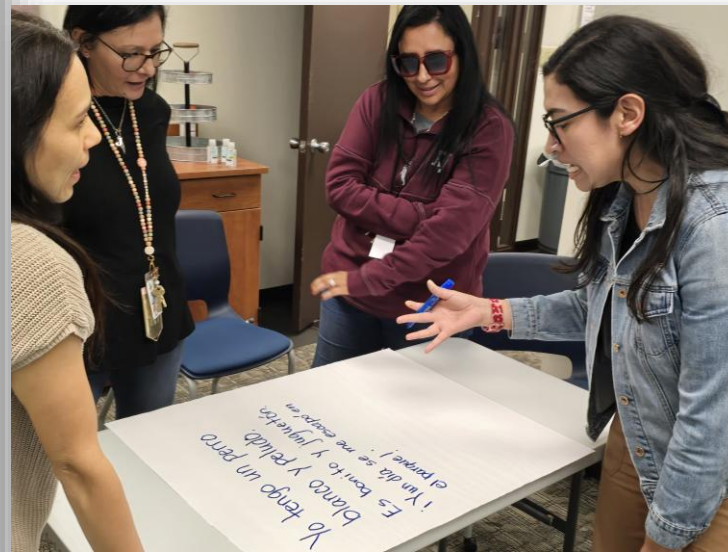


Ms. Cristina Dresner, Alta Vista Elementary



PROFESSIONAL DEVELOPMENT HIGHLIGHTS

Dual Language Immersion Toolkit: Written Expression



STUDENT DEMOGRAPHICS

Program Specification	Number of Students 2024-2025
Total Limited English Proficient (LEP) Students	3450
Bilingual	1192
English as a Second Language (ESL)	2258
Reclassified Students	124

Data source: TEAMS ESL/Bilingual Reports (April 15, 2025)

As a department, we continually strive to reduce the drop-out rate and increase the graduation rate for our Emergent Bilinguals.

Emergent Bilingual Drop-Out and Graduation Rates Over the Years

Year	Drop-Out Rate
2018	5.6%
2019	5.7%
2020	4.7%
2021	2.0%
2022	3.1%
2023	3.2%
2024	2.6%

Year	Graduation Rate
2018	66.7%
2019	73.6%
2020	69.5%
2021	84%
2022	71.7%
2023	73%
2024	82.1%

Data Source: Results Driven Accountability Report, Texas Education Agency

ESL AND BILINGUAL PROGRAMS STAFFING: 2024-2025



ESL and Bilingual Programs Staffing:

- 240 teachers at Waco ISD taught in an ESL or Bilingual Program.
- 60 teachers taught in a Bilingual Program.
- 180 teachers taught in an ESL Program.
- 8 teachers needed to instruct Emergent Bilinguals under a bilingual education exception (Spanish).
- 18 teachers needed to instruct Emergent Bilinguals under an ESL waiver.



Our very special and dear friend, Lynn Patricia Callentine, District Specialist of Emergent Bilinguals, who retired in June of 2025. We miss you and love you very much, Lynncita!

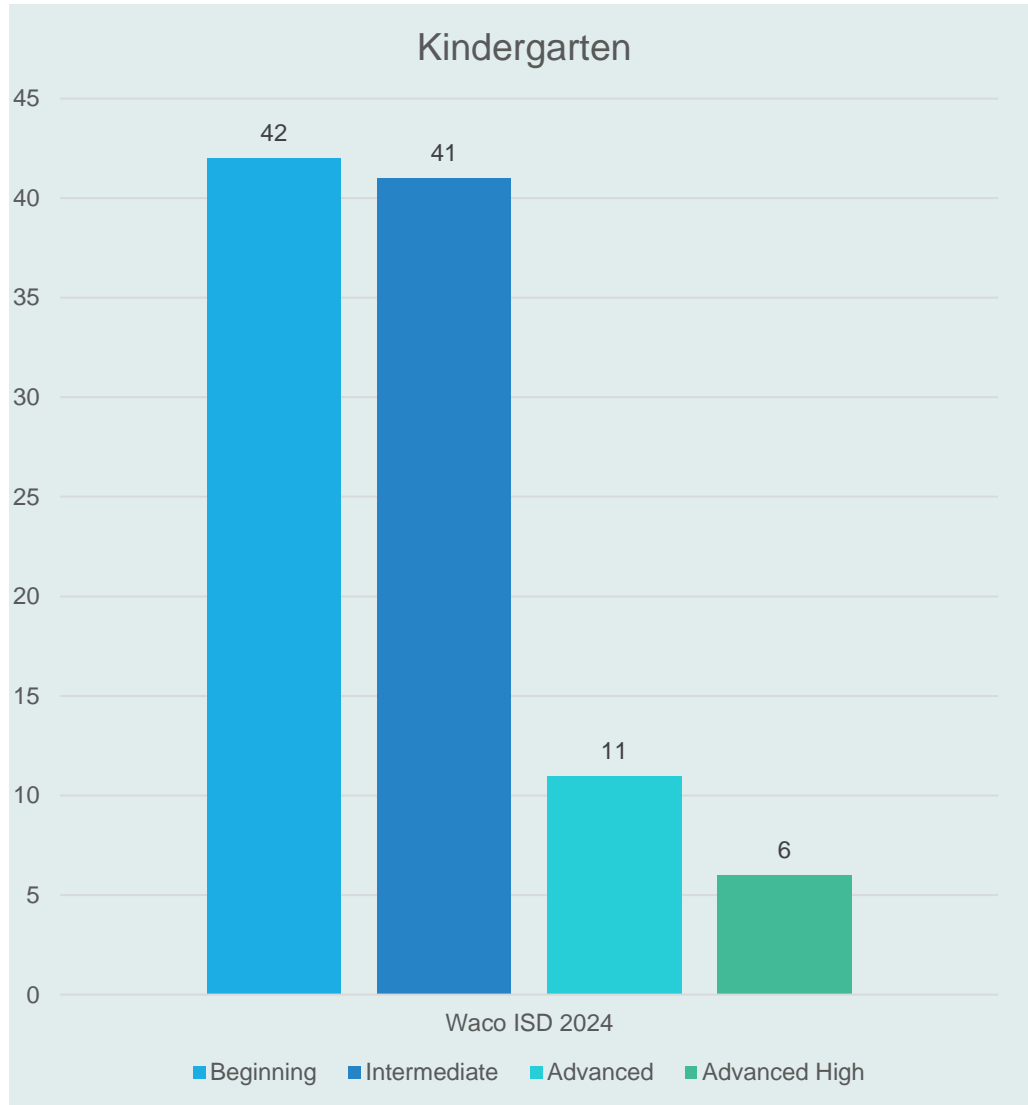


TELPAS Results: Student Composite Scores* (Same Cohort) 2024-2025

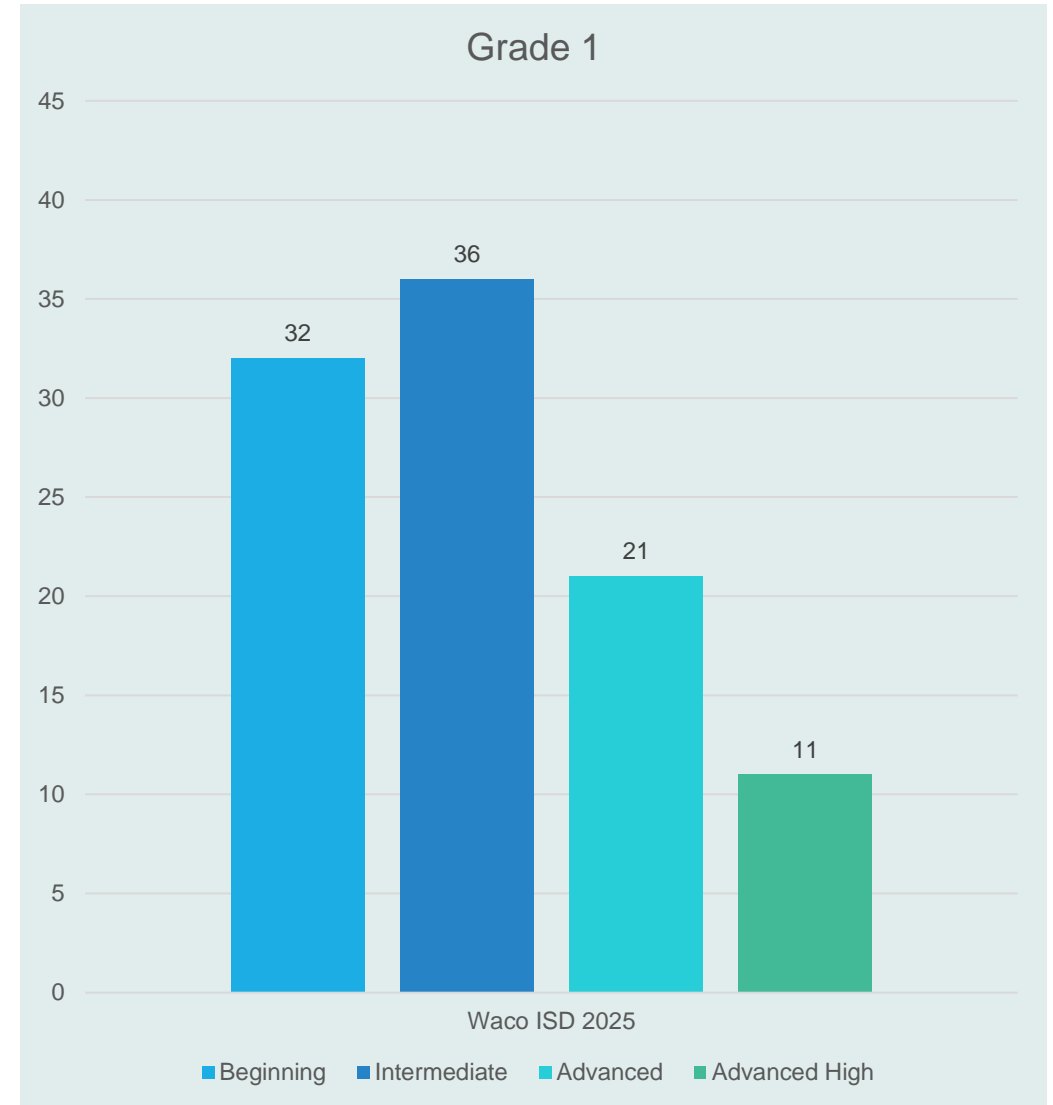


***Please note:** All performance data presented in each bar graph represents the percent of students who scored at each level.

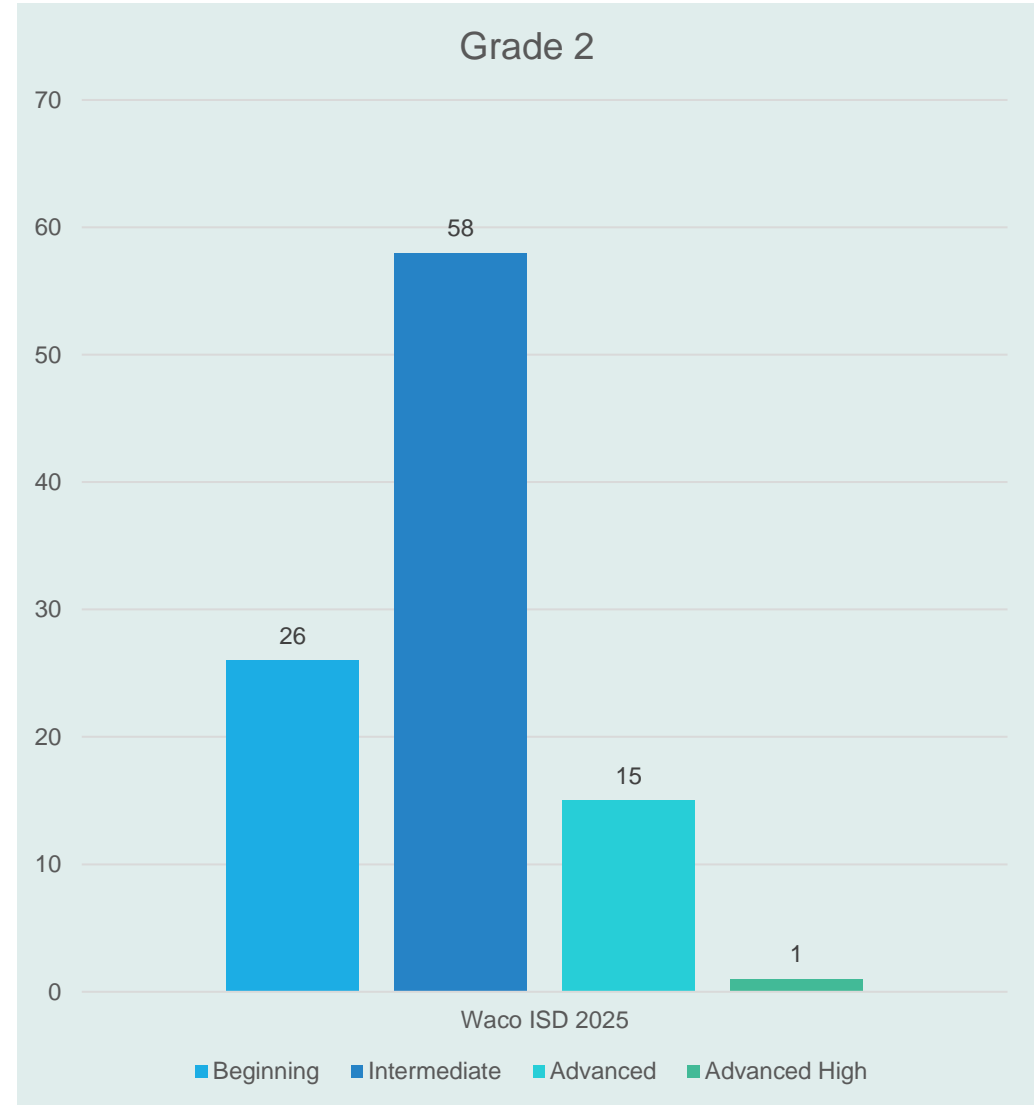
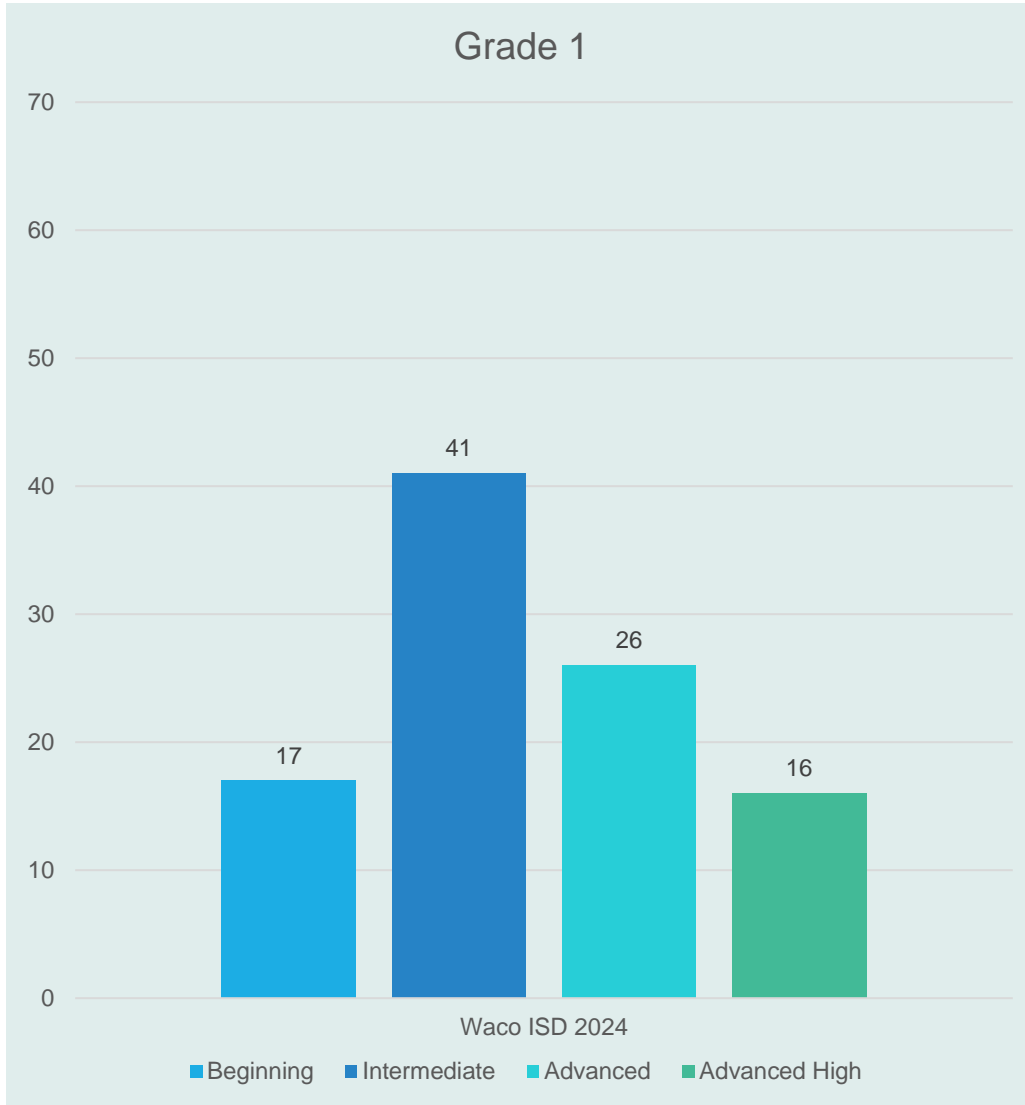
TELPAS Composite Scores: Kindergarten to Grade 1 (Same Cohort)



59



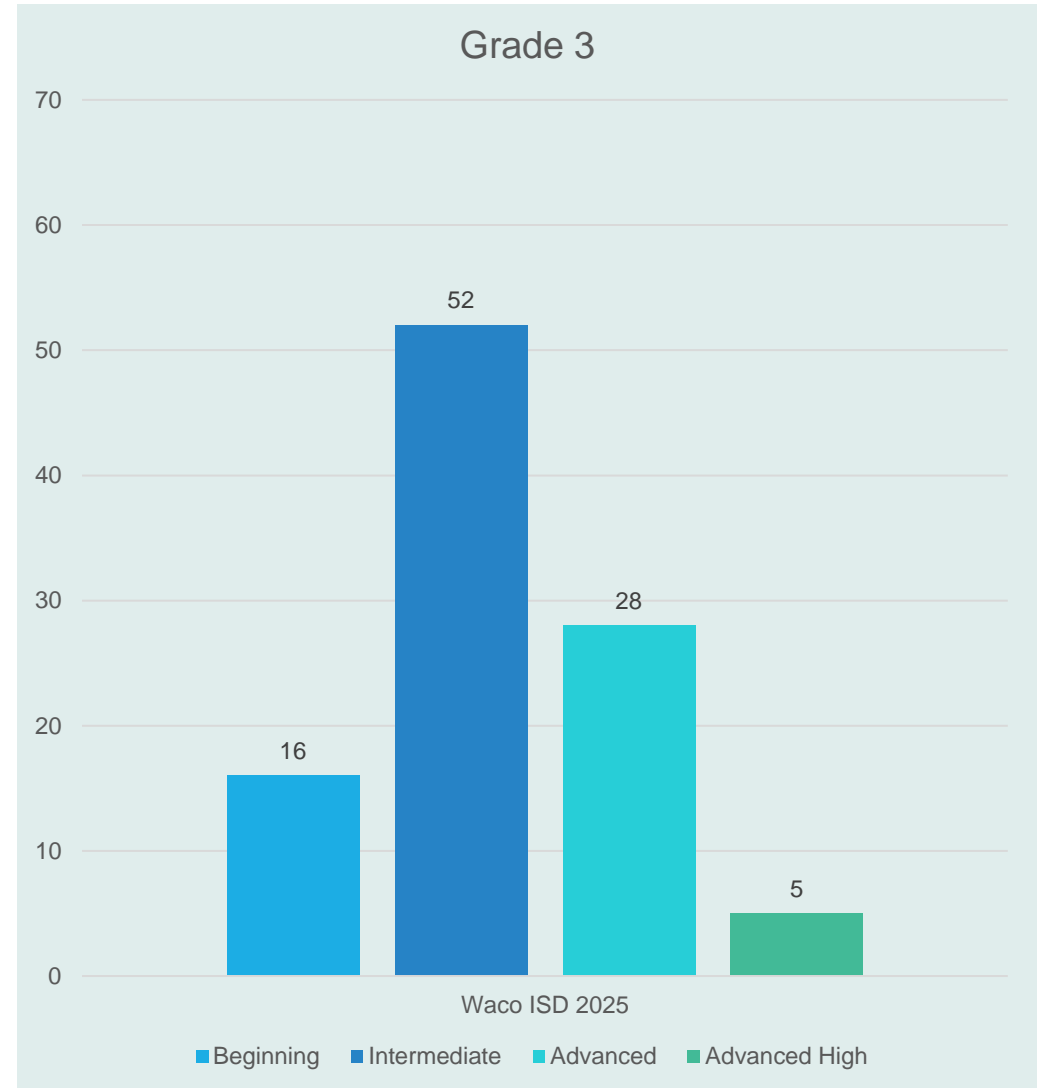
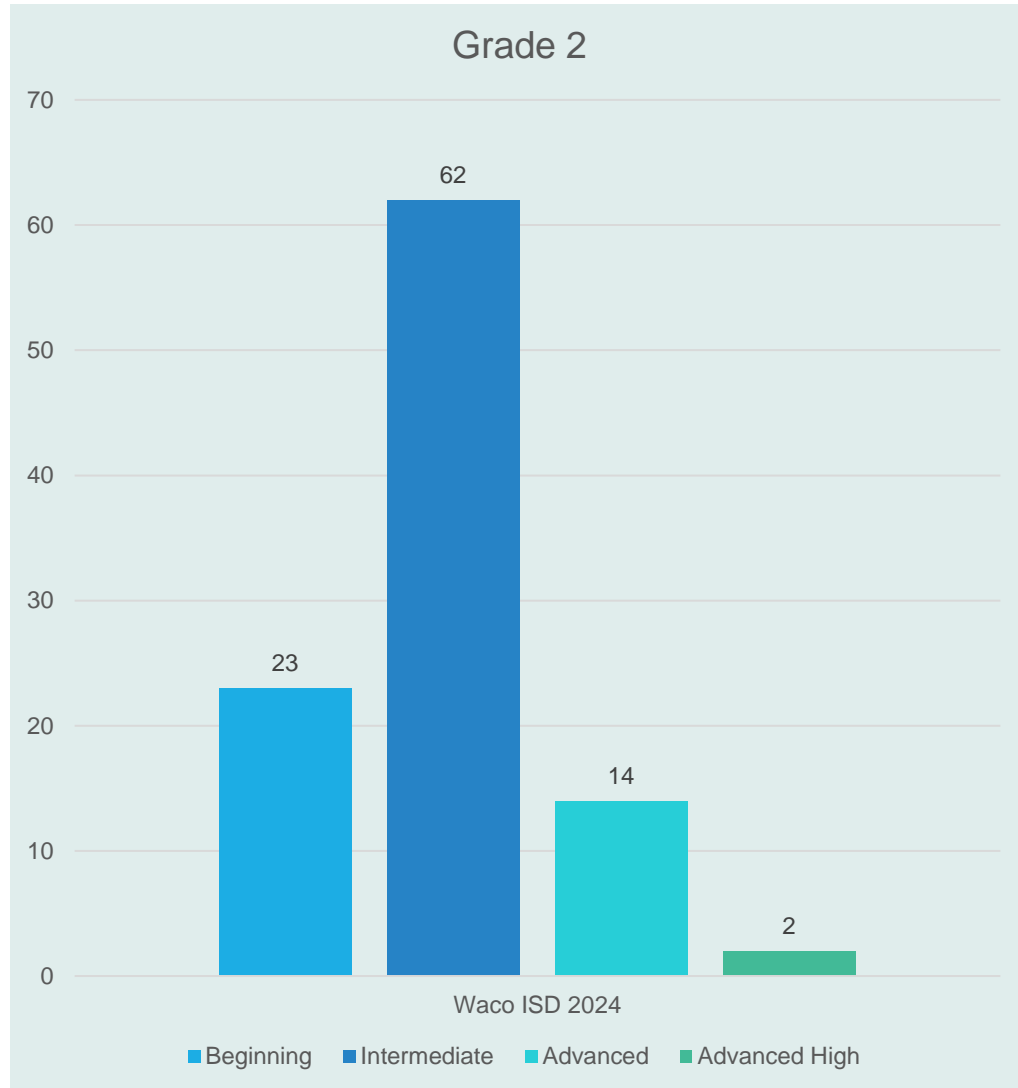
TELPAS Composite Scores: Grade 1 to Grade 2 (Same Cohort)



60



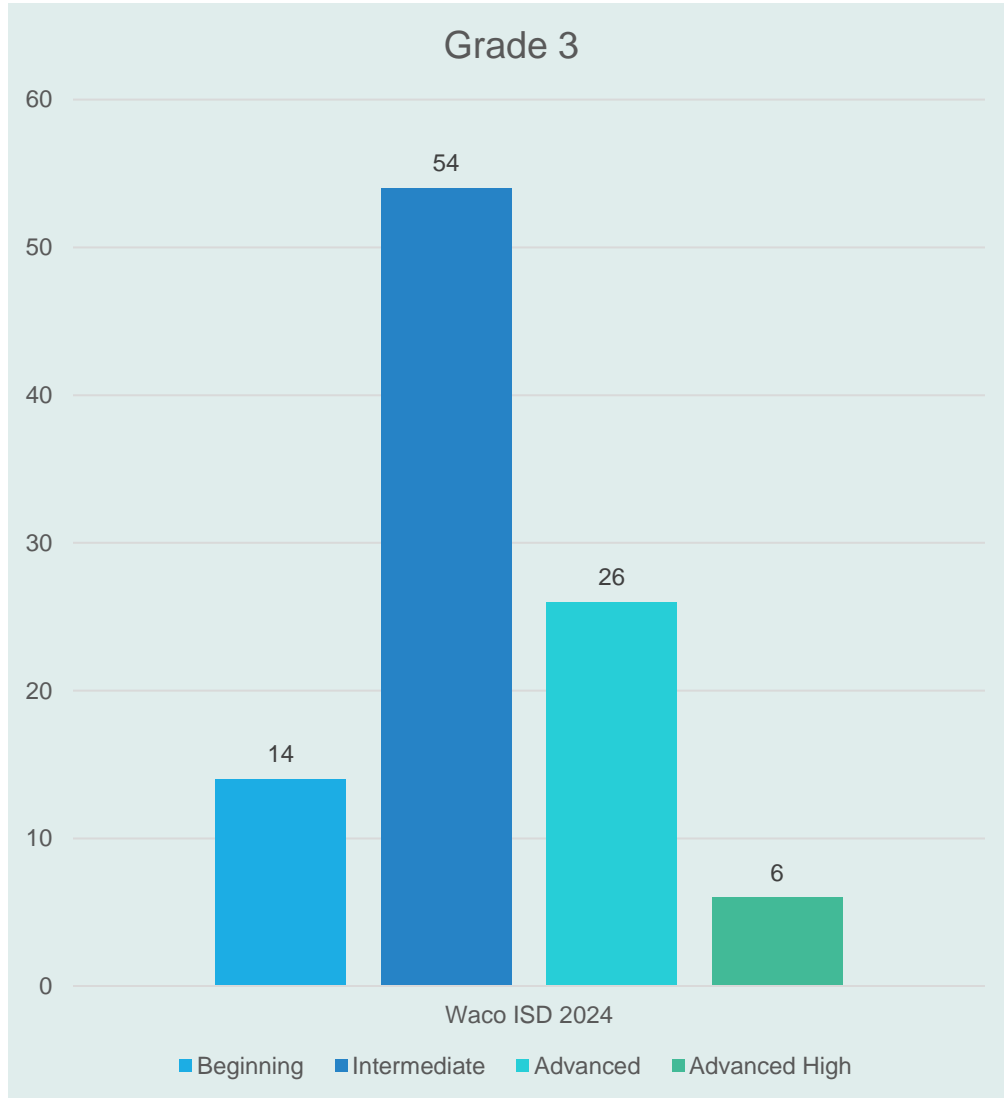
TELPAS Composite Scores: Grade 2 to Grade 3 (Same Cohort)



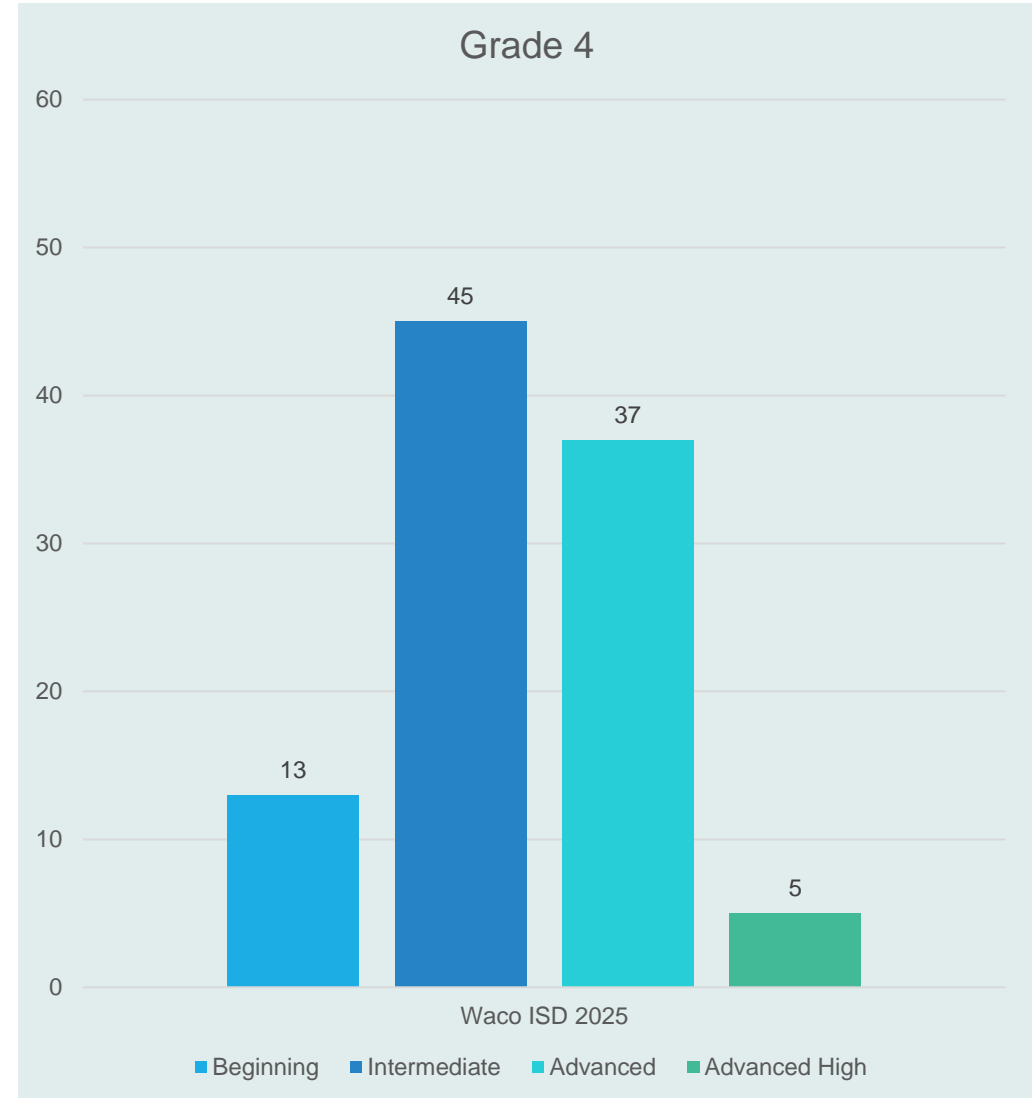
61



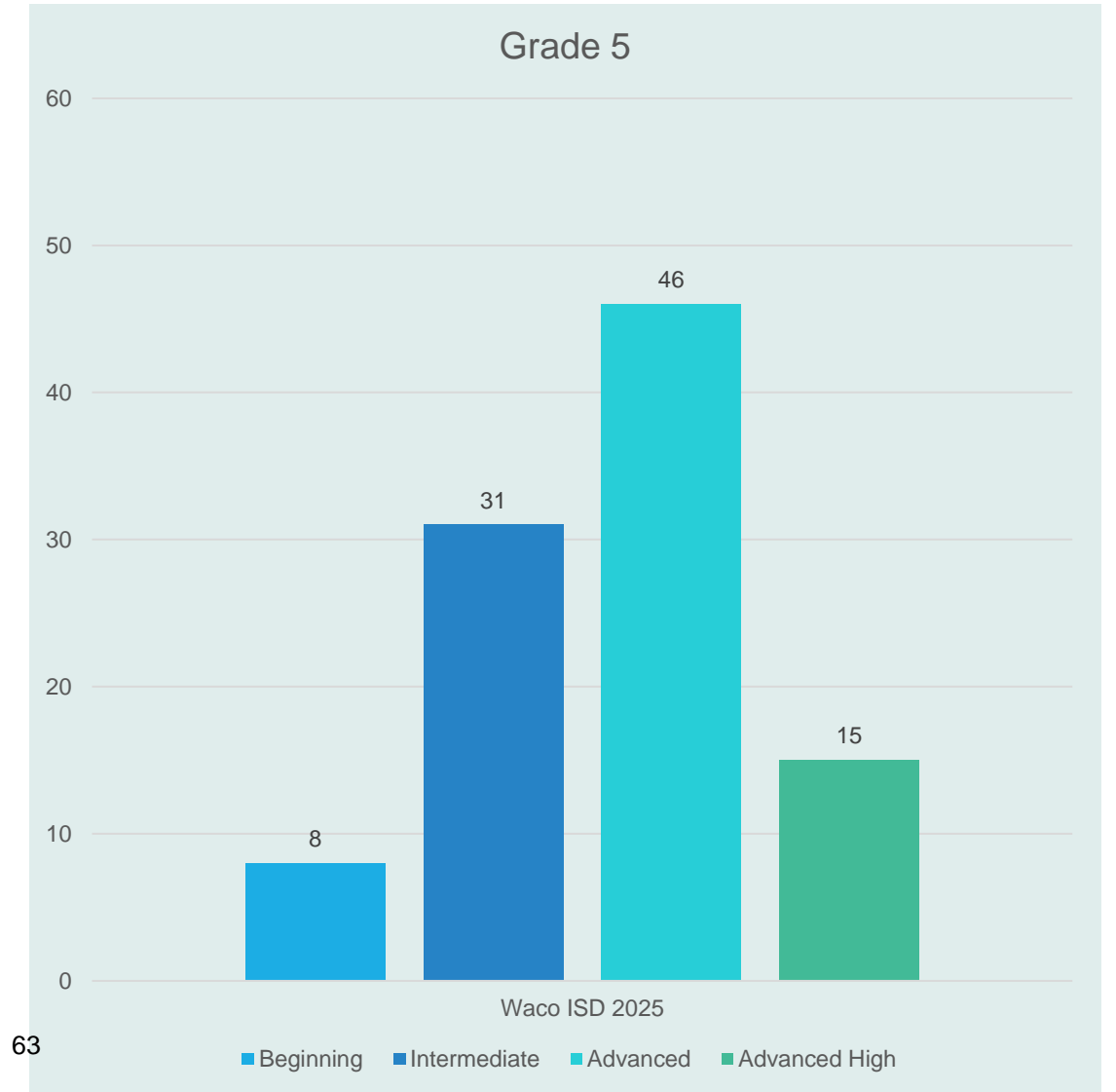
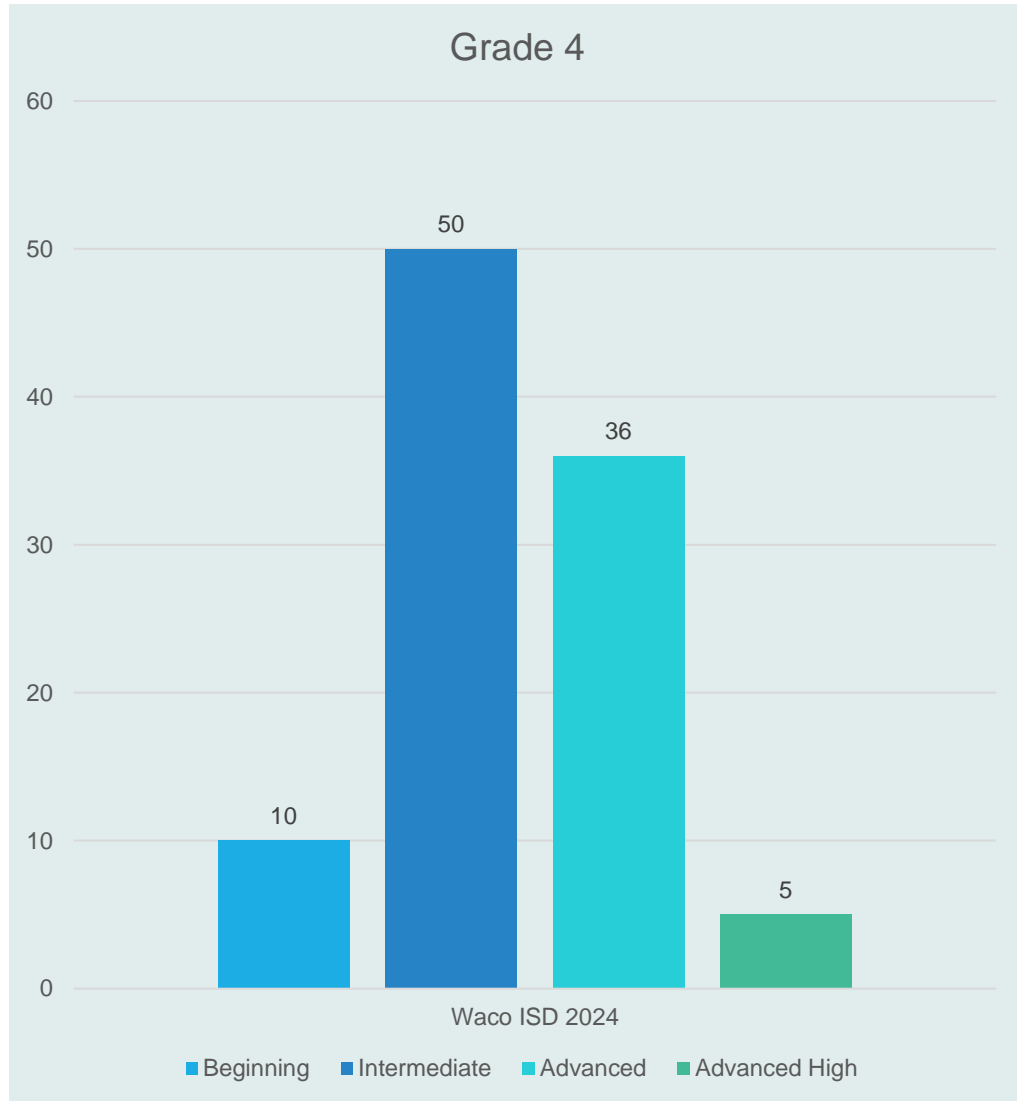
TELPAS Composite Scores: Grade 3 to Grade 4 (Same Cohort)



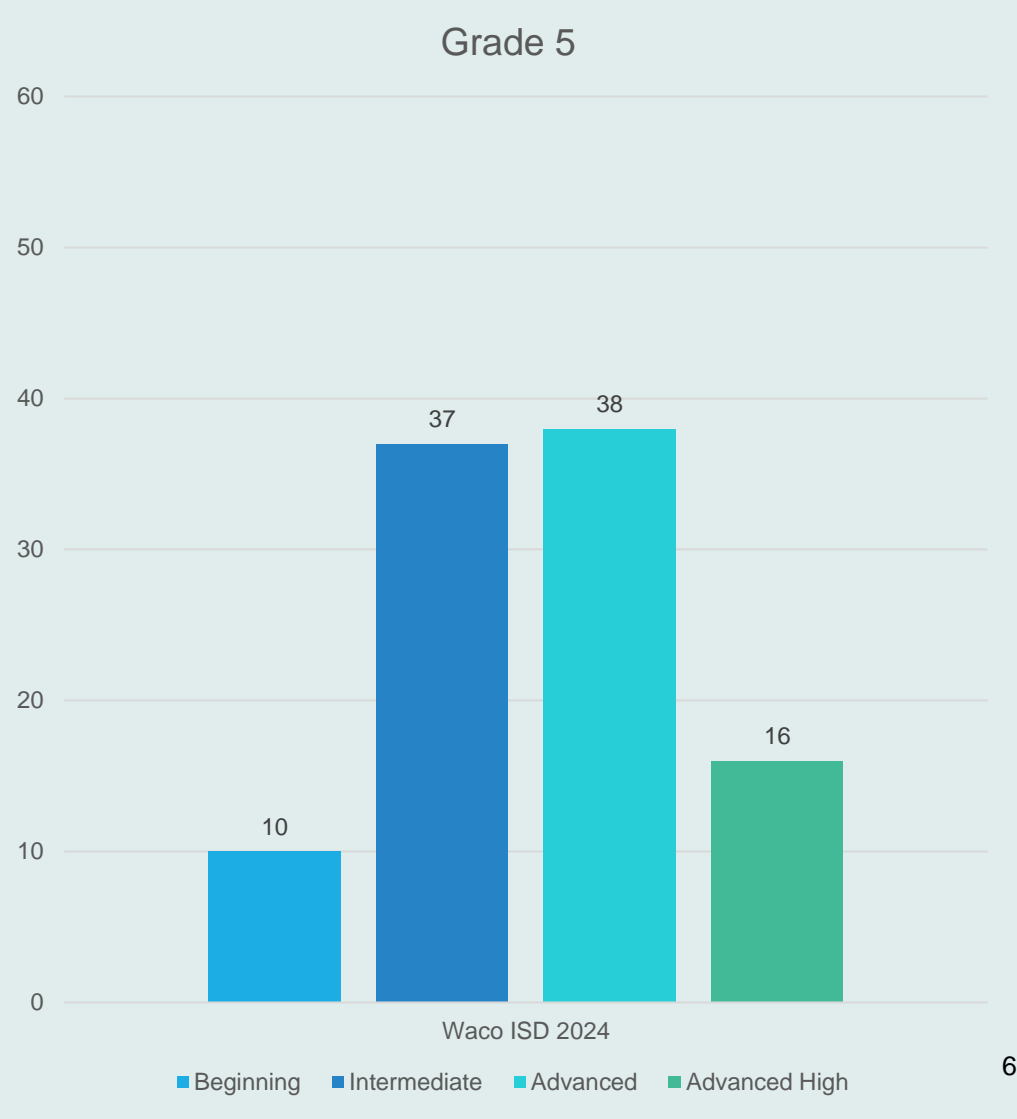
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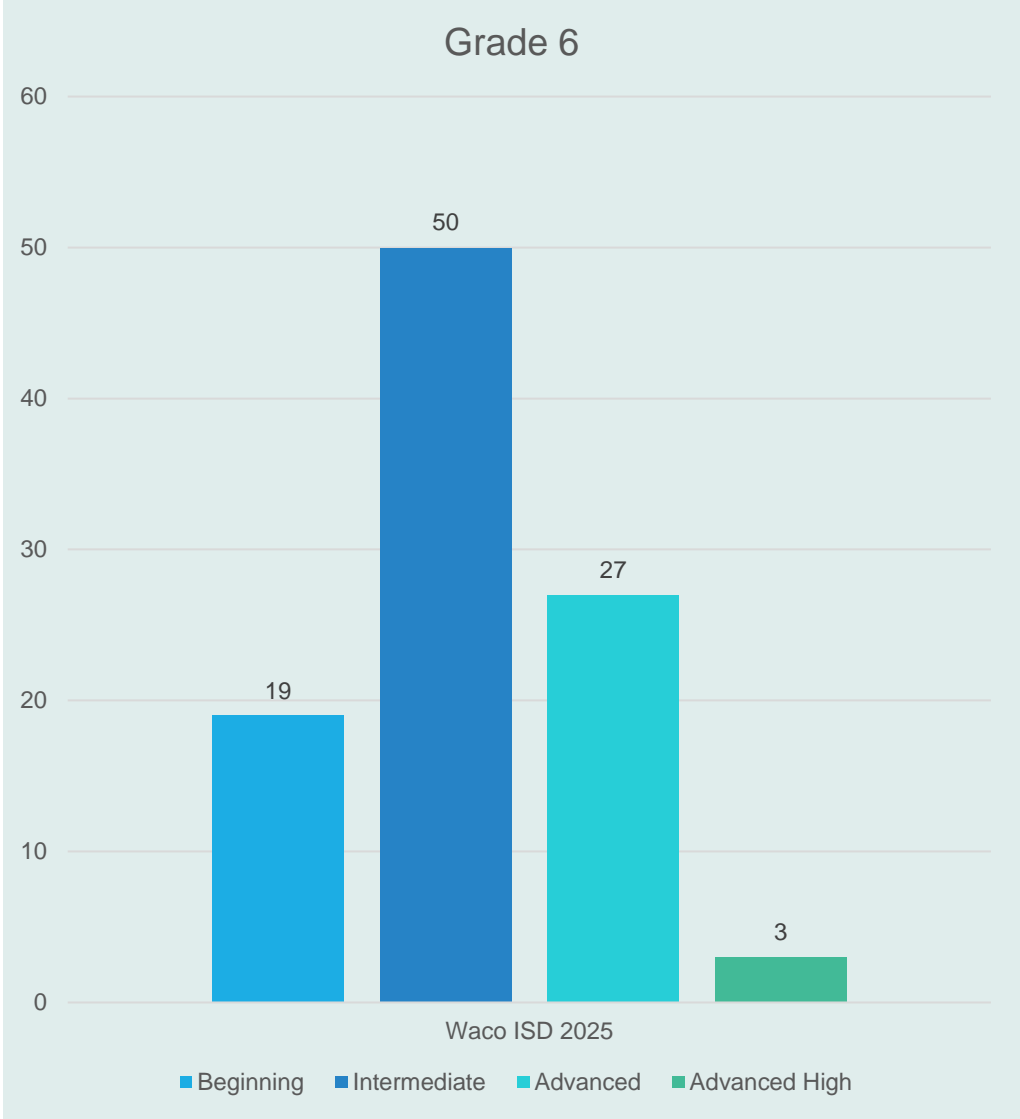
TELPAS Composite Scores: Grade 4 to Grade 5 (Same Cohort)



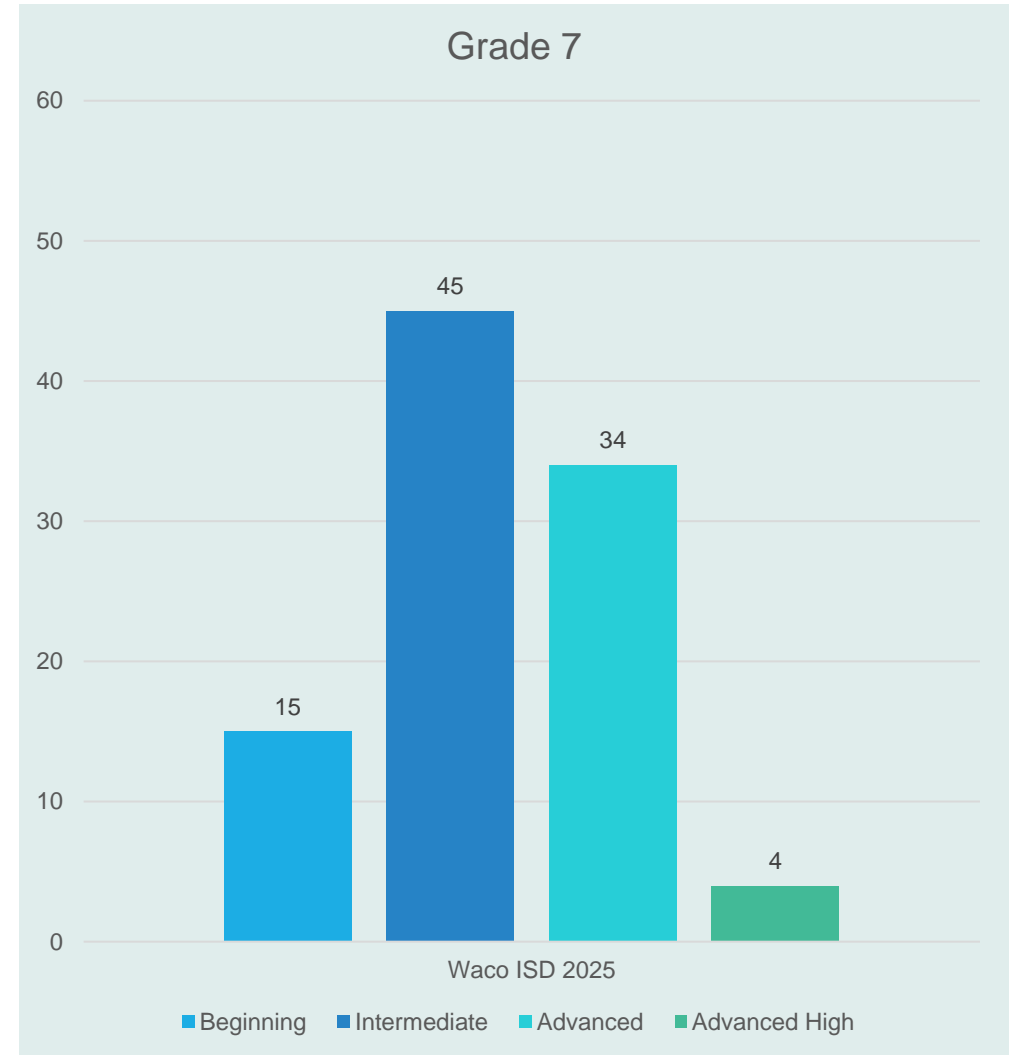
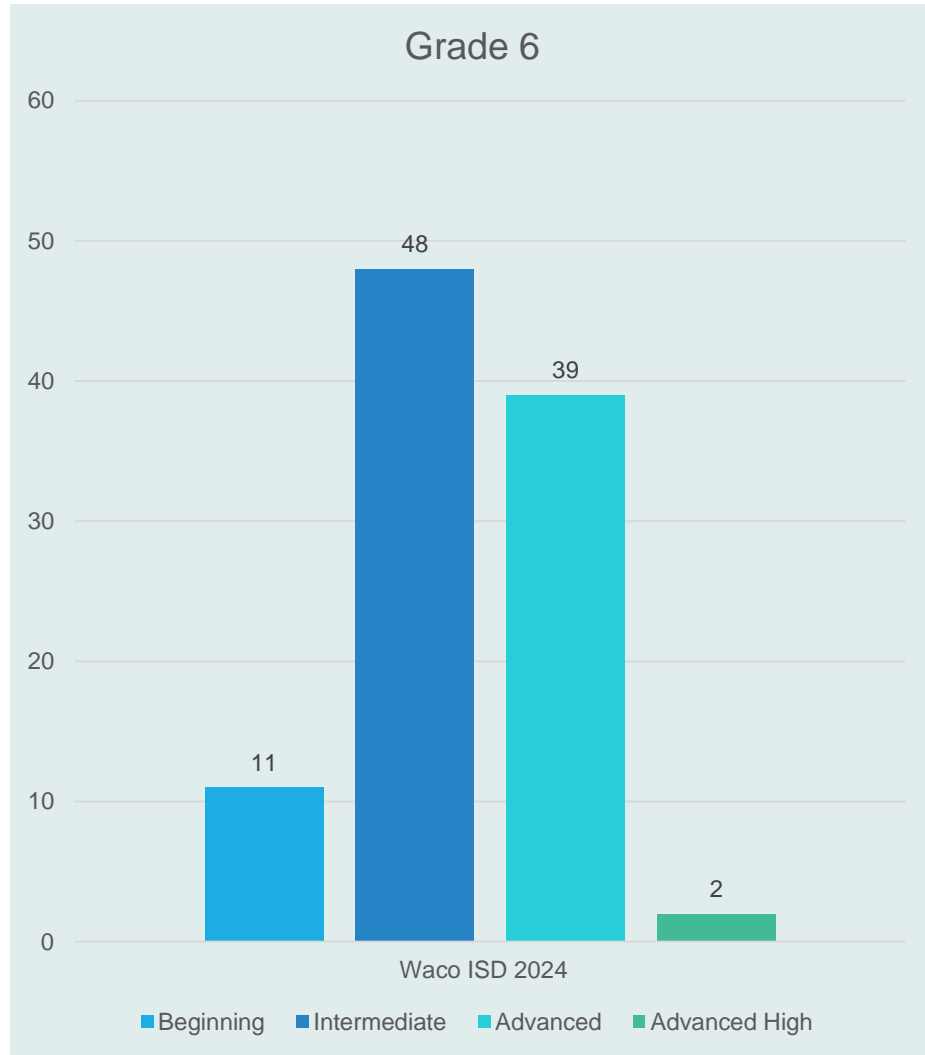
TELPAS Composite Scores: Grade 5 to Grade 6 (Same Cohort)



64

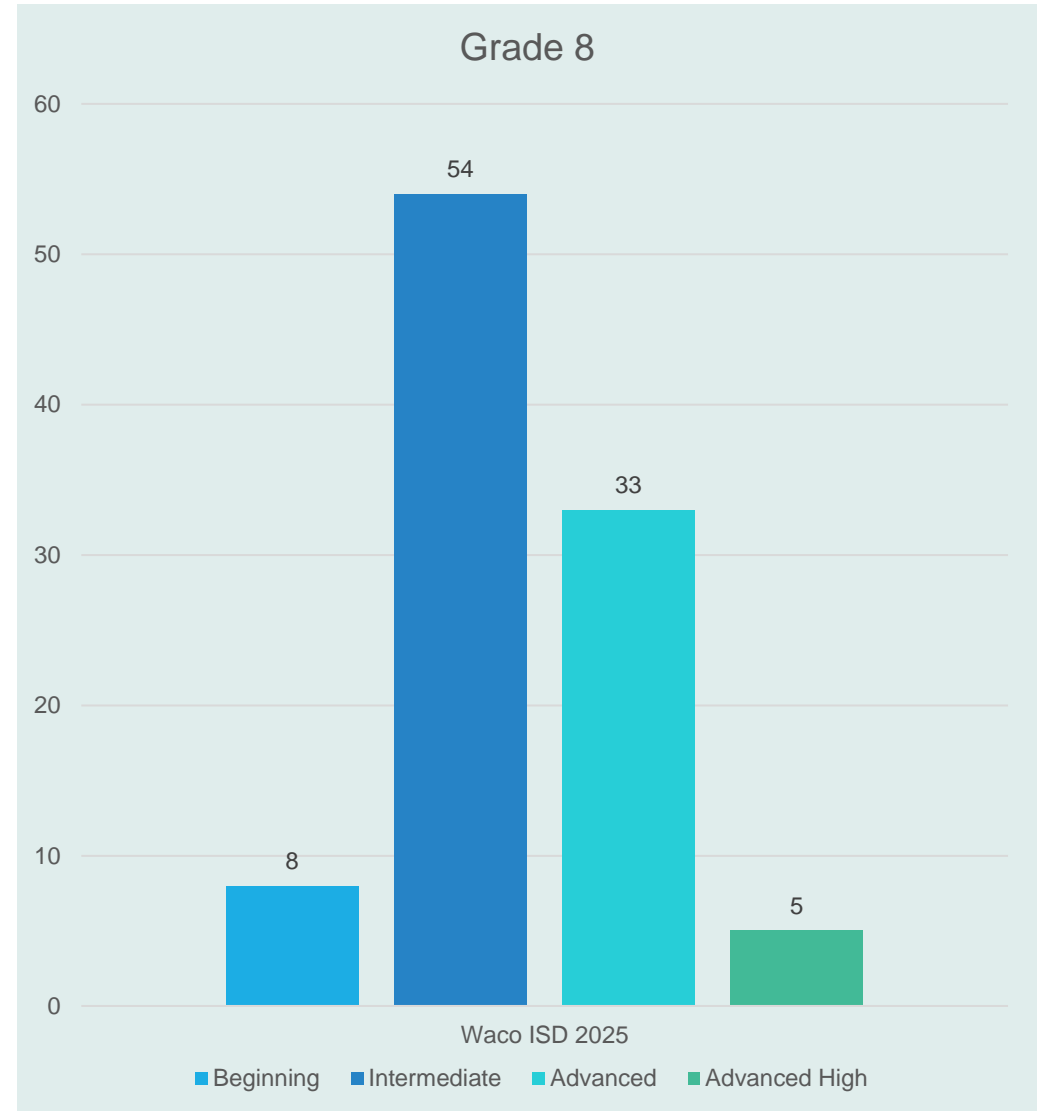
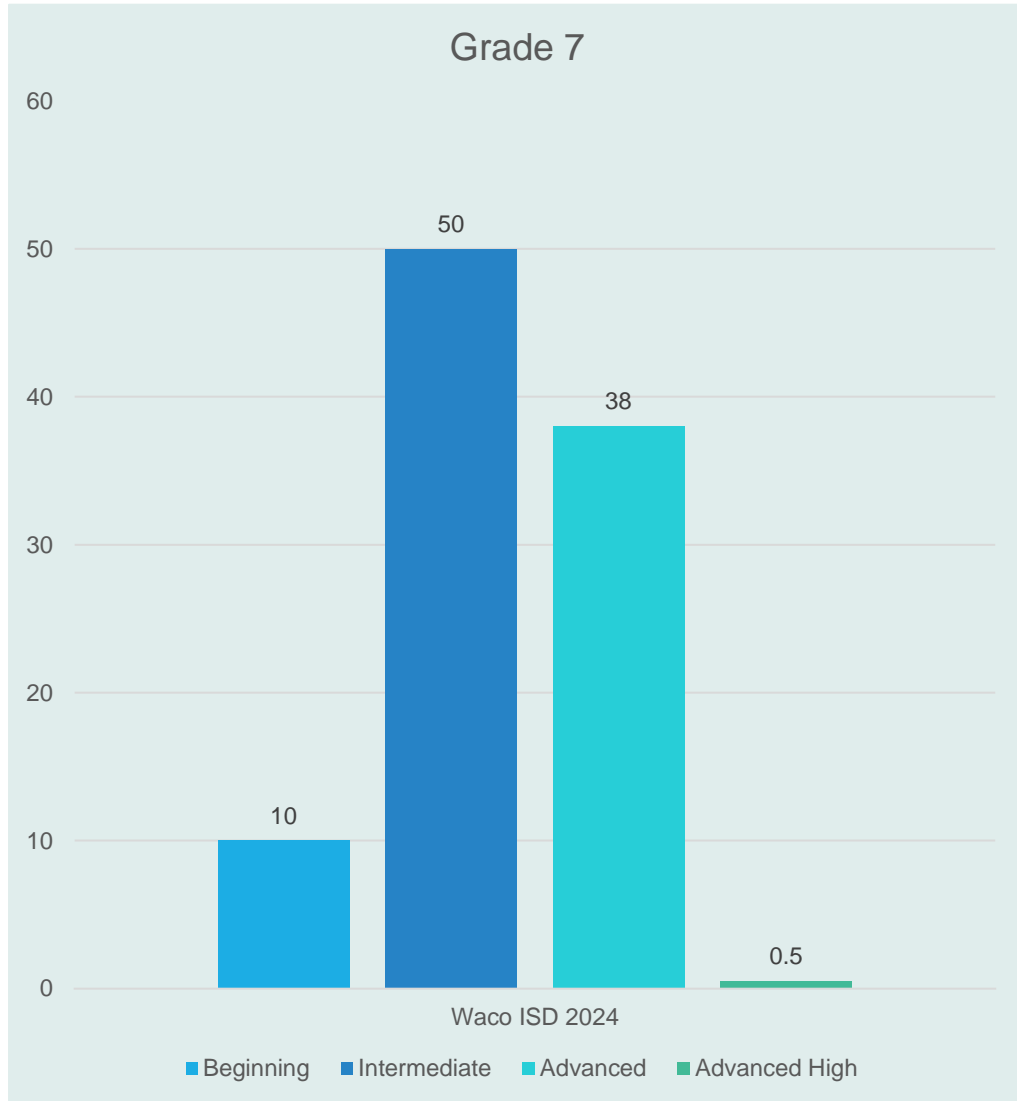


TELPAS Composite Scores: Grade 6 to Grade 7 (Same Cohort)



65

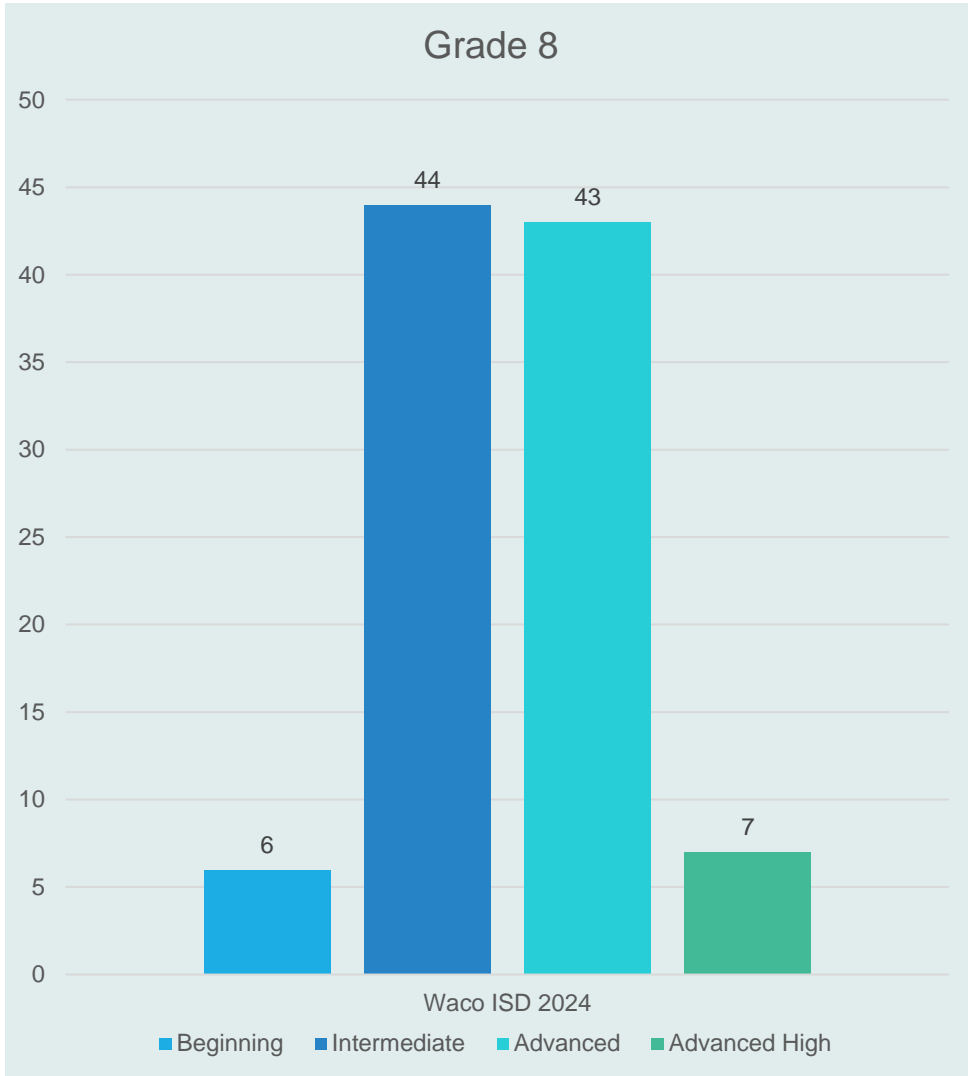
TELPAS Composite Scores: Grade 7 To Grade 8 (Same Cohort)



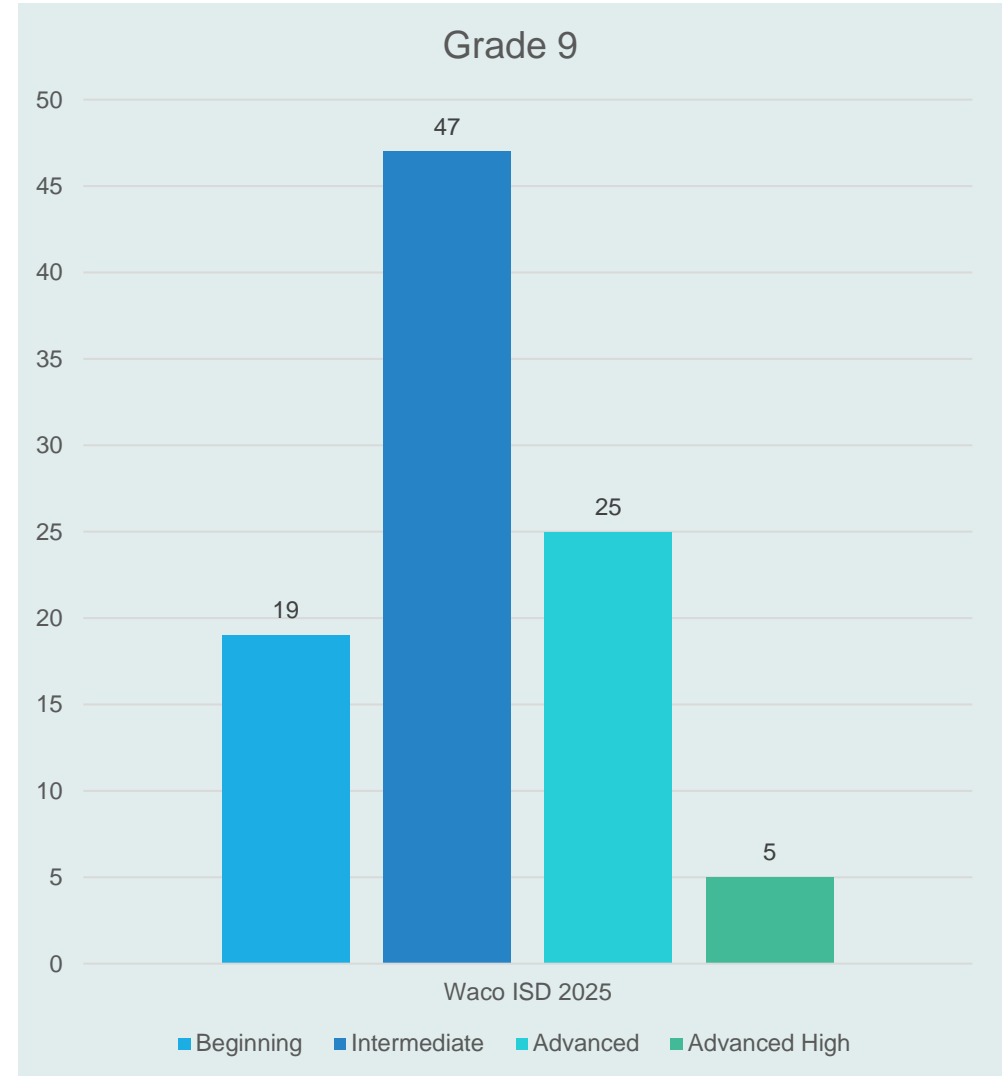
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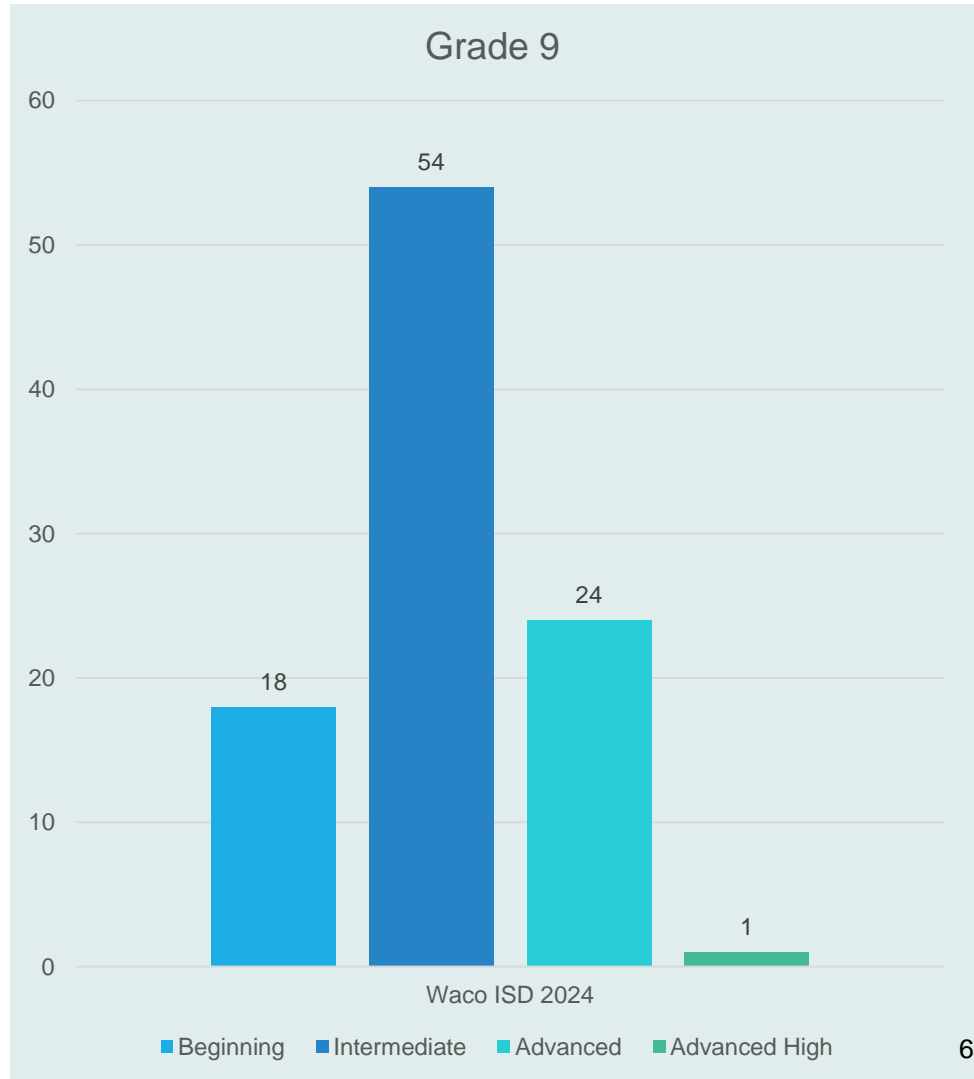
TELPAS Composite Scores: Grade 8 to Grade 9 (Same Cohort)



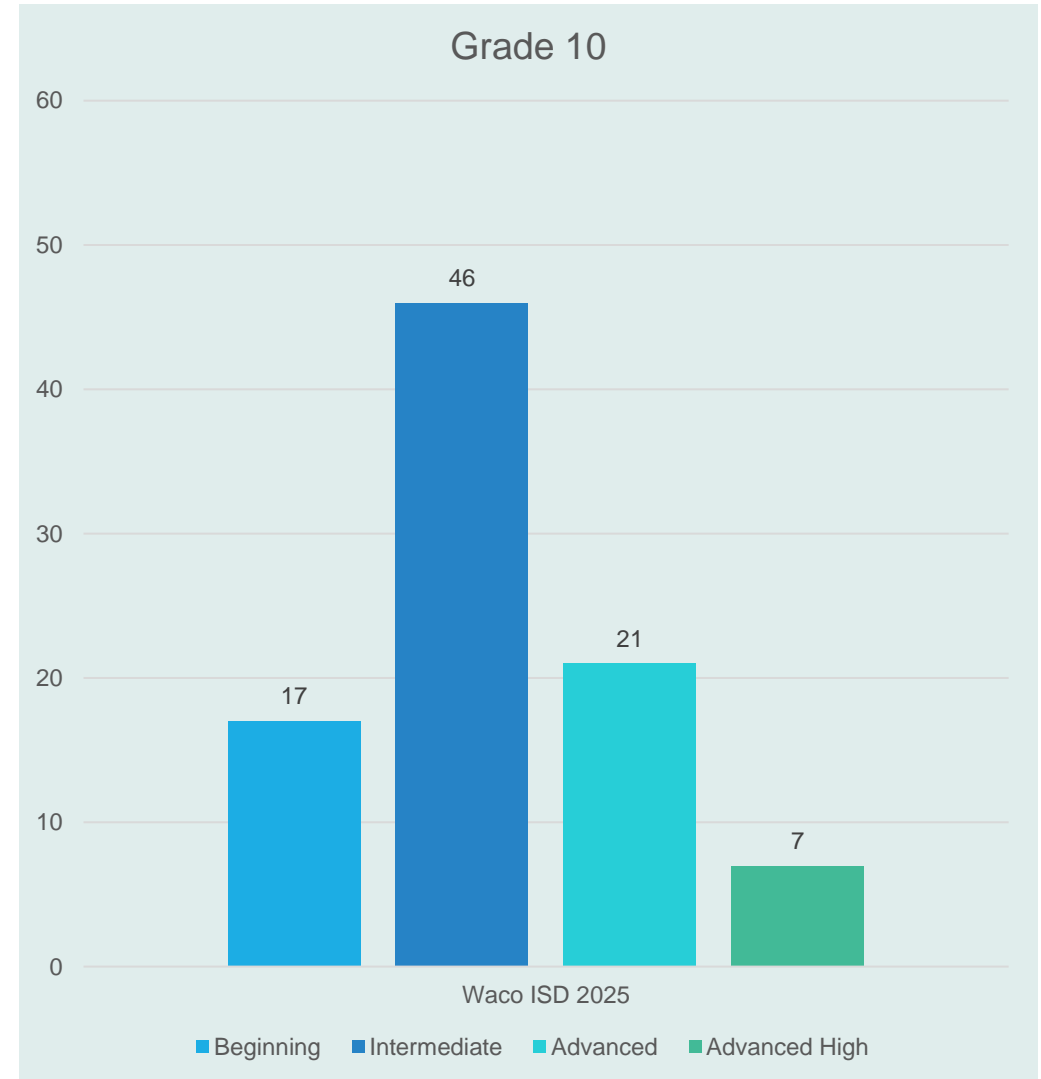
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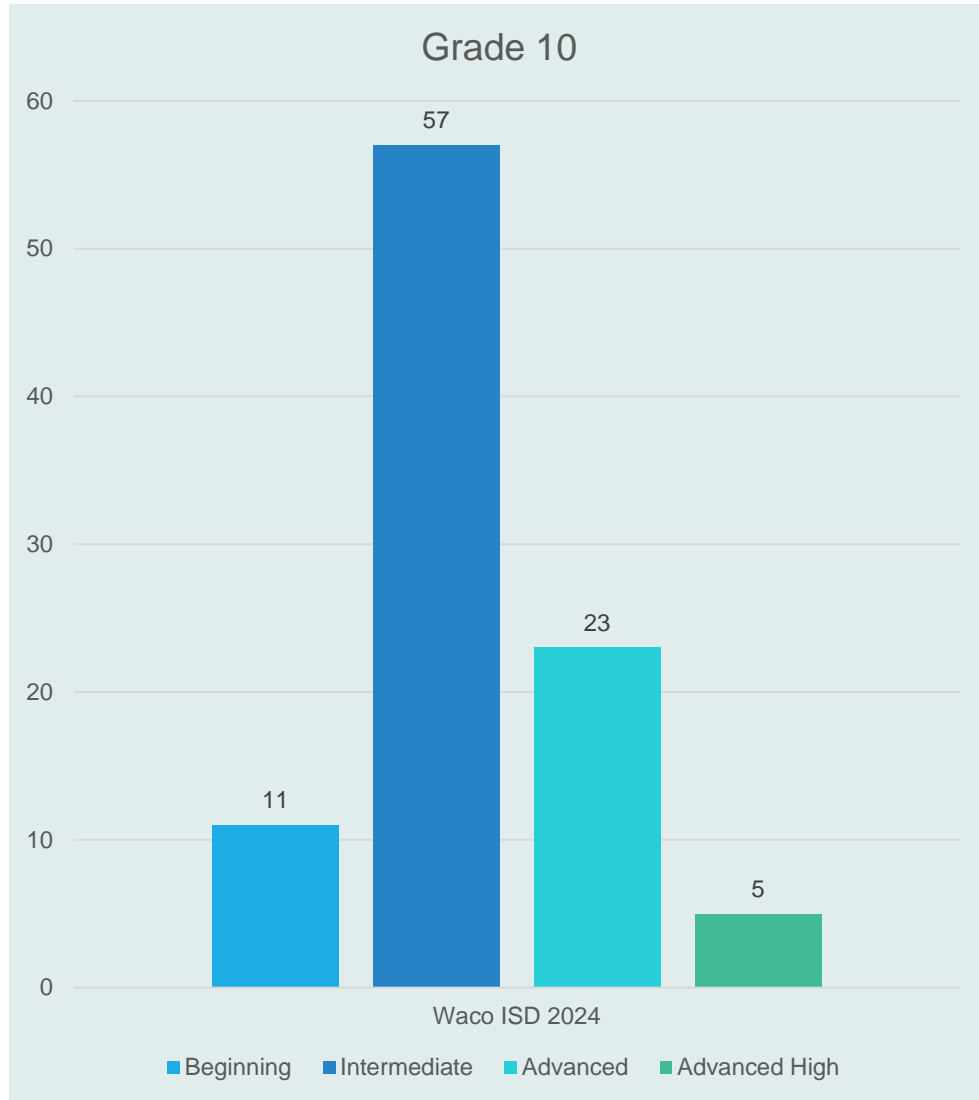
TELPAS Composite Scores: Grade 9 to Grade 10 (Same Cohort)



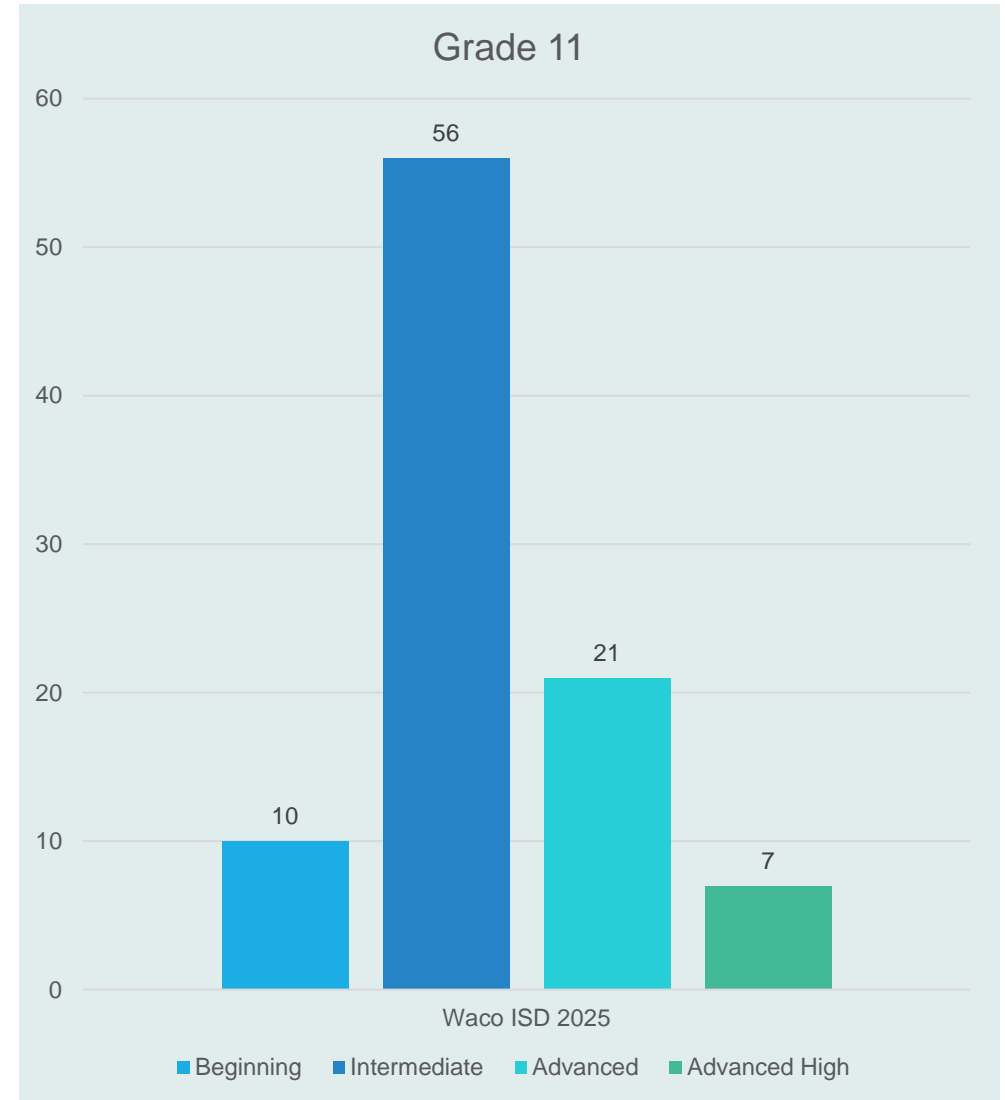
68



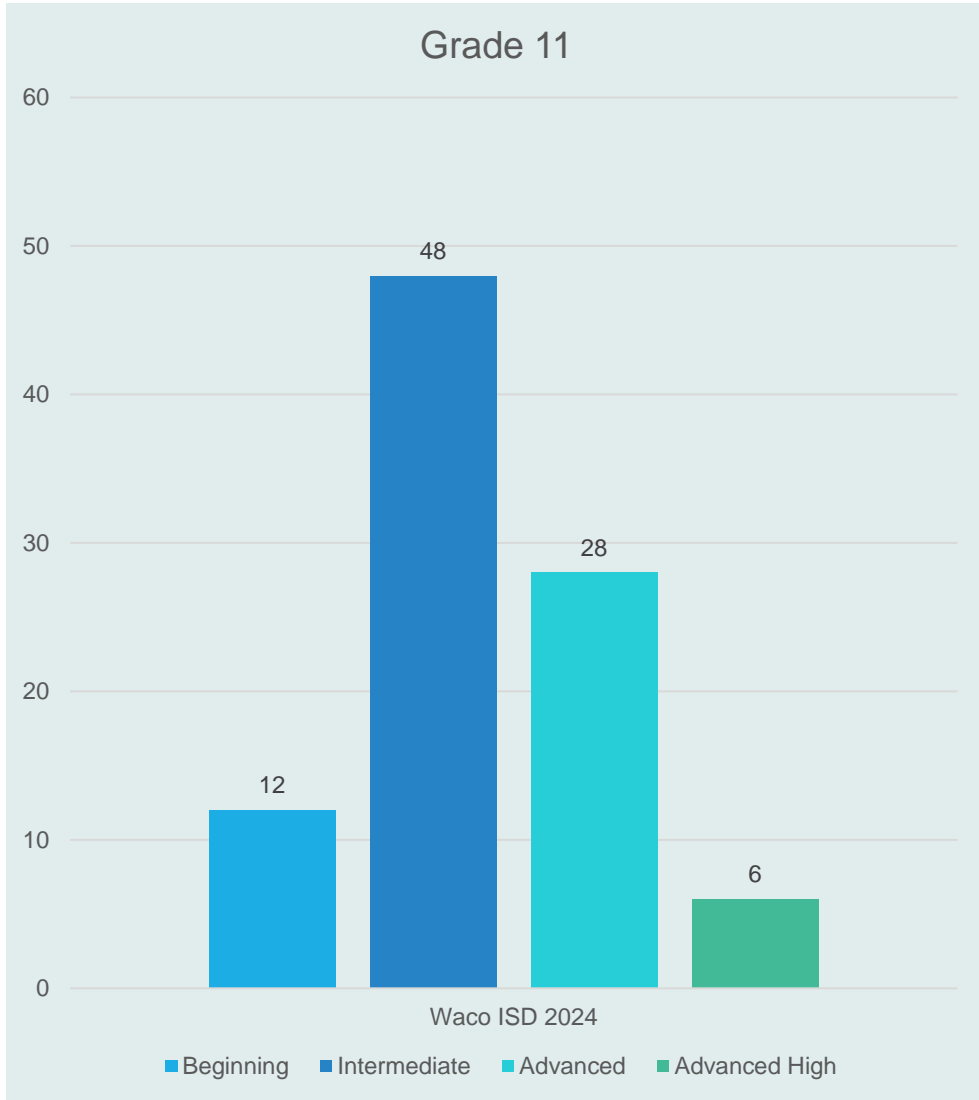
TELPAS Composite Scores: Grade 10 to Grade 11 (Same Cohort)



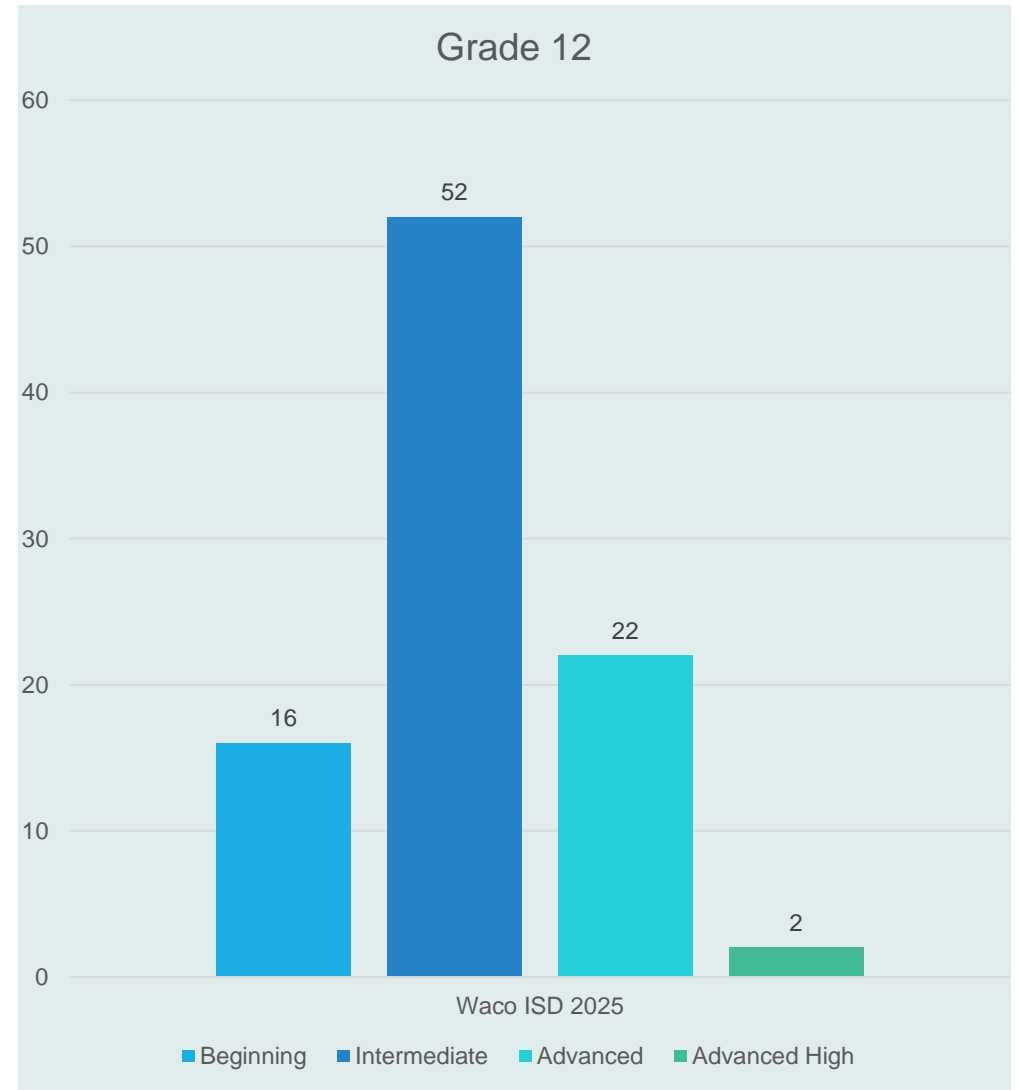
69



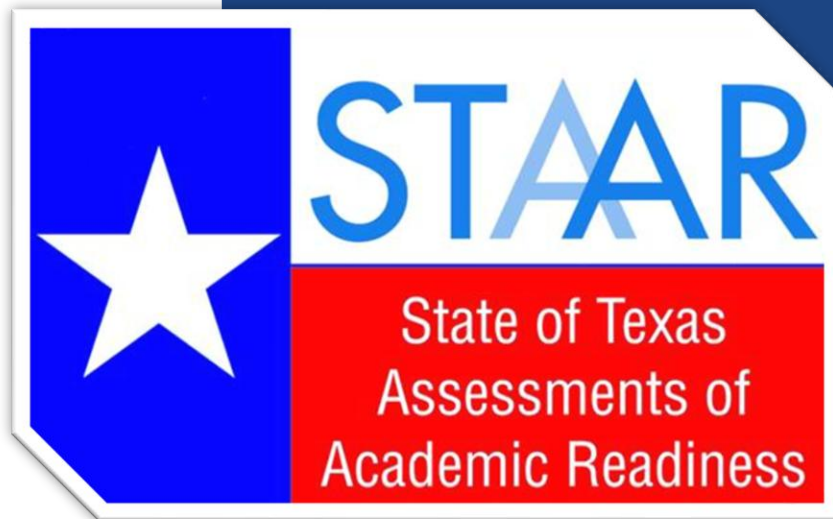
TELPAS Composite Scores: Grade 11 to Grade 12 (Same Cohort)



70



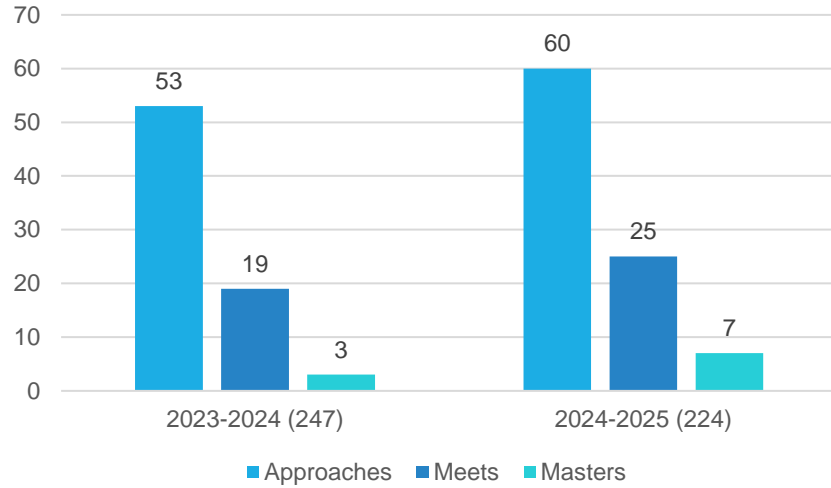
Emergent Bilingual STAAR Assessment Results* 2024-2025 (All Grades)



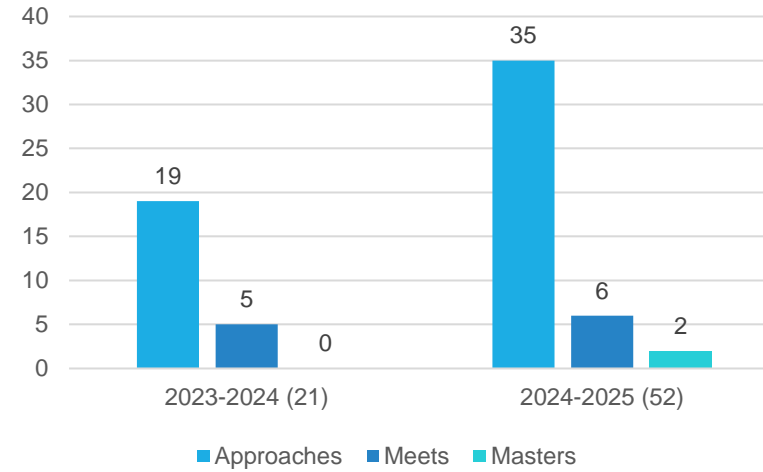
***Please note:** All performance data presented in each bar graph represents the percent of students who scored at each level. Student counts are listed next to each school-year under each bar graph.

STAAR Reading Grade 3 LEP and Monitored Students

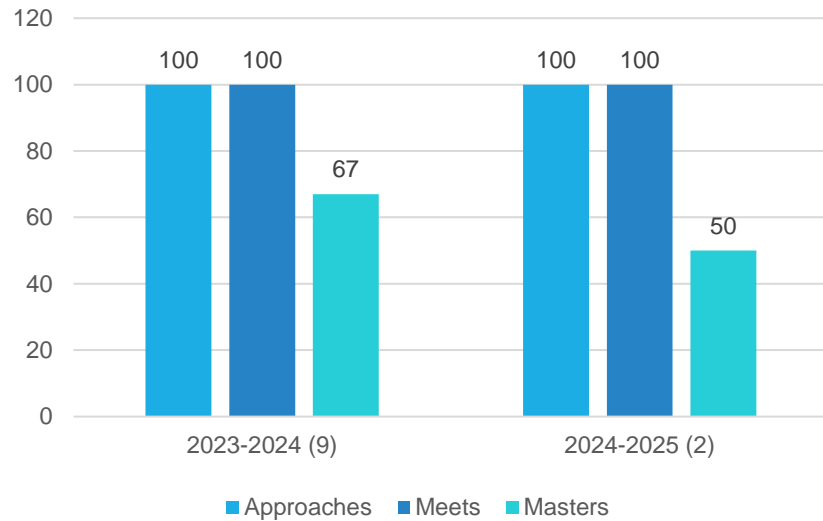
STAAR Reading Grade 3



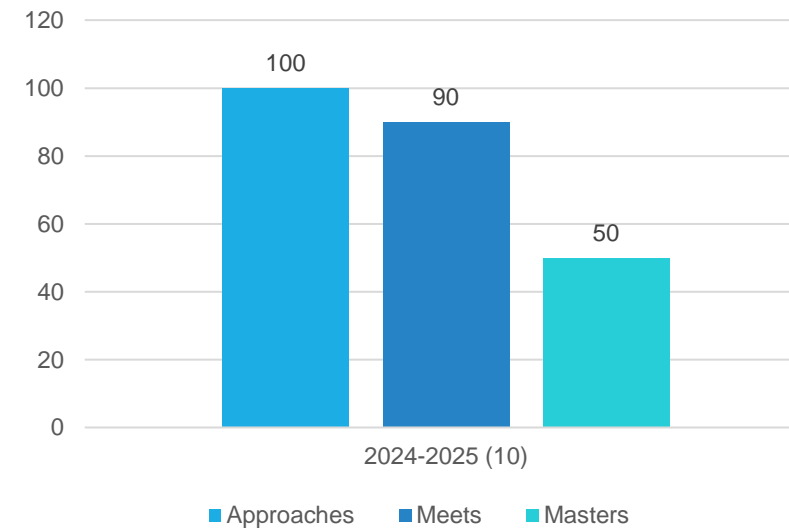
STAAR Reading Grade 3 (Spanish)



STAAR Reading Grade 3 (Monitored Year 1)



STAAR Reading Grade 3 (Monitored Year 2)

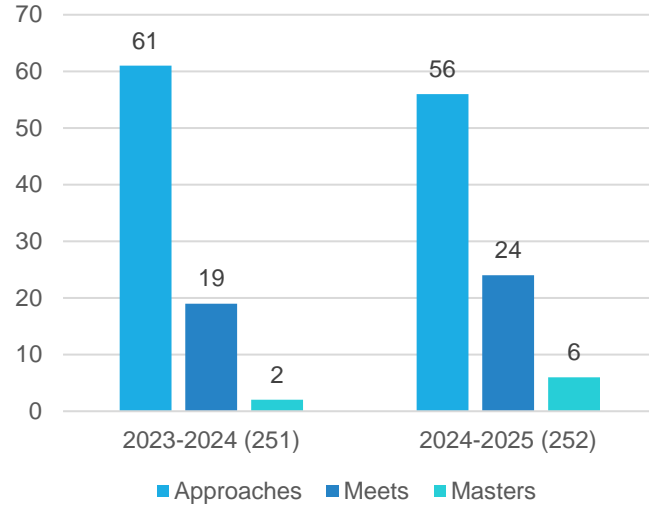


72

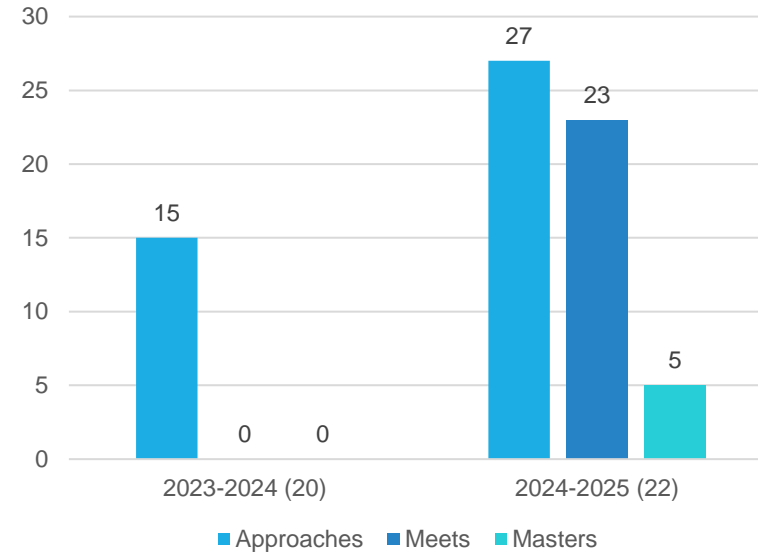


STAAR Reading Grade 4 LEP and Monitored Students

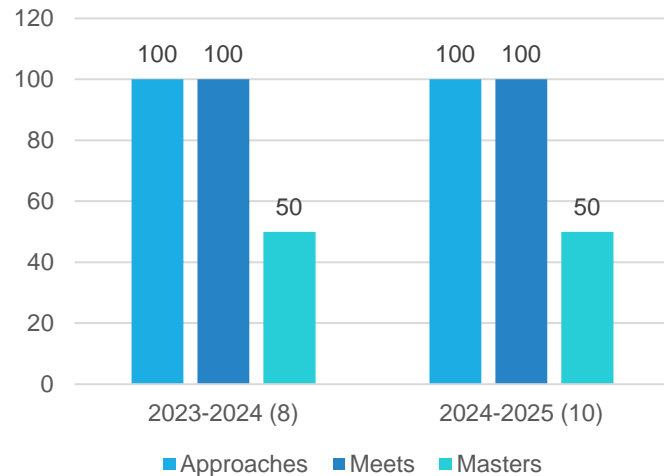
STAAR Reading Grade 4



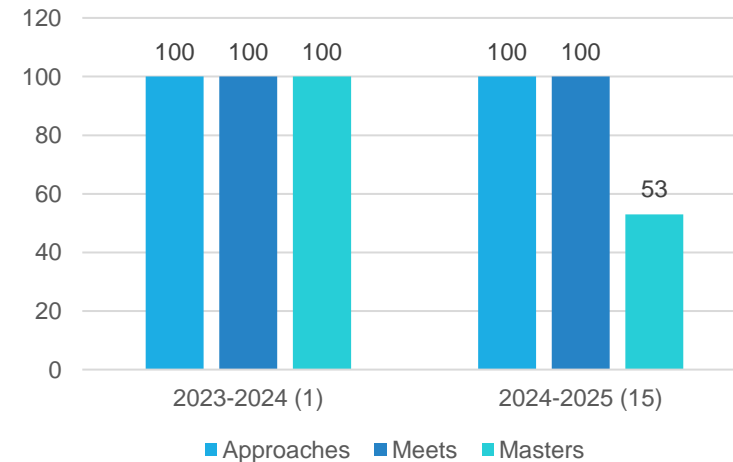
STAAR Reading Grade 4 (Spanish)



STAAR Reading Grade 4
(Monitored Year 1)



STAAR Reading Grade 4
(Monitored Year 3)

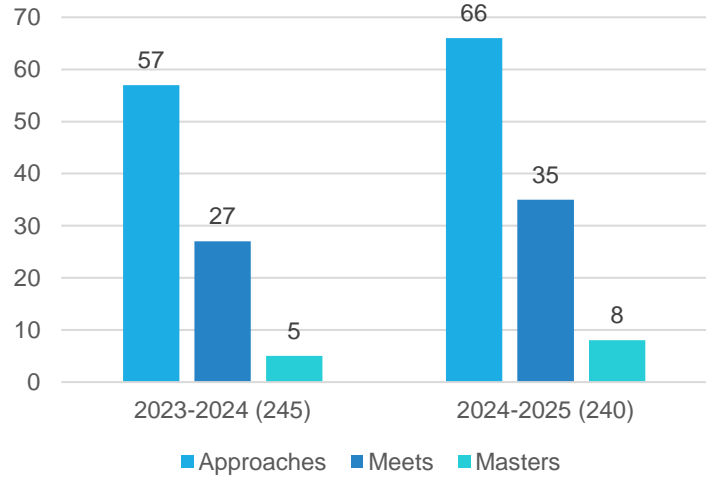


73

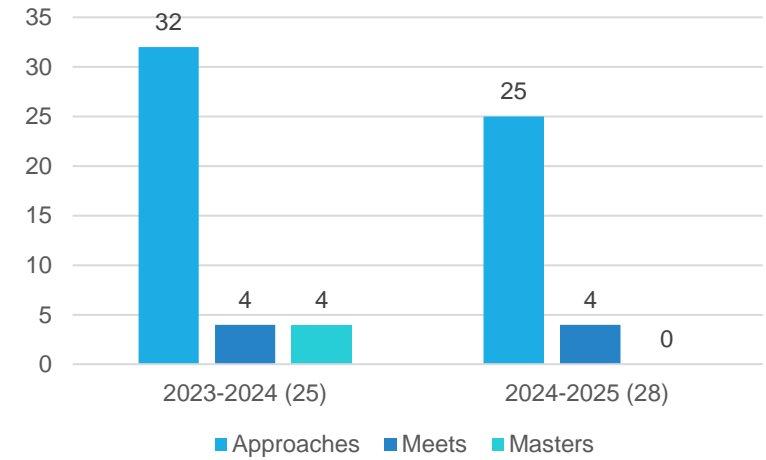


STAAR Reading Grade 5 LEP and Monitored Students

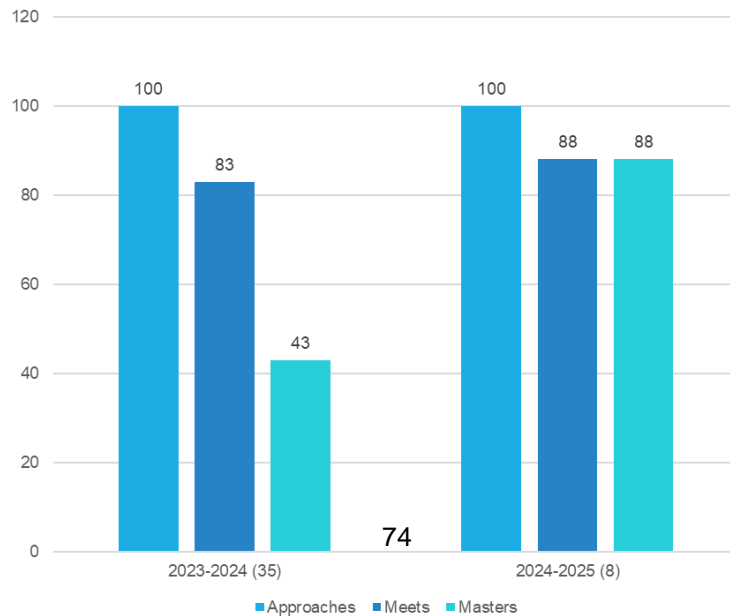
STAAR Reading Grade 5



STAAR Reading Grade 5 (Spanish)

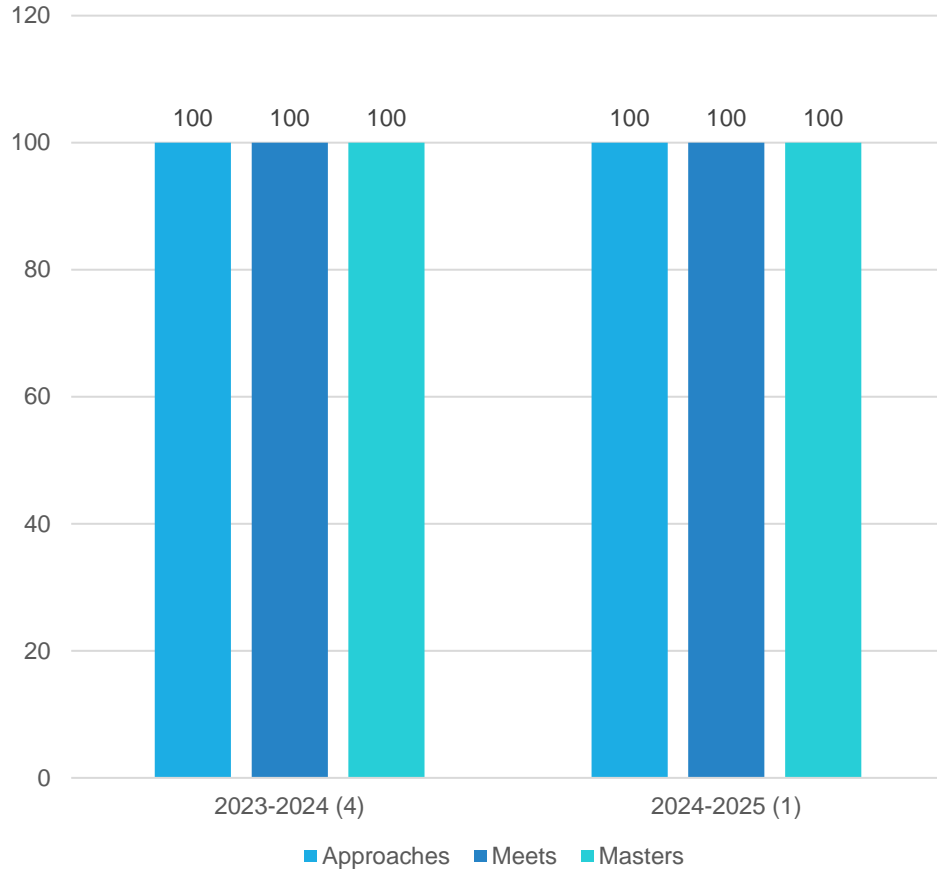


STAAR Reading Grade 5 (Monitored Year 1)

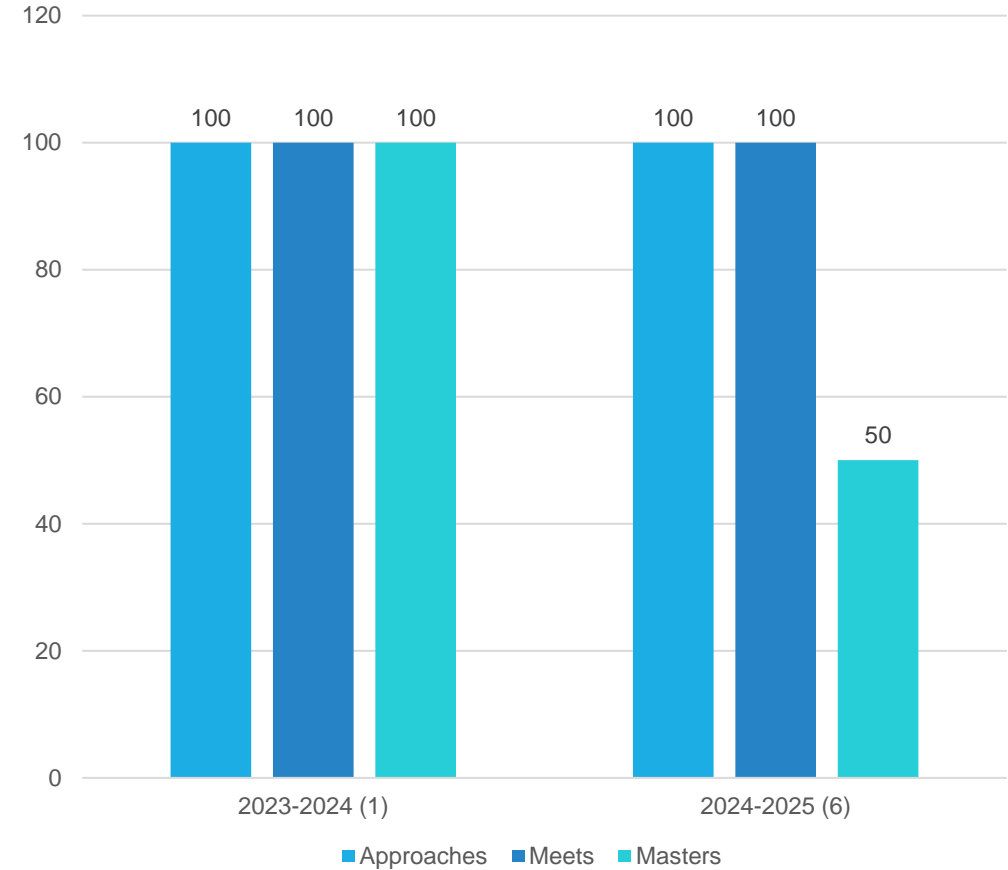


STAAR Reading Grade 5 LEP and Monitored Students

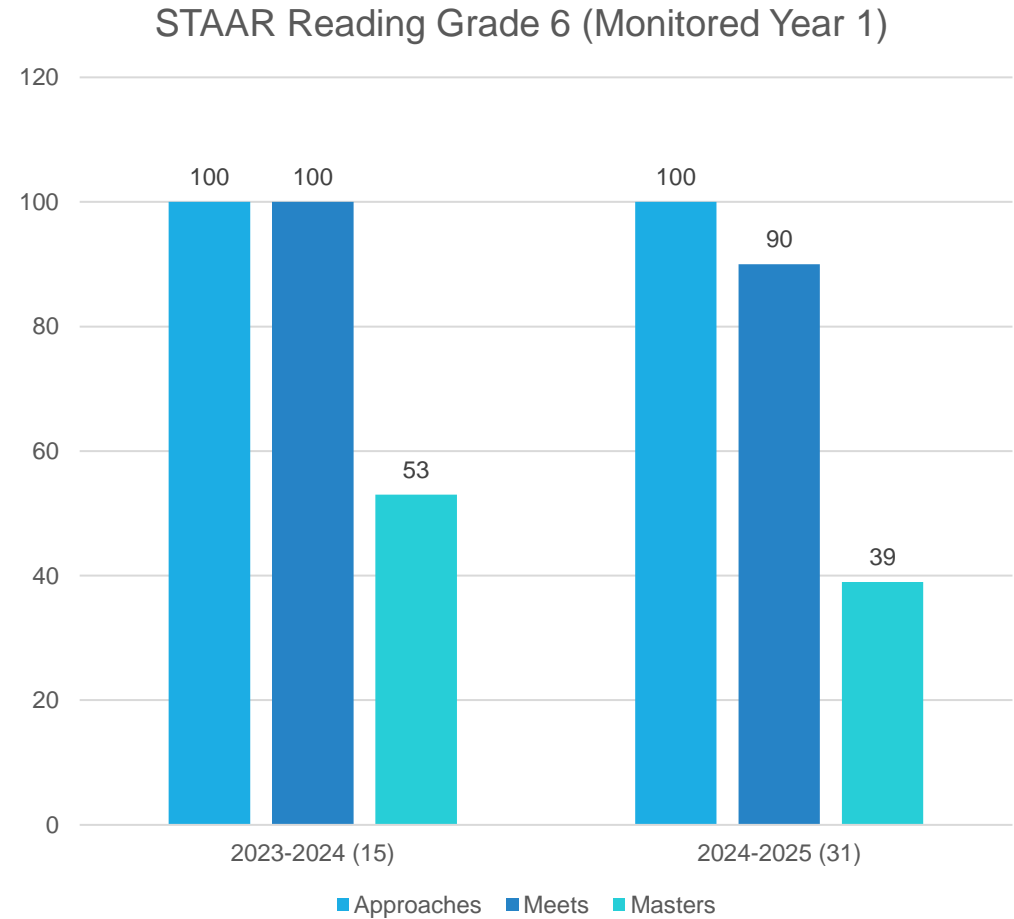
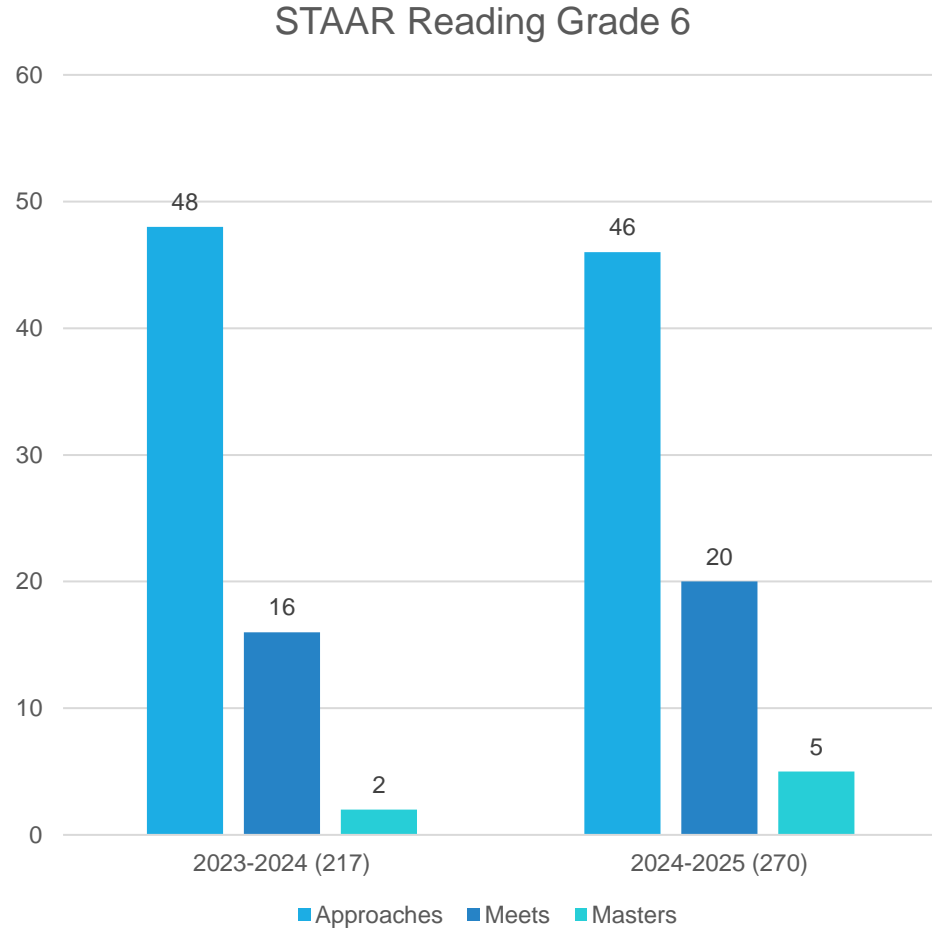
STAAR Reading Grade 5
(Monitored Year 3)



STAAR Reading Grade 5
(Monitored Year 4)

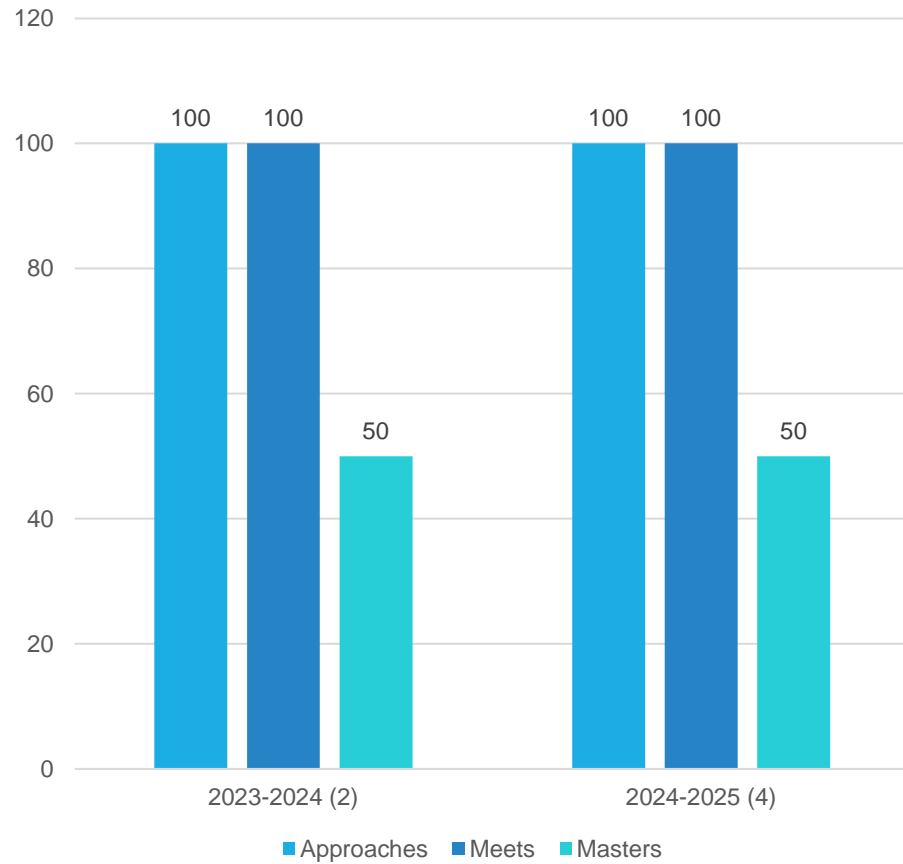


STAAR Reading Grade 6 LEP and Monitored Students

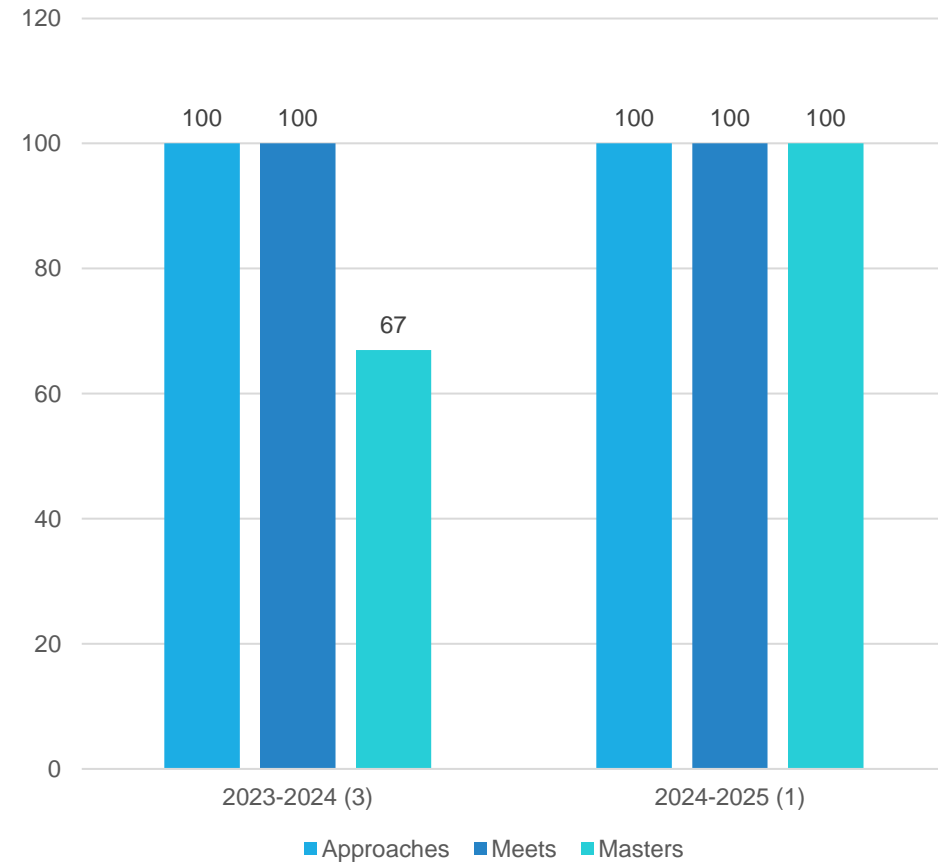


STAAR Reading Grade 6 LEP and Monitored Students

STAAR Reading Grade 6 (Monitored Year 3)

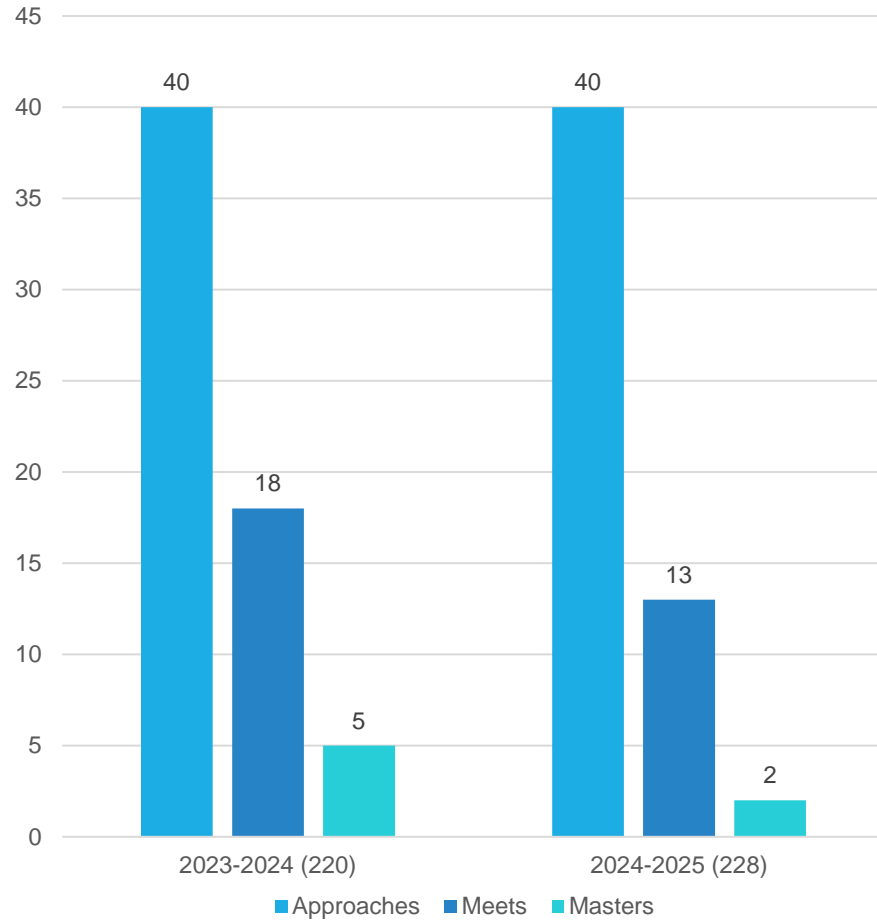


STAAR Reading Grade 6 (Monitored Year 4)

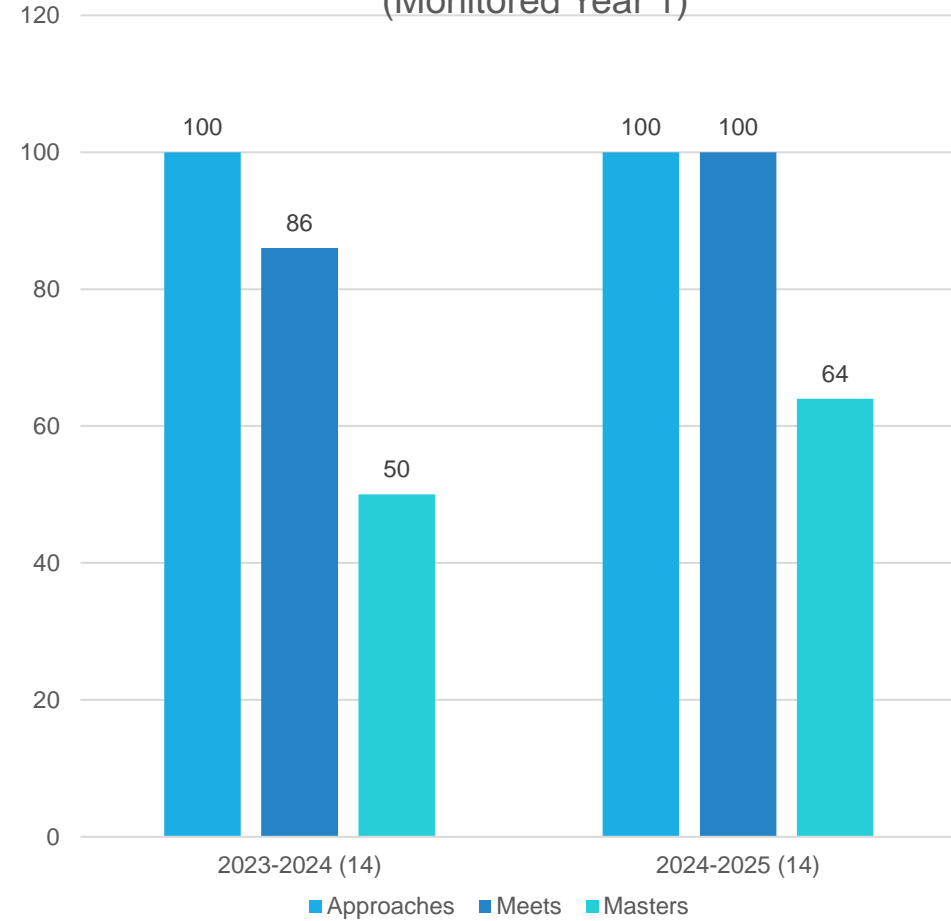


STAAR Reading Grade 7 LEP and Monitored Students

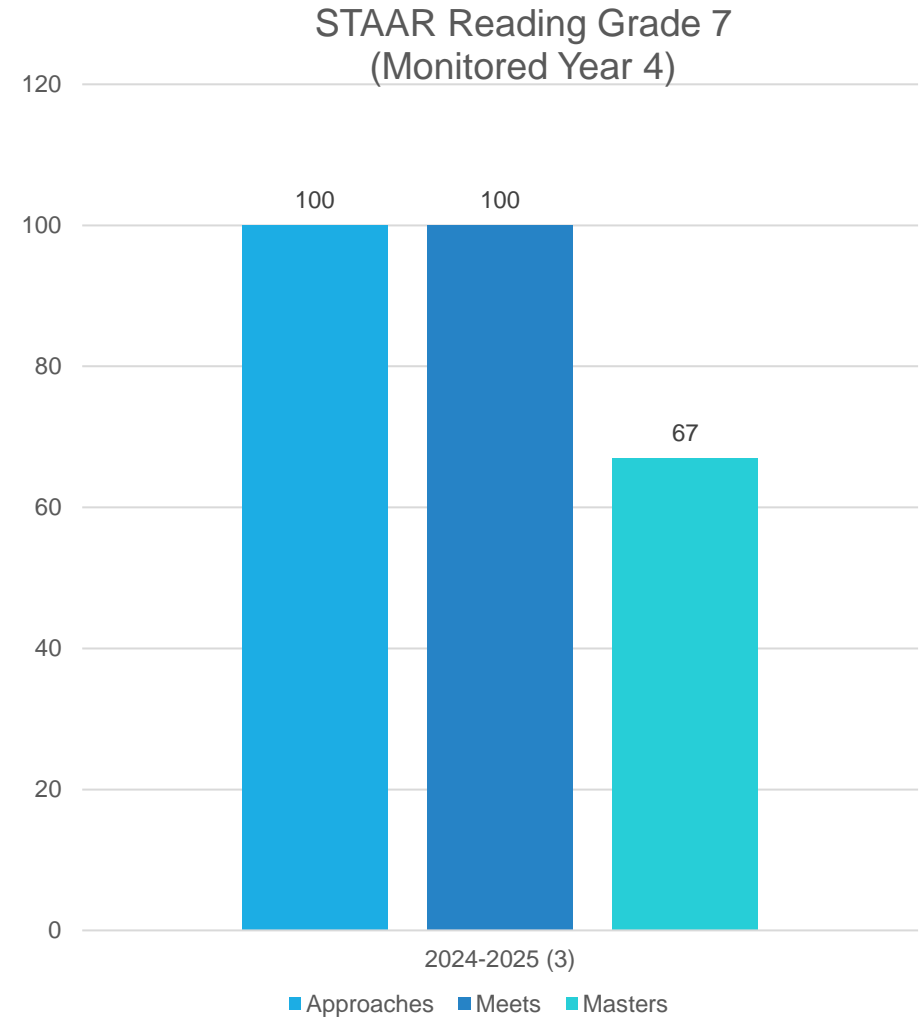
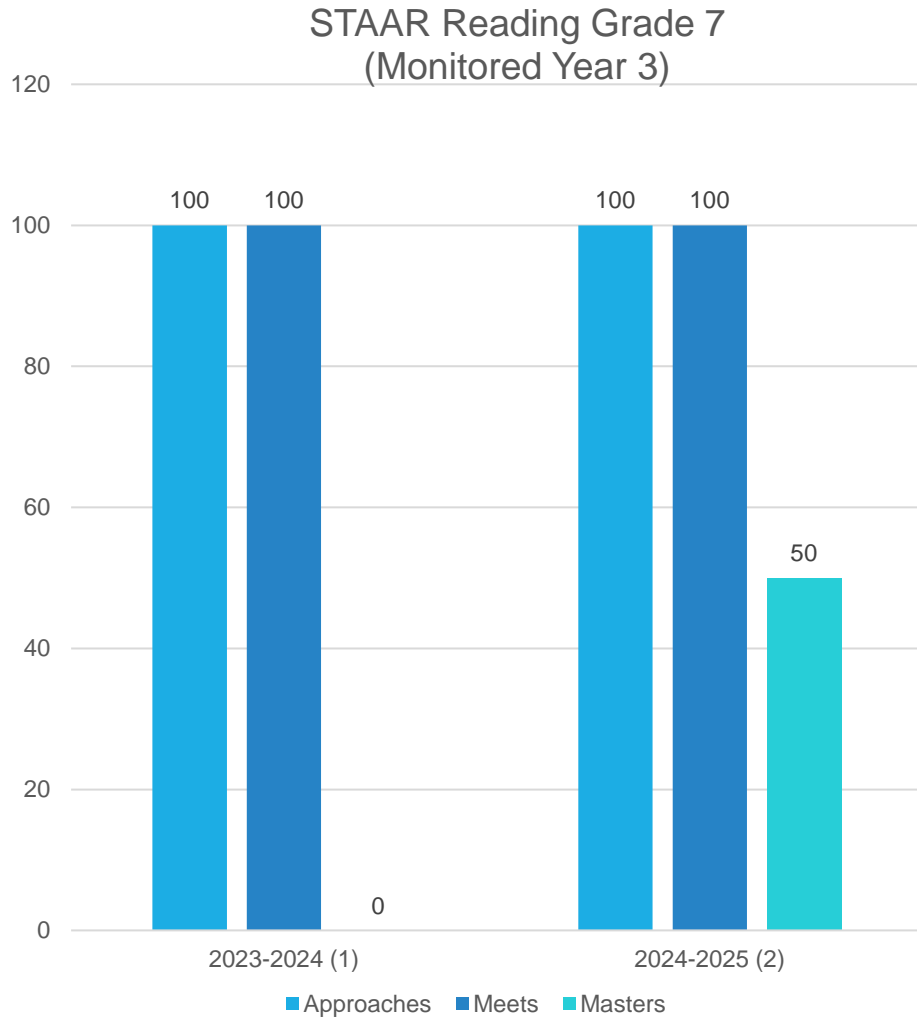
STAAR Reading Grade 7



STAAR Reading Grade 7
(Monitored Year 1)

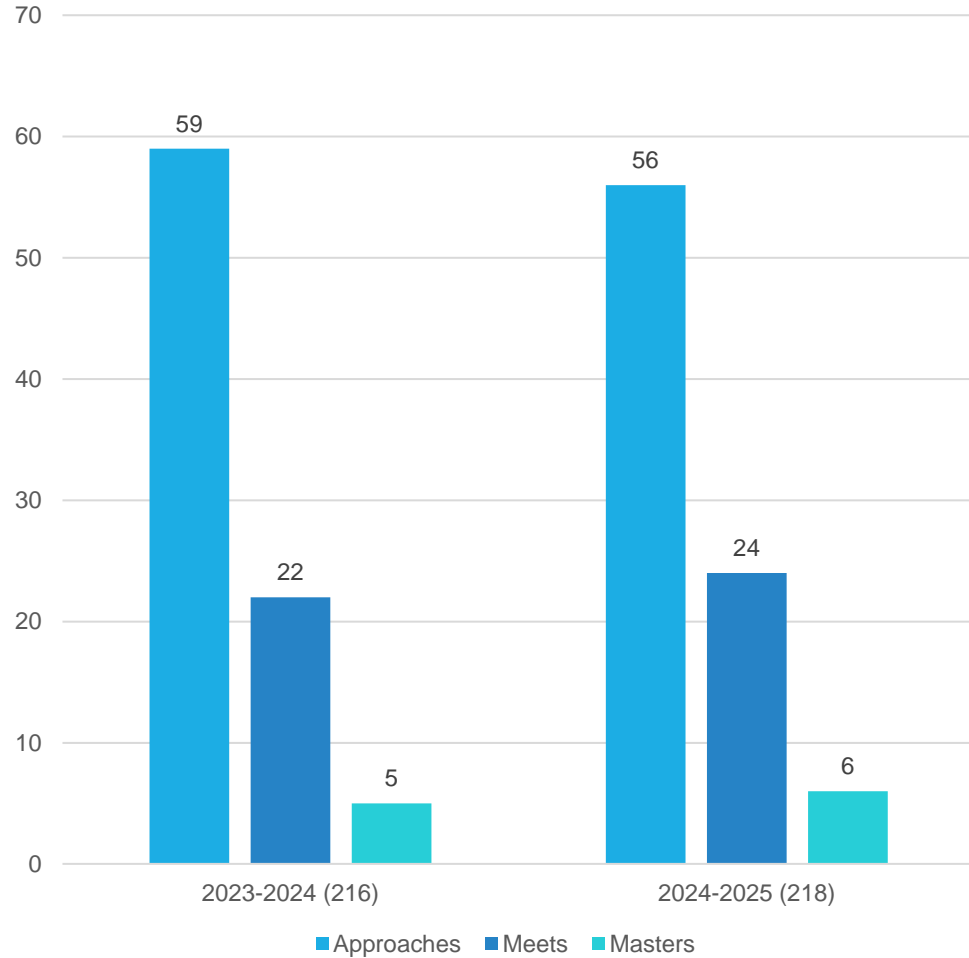


STAAR Reading Grade 7 LEP and Monitored Students

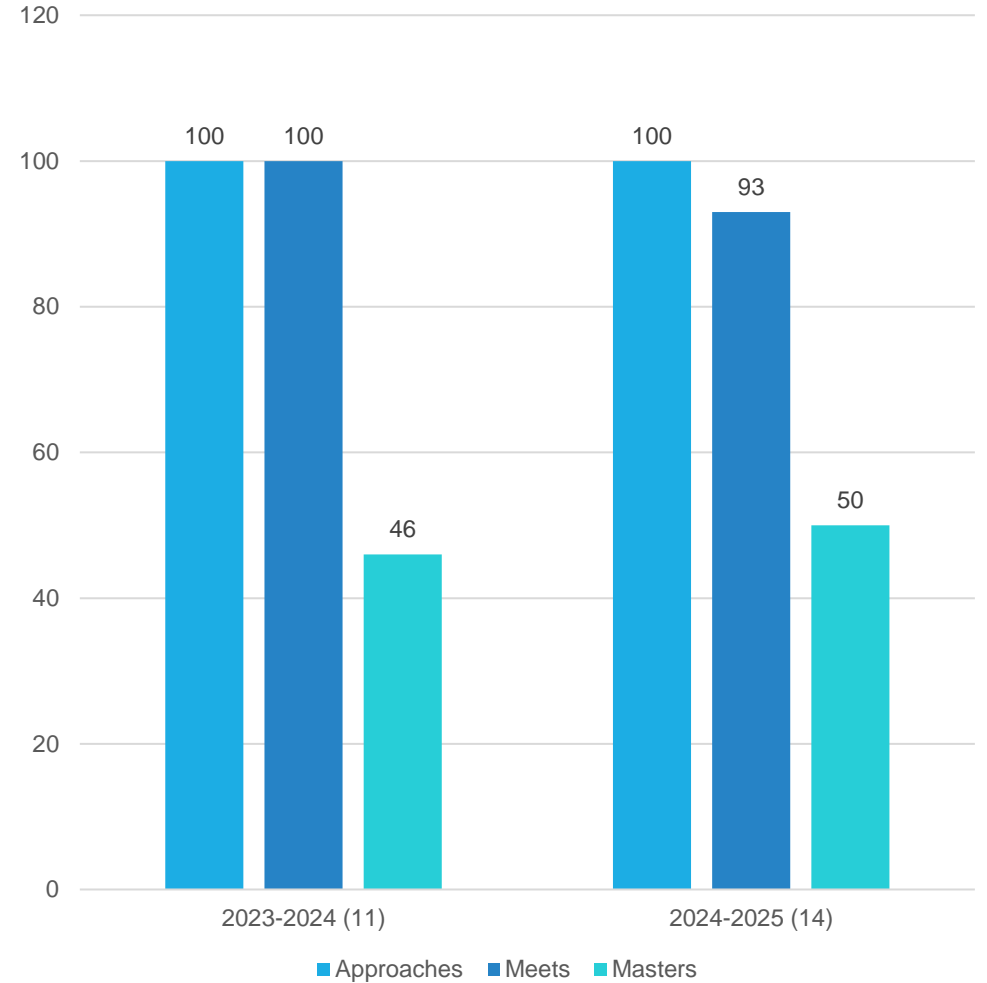


STAAR Reading Grade 8 LEP and Monitored Students

STAAR Reading Grade 8



STAAR Reading Grade 8 (Monitored Year 1)

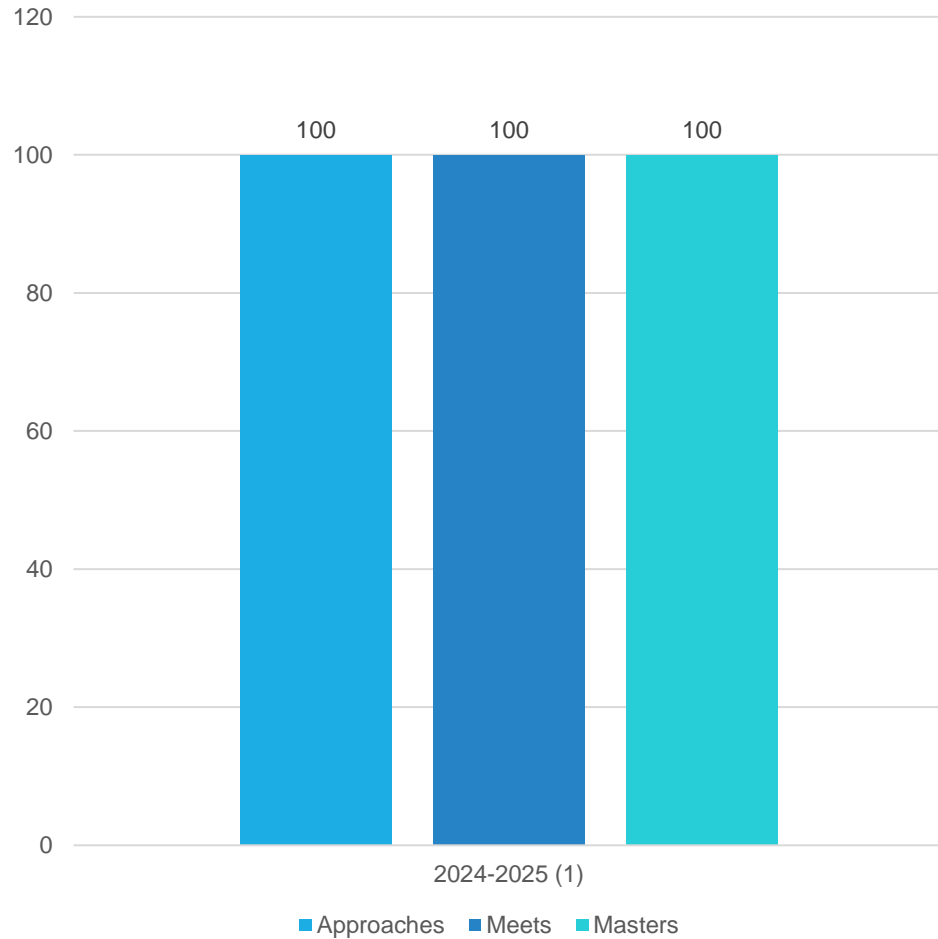


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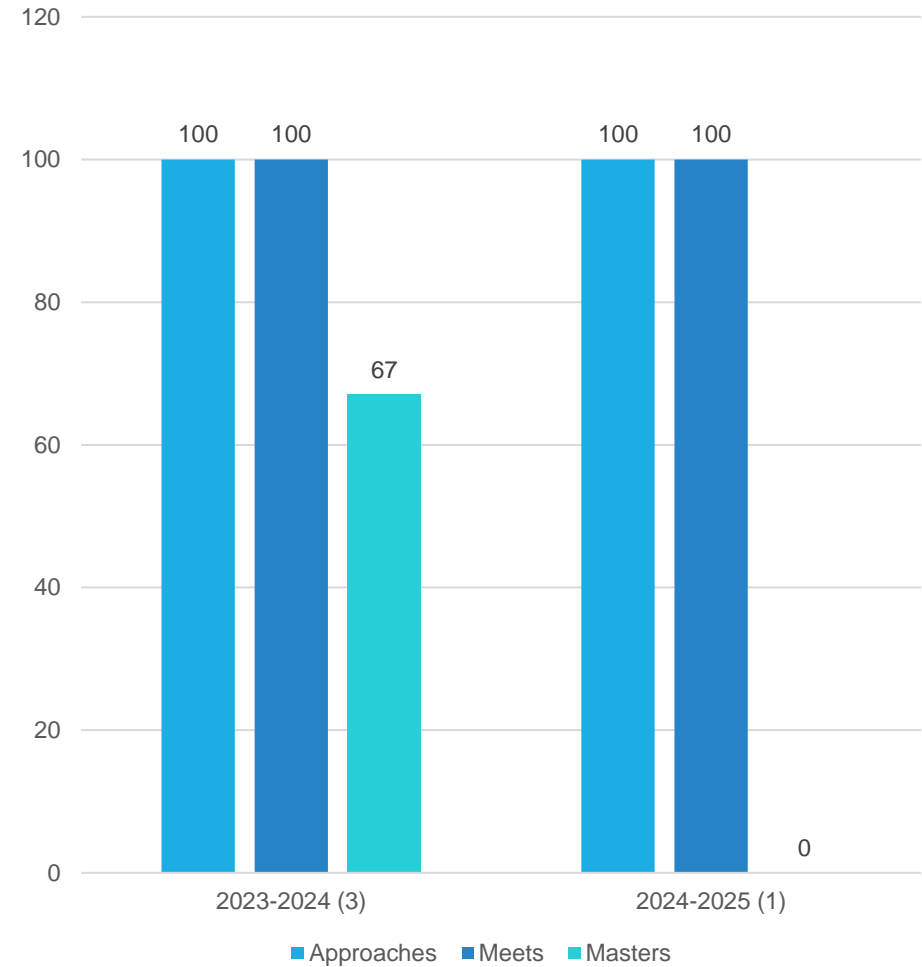


STAAR Reading Grade 8 LEP and Monitored Students

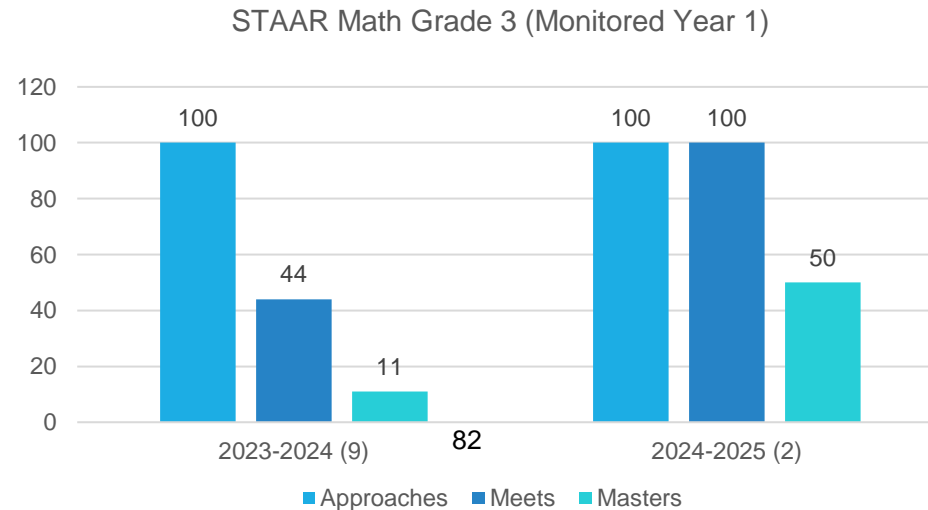
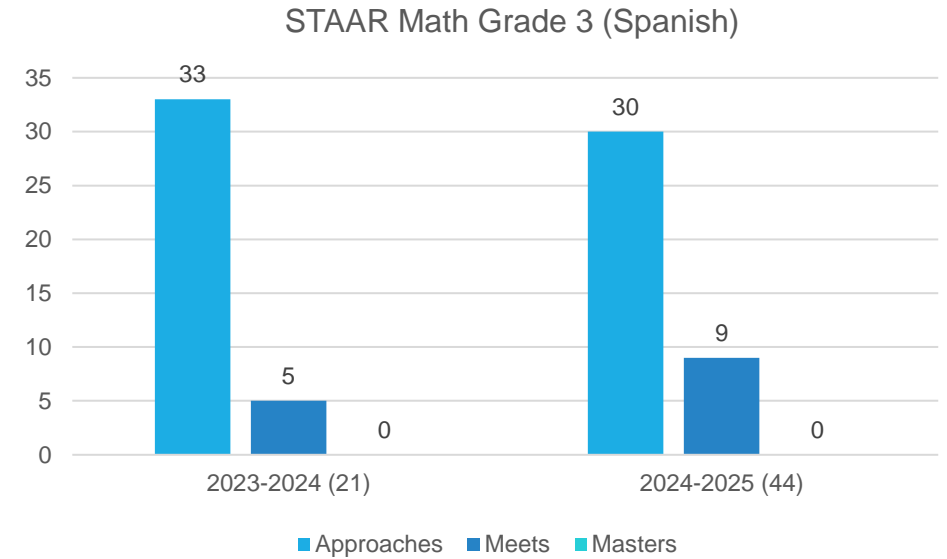
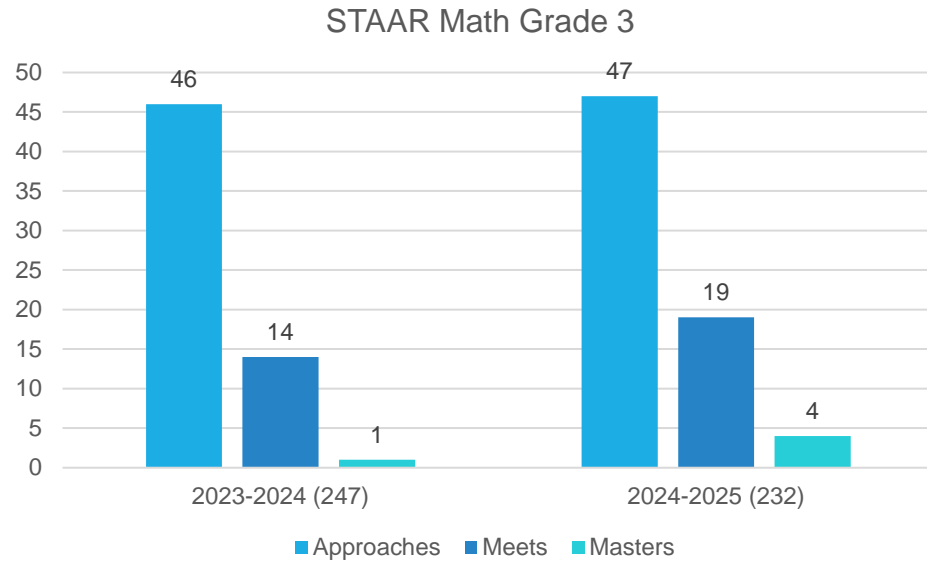
STAAR Reading Grade 8 (Monitored Year 2)



STAAR Reading Grade 8 (Monitored Year 3)

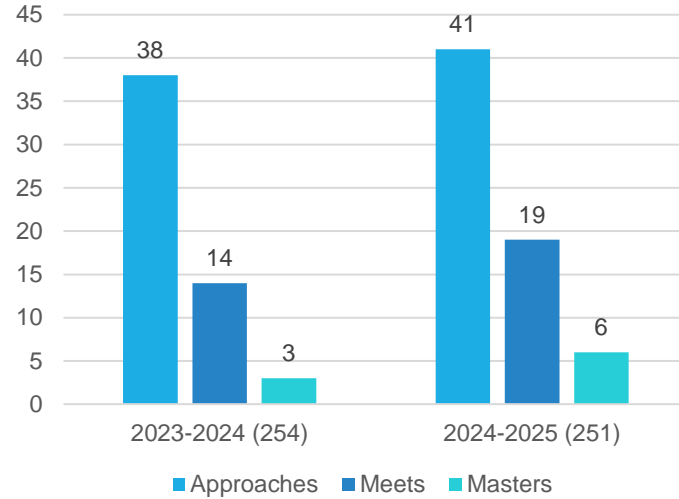


STAAR Math Grade 3 LEP and Monitored Students

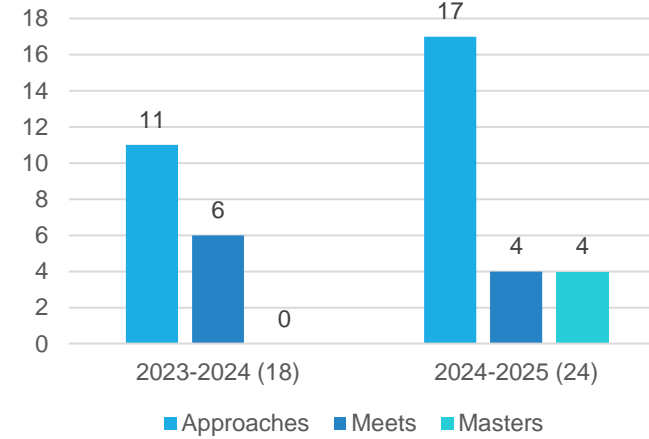


STAAR Math Grade 4 LEP and Monitored Students

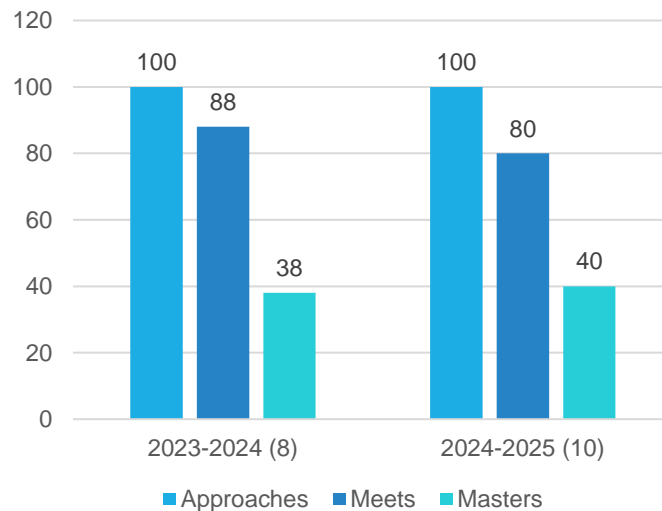
STAAR Math Grade 4



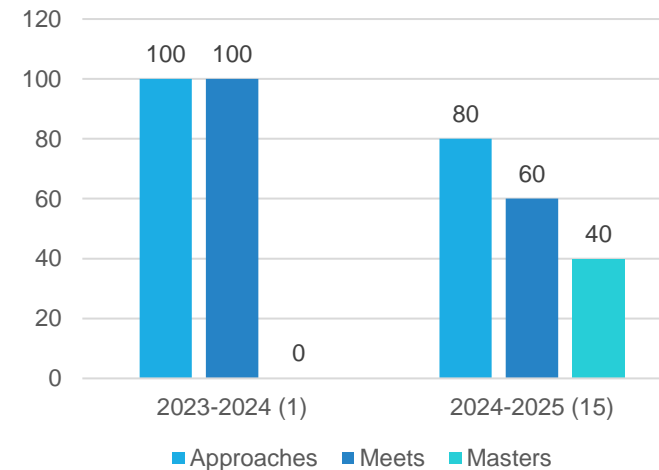
STAAR Math Grade 4 (Spanish)



STAAR Math Grade 4 (Monitored Year 1)

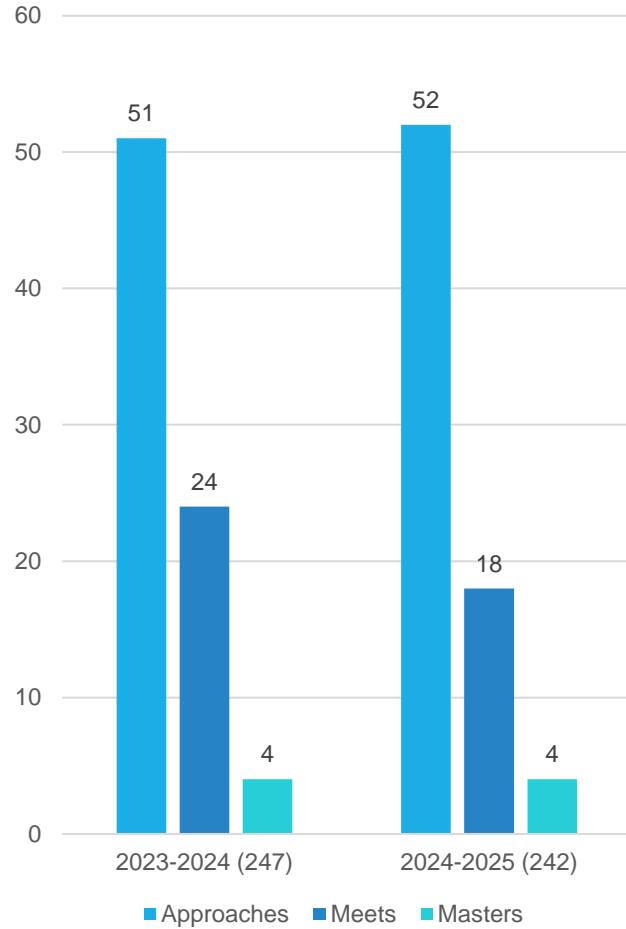


STAAR Math Grade 4 (Monitored Year 3)

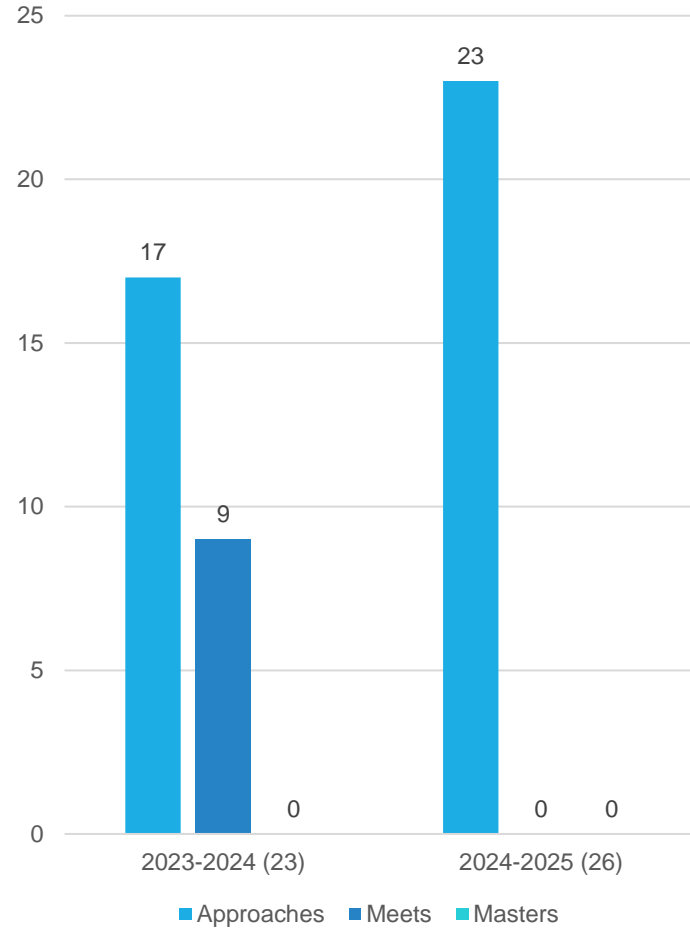


STAAR Math Grade 5 LEP and Monitored Students

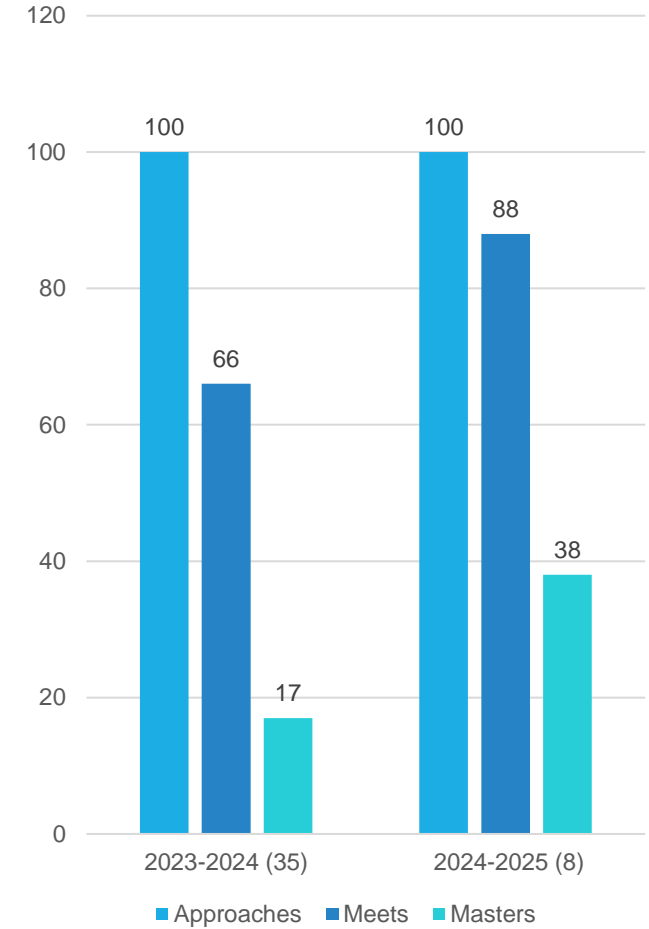
STAAR Math Grade 5



STAAR Math Grade 5 (Spanish)

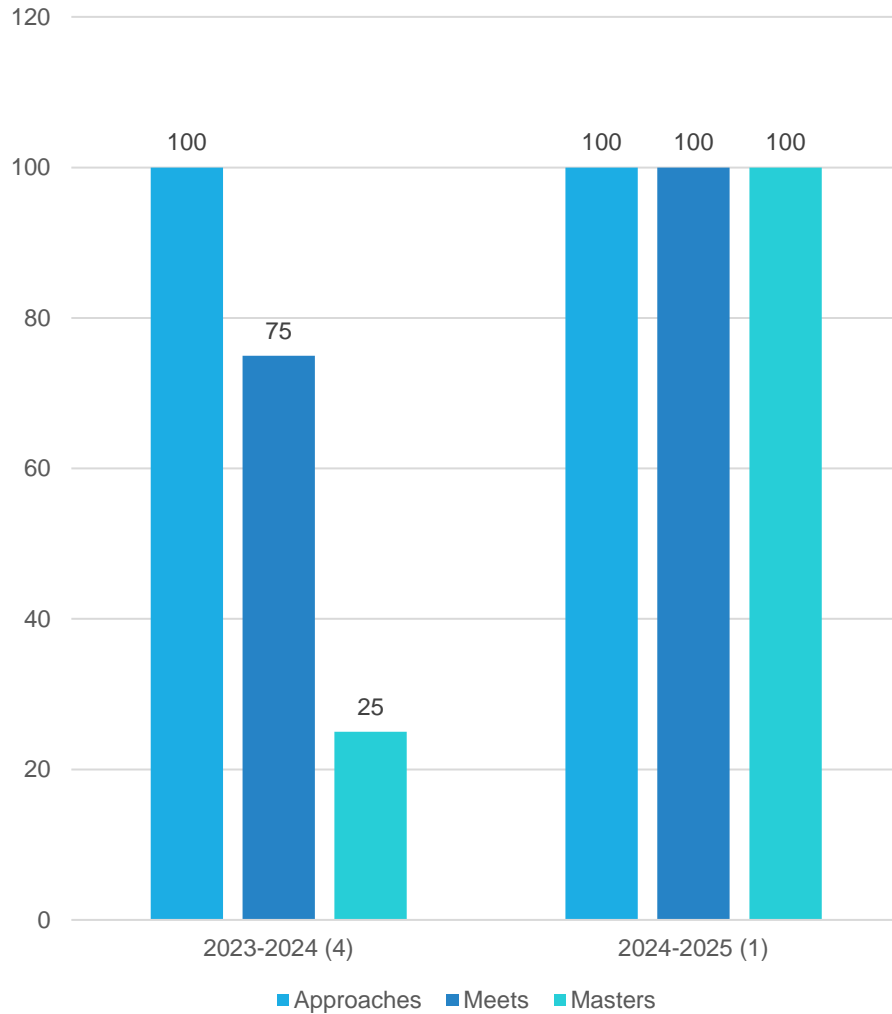


STAAR Math Grade 5
(Monitored Year 1)

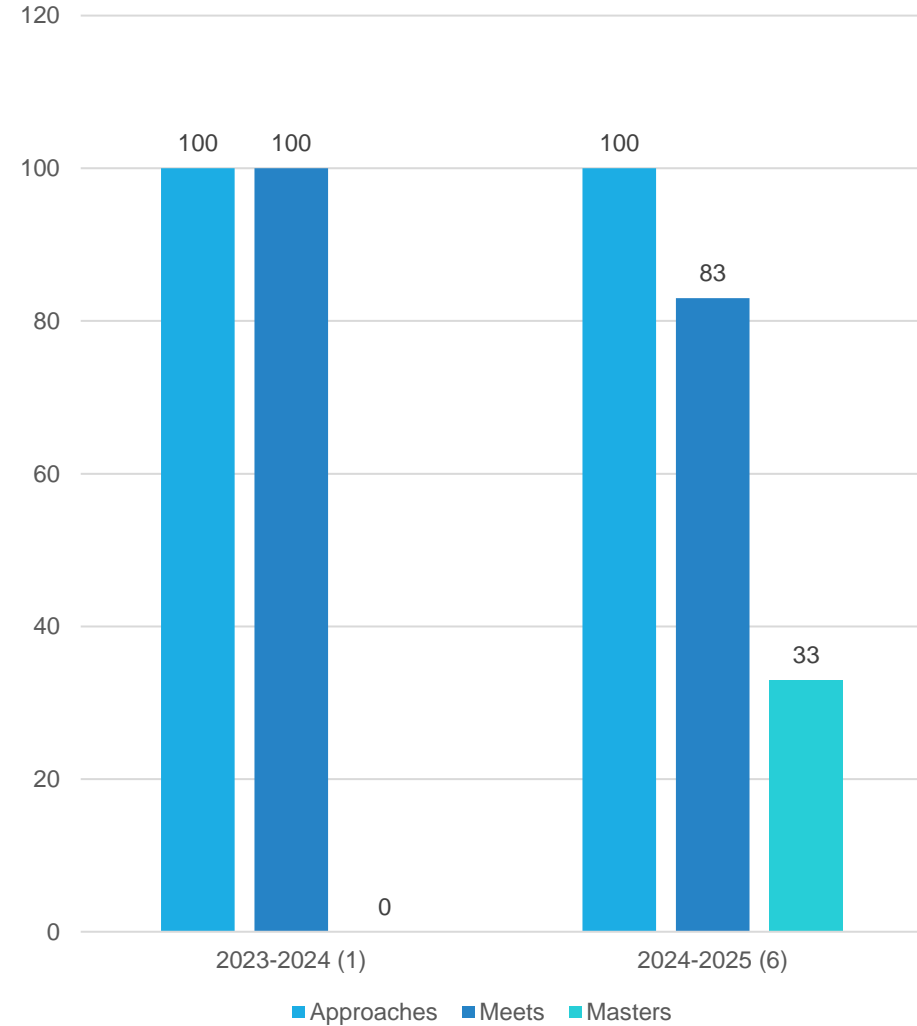


STAAR Math Grade 5 LEP and Monitored Students

STAAR Math Grade 5 (Monitored Year 3)

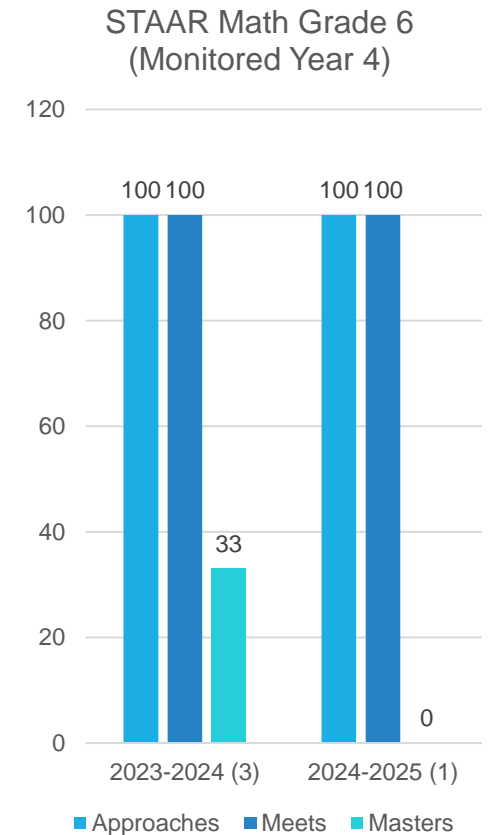
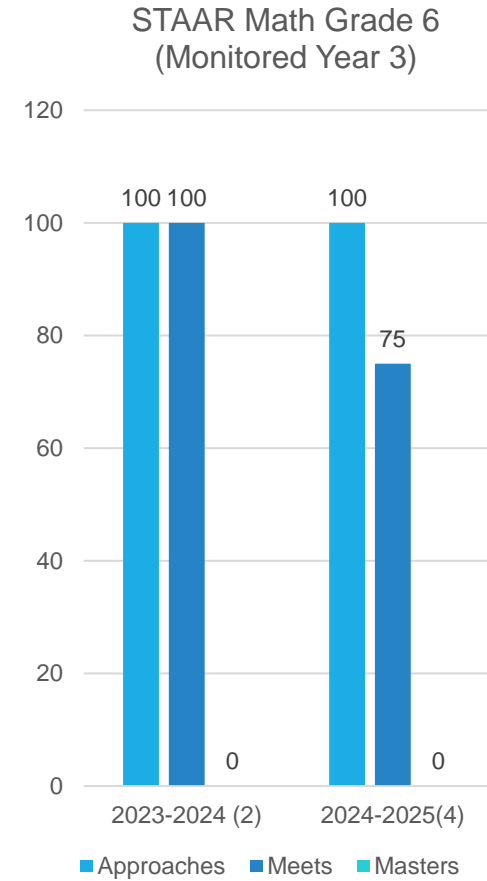
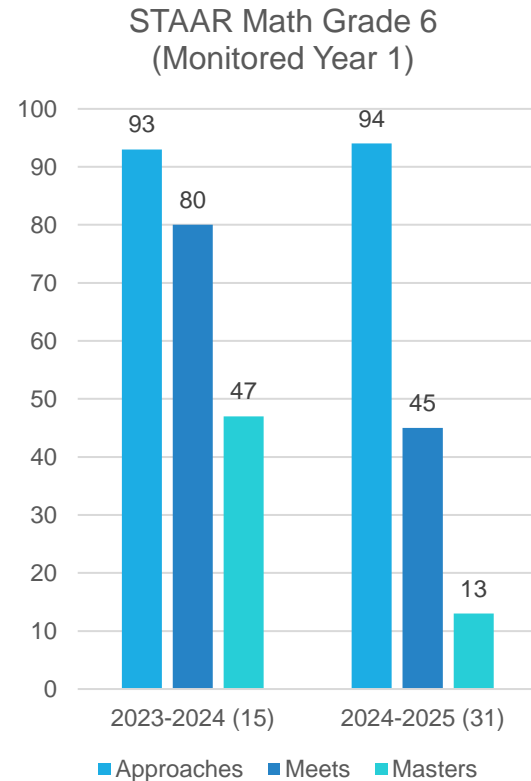
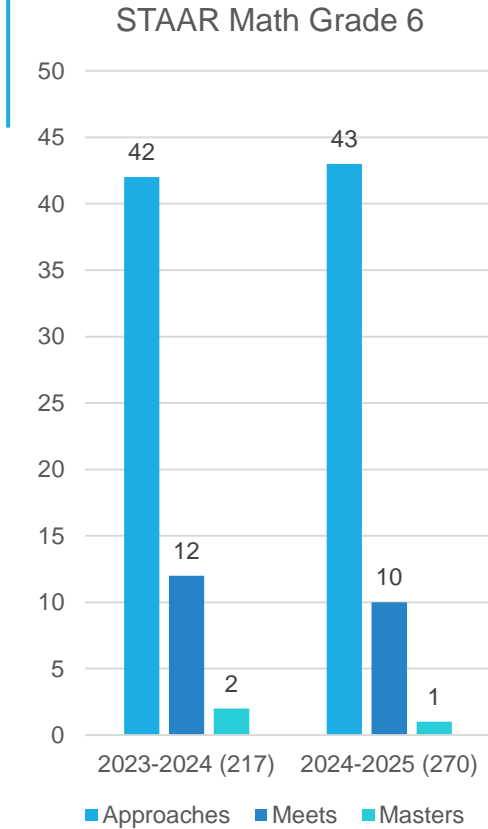


STAAR Math Grade 5 (Monitored Year 4)



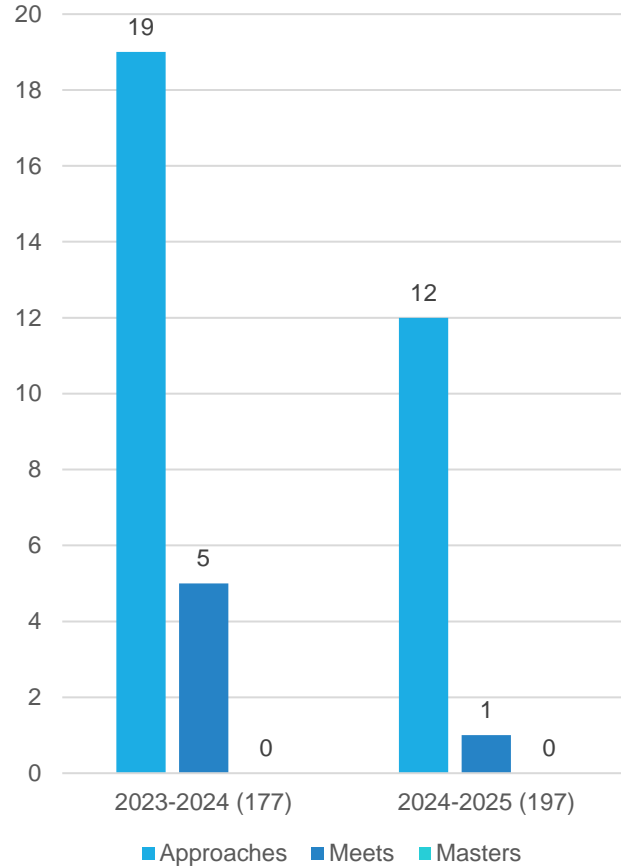
85

STAAR Math Grade 6 LEP and Monitored Students

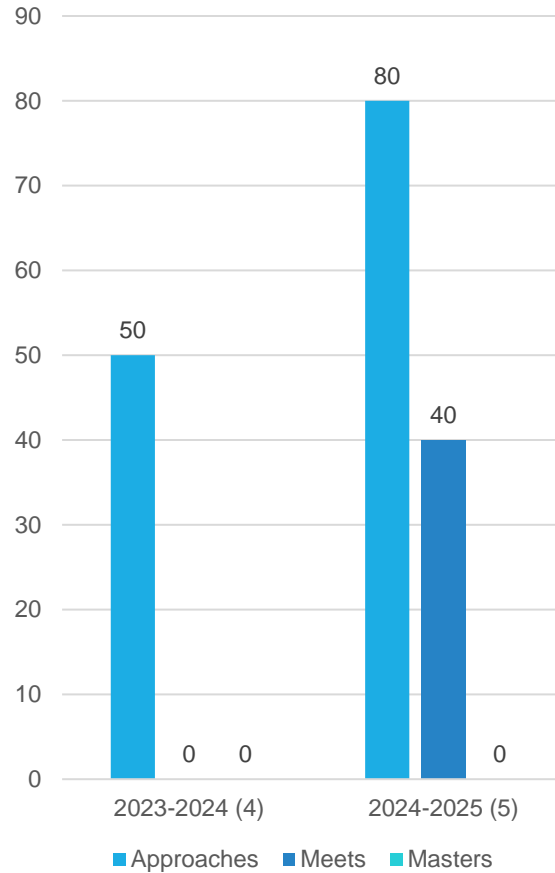


STAAR Math Grade 7 LEP and Monitored Students

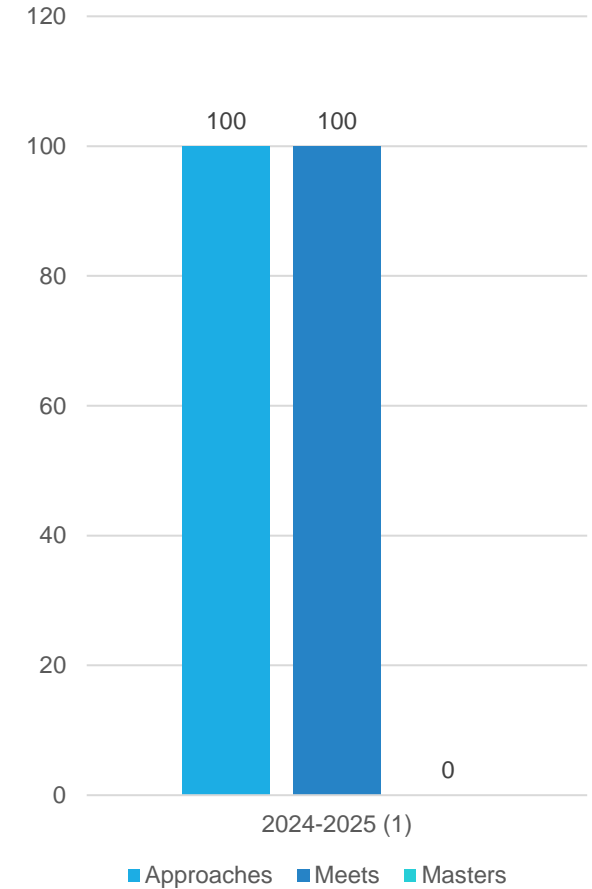
STAAR Math Grade 7



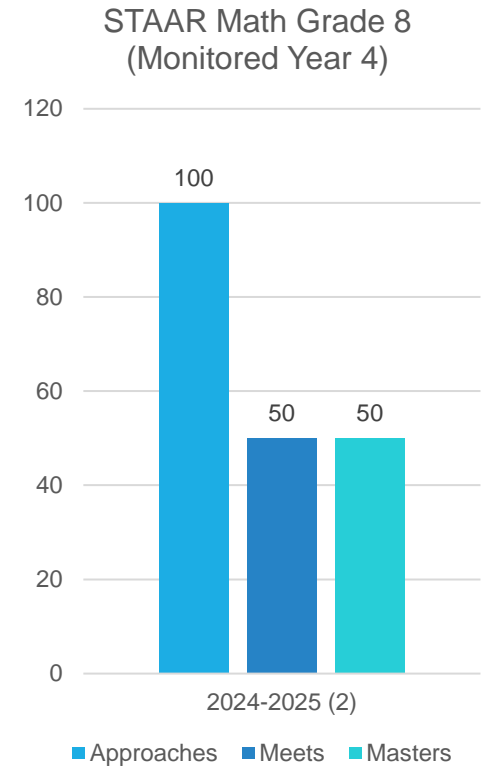
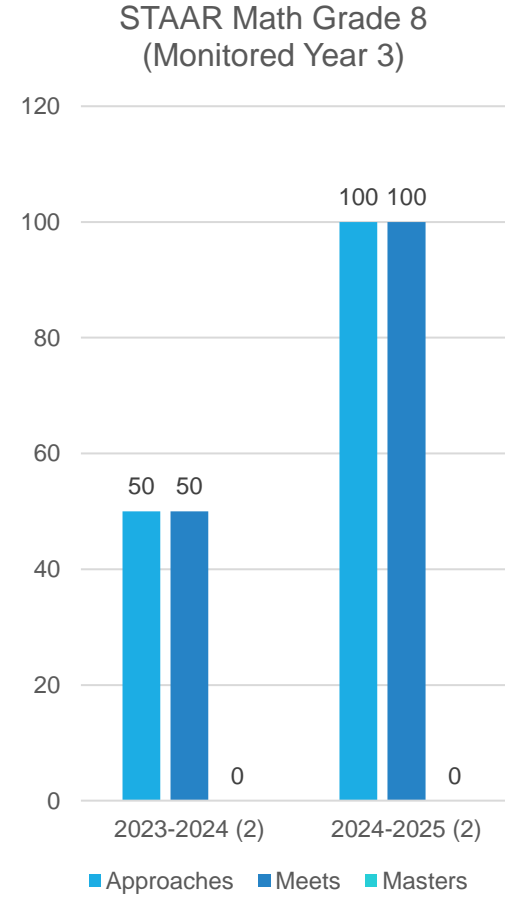
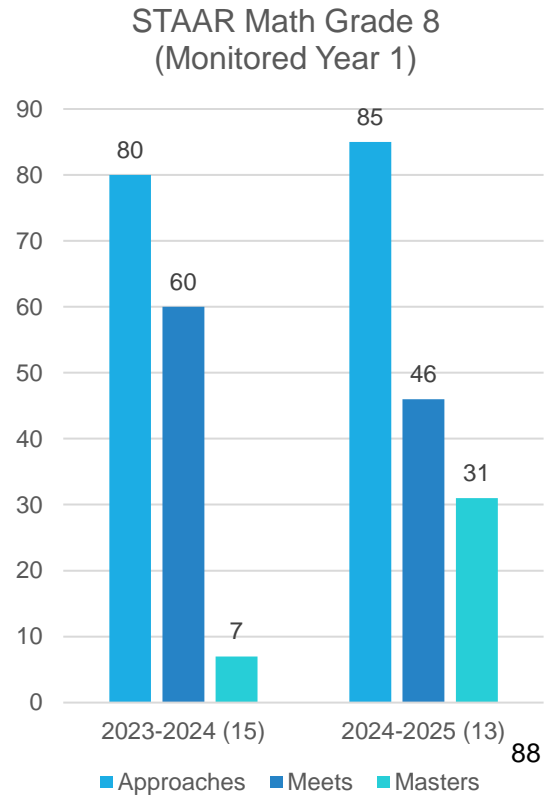
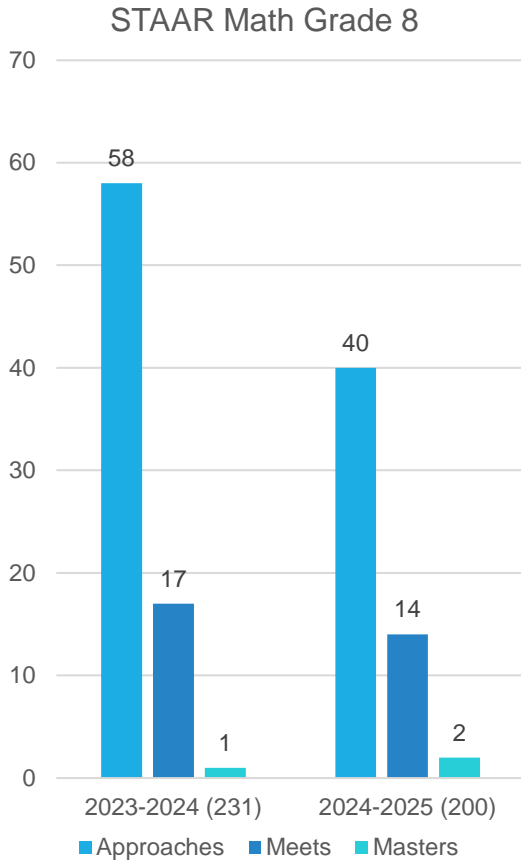
STAAR Math Grade 7
(Monitored Year 1)



STAAR Math Grade 7
(Monitored Year 4)

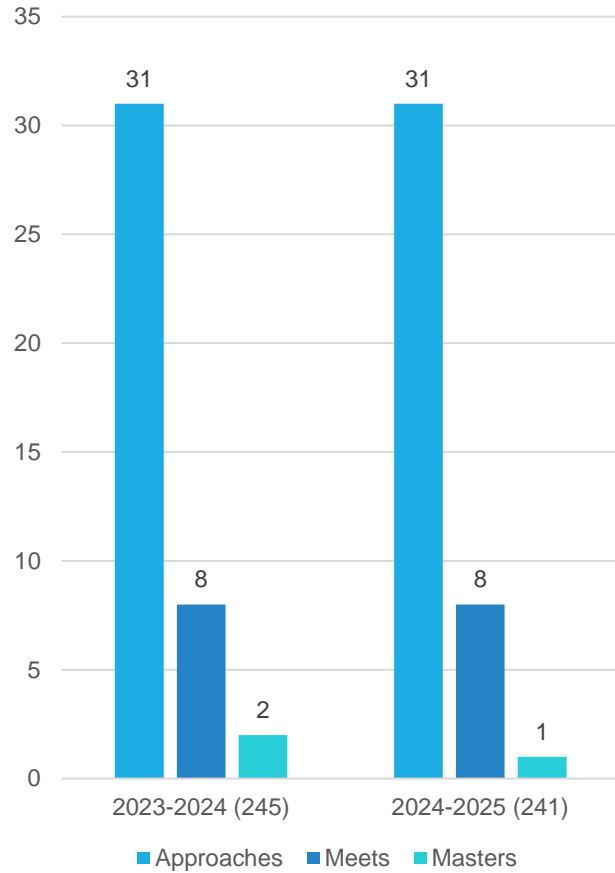


STAAR Math Grade 8 LEP and Monitored Students

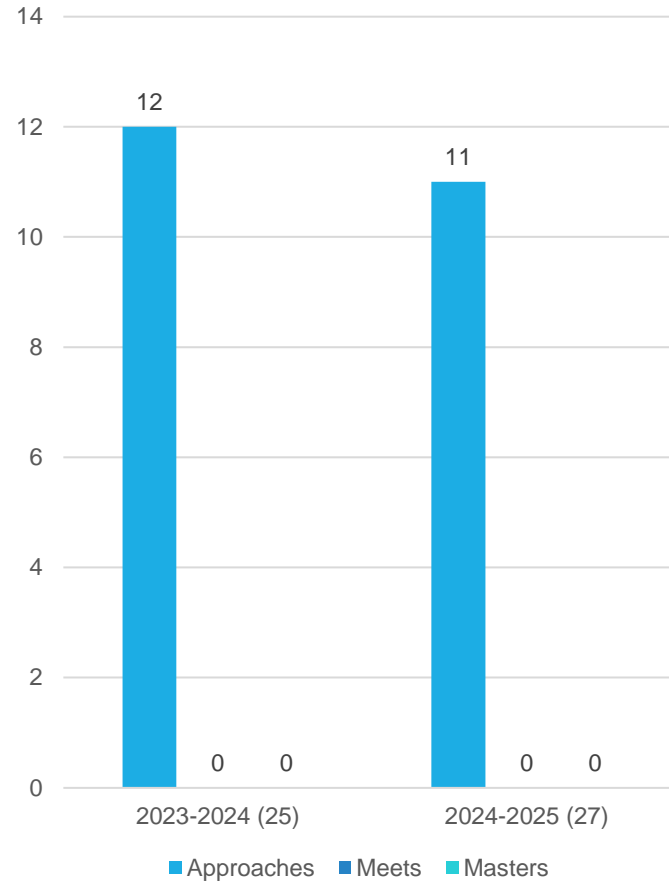


STAAR Science Grades 5 LEP and Monitored Students

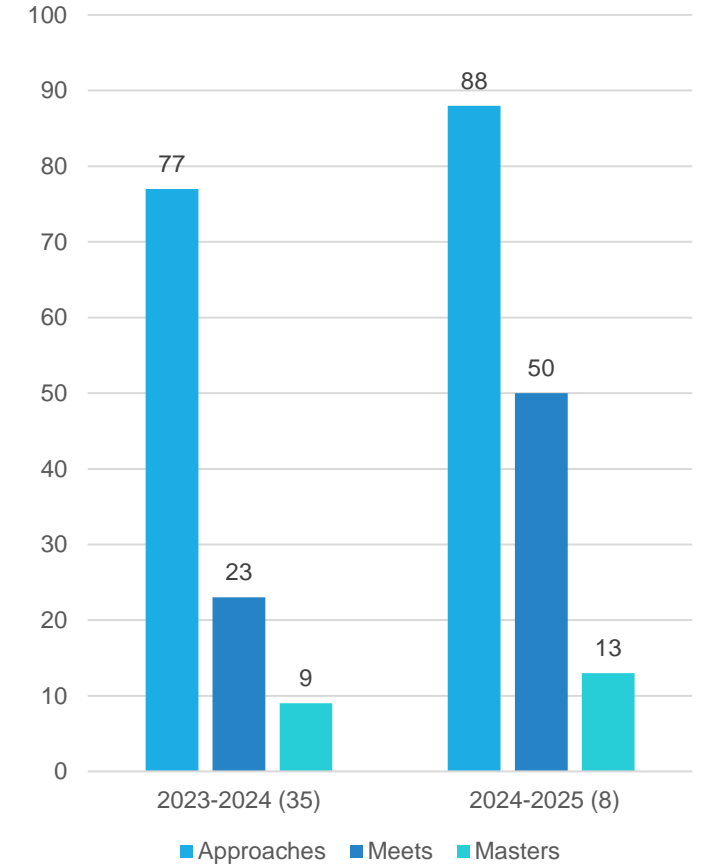
STAAR Science Grade 5



STAAR Science (Spanish) Grade 5

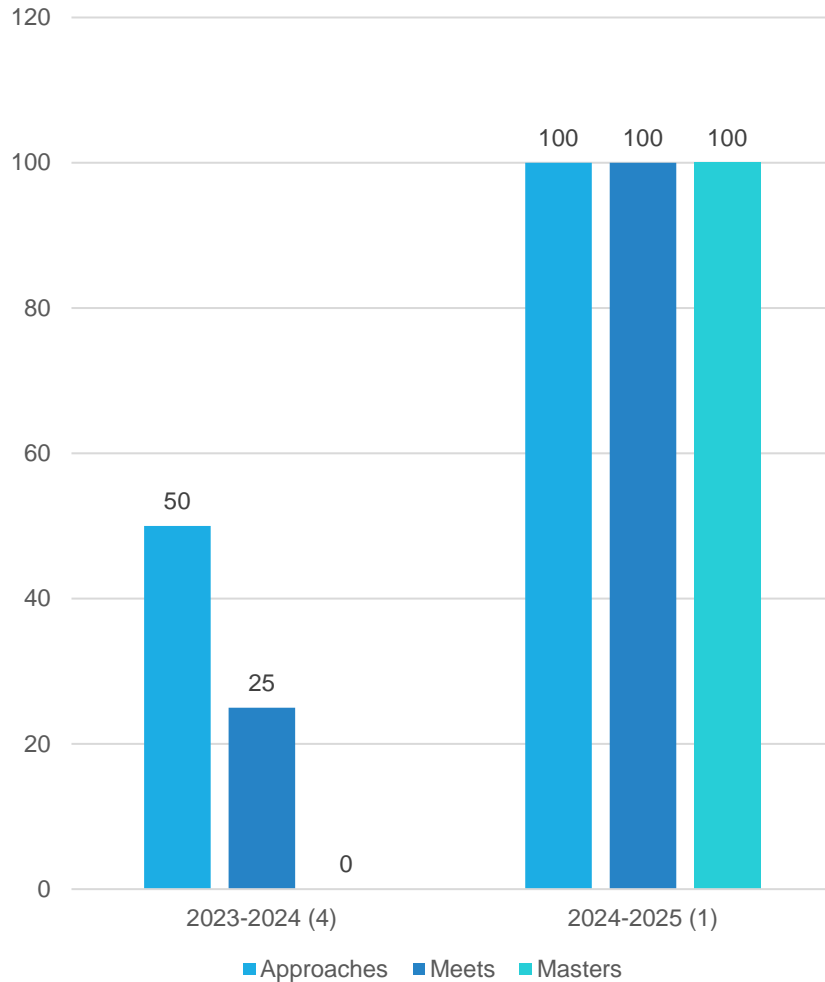


STAAR Science (Monitored Year 1) Grade 5

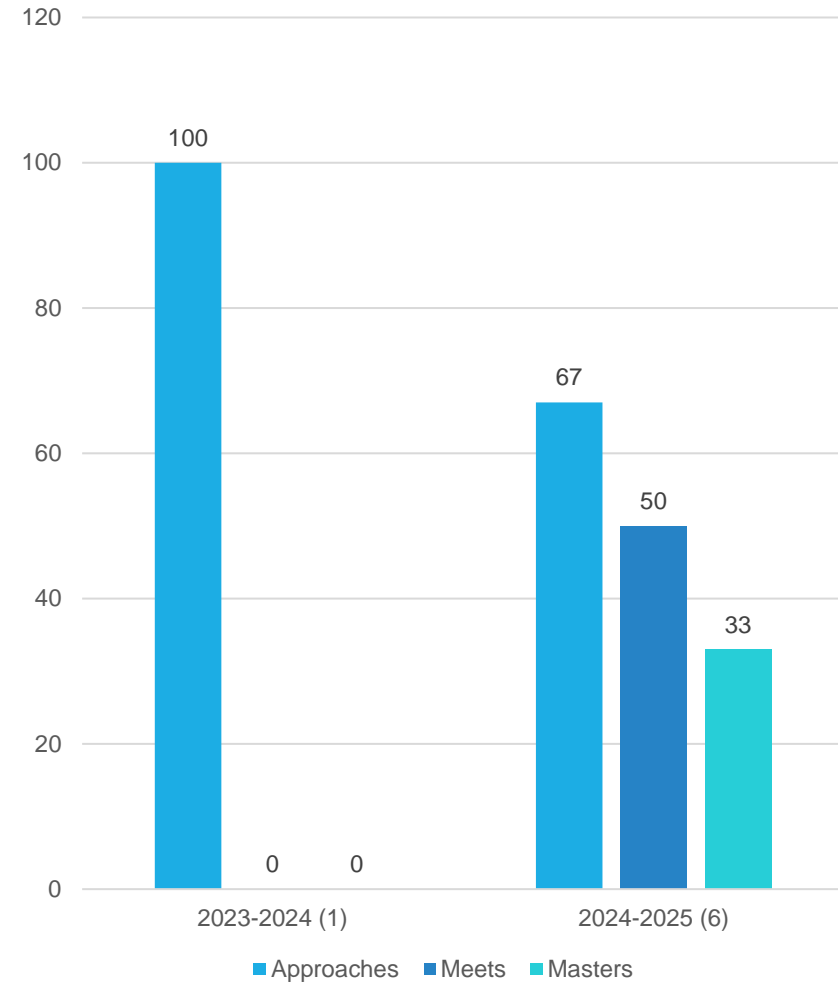


STAAR Science Grades 5 LEP and Monitored Students

STAAR Science (Monitored Year 3)
Grade 5



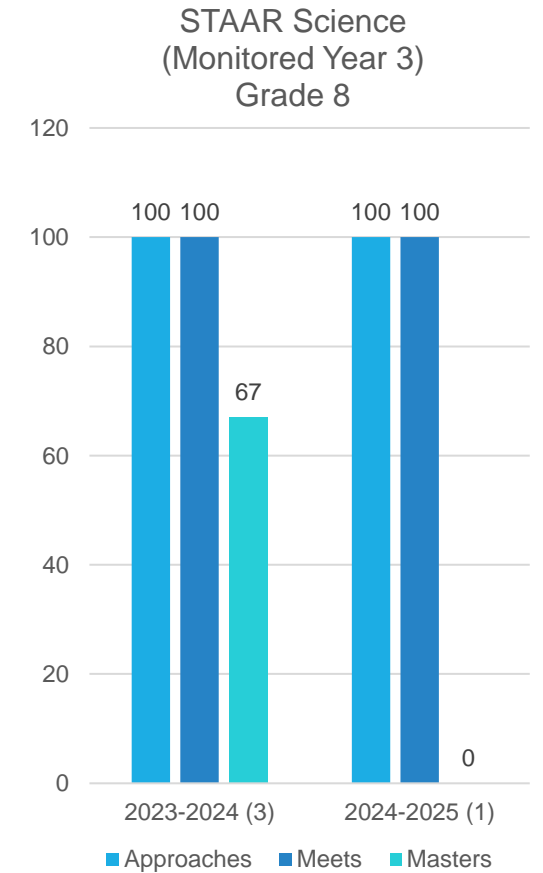
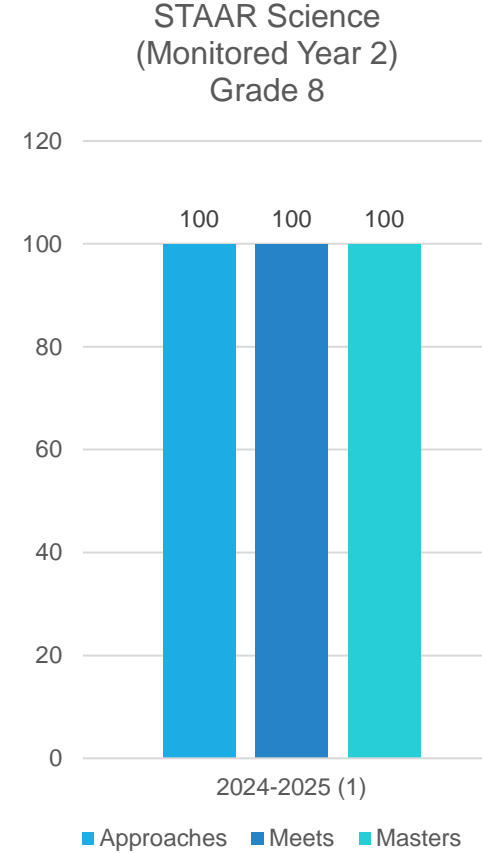
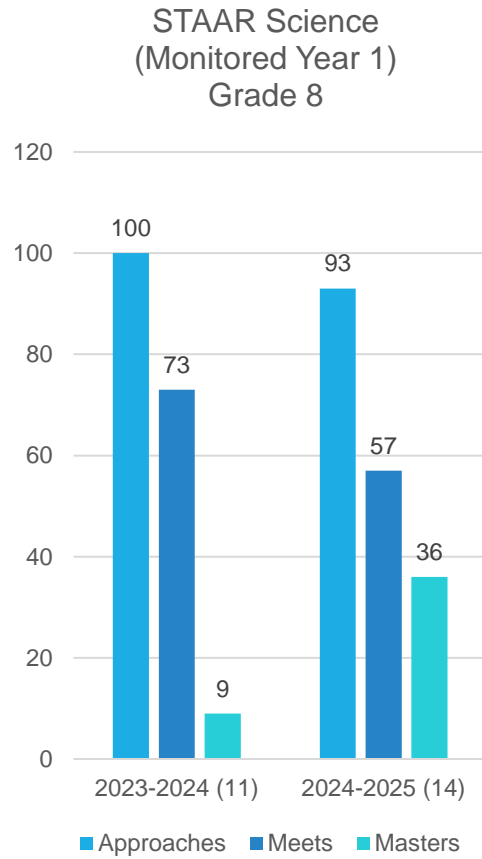
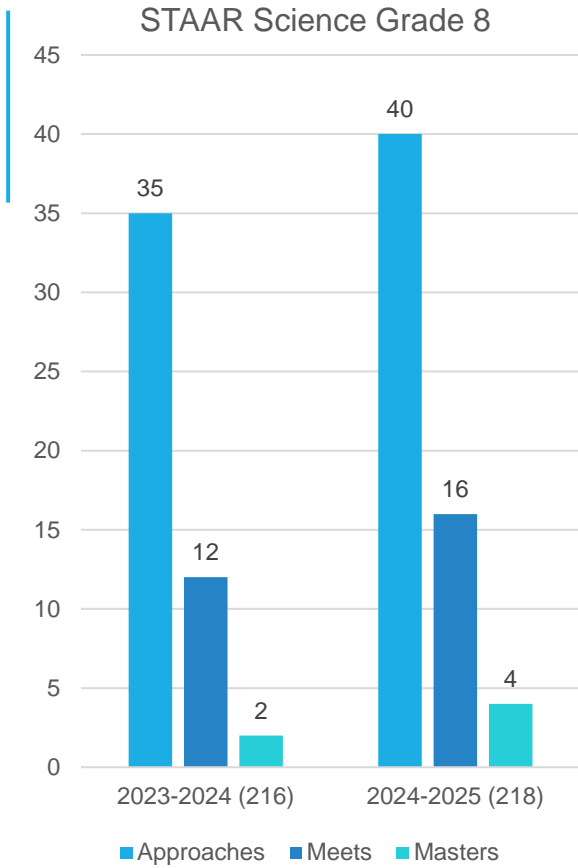
STAAR Science (Monitored Year 4)
Grade 5



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STAAR Science Grades 8 LEP and Monitored Students

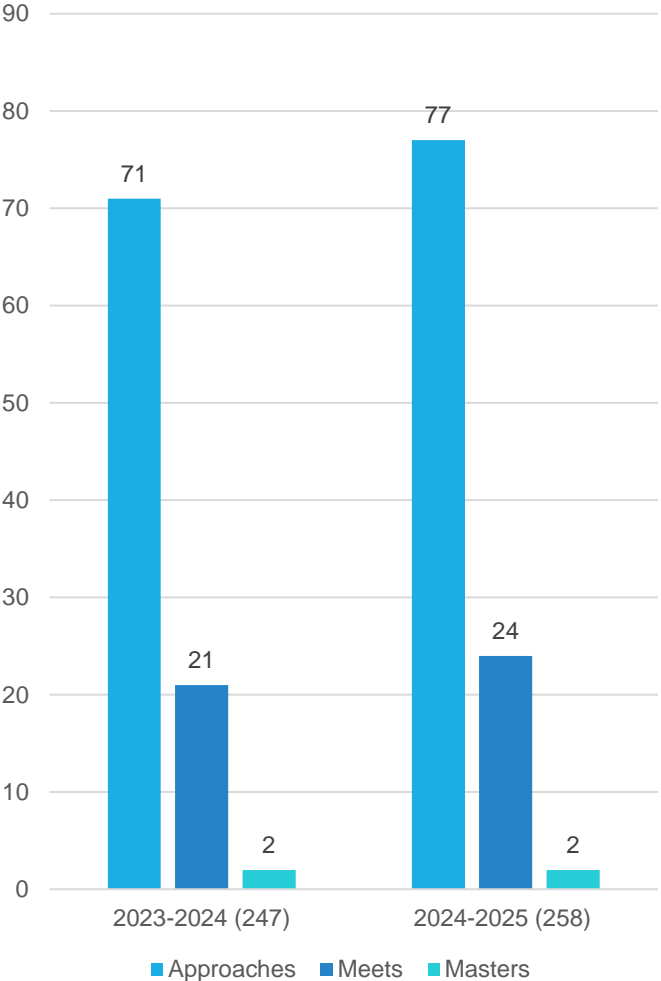


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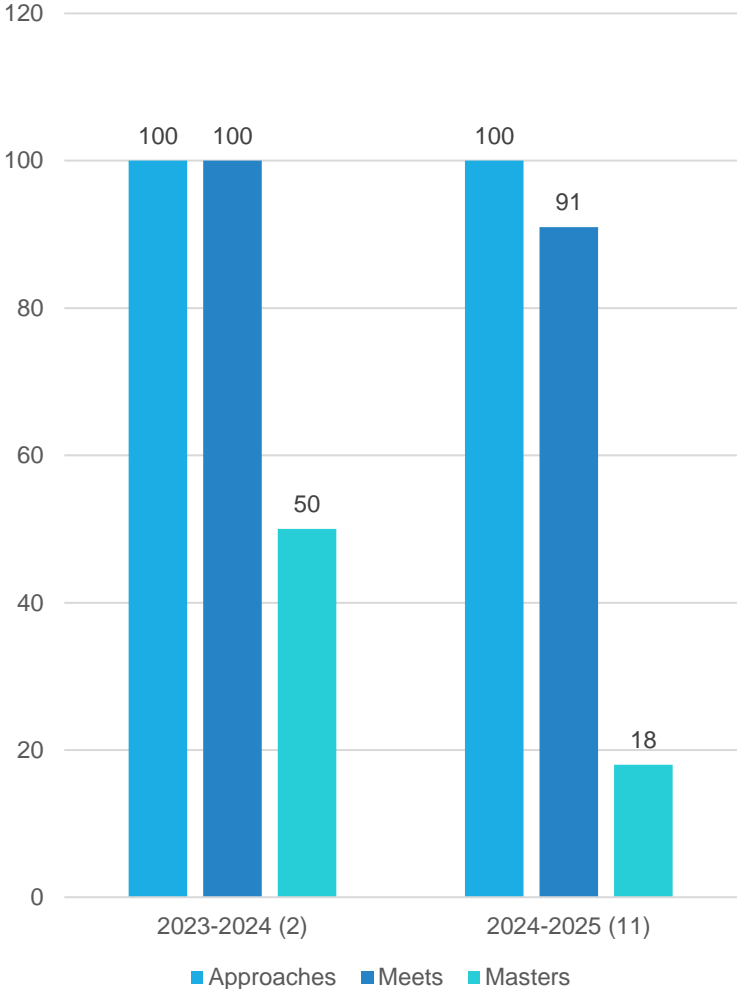


STAAR Biology LEP and Monitored Students

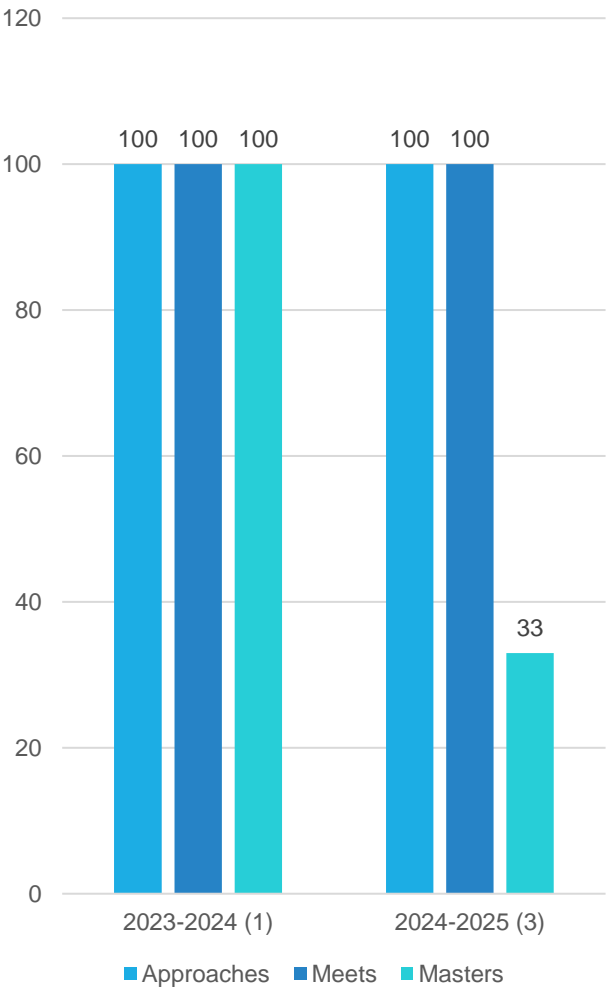
STAAR Biology



STAAR Biology (Monitored Year 1)

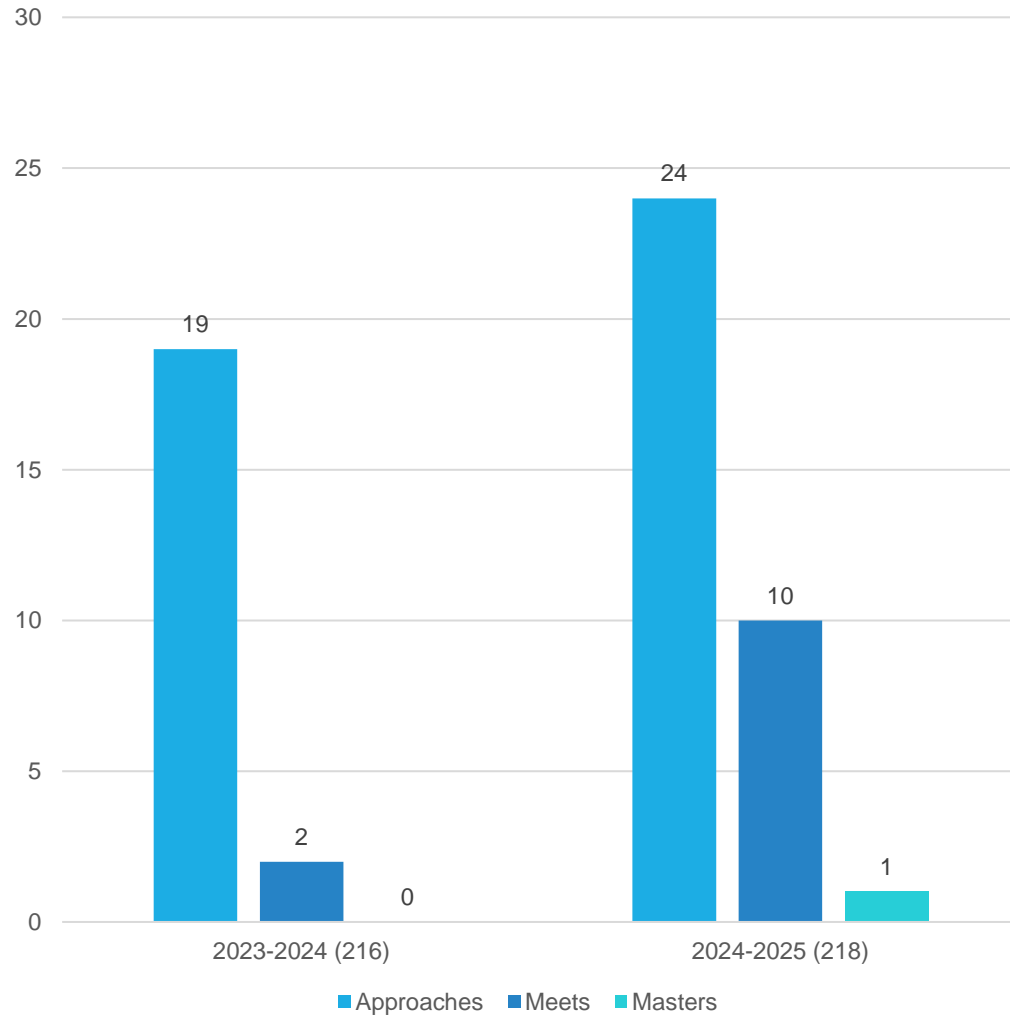


STAAR Biology (Monitored Year 3)

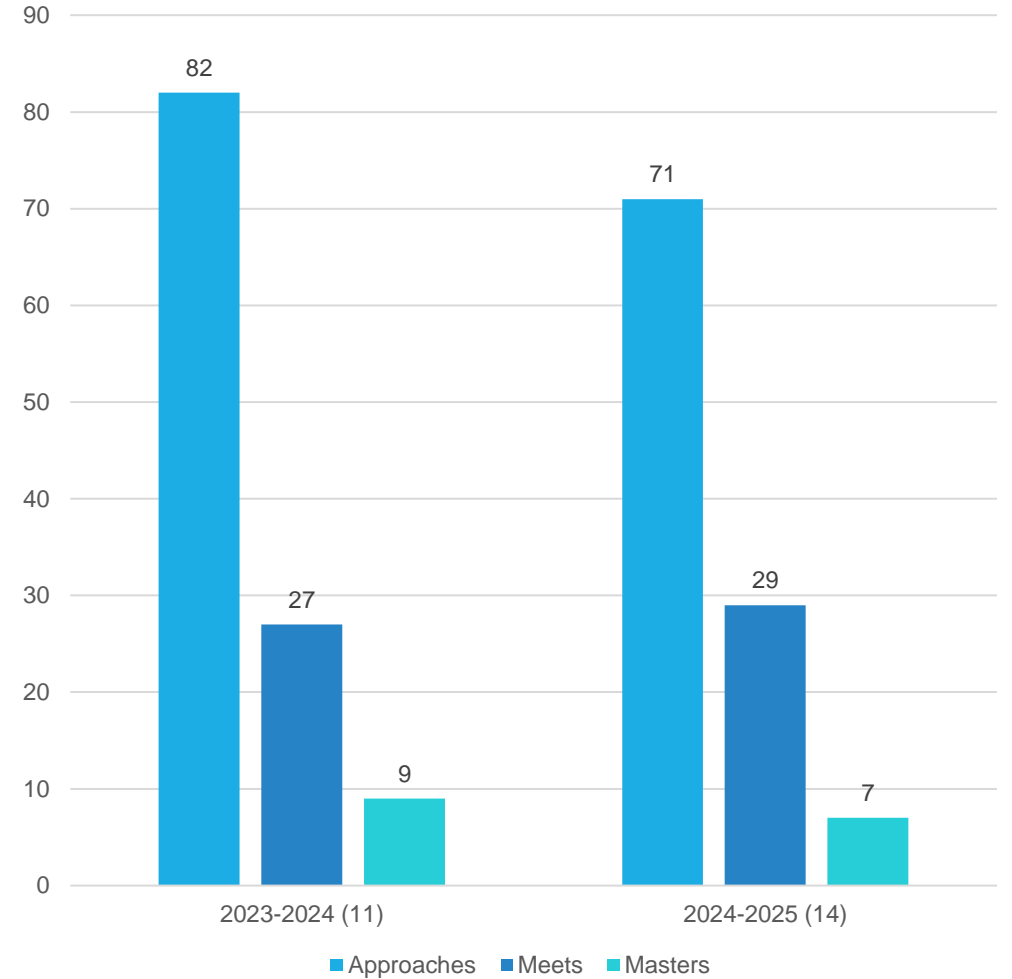


STAAR Social Studies Grade 8 LEP and Monitored Students

STAAR Social Studies Grade 8



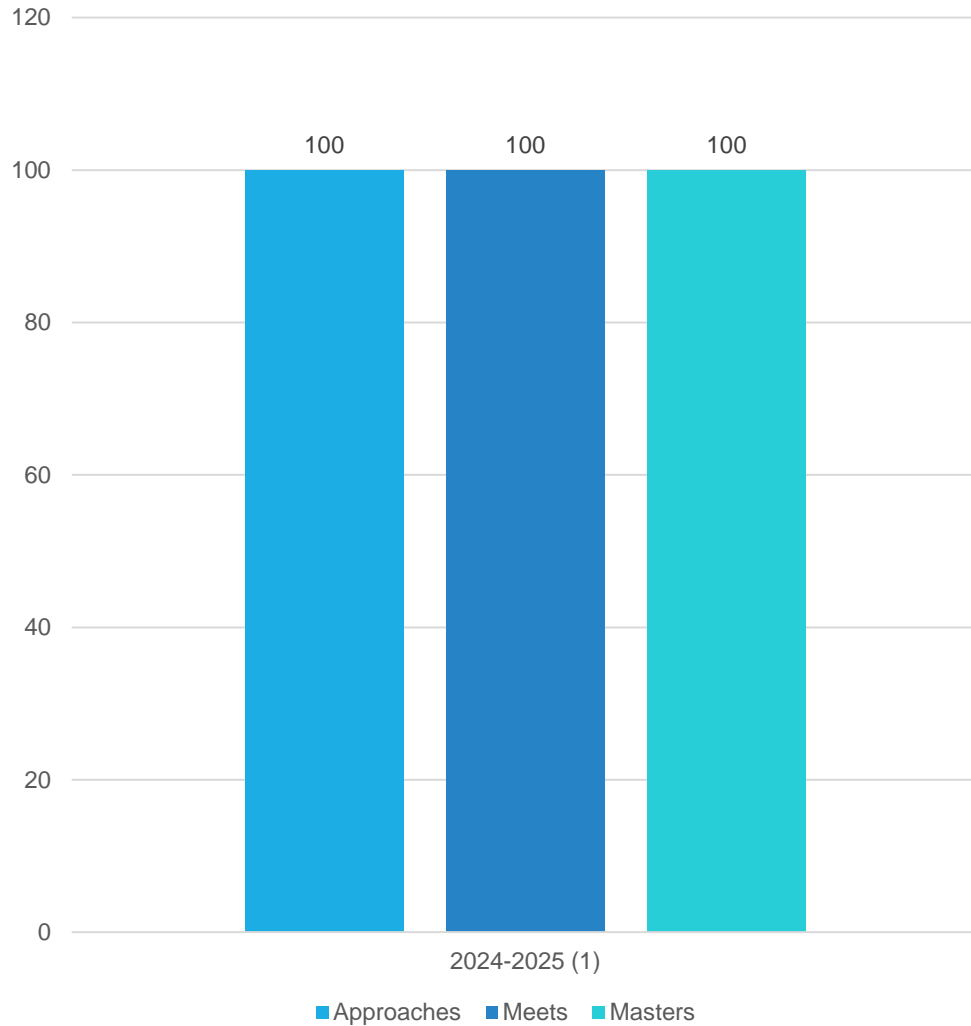
STAAR Social Studies Grade 8
(Monitored Year 1)



93

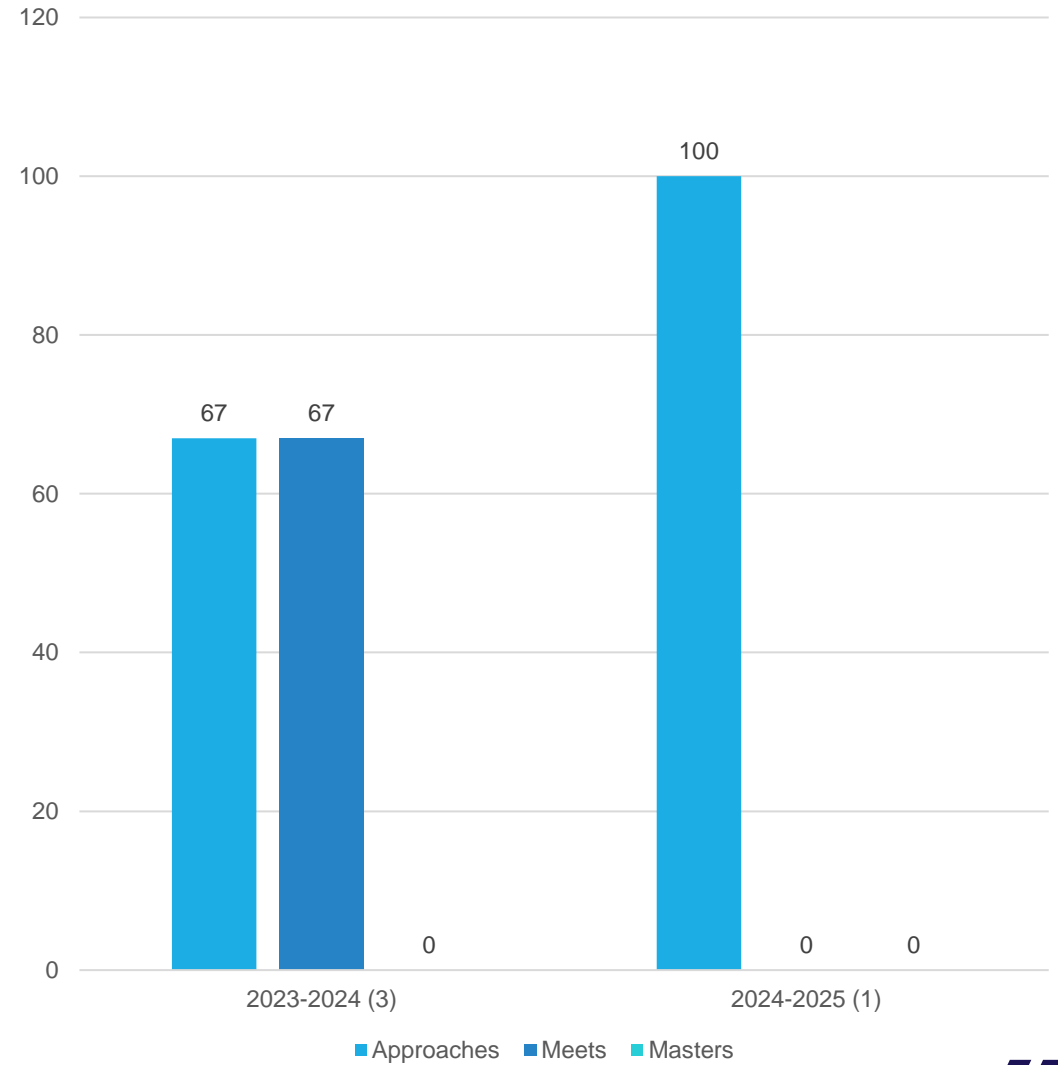
STAAR Biology LEP and Monitored Students

STAAR Social Studies Grade 8 (Monitored Year 2)



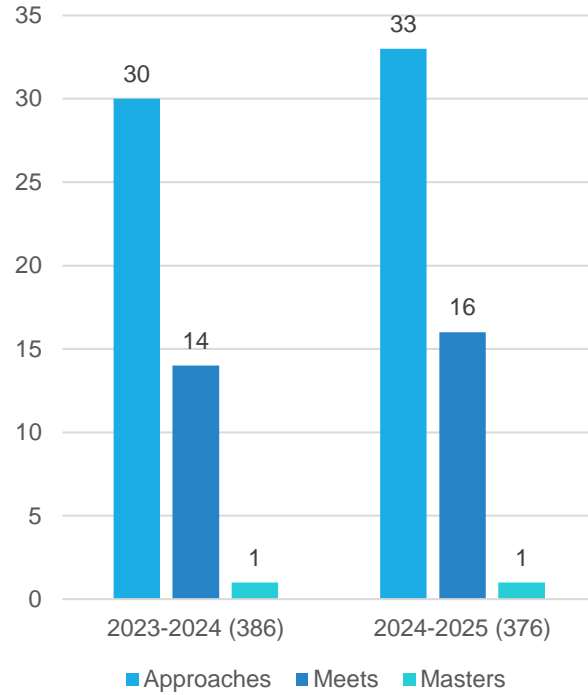
94

STAAR Social Studies Grade 8 (Monitored Year 3)

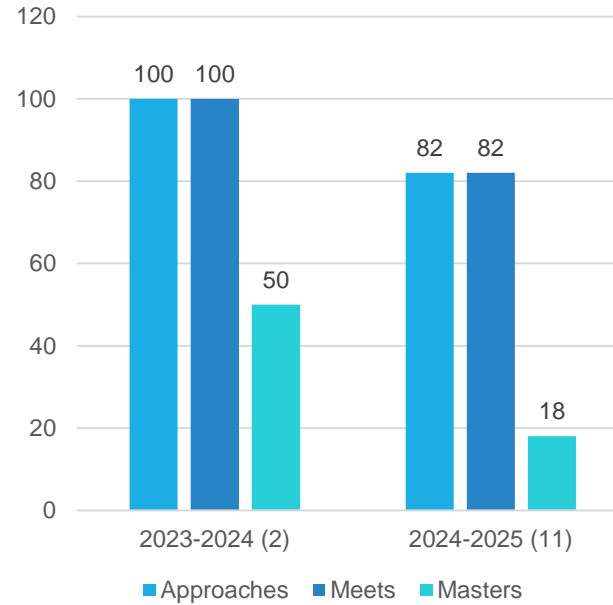


STAAR English I LEP and Monitored Students

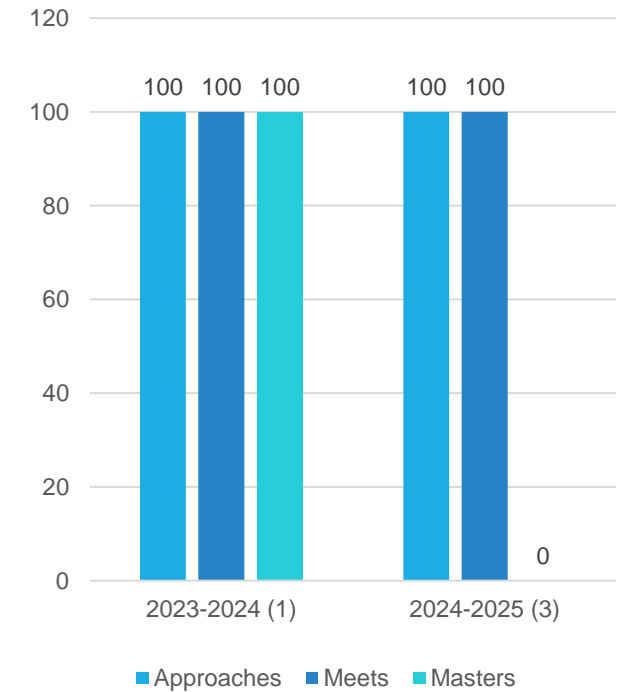
STAAR English I



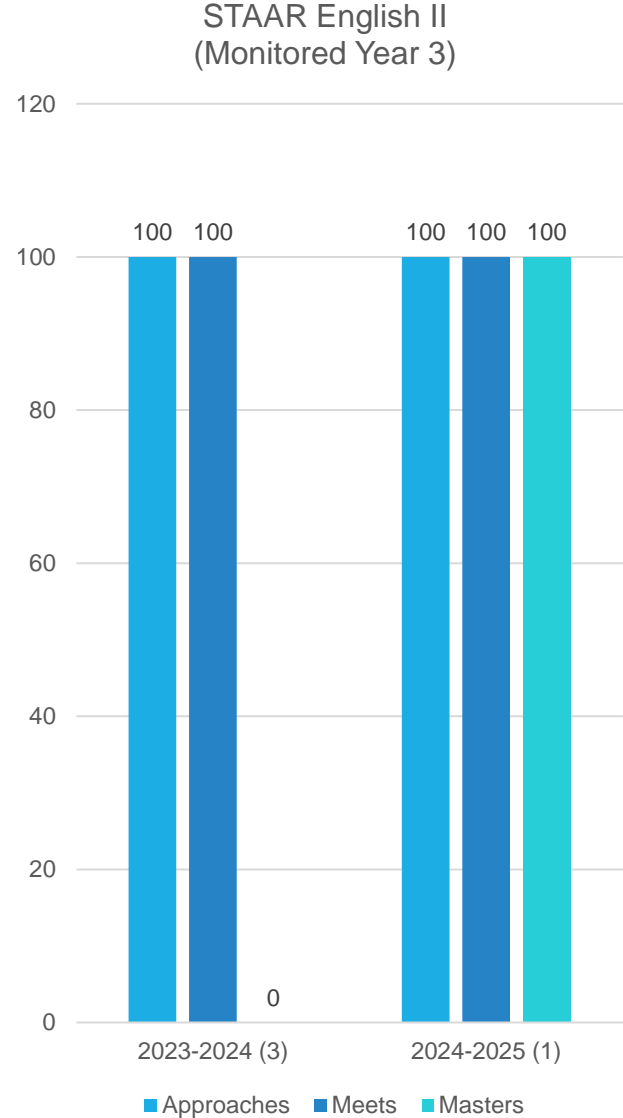
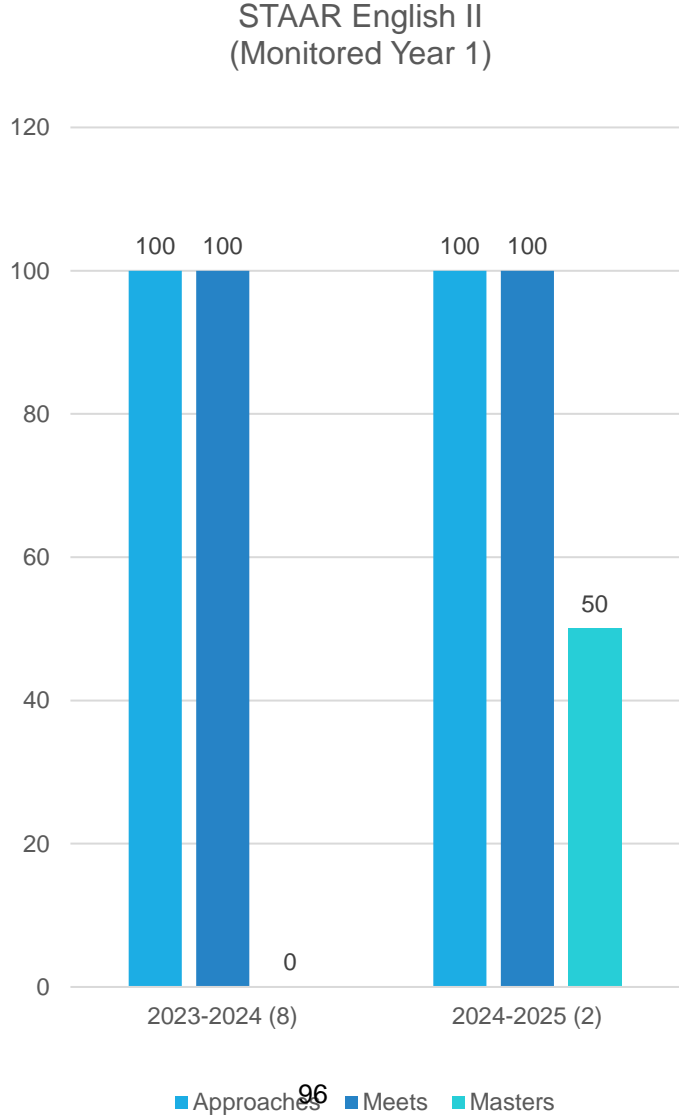
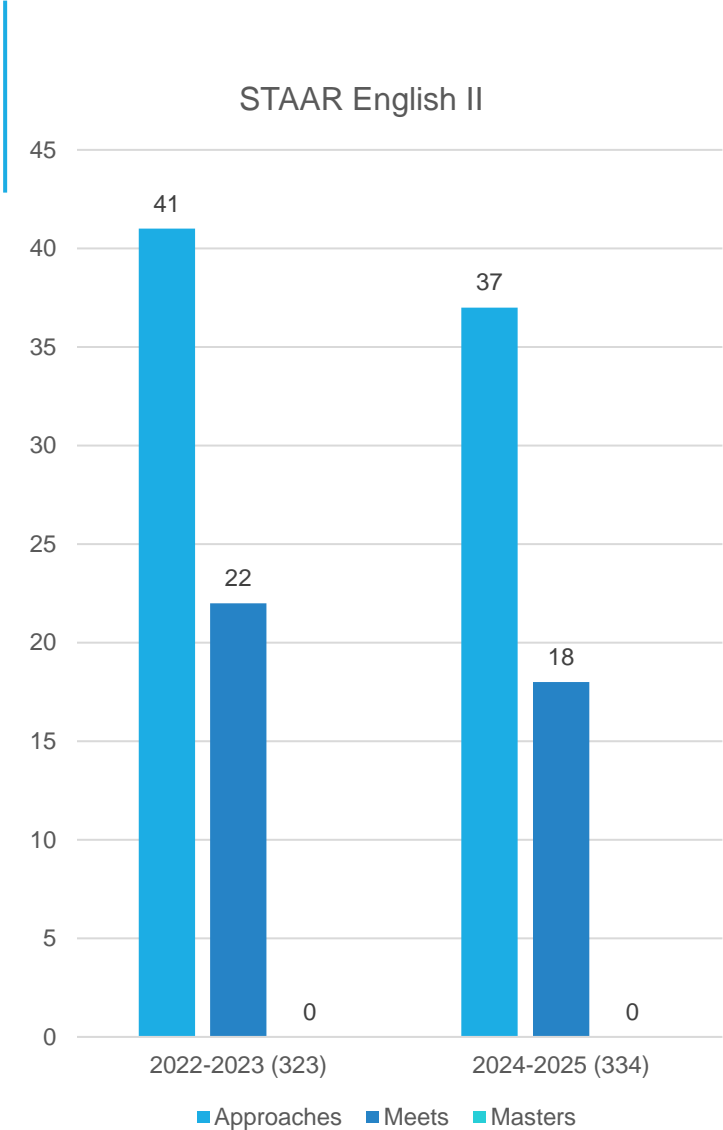
STAAR English I (Monitored Year 1)



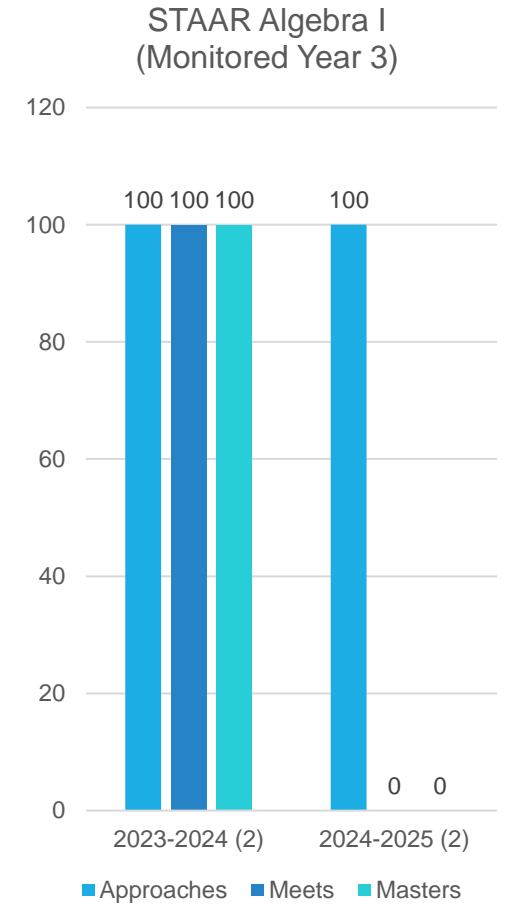
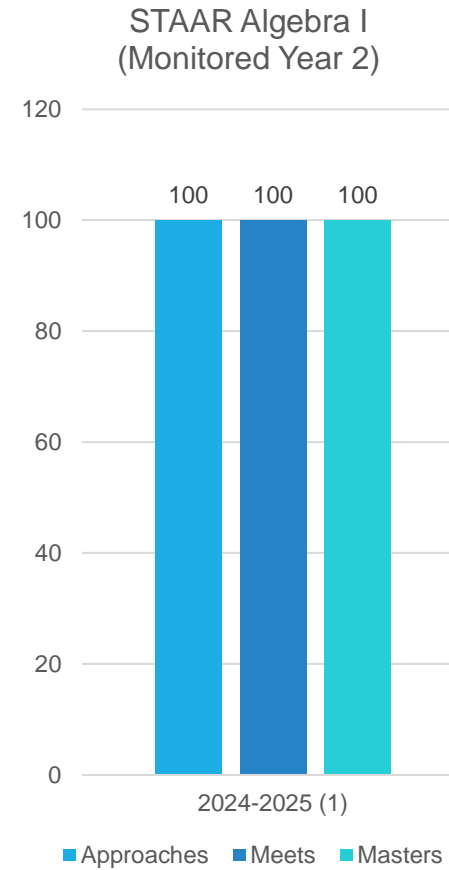
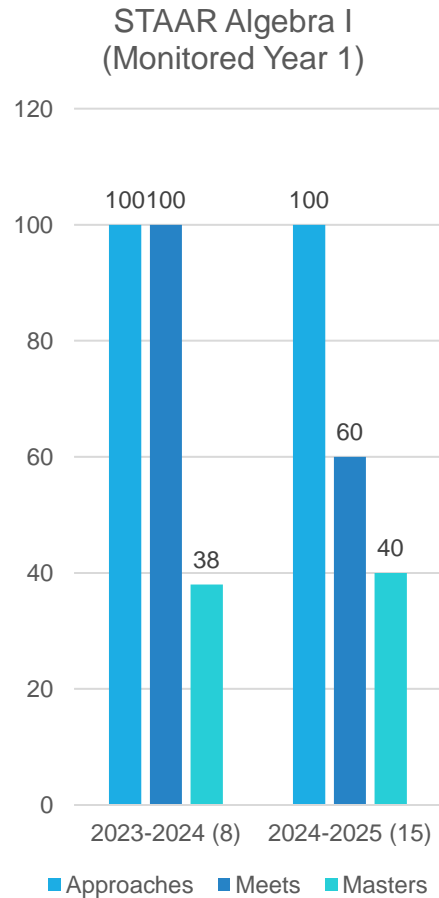
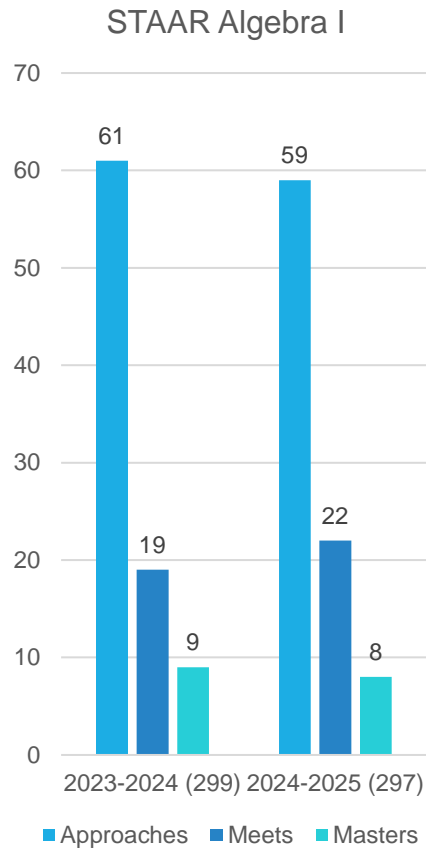
STAAR English I (Monitored Year 3)



STAAR English II LEP and Monitored Students

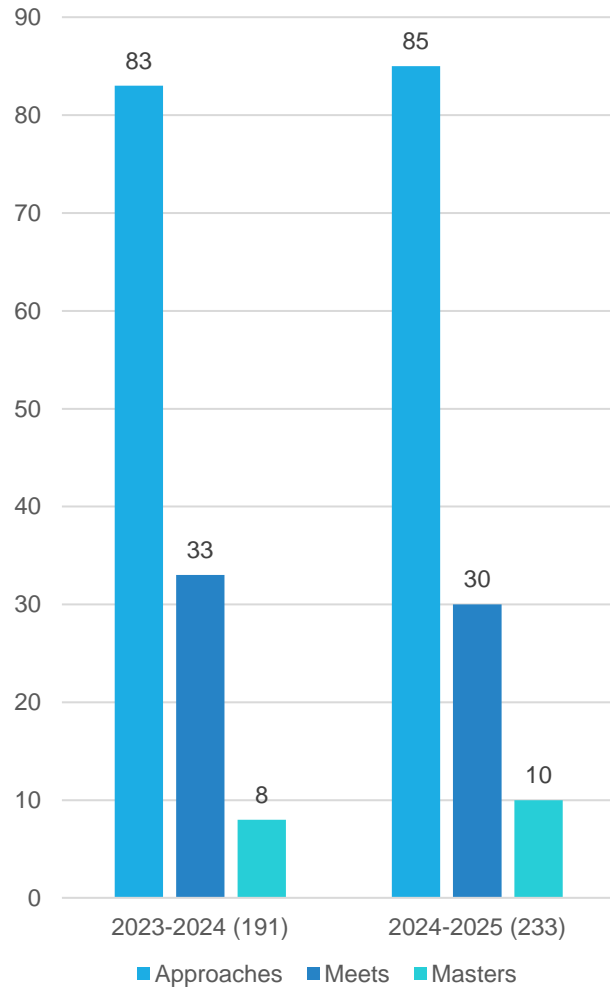


STAAR Algebra I LEP and Monitored Students

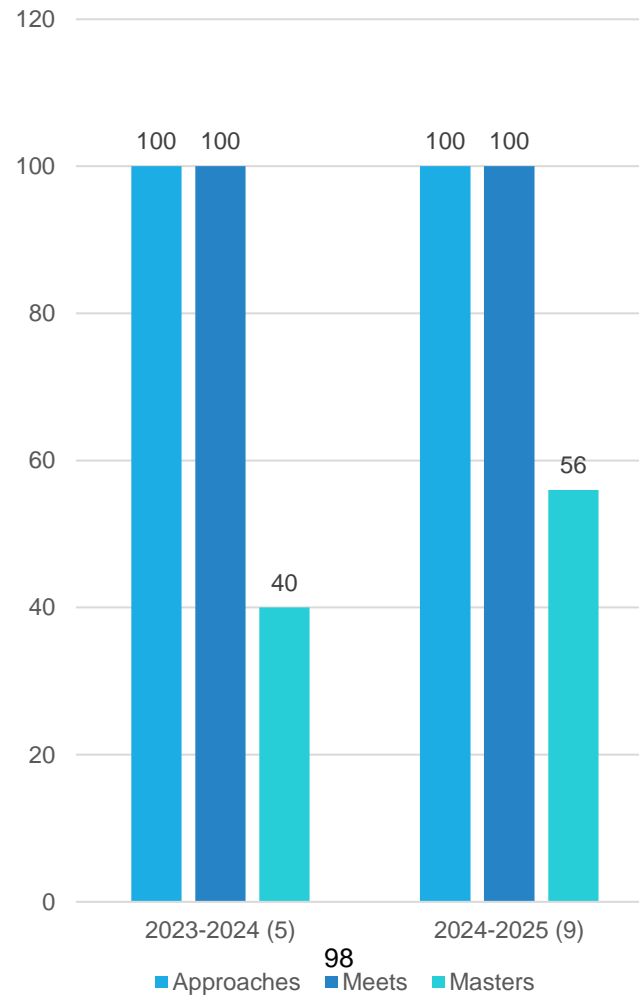


STAAR U.S. History LEP and Monitored Students

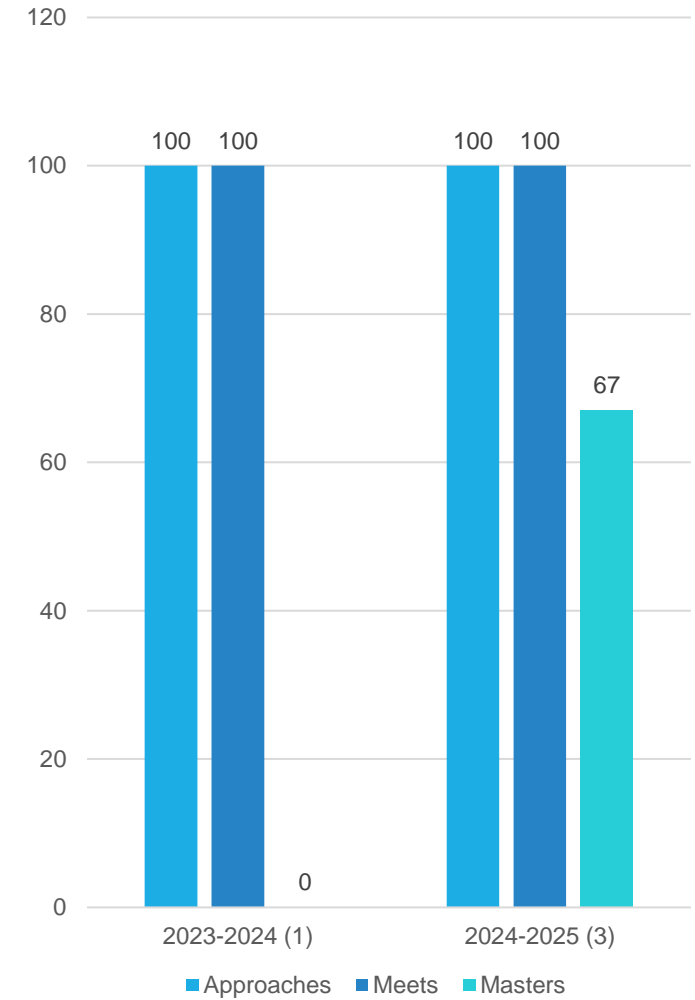
STAAR U.S. History



STAAR U.S. History (Monitored Year 1)



STAAR U.S. History (Monitored Year 3)



Community Partnerships



Mentoring to Inspire: Hispanic Leaders Network's, *Navegando*

Each month, *Navegando*, a sub-group of the Waco's Hispanic Leaders Network, works with students at the high school level to provide mentorship, career exploration, and financial aid education.

Navegando meetings and gatherings take place at each of the high schools in the Waco Independent School District.

During the meetings, students are able to learn from speakers that represent various career areas, gain valuable mentorship opportunities, and are also provided with financial aid education. *Navegando* has hosted these meetings for the past several years in partnership with Waco ISD's Bilingual Department.



MENTORING TO INSPIRE: PARTNERSHIP WITH WACO ISD AND THE HISPANIC LEADERS NETWORK'S, NAVEGANDO



Each year, Emergent Bilinguals at the high school level visit colleges to learn about the various academic, technical, and vocational program offerings. The tours are provided in English and Spanish so that all students can access the valuable information provided during the tours. During the tours, students also learn about the academic supports provided to Emergent Bilinguals and available financial aid opportunities.

On November 1, 2024, bilingual students from Waco High School and University High School toured the McLennan Community College campus. During the tour, students learned about the various degree program offerings at MCC, financial aid resources available for students, as well as linguistic and academic supports available for Emergent Bilinguals at the college.



Bilingual and ESL Student Recognitions



The greatest honor is to serve our students! There is nothing more meaningful than inspiring children to become leaders in their communities! Amayah Villa, the amazing young lady pictured above from Lake Air Montessori Magnet, is already a leader. I cannot wait to see all of the incredible things she will do and if I am lucky, maybe I will be just like her when I grow up! Students like Amayah inspire me each day to do what is best for our students!



Emergent Bilingual Student Recognitions



Bilingual students from Waco High School and University High School received academic scholarships for outstanding academic achievement from the Hispanic Leaders Network (HLN) of Waco in the spring of 2025.

Recipients of the scholarships were honored at a scholarship banquet that was held at the McClennan Community College campus on the evening of April 14, 2025. Recipients of scholarships from Waco High School, Emily Reyes, Kimberly Torres, and Lizeth Sanchez, are shown in the photo along with Mr. John Hand, Assistant Principal at Waco High School, Amanda Gabler, Spanish Teacher at Waco High School, and Grace Benson, Director of ESL and Bilingual Education.



Regional Staff Recognitions: Region 12 Title III Leader of the Year

On May 12, 2025, Dr. Deena Cornblum, Assistant Superintendent for Curriculum and Instruction; Milissa Johnson, District Specialist of Emergent Bilinguals; Cathleen Rooney, District Specialist of Emergent Bilinguals; and Carmen Diaz-Perez, District Specialist of Bilingual Education were honored by Education Service Center (ESC) Region 12 for their outstanding leadership and received the, ***Region 12 Title III Leader of the Year Award***.



Dr. Deena Cornblum,
Assistant Superintendent for
Curriculum and Instruction



Milissa Johnson,
District Specialist of Emergent
Bilinguals



Cathleen Rooney,
District Specialist of Emergent
Bilinguals



Carmen Diaz-Perez,
District Specialist of Bilingual
Education

State Recognition: Texas Education Agency Title III Leader of the Year

On July 16, 2025, Grace Benson, Director of ESL and Bilingual Education, was awarded the, *Texas Education Agency State-Wide Title III Leader of the Year Award*, by the Texas Education Agency. Grace Benson is pictured in the photos above with Associate Commissioner, Special Populations Programs and Policies, Dr. Justin Porter from the Texas Education Agency. Also pictured below is Dr. Xóchitl Rocha, Director of Bilingual Education and Gifted & Talented Programs from the Texas Education Agency.



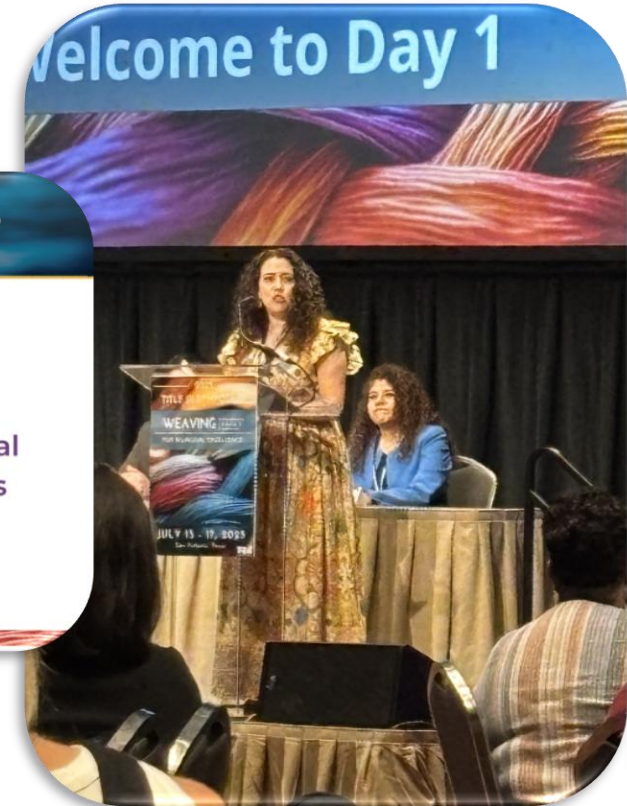
Leader Award Winner

Grace Benson

Director of Bilingual and ESL Programs
Waco ISD

2025

TEA
Texas Education Agency



LANGUAGE ACQUISITION SUMMER SCHOOL: June 2-JUNE 27

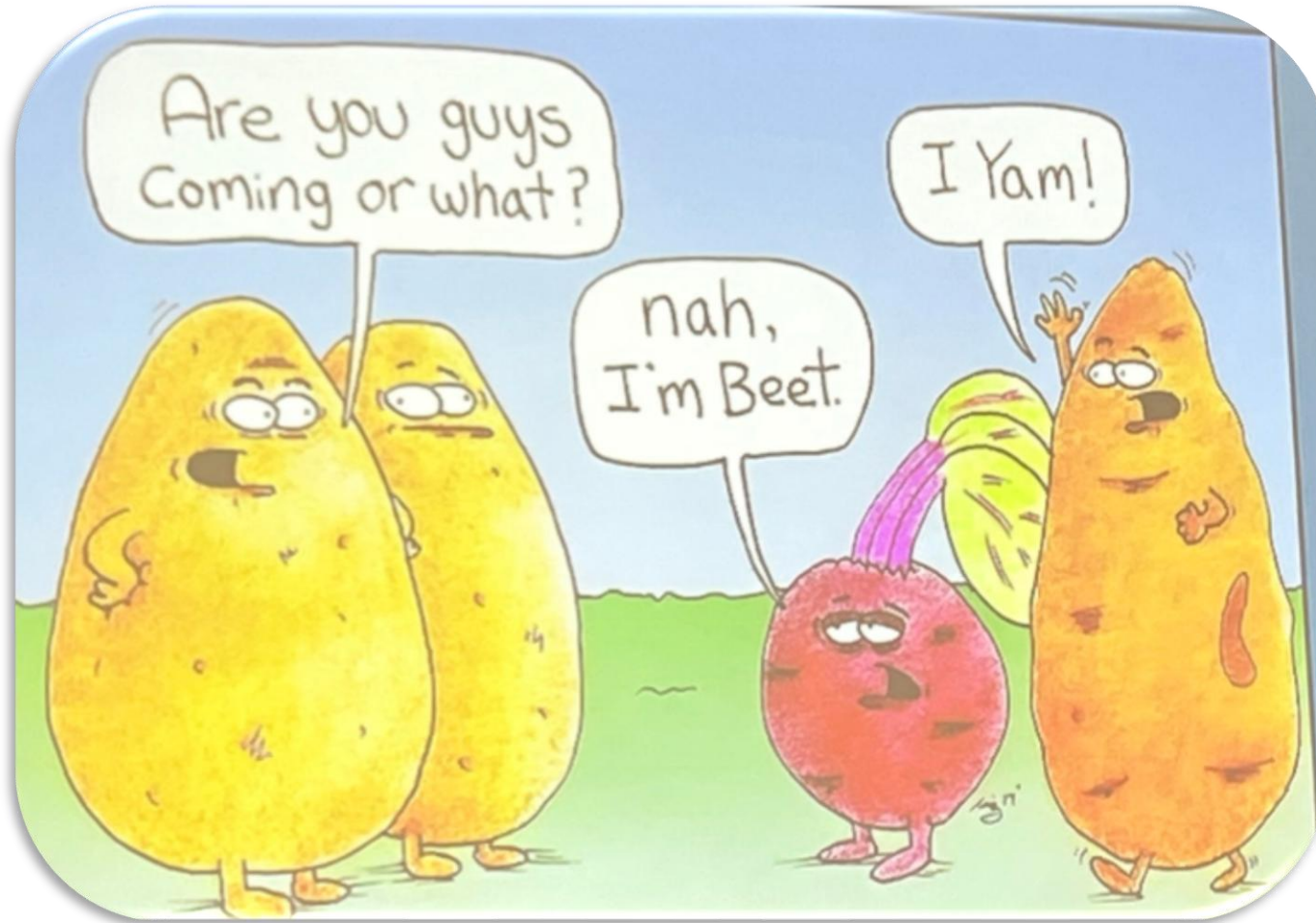
We want to thank our dedicated and talented lead teacher, Mr. José Reyna and the incredible Language Acquisition Summer School teachers, paraprofessionals, lead clerk, and nurse for the valuable time they took this summer to ensure that students had continuous academic and linguistic growth.

We also want to thank the administration at Dean Highland for welcoming our Emergent Bilingual students from all over the district.

All Emergent Bilinguals in PK and Kindergarten were invited to the program and a total of 116 students attended. The students and their families were even treated to special visit and fire safety presentation on June 24 by the Waco Fire Department's Engine #6! What could be more exciting than getting this close to a magnificent fire truck engine and having a tour led by Waco's brave fire fighter heroes!



The Joys of Linguistics-Your Funny for Today!





Thank
You

Waco Independent School District
Board of Trustees Meeting Agenda Item

Date: October 30,2025

Contact Person: Gloria Barrera

RE: First Reading to amend Board Policy CV (LOCAL) As Related to Prevailing Wage Rate

=====

Background Information:

Board Policy CV (LOCAL) establishes certain requirements for the construction of school facilities, including how the prevailing wage rate for those projects will be determined. The prevailing wage rate is the minimum that a worker on a district construction project may be paid.

State law provides two methods for school districts to determine the prevailing wage rate for construction projects paid for with state and/or local funds. Districts can conduct a survey of wages received by workers performing similar work in their area, or they can use the prevailing wage rate set for their area by the U.S. Department of Labor in accordance with the Davis-Bacon Act.

The U.S. Department of Labor has not updated their wage rate survey since February of 2024. However, the local Central Texas Associated General Contractors (AGC) conducted a very thorough survey of projects in McLennan County in the spring and summer of 2025. A copy of the resulting wage rates and information on the survey is included as backup.

Board Policy CV (LOCAL) currently requires that Waco ISD conduct a wage rate survey to determine the prevailing wage rate. Due to the impracticality of Waco ISD conducting a robust and defensible wage rate survey, the District has partnered with the Central Texas Associated General Contractors to provide this information.

In order to utilize the prevailing wage rate established by the AGC study, Board Policy CV (LOCAL) must be amended. Proposed revisions to Board Policy CV (LOCAL) are also attached.

In accordance with federal law, amending Board Policy CV (LOCAL) will not change how the prevailing wage rate is set for any construction projects paid for with federal funds. Those projects would continue to use the prevailing wage rate published by the U.S. Department of Labor.

Fiscal Implications:

This will set a higher minimum wage rate for most trades. However, the specific fiscal implications will depend on market conditions at the time that each project is bid.

Administration Recommendations:

Approve the proposed amendment to Board Policy CV (LOCAL).



CENTRAL TEXAS AGC WAGE SURVEY REPORT

2025 EDITION



OVERVIEW

The Central Texas AGC conducted a wage survey of local contractors to establish prevailing wage rates for construction trades across McLennan County, Texas. This report provides local school districts and public entities with reliable data to assist in capital project budgeting, planning, and workforce development.

GEOGRAPHIC SCOPE

The data in this report represents contractors and industry partners actively working within **McLennan County**. The Central Texas AGC office is located in Waco, Texas, and the responses reflect a strong cross-section of local construction employers serving projects throughout the county.

KEY TAKE AWAY:

- The survey covers **33 trades and classifications** with responses directly from Central Texas contractors.
- The Prevailing Wage 2025 shown for each trade is the most common (**mode**) reported hourly base wage.
- **Fringe benefits** were also collected where available, providing a view of total compensation.

WHY THIS MATTERS

- Local data provides the most accurate and current reflection of the market rates being paid in McLennan County.
- Using these figures helps ensure accurate cost projections, fair compensation practices, and sound project budgeting.
- This survey complements Davis-Bacon wage determinations by offering a real-time local benchmark grounded in actual market conditions.

WAGE SURVEY RESULTS

The following table presents the prevailing wage rates reported by contractors operating within McLennan County. Each rate reflects the most commonly reported base wage for that trade, along with any available fringe or benefit contributions. This data provides school districts and public entities with an accurate reflection of the local construction labor market.

CENTRAL TEXAS AGC 2025 WAGE RESULTS

Trade	Prevailing Wage 2025	Fringe Benefits	Total Wage w/ Benefits
Acoustical Ceiling Installer	23.5	-	23.5
Bricklayer Masonry	28		28
Carpenter	25	2.64	27.64
Ceramic Tile Setter	20		20
Concrete Finisher	21	2.64	23.64
Concrete Form Setter	20	2.64	22.64
Crane Operator	25	2.64	27.64
Drywall Installer	23.5	-	23.5
Electrician - Laborer	16	6	22
Electrician - Apprentice	21	1.25	22.25
Electrician - Journeyman	22	1.89	23.89
Electrician - Master	40	6	46
Equipment Operator - Light	18	1.72	19.72
Equipment Operator - Heavy	24	4	28
Floor Covering - Installer/Soft	20	-	20
Forklift/Sky Track Operator	24	2.64	26.64
General Laborer	15	1.72	16.72
Glazer	25	-	25
HVAC - Apprentice	18	1.72	19.72
HVAC - Duct Installer	22	1.72	23.72
HVAC - Mechanic	16	1.72	17.72
Ironworker - Structural	25.38	2.64	28.02
Laborer - Unskilled	18	2.64	20.64
Mason Tender	20	-	20
Painter - Painter	19	-	19
Plumber - Master	30	1.72	31.72
Plumber - Apprentice	18	1.72	19.72
Plumber - Journeyman	26	1.72	27.72
Plumber - Pipe Fitter	28	1.72	29.72
Roofer	17.75	-	17.75
Sheet Metal Worker	17.75	1.72	19.47
Truck Driver	19	4	23
Welder - Steel Structures	25	2.64	27.64

ANALYSIS & NEXT STEPS

ALIGNMENT WITH LOCAL MARKET CONDITIONS

- The wage survey reflects current construction wage rates within McLennan County.
- This provides local districts and public entities with a clear, market-based benchmark for budgeting and planning.
- While Davis-Bacon wages are federally established, McLennan County data offers the most accurate view of what contractors are actually paying today.

PARTICIPATION STRENGTH

- The survey includes input from a diverse range of contractors and subcontractors working in McLennan County, ensuring that the findings represent real-world wages across the county's construction sector.



RECOMMENDATIONS FOR SCHOOL DISTRICTS & PUBLIC ENTITIES

- Budgeting & Planning – Use these wage figures to guide accurate cost projections for capital improvement projects in McLennan County.
- Bid Evaluation – Reference prevailing wage data when reviewing contractor bids to ensure competitive and fair compensation levels.
- Workforce Development – Collaborate with local CTE programs and workforce partners to highlight strong career opportunities within McLennan County's construction industry.

CLOSING STATEMENT

The Central Texas AGC is committed to providing labor market information to support sound financial planning, workforce initiatives, and successful project delivery. This survey offers a reliable reflection of the wages actually being paid in our community, ensuring that school districts and public entities can plan confidently and responsibly.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Sherry Smith

RE: Public Hearing on the 2025 Annual Financial Integrity Rating System of Texas and Report (School FIRST)

=====

Background Information:

School FIRST (Financial Accountability Rating System of Texas) is the financial accountability system developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature. The primary goal of Schools FIRST is to achieve quality performance in the management of a school districts’ financial resources, a goal made more significant due to the complexity of accounting associated with Texas’ school finance system.

There are twenty-one accountability indicators including four critical indicators and seventeen financial competence indicators. Financial accountability rating indicators for 2025 are based on fiscal year 2023-2024 financial data.

The first three of the four critical indicators do not receive a point value. They are either validated or not. Failure to pass any of these critical indicators results an automatic rating of “Substandard Achievement”. Ceiling indicators limit the maximum points allowed by the applicable indicator. The District will receive a rating based on the lesser points earned. The ceiling indicators apply to indicators 4, 5, 6, 16, 17, 20, and 21. The types of financial accountability ratings that school districts may receive are as follows:

Rating	Points
A = Superior Achievement	90 through 100
B = Above Standard Achievement	80 through 89
C = Meets Standard Achievement	70 through 79
F = Substandard Achievement	0 through 69
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.	

The letter grade will be assigned depending on the District’s score on the solvency and financial competence indicators and, of course, passing all the critical indicators. The highest possible score on the indicators is 100 points. Any district scoring below 70 points will receive a rating of “F - Substandard Achievement”. The school district receives an “F” if it scores below the minimum passing score, if it failed any critical indicators 1 through 4, if the annual financial report or the data were not both complete, or if either the annual financial report or

the data were not submitted on time for FIRST analysis. Districts that do not receive a passing score must file a corrective action plan with the Texas Education Agency.

Within two months of receiving the final financial accountability rating, school districts are required to prepare an annual financial management report that includes the following:

- The district’s financial management performance rating provided by the Texas Education Agency (TEA) based on its comparison with indicators established by the Commissioner of Education;
- The district’s financial management performance under each indicator for the current and previous years’ financial accountability ratings;
- Additional information required by the Commissioner of Education, including:
 - a copy of the Superintendent’s current employment contract;
 - a summary schedule for the fiscal year (12-month period) of total reimbursements received by the superintendent and each board member;
 - a summary schedule for the fiscal year of the dollar amount of compensation or fees received by the superintendent from another school district or any other outside entity in exchange for professional consulting or other personal services;
 - a summary schedule for the fiscal year of the dollar amount by the executive officers and board members of gifts that had an economic value of \$250 or more in the aggregate in the fiscal year; and
 - a summary schedule for the fiscal year of the dollar amount, by board member, for the aggregate amount of business transactions with the school district; and
- Additional information that the district’s board of trustees deems useful.

The financial management report is required to be made available to attendees at a public hearing for School FIRST. Notice of the hearing, including date, time and location, must be provided to a newspaper of general circulation in the district prior to holding the public meeting. The District published the public hearing notification, as required, in the Waco Tribune-Herald on October 2, 2025.

The District once again received the state’s highest financial accountability rating of “Superior” or an “A” for the 2023-2024 fiscal year with a score of 94 out of 100 points. A copy of the report is attached along with a brief overview that will be presented at the Public Meeting.

Fiscal Implications:

None

Administrative Recommendation(s):

The Administration recommends the Board of Trustees invite public input in response to the District’s 2025 School FIRST rating, as presented

2025 Annual Financial Accountability Management Report

Based on Data from the Fiscal Year Ended August 31, 2024





2025 Annual Financial Accountability Management Report

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School FIRST (Financial Accountability Rating System of Texas) was first developed as the financial accountability system for Texas school districts by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. The purpose of the financial accountability rating system is to ensure that school districts will be held accountable for the quality of their financial management practices and achieve improved performance in the management of their financial resources. The system is designed to encourage Texas public schools to manage their financial resources better in order to provide the maximum allocation possible for direct instructional purposes.

The system will also disclose the quality of local management and decision-making processes that impact the allocation of financial resources in Texas public schools. An evaluation of the long-term effectiveness of the system should disclose a measurable improvement in the quality of Texas public schools’ financial decision-making processes. The importance of the rating system’s goal is underscored by the steadily increasing complexity of the State’s funding of public schools compounded by the increasing sophistication of the associated accounting system.

In accordance with Texas Education Code (TEC), Chapter 39, Subchapter D, each school district must be assigned a financial accountability rating by the Texas Education Agency (TEA). The specific procedures for determining financial accountability ratings will be established annually by the Commissioner of Education and communicated to all school districts.

As authorized by House Bill 5, Section 49, of the 83rd Texas Legislature, Regular Session, the Commissioner and the Texas Education Agency implemented major changes to the School FIRST system. Beginning with the 2015 report, the changes were phased in over three years.

As shown on the following chart, there are twenty-one accountability indicators. Financial accountability rating indicators for 2025 are based on fiscal year 2023-2024 financial data.

Indicator Category	Number of Indicators
Critical	4
Solvency	17

The four critical indicators do not receive a point value. They are either validated or not. Indicators 1, 2, 3, and 4 are critical indicators. As in the previous system, failure to pass any of these four critical indicators results an automatic rating of “Substandard Achievement”.

Ceiling indicators were introduced with the 2021 accountability rating. Indicators 4, 5, 6, 16, 17, 20, and 21 are ceiling indicators. The scoring of these indicators limits the maximum points available and the applicable rating. If the district’s overall points earned is less than the maximum points allowed by the applicable ceiling indicator, the district will receive a rating based on the lesser points earned. If the district fails a critical indicator or the district’s total

number of points is equal to or less than 69 points, the school district will receive an “F = Substandard Achievement” rating, regardless of any ceiling indicator criteria met. The section on “How the Ratings are Assessed” gives a more detailed explanation of the determination of ratings based on meeting ceiling criteria.

Beginning with the 2020 report, a letter grade of “A” through “F” is assigned depending on the District’s score on the solvency and financial competence indicators and, of course, passing all the critical indicators. The highest possible score on the indicators is 100 points. Any district scoring below 70 points will receive a rating of “Substandard Achievement”. The following chart illustrates the scoring criterion for determination of ratings:

Rating	Points
A = Superior Achievement	90 through 100
B = Above Standard Achievement	80 through 89
C = Meets Standard Achievement	70 through 79
F = Substandard Achievement	0 through 69
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.	

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.

Districts that do not receive a passing score must file a corrective action plan with the Texas Education Agency. The commissioner of education may apply sanctions to a district that is assigned a “Substandard Achievement” rating. Additional sanctions could apply if issues arise relating to data quality. Sanctions could result in the assignment of a financial monitor or master by the Texas Education Agency Accountability Department in accordance with Chapter 39 of the Education Code. Additional sanctions could involve an accreditation investigation that could result in specific requirements for improvements in financial management. A lowered rating status resulting from an investigation would remain in effect until the commissioner acknowledges that significant improvement was being made in financial management problem areas.

In December 2007, TEA Adopted 19 TAC Chapter 97, Planning and Accountability Subchapter EE, Accreditation Status, Standards, and Sanctions. The subchapter defined the accreditation statuses and stated how accreditation statuses would be determined and assigned to school districts. In accordance with these rules, TEA will take into consideration a district’s School FIRST rating when assigning an accreditation status. Additionally, a district’s final School FIRST rating may affect its special education determination status as issued by the TEA under the requirements of the Individuals with Disabilities Education Act (IDEA).

Sanctions may also be applied because of data problems of a sufficient magnitude to raise questions about the validity of measurements used in the financial accountability rating system indicators. The district's rating would be suspended if serious, systemic data quality problems occurred.

The Texas Education Agency posts districts' final reports to the Agency's web site. Interested parties are able to print copies of all materials from that source.

On August 8, 2025, the Texas Education Agency posted the district's preliminary School FIRST rating. The School FIRST ratings were based upon an analysis of data reported for the 2023-2024 fiscal year. The District passed all the critical indicators and received a score of 94 out of a possible 100 points for the other indicators, losing two points each on indicators 11, 12 and 13. This scoring will be discussed later in the section on "How the Ratings are Assessed".

Waco Independent School District's 2025 Rating is "A – Superior Achievement"

Upon notification of the district's rating, the ratings report must be disseminated by a school district to all the district's taxpayers, in addition to the parents and guardians of students. After receipt of the financial accountability rating system report generated by the Texas Education Agency, the district level decision-making committee must hold at least one public meeting annually for discussing the financial performance of the district and district performance objectives.

The board of trustees shall hold the hearing for public discussion of the annual financial accountability system report within 60 days of receiving the final notification. The board shall notify property owners, parents, and guardians in the district of the hearing. The District published notification, as required, in the Waco Tribune-Herald on October 2, 2025, as well as in their online advertising. The public meeting will be held on October 30, 2025.

The board of trustees will publish, or cause to be published, an annual report describing the financial management performance of the district. The report must include the information provided by the Texas Education Agency including the district's financial management performance under each indicator for both the current and previous years' financial accountability ratings.

The financial management report issued at the Schools FIRST hearing must contain certain required disclosures, in accordance with Title 19 Texas Administrative Code, Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System. These disclosures include:

1. A copy of the superintendent's current employment contract or other written documentation of employment if no contract exists. This must disclose all compensation and benefits paid to the superintendent. The school district may publish the superintendent's employment contract on its website instead of publishing it in the annual financial management report.

2. A summary schedule for the fiscal year (12-month period) of total reimbursements received by the superintendent and each board member, including transactions on the school district's credit or debit card(s), store-value card(s) and any other instruments to cover expenses incurred by the superintendent and each board member. The summary schedule must separately report reimbursements for meals, lodging, transportation, motor fuel, and other items; the summary schedule of total reimbursements should not include reimbursements for supplies and materials that were purchased for the operation of the district;
3. A summary schedule for the fiscal year of the dollar amount of compensation and/or fees received by the superintendent from another school district or any other outside entity in exchange for professional consulting and/or other personal services;
4. A summary schedule for the fiscal year of the total dollar amount of gifts with an economic value of \$250 or more received by the executive officers and board members. This reporting requirement only applies to gifts received by the school district's executive officers and board members (and their immediate family as described by Government Code, Chapter 573, Subchapter B, Relationships by Consanguinity or by Affinity) from an outside entity that received payments from the school district in the prior fiscal year, and gifts from competing vendors that were not awarded contracts in the prior fiscal year. This reporting requirement does not apply to reimbursement of travel-related expenses by an outside entity when the purpose of the travel is to investigate or explore matters directly related to the duties of an executive officer or board member, or matters related to attendance at education-related conferences and seminars with the primary purpose of providing continuing education (this exclusion does not apply to trips for entertainment related purposes or pleasure trips). This reporting requirement excludes an individual gift or a series of gifts from a single outside entity that had a total economic value of less than \$250 per executive officer or board member;
5. A summary schedule for the fiscal year of the dollar amount received by board members for the total amount of business transactions with the school district. This reporting requirement does not duplicate the items disclosed in the summary schedule of reimbursements received by board members;
6. Any other information the local board of trustees determines to be useful.

A corrective action plan is to be filed with the TEA by each school district that received a rating of "Substandard Achievement".

If you have any questions about the report or need additional financial information about the District, please contact the Chief Financial Officer, Waco ISD, 501 Franklin Avenue, Waco, Texas 76701. A copy of this report is available upon request through the Office of Public Information and may be found on the Financial Transparency page of the District's website.

The Ratings Worksheet

The following pages contain the 2024-2025 School FIRST rating worksheet detailing the District’s performance on each of the 21 indicators as published by the Texas Education Agency. The worksheet is followed by an explanation of the indicators and information as to how ratings are assessed as well as a comparison with last year’s performance.



Financial Integrity Rating System of Texas

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

Name: WACO ISD(161914)		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		Last Updated: 8/8/2025 4:49:42 PM	
District Score: 94		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 6:09:53 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 6:09:53 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 6:09:53 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 6:09:53 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 6:09:53 PM	Ceiling Passed
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 6:09:53 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 6:09:53 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 6:09:53 PM	10
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</u>	4/23/2025 6:09:53 PM	10

	<u>days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>		
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 6:09:53 PM	8
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	4/23/2025 6:09:53 PM	8
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 6:09:53 PM	8
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 6:09:53 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 6:09:53 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 6:09:53 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 6:09:53 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>	4/23/2025 6:09:53 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government</u>	4/23/2025 6:09:53 PM	5

	<u>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>		
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 6:09:53 PM	Ceiling Passed
21	<u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSO) funds because of a financial hardship?</u>	4/23/2025 6:09:53 PM	Ceiling Passed
			94 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			94 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

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.		
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
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above 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

How the Ratings Are Assessed

The Texas Education Agency (TEA) uses the following sources of data in calculating the financial accountability indicators for districts:

- The Annual Financial Report (AFR): For each district, TEA will use audited financial data in the district's AFR. The AFR, submitted as an electronic submission through the TEA website, must include data required in the Financial Accountability System Resource Guide (FASRG).
- Texas Student Data System Public Education Information Management System (TSDS PEIMS): The TEA will use data submitted by the school district through the TSDS PEIMS system.
- Warrant holds: The TEA will use warrant hold as reported by the Texas Comptroller of Public Accounts.
- Average Daily Attendance (ADA): The TEA will use the ADA information used for Foundation School Program (FSP) funding purposes.

The questions a school district must address in completing the worksheet used to assess its financial management system can be confusing to non-accountants. The following is a nonprofessional's explanation of what the questions mean – and what our answers can mean to the Waco Independent School District's rating.

- 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?**

A simple indicator, was the Annual Financial Report filed by the deadline?

The Annual Financial Report for the fiscal year ended August 31, 2024 was approved by the Board of Trustees on January 23, 2025 and received by the Texas Education Agency by January 27, 2025. The Annual Financial Report for the fiscal year ended August 31, 2023 was approved by the Board of Trustees on January 26, 2024 and received by the Texas Education Agency on January 26, 2024.

- 2. 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.)**

An auditor's audit opinion is contained within the audit report. Modified opinions are given for two reasons. The first is scope limitation, which means that the auditor does not have access to enough information, or to relevant information. The second is in the circumstance that there is a departure from applicable financial reporting framework, which may be the result of either an accident or negligence on the part of the district. The district's goal, therefore, is to receive an "unmodified opinion" on its Annual Financial Report. This is a simple "Yes" or "No" indicator.

The opinion expressed by our independent auditors on the Annual Financial Report for both the fiscal years ended August 31, 2024 and August 31, 2023 was unmodified.

3. **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 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.)**

This indicator seeks to make certain that the district has timely paid all bills and obligations, including any financing arrangements, to pay for school construction, school buses, photocopiers, etc.

Waco ISD had no disclosures concerning default on bonded indebtedness for the fiscal years ended August 31, 2024 or August 31, 2023.

4. **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 not to have made timely payments and will fail this indicator. *Ceiling Indicator: 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).***

This indicator seeks to confirm the district fulfilled its obligation to the TRS, TWC, and IRS to transfer payroll withholdings and to fulfill any additional payroll-related obligations, required to be paid by the district.

Waco ISD made timely payments to the TRS, TWC, IRS, and other government agencies for the fiscal years ended August 31, 2024 and August 31, 2023.

5. **Was the total net position balance 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? *Ceiling Indicator: If it is not, the maximum points and highest rating 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 such an increase, the maximum points and highest rating the school district may receive is 89 points, B = Above Standard Achievement.***

This indicator determines if the total net position in the governmental activities column of the Statement of Net Position as reported in the Annual Financial Report is greater than zero. A positive net position demonstrates financial solvency.

At August 31, 2024, Waco ISD had a total net position of \$61,263,068 with accumulated accretion of interest for capital appreciation bonds of \$4,550,176, a net pension liability of \$67,801,449, and a net other post-employment benefit liability of \$27,861,960. At August

31, 2023, Waco ISD had a total net position of \$54,605,379 with accumulated accretion of interest for capital appreciation bonds of \$8,849,280, a net pension liability of \$59,185,439, and a net other post-employment benefit liability of \$31,028,582.

6. **Was the average change in (assigned and unassigned) fund balance over three years less than a 25 percent decrease or did the current year assigned and unassigned fund balance exceed 75 days of operational expenditures?** *Ceiling Indicator: 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.*

This indicator measures the percentage change in fund balance to see whether the fund balance is declining too quickly, and if it is declining, whether sufficient fund balance remains to operate for at least 75 days.

At August 31, 2024, the District’s average change in fund balance over three years was an increase of 19.79 percent. The fund balance of \$60,897,793 was sufficient to operate for at least 75 days, an amount computed to be \$31,818,898.77. At August 31, 2023, the District’s average change in fund balance over three years was an increase of 4.77 percent. The fund balance of \$49,662,869 was sufficient to operate for at least 75 days, an amount computed to be \$31,416,731.

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)?**

10	8	6	4	2	0
≥ 90	< 90 ≥ 75	< 75 ≥ 60	< 60 ≥ 45	< 45 ≥ 30	< 30

This indicator measures how many days after the end of the fiscal year the school district could have disbursed funds for its operating expenditures without receiving any new revenues. At least 90 days must be covered to receive the maximum points.

At August 31, 2024, the District had cash on hand and current investments in the general fund to cover 148.7312 days of operating expenditures. At August 31, 2023, the District had cash on hand and current investments in the general fund to cover 179.9401 days of operating expenditures.

8. **Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?**

10	8	6	4	2	0
≥ 3.00	< 3.00 ≥ 2.50	< 2.50 ≥ 2.00	< 2.00 ≥ 1.50	< 1.50 ≥ 1.00	< 1.00

This indicator measures whether the school district had sufficient short-term assets at the end of the fiscal year to pay off its short-term liabilities. Did you meet or exceed the target amount in School FIRST?

At August 31, 2024, the District had a ratio of current assets to current liabilities of 4.7725. At August 31, 2023, the District had a ratio of current assets to current liabilities of 5.9274.

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?**

10	10 points are awarded if the school district has at least 60 days cash on hand as determined in indicator #7	0
≥ 0%		< 0%

This indicator simply asks, “Did you spend more than you earned?” (The school district will automatically pass this indicator, if the school district had at least 60 days cash on hand.)

For the fiscal year ended August 31, 2024, the District’s general fund revenues exceeded expenditures (excluding facilities acquisition and construction) by \$7,006,918 and had cash equivalents and current investments to cover 148.7312 days of operating expenditures. For the fiscal year ended August 31, 2023, the District’s general fund revenues exceeded expenditures (excluding facilities acquisition and construction) by \$2,509,034. Additionally, at August 31, 2023, the District had cash on hand and current investments to cover 179.940 days of operating expenditures.

10. **Did the school district average less than a 10 percent variance (90%-110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?**

10	10 points are awarded if the school district’s budgeted to actual revenues are < 10% variance (90% to 110%)	0
≥ 10%		< 10%

This indicator measures how accurately the district forecast projected revenue by comparing budgeted revenue submitted through PEIMS in October of the fiscal year to actual revenue submitted after the close of the fiscal year.

For the fiscal year ended August 31, 2024, the District’s variance in budgeted to actual revenues was 5.4 percent or 4.6 percent less than the allowed variance of 10 percent. For the fiscal year ended August 31, 2023, the District’s variance in budgeted to actual revenues was 0.1 percent or 0.9 percent less than the allowed variance.

This indicator was not scored for the 2024-2025 fiscal year.

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 change of students in enrollment over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)**

10	8	6	4	2	0
≤ 0.60	> 0.60 ≤ 0.70	> 0.70 ≤ 0.80	> 0.80 ≤ 0.90	> 0.90 ≤ 1.00	> 1.00

This question is like asking someone if their mortgage exceeds the market value of their home. Were you below the cap for this ratio in School FIRST? Fortunately, this indicator

recognizes that high-growth districts incur additional operating costs to open new instructional campuses.

At August 31, 2024, the District has a ratio of long-term liabilities to total assets of 0.6995. At August 31, 2023, the District has a ratio of long-term liabilities to total assets of 0.7012. With the issuance of \$72,885,000 in the Unlimited School Building Bonds, Series 2022B and the issuance of \$78,455,000 in the Unlimited School Building Bonds, Series 2023, the ratio increased resulting in a loss of two points for this indicator.

12. What is the correlation between future debt requirements and the district’s assessed property value?

10	8	6	4	2	0
≤ 4	> 4 ≤ 7	> 7 ≤ 10	> 10 ≤ 11.5	> 11.5 ≤ 13.5	> 13.5

This indicator asks about the school district’s ability to make debt principal and interest payments that will become due during the year. Did you meet or exceed the target amount in School FIRST?

At August 31, 2024, the District’s debt per \$100 of assessed property value ratio has a debt service coverage ratio of 5.1609. At August 31, 2023, the District’s ratio was 5.6908. Again, the District lost two points for this indicator due to the issuance of bonded debt.

13. Was the school district’s administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)

ADA Size	10	8	6	4	2	0
≥ 10,000	≤ 0.0855	> 0.0855 ≤ 0.1105	> 0.1105 ≤ 0.1355	> 0.1355 ≤ 0.1605	> 0.1605 ≤ 0.1855	> 0.1855
≥ 5,000 to < 10,000	≤ 0.1000	> 0.1000 ≤ 0.1250	> 0.1250 ≤ 0.1500	> 0.1500 ≤ 0.1750	> 0.1750 ≤ 0.2000	> 0.2000
≥ 1,000 to < 5,000	≤ 0.1151	> 0.1151 ≤ 0.1401	> 0.1401 ≤ 0.1651	> 0.1651 ≤ 0.1901	> 0.1901 ≤ 0.2151	> 0.2151
≥ 500 to < 1,000	≤ 0.1311	> 0.1311 ≤ 0.1561	> 0.1561 ≤ 0.1811	> 0.1811 ≤ 0.2061	> 0.2061 ≤ 0.2311	> 0.2311
< 500	≤ 0.2404	> 0.2404 ≤ 0.2654	> 0.2654 ≤ 0.2904	> 0.2904 ≤ 0.3154	> 0.3154 ≤ 0.3404	> 0.3404
Sparse	≤ 0.3364	> 0.3364 ≤ 0.3614	> 0.3614 ≤ 0.3864	> 0.3864 ≤ 0.4114	> 0.4114 ≤ 0.4364	> 0.4364

This indicator measures the percentage of their budget that Texas school districts spent on administration. Did you exceed the cap in School FIRST for districts of your size?

The District’s Administrative Cost Ratio was computed at 9.66 percent for the fiscal year ended August 31, 2024 compared to 9.75 percent for the prior year. The rate falls between 8.55 and 11.05 percent, garnering only eight points for this indicator.

14. Did the school district not have a 15 percent decline in the students to staff ratio over three years (total enrollment to total staff)? (If the student enrollment did not decrease,

the school district will automatically pass this indicator. A Yes/No indicator. A response of Yes generates 10 points.)

If a decline in student enrollment is occurring, this indicator measures if the decline in total staff is in proportion to the declining enrollment over a 3-year period. If declining enrollment is occurring, the change in this ratio cannot exceed 15 percent.

For the 2023-2024 school year, the District had a student to staff ratio of 6.1099:1 compared to 6.265:1 in 2022-2023. This represents a .14 percent decrease in the student to staff ratio over three years. The percent decline in the students to staff ratio was less than the allowed 15 percent, so the District passed the indicator.

For the 2022-2023 school year, the District had a student to staff ratio of 6.265:1 compared to 6.231:1 in 2021-2022. This represents a .53 percent decrease in the student to staff ratio over three years.

- 15. Was the school district's actual ADA within the allotted range of the district's biennial pupil projections submitted to TEA? Alternatively, if the district did not submit pupil projections to TEA, did it certify TEA's projections? (A Yes/No indicator. A response of Yes generates 5 points).**

This indicator measures how well the district was able to project average daily attendance for the coming biennium for payment purposes. Projected ADA is compared to actual.

For the 2023-2024 school year, the District's projection of ADA was 12,179.674 and actual ADA was 11,781.687, a variance of 3.38 percent. This variance was less than the allowed 7 percent, so the District passed the indicator. For the 2022-2023 school year, the District's projection of ADA was 13,264.902 and actual ADA was 11,877.053, a variance of 11.69 percent. Because of the impact of the COVID-19 pandemic on District enrollments, attendance and resulting State Foundation School Program revenues, this indicator was not scored for the 2022-2023 fiscal year.

- 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 three percent of all expenditures by function? *Ceiling Indicator: 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.***

This indicator measures the quality of data reported to PEIMS and in the Annual Financial Report to make certain that the data reported in each case "matches up." If the difference in numbers reported in any fund type is more than three percent, the district "fails" this measure.

The comparison of the District's PEIMS data to like information in the Annual Financial Report resulted in a variance of 0.000002 for the fiscal year ended August 31, 2024 compared to a variance of 0.00004 in the previous year.

- 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? (The AICPA defines material weakness.) *Ceiling Indicator:***

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.

A clean audit of your Annual Financial Report would state that your district has no material weaknesses in internal controls. Any internal weaknesses create a risk of your district not being able to properly account for its use of public funds and should be immediately addressed.

The Annual Financial Report for fiscal years ended August 31, 2024 and August 31, 2023 disclosed no material weaknesses in internal controls over financial reporting or compliance for local, state, or federal funds.

- 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? (The AICPA defines material noncompliance.)**

This indicator measures whether the district is complying with laws, rules, and regulations related to the expenditure of grant funds, contracts, and other state and federal funds.

The Annual Financial Report for fiscal years ended August 31, 2024 and August 31, 2023 disclosed no material noncompliance for grants, contracts, and laws related to local, state, or federal funds.

- 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?**

This indicator measures whether the district is complying with legal requirements related to financial transparency by posting all required information.

For the 2023-2024 fiscal year, the District posted all required financial information on the District's website. The District has been in compliance with required postings since 2008.

- 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 Indicator: If the school district fails this indicator, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.***

This indicator measures whether the administration and the board had the opportunity to consider the impact of changes in local, state, and federal funding.

For the 2023-2024, fiscal year, the district's property values were discussed with the school board members at the April 27, 2023, meeting. For the prior year, the district's property values were discussed at the May 19, 2022, meeting.

- 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 Indicator: If the school district fails this indicator, the maximum points and highest rating the school district may receive is 70 points, C = Meets Standard Achievement.***

This indicator determines if the district has an adjusted repayment schedule for an overallocation of FSP funds.

For the 2023-2024 and 2022-2023 fiscal years, the school district did not 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.

Superintendent’s Current Employment Contract

The school district is to provide a copy of the superintendent's employment contract that is effective on the date of the Schools FIRST hearing. In lieu of publication in the Schools FIRST financial management report, the school district may choose to publish the superintendent's employment contract on the school district's Internet site. If published on the Internet, the contract is to remain accessible for twelve months.

SUPERINTENDENT’S EMPLOYMENT CONTRACT

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

THIS AGREEMENT (“Contract”) is made and entered into effective the 15th day of October 2024, by and between the Board of Trustees (the “Board”) of the Waco Independent School District (the “District”) and Dr. Tiffany Spicer (“Superintendent”).

WITNESSETH:

NOW, THEREFORE, the Board and the Superintendent, for and in consideration of the terms hereinafter established and pursuant to Chapters 11 and 21 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 approximately four (4) years, commencing on October 15, 2024, and ending on June 30, 2028. 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 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 contracted administrative 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 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, Board policy, 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 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, and shall be permitted to 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. 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 present at a meeting an oral or written recommendation to the Board on any item that is voted on by the Board at the meeting.

2.5 Criticisms, Complaints, and Suggestions. The Board, individually and collectively, shall refer all substantive criticisms, complaints, and suggestions called to the Board's attention to the Superintendent for study and appropriate action. The Superintendent will either refer such matter(s): (a) to an appropriate District employee for investigation or shall investigate such matter(s) herself 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 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 Superintendent shall refer all substantive complaints from staff and/or third parties regarding

a Board member to the Board President for review and possible 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. The District shall defend, hold harmless and indemnify the Superintendent regarding any claims, demands, duties, actions or other legal proceedings against the Superintendent for any act or failure to act involving the exercise of judgment and discretion within the normal course and scope of the Superintendent's duties as Superintendent of the District, to the extent and to the limit permitted by law. This paragraph does not apply if the Superintendent is found to have acted with gross negligence or with intent to violate a person's clearly established legal rights, or to have engaged in criminal conduct. The District may, at its sole discretion, fulfill its obligation under this paragraph by purchasing appropriate insurance coverage for the benefit of the Superintendent. No individual member of the Board shall be personally liable for indemnifying or defending the Superintendent under this paragraph. The District's obligation to indemnify, defend and hold the Superintendent harmless under this paragraph survives the termination of this Contract.

III. Compensation

3.1 Salary. The District shall provide the Superintendent with an annual salary in the sum of Two Hundred Thirty-Four Thousand Five Hundred Sixty and No/100 Dollars (\$234,560.00). This annual salary rate shall be paid to the Superintendent in equal installments consistent with the Board's policies.

3.1.1 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 supplement shall include both the retirement and TRS-Care parts of the TRS member contribution, as applicable. 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.

3.1.2 Supplemental Retirement Plan. Annually during the term of this Contract, the District shall add to the Salary of the Superintendent the amount of five percent (5%) of the annual maximum voluntary contribution allowable under Section 402(g) of the Code for 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 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 Internal Revenue Code (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 his/her discretion. The Superintendent shall always

be 100% vested in his/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 Teacher Retirement System of Texas. No payments under this Section shall be made after the Superintendent's employment terminates.

3.2 Salary Adjustments. The Board may, in its discretion, review and adjust the salary of the Superintendent, but in no event shall the Superintendent be paid less than the compensation set forth pursuant to Sections 3.1, 3.1.1, and 3.1.2 of this Contract except by mutual agreement of the two parties. Such adjustments, if any, shall be made pursuant to a lawful Board resolution. In such event, the parties agree to provide their best efforts and reasonable cooperation to execute a new contract incorporating the adjusted compensation.

3.3 Vacation, Holidays, Leave. The Superintendent may take, at the Superintendent's choice, subject to the Board's approval, the greater of ten (10) vacation days annually or the same number of days of vacation authorized by policies adopted by the Board for administrative employees on twelve-month contracts, the days to be taken in a single period or at different times. The vacation days taken by the Superintendent will be taken at such time or times as will least interfere with the performance of the Superintendent's duties as set forth in this Contract. The Superintendent shall observe the same legal holidays as provided by Board policies for administrative employees on twelve-month contracts. The Superintendent is hereby granted the same personal leave benefits as authorized by Board policies for administrative employees on twelve-month contracts, the days to be taken in a single period or at different times. Any unused vacation days that have accrued during the previous twelve (12) months ending on June 30, shall be carried forward by the Superintendent

and will be taken at such time or times as will least interfere with the performance of the Superintendent's duties as set forth in this Contract.

3.4 Health Insurance. The District shall pay the same premiums for hospitalization, major medical and dental insurance coverage for the Superintendent as it does for other administrators on twelve-month contracts, pursuant to the group health care plan 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 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. In its encouragement of the Superintendent to grow professionally, the Board shall permit a reasonable amount of release time for the Superintendent, as the Superintendent and Board deem appropriate, to attend such seminars, courses, or meetings. The District shall pay the Superintendent's membership dues to the American Association of School Administrators and the Texas Association of School Administrators, as well as other memberships necessary to maintain and improve the Superintendent's professional skills. The District shall bear the reasonable costs and expenses for such attendance or membership.

3.6 Reimbursement for Out-of-District Travel. The District shall reimburse the Superintendent for out-of-District travel incurred by the Superintendent in the continuing performance of the Superintendent's duties under this Contract at the standard mileage rate per mile as established by the Internal Revenue Service during each year of this Contract.

3.7 Personal Protection. Should the life or safety of the Superintendent or her family be threatened or appear to be in danger because of her performance of official duties, the District is authorized, by a subsequent vote of the Board, to pay reasonable costs for the instant protection of the Superintendent and her family. Such protection, if required, will be first sought from regular police authorities.

3.8 Civic and Community. The Superintendent is encouraged to participate in community and civic affairs and the Chamber of Commerce. The expense of such activities, subject to Board approval, shall be borne by the District.

3.9 Professional Legal Liability. The District shall obtain and pay premiums for a professional legal liability insurance policy through the Superintendent's membership with a professional organization.

3.10 Outside Consultant Activities. With the prior written approval of the Board, the Superintendent may serve as a consultant to other school districts or educational agencies, lecture, engage in writing activities and speaking engagements, and engage in other activities that are of a short-term duration, at the expense of the Superintendent.

3.11 Moving/Relocation Expense – Reimbursement. In connection with the necessary relocation of the Superintendent and the Superintendent's family to the District, the District shall reimburse the Superintendent for necessary and reasonable expenses incurred in moving the

Superintendent's family and belongings from Buna, Texas to a residence located in the District. 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.

3.12 Benefits. In addition to the benefits expressly set forth herein, the District shall provide other benefits to the Superintendent as provided to District employees by state law and Board policies including, without limitation, standard benefits provided to other administrative employees of the District on twelve-month contracts. The Board reserves the right to amend its policies at any time during the term of this Contract to reduce or increase the benefits not expressly provided herein, at the Board's sole discretion.

IV. Annual Performance Goals

4.1 Development of Goals. The Superintendent shall submit to the Board each year, for the Board's consideration and adoption, a preliminary list of goals for the District. The goals approved by the Board shall at all times be reduced to writing 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 objectively 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 in January of each year during the term of this Contract ("Superintendent's Evaluation"). The Superintendent's Evaluation instrument and process shall be developed and/or revised with input from the Superintendent and shall be reasonably related to the

duties of the Superintendent as outlined in the Superintendent's job description and shall be based (in part) on the District's progress towards accomplishing the District Goals.

5.2 Confidentiality. Unless the Superintendent expressly requests otherwise in writing, the Superintendent's Evaluation 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 evaluation instrument selected by the Board in accordance with the provisions of Article V of this Contract, the Board's policies, and state and federal law. 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. 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, the Superintendent may provide input to the Board regarding such modifications and, such modification must be adopted at least 12 months prior to its implementation.

VI. Renewal or Nonrenewal of Employment Contract

6.1 Renewal/Nonrenewal. Renewal or nonrenewal shall be in accordance with Board policy and applicable law. Notwithstanding anything to the contrary in Section 21.212(a) of the Texas Education Code, the Superintendent shall be entitled to written notice, containing reasonable notice of the reason for the proposed nonrenewal, not later than 365 days before the last day of the Contract term, containing reasonable notice of the reason(s) for the proposed nonrenewal of the Superintendent's Contract with the District.

VII. Termination of Employment Contract

7.1 Mutual Agreement. This Contract shall 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 lawfully assigned duties as documented by evaluations, supplemental memoranda, or other written communication from the Board; provided, however, the terms and conditions of the paragraph shall not justify good cause unless the Board has provided the Superintendent a reasonable opportunity to remediate any incompetency or inefficiency;
- (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;
- (j) Failure to comply with reasonable District professional development requirements regarding advanced course work or professional development;
- (k) Disability, not otherwise protected by law, that impairs performance of the required duties of the superintendent;
- (l) 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;
- (m) Assault on an employee or student;
- (n) Knowingly falsifying records or documents related to the District's activities;
- (o) Conscious misrepresentation of facts to the Board or other District officials in the conduct of the District's business;
- (p) Failure to fulfill requirements for superintendent certification;
- (q) Failure to fulfill the requirements of a deficiency plan under an Emergency Permit; or
- (r) Any other reason constituting "good cause" under Texas law.

7.4 Termination Procedure. In the event that the Board proposes to terminate and/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 school year. The Superintendent may resign with the consent of the Board at any other time.

VIII. Miscellaneous

8.1 Controlling Law. This Contract shall be governed by the laws of the State of Texas and shall be performable in McLennan 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.

8.3 Conflicts. 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.

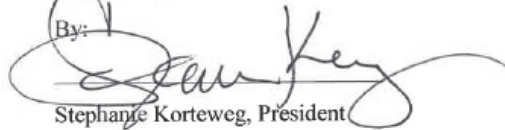
8.4 Savings Clause. In the event any one or more of the provisions contained in this Contract shall, for any reason, be held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision thereof, and this Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein. All existing agreements and contract, 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 Paragraph Headings. The headings used at the beginning of each numbered paragraph in this Contract are not intended to have any legal effect; the headings do not limit or expand the meaning of the paragraphs that follow them.

8.6 Authority. The Board President and Secretary have been authorized to execute this Contract on behalf of the District by action of a majority of a quorum of the Trustees present at a properly called and posted meeting on October 4, 2024 and have executed the Contract on behalf of the District on that date.

Board of Trustees of the
Waco Independent School District

By:


Stephanie Korteweg, President


Dr. Tiffany Spicer, Superintendent

ATTEST:


Jeremy Davis, Secretary

Exhibit A-2

**Summary Schedule of Total Reimbursements Received by Superintendent
and Board Members
For the Twelve-Month Period Ended August 31, 2024**

Description of Reimbursements	Meals	Lodging	Transportation	Motor Fuel	Other	Total
Superintendent:						
Dr. Susan Kincannon	\$ 1,106.05	\$ 1,713.54	\$ 1,688.51	\$ 39.70	\$ 28,812.96	\$ 33,360.76
Board Members:						
Jeremy Davis	203.61	655.84	123.01		1,107.50	2,089.96
Jonathan Grant	367.61	1,578.07	363.85		1,107.50	3,417.03
Keith Guillory	367.61	1,589.83	363.85		1,107.50	3,428.79
Stephanie Korteweg	432.61	1,502.97	428.80		1,357.50	3,721.88
Angelo Ochoa	367.61	1,500.96	694.80		1,357.50	3,920.87
Jim Patton	367.61	1,578.23	479.54	31.89	1,387.50	3,844.77
Jose Vidana	367.61	1,564.83	399.80		1,407.50	3,739.74
Grand Total	\$ 3,580.32	\$ 11,684.27	\$ 4,542.16	\$ 71.59	\$ 37,645.46	\$ 57,523.80

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:

Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).

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.

Exhibit A-3

**Compensation and/or Fees Received by Superintendent from Outside
Entities for Professional Consulting and/or Other Personal Services
For the Twelve-Month Period Ended August 31, 2024**

Name(s) of Entity(ies)	Amount Received
None	\$ -

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

Exhibit A-4

Summary Schedule of Total Dollar Amount of Superintendent and Board Members (and First Degree Relatives) of Gifts That Had an Economic Value Exceeding \$250 in the Aggregate For the Twelve-Month Period Ended August 31, 2024

	Total
Superintendent:	
Dr. Susan Kincannon	\$ -
Board Members:	
Jeremy Davis	-
Jonathan Grant	-
Keith Guillory	-
Stephanie Korteweg	-
Angelo Ochoa	-
Jim Patton	-
Jose Vidana	-
Grand Total	\$ -

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

Exhibit A-5

**Summary Schedule of the Total Dollar Amount by Board Member of
Business Transactions with the School District
For the Twelve-Month Period Ended August 31, 2024**

	Total
<hr/>	
Superintendent:	
Dr. Susan Kincannon	\$ -
Board Members:	
Jeremy Davis	-
Jonathan Grant	-
Keith Guillory	-
Stephanie Korteweg	-
Angelo Ochoa	-
Jim Patton	-
Jose Vidana	-
Grand Total	\$ -

Note - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.

The following words and terms, when used in the financial accountability ratings, have the following meanings, unless the context clearly indicates otherwise.

Accounting: A standard school fiscal accounting system must be adopted and installed by the board of trustees of each school district. The accounting system must conform to generally accepted accounting principles. This accounting system must also meet at least the minimum requirements prescribed by the state board of education, subject to review and comment by the state auditor.

Accretion of Interest: The interest that accrues on a capital appreciation bond until it reaches maturity. The accreted value of a bond at a particular time equates to the initial amount invested, plus the accumulated interest over the period to that date.

Ad Valorem Property Tax: Literally, the term means “according to value.” Ad valorem taxes are based on a fixed proportion of the value of the property with respect to which the tax is assessed. They require an appraisal of the taxable subject matter’s worth. General property taxes are almost invariably of this type. Ad valorem property taxes are based on ownership of the property, and are payable regardless of whether the property is used or not and whether it generates income for the owner (although these factors may affect the assessed value).

Adopted Tax Rate: This is the tax rate set by the school district to meet its legally adopted budget for a specific calendar year.

Annual Financial Report (AFR): The audited annual report required by the Texas Education Code (TEC), §44.008, that is due to the Texas Education Agency (TEA) by no later than 150 days after the close of a school district’s fiscal year.

Assessed Property Value: This is a valuation set upon real estate or other property by a government as a basis for levying taxes.

Assigned Fund Balance: The assigned fund balance represents tentative plans for the future use of financial resources. Assignments require executive management (per board policy to assign this responsibility to executive management prior to end of fiscal year) action to earmark fund balance for bona fide purposes that will be fulfilled within a reasonable period. The assignment and dollar amount for the assignment may be determined after the end of the fiscal year when final fund balance is known.

Auditing: Accounting documents and records must be audited annually by an independent auditor. The Texas Education Agency (TEA) is charged with review of the independent audit of the local education agencies.

Average Daily Attendance (ADA): The number of students in average daily attendance, or the sum of attendance for each day of the minimum number of days of instruction as described under the TEC, §25.081(a), divided by the minimum numbers of days of instruction.

Beginning Fund Balance: The General Fund balance on the first day of a new school year. This is, typically, equivalent to the fund balance at the end of the previous school year.

Budget: The projected financial data for the current school year. Budget data are collected for the general fund, food service fund, and debt service fund.

Budgeting: Not later than August 20th of each year, the superintendent (or designee) must prepare a budget for the school district if the fiscal year begins on September 1. (For those districts with fiscal years beginning July 1, this date would be June 20.) The legal requirements for funds to be budgeted are included in the Budgeting module of the TEA Resource Guide. The budget must be adopted before expenditures can be made, and this adoption must be prior to the setting of the tax rate for the budget year. The budget must be itemized in detail according to classification and purpose of expenditure, and must be prepared according to rules and regulations established by the State Board of Education. The adopted budget, as necessarily amended, shall be filed with TEA through the Public Education Information Management System (PEIMS) as of the date prescribed by TEA.

Capital Appreciation Bonds (CABs): A government security on which the investment return on an initial principal amount is reinvested at a stated compounded rate until maturity. At maturity, the investor receives a single payment representing both the initial principal amount and the total investment return. CABs typically are sold at a deeply discounted price with maturity values in multiples of \$5,000. The investment return is considered to be in the form of compounded interest rather than accreted original issue discount. For this reason, only the initial principal amount of a CAB is counted against an issuer's statutory debt limit, rather than the total par value, as is the case of a traditional zero coupon bond.

Capital Outlay: This term is used as both a Function and an Object. Expenditures for land, buildings, and equipment are covered under Object 6600. The amount spent on acquisitions, construction, or major renovation of school district facilities are reported under Function 81. Capitalization thresholds are generally established by district policy.

Capital Projects Funds: Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Cash and Cash Equivalents: The term, as used in connection with cash flows reporting, includes not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and effectively may withdraw cash at any time without prior notice or penalty.

Ceiling Indicator: An upper limit (the maximum score) at which a score from a standard limit of a specific indicator will result regardless of overall points.

Chapter 49 (previously Chapter 41): A key "equity" chapter in the Texas Education Code (TEC) is Chapter 49. This chapter is devoted to wealth equalization through the mechanism of recapture, the recovery of financial resources from districts defined by the state as high

property wealth. Resources are recovered for the purpose of sharing them with low-wealth districts. Districts that are subject to the provisions of Chapter 49 must make a choice among several options in order to reduce their property wealth and share financial resources.

Committed Fund Balance: The committed fund balance represents constraints made by the board of trustees for planned future use of financial resources through a resolution by the board, for various specified purposes including commitments of fund balance earned through campus activity funds. Commitments are to be made as to purpose prior to the end of the fiscal year. The dollar amount for the commitment may be determined after the end of the fiscal year when final fund balance is known.

Comptroller Certified Property Value: The district's total taxable property value as certified by the Comptroller's Property Tax Division (Comptroller Valuation).

Current Assets: Current assets are assets that are expected to be consumed, sold, or converted into cash in one year. They are usually presented in order of liquidity on the balance sheet and include cash and cash equivalents, accounts receivables, inventory, prepaid and other short-term assets.

Current Investments: A current investment is an investment that is, by its nature, readily available and is intended to be held for not more than one year from the date on which such investment is made.

Current Liabilities: Financial obligations that are due and payable within one year usually by current assets or by the creation of new current liabilities.

Days of Cash on Hand: The number of days the school district can disburse funds for its operating expenditures without receiving any new revenues.

Debt Service Fund: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also may be referred to as the Interest and Sinking Fund.

Debt: An amount of money owed to a person, bank, company, or other organization.

Debt Services: Two function areas (70 and 71) and one object code series (6500) are identified using this terminology "debt services." Function 70 is a major functional area that is used for expenditures that are used for the payment of debt principal and interest including Function 71. Expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest fall under Function 71. Although these expenditures are budgeted and expended as function 71, financial statement presentation may break the expenditures into three functions to differentiate expenditures: function 71, principal, function 72, interest, and function 73, related debt service fees. Object code series 6500 covers all expenditures for debt service.

Debt Service Coverage Ratio: This ratio measures an organization's ability to make debt principal and interest payments that will become due during the year.

Deferred Revenue: Previously reported as liabilities, terminology for resource inflows that do not yet meet the criteria for revenue recognition. These deferred amounts include resources

available but unearned, unearned revenue reported as a liability, and revenues earned but not available, reported in a separate section of the financial statements as deferred inflows of resources. This terminology is no longer used; see definitions under deferred outflow/inflow of resources and unearned revenue.

Deferred Outflow/Inflow of Resources: Items previously reported as assets and liabilities in the financial statements. A deferred outflow of resources is defined as “a consumption of net assets by the government that is applicable to a future reporting period,” and a deferred inflow of resources is defined as “an acquisition of net assets by the government that is applicable to a future reporting period.” Only those instances identified by the Governmental Accounting Standards Board (GASB) will be considered a deferred outflow or inflow of resources. Deferred outflows of resources are reported on the government-wide statement of financial position in a separate section directly following assets, and deferred inflows of resources section should directly follow liabilities.

Electronic Submission: The TEA electronic data feed format required for use by school districts, open-enrollment charter schools, and regional education service centers (ESCs).

Ending Fund Balance: The ending fund balance is the amount of unencumbered surplus fund balance reported by the district at the end of the specified school year. For most school districts, this will be equivalent to the fund balance at the beginning of the next school year.

Enrollment: Students reported as enrolled as of the last Friday in October.

Existing Debt Allotment (EDA): Is the amount of state funds to be allocated to the district for assistance with existing debt.

Expenditures: The cost of goods delivered or services rendered, whether paid or unpaid including expenses, provisions for debt retirement not reported as a liability of the fund from which retired and capital outlays.

Facilities Acquisition and Construction (Function 81): Used to accounts for costs incurred to acquire, construct, equip, or make major renovations/additions to school district facilities, including capital lease transactions.

Federal Revenues: Revenues paid either directly to the district or indirectly through a local or state government entity for federally subsidized programs including the School Breakfast Program, National School Lunch Program, and School Health and Related Services Program. This amount is recorded as Revenue Object 5900.

Financial Integrity Rating System of Texas (FIRST): The financial accountability rating system administered by the TEA in accordance with the TEC, §39.082 and §39.085. The system provides additional transparency to public education finance and meaningful financial oversight and improvement for school districts (School FIRST) and open-enrollment charter schools and charter schools operated by a public institution of higher education under TEC, Chapter 12, Subchapters D and E (Charter FIRST).

Fiscal Year: A period of twelve consecutive months legislatively selected as a basis for annual financial reporting, planning, and budgeting. The fiscal year of a school district or an open-

enrollment charter school, which begins on July 1 or September 1 of each year, as determined by the board of trustees of the district or the governing body of the charter holder in accordance with the TEC, §44.0011.

Foundation School Program (FSP): The program established under the TEC, Chapters 46, 48, and 49, or any successor program of state-appropriated funding for school districts in the state. The FSP is the shared financial arrangement between the state and the school district, where property taxes are blended with revenues from the state to cover the cost of basic and mandated programs. The nature of this arrangement falls in one of the following status categories: Regular, Special Statutory, State Administered, Education Service Center, or Open Enrollment Charter School District.

Full-Time Equivalent (FTE): Measures the extent to which one individual or student occupies a fulltime position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE.

Function: Function codes identify the expenditures of an operational area or a group of related activities. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function. The major functional areas are:

- Instruction and Instructional-Related Services
- Instructional and School Leadership
- Support Services - Student
- Administrative Support Services
- Support Services - Non-Student Based
- Ancillary Services
- Debt Service
- Capital Outlay
- Intergovernmental Charges

Funds: A school district's accounting system is organized and operated on a fund basis where each fund is a separate fiscal entity in the school district much the same as various corporate subsidiaries are fiscally separate in private enterprise. All Funds refers to the combined total of all the funds listed below:

- The General Fund
- Special Revenue Funds (Federal Programs, Federally Funded Shared Services, State Programs, Shared State/Local Services, Local Programs)
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds.

Fund Balance: The difference between assets and liabilities reported in a governmental fund. The fund balance may be further delineated as required into the following components: Nonspendable, Restricted, Committed, or Assigned with the remaining balance identified as the Unassigned Fund Balance.

General Administration: The amount spent on managing or governing the school district as an overall entity. Expenditures associated with this functional area are reported under Function 41.

General Fund: This fund finances the fundamental operations of the district in partnership with the community. All revenues and expenditures not accounted for by other funds are included. This is a budgeted fund and any fund balances are considered resources available for current operations.

Governmental Activities: Activities of the government financed by taxes and intergovernmental revenues and other non-exchange revenues, activities reported in governmental funds and internal service funds, and internal clearing account funds.

Interest & Sinking (I&S) Tax Rate: The tax rate calculated to provide the revenues needed to cover interest and sinking requirements (also referred to as Debt Service). Debt Service includes the interest and principal on bonds and other debt secured by property tax revenues.

Incremental Costs: The amount spent by a school district with excess wealth per WADA on the purchase of attendance credits either from the state or from other school district(s). Expenditures associated with this functional area are reported under Function 92.

Instruction: The amount spent on direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students regardless of location or medium. Expenditures associated with this functional area are reported under Function 11.

Instructional Facilities Allotment (IFA): (State Aid) Provides assistance to school districts in making debt service payments on qualifying bonds and lease-purchase agreements. Proceeds must be used for the construction or renovation of an instructional facility.

Intergovernmental Charges: “Intergovernmental” is a classification used when one governmental unit transfers resources to another. In particular, when a Revenue Sharing District purchases WADA or where one school district pays another school district to educate transfer students. Expenditures associated with this functional area are reported under Function 90.

Investments in Capital Assets, Net of Related Debt: One of three components of Net Position that must be reported in both government-wide and proprietary fund financial statements. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, of improvement of capital assets of the government.

Local & Intermediate Source Revenues: All revenues from local taxes and other local and intermediate source revenues. For specifics, see the definitions for Local Property Tax and Other Local & Intermediate Source Revenues. This amount is recorded under Object 5700.

Local Property Tax: This is all revenues from local real and personal property taxes, including recaptured funds from 1) Contracted Instructional Services Between Public Schools (Function 91) and 2) Incremental Costs associated with Chapter 41 of the Texas Education Code (Function 92).

Long-term Liabilities: Non-current liabilities that are due beyond a year. On the balance sheet, accounts are listed in order of liquidity, so long-term liabilities come after current liabilities. In addition, the specific long-term liability accounts are listed on the balance sheet in order of liquidity.

Major Program: A Federal program determined by the auditor to be a major program in accordance with 2 CFR §200.518 or a program identified as a major program by a Federal awarding agency or pass-through entity in accordance with §200.503.

Material Noncompliance: Material noncompliance with the provisions of Federal statutes, regulations, or the terms and conditions of Federal awards related to a major program. The auditor's determination of whether a noncompliance is material for reporting an audit finding is in relation to a type of compliance requirement for a major program identified in the Compliance Supplement.

Material Weaknesses in Internal Controls: Significant deficiencies and material weaknesses in internal control over major programs and significant instances of abuse relating to major programs. The auditor's determination of whether a deficiency in internal control is a significant deficiency or a material weakness for reporting an audit finding is in relation to a type of compliance requirement for a major program identified in the Compliance Supplement.

Membership: Membership differs from enrollment, as it does not include those students who are served for less than two hours per day. A student is in membership if he/she is enrolled and is either scheduled to attend at least two hours of instruction each school day or participating in an alternative attendance accounting program.

Maintenance & Operations (M&O) Tax Rate: The tax rate calculated to provide the revenues needed to cover maintenance and operations. M&O includes such things as salaries, utilities, and day-to-day operations.

Modified Opinion: A term used in connection with financial auditing. A modification of the independent auditor's report on the fair presentation of the financial statements indicates that there exists one or more specific exception to the auditor's general assertion that the financial statements present fairly the financial information contained therein according to generally accepted accounting principles.

Net Investment in Capital Assets: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. The calculation includes capital assets net of accumulated depreciation less the outstanding balances of any bonds, mortgages, notes, or other borrowings attributable to the acquisition, construction, or improvement of capital assets. Once called "Invested in Capital Assets, Net of Related Debt" the designation now includes deferred outflows, such as deferred losses on refunding of debt, and deferred inflows attributable to capital assets and capital related debt in the calculation. Deferred gains/losses on refunding of debt is the difference between the reacquisition price and the net carrying amount of the old debt and is classified as a deferred inflow or outflow depending on whether it is a gain or loss on the refunding.

Net Pension Liability (NPL): The net pension liability is the difference between the total pension liability (the present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside in a trust and restricted to paying benefits to current employees, retirees, and their beneficiaries.

No New Revenue Tax Rate (previously known as the Effective Tax Rate): Provides the unit with approximately the same amount of revenue it had the year before on properties taxes in both years. A comparison of the effective tax rate to the taxing unit's proposed tax rate shows if there will be a tax increase.

Nonspendable Fund Balance: The portion of fund balance that is in non-liquid form, including inventories, prepaid items, deferred expenditures, long-term receivables, and encumbrances (if significant). Nonspendable fund balance may also be in the form of an endowment fund balance that is required to remain intact.

Object: An object is the highest level of accounting classification used to identify either the transaction posted or the source to which the associated monies are related. Each object is assigned a code that identifies in which of the following eight major object groupings it belongs:

- 1000 Assets
- 2000 Liabilities
- 3000 Fund Balances
- 5000 Revenue
- 6000 Expenditures/Expenses
- 7000 Other Resources/Non-Operating Revenue/Residual Equity Transfers In
- 8000 Other Uses/Non-Operating Revenue/Residual Equity Transfers Out

Operating (or Operational) Expenditures: Operating expenditures are a wide variety of expenditures necessary to a district's operations fall into this category with the largest portion going to payroll and related employee benefits and the purchase of goods and services.

Operating Expenditures per Student: Total Operating Expenditures divided by the total number of enrolled students. Student enrollment is typically reported as of fall PEIMS.

Operating Revenues and Expenses: Operating revenues and expenses are terms used in connection with the proprietary fund statement of revenues, expenses, and changes in net assets. The term is not defined as such in the authoritative accounting and financial reporting standards, although financial statement preparers are advised to consider the definition of operating activities for cash flows reporting in establishing their own definition.

Other Local & Intermediate Source Revenues: All local and intermediate revenues NOT from local real and personal property taxes including:

- Revenues realized because of services rendered to other school districts
- Tuition and Fees
- Rental payments, interest, investment income
- Sale of food and revenues from athletic and extra/co-curricular activities
- Revenues from counties, municipalities, utility districts, etc.

Other Operating Costs: Expenditures necessary for the operation of the school district that are not covered by Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Services, and Capital Outlay fall into this category and include travel, insurance and bonding costs, election costs, depreciation, and other costs not defined elsewhere. This amount is recorded as Expenditure/Expense Object 6400.

Other Post-Employment Benefits (OPEB): Other post-employment benefits are benefits that will need to be paid after the employee has completed his/her employment such as post-employment medical insurance. The net OPEB liability equals the total OPEB liability minus the value of the assets in the OPEB plan that is administered through a trust that meets the specified criteria. The total OPEB liability and the OPEB plan's net position are measured as of the same date.

Other Resources: This amount is credited to total actual other resources or non-operating revenues received, such as the sale of real or personal property, bond proceeds, etc., or residual equity transfers in. This amount is recorded under Object 7020.

Payments for Shared Services Arrangements: Payments made from a member district to a fiscal agent or payments from a fiscal agent to a member district as part of a Shared Services Arrangement (SSA). The most common types of SSAs relate to special education services, adult education services, and activities funded by the Elementary and Secondary Education Act (ESEA). Expenditures associated with this functional area are reported under Function 93.

Payroll: Payroll costs include the gross salaries or wages and benefit costs for services or tasks performed by employees at the general direction of the school district. This amount is recorded as Expenditure/Expense Object 6100. *(NOTE: Payroll amounts do not include salaries for contract workers. Therefore, this figure will vary significantly between districts and campuses that use contract workers and those that do not.)*

Public Education Information Management System (PEIMS): See *Texas Student Data System Public Education Information Management System (TSDS PEIMS)*.

Plant Maintenance & Operations: The amount spent on the maintenance and operation of the physical plant and grounds and for warehousing and receiving services. Expenditures associated with this functional area are reported under Function 51.

Property Value per Refined ADA: The district's Comptroller Certified Property Value divided by its total Refined ADA (Average Daily Attendance).

Property Value per WADA: The district's Comptroller Certified Property Value divided by its total WADA (Weighted Average Daily Attendance).

Refined ADA: Refined Average Daily Attendance (also called RADA) is based on the number of days of instruction in the school year. The aggregate eligible day's attendance is divided by the number of days of instruction to compute the refined average daily attendance.

Restricted Fund Balance: This is that portion of fund balance that has externally enforceable constraints made by outside parties. The restricted fund balance, shown on the balance sheet in the governmental fund statements, may not equal the restricted component of net position

of governmental activities due to different measurement focus and/or different basis of accounting.

Restricted Net Position: The second of three components of net position of governmental activities reported as restricted when constraints placed on its use are either:

- Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or
- Imposed by law through constitutional provisions or enabling legislation.

The restricted component of net position is reduced by liabilities and deferred inflows, related to those assets. This component must be reported by the major categories of restrictions, e.g., restricted for capital projects, debt service, etc. No category of restricted net position can be negative. If liabilities related to restricted assets exceed those assets, no balance should be reported. The negative amount should be reported as a reduction of the unrestricted component of net position.

Revenues: Any increase in a school district's financial resources from property taxes, foundation fund entitlements, user charges, grants, and other sources. Revenues fall into the three broad sources of revenues: Local & Intermediate Source, State, and Federal.

Short-term Debt: See *Current Liabilities*.

Snapshot: PEIMS data is submitted four times per year. Submission 1 is the fall submission and contains data pertaining to student enrollment, staff employed, and budgeted expenditures as of the last Friday in October. Snapshot provides an overview of public education in Texas, at both the state and district levels, and includes almost 100 separate data elements.

Special Revenue Fund: A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

State Revenues: Revenues realized from the Texas Education Agency, other state agencies, shared services arrangements, or allocated based on state laws relating to the Foundation School Program Act. This amount is recorded as Revenue Object 5800.

Summary of Finances (SOF) Report: The document of record for FSP allocations. An SOF report is produced for each school district and open-enrollment charter school by the TEA division responsible for state funding that describes the school district's or open-enrollment charter school's funding elements and FSP state aid.

Texas Student Data System Public Education Information Management System (TSDS PEIMS): A statewide data management system for public education information in the State of Texas. One of the basic goals of PEIMS, as adopted by the State Board of Education in 1986, is to improve education practices of local school districts. PEIMS is a major improvement over previous information sources gathered from aggregated data available on paper reports. This is the system that school districts and open-enrollment charter schools use to load, validate,

and submit their data to the TEA. These are defined in a yearly publication, the [PEIMS Data Standards](#).

Unassigned Fund Balance: Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., committed or assigned). One primary criterion of rating agencies for school bonds is the relative amount of unassigned fund balance. Bond rating agencies view unassigned fund balances as a reflection of the financial strength of school districts and show concern when district fund balances decrease.

Unearned Revenue: Unearned revenues are resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as unearned revenue. Generally, accepted accounting principles require that contract and grant revenue be recognized when earned, which is typically based on when expenses are incurred. Grant fund awards made in advance of expenses are reported as unearned revenue at the close of the fiscal period. In governmental funds, earned amounts also are reported as unearned revenue until they are available to liquidate liabilities of the current period.

Unmodified Opinion: Term used in connection with financial auditing. An unmodified independent auditor's opinion means there are no stated exceptions to the auditor's general assertion that the district's financial statements present fairly the financial information contained according to generally accepted accounting principles.

Unrestricted Net Position: The final of three components of net position of governmental activities, the term net position refers to the amount of total assets less total liabilities. Unrestricted net position balance refers to the portion of total net position that is neither included in the calculation of the net investment in capital assets nor restricted.

Voter-Approval (Rollback) Tax Rate: The rollback tax rate provided for under Tax Code, §26.08, has been renamed the voter-approval tax rate. There is no longer an effective tax rate calculation. The voter-approval tax rate is a calculated maximum rate allowed by law without voter approval. School district's voter-approval rate is equal to the district's maximum compressed rate plus the greater of the previous year's enrichment rate or five cents per \$100 of taxable value plus the current debt rate. Each year, school districts must get approval from the Texas Education Agency of their maximum compression rate.

Weighted Average Daily Attendance (WADA): A Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA.

Warrant Hold: The process by which state payments issued to payees indebted to the state, or payees with a tax delinquency, are held by the Texas Comptroller of Public Accounts until the debt is satisfied in accordance with the Texas Government Code, §403.055.

Wealth Equalization Transfer: The amount budgeted by districts for the cost of reducing their property wealth to the required equalized wealth level (Function 91). These funds are sometimes referred to as 'Robin Hood Funds'.

Recognition is given to the Texas Association of School Business Officials (TASBO) and the Texas School Public Relations Association (TSPRA) for their joint effort in creating the Schools FIRST Communication Resources Kit to assist districts in publicizing financial ratings and complying with Commissioner's rules concerning the Financial Accountability Rating System.

DISCLAIMER ON GLOSSARY:

All of the information provided is believed to be accurate and reliable; however, TASBO and TSPRA assume no responsibility for any errors, appearing in this information or otherwise. Further, TASBO and TSPRA assume no responsibility for the use of the information provided.



2025 School FIRST

Annual Financial Accountability Management Report
Public Hearing
October 30, 2025

Background

- Authorized by the Legislature in 1999
- Financial Accountability Rating System and “School FIRST” was implemented in 2000
- Primary Goal: To achieve improved performance in the management of school district resources
- Objectives:
 - To assess the quality of financial management in Texas Public Schools
 - To measure and report the extent financial resources are used for instructional purposes
 - To evaluate the quality of financial management decisions

Rating System Indicators

- Twenty-one Indicators
 - 4 Critical indicators
 - 17 Solvency indicators
- Measurement Indicators
 - Critical indicators (Yes/No)
 - Ceiling indicators (limit maximum total points available and the applicable rating for financial accountability)
 - Other indicators (0-10 points, based on performance)



District Requirements

- Annual Financial Management Report
 - Include the results of the District's performance on the School FIRST indicators, as published by the Texas Education Agency
 - Explain the District's performance on those indicators, including a comparison to the prior year
- Public Hearing
 - Conduct a public hearing on the District's performance on the School FIRST indicators
 - Publish notice of the public hearing in local newspaper
 - Receive public input¹⁶⁷



WACO INDEPENDENT SCHOOL DISTRICT

Critical Indicators (Yes/No)

- Was the complete annual financial report and data submitted to the Texas Education Agency within 30 days of the January 28 deadline?
- Was there an unmodified opinion in the annual financial report on the financial statements as a whole?
- Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?
- Did the school district make timely payments to the Teachers Retirement System, Texas Workforce Commission, Internal Revenue Services, and other government agencies?

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WACO INDEPENDENT SCHOOL DISTRICT

Solvency Indicators

- Was the total net position balance in the governmental activities column in the Statement of Net Position greater than zero?
- Was the average change in fund balance over 3 years less than a 25% decrease or did the current year fund balance exceed 75 days of operational expenditures?
- Was the number of days of cash on hand and current investments in the general fund sufficient to cover operating expenditures?
- Was the measure of current assets to current liabilities ratio sufficient to cover short-term debt?
- Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)?

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WACO INDEPENDENT SCHOOL DISTRICT

Solvency Indicators (continued)

- Was the variance less than 10 percent when comparing budgeted revenues to actual for the last 3 fiscal years? *The indicator was not scored for the 2023-24 fiscal year due to the continued impact of the COVID-19 pandemic on enrollment and attendance and the resulting loss in State revenue*
- Was the ratio of long-term liabilities to total assets sufficient to support long-term solvency?
- What is the correlation between future debt requirements and the district's assessed property value?
- Was the administrative cost ratio equal to or less than the threshold ratio?
- Was there not a 15% decline in the students to staff ratio over 3 years?

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WACO INDEPENDENT SCHOOL DISTRICT

Solvency Indicators (continued)

- Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA?
- Did the comparison of PEIMS data to the information in the annual financial report result in a total variance of less than 3%?
- Did the external auditor report that the annual financial report was free of any material weakness in internal controls over financial reporting and compliance for local, state, or federal funds?
- Did the external auditor indicate the annual financial report was free of any instances of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?



WACO INDEPENDENT SCHOOL DISTRICT

Solvency Indicators (continued)

- Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?
- 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 school district adopted its budget?
- Did the district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program funds because of a financial hardship?

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WACO INDEPENDENT SCHOOL DISTRICT

Required Disclosures:

- Superintendent's current contract
- Schedule of lodging, meals, travel, and other reimbursements to the Superintendent and Board members
- Schedule of outside compensation paid to the Superintendent
- Schedule of gifts with an aggregate value in excess of \$250 to the Superintendent and Board from outside entities
- Schedule of ¹⁷³business transactions between Board members and the District

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WACO INDEPENDENT SCHOOL DISTRICT

- Ratings:
 - A = Superior Achievement (90 – 100 points)
 - B = Above Standard (80 – 89 points)
 - C = Meets Standard (70 – 79 points)
 - F = Substandard Achievement (0 – 69 points)
 - No Rating will be issued for a school district receiving territory under annexation with a school district ordered by the Commissioner, TEC §13.054, or consolidation under Subchapter H, Chapter 41, until the third year after the annexation/consolidation.
- Substandard Achievement Rating and TEA Sanctions:
 - District must file a corrective action plan with TEA
 - Assignment of financial monitor or master
 - Accreditation investigation



2025 Waco ISD Results

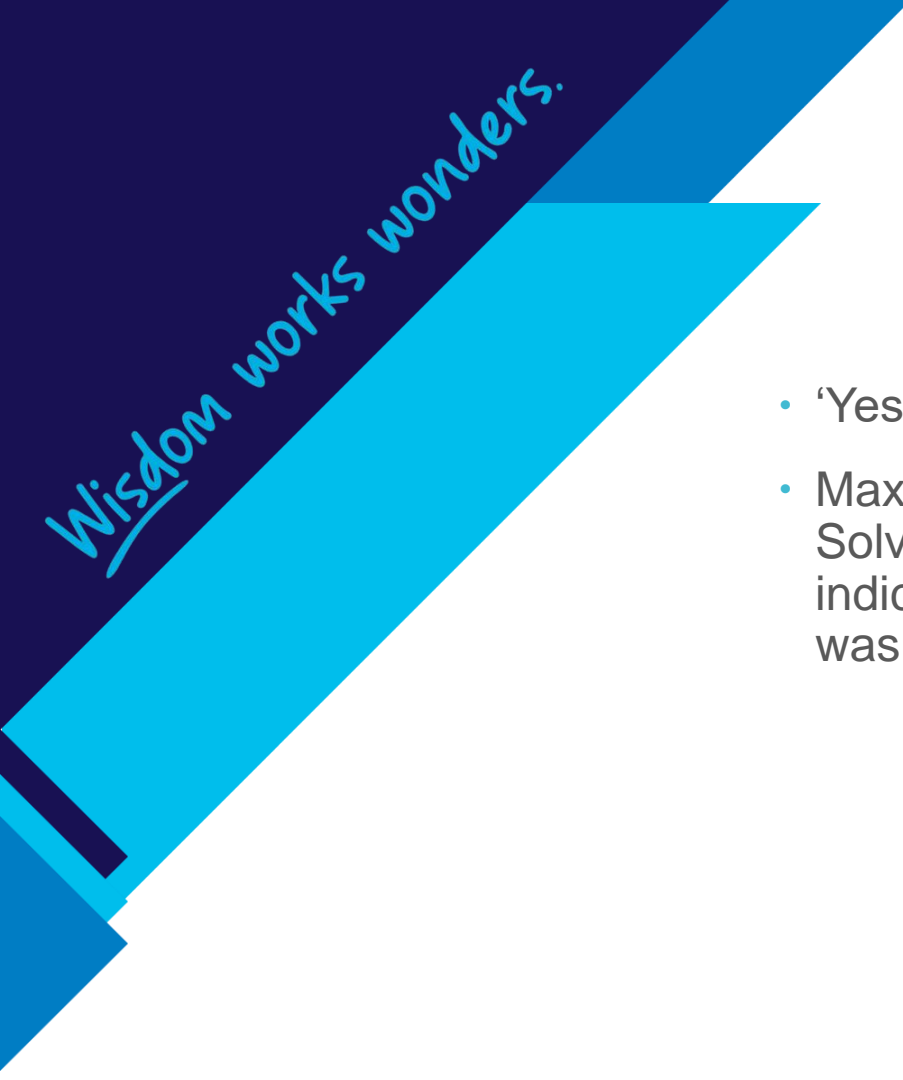
A = Superior

Achievement

Waco ISD Scored **94** Out of 100 Points

Priority Four of our Strategic Plan: Financial & Operational Excellence

District Accountability- Maintain strong financial health, raising the district's FIRST accountability rating from 92 in 2024 to 98 by 2030, ensuring taxpayer dollars are managed wisely.



- 'Yes' to the four Critical Indicators
- Maximum points for each of the scored Solvency indicators with the exception of indicators 11, 12, and 13 (indicator 10 was not evaluated)

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Solvency Indicator #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 or 1,000 or more students in membership, then the school district passes this indicator)
- This question is like asking someone if their mortgage exceeds the market value of their home.
- *At August 31, 2024, the District has a ratio of long-term liabilities to total assets of 0.6995. At August 31, 2023, the District has a ratio of long-term liabilities to total assets of 0.7012. With the issuance of \$72,885,000 in the Unlimited School Building Bonds, Series 2022B and the issuance of \$78,455,000 in the Unlimited School Building Bonds, Series 2023, the ratio increased resulting in a loss of two points for this indicator*

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10	8	6	4	2	0
≤ 0.60	$> 0.60 \leq 0.70$	$> 0.70 \leq 0.80$	$> 0.80 \leq 0.90$	$> 0.90 \leq 1.00$	> 1.00

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- Solvency Indicator #12
 - What is the correlation between future debt requirements and the district's assessed property value?
 - This indicator asks about the school district's ability to make debt principal and interest payments that will become due during the year. Did you meet or exceed the target amount in School FIRST?
 - *At August 31, 2024, the District's debt per \$100 of assessed property value ratio has a debt service coverage ratio of 5.1609. At August 31, 2023, the District's ratio was 5.6908. Again, the District lost two points for this indicator due to the issuance of bonded debt*

10	8	178	6	4	2	0
≤ 4	> 4 ≤ 7	> 7 ≤ 10	> 10 ≤ 11.5	> 11.5 ≤ 13.5	> 13.5	

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- Solvency Indicator #13
 - Was the school district’s administrative cost ratio equal to or less than the threshold ratio?
 - TEA and state law set a standard on the percentage of the budget that Texas School districts can spend on administration. Where did we fall in relationship to that standard for district’s our size?
 - The District’s Administrative Cost Ratio was computed at 9.66 percent for the fiscal year ended August 31, 2024 compared to 9.75 percent for the prior year. The rate falls between 8.55 and 11.05 percent, garnering only eight points for this indicator.

ADA Size	10	8	6	4	2	0
≥ 10,000	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
≥ 5,000 to < 10,000	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
≥ 1,000 to < 5,000	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
≥ 500 to < 1,000	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
< 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364

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Invitation for Public Input

A copy of the “School FIRST” report is available on the “Financial Transparency” page of the Waco ISD website at:

<https://www.wacoisd.org/departments/business-financial-services/department-home>

Copies are also available upon request from the Waco ISD Public Information Office



WACO INDEPENDENT SCHOOL DISTRICT

THANK YOU

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Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: September 25, 2025

Contact Person: Sheryl Davis

RE: Amendments to the 2025-2026 Budget

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Background Information:

The Texas Education Agency has established additional requirements for school district budget preparation. As part of these requirements, a school district must amend the official budget before exceeding a functional expenditure category, i.e., instruction, administration, etc., in the total district budget. Attached is a copy of the proposed amendment to the Official Budget identifying details of the request. The following summarizes the effect of the amendment by functional category.

Summary:

Amendment #009: McLennan County Challenge Academy (Fund 446)

This amendment will place budget for an additional instructional aide to support the increase in students at the Bill Logue Detention Center. These adjustments are required to appropriately reclassify the budget to the proper expenditure codes per TEA accounting guidelines.

		<u>TEA Revenue/Function Description</u>
Source of Funds	\$ 29,392	Unearned Revenue
Use of Funds	\$ 29,392	Instruction
Unearned Revenue Effect	Decrease	

Amendment #010: Special Education (Fund 199)

This amendment will reallocate funds budgeted for instructional stipends and extra-duty to guidance, counseling and evaluation services travel and community services payroll costs. These adjustments are required to appropriately reclassify the budget to the proper expenditure codes per TEA accounting guidelines.

		<u>TEA Revenue/Function Description</u>
Source of Funds	\$ 7,400	Instruction
Use of Funds	\$ 7,400	Guidance, Counseling, & Evaluation Services, Community Services
Fund Balance Effect	None	

Amendment #011: Student Services and Family Engagement (Fund 199)

This amendment will reallocate funds budgeted for social work services travel to instructional travel. These adjustments are required to appropriately reclassify the budget to the proper expenditure codes per TEA accounting guidelines.

		<u>TEA Revenue/Function Description</u>
Source of Funds	\$ 1,500	Social Work Services
Use of Funds	\$ 1,500	Instruction
Fund Balance Effect	None	

A copy of the amendments, detailing line items to be adjusted, are attached for your review.

Fiscal Implications:

Amendment #009 will decrease the unearned revenue balance in the McLennan County Challenge Academy Fund in the amount of \$29,392. This amendment will also go to the Challenge Academy Board for approval at their next meeting. The remaining amendments have no impact on fund balances.

Administrative Recommendation(s):

The administration recommends that the Board of Trustees approve the budget amendments, as presented.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date October 30, 2025

Contact Person: S. Smith/J. Allen

RE: Bid Award for Education Software and Other School District Related Software

=====

Background Information:

Request for Proposal, RFP # 24-1277, Educational Software and other School District Related Software, have been received for the purpose of creating a list of vendors which can provide software needs for the District on an as needed basis. We have received sixty-four (64) responses for this initial bid. We received three (3) additional vendors this past month and has been attached for your consideration.

In an effort to allow for maximum participation with our Educational Software and Other School District Related Software and in light of changes made in 2019 by the Texas Education Agency's, Financial Accountability Systems Resource Guide (FASRG) Module 5 Purchasing, the Purchasing Department has elected to utilize the Extended Period for Multiple Award Contracts as shown in the FASRG excerpt shows.

3.16.6 Limited Response Period versus Extended Period for Multiple Award Contracts

Normal procurement practices will allow solicitation responses to be submitted to the district within a limited, specific time period, usually two to three weeks. The district may want to review past policies to determine if a limited response time is in the best interest of the district and the needs of its end users.

Consideration may need to be given to have an extended opening for receiving responses.

- **Limited Response Period.** This choice is considered a normal, formal RFP. Examples include newspaper advertisements and awards made and limited to only the responders that submitted and awarded for the solicitation.

- Extended Response Period. This choice is more informal than a limited response period. The major difference is the date the responses are due. This method allows for responses to be accepted throughout an extended period such as the date of the contract award expiration and awards made periodically. Periodic board approval may also be required. For newspaper advertisements, our District will continue to publicize periodic republication through our website and continue to enlist the assistance of the three (3) Chamber of Commerce's, as received on this first solicitation. The advertisement will address concerns about transparency by announcing the solicitation to new readers even though the statutory requirements were met by the initial publication.

The intent for awarding additional vendors to this bid will be done on an as needed basis. Vendors submitting a response by the end of each month will be submitted for consideration at the next board meeting.

Fiscal Implications:

The cost of these items will be charged to the appropriate campus/department budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the three (3) additional vendors for the Educational Software and Other School District Related Software, as presented.

Educational Software and Other School District Related Software
Vendors October 2025

Responding Supplier	City	State
Cignition, Inc.	Portola Valley	CA
Shafferware Technologies, LLC	Austin	TX
Telo AI, Inc.	Miami Beach	FL
Previously Responding Supplier	City	State
806 Technologies, Inc.	Plano	TX
Accelerate Education	Anthem	AZ
Beable Education, Inc.	Lakewood	NJ
Blueprint (Spotlight Series Holdings)	Miami Beach	FL
BrainPOP LLC	New York	NY
Cengage Learning, Inc.	Mason	OH
Curriculum Associates, LLC	North Billerica	MA
Different Roads to Learning	New York	NY
Discovery Education, Inc.	Charlotte	NC
eCampus Systems (Figtree Technologies Inc)	McKinney	TX
E-Control Systems, Inc.	Sherman Oaks	CA
Edmentum, Inc.	Bloomington	MN
Education Advanced, Inc.	Tyler	TX
Edusmart (Learn-Ed)	Austin	TX
Encyclopaedia Britannica Inc.	Chicago	IL
Essential Skills (Essential Skills Software Inc)	Aurora	ON
ExploreLearning, LLC	Dallas	TX
Flinn Scientific, Inc.	Batavia	IL
Footsteps2Brilliance, Inc.	Washington	DC
FSS Software Topco LP (Follett Software, LLC)	McHenry	IL
GraceNotes, LLC.	Houston	TX
Hatch, Inc.	Winston Salem	NC
Heinemann (Greenwood Publishing Group LLC)	Portsmouth	NH
Houghton Mifflin Harcourt Publishing	Geneva	IL
I Support Learning, Inc.	Olathe	KS
iDismiss, LLC	Dallas	TX
Imagine Learning LLC	Tempe	AZ
Innovative Learning Concepts Inc.	Colorado Springs	CO
Insignia Software Corporation	Edmonton	AB
IXL Learning, Inc.	San Mateo	CA
Journeyed.com, Inc.	Allen	TX
Lab Resources, Inc.	Tomball	TX
Learning 2020 dba Penda Learning (Penda Learning)	Loveland	CO
Learning A-Z, LLC	Dallas	TX
Learning Without Tears	Cabin John	MD
Lexia Learning Systems LLC	Concord	MA
Lone Star Learning (Lone Star Learning Sales & Marketing, Inc.)	Lubbock	TX
MindRise Learning	Driftwood	TX
MobyMax (MobyMax Education, LLC)	Pittsburgh	PA
NoodleTools, Inc.	Pala Alto	CA
Perch (Catalyft Labs, Inc.)	Cambridge	MA

RFP # 24-1277
 Educational Software and Other School District Related Software
 Vendors October 2025

Previously Responding Supplier	City	State
Perfection Learning Corporation	Logan	IA
PROGRESS LEARNING LLC	Atlanta	GA
Rhythm Monster, LLC	Prairie Grove	AR
Romeo Music	Coppell	TX
Rosen Classroom Or Rosen Digital OR Jackdaw Publications (Rosen Publishing Group, Inc.)	New York	NY
Rosetta Stone LLC	San Mateo	CA
Savvas Learning Company	Paramus	NJ
ScholasticInc.	New York	NY
SchoolsPLP	Phoenix	AZ
Sirius Education Solutions (Sirius Education Solutions LLC)	Austin	TX
Stats Medic, LLC	Grand Rapids	MI
STEMfinity, LLC	Boise	ID
Summit K12 Holdings Inc.	Austin	TX
Super Duper Publications (Super Duper Inc)	Greenville	SC
Teachers Discovery	Auburn Hills	MI
Teaching Strategies, LLC	Bethesda	MD
The Writing Academy, LLC	Kemah	TX
ThinkCERCA.com, Inc.	Chicago	IL
Three Minute Theory (TTT United, LLC)	Oceanside	NY
TOPTALENT LEARNING	Plano	TX
TouchhMath Acquisition LLC (TouchMath LLC)	Colorado Springs	CO
Vernier Science Education (Vernier Software & Technology Inc.)	Beaverton	OR
visiOn cue LLC	Scottsdale	AZ

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: S. Smith

RE: Bid Award for Educational Consulting, Professional Development, and Other Student-Based Contracted Services

=====

Background Information:

Request for Proposal, RFP # 21-1182, Educational Consulting, Professional Development, and Other Student-Based Contracted Services have been received for the purpose of creating a list of vendors which can service the District. We received ten (10) responses during the past month. The recommended vendors will be added to our previously approved list of four hundred thirty-seven (437) responses.

Examples of the types of services covered under this RFP are:

- Academic Educational Consultant
- Professional/Staff Development Training
- Motivational or Professional Speaker
- Program Review/Recommendation Services
- Data/Statistical Analysis
- Curriculum Design
- Evaluator Services
- Judging Services
- Technology Analysis/Consultant
- Operations Analysis/Consultant
- Grant Evaluation Services
- Presentations/Programs for staff and students (e.g. authors)
- Marching Band/Drill/Cheer Design and Choreography (includes camps)
- Theatre Coaching Services
- Instructors for outside of the school day classes (art, photography, gardening, tennis, Zumba, etc.)
- Speaker(s) for Assembly Programs
- Other services deemed appropriate for this request

In an effort to create inclusivity with our consulting, professional development, and student-based contracted services vendors and in light of changes made in 2019 by the Texas Education Agency's, Financial Accountability Systems Resource Guide (FASRG) Module 5 – Purchasing, the Business Services Department has elected to utilize the Extended Period for Multiple Award Contracts as shown in the FASRG excerpt shows.

3.16.6 Limited Response Period versus Extended Period for Multiple Award Contracts

Normal procurement practices will allow solicitation responses to be submitted to the district within a limited, specific time period, usually two to three weeks. The district may want to review past policies to determine if a limited response time is in the best interest of the district and the needs of its end users.

Consideration may need to be given to have an extended opening for receiving responses.

- Limited Response Period. This choice is considered a normal, formal RFP. Examples include newspaper advertisements and awards made and limited to only the responders that submitted and awarded for the solicitation.
- Extended Response Period. This choice is more informal than a limited response period. The major difference is the date the responses are due. This method allows for responses to be accepted throughout an extended period such as the date of the contract award expiration and awards made periodically. Periodic board approval may also be required. For newspaper advertisements, our District will continue to publicize periodic republication through our website and continue to enlist the assistance of the three (3) Chamber of Commerce's, as received on this first solicitation. The advertisement will address concerns about transparency by announcing the solicitation to new readers even though the statutory requirements were met by the initial publication.

The intent for awarding additional vendors to this bid will be done on an as needed basis. Vendors submitting a response by the end of each month will be submitted for consideration at the next board meeting.

Fiscal Implications:

The cost of these items will be charged to the appropriate campus/department budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the additional ten (10) vendors for the Educational Consulting, Professional Development, and Other Student-Based Contracted Services bid, as presented.

Cultured Capital Consulting (Tiffany Brown)

Company Name: Cultured Capital Consulting, LLC
Street Address: 16192 Coastal Hwy
City, State, Zip: Lewes, DE 19958
Contact Name: Tiffany Brown, Ph.D.
Contact Phone Number: 917-740-2491
Contact Email Address: contact@culturallearningeverywhere.org
Category of Service Provided: Professional/Staff Development Training
Target Audience: District & school leaders, instructional coaches & classroom educators.
Description of Services: Cultured Capital Consulting provides professional development, coaching, & systems consultation services that strengthen the organizational capacity & effectiveness of K–12 districts. Our work is grounded in organizational psychology, organizational behavior & cultural psychology, enabling us to approach educational challenges not just at the classroom level, but as interconnected systems that shape educator practice, leadership decisions & student outcomes. Using; Systems-Based Professional Development; Leadership Development and Coaching; Organizational Consultation; Instructional & Teacher Support; Distinctive Approach; Outcome Orientation by focusing on the system as a whole — people, processes, & culture — we help districts create conditions where professional development is not a short-term intervention, but a driver of ongoing improvement.
Pricing: Cultured Capital Consulting offers a transparent, session-based fee structure that provides districts with flexible options to meet professional learning needs. All sessions are facilitated by Dr. Tiffany Brown. Session Fees range from \$2,500 to \$6,500 based on duration and base participant counts. Additional fees for every 10 extra participants range from \$200 to \$300 more. A full pricing sheet is attached to this proposal for reference.

Daniela Weaver Photography

Company Name: Daniela Weaver Photography
Street Address: 909-B Harvey Road
City, State, Zip: College Station, TX 77840
Contact Name: Daniela Weaver
Contact Phone Number: 979-571-2778
Contact Email Address: daniela@danielaweaver.com
Category of Service Provided: Fine Arts Services (Band, Choir, Theater)
Target Audience: Band Directors, Staff & students in the band & their parents.
Description of Services: Photographing portraits of each band student, director & staff. Directors & staff will be given their portrait/headshot, while the student's portraits available (within 2 weeks) for purchase through my online gallery, with all prints shipped to & all purchased digitals available through a link, to the buyer. The main task is to provide a 30"x40" framed composite of all the students, directors, & staff with those portraits photographed for the band. My time setting up lighting & background equipment & photographing will be either 1 full day from 8:30 am through after school, or split one full day & a few hours the next day, depending on the band's schedule. The composite would be delivered within 6 weeks after the last photography day, allowing for design, printing & framing.

Pricing: My hourly fee is \$200 per hour, but discounted to \$1,600 for a day rate. \$50 travel per day. \$800.00 30"x40" framed composite. Framed Composite Total of \$2,450=Option of One Full Day of Photography. If asked to photograph one full day plus a few hours the next day, the fees will be: One Full Day of Photography plus Hourly Rate on Second Day: \$1,600.00 for Full Day, plus approximately \$600.00 (est 3 hrs. at \$200.00 per hr.) for Photography Services \$100.00 Travel \$800.00 30"x40" Framed Composite Total of \$3,100* Discount based on the Gallery Sales amount within 2 weeks of online gallery going live.

Elizabeth Lalor

Company Name: Elizabeth Lalor
Street Address: 16510 Grommet Ct
City, State, Zip: Crosby, TX 77532
Contact Name: Elizabeth Lalor
Contact Phone Number: 281-932-5733
Contact Email Address: elalor65@gmail.com
Category of Service Provided: Academic Educational Consultant
Target Audience: District & Campus leaders
Description of Services: Provide training & planning on accountability, leadership & academic improvement
Pricing: In person - full day - \$1700 / In-person - half day - \$1500 / Zoom - \$100 per hour.

IL INizio Consulting, PLLC

Company Name: IL INizio Consulting, PLLC
Street Address: 5117 Lakeridge Ct
City, State, Zip: Garland, TX 75043
Contact Name: Roxanna Perez
Contact Phone Number: 956-245-8194
Contact Email Address: llinizioconsulting@outlook.com
Category of Service Provided: Evaluator Services
Target Audience: Children who need special education evaluations
Description of Services: Completion of contract special education evaluations & IEEs.
Pricing: Special Ed Evaluations & other services for the 2025-26 school year. The district will provide protocols & test kits when needed, along with referral or re-evaluation information with ample time for the evaluator to complete the evaluation. If not provided with an adequate amount of time & expedited cases are needed there will be an additional charge of \$300.00 per evaluation. The contractor has ECAD, Battelle Developmental Inventory, & BASC-3. Testing costs range from \$800-\$2000. Extra charge of \$100-\$200 for psych Adaptive Behavior to any evaluation. FBA & counseling assessment \$200.00 each if independent from an evaluation. Speech Evaluations range from \$200-\$700 also \$85.00 per hour for consultative work or review of information.

Mark Burrows

Company Name: Mark Burrows
Street Address: 1108 7th Ave APT 409
City, State, Zip: Fort Worth, TX 76104 194
Contact Name: Mark Burrows

Contact Phone Number: 817-999-3279
Contact Email Address: mistermarkburrows@gmail.com
Category of Service Provided: Fine Arts Services (Band, Choir, Theater)
Target Audience: Honor choir singers & their directors
Description of Services: Applicant to work with festival honor choir, shaping prepared music, cultivating musicianship & ensemble singing.
Pricing: \$200 for Nov 3rd going through music with teachers, \$800 for 1-7pm, November 6th direct rehearsal & concert

Noah Alvarado Music

Company Name: Noah Alvarado Music
Street Address: 7117 Dublin Dr
City, State, Zip: Woodway, TX 76712
Contact Name: Noah Alvarado
Contact Phone Number: 254-227-3988
Contact Email Address: noah.alvarado@gmail.com
Category of Service Provided: Fine Arts Services (Band, Choir, Theater)
Target Audience: Band Students & Directors in a variety of roles.
Description of Services: Guest director/clinician for HS & MS band events, rehearsals & performances. Provide instruction for students in large & small groups. Provide consultation for band directors.
Pricing: \$300 per day for a "honor band" style clinic involving rehearsal & concert performance \$75 per hour for lessons, sectionals, clinics.

PGC Coaching (Key5 Coaching LLP)

Company Name: PGC Coaching
Street Address: 401 W State Highway 6
City, State, Zip: Waco, TX 76710
Contact Name: Kaity Arndt
Contact Phone Number: 866-891-9290
Contact Email Address: coach@pgccoaching.com
Category of Service Provided: Other applicable service
Target Audience: Basketball coaches
Description of Services: PGC Coaching provides training & development services for coaches. Our programs include master classes, live workshops, community support & online resources designed to help coaches improve leadership, communication & team performance.
Pricing: Premium Membership- 1 year duration- \$597

Rebecca Worley

Company Name: Rebecca Worley
Street Address: 2812 Windy Dr
City, State, Zip: Commerce, TX 75428
Contact Name: Rebecca Worley
Contact Phone Number: 817-422-3387 195
Contact Email Address: rebecca.worley@etamu.edu

Category of Service Provided: Academic Educational Consultant
Target Audience: Theatre students & educators
Description of Services: Workshops on performance styles; UIL OAP clinics; Theatre educator professional development
Pricing: \$350-\$600 - depending on time needed, number of schools

Soo C Battle

Company Name: Soo C Battle
Street Address: 8011 Bending Trail
City, State, Zip: Mc Gregor, TX 76657
Contact Name: Soo C Battle
Contact Phone Number: 254-715-8065
Contact Email Address: drsoocampcareful@gmail.com
Category of Service Provided: Presentations/Performances for Staff or Students
Target Audience: Elementary school through high school students &/or parents & educators of students
Description of Services: Child abuse prevention programming for children, parents, staff. Educates on facts, statistics, prevention tools, safe relationships, healthy relationships & abuse reporting skills.
Pricing: \$175-250 Per Hour depending on age & number of audience members.

Thriving Through Transformation LLC

Company Name: Thriving Through Transformation LLC
Street Address: 2425 Whited Street
City, State, Zip: Pittsburgh, PA 15226
Contact Name: Tasha Peacock
Contact Phone Number: 412-292-8955
Contact Email Address: consult@thrivingthroughtransformation.com
Category of Service Provided: Professional/Staff Development Training
Target Audience: Teachers, administrators, school counselors, support staff
Description of Services: College & Career Readiness Workshops – Equipping educators with tools to guide students toward informed post-secondary choices. Equity & Access Training – Addressing systemic barriers & ensuring all students have equal opportunities. Transition Planning for Special Populations – Supporting students with disabilities, first-generation college students & English language learners. Parent & Caregiver Workshops – To understand & support students through the transition process. Program Audits & Readiness Assessments – Evaluating a school's current transition support systems & identifying gaps.
Pricing: Half-day: \$1,775 / Full-day: \$2,500 / Materials-resources provided: \$200 per session.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: S. Smith

RE: Bid Award for Local Retailers' General Merchandise

=====

Background Information:

Request for Proposal, RFP # 24-1263, Local Retailers' General Merchandise have been received for the purpose of creating a list of vendors from the Greater Waco Area that can provide supplies, equipment, and services for the District on an as needed basis. We have received fifty-nine (59) responses for this initial bid. We received three (3) additional vendors this past month. The updated list has been attached for your consideration.

In an effort to allow maximum participation for vendors currently residing in the Greater Waco Area, as well as new vendors moving into the area, the Waco Independent School District is electing to engage in Extended Period for Multiple Award Contracts as allowed under the Texas Education Agency's, Financial Accountability Systems Resource Guide (FASRG), Module 5: Purchasing, exhibited below.

3.16.6 Limited Response Period versus Extended Period for Multiple Award Contracts

Normal procurement practices will allow solicitation responses to be submitted to the district within a limited, specific time period, usually two to three weeks. The district may want to review past policies to determine if a limited response time is in the best interest of the district and the needs of its end users. Consideration may need to be given to have an extended opening for receiving responses.

- Limited Response Period. This choice is considered a normal, formal RFP. Examples include newspaper advertisements and awards made and limited to only the responders that submitted and awarded for the solicitation.
- Extended Response Period. This choice is more informal than a limited response period. The major difference is the date the responses are due. This method allows for responses to be accepted throughout an extended period such as the date of the contract award expiration and awards made periodically. Periodic board approval may also be required. For newspaper advertisements, our District will continue to publicize periodic republication through our website and continue to enlist the assistance of the three (3) Chamber of Commerce's, as received on this first solicitation. The advertisement will address concerns about transparency by announcing the solicitation to new readers even though the statutory requirements were met by the initial publication.

Additional vendors will be added as needed. Vendors submitting a bid by the end of each month will be recommended for consideration at the next Board Meeting.

Fiscal Implications:

The cost of these items will be charged to the appropriate campus/department budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the three (3) new vendors for the Local Retailers' General Merchandise, as presented.

RFP # 24-1263
Local Retailer's General Merchandise
Vendors for October 2025

New Responding Suppliers	City	State
DJ88 (Johnny Carreon)	Waco	TX
Bea-Real Ent	Waco	TX
Interstate Mobility	Waco	TX
Previously Awarded Suppliers	City	State
2 Crazy B Designs	Hewitt	TX
25N Coworking Waco (25N Waco, LLC)	Waco	TX
A & K Express Inflatables (Orlando Ray Galindo-Beverly)	Waco	TX
A-1 Banner & Sign Co., Inc.	Waco	TX
ACE Fence & Supply (Ace Commercial Fence, Inc.)	Robinson	Tx
AHP Media Technology	Hewitt	TX
Air Flow Filter Service, Ltd	Waco	TX
ARC Abatement 1, Inc.	Waco	TX
Astro Events of Waco	Waco	TX
Award Specialties, Inc.	Waco	TX
Axiom Advertising (Bosque Forms, Inc.)	Waco	TX
Barnes & Noble	Waco	TX
Batteries Plus Waco/Temple/Harker Heights (Glacierbeach	Waco	TX
Big Ben Dry Cleaners	Waco	TX
Bosque Fence and Supply, LLC. (Jeff Bray)	Waco	TX
Bugsdotcom Termite and Pest	Waco	TX
Centex Carpet & Interiors	Waco	TX
CTWP (Hayday, Inc.)	Waco	TX
Diesel Power Supply Co.	Waco	TX
Dream Big Balloons	China Spring	TX
DuPuy Oxygen & Supply, Company, Inc.,	Waco	TX
Express Yourself Designs	Waco	TX
Firmin Business Forms	Waco	TX
Flow Plumbing Services, LLC	Waco	TX
Gene Ives Accoustic & Tile Co	Waco	TX
Gross-Yowell	Waco	TX
HEB Grocery Store	Waco	TX
Herff Jones/Overall Recognition (Overall Recognition LLC)	Waco	TX
Hidefwilly (will Suarez)	Waco	TX
Hobby Lobby Creative Centers (Hobby Lobby Stores, Inc.)	Waco	TX
Hole in the Roof Marketing (Hole in the Roof)	Waco	TX
Integ	Waco	TX
Jeff's Balloons	Waco	TX
Kleen-Air Filter Services & Sales (Allison Enterprises Inc.)	Groesbeck	TX
Landscape Supply (Waco Landscape Supply, LP)	Waco	TX
Mardel Christian and Education (Mardel Inc.)	Waco	TX
North Waco Tropical Fish	Waco	TX
Paramount Waste Water (Paramount Porta-Potty)	Temple	TX
Peerport Collective	Waco	TX
Pendley Party Productions & Rentals	Waco	TX
Resco (E & O Investments, LLC)	Waco	TX
Smoot-Anderson Co., Inc.	Waco	TX

RFP # 24-1263
Local Retailer's General Merchandise
Vendors for October 2025

Previously Awarded Suppliers	City	State
Stanley Ford McGregor	McGregor	TX
Stephanie Asselin	Waco	TX
Swift Uniforms	Waco	TX
T&G Chemical and Supply	Waco	TX
T.E.A.M. Solutions, Inc.	Waco	TX
Tarpley Music Company, Inc.	Waco	TX
TDR COMP	Robinson	TX
Tessera Technology Group	Woodway	TX
Texas Security Equipment, Inc.	Waco	TX
Total Office Solutions	Waco	TX
Triple S Sports (Triple S Sales, Inc.	Waco	TX
Vincent Thomas	Waco	TX
Virkim, Inc.	Waco	TX
Waco Bounce House Rentals, LLC	Eddy	TX
Wesley Blanton Service Co/WBSCO	Hewitt	TX
Wizard Wash & Paint	Waco	TX
Wolfe Wholesale Florist, Inc.	Waco	TX

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: S. Smith/G. Barrera

RE: Bid Award for Maintenance Supplies, Equipment, and Services

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Background Information:

Request for Proposal, RFP # 22-1229, Maintenance Supplies, Equipment, and Services have been received for the purpose of creating a list of vendors which can provide supplies, equipment, and services for the Facilities and Maintenance and Custodial Departments. We have received one hundred seventy-one (171) responses for this initial bid. We received three (3) additional vendors this past month. The revised list has been attached for your consideration.

In an effort to allow for maximum participation with our Maintenance and Custodial vendors and in light of changes made in 2019 by the Texas Education Agency's, Financial Accountability Systems Resource Guide (FASRG) Module 5 Purchasing, the Purchasing Department has elected to utilize the Extended Period for Multiple Award Contracts as shown in the FASRG excerpt shows.

3.16.6 Limited Response Period versus Extended Period for Multiple Award Contracts

Normal procurement practices will allow solicitation responses to be submitted to the district within a limited, specific time period, usually two to three weeks. The district may want to review past policies to determine if a limited response time is in the best interest of the district and the needs of its end users.

Consideration may need to be given to have an extended opening for receiving responses.

- Limited Response Period. This choice is considered a normal, formal RFP. Examples include newspaper advertisements and awards made and limited to only the responders that submitted and awarded for the solicitation.
- Extended Response Period. This choice is more informal than a limited response period. The major difference is the date the responses are due. This method allows for responses to be accepted throughout an extended period such as the date of the contract award expiration and awards made periodically. Periodic board approval may also be required. For newspaper advertisements, our District will continue to publicize periodic republication through our website and continue to enlist the assistance of the three (3) Chamber of Commerce's, as received on this first solicitation. The advertisement will address concerns about transparency by announcing the solicitation to new readers even though the statutory requirements were met by the initial publication.

The intent for awarding additional vendors to this bid will be done on an as needed basis. Vendors submitting a response by the end of each month will be submitted for consideration at the next board meeting.

Fiscal Implications:

The cost of these items will be charged to the appropriate campus/department budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the three (3) additional new vendors for the Maintenance Supplies, Equipment, and Services bid, as presented.

RFP # 22-1229
Maintenance Supplies, Equipment and Services
Vendors for October 2025

Responding Supplier	City	State
E&M Equipment Services	Palmer	TX
Hensel Electric	Waco	TX
Tater's Cycles (Tater's Cycles, LLC)	Waco	TX
Previously Awarded Vendors	City	State
A&H Refrigeration Company, Inc.	Waco	TX
A-1 Banner & Sign Company, Inc.	Waco	TX
A-1 Vacuum Center, Inc.	Conroe	TX
AAA Elevator Inspections	Austin	TX
Access Lift & Service Company, Inc.	Peaster	TX
ACE Fence & Supply (Ace Commercial Fence, Inc.)	Robinson	TX
Acme Architectural Hardware	College Station	TX
AHP Media Technology	Hewitt	TX
Air Flow Filter Service, Ltd.	Waco	TX
Alamo Iron Works (Triple-S Steel Supply, LLC)	San Antonio	TX
ALERT Radar (DJ Hopkins, Inc.)	Mountain Home	AR
Allen Glass Company	Hewitt	TX
Alliance Electrical Group LLC	Woodway	TX
American Consulting	Austin	TX
ARC Abatement 1, Ltd.	Waco	TX
Arrow Magnolia International, Inc.	Dallas	TX
AutoCzech/Soljonhof	West	TX
B F Hurley Mat Co, Inc.	LaGrange	GA
B&B Repair Shop	West	TX
Bain Paper Company	Waco	TX
Barnett Contracting, Inc.	Waco	TX
Batteries Plus Waco/Temple/Harker Heights (Glacierbeach)	Waco	TX
Belfor (Belfor USA Group, Inc.)	Waco	TX
Benchmark Signs	Weatherford	TX
Bill's Discount Tire Service (Maria G. Castanon-Vega)	Waco	TX
Bleacher Service Company (Gilbert D. Trevino)	Moody	TX
Brandt (The Brandt Companies, LLC)	Waco	TX
Brem's Fencing LLC	Valley Mills	TX
Brewer Lock and Safe	Waco	TX
BUGSDOTCOM Termite and Pest	Waco	TX
Bullseye Glass (Bullseye Glass LLC)	Waco	TX
Carquest of Hewitt (Pavelka Truck and Auto Parts, Inc)	Hewitt	TX
CCP Industries, Inc. (The Tranzonic Companies)	Richmond Heights	OH
Centex Carpet & Interiors	Waco	TX
Central Texas Mobile Storage	Waco	TX
Century HVAC Distributing	Dallas	TX
CF Supply, Inc.	Waco	TX
CheckSammy, Inc.	Plano	TX
City Tire and Battery	Waco	TX
Clarks Small Engine Repair	Lacy Lakeview	TX
Cleaning Robotics, LLC	Luling	LA

RFP # 22-1229
Maintenance Supplies, Equipment and Services
Vendors for October 2025

Previously Awarded Vendors	City	State
Climatec, LLC	Austin	TX
Code-3 Fire & Safety Products	Waco	TX
Communication Concepts	Fort Worth	TX
Competitive Choice, Inc.	Houston	TX
Complete Supply, Inc.	Dallas	TX
Core Controls	Dallas	TX
Dealers Electrical Supply	Waco	TX
DenaliCS (Denali Construction Services, LP)	Carrollton	TX
Dent Enterprises LLC	Desoto	TX
DH Pace Company, Inc.	Coppell	TX
Diesel Power Supply Company	Waco	TX
Duncan's Commercial Lock	Wichita Falls	TX
Emerge Services, LLC	Conroe	TX
Encore Fence	Temple	TX
Environmental Concerns, Inc.	Waco	TX
Epic Solar Control, LLC	McKinney	TX
Equipment Depot	Waco	TX
Fairway Supply	Irving	TX
Fastsigns Waco (Red Bird Digital Media LLC)	Waco	TX
Filterbuy Incorporated	Talladega	AL
Firetrol Protection Systems (Heather Foster)	Austin	TX
Fissco Supply (Frigelar North America DBA Fissco Supply)	Dallas	TX
Fitzgerald Lawnscaoper Ltd.	Woodway	TX
Flip Lok, LLC	Houston	TX
Flow Plumbing Services, LLC	Waco	TX
Fort Worth Window Cleaning, Inc.	Haltom City	TX
Fred's Power Wash (Washer Power)	Waco	TX
Gene Ives Acoustic & Tile Company	Waco	TX
Global Industrial (Global Equipment Company, Inc.)	Buford	GA
Grones Environmental Services	Waco	TX
Ground Penetrating Radar Systems	Maumee	OH
H & H Sign Co., Inc	Waco	TX
H. B. Blake Company	Hewitt	TX
Hardin & Associates Holdings, LLC	Carrollton	TX
HCS Inc. (MB Home Construction)	Waco	TX
Herc Rentals, Inc.	Austin	TX
Hill Country Paints (Wendy Hui Anderson)	Waco	TX
Holt Cat (Holt Texas Ltd)	Waco	TX
Image Maker 4U, Inc.	Hughes Springs	TX
Independent Hardware, Inc.	Philadelphia	PA
Interboro Packaging Corporation	Montgomery	NY
Intercon Environmental, Inc.	Mansfield	TX
Intermountain Lock & Security Supply	Salt Lake City	UT
J.K. Brown	Moody	TX
Jackson Sign & Lighting	Waco	TX

RFP # 22-1229
Maintenance Supplies, Equipment and Services
Vendors for October 2025

Previously Awarded Vendors	City	State
JGA Roofing	Waco	TX
JLM Contracting, LLC	Waco	TX
Justin Seed Company	Justin	TX
Kinco Inc., Overhead Door Co of Waco	Waco	TX
Lady Liberty Flag and Flagpole (Convict Hill Floor Covering & Design, Inc.	Austin	TX
Landscape Supply (Waco Landscape Supply, LP)	Waco	TX
LD Tebben Co/Pax Services Group	Waco	TX
Lea Park & Play, Inc.	Richardson	TX
Lennox Industries (Lennox Industries, Inc.)	Richardson	TX
Liftcrete Solutions (Green Foam Solutions, Inc.)	Waco	TX
Lonestar Chiller Systems (Lonestar Chiller Systems LLC)	Crawford	TX
Lonestar Truck Group Waco (Lonestar Freighliner Group, LLC	Waco	TX
Loop 340 Overhead Door (Sideline Enterprises, Inc.)	Waco	TX
Ludwig Saw AND Tool Sharpening	Waco	TX
M.A.N.S Distributors, Inc.	Carrollton	TX
Marks Plumbing Parts (John W Gasparini, Inc.)	Fort Worth	TX
MJM Commercial HVAC, LLC (Motl)	Robinson	TX
Morrison Supply Company (Reece USA)	Waco	TX
National Wholesale Supply Company	Woodway	TX
NEI Datacom (Nemmer Electric, Inc.)	Waco	TX
Newman Technology Solutions	Temple	TX
Otuy, Inc	Provo	UT
P&E Mechanical Contractors, LLC	Waco	TX
Parking Garage Solutions, LLC deb PGW Solutions	Houston	TX
Patriot Supply Company	Brady	TX
Perry Office Plus (Perry Office Products)	Temple	TX
Pioneer Steel and Pipe Co., Inc.	Waco	TX
Pioneer Vacuum Services, LLC	Waco	TX
Pye Barker Fire	Waco	TX
R&R Tactical, LLC	Hewitt	TX
Ranger Security Solutions (Ranger Elite Management, LLC)	Temple	TX
RBO Technologies, LLC	Waco	TX
Regian Tool and Equipment	Waco	TX
Resco (E & O investments, LLC)	Hewitt	TX
Richards Equipment Company	Waco	TX
Rob Pelletier Construction, Inc.	Dayton	TX
RTS Tactical (Ambitec Inc.	Miami Beach	FL
Ryberg Plumbing LLC	Waco	TX
School Bus Safety Company	Hudson	OH
Sentinel Air Conditioning and Heating	Spring	TX
Share Corporation	Milwaukee	WI
Sherwin Williams (The Sherwin Williams Company)	Waco	TX
Shiffler Equipment Sales, Inc.	Chardon	OH
Sims Plastics of Waco	Waco	TX
Smith Supply Co. LLC	Temple	TX

RFP # 22-1229
Maintenance Supplies, Equipment and Services
Vendors for October 2025

Previously Awarded Vendors	City	State
Smoot-Anderson Company, Inc.	Waco	TX
Solar Supply	Waco	TX
Southern Clean Pressure Washing (Michael Jackson)	Ferris	TX
Southern Tire Mart	Dallas	TX
Southwest Maintenance, LTD	Waco	TX
Starks Janitorial Services	Mesquite	TX
Steeles Garage Door Solutions	Belton	TX
Sunrise Environmental LLC (Jessica L Marquesen)	Bridgeport	TX
SWS Concrete Contractor (Scott W Schreiber)	Waco	TX
T & W Tire	Waco	TX
T&G Chemical and Supply	Waco	TX
T.E.A.M. Solutions, Inc. (Texas Energy & Automation Management Solutions, Inc.)	Waco	TX
Tanglewood ATX, LLC	Leander	TX
Temperature Control Systems, Inc.	Dallas	TX
Texas Alternator Starter Service (McAdamsGroup, LLC)	Austin	TX
Texas Security Equipment, Inc.	Waco	TX
The Reynolds Company (D. Reynolds Co., LLC)	Fort Worth	TX
The Roof Co. Waco, LLC	Waco	TX
TJ's Professional Painting and Construction, LLC	Red Oak	TX
Tradesman Service	Waco	TX
Trane	Fort Worth	TX
Truck Alignment Frame, LLC	Elm Mott	TX
Tuff Shed	Waco	TX
Tyggr Roofing & Construction Company	Morgan	TX
UniFirst Corporation	Hewitt	TX
Unifirst First Aid & Safety	Earth City	MO
United Ag & Turf	Waco	TX
United Refrigeration, Inc.	Waco	TX
Versalift Southwest	Waco	TX
Virkim, Inc.	Hewitt	TX
Visual Techniques	Longview	TX
Waco Fencing & Stuff	Waco	TX
Waco Hydro Wash	Waco	TX
Waco Lock and Key, LLC	Waco	TX
Washer Power, LLC	Waco	TX
WESCO Chemicals, Inc.	Waxahachie	TX
Winston Watercooler of Waco LTD	Waco	TX
Wizard Wash & Paint	Waco	TX
Woodard Builders Supply Company	Fort Worth	TX
Zed Security, LLC	Hickory Creek	TX

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: S. Smith

RE: Bid Award for Restaurant & Catering Services

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Background Information:

Request for Proposal, RFP # 19-1150, Restaurant & Catering Services have been received for the purpose of creating a list of vendors which can service the District in their Restaurant and Catering needs. We received one (1) additional response since the last bid was awarded.

The one (1) new vendor, to be considered with the previously approved eighty-one (81) vendors, are attached for your consideration.

In an effort to create inclusivity with our local Restaurant and Catering vendors and in light of changes made in 2019 by the Texas Education Agency's, Financial Accountability Systems Resource Guide (FASRG) Module 5 Purchasing, the Business Services Department has elected to utilize the Extended Period for Multiple Award Contracts as shown in the FASRG excerpt shows.

3.16.6 Limited Response Period versus Extended Period for Multiple Award Contracts

Normal procurement practices will allow solicitation responses to be submitted to the district within a limited, specific time period, usually two to three weeks. The district may want to review past policies to determine if a limited response time is in the best interest of the district and the needs of its end users.

Consideration may need to be given to have an extended opening for receiving responses.

- **Limited Response Period.** This choice is considered a normal, formal RFP. Examples include newspaper advertisements and awards made and limited to only the responders that submitted and awarded for the solicitation.
- **Extended Response Period.** This choice is more informal than a limited response period. The major difference is the date the responses are due. This method allows for responses to be accepted throughout an extended period such as the date of the contract award expiration and awards made periodically. Periodic board approval may also be required. For newspaper advertisements, our District will continue to publicize periodic republication through our website and continue to enlist the assistance of the three (3) Chamber of Commerce's, as received on this first solicitation. The advertisement will address concerns about transparency by announcing the solicitation to new readers even though the statutory requirements were met by the initial publication.

The intent for awarding additional vendors to this bid will be done on an as needed basis. Vendors submitting a response by the end of each month will be submitted for consideration at the next board meeting.

Fiscal Implications:

The cost of these items will be charged to the appropriate campus/department budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the one (1) additional vendor for the Restaurant & Catering Services bid, as presented.

RFP # 19-1150
 Restaurant and Catering Services
 Vendors for October 2025

New Responding Supplier	City	State
Rio Brazos Cuisine	Waco	TX
Previously Awarded Vendors	City	State
Andy's Frozen Custard (Andy's Texas #5, LLC)	Austin	TX
Apex Coffee Roasters	Waco	TX
Backyard Bar Stage and Grill	Waco	TX
Bigwards Smokehouse	Waco	TX
Blanek's Custom Catering by Big Daddy's (Joe Blanek)	Robinson	TX
Boardwalk on Elm	Waco	TX
Bush's Chicken	Waco	TX
Cafe Venture Catering and Fuddruckers	Lubbock	TX
Chaney Brothers Coffee Truck (Waco Coffee Company)	Waco	TX
Chick-fil-A at Baylor University (Sykora Family Enterprises)	Waco	TX
Chick-fil-A of Waco	Waco	TX
Chuy's Opco Inc.	Austin	TX
Cicis Pizza (Smitty Investments)	Waco	TX
Coach's Smoke BBQ (Josey's BBA, Inc.)	Waco	TX
DoubleDave's Pizzaworks (Hearne Pizza, LLC)	Waco	TX
Fazoli's (FazTex Restaurants, Inc.)	Austin	TX
Firehouse Subs (Brazos Valley Subs)	Waco	TX
Fish City Grill	Waco	TX
Franklin Avenue Mac House (Cheddar Box, LLC)	Waco	TX
Freebirds World Burrito (TavistockFreebirds, LLC)	Waco	TX
Frenchie Daddy French Toast	Waco	TX
Fuego Waco II, LLC	Waco	TX
Gelu Italian Ice (Waco Coffee Company, LLC)	Waco	TX
George's Restaurant & Catering (George's 1, Ltd.)	Waco	TX
Good'N Gone Cookie Jar	Waco	TX
Hecho en Waco	Waco	TX
Heritage Creamery (Heritage Creamery, LLC)	Waco	TX
HTeaO (N2T, LLC)	Amarillo	TX
Ichiban	Waco	TX
Jason's Deli (Deli Management, Inc.)	Waco	TX
Jeremiah's Italian Ice of Waco	Waco	TX
Jersey Mikes Waco (Carpo Enterprises, LLC)	Waco	TX
Jimmy Johns (Butts Largest Investment Group II, Inc.)	Waco	TX
Jon Lillie's Steakhouse	Waco	TX
Kings Chicken Wings	Waco	TX
Kona Ice of Waco, LLC (Tie Dye Interprises)	Waco	TX
Kurbside Coffee & Goods	Waco	TX
La Fiesta Restaurant (Wanda Patlis, Inc.)	Waco	TX
LC Texas LLC (Little Caesars Pizza)	Waco	TX
Little Caesars Pizza (Reno, Ltd.)	Hewitt	TX
Lotz of Bunz, LLC	Waco	TX
Lula Jane's, LLC	Waco	TX
McAlister's Deli (The Saxton Group)	Dallas	TX
Mo Cookies	Waco	TX

RFP # 19-1150
 Restaurant and Catering Services
 Vendors for October 2025

Apex Coffee Roasters	Waco	TX
Newk's-1033-Waco-TX (Newk's Eatery)	Waco	TX
Nightlight Donuts & Coffee	Woodway	TX
Ninfas Mexican Restaurant (Texas rodco Waco)	Waco	TX
Nothing Bundt Cakes (DOXA JaM LLC)	Waco	TX
Ohana Shaved Ice and ice Cream	Hewitt	TX
Panda Express, Inc.	Waco	TX
Panera Bread	Waco	TX
Papa Bear	Waco	TX
Performance Foodservice Group Roma (PFG Holdings, LLC)	Temple	TX
Peter Piper Pizza (Pizza Properties, Inc.)	El Paso	TX
Po' Boy Place	Waco	TX
Pop's Lemonade Company	Waco	TX
Raising Canes (Raising Canes Restaurants, LLC)	Plano	TX
Revival Eastside Eatery	Waco	TX
Roni's Mac Bar	Waco	TX
Rosa's Café & Tortilla Factory	Waco	TX
Rosati's of Waco (Odling Pizza, LLC)	Waco	TX
Sascee's Southern Eatery	Waco	TX
Shipley Do-Nuts (S. Valley Mills Dr, Waco Dr., Speight Ave.)	Waco	TX
Southern Roots Brewing (Southern Roots Taproom, LLC)	Waco	TX
Subway (Benchmark Subs)	Waco	TX
Sweetness Desserts (Laura Summersett)	Waco	TX
Sweets by Rachel	Waco	TX
Talk More Meals	Waco	TX
Texas Roadhouse	Waco	TX
The Olive Branch (Stewart Branch)	Waco	TX
Toaster Yolk Café	Waco	TX
Tony DeMaria's BBQ	Waco	TX
Travelin' Toms (CTX Coffee, LLC)	Waco	TX
Tres Manos Coffee	Waco	TX
Triple B's Smokehouse (J&C Triple B, LLC)	Waco	TX
Uncle Dan's Bar-B-que and Catering (D.W.Henderson Corporation)	Waco	TX
Waco Cha	Waco	TX
Walkons Waco	Waco	TX
What About Cupcakes? (What About Cupcakes, LLC)	Waco	TX
Wheat's Cocina	Woodway	TX
Zookies Investments, LLC	Waco	TX

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: S. Smith/K. Parnell

RE: Bid Award for Diagnostic/Screeners and Instructional Resources for Intervention Instruction

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Background Information:

Request for Proposal, RFP # 25-1293, Diagnostic/Screeners and Instructional Resources for Intervention Instruction has been issued and opened for the purpose of awarding a vendor that comply with HB 1416 and TEC 26.008 in requiring Local Education Agencies (LEAs) to provide accelerated instruction to students who 1) fail STAAR and 2) are identified to be at risk for reading difficulties. The successful proposer will offer a program that can provide a diagnostic/screener to identify students at risk, and a comprehensive summary of strengths and weaknesses to help identify the skills and or TEKS required to be targeted during accelerated instruction. Additionally, it will provide teacher resources/lessons for direct teaching in small groups.

The District received seven (7) proposals for this bid, however one proposer did not submit total pricing and as such received no points for price. After the proposals were evaluated, it was determined that Curriculum Associates provided a more in-depth set of resources, including lessons, center activities and enrichment programs, which all aligned to the TEKS. It also provides a diagnostic tool that generates reports and data on typical and stretch growth, as well as state-projected proficiency reports. After consideration, the District recommends awarding this bid to Curriculum Associates. A bid tabulation and evaluation scoresheet are attached for your review.

These services will commence November 1, 2025 through October 31, 2026 with four (4) additional one (1) year renewal options.

Fiscal Implications:

The cost of these services of \$ 632,883.50 will be charged to Title 1 Funds.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the bid award for Diagnostic/Screeners and Instructional Resources for Intervention/Accelerated Instruction to Curriculum Associates, as presented.

RFP # 25-1293

Diagnostic/Screeners and instructional Resources for Intervention/Accelerated Instruction

Responding Supplier	City	State	Lines Responded	Response Total
Assessment Intervention Management, LLC	San Antonio	TX	0	\$0.00
Capti (Charmtech Labs, LLC)	Buffalo	NY	1	\$60,000.00
PROGRESS LEARNING LLC	Atlanta	GA	1	\$93,150.00
Liberty Source, LP	Austin	TX	1	\$150,600.00
TouchMath Acquisition LLC (TouchMath LLC)	Colorado Springs	CO	1	\$175,000.00
Edmentum, Inc.	Bloomington	MN	1	\$310,000.00
Curriculum Associates, LLC	North Billerica	MA	1	\$632,883.50

RFP # 25-1293 - Diagnostic Screener and Instructional Resources

Supplier	Rank	Score	Proposed Costs	Quality of Good and Services	References	Extent to which the Vendor meets the desired objectives in this solicitation
		100	40.00	20.00	15.00	25.00
Capti	1	66.67	40.00	10.00	8.33	8.33
Curriculum Associates, LLC	2	63.79	3.79	20.00	15.00	25.00
PROGRESS LEARNING LLC	3	55.76	25.76	15.00	10.00	13.33
Liberty Source, LP	4	44.27	15.94	11.67	8.33	8.33
TouchMath Acquisition LLC	5	43.71	13.71	15.00	10.00	13.33
Edmentum, Inc.	6	34.32	5.99	11.67	8.33	8.33
Assessment Intervention Manage	7	25.00	0.00	10.00	6.67	8.33
		47.65	15.03	13.33	9.52	12.14

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: S. Smith/L Carpenter

RE: Approve Bid Award for Theatre & Fine Arts Supplies, Equipment and Services

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Background Information:

Request for Proposal, Bid# 25-1290, for Theatre and Fine Arts Supplies, Equipment and Services have been received for the purpose of creating a list of vendors which can be utilized by the District to provide goods and services for the Fine Arts Department, specifically in the area of the Theatre, to be used on as needed basis. The District received thirty-eight (38) responses for this bid. A list of vendors is provided for your review. All valid responses, that met the scope of work, were accepted.

This bid will expire October 29, 2029.

Fiscal Implications:

The cost of these supplies will be charged to the appropriate campus/department budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the list of vendors for the Theatre & Fine Arts Supplies, Equipment and Services, as presented.

RFP # 25-1290

Theatre & Fine Arts Supplies, Equipment and Services

Responding Supplier	City	State
A V Pro, Inc.	DeSoto	TX
ABI Digital Solutions / Digital Performance Gear (Airbrush Im	Conroe	TX
AMA Graphics, LLC	Waco	TX
Axiom Advertising (Bosque Forms, Inc.)	Waco	TX
Barbizon Light of Texas (Barbizon Light of the Rockies)	Carrollton	TX
Blick Art Materials (Blick Art Materials LLC)	Galesburg	IL
BMI Supply (Barber Marketing Inc)	Queensbury	NY
DanzGear, LLC	San Antonio	TX
Delgado Guitars (Manuel A. Delgado)	Nashville	TN
Discount School Supply (Earlychildhood, LLC)	Monterey	CA
Harrah LLC	Plano	TX
J.W. Pepper & Son, Inc.	Exton	PA
Jason Nitsch	Waxahachie	TX
Lisle Violin Shop	Pasadena	TX
Mariachi Center	Mercedes	TX
Marimba One, Inc	Arcata	CA
McCormick's Group, LLC	Wheeling	IL
Music and Arts (Guitar Center Stores Inc)	Frederick	MD
Norcostco Inc	Minneapolis	MN
Panyard, Inc.	Akron	OH
Pender's Music Company (Pender's Music Company, LLC)	Denton	TX
Performing Arts Supply Co., Inc.	Houston	TX
Quill Corporation	Lincolnshire	IL
REALLY GOOD STUFF	Shelton	CT
Rhythm Band Instruments	Fort Worth	TX
Romeo Music	Coppell	TX
Stage Makeup Online (Two Rivers Ventures LLC)	Dallas	TX
Sweetwater Sound LLC (Sweetwater Sound Holdings LLC)	Fort Wayne	IN
Tarpley Music Company, Inc	Amarillo	TX
Texas Art Supply	Houston	TX
Texas Motion Sports LLC	Richardson	TX
Texas Music Festivals Enterprise, Inc.	San Juan	TX
Texas Scenic Company, Inc.	San Antonio	TX
The Black Book Depot (InterpWorks Corp)	Normal	IL
The Costume Closet	Sherman	TX
Theatre House (Fourth Wall LLC)	Fort Collins	CO
Theatrefolk Ltd.	New York	NY
Wenger Corporation	Owatonna	MN

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: **October 30, 2025**

Contact Person: **S. Smith**

RE: Purchases over \$50,000 Under Pre-Existing Bid, Purchasing Cooperative, or Allowed Professional Service

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Background Information:

In April 2020, the Board approved a change in Board Policy CH (Local) that requires all purchase requests over \$50,000 to be approved by the Board of Trustees prior to being made. These purchases will be made under a pre-existing bid or purchasing cooperative. The following purchase requests have been made as of October 21, 2025:

Pre-Existing Bid:

1. SameGoal - \$63,014.94 SameGoal Pro License Fee for the 2025-2026 school year for Special Education – Waco ISD Bid # 22-1219, Special Education Supplies, Equipment and Services

Purchasing Cooperative:

2. Abre - \$69,334.94 – Data Warehouse Software – District-wide use – Allied State Cooperative, Region 19

Other:

3. Texas Workforce Solution - \$ 57,968 – GWAMA Students Welding Internship (Reimbursable through a grant)

Fiscal Implications:

The cost of these goods and services will be charged to the appropriate departmental budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the purchase requests over \$50,000, as presented.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Sherry Smith

RE: Independent Sources of Investment Officer Training

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Background Information:

In accordance with the Public Funds Investment Act and Texas Government Code 2256.008, the investment officers of a local government shall:

(1) attend at least one training session from an independent source approved by the governing body of the local government or a designated investment committee advising the investment officer as provided for in the investment policy of the local government and containing at least ten hours of instruction relating to the treasurer's or officer's responsibilities under this subchapter within twelve months after taking office or assuming duties; and

(2) In addition to the requirements of Subsection (1), the treasurer, or the chief financial officer if the treasurer is not the chief financial officer, and the investment officer(s) of a school district shall attend an investment training session not less than once in a two-year period that begins on the first day of the school district's fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than eight hours of instruction relating to investment responsibilities under this subchapter from an independent source approved by the Board of Trustees of the school district, or by a designated investment committee advising the investment officer as provided for in the investment policy of the district.

The following independent sources of investment officer training have been or will be utilized by the District and are presented for Board consideration:

- Accredited Colleges & Universities within the State of Texas
- Broker/Dealers (Waco ISD Board approved)
- Government Finance Officers Association
- Government Treasurers' Organization of Texas
- Local Government Investment Pools (Waco ISD Board approved)
- North Central Texas Council of Governments
- Texas Association of School Administrators (TASA)
- Texas Association of School Boards (TASB)
- Texas Association of School Business Officials (TASBO or TASBO affiliate)
- Texas State University, Center for Public Service
- Texas Education Agency/Regional Education Service Centers (TEA/ESCs)
- The University of North Texas, Center for Public Management

Fiscal Implications:

None

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the independent sources of investment officer training, as listed.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Sherry Smith

RE: List of Qualified Brokers Authorized to Engage in Investment Transactions with the District and Local Banks for the Purchase of Certificates of Deposit

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Background Information:

In accordance with the Public Funds Investment Act and Texas Government Code 2256.025, the governing body of an entity subject to this subchapter of the entity shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the entity. As necessary, the administration requires the broker to provide audited financial statements, proof of National Association of Securities Dealers (NASD) certification, and proof of state registration. The following brokers/dealers are presented for the Board’s consideration:

Securities Broker/Dealer	Location	Contact
Financial Advisor:		
RBC Capital Markets, LLC	San Antonio, TX	Robert (Dusty) Traylor
Investments:		
FHN Financial Municipal Advisors	Austin, TX	Buddy Saragusa
Hilltop Securities	Austin, TX	Gilbert Ramon
Investors Brokerage of Texas, Ltd.	Waco, TX	Randall Chenot
Landing Rock Group, LLC	Manhasset, NY	Kim Winslow
Underwriting:		
Baird Public Finance	San Antonio, TX	David Rastellini
BOK Financial Securities, Inc. (dba BOSCO, Inc.)	Austin, TX	Randy McDowell
Cabrera Capital Markets	Dallas, TX	Mario Carrasco
Estrada, Hinojosa & Co., Inc.	Dallas, TX	Tony Jaso
Oppenheimer & Co.	Dallas, TX	Daniel Roseveare
Piper Sandler Public Finance	Frisco, TX	Rick Reedy
Raymond James & Associates, Inc.	Dallas, TX	Jim Buie
Siebert Williams Shank & Co., LLC	Austin, TX	Nicole Conley
Stephens, Inc.	Dallas, TX	Stan Osborne
Stifel, Nicolaus & Company, Inc.	Austin, TX	Dane Kopinski
UMB Bank, N.A.	Dallas, TX	Madelyn Wallace

The District also invests in a number of local government investment pools. These pools combine the cash of participating jurisdictions and invest the cash in securities allowed under the state’s laws regarding government investments. By pooling funds, participating governments benefit from economies of scale, full-time portfolio management, diversification, and liquidity. Pools in which Waco ISD participates include the following:

Investment Pool	Location
Investment Pools (previously approved by the Board):	
LOGIC (JPMorgan Asset Management)	Dallas, TX
Lonestar (First Public, LLC)	Austin, TX
Texas CLASS (Public Trust Advisors, LLC)	Austin, TX
Texas TERM & Texas Daily (PFM Fund Distributors, Inc.)	Austin, TX
TexPool (Federated Hermes)	Houston, TX
TexSTAR (Hilltop Securities)	Austin, TX

In addition to investing in certificate of deposit programs through CDARS and TexasTERM, the District invests with local banks. The following banks may be considered for the purchase of certificates of deposit and/or FDIC insured cash sweep accounts:

Local Banks for Purchase of Certificates of Deposit and Insured Cash Sweep Accounts:	
Alliance Bank of Central Texas	First National Bank of Central Texas
America Bank	First National Bank of McGregor
Bank of America	First National Bank of Texas
BBVA Compass Bank	Independent Bank
Central National Bank	JPMorgan Chase Bank
Citizens State Bank	National United Bank
Community Bank and Trust	Texas First State Bank
Extraco Banks (Depository)	Wells Fargo Bank
Fidelity Bank of Texas	

Approving the above lists does not require the District to invest any funds with these entities, but allows the District that option if it so chooses. Having this option available will assist the District in its efforts to obtain the best rate of return possible on District funds while maintaining liquidity and safety of principal.

Fiscal Implications:

None

Administrative Recommendation(s):

The Administration recommends the Board of Trustees approve the list of qualified brokers/dealers, including those for previously approved investment pools, authorized to engage in investment transactions with the District as well as the list of local banks for the purchase of certificates of deposit, as presented.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Sherry Smith

**RE: Investment Policy and Strategies as Codified under Policy CDA (Local)
– Other Revenues: Investments**

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Background Information:

In accordance with the Public Funds Investment Act and Texas Government Code 2256.005(e), the governing body of an investing entity shall review its investment policy and strategies not less than annually. The governing body shall adopt a written instrument by rule, order, ordinance or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies.

The District’s Investment policy and strategies as codified in Policy CDA (Local) – Other Revenues: Investments was last changed and approved by the Board on August 28, 2025 as a component of TASB’s Update 124. The section on Sellers of Investments was revised to specify that representatives with distributors of investment pools must be registered with the Texas State Securities Board, have membership in the Securities Investor Protection Corporation, and be in good standing with the Financial Industry Regulatory Authority. Distributors of investment pools must also be registered in good standing with the Municipal Securities Rulemaking Board.

Legislation from the 89th regular Legislative Session, as well as the two called special sessions, has been reviewed and no additional changes to the local policy are indicated.

A copy of Policy CDA (Local) is attached for your review.

Fiscal Implications:

None

Administrative Recommendation(s):

The Administration recommends the Board of Trustees approve the resolution to adopt Policy CDA (Local) – Other Revenues: Investments with no additional changes.

OTHER REVENUES CDA INVESTMENTS (LOCAL)

versus payment basis.

Investment Authority

From those investments authorized by law and described further in CDA(LEGAL) under Authorized Investments, the Board shall permit investment of District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this policy:

**Approved
Investment
Instruments**

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market mutual funds, as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No indi

OTHER REVENUES CDA INVESTMENTS (LOCAL)

shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

Investment Management

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable maturity of any other individual investment owned by the District shall not exceed two years from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

Liquidity and Maturity

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

Monitoring Market Prices

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done monthly or more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

Monitoring Rating Changes

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

Funds/Strategies Operating Funds

Individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds

an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield. The primary objective of investment strategies for operating funds is to ensure that anticipated cash flows are matched with adequate

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shall address the varying needs of all funds in the pooled fund group. The highest quality securities shall be chosen to ensure preservation of principal, liquidity, and ultimate marketability in the case of needed liquidity. The secondary objective is to create a portfolio structure that will experience minimal volatility during economic cycles. Diversification shall be addressed by using different local government investment pools and by purchasing quality short- to medium-term securities that will complement each other in a laddered maturity structure. A cash flow analysis of these funds shall be used to determine any funds available for longer term investments. Investments shall be made in accordance with this cash flow analysis.

Custodial Funds

Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Debt Service Funds

Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.

Capital Project Funds

Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

Enterprise Funds

Safekeeping and Custody

Investment strategies for enterprise fund investments shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Sellers of Investments

investment liquidity. Because the funds are pooled for investment purposes, the portfolio

The District shall retain clearly marked receipts providing proof of the District's

ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.

Prior to handling investments on behalf of the District, a broker/dealer or a qualified representative of a business organization must submit required written documents in

accordance with law. [See Sellers of Investments, CDA(LEGAL)]

Representatives of brokers/dealers and representatives with distributors of investment pools shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC) and be in good stand

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pools shall also be a registrant in good standing with the Municipal Securities Rulemaking Board (MSRB).

Soliciting Bids for CDs

In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.

Interest Rate Risk Internal Controls

To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.

The District shall monitor interest rate risk using weighted average maturity and specific identification.

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

Annual Review Annual Audit

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.

ing with the Financial Industry Regulatory Authority (FINRA). Distributors of investment

6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.

7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

The Board shall review this investment policy and investment strategies not less than

annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

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**RESOLUTION ADOPTING INVESTMENT POLICY CDA (LOCAL)
OF THE WACO INDEPENDENT SCHOOL DISTRICT**

WHEREAS, Waco Independent School District (the “District”) has been legally created and operates pursuant to the general laws of the State of Texas applicable to independent school districts; and

WHEREAS, the Board of Trustees has convened on this date at a meeting open to the public and wishes to adopt an Investment Policy for the District, in the form attached herein as Exhibit “A”, pursuant to Chapter 2256, Texas Government Code, as amended from time to time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE WACO INDEPENDENT SCHOOL DISTRICT THAT:

Section 1: The Investment Policy, in the form attached hereto as Exhibit “A,” is hereby adopted as the investment policy for the District.

Section 2: The provisions of this Resolution shall be effective as of the date of adoption and shall remain in effect until modified by action of the Board of Trustees.

October 30, 2025

Jose Vidaña
President, Board of Trustees

ATTEST:

Jim Patton
Secretary, Board of Trustees

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Dr. Deena Cornblum

RE: Library Books Purchase

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Background Information

In accordance with Senate Bill 13 (SB 13), the district previously adopted a local policy requiring board approval of library materials prior to their inclusion in campus catalogs. The first list of proposed library books was posted on the district website on September 25, 2025, for the required 30-day public review period. The list is now being presented to the Board of Trustees for formal approval in compliance with state law.

Fiscal Implications

Funding is allocated in campus budgets. Costs per campus will vary depending on campus requests.

Administrative Recommendation(s):

It is recommended that the Board approve the proposed list of library books as presented

Proposed Library Book Purchase- Posted September 25, 2025



Title	Author/Illustrator	Intended Audience
A Deathly Compendium Of Poisonous Plants : Wicked Weeds And Sinister Seeds	Hirsch, Rebecca E	Middle/High
A Risky Game	Alyson Gerber	Elementary
A Study In Secrets	Debbi Florence	Elementary/Middle
A Universe Of Rainbows: Multicolored Poems For A Multicolored World	Jamey Christoph	Elementary
Akeem Keeps Bees!	Kamal Bell	Elementary
All The Blues In The Sky	Watson, Renee	Middle
Almost Sunset	Wahab Algarmi	Elementary/Middle
Among Ghosts	Rachel Hartman	High
And She Was Loved : Toni Morrison's Life In Stories	Andrea Davis Pinkney	Elementary
Angelica And The Bear Prince	Written and illustrated by Trung Le Nguyen	High
Another	Paul Tremblay	Elementary/Middle
Anzu And The Realm Of Darkness	Nguyen, Mai K	Middle
Are You Afraid Of The Dark? The Witch's Wings And Other Terrifying Tales	Tehlor K. Mejia	Middle
Art Club: Dare To Create!	Rashad Doucet	Elementary/Middle
Asgardians. 1,Odin	O'Connor, George	Middle
Ava And The Owl-Witch (Los Monstruos)	Diana Lopez	Middle
Avatar, The Last Airbender. The Legacy Of Yangchen	Yee, F. C	Middle/High
Avatar, The Last Airbender. The Reckoning Of Roku	Ribay, Randy	Middle/High
Baby Ballena	Ben Gundersheimer	Elementary
Baby-Sitters Little Sister, 11 Karen's Ghost	Katy Farina	Elementary/Middle
Baby-Sitters Little Sister, 12, Karen's Surprise	Katy Farina	Elementary/Middle
Band Nerd	Sarah Willis	Elementary/Middle
Barb Vs. The Leech Queen	Abdo, Dan	Middle
Barely Floating / Apenas A Flote	Lilliam Rivera	Elementary/Middle
Be Happy: A Little Book Of Mindfulness	Bard, Maddy	Elementary
Bea Breaks Barriers	Caitlin Delems	Elementary

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Between The Lines	Ward, Lindsay	Elementary
Big Boy 4014 And The Steam Team	Marsha Arnold	Elementary
Bite By Bite : American History Through Feasts, Foods, And Side Dishes	Marc Aronson	Middle/High
Bitsy And Boozle Tell A Story	Sara Goetter	Elementary/Middle
Black Girl Power	Leah Johnson	Elementary
Black Star, Bright Dawn	Scott O'Dell	Elementary/Middle
Blake Laser	Keith Marantz	Elementary/Middle
Boy Vs. Shark	Paul Gilliagan	Middle
Buffalo Fluffalo And Puffalo	Bess Kalb	Elementary
Butt Or Face? Volume 3: Super Gross Butts	Kari Lavelle	Elementary
Bye Forever, I Guess	Meadows, Jodi	Middle
Camp Twisted Pine	Ciera Burch	Elementary/Middle
Candace, The Universe, And Everything	Sherri L. Smith	Middle/High
Carter Avery's Tricky Fourth Grade Year	Rob Buyea	Elementary/Middle
Cassi And The House Of Memories	Dean Stuart	Elementary/Middle
Cat Nap	Brian Lies	Elementary
Center Of The Universe	Abby Hanlon	Elementary
Charlie Hernandez & The Hand Of Darkness	Calejo, Ryan	Middle
Chef's Secret (Front Desk, Book 6)	Kelly Yang	Elementary/Middle
Chicka Chicka Tricka Treat	Julien Chung	Elementary
Coach	Jason Reynolds	Middle/High
Continental Drifter	Macleod, Kathy	Middle
Cooking Up Change	Michael Platt	Elementary
Creaky Acres	Calista Brill	Elementary
Creepy Creatures And Other Cucuys	Garza, Xavier	Middle
Crocodiles Everywhere	Esteli Meza	Elementary
Cry Out Loud	Written and illustrated by Tara O'Connor	High
Cupig Saves Christmas	Claire Tattersfield/ Rob Sayegh Jr	Elementary
Danilo Was Here	Tamika Burgess	Elementary/Middle
Dear Manny	Nic Stone	Middle/High
Deep Water	Sumner, Jamie	Middle

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Deer Run Home	LeZotte, Ann Clare	Middle
Delightfully Disturbing Lists About The Paranormal And Unexplained	Schwartz, Heather	Elementary/Middle
Diana And The Hero's Journey	Ellis, Grace	Middle
Dog Man: Big Jim Believes	Dav Pilkey	Elementary/Middle
Doubling The Bounty	Ryan Wolf	High
Down On The Bayou	Glenda Armand	Elementary
Dragonborn	Struan Murray	Elementary/Middle
Dragons Can't Eat Snow Cones	Amanda Sobotka	Elementary
Dreams To Ashes: The 1871 Los Angeles Chinatown Massacre	Livia Blackburne	Elementary/Middle
El Manisero	Carmen Agra Deedy	Elementary
Eliza, From Scratch	Sophia Lee	High
Exit Nowhere	Juliana Brandt	Elementary/Middle
Eyes On The Sky	Kasper Kramer	Elementary/Middle
Fatal Forecast : An Incredible True Story Of Courage In A Savage Storm	Tougias, Michael J	Middle
Find Her	Ginger Reno	Middle/High
Finding Lost	Holly Goldberg Sloan	Middle/High
Finding The Lost One	Samantha Van Leer	Elementary/Middle
First Day Around The World	Ibi Zoboi	Elementary
First Ladies Make History	McBride, Anita	Elementary
Flora La Fresca & The Plot To Make Millions	Veronica Chambers, illustrated by Douglass Holgate	Elementary/Middle
Free Throws, Friendship, And Other Things We Fouled Up	Bishop, Jenn	Middle
Gabby Torres Gets A Billion Followers	Angela Dominguez	Elementary
Ghost Runner	Ann Malaspina	High
Ghost Town	Eric Colossal	Elementary
Girl Giant And The Jade War	Hoang, Van	Middle
Goldfinches	Mary Oliver	Elementary/Middle
Good Boy	Andy Hirsch	Elementary
Good Old-Fashioned Korean Spirit: A Graphic Novel	Hyun Sook, Kim and Ryan Estrada	High
Gracie Under The Waves	Linda Park	Elementary

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Greeking Out: Heroes And Olympians	Kenny Curtis	Elementary/Middle
Green Promises: Girls Who Loved The Earth	Jeannine Atkins	Middle/High
Greenwild : The World Behind The Door	Thomson, Pari	Middle
Growing Home	Beth Ferry	Elementary/Middle
Hansel And Gretel	Stephen King and Maurice Sendak	Elementary
Happy Town	Greg Van Eekhout	Elementary/Middle
Have Yourself A Cheesy Little Christmas	Jory John	Elementary
Heartsick	Kristina Forest	High
Help The Kind Lion	Ruths, Mitali Banerjee	Elementary/Middle
Holes In My Underwear	Matt Eicheldinger	Elementary/Middle
Home	Matt De La Pena	Elementary
Home Sweet Home	Tae Keller	Elementary/Middle
Hovergirls	Bowers, Geneva	Middle/High
I Am Not Happy!	Caroline Perry	Elementary
I Heard	Jaha Nailah Avery	Elementary
I Survived The Japanese Tsunami, 2011 (I Survived: The Graphic Novel, Book 12)	Lauren Tarshis	Elementary/Middle
I'm A Dumbo Octopus! A Graphic Guide To Cephalopods	Anne Lambelet	Elementary
If I Built A Town	Chris Van Dusen	Elementary
If Lin Can: How Jeremy Lin Inspired Asian Americans To Shoot For The Stars	Richard Ho	Elementary
Inkbound: Meticulous Jones And The Skull Tattoo	Philippa Leathley	Elementary/Middle
Inside The Park	Andrea Williams	Elementary/Middle
Invisible: The Sort Of True Story Me & My Hidden Disease	David Soren	Elementary/Middle
Isle Of Ever	Jen Calonita	Elementary/Middle
It's Watching	Lindsay Currie	Elementary/Middle
J Vs. K	Kwame Alexander	Elementary/Middle
Jax Freeman And The Tournament Of Spirits	Kwame Mbalia	Middle
Juneberry Blue	Candice Ransom	Elementary/Middle
Just Shine: How To Be A Better You	Sonia Soytomayor	Elementary

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Just What To Do	Kyle Lukoff	Elementary
Justin Morgan Had A Horse	Marguerite Henry	Elementary/Middle
Kareem Between	Shifa Saltagi Safadi	Middle/High
Keeper Chance And The Conundrum Of Chaos	Evanovich, Alex	Middle
Kickturn	Brie Spanger	Elementary/Middle
Kid-Ventors : 35 Real Kids And Their Amazing Inventions	Pew, Kailei	Middle
Kindred Spirits Shilombish Ittibachvffa	Leslie Wiedener	Elementary
Kwame Crashes The Underworld	Craig Farmer	Elementary/Middle
Last Chance Live	Helena Haywoode Henry	High
Legendary Frybread Drive-In: Intertribal Stories	Smith, Cynthia Leitich, editor.	Middle/High
Libertad	Bessie Flores Zaldivar	High
Library Of Unruly Treasures, The	Jeanne Birdsall	Elementary/Middle
Lifeboat 5	Susan Hood	Elementary
Lion Of The Sky	Hemnani, Ritu	Middle
Little Alleluias	Mary Oliver	High
Littlest Grito, The	Nicholas Solis	Elementary
Llama Llama: A Gift For Mama	Anna Dewdney/JT Morrow	Elementary
Make A Pretty Sound: A Story Of Ella Jenkins-- The First Lady Of Children's Music	Traci Todd	Elementary
Make More S'mores	Cathy Ballou Mealey	Elementary
Making Sense Of Dog Senses : How Our Furry Friends Experience The World	Gibeault, Stephanie	Middle
Maybe Just Ask Me!	Katie Mazeika	Elementary
Mazie's Amazing Machines	Sheryl Haft	Elementary
Medusa	Marsh, Katherine	Middle
Messi's Magic: How Lionel Messi Became The G.O.A.T	Caroline Perry	Elementary
Mid-Air	Williams, Alicia	Middle
Millie Magnus For Mayor	Brittany Mazique	Elementary
Mirabella Y La Casa Encantada / Mirabelle And The Haunted House	Harriet Muncaster	Elementary
Mistaco!: A Tale Of Tragedy Y Tortillas	Eliza Kinkz	Elementary

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Mom's Busy Work	Jacinda Ardern/Ruby Jones	Middle
My (Half) Latinx Kitchen : Half Recipes, Half Stories, All Latin American	Kiera Wright-Ruiz	Middle/High
Mystery Of The Roman Ransom	Henry Winterfield	Elementary/Middle
Nina Del Pueblo De Floricanto Luz Jimenez, Hija De Los Nahuas (Child Of The Flower-Song People Spanish Edition)	Amescua, Gloria	Middle
No More Mr. Mice Guy	Jarrett Lerner	Elementary
No Purchase Necessary	Marianayagam, Maria	Middle
No Same! And The Meow Of Deception (Book 2)	Drew Daywalt	Elementary
Not If You Break Up With Me First	Miller, G. F	Middle
Not Nothing	Forman, Gayle	Middle
Octopus Ocean : Geniuses Of The Deep	Leiren-Young, Mark	Middle
Old School	Korman, Gordon	Middle
On A Wing And A Tear	Cynthia L. Smith	Elementary/Middle
Opal Watson: Private Eye	Brittany Thurman	Elementary/Middle
Outside In And The Inside Out: A Story About Arnold Lobel	Emmy Kastner	Elementary
Partypooer	Jeff Kinney	Elementary/Middle
Pearl	Smith, Sherri L	Middle
Pedal Pusher: How One Woman's Bicycle Adventure Helped Change The World	Mary Boone	Elementary
Piper's Story: A Kitten Tale	W. Bruce Cameron	Elementary/Middle
Please Pay Attention	Jamie Sumner	Elementary/Middle
Pocket Bear	Katherin Applegate	Elementary/Middle
Pokemon. ¡Fuecoco, Te Elijo A Ti! / Fuecoco, I Choose You!	The Pokemon Company	Elementary
Popcorn	Rob Harrell	Middle/High
Protector Of The Small. Book 1,First Test	Grayson, Devin	Middle
Puffin And Penguin	Halaine Becker	Elementary
Quagmire Tiarello Couldn't Be Better	Larsen, Mylisa	Middle
Racing At Devil's Bridge And Other Stories	Garza, Xavier	Middle
Rap It Up!	Carole Boston Weatherford	Elementary
Ratty	Suzanne Selfors	Elementary/Middle

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Read And Play Rocket	Bridget Heos	Elementary
Return To Sender	Vera Brosgol	Elementary
Rohan Murthy Has A Plan	Rajani Larocca	Elementary
Rougarou Magic	Rachel Marsh	Elementary/Middle
Safe Crossing	Kari Percival	Elementary
Safe Harbor	Padma Venkatraman	Elementary/Middle
Salon Saturday	Janelle Harper, Charlot Kristensen	Elementary
Same Page	Elly Swartz	Elementary/Middle
Saved By The Smell	Jarrett Lerner	Elementary
Second Chance: Baseball Buddies	Aaron Derr	Elementary
Seven All Alone	By Kirsty McKay	High
Shaken	James Preller	Elementary/Middle
She Sells Seashells: Mary Anning, An Unlikely Paleontologist	Heidi Stemple	Elementary
Shiny Misfits	Maysoon Zayid	Elementary/Middle
Shiver By The Sea 3: Creature From The Gloppy Green Pool	Erin Dionne	Elementary/Middle
Si, Se Puede : The Latino Heroes Who Changed The United States	Anta, Julio	Middle/High
Sing High, Sing Crow	Nancy E. Krulik	
Skylar And The K-Pop Principal	Luan Goldie	Elementary/Middle
Slugfest	Korman, Gordon	Middle
Smash, Crash, Topple, Roll! : The Inventive Rube Goldberg A Life In Comics, Contraptions, And Six Simple Machines	Catherine Thimmesh	Elementary/Middle
Smoke And Mirrors	Rosalyn Ransaw	Elementary/Middle
Snoop	Gordon Korman	Elementary/Middle
Soara And The House Of Monsters. 01	Yamaji, Hidenori	Middle/High
Soara And The House Of Monsters. 02	Yamaji, Hidenori	Middle/High
Soara And The House Of Monsters. 03	Yamaji, Hidenori	Middle/High
Soara And The House Of Monsters. 04	Yamaji, Hidenori	Middle/High
Space Chasers	Leland Melvin	Elementary
Sparkles For Sunny	Sylvia Chen	Elementary
Speak Up, Santiago	Julio Anta	Elementary/Middle
Spy School Blackout	Stuart Gibbs	Elementary/Middle

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Stealing Little Moon : The Legacy Of The American Indian Boarding Schools	Jones, Dan SaSuWeh	Middle/High
Still Sal	Kevin Henkes	Elementary
Stinetinglers 2 : 10 More New Stories From The Master Of Scary Tales	Stine, R. L	Middle
Stinetinglers 3 : More Chilling Stories By The Master Of Scary Tales	Stine, R. L	Middle
Stinetinglers 4 : 3 Chilling Tales By The Master Of Scary Stories	Stine, R. L	Middle
Sugar Crash	By Melinda Di Lorenzo	High
Super Dj Saves Field Day	Derrick & Brittini Johnson	Elementary
Survive This Safari	Natalie Richards	Elementary/Middle
Sylvia Doe And The 100-Year Flood	Beatty, Robert	Middle
Taxi Ghost	Escabasse, Sophie	Middle
Tea Is Love	Adib Khorram/Hannah Cha	Elementary
Team Chu And The Battle Of Blackwood Arena	Dao, Julie	Middle
Tear This Down	Barbara Dee	Middle/High
The Amazing Generation	Jonathan Haidt and Catherine Price / Cynthia Yuan Cheng	Middle/High
The Avatar Last Airbender The Awakening Of Roku	Ribay, Randy	Middle/High
The Baby-Sitters Club #18: Jessi Ramsey, Pet-Sitter	Ellen T. Crenshaw	Elementary/Middle
The Big Mess And Other Stories (Earl And Worm, Book 2)	Greg Pizzoli	Elementary
The Bionic Boy	Lynn Plourde	Elementary/Middle
The Black Mambas: The World's First All-Woman Anti-Poaching Unit	Kelly Crull	Elementary
The Bug Bandits	Jenni Walsh	Elementary/Middle
The Christmas Sweater	Jan Brett	Elementary
The Curse Of Dead Man's Diamond	Christy Morell	Elementary/Middle
The Curse Of Madame Petrova	Hof, Marjolijn	Middle
The Deadly Fates	Clayton, Dhonielle	Middle
The Dirt!	Lindsey Leigh	Elementary/Middle
The Dream Builder's Blueprint: Dr. King's Message To Young People	Alice Faye Duncan/E.B. Lewis	Elementary/Middle

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The Escape Artist	Thor Hanson	Elementary
The Extraordinary Orbit Of Alex Ramirez	Jasmine Paulino	Middle
The Fight For The Hidden Realm	McDermott, Siobhan	Middle
The First Cat In Space And The Baby's Pirate's Revenge (Volume 4)	Mac Barnett and Shawn Harris	Elementary/Middle
The First State Of Being	Kelly, Erin Entrada	Elementary/Middle
The Friendship Train: A True Story Of Helping And Healing After World War II	Debbie Levy	Elementary
The Giving Flower: The Story Of The Poinsettia	Alda Dobbs	Elementary
The Griffin's Boy	Sarah L Thomson	Elementary
The Home We Make	Maham Khwaja	Elementary
The Hotel Balzaar	Kate Dicamillo	Elementary/Middle
The Humble Pie	Jory John	Elementary
The Incredibly Human Henson Blayze	Derrick Barnes	Elementary/Middle
The Intelligence Explosion: When Ai Beats Humans At Everything	James Barrat	High
The Invisible Parade	Leigh Bardugo	Elementary
The Last Dragon On Mars	Scott Reintgen	Elementary/Middle
The Last Kids On Earth And The Destructor's Lair	Max Braille	Elementary/Middle
The Last Resort	Erin Entrada Kelly	Elementary/Middle
The Memory Thieves : A Conjuror Novel	Clayton, Dhonielle	Middle
The Millicent Quibb	Kate McKinnon	Elementary/Middle
The Monarch	Kristen Hall	Elementary
The Mystery Of Locked Rooms	Currie, Lindsay	Middle
The Mystery Of Mystic Mountain	Fox, Janet S	Middle
The Next Scientist	Kate Messner	Elementary
The Origami Kid: A Paperfolding Adventure	Robert McGuire	Elementary
The Outsmarters	Ellis, Deborah	Middle
The Partition Project	Faruqi, Saadia	Middle
The Peanut Man	Carmen Agra Deedy	Elementary
The Pine Cone's Secret: A Life Cycle Poem	Hannah Barnaby	Elementary
The Playmakers	Chad Morris	Elementary/Middle

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The Racc Pack: Prince And The Pauper, Vol. 2	Stephanie Cooke	Elementary/Middle
The Secret Astronomers	Jessica Walker	High
The Secret Of Honeycake	Kimberly Fusco	Elementary/Middle
The Sole Man: Jan Matzelinger's Lasting Invention	Shana Keller	Elementary
The Story Of My Anger	Jasminne Mendez	High
The Time Travel Twins	James Patterson	Elementary/Middle
The Trouble With Giraffes	Lisa Mantchev	Elementary
The Trouble With Sunshine	Yamile Mendez	Elementary/Middle
The Truth About Triangles	Michael Leali	Elementary/Middle
The Unlucky Kid	Bob Holt	Elementary
The Wild Robot On The Island	Peter Brown	Elementary
The Wombats Go Wild For Words	Beth Ferry	Elementary
The Wonderful Wishes Of B	Katherine Nolte	Elementary/Middle
The Zombees	Justin Colon	Elementary
They Call Me No Sam! (Book 1)	Drew Daywalt	Elementary
This Way To Happy	Allison Green Myers	Middle
Time For Kids: 300 Fantastic Facts: Dinosaurs	Stephen Krensky	Elementary/Middle
Time For Kids: Planets	Sarah Jospitre	Elementary/Middle
Top Chef # 6	Kelly Starling Lyons	Elementary
Tree. Table. Book.	Lois Lowry	Elementary/Middle
Triceratopposite	Bridget Heos	Elementary
Trim Saves The Day	Deborah Hopkinson	Elementary
Trouble Dog	Carol Foote	Elementary
Trouble With Heroes	Kate Messner	Elementary/Middle
Troubling Tounsils!	Aaron Reynolds	Elementary
Turkeys In Disguise	Cynthia Platt	Elementary
Turtles Heading Home	Liza Ketchum	Elementary
Un Cumpleaños Muy Dulce! / A Very Sweet Birthday!	Aurora Quirón	Elementary
Un Deseo De Cumpleaños A Lo Bestia / A Birthday Wish Gone Wild	María Frisa	Elementary
Very Bad At Math	Hope Larson	Elementary/Middle

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Virus Hunters : How Science Protects People When Outbreaks And Pandemics Strike	Cherrix, Amy	Middle
Wanda Hears The Stars: A Blind Astronomer Listens To The Universe	Amy Hansen	Elementary
Wash Day With Mama	Monica Mikai	Elementary
We Carry The Sun	Tae Keller	Elementary
We Fell Apart	E. Lockhart	High
Weirdly Walter	Julia Walton	Elementary/Middle
What Is Color? : The Global And Sometimes Gross Story Of Pigments, Paint, And The Wondrous World Of Art	Weinberg, Steven	Elementary/Middle
What Medicine Can Do	Gabrielle Balkan/Alberto Lot	Elementary
What Was The Wild West?	Janet B. Pascal	Elementary/Middle
When Alexander Graced The Table	Alexander Smalls	Elementary
When The World Tips Over	Jandy Nelson	High
Where The Black Flowers Bloom	Smith, Ronald L	Middle
Where The Deer Slip Through	Katey Howes	Elementary
Whirligigs: The Wondrous Windmills Of Vollis Simpson's Imagination	Carole Weatherford	Elementary
Whistle! Vol. 16,Feel The Destiny	Higuchi, Daisuke	Middle
Whistle! Vol. 6,Be There	Higuchi, Daisuke	Middle
Whistle!. 4,Re-Start	Higuchi, Daisuke	Middle
Whistle!. Vol. 1,Break Through	Higuchi, Daisuke	Middle
Whistle!. Vol. 10,Brotherhood	Higuchi, Daisuke	Middle
Whistle!. Vol. 11,Run	Higuchi, Daisuke	Middle
Whistle!. Vol. 12,In The Distance	Higuchi, Daisuke	Middle
Whistle!. Vol. 13,Dance With The Fear	Higuchi, Daisuke	Middle
Whistle!. Vol. 14,No Pain, No Gain	Higuchi, Daisuke	Middle
Whistle!. Vol. 15,One	Higuchi, Daisuke	Middle
Whistle!. Vol. 17,Be Alive	Higuchi, Daisuke	Middle
Whistle!. Vol. 18,Change Over	Higuchi, Daisuke	Middle
Whistle!. Vol. 19,Turning Point	Higuchi, Daisuke	Middle
Whistle!. Vol. 2,On Your Marks	Higuchi, Daisuke	Middle
Whistle!. Vol. 21,Try On My Dreams	Higuchi, Daisuke	Middle

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Whistle!. Vol. 22,Ultra Soul	Higuchi, Daisuke	Middle
Whistle!. Vol. 23,Soldier Blue	Higuchi, Daisuke	Middle
Whistle!. Vol. 24,You'll Never Walk Alone	Higuchi, Daisuke	Middle
Whistle!. Vol. 3,Vor	Higuchi, Daisuke	Middle
Whistle!. Vol. 5,Pure Soul	Higuchi, Daisuke	Middle
Whistle!. Vol. 7,Step By Step	Higuchi, Daisuke	Middle
Whistle!. Vol. 8,Rain Cats And Dogs	Higuchi, Daisuke	Middle
Whistle!. Vol. 9,Nobody Is Perfect	Higuchi, Daisuke	Middle
Who Discovered How To Breath Underwater?: Jacques Cousteau	Ned Wolfe/Caroline Hu	Elementary/Middle
Who Hq States: Where Is California?	Jennifer Marino Walters/Ted Hammond	Elementary/Middle
Who Hq States: Where Is Florida?	Jennifer Marino Walters/Ted Hammond	Elementary/Middle
Who Hq States: Where Is Georgia?	Jennifer Marino Walters/Ted Hammond	Elementary/Middle
Who Hq States: Where Is Illinois?	Tracy Vonder Brink/Terry Hammond	Elementary/Middle
Who Hq States: Where Is New York?	Jennifer Marino Walters/Ted Hammond	Elementary/Middle
Who Hq States: Where Is Ohio?	Tracy Vonder Brink/Terry Hammond	Elementary/Middle
Who Hq States: Where Is Pennsylvania?	Annette Whipple/Ted Hammond	Elementary/Middle
Who Hq States: Where Is Texas?	Annette Whipple/Ted Hammond	Elementary/Middle
Who Owns The Moon? : And Other Conundrums Of Exploring And Using Space	Levinson, Cynthia	Middle/High
Wildfire Rescue	Rekha S. Rajan	Elementary
Will's Race For Home	Jewel Parker Rhodes	Elementary/Middle
Wires Crossed	Fantaskey, Beth	Middle
With Just One Wing	Brenda Woods	Elementary/Middle
Wrath Of The Triple Goddess	Rick Riordan	Middle/High

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Dr. Deena Cornblum

RE: New Course Request

=====

Course Title: Path College Career I (PATHCC1)

Background Information

PEIMS Code: N1290051

Course Type: TEA-approved Innovative Course

Course Description:

Path College Career I is a Texas Education Agency–approved innovative course designed to prepare students for success in high school, college, and future careers. The course focuses on developing study habits, research and critical thinking skills, and executive functioning strategies to support academic and personal growth. Students explore their individual learning styles, identify strengths and interests, and connect these to potential college and career pathways. Instruction emphasizes collaboration, communication, problem-solving, and self-management to ensure students are not only eligible for, but ready to pursue, advanced coursework and postsecondary opportunities. This course would be used to replace the Online Learning class for students in the Future Educators Academy. This is a TEA-approved Innovative Course and requires board approval under TAC §74.27.

Fiscal Implications

None (Course Replacement)

Course Title: Banking and Financial Services

Background Information

PEIMS Code: 13016300

Career Cluster: Finance

Course Description:

Banking and Financial Services is a CTE course that introduces students to the structure and function of the banking and financial services industry. Students learn how financial institutions operate, the role of banking in the economy, and the importance of ethical and legal practices in financial

management. The course emphasizes employability skills, customer service, and financial literacy through practical applications such as interest and credit calculations, banking regulations, and technology use in the industry. Students gain foundational knowledge to support future careers or postsecondary studies in finance, business, or economics. This course is currently being offered as Problems and Solutions I (PROBS 1). As required by the Texas Education Agency, Banking and Financial Services is replacing PROBS 1.

Fiscal Implications

None (Course Replacement)

Course Title: Court Systems and Practices

Background Information

PEIMS Code: 13029600

Career Cluster: Law, Public Safety, Corrections & Security

Course Description:

Court Systems and Practices provides students with a comprehensive overview of the federal and state court systems, including the roles of judicial officers, the trial process from pretrial through sentencing, and rules of evidence. Students examine constitutional protections and criminal procedure (such as search and seizure, stops and frisks, interrogation) in the context of the American judicial system. The course supports students in the Criminal Justice/Law pathway by developing legal-system literacy, professional practices, and critical thinking about courtroom dynamics and justice processes. This course was previously taught as Mock Trial and will afford students the opportunity to also earn course credit in a CTE pathway.

Fiscal Implications

None (Course Replacement)

Course Title: Acting Methods

Background Information

PEIMS Code: N1170123

Course Type: Fine Arts- TEA-approved Innovative Course

Course Description:

Acting Methods is a TEA-approved Innovative Course designed to strengthen students' acting proficiency through the study and application of performance techniques, character development, and textual analysis. Students explore

multiple acting methodologies and styles while building skills in voice, movement, mime, and stage presence. Coursework emphasizes character motivation, subtext, and interpretation of contemporary scripts, preparing students for advanced performance work in Theatre II–IV or concurrent enrollment. This is a TEA-approved Innovative Course and requires board approval under TAC §74.27.

Fiscal Implications

None

Course Title: Innovative Thinking: Leadership Education through Authentic Design (LEAD)

Background Information

PEIMS Code: N1290010

Course Type: TEA-approved Innovative Course- Student Leadership

Course Description:

The proposed Innovative Thinking: Leadership Education through Authentic Design (LEAD) course is aligned to the Texas Education Agency–approved innovative course Student Leadership). This course provides a framework for developing personal responsibility, goal setting, organizational skills, and effective communication through authentic leadership experiences.

As Waco ISD continues to scale the Dual Language Immersion program, this course will serve as an elective offered to support continued growth in biliteracy and leadership. The design allows students to engage in authentic, project-based learning experiences that integrate collaboration, problem-solving, and innovation.

The LEAD course aligns with Waco ISD’s Strength-Based Program Design for Emergent Bilinguals and supports the Texas Education Agency’s exemplary-level requirements under the Dual Language Immersion Rubric.

Students will have the option to enroll in Innovative Thinking: LEAD for ESL or Innovative Thinking: LEAD for Dual Language Immersion. Students who complete the LEAD for ESL course will earn a special designation noted in the graduation program and will be eligible to wear graduation cords representing the LEAD distinction.

Fiscal Implications

None

Administrative Recommendation(s):

Approve new courses as presented.

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 30, 2025

Contact Person: Dr. Tiffany Spicer

RE: Board Operating Procedures

=====

Background Information:

Over the past several months, the Board and Superintendent have engaged in thoughtful discussion and reflection on our governance practices together as a Team of 8. Through this collaborative process, we reviewed existing Board Operating Procedures and identified opportunities to improve communication, clarify roles and responsibilities, and align our operations more closely with Board policy and best practices outlined by the Texas Association of School Boards (TASB).

Once approved, the resulting revised Board Operating Procedures will serve as a guiding framework for the ongoing work of the Board and Superintendent to maintain effective governance, clear communication, and a shared focus on student outcomes.

Fiscal Implications:

N/A

Administration Recommendations:

Approve updated Board Operating Procedures as presented.

GOVERNANCE HANDBOOK 2025-2026



Rooted in WISDom, Committed to Excellence

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*Note: This document is intended to assist board members and administrators in carrying out their duties. It is not enforceable by third-parties. **In the event of an apparent conflict between this document and Board policy, Board policy prevails.***

Basic Agenda

The basic meeting agenda is the list of business items to be discussed and/or voted on by the Board at a legally called meeting.

Developing the Board Meeting Agenda

1. Agendas are created by the Superintendent, in consultation with the Board President, to ensure the agenda and topics included meet with the President's approval. (Policy BE Local)
2. The Superintendent shall ensure that any topics the Board or individual Trustees have timely requested to be addressed are on the agenda within 30 days of the written request. The Board President shall not have authority to remove from the agenda a subject requested by a Trustee without that Trustee's specific authorization. (Policy BE Local)
3. The deadline for submitting items for inclusion on the agenda is noon of the seventh calendar day before scheduled meetings. (Policy BE Local)
4. Agenda requests shall be in writing/emailed to the Superintendent within the timelines set in policy and shall be copied to the President.

Board Meeting Notification

1. Members of the Board shall be given notice of regular and special meetings at least 3 business days prior to the scheduled time of the meeting and at least one hour prior to the time of an emergency meeting. (Policy BE Local)
2. Any items added to the agenda after the original posting shall be done in accordance with state law.

Board Meeting Structure

1. The purpose of **workshops** is for board members to have the opportunity to review, discuss, question, consider and ask clarifying questions on workshop items. Only action items that need immediate board consideration will be placed on workshop agendas.
2. The purpose of the **regular meeting** on the third or fourth Thursday is to review, discuss and consider the regular business of the district and recognize students, staff and community members.
3. The purpose of the **special meeting** is to cover unique district needs. Action may or may not be taken at a special meeting. The meeting will be posted as a special meeting.
4. The purpose of an **emergency meeting** is to address an emergency or urgent public necessity, as defined by law.

Opening Statement

The Board President will open each meeting with a statement that outlines the purpose and decorum of the meeting. This statement shall be reviewed and revised as necessary as a part of the yearly board reorganization and review of the Board Operating Procedures.

OPENING STATEMENT:

- a. *This meeting of the Waco Independent School District Board is hereby called to order. All items discussed or voted upon this evening have been posted as required by state law. [As applicable: We have been in executive session under Texas Government Code Section _____. No action was taken or action was taken.]*
- b. *I extend a warm welcome to those present and to our television viewers.*
- c. *The Board's purpose is to set goals, listen to reports of the superintendent, approve budgets, contracts, and personnel appointments, and make policy for the District. We are not here to make management decisions or solve problems of individuals. Management is the responsibility of the superintendent and staff.*
- d. *I ask that you turn your cell phones to silent alert if you have not already done so.*
- e. *We appreciate the time you have taken to join us and for your interest in the Waco Independent School District.*

Executive Session

1. The Board may not conduct an executive session (closed meeting) unless a quorum of the Board first meets in an open meeting for which proper notice has been given, and during which the presiding officer announces that a closed meeting will be held and announces the section(s) of the Open Meetings Act under which the closed meeting will be held.
2. During the closed meeting, the Board may only discuss or deliberate on matters which are included on the agenda and are authorized by the Open Meetings Act to be discussed or deliberated in a closed meeting.
3. A final action, decision, or vote on a matter deliberated in a closed meeting may only be made or taken during open meeting.
4. The Board must keep either a certified agenda or taped recording of each closed meeting, including the date and time. The certified agenda or taped recording may be made available to the public only under a court order.
5. Matters discussed in closed session shall be kept confidential.
6. Subjects held for Executive Session:
 - a. Personnel issues are generally conducted in an executive session unless specifically required by the Texas Open Meetings Law, Government Code Sections 551.074 and 551.082. Anything that violates right to privacy, i.e., Texas Open Meetings Act, Texas Public Information Act, cannot be placed on the open agenda. Government Code 551.082 and 551.0821 and Board Policy FL(LEGAL).
 - b. Anything falling under the Texas Government Code Section 551.072 which is discussing purchase, exchange, lease or value of real property and Section 551.071 which is private consultation with the Board's attorney.
 - c. Anything falling under Texas Government Code Sections 551.0785 (Medical records or psychiatric records), 551.076 (Security), 418.175-418.182 (Emergency Management), and 551.087 (Economic Development Negotiations).

Consent Agenda

1. The consent agenda is included as part of the regular agenda but contains items of a routine and/or recurring nature that can be voted on all at once unless a board member or administrator requests that an item be pulled out and considered individually. Board members shall be furnished with background material for each item listed as part of the consent agenda.
2. Items usually contained in the consent agenda include, but are not limited to:
 - a. Routine and/or recurring items
 - b. Annual renewals of Regional ESC and TEA items
 - c. Budget amendments
 - d. Tax refunds for more than \$500
 - e. Financial information
 - f. Minutes of regular and special Board meetings, including joint meetings with City of Waco
 - g. Routine personnel items
 - h. Routine bid recommendations

Board Member Conduct During Board Meetings

1. The Board shall observe the parliamentary procedures in *Robert's Rules of Order, Newly Revised*, except as otherwise provided in Board policy or by law.
2. Board members are expected to attend and participate in duly called meetings. Board members shall inform the Superintendent if he/she will not be able to attend the meeting or will be late within 72 hours of the meeting or as soon as possible.
3. Board members should come to the board meetings prepared to discuss and take action on all items on the agenda. At a minimum, each Board member is expected to have done the following prior to arrival at every board meeting:
 - a. Studied the material in the board packet sent to them prior to the meeting.
 - b. When possible, resolve questions about an agenda item beforehand by contacting the Superintendent or the Superintendent's Designee.

Public Comment Under §551.007

1. In accordance with the Texas Open Meetings Act and Board policy, public comment shall be limited to items on the agenda posted with notice of the meeting.
2. Individuals who wish to address the Board shall sign up with the Board's designee before the meeting begins and shall indicate the agenda item on which they wish to comment.
3. Except as permitted by Board policy (e.g. an individual is addressing the board through a translator), an individual's comments to the Board shall not exceed three minutes per meeting.
4. When necessary, the presiding officer may establish a reasonable overall time limit for public comment

and/or adjust the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.

STATEMENT IF ANYONE HAS SIGNED UP TO SPEAK TO AN AGENDA ITEM

- *We have had one or more persons sign up to speak to one or more of the open meeting agenda items this evening. The Board encourages comments about open meeting agenda items from members of the public. Anyone who has signed up to speak in advance of the meeting in accordance with board procedures will do so in accordance with the law, Board policy and Board rules. The Board asks that each participant's comments pertain to the agenda item under consideration. Unless adjusted by the presiding officer, comments by each speaker will be no longer than 3 minutes. (Per the time limit from the District's BED(LOCAL)).*
- Insert optional text if the presiding officer will adjust the Board's procedures on public comment for the meeting:
- *Due to the large number of individuals wishing to speak today and in the interest of time, the following adjustments to the public comment procedures will apply: _____ (describe the adjustments)*
- Add the following if the board is not using simultaneous translation equipment:
For any member of the public who is accompanied by a translator, your time will be doubled as required by law.
- *In addition, the Board has adopted policies to provide prompt and equitable resolution of complaints and concerns for employees, students or their parents, and the general public. Copies of our District policies and procedures on public comment and filing complaints are available _____ (location)."*
- Moment of Silence: *And now may we pause for prayer, contemplation, reflection or meditation.*

Board Member and Audience Response to Public Comments

1. Board members will listen attentively to any public comments.
2. Upon recognition by the presiding officer, any board member may ask clarifying questions of a speaker. If a board member does so, the question(s) and the speaker's response(s) will not count against the speaker's time limit.
3. Unless recognized by the presiding officer, neither board members nor audience members will respond or enter into discussion with a speaker.
4. 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 person 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 person removed from the meeting (Policy BD(LOCAL)).

Hearings

1. A hearing usually occurs during a Level 3 grievance to the Board.
2. Hearings may be held in open or closed session, depending on the situation, but are usually held in closed session.

3. During the hearings, the Board is assembled to hear the complaint, consider the evidence, and potentially take action on the matter being heard.
4. The Board generally will not answer questions or enter into dialogue except with their attorney in the case of an employee hearing. Board members may ask clarifying questions.
5. Rules for the hearing will be strictly adhered to.
 - a. Response will be limited to 10 minutes (or as assigned/modified by the Board President)
 - b. The Board will avoid any derogatory comments.
 - c. The Board may adopt additional rules as it deems appropriate.
6. At the conclusion of the hearing or at a subsequent meeting, the Board will determine the results of the hearing.

Voting Procedures

1. 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 President shall not interfere with debate as long as members wish to address themselves to an item under consideration. (Policy BE(LOCAL))
2. The Board President may make motions, second motions, enter into debate or discussion and vote on all matters coming before the Board.
3. No member shall vote on a motion in which he or she has a direct financial interest not common to other members of the Board.
4. All dissenting votes and abstentions shall be recorded in the minutes of the Board meeting.
5. Voting shall be by voice vote or a show of hands, as directed by the President. Upon request of any board member, voting shall be by roll call vote. (Policy BE(LOCAL))
6. Each board decision, even when there are dissenting votes, shall be an action by the whole board and binding upon each member. Individual members are encouraged to express their opinions during the discussion of motions, but following the vote, members are encouraged to accept the decision of the majority Board.

Individual Board Members Communications with Staff

1. Board members are entitled to the information they require to make informed decisions on the matters before them. If a member requests information that requires an excessive amount of staff time to compile, the Superintendent and Board President shall consult with the member to find a reasonable solution.
2. Board members will e-mail or call the Superintendent with information requests. The Superintendent may, if appropriate, forward the request to other staff members.
3. Board members will not attempt to influence or exert influence on the staff in order to coerce them into making particular recommendations or decisions.

Board Members' Visits to Campuses

1. Board members may visit campuses in their official capacity, but shall notify the Superintendent before the visit if the visit is not for a scheduled campus activity.
2. Board members are not to go into teachers' classrooms or on campuses for the purpose of investigation or personnel evaluation.
3. Trustees should wear some form of identification (name badge or district ID) when visiting campuses in an official capacity.

Communications

1. The Board is committed to, and encourages, community input through the use of surveys, public forums, the district web site, district publications and on-going communications forums.
2. The Superintendent may meet with the Board President on a routine basis to discuss issues of the District. No decisions shall be made that would otherwise require board approval.
3. The Superintendent will communicate information in a timely manner to all board members.
4. Unless otherwise approved or authorized by the Board, individual members cannot speak in an official capacity or otherwise represent the views of the Board or the District.
5. Board members shall notify the Superintendent or Superintendent's Designee of contacts they have had with the media
6. Any board member may respond to general, factual inquiries. If the board member is unsure of the correct facts, they should direct the inquiry to the Superintendent or Superintendent's Designee.

Board Member Correspondence

1. Board business transmitted on personal accounts is subject to the Public Information Act (PIA).
2. As public officials of a government entity, board members are charged with the responsibility of maintaining any such correspondence personally whether the correspondence be through U.S. mail, e-mail, Facebook messaging or other social networking.
3. The following table identifies the type of correspondence a board member may receive in his or her personal accounts that require retention:

Complaints	Policy	Resolution
CORRESPONDENCE: Administrative	Anything related to the "formulation, planning, implementation, modification, or redefinition of the programs services, or projects of the District and the administrative policies and procedures that govern them."	3 Years
CORRESPONDENCE: General	Anything pertaining to the "regular and routine operation" of Board policy and District programs, services or projects.	1 Year

If a board member believes he/she has correspondence that falls into one of the above categories requiring a longer retention period, please forward it to the Superintendent for safekeeping. It is not necessary to forward e-mail correspondence sent to a board member's wacoisd.org e-mail account.

Complaints

1. If employees, parents, students or other members of the public bring concerns or complaints to an individual Board member, he or she shall refer them to the Superintendent or another appropriate administrator, who shall proceed according to the applicable complaint policy.
2. Board members should inform the citizen of his/her due process and remind them that the Board member needs to remain impartial in case the situation comes before the Board at a later date.
3. Board members shall inform the Superintendent of complaints brought to them if it is appropriate or necessary.

Board Officers

1. Election of officers shall be held at the first Board meeting following elections. Policy BDAA(LOCAL).
2. The Board will elect a president and secretary in accordance with Policy BDAA(LEGAL) and other Board officer positions as specified in Policy BDAA(LOCAL).
3. The Board may reorganize and elect officers at other times of the year by placing "reorganization of the Board" or other appropriate notice on the agenda. Policy BE(LEGAL).
4. No member may hold office until he or she has at least one year experience on the Board.
5. Process:
 - a. Any board member may make nominations
 - b. Nominations will not be closed until all who wish to make a nomination have done so.
 - c. More than one person may be nominated for a given office.
6. The Board may choose to go into a closed meeting to discuss the qualifications of the nominee(s) after nominations have closed and before taking a vote unless all nominees state their preferences for discussion in open meeting in accordance with Policy BEC(LEGAL).
7. The vote for board officers must occur in open meeting. No vote will be taken by secret ballot per Policy BE(LEGAL).
8. Officers must be elected by a majority vote of the Board. If no nominee receives a majority vote, the Board will continue discussions and will reopen nominations.
9. Responsibilities of the Board President:
 - a. Preside at all Board meetings unless unable to attend.
 - b. Have the right to discuss, make motions, propose resolutions, and vote on all matters coming before the Board.
10. Responsibilities of the Vice-President:
 - a. Shall act in capacity of President in the absence of the President.

- b. Shall fulfill all duties and obligations as required by board policy and state and federal statutes, regulations and rules.

11. Responsibilities of the Secretary:

- a. Shall ensure that accurate records are kept.
- b. Shall act as President in the absence of the President and Vice- President.
- c. Ensure that notices of Board meetings are posted and sent as required by law.
- d. Sign or countersign documents as directed by action of the Board.

Superintendent's Evaluation

- 1. The Superintendent will have a formative evaluation six months following the summative evaluation and a summative evaluation every August or on an agreed upon date.
- 2. The evaluation of the Superintendent shall be conducted in accordance with district policy. The evaluation instrument shall have been developed collaboratively between the Superintendent and the Board, adopted in advance, and shall be based upon observable, job- related behavior.
- 3. The Board will develop and review outcome-based evaluation instruments annually for the Superintendent.
- 4. The Superintendent's evaluation is confidential by law.

Campaigning for Re-Election

- 1. During work hours school district employees will not be solicited for endorsement by any board member campaigning for re-election. Use of district materials and systems (including district e-mail communications) will not be used by any employee to discuss or solicit support of any candidate running for election or re-election as per the Texas Education Code Section 11.168, as amended by the 79th Legislature, 2005.
- 2. The Board, as a whole, will not endorse any candidate running for public office.
- 3. Board members, as private citizens, may endorse any candidate of their choice and may put endorsement signs in their private yards.

Purchasing Tickets

District funds may be used to purchase tickets for special community events benefitting the district. Board members interested in attending specific local events may purchase tickets on their own. School event tickets will be complimentary to all board members.

Reviewing Board Operating Procedures

- 1. Board members shall review the Board Operating Procedures annually.
- 2. A work session may be called to review and/or update them if necessary.

Appendix A

BOARD MEMBERS
ETHICS

BBF
(LOCAL)

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

**Equity
In Attitude**

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

**Trustworthiness
In Stewardship**

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

**Honor
In Conduct**

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

**Integrity
Of Character**

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

**Commitment
To Service**

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

**Student-Centered
Focus**

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

Appendix C

THREE ESSENTIAL ROLES IN AN ALIGNED SCHOOL SYSTEM

Strategic Role

- Board and Superintendent
- Big Picture...View from 50,000 feet
- Overlooks the entire system and sees how the parts relate to the whole
- Focuses on representing the community's needs and interests
- Looks to the long term...usually 3-5 years
- Provides overall structure for district-wide goals
- Sets clear targets for overall goals
- Works ON macro system

Superintendent

Superintendent

Tactical Role

- Superintendent and Leadership Team
- Sees the wide picture...View from 10,000 feet
- Coordinates the component parts of the organization
- Overlooks the schools and departments
- Focuses on working directly with internal/external customers (faculty and staff, parents, community & students)
- Looks out 1-2 years
- Provides structure at the campus and department level
- Creates and deploys plans that will lead to improvement
- Depending on the situation, the person may work either ON the macro system or IN a micro system

Administrator

Administrator

Operational Role

- Instructional & Operational Leaders and Front-Line Staff
- Focuses on the ground level picture...what is happening day to day
- Coordinates a specific part of the organization
- Overlooks a classroom, department or teaching team
- Focuses primarily on the students and parents
- Looks days or weeks out...sometimes looking at the full year during planning sessions
- Provides structure at the classroom level
- Refines and adjusts plans so that improvement will result
- Works IN micro system

Administrator

Source: Van Clay, Mark, and Soldwedel, Perry. *The School Board Fieldbook: Leading with Vision*. Solution Tree Press, 2008.

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Dr. Tiffany Spicer

RE: Cooper Foundation Trustee Election

=====

Background Information:

Seven individuals serve the community as unpaid trustees of the Cooper Foundation. Their responsibilities require a significant contribution of time and talent. Dr. Roland Goertz has served as a Cooper Foundation Trustee since 2005 and has recently resigned the position. To fill the vacancy, Cooper Trustees are recommending Dr. Jackson Griggs, CEO of Waco Family Medicine. Dr. Griggs’s experience in the healthcare field and as a leader in our community would be beneficial to the Cooper Foundation.

Additionally, Mr. David Lacy has served as a Cooper Foundation Trustee since 2005. He is the President and CEO of Community Bank and Trust and currently served on the Executive Committee of the Waco Industrial Foundation. Mr. Lacy has previously served on a number of other nonprofit board and serves our community in a variety of meaningful ways. His experience has proven beneficial to the Cooper Foundation and the trustees are recommending he serve another term.

Waco ISD is a beneficiary of the philanthropy of the Cooper Foundation, and by virtue of the Foundation’s governing instrument, has a role in the selection process of certain Cooper Foundation board members. Under the Foundation’s trust instrument, the vote is to be cast by the governing body and communicated to the Cooper Foundation in writing.

Fiscal Implications:

Not applicable.

Administrative Recommendation(s):

Approve the Board of Trustee’s vote for Dr. Jackson Griggs and Mr. David Lacy for Trustees of the Cooper Foundation.

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Gloria Barrera

RE: Allowance Expenditure Authorization #95 to Address Installation of Temporary Domestic Water Pump at Waco High School

=====

Background Information:

During the early summer of 2025, the contractor (Rogers O'Brien) and design team (O'Connell Robertson) began noticing a potential low water pressure issue at Waco High School (WHS). The demand for water pressure began to increase as the occupants increased and, at times, the various large water using equipment (commercial washers) did not have enough water pressure to operate and toilet flushing was low flow.

The City of Waco was contacted regarding the potential low water pressure issue and validated that the facility was receiving the designed water pressure at that time and Rogers O'Brien had their subcontractors verify there were not blockages in the water piping. However, WHS continued to have low water pressure issues.

Since the start of school was rapidly approaching O'Connell Robertson recommended that a booster pump be installed to ensure adequate pressure for the building to operate properly when fully occupied.

The District followed that recommendation and due to a very accelerated process, Rogers O'Brien was issued a Construction Change Directive (CCD) to proceed with the temporary installation of the booster water pumps. The CCD states that all work will be done based on a time and material basis.

Since the work was completed, Rogers O'Brien has failed to submit detailed cost information that is required by their agreement with the District despite repeated requests from WISD and O'Connell Robertson. For this reason, the District has requested the architect/engineer to determine a reasonable price for this work. The price shown on the Allowance Expenditure Authorization (AEA) is based on the architect/engineer's estimate.

The Guaranteed Maximum Price approved by the Board on September 29, 2022 for the construction of WHS, included a contingency allowance to address unforeseen expenses of this type.

The District continues to work with both the architect and the contractor to determine if WHS will require booster pumps on a permanent basis to maintain

appropriate water pressure at WHS and will report to the Board as more information becomes available.

Fiscal Implications

Funding for the additional \$163,362.23 in costs associated with this change will come from the Contingency Allowance included in the project contract. If the pumps rental period is shorter than 12/31/2025 the remaining rental funds will be returned to the District. This does not increase the Guaranteed Maximum Price for the project or change the project schedule.

Administrative Recommendation(s):

Approve the Allowance Expenditure Authorization (AEA) for costs associated with temporary installation of Domestic Water Booster pumps, and authorize the Superintendent to execute the AEA.



ALLOWANCE EXPENDITURE AUTHORIZATION (AEA)

WACO ISD
Facilities and Construction Department

ALLOWANCE FUND: GMP 02 - Contractor Contingency

Project: **Replacement Waco HS**

Authorization Number: **095**

From: Waco ISD

To: **Rogers-O'Brien Construction**

Date: 10/24/2025

Re: **Installation of Infrastructure for domestic water booster pumps**

You are authorized to perform the following item(s) of work and to adjust the Allowance Sum accordingly:

Cost for CCD17/PCO 1396 shall be defined and allowed per AIA A201 Article 7.3.4 as follows:

Installation of Infrastructure for domestic water booster pumps - \$90,873.40

Pump Rental \$15,256 per month through Dec 31 - \$61,024 NTE

Fork lift, Generator Rental & Fuel - 10,966.59

R-O labor hours - \$498.04

THIS IS NOT A CHANGE ORDER AND DOES NOT INCREASE OR DECREASE THE CONTRACT AMOUNT OR CONTRACT TIME

Allowance Balance	\$1,500,000.00
Allowance Expenditures prior to this Authorization.....	\$1,124,828.83
Allowance Balance after to this Authorization.....	\$375,171.17
Allowance will be decreased by this Authorization.....	\$163,362.23
New Allowance Balance.....	\$211,808.94

O'Connell Robertson
ARCHITECT

Rogers-O'Brien Construction
CONTRACTOR

Waco ISD
OWNER


SIGNATURE

SIGNATURE

SIGNATURE

Jarred Sterzinger, Principal
PRINTED NAME AND TITLE

PRINTED NAME AND TITLE

PRINTED NAME AND TITLE

10/24/2025
DATE

DATE

DATE

Attachments

Copies: Owner Contractor Consultants _____ _____ _____ File



AIA® Document G714® – 2017

Construction Change Directive

PROJECT: *(name and address)*
2124.00 Waco ISD - Waco High School
2020 North 42nd Street
Waco, Texas 76710

CONTRACT INFORMATION:
Contract For:
General Construction
Date:
February 25, 2020

CCD INFORMATION:
Directive Number:
017
Date:
August 07, 2025

OWNER: *(name and address)*
Waco Independent School District
501 Franklin Avenue
Waco, Texas 76701

ARCHITECT: *(name and address)*
O'Connell Robertson
811 Barton Springs Road, Suite 900
Austin, Texas 78704

CONTRACTOR: *(name and address)*
Rogers-O'Brien Construction Co., Ltd.
3901 South Lamar, Suite 200
Austin, Texas 78704

The Contractor is hereby directed to make the following change(s) in this Contract:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits.)

Addition of temporary water pump and water pump infrastructure.

PROPOSED ADJUSTMENTS

1. The proposed basis of adjustment to the Contract Sum or Guaranteed Maximum Price is:

- Lump Sum unchanged \$ 0.00
- Unit Price of \$ 0.00 per
- Cost, as defined below, plus the following fee: 0.00
(Insert a definition of, or method for determining, cost)

As follows: Rogers-O'Brien to proceed with work as outlined, tracking time and material.

2. The Contract Time will be unchanged by (0) days.

NOTE: The Owner, Architect and Contractor should execute a Change Order to supersede this Construction Change Directive to the extent they agree upon adjustments to the Contract Sum, Contract Time, or Guaranteed Maximum price for the change(s) described herein.

When signed by the Owner and Architect and received by the Contractor, this document becomes effective IMMEDIATELY as a Construction Change Directive (CCD), and the Contractor shall proceed with the change(s) described above.

Contractor signature indicates agreement with the proposed adjustments in Contract Sum and Contract Time set forth in this CCD.

ARCHITECT *(Signature)*

BY: Jayi Braulick, Associate, CA
(Printed name, title, and license number if required)

08/07/2025
Date

OWNER *(Signature)*

BY: Dr. Tiffany T. Spicer,
Superintendent
(Printed name and title)

07/08/25
Date

CONTRACTOR *(Signature)*

BY: Johnathan Eggeling, Project
Director
(Printed name and title)

Date






Waco HS - CCD 017 - Temporary Domestic Water Booster pump & infrastructure

Final Audit Report

2025-08-07

Created:	2025-08-07
By:	Gloria Barrera (gloria.barrera@wacoisd.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAuEpUv44mSZLGuRcFKJUWI7bIJbIE8kvP

"Waco HS - CCD 017 - Temporary Domestic Water Booster pump & infrastructure" History

-  Document created by Gloria Barrera (gloria.barrera@wacoisd.org)
2025-08-07 - 8:12:07 PM GMT
-  Document emailed to Tiffany Spicer (tiffany.spicer@wacoisd.org) for signature
2025-08-07 - 8:12:11 PM GMT
-  Email viewed by Tiffany Spicer (tiffany.spicer@wacoisd.org)
2025-08-07 - 8:29:48 PM GMT
-  Document e-signed by Tiffany Spicer (tiffany.spicer@wacoisd.org)
Signature Date: 2025-08-07 - 8:30:12 PM GMT - Time Source: server
-  Agreement completed.
2025-08-07 - 8:30:12 PM GMT

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Stephanie Hines

RE: Acceptance of Gifts over \$50,000

=====

Background Information (Gifts >\$50,000 for Board Approval):

Texas State Technical College (TSTC) donated multiple commercial-grade, gently used, kitchen items and equipment to both the University High School and Waco High School Culinary Departments. The donation is valued at \$55,650. Beyond benefiting the school programs, this donation will allow the programs to expand their community engagement by offering adult cooking and baking classes. This program expansion will create opportunities for learning, collaboration, and connection throughout the district and community.

Administrative Recommendation(s):

The administration recommends acceptance of the gift over \$50,000.

Date	Name	Cash	Item	Service	Total	Description	Campus
10/21/2025	Texas State Technical College		\$ 55,650.00		\$ 55,650.00	Multiple commercial-grade, gently used, kitchen items and equipment (see attachment for itemized list and photos)	University High & Waco High Culinary Departments
	Totals		\$ 55,650.00		\$ 55,650.00		

Inventory Items:

Doyon Deck Oven with Steam Proofer \$22,500

Double bay Frymaster Fryer \$4,000

Vulcan table top grill with refrigeration cabinet \$6,500

Wall rack for dish area \$300

3 - Rubbermaid Storage Containers \$750

5' Stainless steel table \$1,100

5' Stainless steel table with drawer \$1,250

4' Stainless steel table with drawer \$1,250

12' Stainless steel table \$5,000

6 - NSF (National Sanitation Foundation) Grade Storage Racks \$3,000

Metro Hot Box/Proofer Combo \$3,500

Cleveland Combi Oven \$6,500



Cleveland Combi Oven \$6,500



Hot/Proof Box \$3,500



6 - Commercial Grade Storage racks \$3,000



Wall rack \$300



High grade stainless steel prep table 5' \$1,100



2 - High grade stainless steel prep tables with drawers \$2,500



Stainless steel 12' \$5,000



3 - Rubbermaid storage containers \$750.00



Vulcan Table top grill with refrigeration table \$6,500



Fryer \$4,000



Doyon deck oven with proofer \$22,500

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 30, 2025

Contact Person: Dr. Tiffany Spicer

RE: Cotton Palace Park Lease Extension Approval

=====

Background Information:

The City of Waco and Waco ISD entered into a land exchange agreement in 2022 that redefined the boundary between Cesar Chavez Middle School and Cotton Palace Park. As part of that exchange, a former portion of the park—approximately 1.8 acres containing a restroom and storage building—was leased back to the City through October 31, 2025, for youth baseball use in conjunction with the remaining ballfields in Cotton Palace Park.

At the time of the agreement, funding for park improvements and redevelopment was anticipated; however, those funds remain unavailable for the foreseeable future. The City of Waco Parks and Recreation Department has requested a five-year lease extension to allow for the continued use of the facilities in support of youth baseball programming.

Fiscal Implications:

N/A

Administration Recommendations:

Approve lease extension to the City of Waco as presented.



EXTENSION AGREEMENT FOR LEASE OF COTTON PALACE PROPERTY FROM WACO ISD TO CITY OF WACO

This Lease Extension (“Extension”) is made the _____ day of _____ 2025, by and between the **City of Waco, Texas**, a municipal corporation, hereinafter referred to as the “Lessee” or “City”, and **Waco Independent School District**, hereinafter referred to as “Lessor” or “WISD”, together the parties to the existing Lease for the use of land at the Cotton Palace Park Addition (the “Original Lease”),

WHEREAS, City Council approved the Original Lease between the City and WISD on October 18, 2022, by Resolution No. 2022-809, for a term of three (3) years; and

WHEREAS, the parties wish to extend the term of the Original Lease under the same terms and conditions for an additional period of five (5) years,

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. **Extension of Term:** The term of the Original Lease is hereby extended until October 31, 2030.
2. **No Other Modifications:** Except as expressly provided in this Extension, all terms and conditions of the Original Lease shall remain in full force and effect.
3. **Effective Date:** This Extension Agreement shall become effective on November 1, 2025.

EXECUTED this _____ day of _____ 2025.

WACO INDEPENDENT SCHOOL DISTRICT

By: Tiffany Spicer, Ph.D., Superintendent

CITY OF WACO, TEXAS

By: Bradley Ford, City Manager

ATTEST:

Michelle Hicks, City Secretary

APPROVED AS TO FORM & LEGALITY

Josh Stephens, Assistant City Attorney

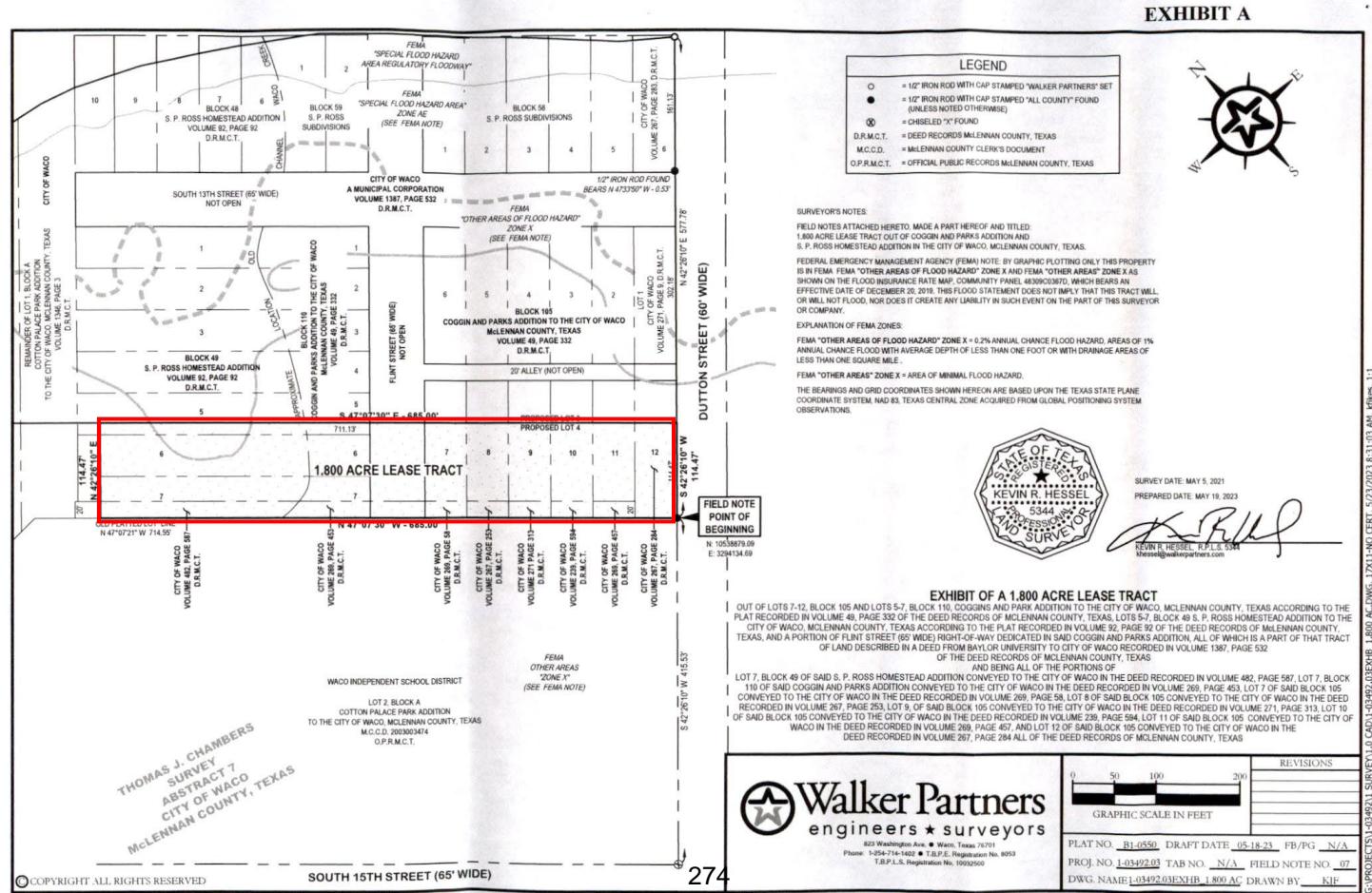
APPROVED:

Jonathan Cook, Director of Parks & Recreation

Request for Lease Extension

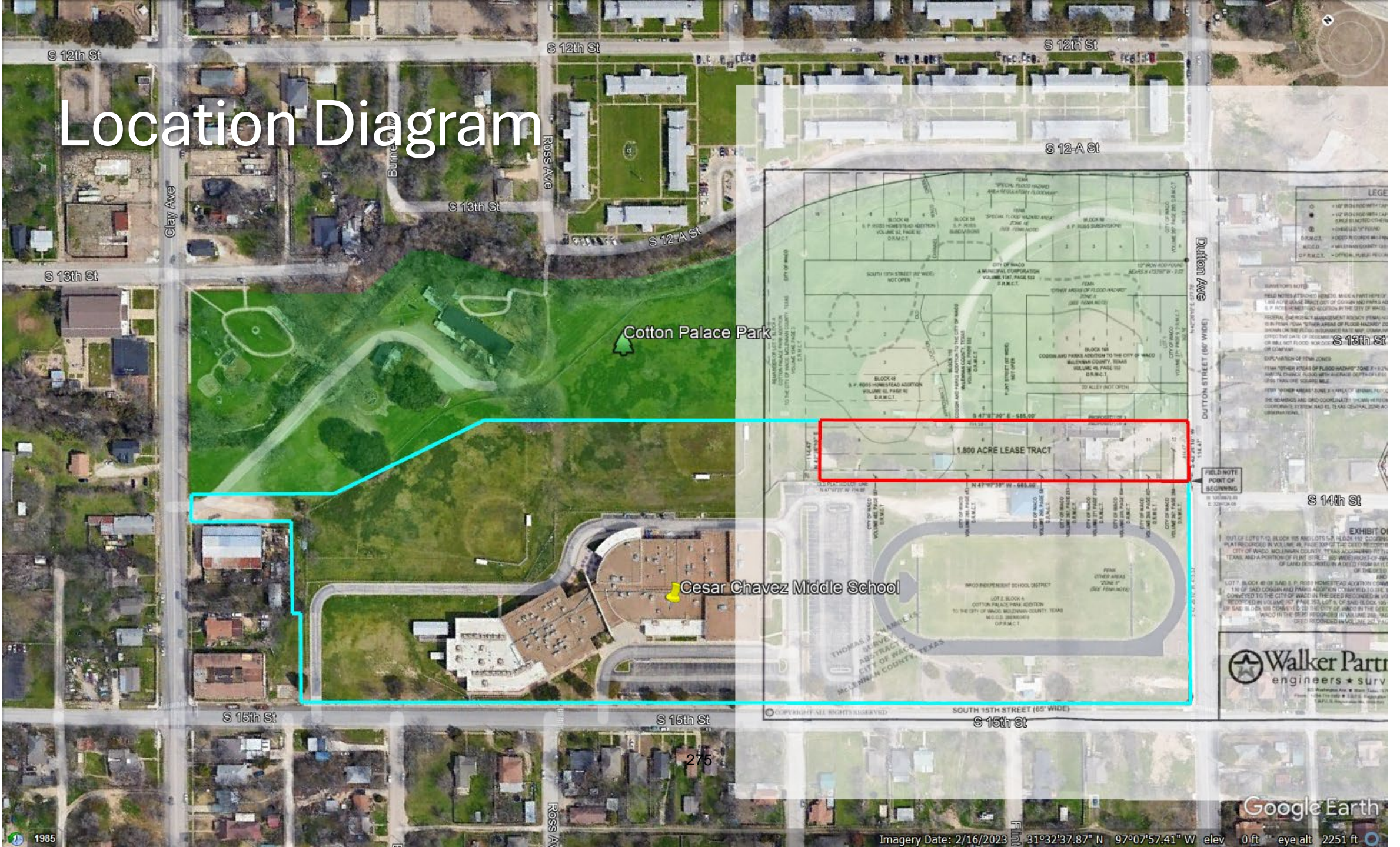
- The City and WISD entered into a land exchange in 2022 that redefined the boundary between Cesar Chavez Middle School and Cotton Palace Park
- At that time, a former portion of the park containing a restroom and storage building was leased back to the City through 10/31/2025, for youth baseball use in conjunction with the ballfields remaining in Cotton Palace Park.
- While funding for park improvements and redevelopment was anticipated at the time of the original lease, it remains unavailable for the foreseeable future.
- The City requests WISD's consideration of a 5-year lease extension to allow continued use for youth baseball until lease expiration, (or lease termination if WISD need arises).

Survey Exhibit From Lease



C:\PROJECTS\1-03492-01 SURVEY\1.0 CAD\1-03492-01-EXHIB. 1.800 AC.DWG, 17X11-NO. CTRY., 5/23/2023 8:31:03 AM, 46rows, 11

Location Diagram



Cotton Palace Park

Cesar Chavez Middle School

1.800 ACRE LEASE TRACT

Walker Part
engineers • surv

Google Earth

Lease Area Map



Baseball Equipment Storage
(Maintained by City)

Gameday Restrooms
(Maintained by City)

Cotton Palace Park

Cesar Chavez Middle School

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 17, 2025

Contact Person: Larry Carpenter

RE: Administrator compliance with HB 3372

=====

Background Information:

As part of the 89th Texas Legislative session, HB 3372 was passed and added to the TEC §11.006. The bill broadly outlines that some school district administrators are limited in providing services to any business entity that conducts or solicits business with the school district that employs the administrator. Administrators are asked to [declare] work done that an administrator may receive a financial benefit under Subsection (b)(2) or (3) if a contract describing the services to be performed by the administrator is provided to the board of trustees on the administrator's employing district and the contract will not harm the district, the arrangement does not present a conflict of interest, and the services to be performed by the administrator will be performed entirely on the administrator's personal time.

Fiscal Implications:

Administrator will take earned personal days; no cost to the district.

Administrative Recommendation(s):

Approve administrator to provide services indicated in the following attachments.

Larry Carpenter UIL Commitments 2025-2026

Date	Service	Harm WISD? Y/N	Conflict? Y/N	Leave Needed
9 December 2025	Judge	N	N	1 personal day
7 March 2026	Contest Manage	N	N	Weekend
9, 10 March 2026	Contest Manage	N	N	Spring Break
24 March 2026	Judge	N	N	.5 personal day
25 March 2026	Judge	N	N	1 personal day
28 March 2026	Contest Manage	N	N	Weekend
31 March 2026	Judge	N	N	1.5 personal days
2 April 2026	Judge	N	N	.5 personal day
9 April 2026	Judge	N	N	Tentative
11 April 2026	Contest Manage	N	N	Weekend
23 April 2026	Judge	N	N	1 personal day
25 April 2026	Contest Manage	N	N	Weekend
18-20 May 2026	Contest Manage	N	N	Tentative



Full.

TEXAS THEATRE ADJUDICATORS AND OFFICIALS (TTAO)

ADJUDICATOR CONTRACTUAL AGREEMENT

CONTEST INFORMATION

Type:						Middle/Jr. High Contest
Conference:	Region:	Area:	Bi-District:	District:	Zone:	
Judge Role:						Panelist
Contest date:						12/09/2025
First play start:						10:00AM
Plays performed:						Back to back

Location

Waxahachie Coleman Jr. High
 1000 N. Hwy 77
 Waxahachie TX, 75165

Director's Meeting:

Time:	9:00AM
Location:	Hospitality Room

ADJUDICATOR CONTACT INFORMATION

Name: Larry Carpenter
Address: 7525 Brentwood Cir
Waco TX, 76712
Phone: 254-715-2140
E-mail: larry.carpenter@wacoisd.org

CONTEST MANAGER CONTACT INFORMATION

Name: Julie Holloway
Address: 154 Angus Ct
Itasca, Texas, 76055
Phone: 817-360-8591
E-mail: jholloway@gvisd.org

ADJUDICATOR FEES

This contest pays a flat rate of: \$450.00
Total Judging Fee: \$450.00

TRAVEL EXPENSES AND REIMBURSEMENT

The adjudicator is expected to: Drive

Driving Expenses: 280

Mileage rate:	\$0.700
Total mileage paid:	158 miles x \$0.700 = \$110.60
Mileage reimbursed:	Included with base fee payment
Tolls/Parking:	No Reimbursement

ACCOMMODATIONS AND MEALS

Accommodations:

Hotel will be provided...	No
----------------------------------	----

Meals:

The following meals will be provided:	All
--	-----

PAYMENT CONTACT INFORMATION

Primary Name:	Jana Tiller
Primary Email:	jtiller@gvisd.org
Primary Phone:	817-517-9064
Secondary Name:	Eucie Shakleford
Secondary Email:	eshakleford@gvisd.org
Secondary Phone:	8173608591

BACKGROUND CHECK AND OTHER NOTES

Background Check:

Is a district-specific background check required?	No
--	----

SUMMARY

Totals to be paid to Adjudicator:

Total Judging Fee:		\$450.00
Total mileage paid:	158 miles x \$0.700 =	\$110.60
Subtotal:		\$560.60

Agreed by Contest Manager and Adjudicator Electronically on: 10/15/2025

REGARDING PAYMENT

TTAO requests that the school responsible for payment handle reservations and payment for travel and lodging directly with vendors (hotels, airlines, etc.).

TTAO requests that if any travel reimbursement needs to be distributed to the adjudicator, that the reimbursement be paid separately from judging fees for IRS income purposes.

If a contest is cancelled, TTAO requests that the school responsible for payment reimburse the adjudicator for all non-refundable out-of-pocket expenses that were agreed upon in the contractual agreement (hotel, airline ticket, etc.).

All payments should be issued to the adjudicator following the critique or no later than thirty days following the contest, unless this contractual agreement is modified to reflect the adjustments.

Failure to adhere to the above conditions may result in notification of the State Executive Committee.

MEMORANDUM OF UNDERSTANDING (MOU)

Contest Manager Agreement

Effective Date: August 15, 2025

Purpose

This Memorandum of Understanding (MOU) establishes the terms and understanding between Larry Carpenter, a Waco ISD school district administrator, and District 23-4A ("the Entity") regarding professional collaboration or contracted services for Contest Managing for One-Act Play contests. This MOU serves as a formal agreement for the limited purpose of documenting the nature of services and ensuring compliance with House Bill 3372, Texas Education Code §11.006.

Scope of Services

The parties agree that the services described below do not constitute "personal services" prohibited under HB 3372 and will be limited to the scope approved by the appropriate school district Board of Trustees:

Description of Services	Contest Manage the District 23-4A One-Act Play contest on Saturday, March 7, 2026, conducting all duties associated with running a successful and fair contest.
Location of Services	China Spring HS Performing Arts Center
Term of Agreement	From March 1, 2026 to April 1, 2026

Compensation

Compensation will be paid by Connally ISD as approved by the appropriate School Board in compliance with HB 3372.

Assurances and Compliance Statement

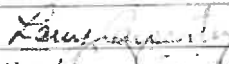

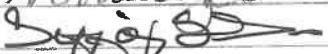
Both parties affirm:

1. The administrator will not perform personal services or receive financial benefit for work with any entity that conducts or solicits business with their employing district except as explicitly approved by the Board.
2. The administrator is in full compliance with HB 3372, Section 11.006, Education Code.
3. Any changes to the scope, duration, or compensation must be approved in writing by both parties and resubmitted for Board approval.

Termination

This MOU may be terminated by either party with written notice of at least 30 days or immediately upon violation of HB 3372 or district policy.

Signatures

Administrator		Date: 10/7/25
Entity Representative		Date: 10/20/25
Superintendent (or Designee)		Date: 10/21/25

MEMORANDUM OF UNDERSTANDING (MOU)

Contest Manager Agreement

Effective Date: June , 2025

Purpose

This Memorandum of Understanding (MOU) establishes the terms and understanding between Larry Carpenter, a Waco ISD school district administrator, and Bi-District 23/24-4A (“the Entity”) regarding professional collaboration or contracted services for Contest Managing for One-Act Play contests. This MOU serves as a formal agreement for the limited purpose of documenting the nature of services and ensuring compliance with House Bill 3372, Texas Education Code §11.006.

Scope of Services

The parties agree that the services described below do not constitute “personal services” prohibited under HB 3372 and will be limited to the scope approved by the appropriate school district Board of Trustees:

Description of Services	Contest Manage the Bi-District 23/24-4A One-Act Play contest on Saturday, March 28, 2026, conducting all duties associated with running a successful and fair contest.
Location of Services	Jarrell HS Performing Arts Center
Term of Agreement	From March 1, 2026 to April 1, 2026

Compensation

Compensation will be paid by Jarrell ISD as approved by the appropriate School Board in compliance with HB 3372.

Assurances and Compliance Statement



Both parties affirm:

1. The administrator will not perform personal services or receive financial benefit for work with any entity that conducts or solicits business with their employing district except as explicitly approved by the Board.
2. The administrator is in full compliance with HB 3372, Section 11.006, Education Code.
3. Any changes to the scope, duration, or compensation must be approved in writing by both parties and resubmitted for Board approval.

Termination

This MOU may be terminated by either party with written notice of at least 30 days or immediately upon violation of HB 3372 or district policy.

Signatures

Administrator		Date: 10/17/25
Entity Representative		Date: 10/17/25
Superintendent (or Designee)		Date: 10/21/25



1/2

TEXAS THEATRE ADJUDICATORS AND OFFICIALS (TTAO)

ADJUDICATOR CONTRACTUAL AGREEMENT

CONTEST INFORMATION

Type:	High School UIL Contest				
Conference:	Region:	Area:	Bi-District:	District:	Zone:
A	3	2	A		
Judge Role:					Panelist
Contest date:					03/24/2026
First play start:					1:00pm
Plays performed:					Back to back

Location

Tarleton State University
404 West Tarleton St.
Stephenville Texas, 76401

Director's Meeting:

Time:	12:00pm
Location:	Mary Jane Library

ADJUDICATOR CONTACT INFORMATION

Name: Larry Carpenter
Address: 7525 Brentwood Cir
Waco TX, 76712
Phone: 254-715-2140
E-mail: larry.carpenter@wacoisd.org

CONTEST MANAGER CONTACT INFORMATION

Name: Kreede McIlvain
Address: 4008 State highway 6
De Leon, TX, 76444
Phone: 2549797525
E-mail: kreedejmcilvain@gmail.com

ADJUDICATOR FEES

This contest pays a flat rate of:	\$450.00
Total Judging Fee:	\$450.00

TRAVEL EXPENSES AND REIMBURSEMENT

The adjudicator is expected to: Drive

Driving Expenses:

Mileage rate: \$0.700
Total mileage paid: 168 miles x \$0.700 = \$117.60
Mileage reimbursed: Included with base fee payment
Tolls/Parking: No Reimbursement

ACCOMMODATIONS AND MEALS

Accommodations:

Hotel will be provided... Yes
For the following number of nights: 1
Hotel arrangements will be made by... Adjudicator
The contest will reimburse the following amount for hotel expenses per day: \$125.00

Meals:

The following meals will be provided: All
Meal reimbursement instructions:
Lunch will be covered, along with snacks and a goodie basket!

PAYMENT CONTACT INFORMATION

Primary Name: Hannah Thompson
Primary Email: hthompson@huckabayisd.net
Primary Phone: 254-968-5274

BACKGROUND CHECK AND OTHER NOTES

Background Check:

Is a district-specific background check required?

No

SUMMARY

Totals to be paid to Adjudicator:

Total Judging Fee:		\$450.00
Total mileage paid:	168 miles x \$0.700 =	\$117.60
Subtotal:		\$567.60

Agreed by Contest Manager and Adjudicator Electronically on: 10/06/2025

REGARDING PAYMENT

TTAO requests that the school responsible for payment handle reservations and payment for travel and lodging directly with vendors (hotels, airlines, etc.).

TTAO requests that if any travel reimbursement needs to be distributed to the adjudicator, that the reimbursement be paid separately from judging fees for IRS income purposes.

If a contest is cancelled, TTAO requests that the school responsible for payment reimburse the adjudicator for all non-refundable out-of-pocket expenses that were agreed upon in the contractual agreement (hotel, airline ticket, etc.).

All payments should be issued to the adjudicator following the critique or no later than thirty days following the contest, unless this contractual agreement is modified to reflect the adjustments.

Failure to adhere to the above conditions may result in notification of the State Executive Committee.



Full

TEXAS THEATRE ADJUDICATORS AND OFFICIALS (TTAO)

ADJUDICATOR CONTRACTUAL AGREEMENT

CONTEST INFORMATION

Type:	High School UIL Contest				
Conference:	Region:	Area:	Bi-District:	District:	Zone:
AAAA	2	2	B	15	
Judge Role:	Panelist				
Contest date:	03/25/2026				
First play start:	10:00 AM				
Plays performed:	Back to back				

Location

Brownsboro High School
11233 Ingram St
Brownsboro TX, 75756

Director's Meeting:

Time:	9:00 AM
Location:	PAC Stage

Participating Schools:

Brownsboro
Canton
Kemp
Lindale
Mabank
Van

ADJUDICATOR CONTACT INFORMATION

Name: Larry Carpenter
Address: 7525 Brentwood Cir
Waco TX, 76712
Phone: 254-715-2140
E-mail: larry.carpenter@wacoisd.org

CONTEST MANAGER CONTACT INFORMATION

Name: Larry Wisdom
Address: 512 Sycamore St.
512 Sycamore St.
Mineola, Tx, 75773
Phone: 903-279-5373
E-mail: larry.wisdom777@gmail.com

ADJUDICATOR FEES

This contest pays a flat rate of: \$525.00
Total Judging Fee: \$525.00

TRAVEL EXPENSES AND REIMBURSEMENT

The adjudicator is expected to: Drive

Driving Expenses:

Mileage rate: \$0.700

Total mileage paid: 240 miles x \$0.700 = \$168.00

Mileage reimbursed: Included with base fee payment

Tolls/Parking: No Reimbursement

ACCOMMODATIONS AND MEALS

Accommodations:

Hotel will be provided... Yes

For the following number of nights: 1

Hotel arrangements will be made by... Contest Manager

Meals:

The following meals will be provided: Some

The contest will provide a meal per diem of: \$0.00

Meal reimbursement instructions:

Preferred snacks/drinks as well as meals provided on contest day. Please advise as to food allergies.

PAYMENT CONTACT INFORMATION

Primary Name:

Kari McKenzie

Primary Email:

mckenziekd@lisdeagles.net

Primary Phone: 903-918-2396
Secondary Name: Susie Dorman
Secondary Email: sdorman@cantonisd.com
Secondary Phone: 903-288-4131

BACKGROUND CHECK AND OTHER NOTES

Background Check:

Is a district-specific background check required? No

SUMMARY

Totals to be paid to Adjudicator:

Total Judging Fee:	\$525.00
Total mileage paid:	240 miles x \$0.700 = \$168.00
Subtotal:	\$693.00

Agreed by Contest Manager and Adjudicator Electronically on: 08/10/2025

REGARDING PAYMENT

TTAO requests that the school responsible for payment handle reservations and payment for travel and lodging directly with vendors (hotels, airlines, etc.).

TTAO requests that if any travel reimbursement needs to be distributed to the adjudicator, that the reimbursement be paid separately from judging fees

for IRS income purposes.

If a contest is cancelled, TTAO requests that the school responsible for payment reimburse the adjudicator for all non-refundable out-of-pocket expenses that were agreed upon in the contractual agreement (hotel, airline ticket, etc.).

All payments should be issued to the adjudicator following the critique or no later than thirty days following the contest, unless this contractual agreement is modified to reflect the adjustments.

Failure to adhere to the above conditions may result in notification of the State Executive Committee.

MEMORANDUM OF UNDERSTANDING (MOU)

Contest Manager Agreement

Effective Date: June , 2025

Purpose

This Memorandum of Understanding (MOU) establishes the terms and understanding between Larry Carpenter, a Waco ISD school district administrator, and District 24-4A (“the Entity”) regarding professional collaboration or contracted services for Contest Managing for One-Act Play contests. This MOU serves as a formal agreement for the limited purpose of documenting the nature of services and ensuring compliance with House Bill 3372, Texas Education Code §11.006.

Scope of Services

The parties agree that the services described below do not constitute “personal services” prohibited under HB 3372 and will be limited to the scope approved by the appropriate school district Board of Trustees:

Description of Services	Contest Manage the District 24-4A One-Act Play contest on Monday & Tuesday, March 9 & 10, 2026, conducting all duties associated with running a successful and fair contest.
Location of Services	Jarrell HS Performing Arts Center
Term of Agreement	From March 1, 2026 to April 1, 2026

Compensation

Compensation will be paid by Jarrell ISD as approved by the appropriate School Board in compliance with HB 3372.

Assurances and Compliance Statement




Both parties affirm:

1. The administrator will not perform personal services or receive financial benefit for work with any entity that conducts or solicits business with their employing district except as explicitly approved by the Board.
2. The administrator is in full compliance with HB 3372, Section 11.006, Education Code.
3. Any changes to the scope, duration, or compensation must be approved in writing by both parties and resubmitted for Board approval.

Termination

This MOU may be terminated by either party with written notice of at least 30 days or immediately upon violation of HB 3372 or district policy.

Signatures

Administrator		Date: 10/17/25
Entity Representative		Date: 10/17/25
Superintendent (or Designee)		Date: 10/21/25



TEXAS THEATRE ADJUDICATORS AND OFFICIALS (TTAO)

ADJUDICATOR CONTRACTUAL AGREEMENT

CONTEST INFORMATION

Type:	High School UIL Contest				
Conference:	Region:	Area:	Bi-District:	District:	Zone:
AAAAA	1	1	A		
Judge Role:					Panelist
Contest date:					03/31/2026
First play start:					10:00am
Plays performed:					Back to back

Location

Eastwood High School
2430 McRae Blvd
El Paso Texas, 79925

Director's Meeting:

Time:	9:00am
Location:	EHS Green Room

ADJUDICATOR CONTACT INFORMATION

Name: Larry Carpenter
Address: 7525 Brentwood Cir
Waco TX, 76712
Phone: 254-715-2140
E-mail: larry.carpenter@wacoisd.org

CONTEST MANAGER CONTACT INFORMATION

Name: Ellen Colunga
Address: 3240 Muddy Point Ln
El Paso, Texas, 79938
Phone: 915-449-2464
E-mail: ecolunga2@yisd.net

ADJUDICATOR FEES

This contest pays a flat rate of: \$450.00
Total Judging Fee: \$450.00

TRAVEL EXPENSES AND REIMBURSEMENT

The adjudicator is expected to: Fly and/or Drive

Driving Expenses: 300

Mileage rate:	<i>Contest pays cost</i>	\$0.500
Total mileage paid:	<i>of flight.</i>	1206 miles x \$0.500 = \$603.00
Mileage reimbursed:	<i>only.</i>	Included with base fee payment
Tolls/Parking:		Parking Reimbursement
Toll/Parking Reimbursement date:	<i>No mileage</i>	04/29/2026
Flight and Rental Car Information:		
Flights will be arranged by...		Adjudicator
Flight reimbursement will be...		Included with base fee payment
The adjudicator will get to the contest from the airport via...		Picked Up

ACCOMMODATIONS AND MEALS

Accommodations:

Hotel will be provided...	Yes
For the following number of nights:	2
Hotel arrangements will be made by...	Contest Manager

Meals:

The following meals will be provided:	Some
The contest will provide a meal per diem of:	\$10.00

Meal reimbursement instructions:

Contest Day Meals will be provided (Hotel Breakfast, Lunch, Dinner). Any other meals will be the Adjudicator's responsibility.

PAYMENT CONTACT INFORMATION

Primary Name:	Omar Garcia
Primary Email:	omar.garcia@clint.net
Primary Phone:	301 915-478-4550

Secondary Name:
Secondary Email:
Secondary Phone:

Ellen Colunga
ecolunga2@yisd.net
915-434-9712

BACKGROUND CHECK AND OTHER NOTES

Background Check:

Is a district-specific background check required? No

SUMMARY

Totals to be paid to Adjudicator:

Total Judging Fee:		\$450.00
Total mileage paid:	<i>Contest pays cost of flight only - no mileage.</i>	1206 miles x \$0.500 = \$603.00
Subtotal:	<i>est. 250</i>	\$1,053.00
	<i>est total -</i>	<i>700.00</i>

Agreed by Contest Manager and Adjudicator Electronically on: 08/01/2025

REGARDING PAYMENT

TTAO requests that the school responsible for payment handle reservations and payment for travel and lodging directly with vendors (hotels, airlines, etc.).

TTAO requests that if any travel reimbursement needs to be distributed to the adjudicator, that the reimbursement be paid separately from judging fees for IRS income purposes.

If a contest is cancelled, TTAO requests that the school responsible for payment reimburse the adjudicator for all non-refundable out-of-pocket expenses that were agreed upon in the contractual agreement (hotel, airline ticket, etc.).

All payments should be issued to the adjudicator following the critique or no later than thirty days following the contest, unless this contractual agreement is modified to reflect the adjustments.

Failure to adhere to the above conditions may result in notification of the State Executive Committee.



1/2

TEXAS THEATRE ADJUDICATORS AND OFFICIALS (TTAO)

ADJUDICATOR CONTRACTUAL AGREEMENT

CONTEST INFORMATION

Type:	High School UIL Contest				
Conference:	Region:	Area:	Bi-District:	District:	Zone:
AAAA	1	2	A		
Judge Role:	Panelist				
Contest date:	04/02/2026				
First play start:	12:00 pm				
Plays performed:	Back to back				

Location

Brownwood High School
2100 Slayden St
Brownwood Texas, 76801

Director's Meeting:

Time:	11:00 am
Location:	Greenroom

ADJUDICATOR CONTACT INFORMATION

Name: Larry Carpenter
Address: 7525 Brentwood Cir
Waco TX, 76712
Phone: 254-715-2140
E-mail: larry.carpenter@wacoisd.org

CONTEST MANAGER CONTACT INFORMATION

Name: Travis Poe
Address: 1249 R. B. Baker Lane
Valley Mills, TX, 76689
Phone: 713-299-4872
E-mail: poetut1985@gmail.com

ADJUDICATOR FEES

This contest pays a flat rate of: \$550.00
Total Judging Fee: \$550.00

TRAVEL EXPENSES AND REIMBURSEMENT

The adjudicator is expected to: Drive

Driving Expenses: 305

Mileage rate:	\$0.700
Total mileage paid:	240 miles x \$0.700 = \$168.00
Mileage reimbursed:	Included with base fee payment
Tolls/Parking:	No Reimbursement

ACCOMMODATIONS AND MEALS

Accommodations:

Hotel will be provided... Yes

For the following number of nights: 2

Hotel arrangements will be made by... Contest Manager

Meals:

The following meals will be provided: None

The contest will provide a meal per diem of: \$0.00

Meal reimbursement instructions:

Hospitality will be provided to the contest staff at the contest site. Special dietary and beverage requests will be arranged as needed. Hotel accommodations will be arranged by the contest manager/host school as needed.

PAYMENT CONTACT INFORMATION

Primary Name: Pam Kasinger

Primary Email: pamela.kasinger@brownwoodisd.org

Primary Phone: 432.559.4464

BACKGROUND CHECK AND OTHER NOTES

Background Check:

Is a district-specific background check required? No

Other Notes:

A signed, IRS W-9 shall be submitted to the contest manager or host school upon request. There may be additional, required documents for setting up the adjudicator as a vendor within the operating system of the fiscal chair or host school. At this time, it is not known if a background check will be requested by the host school/ISD. Please understand that this could change. Should a background be required, the contest manager or host school will communicate what is requested and provide the necessary or required paperwork. There is no guarantee of reimbursement for a background check. But make sure that any receipt(s) for the background check are made available upon request. The start times of the directors' meeting and the first show, found in this contract, ARE NOT OFFICIAL. The official times are still being finalized and may fluctuate slightly. Once the start times are officially determined, the contest manager will communicate the finalized times with the adjudicators. There will be six plays competing in this Bi-District contest consisting of UIL 4A Districts 5 & 6. Please make sure you do not accept judging assignments/contracts for the District or Zone levels of these two 4A UIL districts. Upon accepting this judging assignment, please go to your TTAO Connect Account and mark yourself as unavailable for April 2, 2026.

SUMMARY

Totals to be paid to Adjudicator:

Total Judging Fee:	\$550.00
Total mileage paid:	240 miles x \$0.700 = \$168.00
Subtotal:	\$718.00

Agreed by Contest Manager and Adjudicator Electronically on: 08/05/2025

REGARDING PAYMENT

TTAO requests that the school responsible for payment handle reservations and payment for travel and lodging directly with vendors (hotels, airlines, etc.).

TTAO requests that if any travel reimbursement needs to be distributed to the adjudicator, that the reimbursement be paid separately from judging fees for IRS income purposes.

If a contest is cancelled, TTAO requests that the school responsible for payment reimburse the adjudicator for all non-refundable out-of-pocket expenses that were agreed upon in the contractual agreement (hotel, airline ticket, etc.).

All payments should be issued to the adjudicator following the critique or no later than thirty days following the contest, unless this contractual agreement is modified to reflect the adjustments.

Failure to adhere to the above conditions may result in notification of the State Executive Committee.

Insert
Judge Area in Bastrop
April 9, 2026
(possible)



Waco Independent School District
Business Services Department

Area CM April 11, 2026

Waco ISD Contract Packet

This top sheet is to be completed in its entirety by Waco ISD staff.

This page is NOT intended for the contractor to complete.

\$1500 total

Requestor's Name:
Campus or Department: Fine Arts Department
Contractor Name: Larry Carpenter
Contractor Contact Person: self
Contractor Contact Phone#: 254.715.2140
Contractor Contact Email: larry.carpenter@wacoisd.org

Brief Scope of Service: Serve as the Contest Manager for the Area and Region
One-Act Play contests hosted by University High School on behalf of UIL
Contract Term: 30 days
Budget Code: 199.36.6299.35.999.99.358
CIP (if applicable): NA

Is this contract for staff development that you are asking the Professional Development Dept. to pay for? Yes [] No [X]
If yes, Contract must be reviewed/approved by Director of Professional Development.
Approval Signature of Dir. of Prof. Dev.: NA

Will this contract be funded with non-local funds (federal & state grants including entitlement funds)? Yes [] No [X]
Will federal funds/grants be used to enter into this Agreement? [] Yes [] No
Will state funds/grants be used to enter into this Agreement? [] Yes [] No
Contract must be reviewed/approved by Grant Manager.
Approval Signature of Grant Manager: NA

Approval Section:

Principal or Department Head Signature & Date: [Signature] 10/17/25
Leadership Team Signature & Date: [Signature] 10/17/25
Director of Business Services Signature & Date: [Signature] 10-21-25
Superintendent Signature & Date:

For Business & Financial Services use only:
Legal counsel review obtained? [] yes [] no
Superintendent signature required? [] yes [] no
Board of Trustees approval required? [] yes [] no
Approval Notes:
Debarment/Israel/Terrorist verification notes:

April 11 - \$750
April 25 - \$750



Full

TEXAS THEATRE ADJUDICATORS AND OFFICIALS (TTAO)

ADJUDICATOR CONTRACTUAL AGREEMENT

CONTEST INFORMATION

Type:	High School UIL Contest				
Conference:	Region:	Area:	Bi-District:	District:	Zone:
AAA	2				
Judge Role:	Panelist				
Contest date:	04/23/2026				
First play start:	10:00am				
Plays performed:	Back to back				

Location

Tyler Junior College - Rogers-Palmer Performing Arts Center
 1303 S. Mahon Ave
 Tyler TX, 75701

Director's Meeting:

Time:	9:15 am
Location:	Presidential Suite

ADJUDICATOR CONTACT INFORMATION

Name: Larry Carpenter
Address: 7525 Brentwood Cir
Waco TX, 76712
Phone: 254-715-2140
E-mail: larry.carpenter@wacoisd.org

CONTEST MANAGER CONTACT INFORMATION

Name: Jacob Davis
Address: 17404 CR 362
Winona, TX, 75792
Phone: 903-424-2434
E-mail: jacob-davis@live.com

ADJUDICATOR FEES

This contest pays a flat rate of: \$450.00
Total Judging Fee: \$450.00

TRAVEL EXPENSES AND REIMBURSEMENT

The adjudicator is expected to: Drive

Driving Expenses:

Mileage rate:	\$0.700
Total mileage paid:	284 miles x \$0.700 = \$198.80
Mileage reimbursed:	Paid separately
Mileage reimbursement date:	04/23/2026
Tolls/Parking:	No Reimbursement

ACCOMMODATIONS AND MEALS

Accommodations:

Hotel will be provided...	Yes
For the following number of nights:	1
Hotel arrangements will be made by...	Adjudicator
The contest will reimburse the following amount for hotel expenses per day:	\$125.00
Reimbursement for hotel costs will occur by...	05/07/2026

Meals:

The following meals will be provided:	All
--	-----

Meal reimbursement instructions:

Tyler Junior College has a tax-exempt form for Hotels. Please email contest manager to get a copy when paying for hotel.

PAYMENT CONTACT INFORMATION

Primary Name:	Jacob Davis
Primary Email:	jdav@tjc.edu
Primary Phone:	903-424-2434
Secondary Name:	Shawna Lynch
Secondary Email:	shawna.lynch@tjc.edu

Secondary Phone:

903-510-2045

BACKGROUND CHECK AND OTHER NOTES

Background Check:

Is a district-specific background check required? No

SUMMARY

Totals to be paid to Adjudicator:

Total Judging Fee:	\$450.00
Total mileage paid:	284 miles x \$0.700 = \$198.80
Subtotal:	\$648.80

Agreed by Contest Manager and Adjudicator Electronically on: 09/10/2025

REGARDING PAYMENT

TTAO requests that the school responsible for payment handle reservations and payment for travel and lodging directly with vendors (hotels, airlines, etc.).

TTAO requests that if any travel reimbursement needs to be distributed to the adjudicator, that the reimbursement be paid separately from judging fees for IRS income purposes.

If a contest is cancelled, TTAO requests that the school responsible for payment reimburse the adjudicator for all non-refundable out-of-pocket

expenses that were agreed upon in the contractual agreement (hotel, airline ticket, etc.).

All payments should be issued to the adjudicator following the critique or no later than thirty days following the contest, unless this contractual agreement is modified to reflect the adjustments.

Failure to adhere to the above conditions may result in notification of the State Executive Committee.



Waco Independent School District
Business Services Department

Region CM April 25, 2026

Waco ISD Contract Packet

This top sheet is to be completed in its entirety by Waco ISD staff.
This page is NOT intended for the contractor to complete.

\$1500 total

Requestor's Name:
Campus or Department: Fine Arts Department
Contractor Name: Larry Carpenter
Contractor Contact Person: self
Contractor Contact Phone#: 254.715.2140
Contractor Contact Email: larry.carpenter@wacoisd.org

Brief Scope of Service: Serve as the Contest Manager for the Area and Region
One-Act Play contests hosted by University High School on behalf of UIL
Contract Term: 30 days
Budget Code: 199.36.6299.35.999.99.358
CIP (if applicable): NA

Is this contract for staff development that you are asking the Professional Development Dept. to pay for? Yes [] No [x]
If yes, Contract must be reviewed/approved by Director of Professional Development.
Approval Signature of Dir. of Prof. Dev.: NA

Will this contract be funded with non-local funds (federal & state grants including entitlement funds)? Yes [] No [x]
Will federal funds/grants be used to enter into this Agreement? [] Yes [] No
Will state funds/grants be used to enter into this Agreement? [] Yes [] No
Contract must be reviewed/approved by Grant Manager.
Approval Signature of Grant Manager: NA

Approval Section:

Principal or Department Head Signature & Date: [Signature] 10/17/25
Leadership Team Signature & Date: [Signature] 10/17/25
Director of Business Services Signature & Date: [Signature] 10-21-25
Superintendent Signature & Date:

For Business & Financial Services use only:
Legal counsel review obtained? [] yes [] no
Superintendent signature required? [] yes [] no
Board of Trustees approval required? [] yes [] no
Approval Notes:
Debarment/Israel/Terrorist verification notes:

April 11 - \$750
April 25 - \$750

Insert
CM State
May 18-20, 2026
(tentative)

WACO INDEPENDENT SCHOOL DISTRICT

Board Meeting Minutes

Regular Meeting, Thursday, September 25, 2025 - 6:00pm

WISD Administration Offices Board Room

BOARD MEMBERS PRESENT

Jose Vidana
Jeremy Davis
Jim Patton
Keith Guillory
Angelo Ochoa
Taylor Bledsoe
Arash Abnoussi

BOARD MEMBERS ABSENT

CALL TO ORDER

Jose Vidana, Board President, called the meeting of the Waco Independent School District Board of Trustees to order at 6:01 p.m. He stated that a quorum of Board Members was present, that the meeting had been duly called, and that the notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

PUBLIC COMMENTS ON AGENDA

None

MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

SPECIAL RECOGNITIONS

Pledge Leaders

Ethan Alvarado-Gamero and Nathan Alvarado-Gamero, students from West Avenue Elementary, led the Pledge of Allegiance.

Texas Art Education Association's (TAEA) TxEDCON Exhibition

The following four Waco ISD students were selected to have their artwork displayed in the Texas Art Education Association's 2025 txEDCON Exhibition in Houston:

- Jayla Mata and Arielle Stone from University High School
- Sielo Paloma Romero Hurtado from Tennyson Middle School
- Timothy Sarabia from Waco High School

Texas Art Education Association (TAEA)

Waco ISD was recognized by the Texas Art Education Association as a District of Distinction for the 7th consecutive year, placing the District's visual arts program in the top 1.6% statewide.

National Association of Music Merchants (NAMM)

Waco ISD was recognized by the National Association of Music Merchants (NAMM) as one of the Best Communities for Music Education in 2025.

No Place for Hate Designation

The following campuses were recognized as 2024-2025 No Place for Hate Designated campuses:

- Bell’s Hill Elementary
- Brook Avenue Elementary
- Cedar Ridge Elementary
- Cesar Chavez Middle School
- Crestview Elementary
- G.L. Wiley Opportunity Center
- G.W. Carver Middle School
- Hillcrest PDS Elementary
- J.H. Hines Elementary
- Kendrick Elementary
- Lake Air Montessori Magnet
- Mountainview Elementary
- Parkdale Elementary
- Provident Heights Elementary
- South Waco Elementary
- Tennyson Middle School
- University High School
- Waco High School
- West Avenue Elementary

Exhibit of School Architecture

Tennyson Middle School’s architecture project, designed by O’Connell Robertson, was recognized with Stars of Distinction and featured in the 2025–2026 Exhibit of School Architecture at txEDCON 2025.

Community Partner Award

Adrian Musquiz was honored with the TASB Stand Up for Public Education Award as the September Waco ISD Community Partner of the Month.

SUPERINTENDENT’S REPORT

Hispanic Heritage Month

Dr. Spicer shared that Waco ISD campuses are celebrating Hispanic Heritage Month with classroom lessons, family events, and cultural activities. Recent highlights include Bell’s Hill Elementary’s enchilada dinner, Hillcrest Elementary’s Book Tasting and Bilingual Literacy Night, and University High School Mariachi Troyanos’ community performances. Upcoming events at West Avenue, Dean Highland, and Cesar Chavez Middle School will continue the celebrations.

Kendrick Elementary Dedication - September 15, 2025

Dr. Spicer shared that Hispanic Heritage Month began with the dedication of Kendrick Elementary School. This dedication featured Mariachi Troyanos performances and reflections from staff, students and community members. Dr. Spicer thanked Principal Isabel Lozano and the communication’s team for organizing the event.

High School Musical Productions

Dr. Spicer highlighted upcoming high school theatre productions: Waco High School’s *Peter and the Starcatcher* on October 16-18 and University High School’s *The Wiz* on October 23, 25, and 27.

Regional Teachers of the Year

Dr. Spicer highlighted that Waco ISD educators Dara Altamirano (West Avenue Elementary, 1st Grade Teacher) and Taylor Adame (Waco High School, U.S. History teacher) were named the 2026 Region 12 Teachers of the Year. Dr. Spicer shared Ms. Altamirano's dedication to creating a supportive learning environment and mentoring colleagues and Mrs. Adame's focus on connecting history to contemporary issues while fostering a culture where all students are seen and supported. Both will be honored at the statewide Regional Teachers of the Year event next month, with Adame among one of six finalists for Texas Teacher of the Year.

INFORMATION ITEMS/REPORTS

- Cooperative Fees Paid by Waco ISD for Fiscal Year 2024-2025
- Report on Gifts to Waco ISD

CONSENT AGENDA: CONSIDER AND TAKE APPROPRIATE ACTION

- Amendments to the 2025-2026 Budget
- Bid Award for Education Software and Other School District Related Software
- Bid Award for Educational Consultants, Professional Development, and Other Student-Based Contracted Services
- Bid Award for Local Retailers' General Merchandise
- Bid Award for Maintenance Supplies, Equipment, and Services
- Bid Renewal for Temporary Labor Services
- Purchases in Excess of \$50,000 under Pre-Existing Bid, Purchasing Cooperative, or Allowed Professional Service
- School District Teaching Permit for Selected Teacher Candidates to Teach a Non-Core Academic CTE Course
- School Health Advisory Council (SHAC) Members
- Memorandum of Understanding Between the Waco ISD and Transformation Waco for LCSW Program and Office Space
- Acceptance of Gifts over \$50,000
- T-TESS Appraisers for 2025-2026 School Year
- Board of Trustees Meeting Minutes
 - August 28, 2025 - Regular Meeting

President Jose Vidana entertained a motion to approve the consent agenda as presented. Jeremy Davis made a motion, seconded by Jim Patton. The motion passed unanimously (7-0).

REVIEW AND DISCUSS PRIORITY 1 - 1.1 IMPLEMENTING SYSTEMS TO SUPPORT CAMPUS PERFORMANCE

Dr. Deena Cornblum, Assistant Superintendent of Teaching and Learning, updated the board on Waco ISD's Strategic Plan Priority 1, which focuses on accelerating student learning growth. Key areas of focus included iReady assessments (reading and math) for K-8, Taught Curriculum Assessments and benchmarks to monitor mastery, STAAR results as baseline measures for 2026 goals, and Advanced Placement and Dual Credit participation to track college, career and military readiness.

CONSIDER, DISCUSS, AND TAKE APPROPRIATE ACTION ON DISTRICT AND CAMPUS IMPROVEMENT PLANS

Dr. Melissa King-Knowles, Deputy Superintendent, shared the Waco ISD District Improvement

Plan and aligned Campus Improvement Plans have been developed, reviewed and revised to guide efforts in improving student performance across all student populations.

President Jose Vidana entertained a motion to approve the District and Campus Improvement plans as presented. Keith Guillory made a motion, seconded by Jeremy Davis. The motion passed unanimously (7-0).

REVIEW, DISCUSS, AND TAKE APPROPRIATE ACTION REGARDING A RESOLUTION TO NOMINATE CANDIDATE FOR THE MCLENNAN CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

President Vidana entertained a motion to nominate Jim Patton for the Candidate for the McLennan Central Appraisal District Board of Directors. Keith Guillory made a motion, seconded by Taylor Bledsoe. The motion passed unanimously (7-0).

ANNOUNCEMENTS

Elizabeth Cox, Chief of Staff, shared the following announcements:

- 9/24/25 - Lion's Way Street sign unveiling and Waco High School Homecoming Community Pep Rally
- 9/26/25 - WHS Homecoming Football Game versus San Angelo Central
- 9/26/25 - Lady Trojans Volleyball Game versus Belton
- 10/3/25 - Waco ISD Band Fest
- 10/9/25 - UHS Homecoming Football Game versus Bryan Rudder
- 10/7/25 - Waco ISD Police Department's National Night Out Celebration
- 10/28/25 - Trunk or Treat at Waco ISD Stadium
- 10/27/25 - Admin Building Trick or Treat event
- 10/30/25 - Regular Board Meeting
- 10/31/25 - Student Holiday / Teacher Protected Planning Day

REVIEW AND DISCUSS POTENTIAL CONTRACTS ON REAL PROPERTY

The board convened into closed session at 8:05 p.m.

The board reconvened at 9:17 p.m.

CONSIDERATION OF PERSONNEL

- Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, or Dismissal of a Public Officer or Employee
- Hear a Complaint or Charge Against an Officer or Employee

ADJOURNMENT

The meeting adjourned at 9:18 p.m.

Board President

Board Secretary

WACO INDEPENDENT SCHOOL DISTRICT

Board Meeting Minutes

Regular Meeting, Thursday, September 25, 2025 - 6:00pm

WISD Administration Offices Board Room

BOARD MEMBERS PRESENT

Jose Vidana
Jeremy Davis
Jim Patton
Keith Guillory
Angelo Ochoa
Taylor Bledsoe
Arash Abnoussi

BOARD MEMBERS ABSENT

ADMINISTRATION PRESENT

Dr. Tiffany Spicer
Dr. Melissa King-Knowles
Dr. Ronnita Carridine

CALL TO ORDER

Jose Vidana, Board President, called the meeting of the Waco Independent School District Board of Trustees to order at 9:18 p.m. He stated that a quorum of Board Members was present, that the meeting had been duly called, and that the notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

PUBLIC COMMENTS ON AGENDA

None

The board convened into closed session at 9:18 p.m.

The board reconvened at 11:22 p.m.

CONSIDER, DISCUSS AND TAKE APPROPRIATE ACTION ON EMPLOYEE LEVEL III GRIEVANCE

During the closed session, the Board of Trustees heard the grievance as presented by Lisa Walker. The Board of Trustees also heard the administration's response presented by Dr. Ronnita Carridine and Dr. Melissa King-Knowles. Trustees were given the opportunity to ask questions of both parties.

Upon returning to open session, the Board took the following action regarding the Level III grievance:

- Formal acknowledgement that the Associate Principal interview process was inequitable
- Enforce consistent, role-specific and transparent hiring processes for candidates
- Reaffirm commitment to equitable advancement opportunities for qualified internal candidates

ADJOURNMENT

The meeting adjourned at 11:29 p.m.

Board President

Board Secretary

WACO INDEPENDENT SCHOOL DISTRICT

Board Meeting Minutes

Workshop Meeting, Thursday, October 2, 2025 - 6:00pm

WISD Administration Offices Board Room

BOARD MEMBERS PRESENT

Jose Vidana
Jeremy Davis
Keith Guillory
Angelo Ochoa
Taylor Bledsoe
Arash Abnoussi

BOARD MEMBERS ABSENT

Jim Patton

CALL TO ORDER

Jose Vidana, Board President, called the meeting of the Waco Independent School District Board of Trustees to order at 6:02 p.m. He stated that a quorum of Board Members was present, that the meeting had been duly called, and that the notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

REVIEW AND DISCUSS BOARD OPERATING PROCEDURES AND NORMS

Dr. Jodi Duran conducted a review and facilitated discussion of the Board Operating Procedures and Norms with the Board of Trustees.

ADJOURNMENT

The meeting adjourned at 7:54 p.m.

Board President

Board Secretary

WACO INDEPENDENT SCHOOL DISTRICT

Board Meeting Minutes

Special Meeting, Tuesday, October 7, 2025 - 6:00pm

Bosque Theater at Waco Convention Center

BOARD MEMBERS PRESENT

Jose Vidana
Jeremy Davis
Jim Patton
Keith Guillory
Angelo Ochoa
Taylor Bledsoe
Arash Abnoussi

BOARD MEMBERS ABSENT

CALL TO ORDER

Jose Vidana, Board President, called the meeting of the Waco Independent School District Board of Trustees to order at 6:02 p.m. He stated that a quorum of Board Members was present, that the meeting had been duly called, and that the notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

CONSIDER, DISCUSS AND TAKE APPROPRIATE ACTION ON:

- A. Approving a Purchase and Sale Agreement with the City of Waco ("City") for the purchase of: (1) approximately 11.455 acres located at 500 N. University Parks Drive (former site of Indian Spring Middle School); and (2) approximately 11.361 acres of land located at 324 Jefferson Avenue along N. 4th Street (Waco ISD sports/track site), all in Waco, Texas, (collectively, the "Properties"), for a purchase price of \$32,200,000.00;
- B. Approving a Lease Agreement for Waco ISD's continued use of 500 N. University Parks Drive through March 31, 2025;
- C. Approving an Interlocal Agreement with the City for use of downtown space for education-related events, learning experiences at City facilities and project sites, and outreach for the Downtown Redevelopment Project; and
- D. Authorizing the Superintendent or designee to execute any documents in connection therewith

Tom Balk, Director of Strategic Initiatives with the City of Waco,³ and Dr. Tiffany Spicer presented the future plans for the property currently occupied by the vacant Indian Spring Middle School building.

President Vidana entertained a motion. Jeremy Davis made a motion to approve the Purchase and Sale, Lease and Interlocal Agreements with the City of Waco as presented and to authorize the Superintendent to execute all necessary documents. The motion was seconded by Jim Patton. Keith Guillory abstained. The motion passed unanimously with abstention (6-0).

ADJOURNMENT

The meeting adjourned at 6:39 p.m.

Board President

Board Secretary

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Dr. Deena Cornblum

RE: Review and Discuss Priority 1 - 1.2 Increase College, Career and/or Military Ready Students

=====

Background Information

The district’s Strategic Plan Priority 1 focuses on Students and Strategic Objective 1.2 focuses on ensuring academic success for all students in math, literacy, and College, Career, and Military Readiness (CCMR), as required by House Bill 3.

The district’s long-term CCMR goal is to increase the percentage of graduates meeting CCMR criteria from 62% in 2025 to 86% by August 2030. Annual targets for the next five years have been established to monitor progress.

This work is also reflected in the District Improvement Plan (Goal 1), which emphasizes developing systems and processes to improve campus performance and accelerate student growth.

To achieve these outcomes, Teaching and Learning, Career and Technical Education (CTE), Advanced Academics, Accountability, and Counseling, have implemented a multi-strategy approach to expand CCMR pathways and increase student attainment of recognized indicators.

Key strategies include:

1. CCMR Criteria: Increase the percentage of graduates who meet CCMR criteria by 62% to 74% by August 2026.
2. CTE Pathway and Industry-Based Certifications (IBCs): Increase the percentage of students earning IBC criteria from 33% to 42% by August 2026.
3. Associate Degree Completion: Increase students earning an associate’s degree from 1% to 10% by August 2026.
4. Advanced Coursework: Increase AP exam pass rates from 10% to 15% and dual credit completion from 14% to 20% by August 2026.
5. TSI Readiness: Increase students meeting TSI criteria in Reading/Language Arts from 31% to 36% and in Math from 23% to 28% by August 2026.

These efforts are expected to collectively raise the overall percentage of graduates meeting CCMR standards from 62% to 74% by August 2026, with continued growth toward the district's 2030 goal.

The Board will receive an update on the status, strategies, and progress of district initiatives aimed at improving College, Career, and Military Readiness outcomes for students.

Fiscal Implications

None

Administrative Recommendation(s):

None

Priority 1 – 1.2 Ensure academic success for all students in CCMR

2025 Preliminary Accountability Data
October 25, 2025

STRATEGIC PLAN

PRIORITY ONE - STUDENTS

- 1.2 Ensure academic success for all students in math, literacy, and **CCMR** as required by HB3.

The district's long-term CCMR goal is to increase the percentage of graduates meeting CCMR criteria from 62% in 2025 to 86% by August 2030. Annual targets have been established to monitor progress:

2026 – 71% | 2027 – 74% | 2028 – 77% | 2029 – 81% | 2030 – 86%

What is CCMR?

College, Career, and Military Readiness (CCMR) is a measure of a high school graduate's preparedness for life after graduation.

CCMR is measured by the percentage of annual graduates who demonstrate readiness by meeting one or more of the following CCMR indicators.*

* Federal Accountability includes all students listed as Grade 12

Met Texas Success Initiative in RLA & Math	Earn Dual Credit Course Credit	Met Criteria on AP/IB Exam	Earn an Associates Degree	Complete an OnRamps Dual Enrollment Course
Earn an Industry Based Certification*	Graduate with an IEP and Workforce Readiness Code	Graduate Under an Advanced Diploma Plan as a current SPED Student	Earn a Level I or Level II Certificate	Enlist in Armed Forces or Texas National Guard

Baseline:

Waco ISD CCMR percentage for the Class of 2024 Graduates:
62% (2025 Accountability)³³²



CCMR

2026 GOALS:

- Increase the percentage of graduates who meet the criteria for CCMR from 62% to 74% by August 2026 based on preliminary data for the class of 2026.

Points to remember regarding CCMR:

- **Domain 1/2B**

- CCMR % = $\frac{\text{Number of Graduates Who Achieved at Least One of the CCMR Indicators}}{\text{Number of Annual Graduates}}$

- **Domain 3**

- CCMR % = $\frac{\text{Number of Students in Grade 12 Who Achieved at Least One of the CCMR Indicators}}{\text{Number of Students in Grade 12}}$

- **CCMR is lag data**

- For 2026 Accountability data from the Class of 2025 will be used
- Class of 2025 – any student that graduated from 9/1/24 through 8/31/25

- All students that graduate from WISD will be included in the CCMR data

- No “snapshot” date – timing of enrollment not considered.

CCMR

	Class of 2024	Class of 2025	24-25 Grade 12
CCMR	62%	76.5%	74.8%

- Class of 2025 and 24-25 Grade 12 data is preliminary data
- Data continues to be reviewed and verified through PEIMS submissions and TEA verification reports

https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=perf rept.p erf mast.sas&_debug=0&ccyy=2025&lev=D&id=161914&prgopt=reports/acct/domain 1b.sas

Our Progress

- 584 IBCs earned (+142)
- 540 students earned ≥ 1 IBC (+129)
- Increased AP & Dual Credit participation
- Strengthened cohort advising systems

https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=perf rept.p erf mast.sas&_debug=0&ccyy=2025&lev=D&id=161914&prgopt=reports/acct/domain 1b.sas

What We're Doing Well

- Aligned CTE programs of study
- Improved graduation planning & pathway advising
- Embedded SAT/TSI supports in coursework
- WIN and tutorial supports in place

https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=perf rept.p erf mast.sas&_debug=0&ccyy=2025&lev=D&id=161914&prgopt=reports/acct/domain 1b.sas

Areas to Strengthen

- Increase TSI readiness cycles & structured retesting
- Support Dual Credit completion, not just enrollment
- Strengthen AP instructional supports
- Expand Associate Degree pathway mapping

https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=perf rept.p erf mast.sas&_debug=0&ccyy=2025&lev=D&id=161914&prgopt=reports/acct/domain 1b.sas

Updated Strategies and Processes for 2025

- Provided counselor training using real student scenarios to strengthen informed scheduling, graduation planning, and pathway advising
- Implementing cohort tracking beginning in grade 9 to ensure students remain on track toward CCMR indicators
- Conducting CCMR-focused meetings with both campus and district staff to monitor progress and make adjustments
- Providing WIN class support for TSIA2 and SAT preparation
- Embedding SAT preparation into English III and English IV coursework and offering after school and Saturday tutorials
- Enrolling students needing a CCMR indicator into College Bridge embedded in students' fourth English or fourth math course
- Offering targeted remediation and intervention based on student performance
- Strengthened data systems and student advising to ensure consistent monitoring and timely support across all CCMR pathways

Closing

- We have strong systems
- Our next phase focuses on consistent execution and student-level follow-through

https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=perf rept.p erf mast.sas&_debug=0&ccyy=2025&lev=D&id=161914&prgopt=reports/acct/domain 1b.sas



Thank
You

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Karmen Logan

RE: Consider, Discuss and Take Appropriate Action Regarding the Approval of Turnaround Plans and Targeted Improvement Plans

=====

Background Information:

G.W. Carver Middle School and Dean Highland Elementary have received an *F* rating for three consecutive years under state accountability. As a result, both campuses are required to develop and implement a two-year Turnaround Plan for the 2025-2026 and 2026-2027 school years.

Parkdale Elementary, Kendrick Elementary, and Cesar Chavez Middle School have received two consecutive years of unacceptable performance. These campuses are required to develop a two-year Turnaround Plan for 2026-2027 and 2027-2028, as well as a Targeted Improvement Plan for 2025-2026.

Waco High School, Mountainview Elementary, J.H. Hines Elementary and Crestview Elementary are required to develop a Targeted Improvement Plan due to either one year of an *F* rating or three consecutive *D* ratings.

Cedar Ridge Elementary received *C* rating for the 2025 school year but, due to prior campus performance, was included in the LASO 3 Instructional Leadership Grant, requiring submission of a Targeted Improvement Plan for 2025-2026.

Turnaround and Targeted Improvement Plan Summary

The attached plans detail the key strategies and initiatives designed to accelerate student achievement and strengthen instructional practices.

Priority Strategies:

1. High-Quality Instructional Materials (HQIM) Implementation
2. Instructional Leadership Development through district supervisors, ESC support and external partners.

Additional Strategies:

3. Positive School Culture - Establishing explicit behavioral expectations and consistent campus-wide routines.
4. Strategic Staffing - Prioritizing staffing in STAAR-tested grade levels and content areas, with strong teacher-leaders.

5. Effective Instruction - Strengthening professional learning, observation and feedback cycles and data-driven instruction.

Each plan includes a detailed description of the associated budget, staffing adjustments, timelines, milestones and performance metrics. Upon Board approval, all Turnaround and Targeted Improvement Plans will be submitted to the Texas Education Agency (TEA) by November 21, 2025.

Stakeholder Engagement

Each Turnaround and Targeted Improvement campus posted meeting notices on their websites and notified families through ParentSquare to encourage community participation and feedback. All Turnaround Plan campuses have completed their community engagement meetings. Due to the later release of guidelines provided for Targeted Improvement Plans, those campuses have scheduled their community meetings between October 27 and November 3, 2025.

Next Steps:

Following Board approval, implementation of each plan will begin immediately, with regular updates provided to the Board regarding progress and outcomes.

Fiscal Implications: Funding to implement the Turnaround Plan is included in the attachments.

Administrative Recommendations: The Administration recommends that the Board of Trustees approve the following:

- The Turnaround Plans for G.W. Carver Middle School, Cesar Chavez Middle School, Parkdale Elementary and Kendrick Elementary.
- The Targeted Improvement Plans for Waco High School, J.H. Hines Elementary, Mountainview Elementary, Crestview Elementary and Cedar Ridge Elementary.



WACO INDEPENDENT SCHOOL DISTRICT

Turnaround Plans and Targeted Improvement Plans





WACO INDEPENDENT SCHOOL DISTRICT

Waco ISD

Turnaround Plans

for

G.W. Carver Middle School, Dean Highland Elementary,
Kendrick Elementary and Parkdale Elementary





**G.W. Carver Middle School
Dean Highland Elementary**

**Cesar Chavez Middle School
Parkdale Elementary
Kendrick Elementary**

Texas Education Code Sec. 39A.101

ORDER FOR PREPARATION OF CAMPUS TURNAROUND PLAN.

(a) If a campus has been identified as unacceptable for two consecutive school years, the commissioner shall order the campus to prepare and submit a campus turnaround plan.

(b) The commissioner shall by rule establish procedures governing the time and manner in which the campus must submit the campus turnaround plan.



We assure, in accordance with Sec. 39A.101 of the Texas Education Code, that this includes all plans and details that are required to execute the campus turnaround plan without any additional action or approval by the board of trustees.

We also assure, in accordance with Sec. 39A.103 of the Texas Education Code that we have 1) provided notice to parents, the community, and stakeholders that the campus has received an unacceptable performance rating for two consecutive years and will be required to submit a campus turnaround plan; and

(2) requested assistance from parents, the community, and stakeholders in developing the campus turnaround plan.



WACO INDEPENDENT SCHOOL DISTRICT





Overview of Turnaround Plan (TAP)

Definition: Plan for campuses rated D or F for multiple years

Purpose: Drive rapid improvement through systems, leadership and instruction

Requirements: Board approval, stakeholder engagement, submission to TEA



WACO INDEPENDENT SCHOOL DISTRICT

School Improvement Strategy Selected:

Intensive Curriculum & Instruction Improvements



Curriculum & Instruction Success Criteria

Curriculum and Instruction

Does the plan increase the quality of instructional materials to be used at the campus and provide adequate time and support for teachers to internalize materials and reflect on student performance?

- The campus will increase the quality of the instructional materials to be used at the campus (if not already implementing SBOE-approved HQIM or OER).
- The district has allocated sufficient instructional time for delivery of HQIM and has a calendar with a minimum of 165 instructional days.
- The campus will have weekly (at a minimum) high-quality PLCs to support instructional delivery and respond to student outcomes.





WACO INDEPENDENT SCHOOL DISTRICT

Capacity Building Support:

- District Office of School Leadership
- District Teaching and Learning Department
- Instruction Partners
- Region 12
- Curriculum Companies
 - Great Minds- Bluebonnet (Elementary Math)
 - HMH- (Elementary RLA)
 - Savvas- (Secondary RLA)
 - Carnegie- Bluebonnet (Secondary Math)



WACO INDEPENDENT SCHOOL DISTRICT

Curriculum & Instruction

- **Great Minds- Bluebonnet (Elementary Math)**
- **HMH- (Elementary RLA)**
- **Savvas- (Secondary RLA)**
- **Carnegie- Bluebonnet (Secondary Math)**





Student Outcome Goals 25-26

G.W. Carver Middle School

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
33%	32%	16	16	2	8

Cesar Chavez Middle School

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
34%	22%	16	16	2	8





Student Outcome Goals 25-26

Dean Highland

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
36%	25%	16	16	2	8

Kendrick

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
41%	33%	18	21	3	8

Parkdale

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
47%	33%	17	19	2	8



Targeted Improvement Plans (TIP) 25-26

**Campuses Required
to Develop and Implement:**

**Waco High School
Cedar Ridge Elementary
Crestview Elementary
J.H. Hines Elementary
Mountainview Elementary**





WACO INDEPENDENT SCHOOL DISTRICT

Overview of Targeted Improvement Plan (TIP)

Definition: Plan for campuses identified for improvement under state or federal accountability- 1st year F or 3 D's

Purpose: Address root causes of underperformance

Monitoring: Ongoing review aligned with ESF levers

Goal: Continuous improvement and sustained growth



Student Outcome Goals 25-26

Waco High School

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
38%	37%	15	8/16	3	10

Cedar Ridge Elementary School

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
37%	35%	16	23	2	8



Student Outcome Goals 25-26

Crestview

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
35%	35%	16	16	3	8

J.H. Hines

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
35%	32%	16	17	3	8

Mountainview

All Grades ELA/Reading Meets Grade Level or Above STAAR Performance rate	All Grades Math Meets Grade Level or Above STAAR Performance rate	Component Points campus goal for the Academic Achievement Component of Domain III	Component Points campus goal for the Growth Status Component of Domain III	Component Points campus goal for the ELP Status Component of Domain III	Component Points campus goal for the Student Success Status Component of Domain III.
31%	30%	18	17	2	8

Performance Management

District Office of School Leadership Monitors Performance

❖ Quarterly Data Review

Progress Monitoring Data collected on:

- District Assessments
- Benchmark (STAAR release test)
- iReady data

❖ Calibration Curriculum Walks with District Leadership

***Data Shared to District Leadership through Quarterly Presentations**



District Coordinator of School Improvement (DCSI)

Director of School Improvement- Karmen Logan



Resources

Professional Development

- Curriculum Training
- Principal/Leadership Training
- Instructional Specialist Meetings
- Math/RLA Cohort Meetings

Curriculum Purchases- Bluebonnet Math



Stakeholder Feedback

All TAP Campuses- Notifications posted on campus website and Parentsquare of community meetings to provide overview of plan to parents and seek input from stakeholders

See Attached Feedback for Turnaround Campuses

All TIP Campuses- Notifications posted on campus website and have or will post on Parentsquare information on scheduled community meetings between October 27th through November 3rd.



G.W. Carver Feedback

G.W. Carver Parent Feedback

Timestamp	Name	Role to Campus	How confident are you that the Campus Turnarou	How would you rate the clarity and comprehensiv	Which of the following aspects of the Campus	Are there any parts of the plan you think should
10/16/2025 23:17:57		Parent	1	3	Communication strategies	The Student to Student Issues
10/16/2025 23:17:57		Parent	4	4	Communication strategies	More focus on listening to students
10/16/2025 23:19:57		Parent	5	3	Communication strategies	student related concerns addressed quicker
10/16/2025 23:20:57		Parent	4	3	Resource Allocation	Assignments needs to be what the kids can do not what they cant
10/16/2025 23:20:57		Parent	4	5	Communication strategies	talking to parents more
10/16/2025 23:21:57		Parent	5	4	Training	listening to parents requests
		Parent	5	5	ALL	Increased safety at entry in AM
		Parent	5	5	Resources, Training, Communication	I beleive the school is on track from what I am hearing and if we work together as school and home we can acheive these goals
		Parent	4	5	Resources	N/A
		Parent	4	4	ALL	N/A
		Parent	4	4	Policies, Leadership, Training	Want the best for a students here at Carver

Cesar Chavez Feedback

Cesar Chavez Middle School Feedback

Timestamp	Email Address	Are you a parent/guardian, or a community member?	On a scale of 1 to 5, how well do you understand the turnaround plan?	Which areas of the turnaround plan do you think are most important?	What suggestions do you have for the school's turnaround plan?	Would you be willing to participate in future discussions?
9/24/2025 17:28:54	Parent/Guardian		5	Academic Improvement, School Culture and Climate, Family and Community Engagement, Teacher and Leader Development, Resource Management	Na	No
9/24/2025 17:29:10	Parent/Guardian		5	Academic Improvement, Family and Community Engagement, Teacher and Leader Development	Student involvement and engagement plans	Yes
9/24/2025 17:29:43	Parent/Guardian		5	Family and Community Engagement	None	Yes
9/24/2025 17:30:08	Parent/Guardian		5	Family and Community Engagement	-	Yes
9/24/2025 17:30:37	Community Member		5	Academic Improvement, School Culture and Climate	Culture Improvement	Yes
9/24/2025 17:30:47	Parent/Guardian		4	Academic Improvement, Family and Community Engagement, Teacher and Leader Development, Resource Management	When comes to the children listen to their issues	Yes
9/24/2025 17:31:33	Parent/Guardian		5	Academic Improvement	I think that the staff should be more aware with the testing environments inside of the classroom.	No
9/24/2025 17:33:22	Parent/Guardian		5	Family and Community Engagement	None	No

Parkdale Elementary Feedback

Parkdale Elementary School Community Feedback

Timestamp	What is your connection to Parkdale Elementary?	What questions or concerns do you have about the plan?	What is one idea you have for how we can better engage families and community partners?	Is there anything else you would like to share with the school leaders?
10/8/2025 16:36:40	Staff Member	How does this affect Prek program?	At enrollment have parents sign up for volunteer hours. Earns students points towards an award/ prize.	We got this
10/8/2025 16:36:49	Staff Member	None	NA	NA
10/8/2025 16:38:47	Staff Member	A plan about behavior that continually interrupts instruction	Parent meeting, communicate the severity of the school, encourage partnerships with parents	Need some support from IS
10/8/2025 16:39:53	Staff Member	More support with behavior will truly help with implementing strong instruction.	Invite parents to the classroom to both witness behaviors, AND support their child in academics	IS support
10/8/2025 16:43:07	Staff Member	Who would be the "instructional partner".	Math night where we show parents how to support their child's learning by using vocabulary words or letting them bake and letting them measure.	No
10/8/2025 16:47:34	Staff Member	What role/responsibility do parents have in the plan?	Monthly meeting with parents on child academic status.	This turnaround can not happen without parent input/support.
10/8/2025 17:17:53	Staff Member	Concerns about the rating of our campus, as we have hard working staff & really great kids.	Mtg & info sent home. Ask for suggestions from parents.	Lack of instructional specialist support Severe behavior that interrupts classroom instruction Hold ALL teaching staff equally accountable.
10/9/2025 17:16:38	Parent or Guardian	None	I think the school has really been trying, parents just don't seem to be to concerned about getting involved.	None
10/9/2025 17:21:35	PTA Member	How did we get here and what has already been tried?	Volunteers assisting with reading	I am willing to volunteer to assist with reading



Kendrick Elementary Feedback

Kendrick Elementary Community Feedback

Timestamp	Email Address	Name	Are you a parent/guardian, or a community member?*	On a scale of 1 to 5, how well do you understand why the school must prepare a turnaround plan?	Which areas of the turnaround plan do you think are most important?*	What suggestions do you have for the school's turnaround plan?	Would you be willing to participate in future discussions or focus groups regarding the turnaround plan?
9/29/2025 17:56:17			Parent/Guardian	5	Academic Improvement, Teacher and Leader Development, Resource Management	N/A	Yes
9/29/2025 17:56:43			Parent/Guardian	5	Academic Improvement, School Culture and Climate, Family and Community Engagement, Teacher and Leader Development, Resource Management	Solid plan	No
9/29/2025 17:56:48			Parent/Guardian	5	Academic Improvement, School Culture and Climate, Family and Community Engagement, Teacher and Leader Development	N/a	Yes
9/29/2025 17:56:50			Parent/Guardian	3	Academic Improvement, Family and Community Engagement, Teacher and Leader Development	Na	Yes
9/29/2025 17:57:03			Parent/Guardian	5	Academic Improvement, Family and Community Engagement, Teacher and Leader Development	None	No
9/29/2025 17:57:13			Parent/Guardian	5	Family and Community Engagement, Teacher and Leader Development, Resource Management	More days where parents can come and engage with students during school day, muffins for mom's donuts for dads grandparents days	Yes
9/29/2025 17:57:37			Parent/Guardian	5	Academic Improvement, School Culture and Climate, Family and Community Engagement, Teacher and Leader Development, Resource Management	Allow the parents to be more involved. This will help the staff have more time to focus on providing a solid academic approach and increase the reach of their curriculum.	Yes
9/29/2025 17:57:47			Parent/Guardian	4	Academic Improvement	More teachers	Yes
9/29/2025 17:57:58			Parent/Guardian	5	Academic Improvement, Family and Community Engagement, Teacher and Leader Development	I believe the plan we have implemented will work.	Yes
9/29/2025 17:58:00			Parent/Guardian	5	Academic Improvement, Family and Community Engagement	Parent Nights to learn how our students our learning in class so we can model the same framework to support our child and teacher	Yes
9/29/2025 18:11:55			Parent/Guardian	5	Family and Community Engagement	None	Yes
9/29/2025 19:00:00			Parent/Guardian	5	Academic Improvement	more communications with parents	Yes
9/29/2025 19:38:00			Parent/Guardian	5	Family and Community Engagement, Teacher and Leader Development	Involve the parents in their children's education	Yes
9/30/2025 14:26:21			Parent/Guardian	2	Academic Improvement	None	No



Dean Highland Elementary Feedback

Welcome!

Dean Highland Elementary Turn Around Plan and Title 1 Community Meeting

DATE : SEPT. 22ND 6PM

NO	NAME	PHONE
1	JULIEGH M. SLOUGH	End of Number
2	Lauren Peadar	
3	Karmen Logan	
4	Susana H. xelito Garcia	
5	Maria Victoria Gonzalez	
6	Karina Perez Glover	
7	Amber Gonzalez	
8	Jane Harris	
9	Sylvia Reyes	
10	Alette Delkin	
11	Michelle Wright	
12		
13		
14		
15		
16		
17		
18		
19		
20		

No parent or community feedback except thanks from family. Community member thinks more volunteers needed.

Next Steps

- **Board Approval of TAP and TIP Plans.**
- November 21, 2025- TEA Submission
- TEA will notify district of plan approval or need of revision by January 23, 2026
- Any revisions due to TEA by March 24, 2026
- TEA will issue final decision by April 8, 2026

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 25, 2025

Contact Person: Dr. Ronnita Carridine

RE: Review and Discuss Teacher Retirement System (TRS) Active Care Presenter: Gallagher

=====

Background Information:

Waco ISD engaged in discussion with Gallagher regarding the possibility of moving to TRS-Active Care. Gallagher has provided a TRS analysis as a 2026 Health Plan Renewal Option.

Fiscal Implications:

None

Administrative Recommendation:

After further discussion with Gallagher and upon review of the TRS Analysis, no action will be taken at this time.



WACO INDEPENDENT SCHOOL DISTRICT

TRS Analysis

Board of Trustees - 2026 Health Plan Renewal Option

October 30, 2025



Gallagher

Insurance | Risk Management | Consulting

Agenda

October 30, 2025



Health Plan Fiscal Year-end Financial Report

TRS Analysis

Appendix

Fiscal Year-end Financial Reporting

Medical Plan Reporting

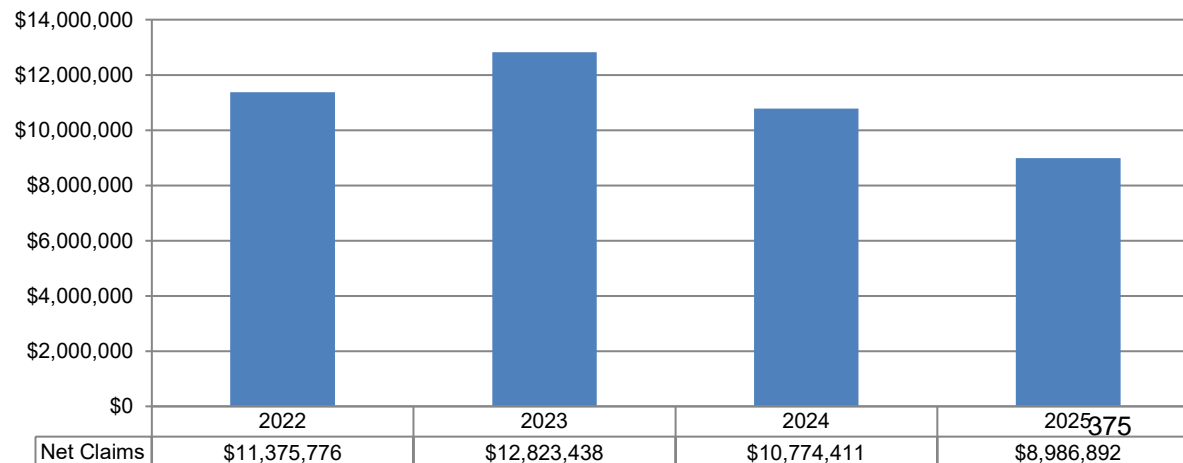
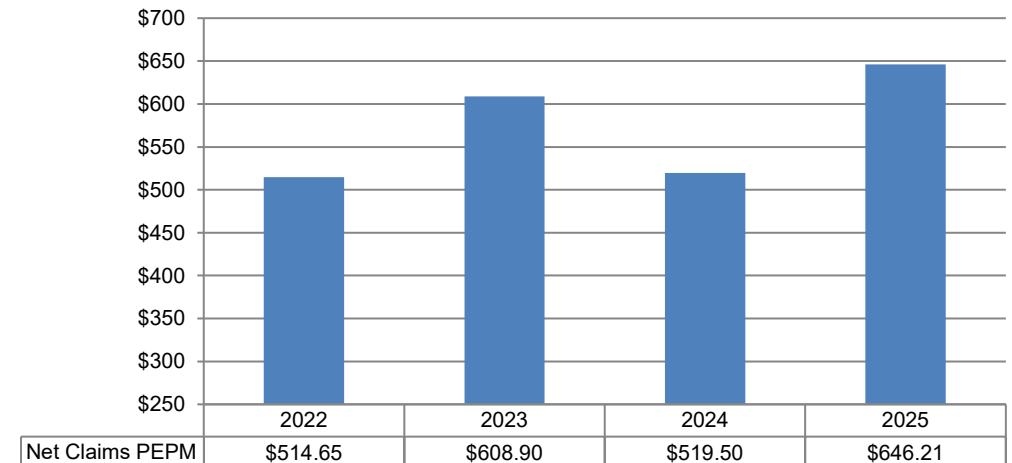
Financial Monitoring Report – August 2025

Executive Analysis

- The gross medical plan expense for the month of August is \$1,724,460 or \$948.03 per employee per month (PEPM)
- The YTD gross medical plan expense through August is \$10,710,248 or \$770.13 PEPM
- Actual results YTD are 8.2% above projected budget on a gross PEPM basis
- The projected budget results yield a \$811,416 deficit YTD , which equates to \$58.35 PEPM

Total Medical/Rx Claims

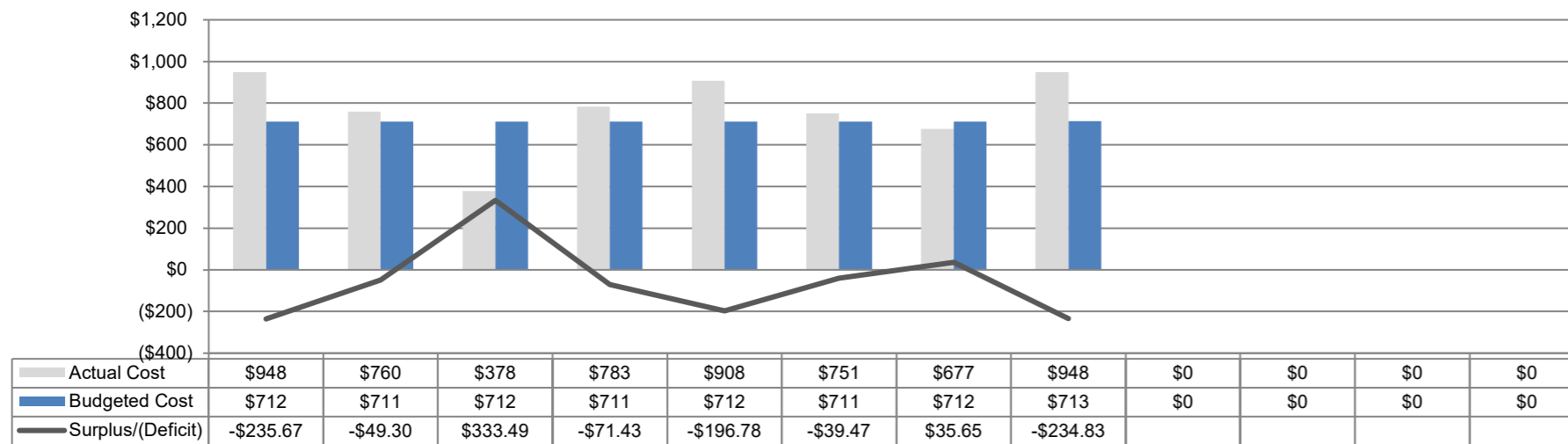
Month	2022	2023	2024	2025
January	\$874,789	\$1,380,784	\$2,314,669	\$1,423,828
February	\$657,076	\$1,066,003	\$918,938	\$1,107,573
March	\$1,229,059	\$1,188,571	\$946,439	\$1,202,760
April	\$1,369,503	\$1,146,536	\$1,534,628	\$1,168,441
May	\$1,094,595	\$1,086,127	\$1,146,758	\$1,371,596
June	\$1,194,270	\$1,393,943	\$1,155,043	\$1,110,009
July	\$1,122,387	\$1,809,246	\$1,245,143	\$2,346,024
August	\$1,041,112	\$1,215,663	\$1,725,273	\$1,769,118
September	\$1,064,300	\$937,525	\$1,319,567	
October	\$1,113,142	\$1,410,436	\$1,420,104	
November	\$1,014,872	\$1,136,987	\$1,205,559	
December	\$1,225,169	\$1,218,963	\$1,328,835	
Gross Claims	\$13,000,275	\$14,990,785	\$16,260,956	\$11,499,350
Rx Rebates	-\$955,085	-\$1,185,934	-\$2,672,487	-\$1,493,089
Specific Recoveries	-\$669,415	-\$981,412	-\$2,814,059	-\$1,019,368
Net Claims	\$11,375,776	\$12,823,438	\$10,774,411	\$8,986,892
Average Monthly Enrollment	1,842	1,755	1,728	1,738
Net Claims PEPM	\$514.65	\$608.90	\$519.50	\$646.21
% Increase/Decrease from Prior	15.08%	18.31%	-14.68%	24.39%
Admin Fees	\$908,474	\$879,887	\$611,288	\$401,356
Stop Loss Fees	\$1,444,786	\$1,475,385	\$1,853,977	\$1,321,999
Total Fixed Costs	\$2,353,260	\$2,355,271	\$2,465,265	\$1,723,355
Total Fixed Costs PEPM	\$106.46	\$111.84	\$118.87	\$123.92
% Increase/Decrease from Prior	-6.14%	5.05%	6.29%	4.25%

Paid Claims by Plan Year

Net Paid Claims PEPM


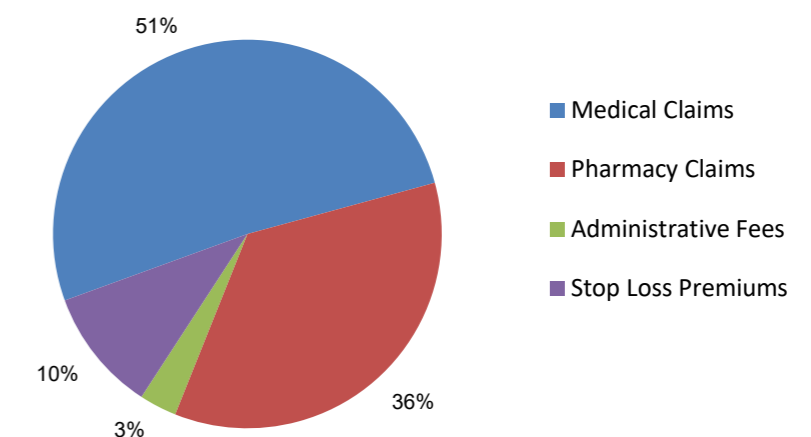
Carrier: UHC
 Specific Deductible: \$150,000
 Contract Type: Paid 24/12
 Plan Year: 1/1/2025 - 12/31/2025

Paid Month	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Year-to-Date Total	PEPM	Rolling 12 Total	PEPM
Enrollment																
Subscribers	1,728	1,741	1,739	1,738	1,726	1,719	1,697	1,819					13,907		20,702	
Members	2,464	2,474	2,475	2,474	2,469	2,460	2,435	2,607					19,858		29,701	
Contract Size	1.43	1.42	1.42	1.42	1.43	1.43	1.43	1.43					1.43		1.43	
Claim Payments																
Medical Claims	\$877,772	\$489,333	\$619,069	\$604,150	\$670,124	\$480,158	\$1,678,469	\$1,189,222					\$6,608,296	\$475.18	\$9,285,235	\$448.52
Pharmacy Claims	\$484,436	\$543,717	\$545,824	\$522,129	\$653,113	\$609,876	\$639,285	\$550,366					\$4,548,745	\$327.08	\$6,925,568	\$334.54
Rx Rebates	\$0	\$0	(\$742,296)	\$0	\$0	\$0	(\$750,793)	\$0					(\$1,493,089)	(\$107.36)	(\$2,940,286)	(\$142.03)
Shared Savings	\$61,621	\$74,524	\$37,867	\$42,162	\$48,360	\$19,976	\$28,270	\$29,530					\$342,309	\$24.61	\$562,611	\$27.18
Claims Over Specific	\$0	\$0	(\$17,965)	(\$23,632)	(\$17,628)	(\$32,855)	(\$657,220)	(\$270,068)					(\$1,019,368)	(\$73.30)	(\$1,694,349)	(\$81.84)
Total Net Claim Payments	\$1,423,828	\$1,107,573	\$442,499	\$1,144,809	\$1,353,969	\$1,077,154	\$938,010	\$1,499,050					\$8,986,892	\$646.21	\$12,138,781	\$586.36
Total Net Claim Payments PEPM	\$823.97	\$636.17	\$254.46	\$658.69	\$784.45	\$626.62	\$552.75	\$824.11								
Fixed Costs																
Administrative Fees	\$49,870	\$50,245	\$50,188	\$50,159	\$49,812	\$49,610	\$48,975	\$52,496					\$401,356	\$28.86	\$601,693	\$29.06
Stop Loss Premiums	\$164,264	\$165,499	\$165,309	\$165,214	\$164,074	\$163,408	\$161,317	\$172,914					\$1,321,999	\$95.06	\$1,929,472	\$93.20
Total Fixed Costs	\$214,134	\$215,745	\$215,497	\$215,373	\$213,886	\$213,018	\$210,292	\$225,410					\$1,723,355	\$123.92	\$2,531,165	\$122.27
Total Plan Cost	\$1,637,962	\$1,323,318	\$657,996	\$1,360,182	\$1,567,855	\$1,290,172	\$1,148,303	\$1,724,460					\$10,710,248	\$770.13	\$14,669,946	\$708.62
Contributions																
Employee Contributions	\$307,606	\$307,604	\$308,905	\$307,677	\$306,134	\$304,046	\$302,122	\$325,185					\$2,469,278	\$177.56	\$3,739,410	\$180.63
Employer Contributions	\$965,261	\$972,523	\$971,405	\$970,847	\$964,144	\$960,233	\$947,944	\$1,016,093					\$7,768,450	\$558.60	\$10,866,764	\$524.91
Total Contributions	\$1,272,867	\$1,280,126	\$1,280,310	\$1,278,524	\$1,270,277	\$1,264,279	\$1,250,066	\$1,341,278					\$10,237,728	\$736.16	\$14,606,174	\$705.54
Budget Comparison																
Budgeted Cost	\$1,230,725	\$1,237,489	\$1,237,928	\$1,236,031	\$1,228,221	\$1,222,318	\$1,208,807	\$1,297,312					\$9,898,831	\$711.79	\$14,267,277	\$689.17
Actual Cost	\$1,637,962	\$1,323,318	\$657,996	\$1,360,182	\$1,567,855	\$1,290,172	\$1,148,303	\$1,724,460					\$10,710,248	\$770.13	\$14,669,946	\$708.62
Surplus/(Deficit)	(\$407,237)	(\$85,829)	\$579,932	(\$124,150)	(\$339,634)	(\$67,854)	\$60,504	(\$427,149)					(\$811,416)	(\$58.35)	(\$402,669)	(\$19.45)

Budget Comparison PEPM



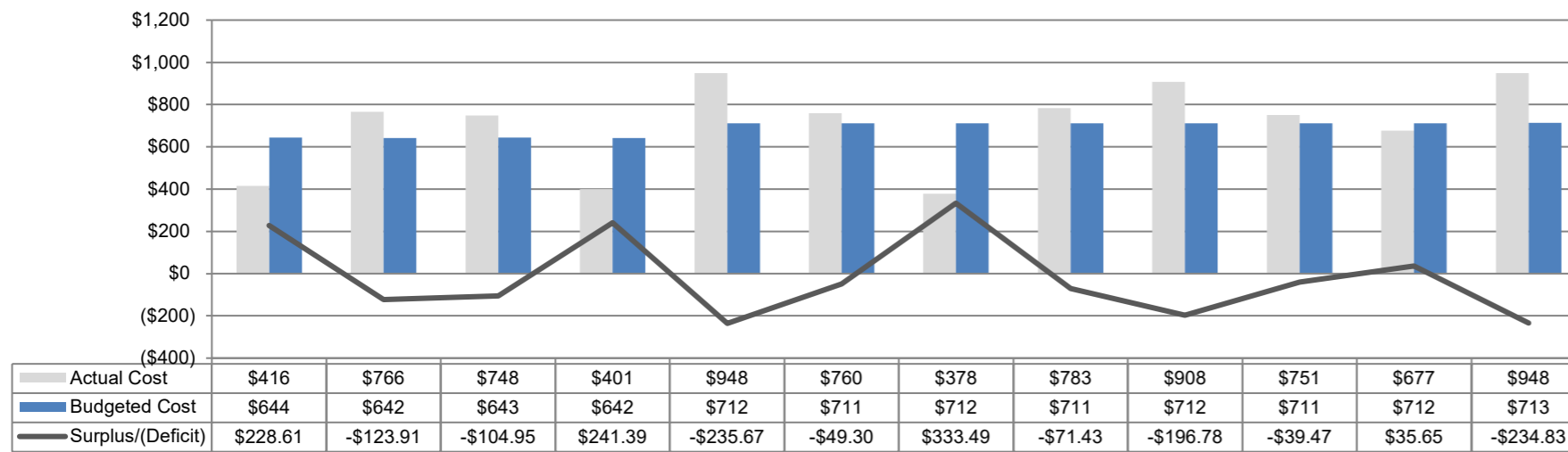
Combined Plan Expenses



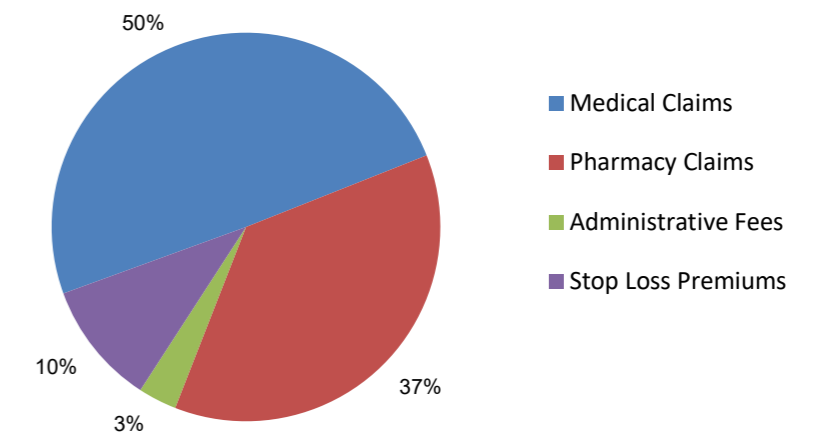
Carrier: UHC
Specific Deductible: \$150,000
Contract Type: Paid 24/12
Plan Year: 1/1/2025 - 12/31/2025

Paid Month	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Year-to-Date		Rolling 12	
													Total	PEPM	Total	PEPM
Enrollment																
Subscribers	1,699	1,700	1,700	1,696	1,728	1,741	1,739	1,738	1,726	1,719	1,697	1,819	20,702		20,702	
Members	2,466	2,456	2,466	2,455	2,464	2,474	2,475	2,474	2,469	2,460	2,435	2,607	29,701		29,701	
Contract Size	1.45	1.44	1.45	1.45	1.43	1.42	1.42	1.42	1.43	1.43	1.43	1.43	1.43		1.43	
Claim Payments																
Medical Claims	\$746,766	\$696,291	\$577,311	\$656,572	\$877,772	\$489,333	\$619,069	\$604,150	\$670,124	\$480,158	\$1,678,469	\$1,189,222	\$9,285,235	\$448.52	\$9,285,235	\$448.52
Pharmacy Claims	\$513,282	\$678,238	\$571,988	\$613,315	\$484,436	\$543,717	\$545,824	\$522,129	\$653,113	\$609,876	\$639,285	\$550,366	\$6,925,568	\$334.54	\$6,925,568	\$334.54
Rx Rebates	(\$712,195)	\$0	\$0	(\$735,002)	\$0	\$0	(\$742,296)	\$0	\$0	\$0	(\$750,793)	\$0	(\$2,940,286)	(\$142.03)	(\$2,940,286)	(\$142.03)
Shared Savings	\$59,519	\$45,576	\$56,259	\$58,948	\$61,621	\$74,524	\$37,867	\$42,162	\$48,360	\$19,976	\$28,270	\$29,530	\$562,611	\$27.18	\$562,611	\$27.18
Claims Over Specific	(\$102,867)	(\$320,009)	(\$135,982)	(\$116,122)	\$0	\$0	(\$17,965)	(\$23,632)	(\$17,628)	(\$32,855)	(\$657,220)	(\$270,068)	(\$1,694,349)	(\$81.84)	(\$1,694,349)	(\$81.84)
Total Net Claim Payments	\$504,505	\$1,100,095	\$1,069,577	\$477,711	\$1,423,828	\$1,107,573	\$442,499	\$1,144,809	\$1,353,969	\$1,077,154	\$938,010	\$1,499,050	\$12,138,781	\$586.36	\$12,138,781	\$586.36
Total Net Claim Payments PEPM	\$296.94	\$647.11	\$629.16	\$281.67	\$823.97	\$636.17	\$254.46	\$658.69	\$784.45	\$626.62	\$552.75	\$824.11				
Fixed Costs																
Administrative Fees	\$50,099	\$50,125	\$50,119	\$49,994	\$49,870	\$50,245	\$50,188	\$50,159	\$49,812	\$49,610	\$48,975	\$52,496	\$601,693	\$29.06	\$601,693	\$29.06
Stop Loss Premiums	\$151,891	\$151,980	\$151,980	\$151,622	\$164,264	\$165,499	\$165,309	\$165,214	\$164,074	\$163,408	\$161,317	\$172,914	\$1,929,472	\$93.20	\$1,929,472	\$93.20
Total Fixed Costs	\$201,989	\$202,105	\$202,099	\$201,616	\$214,134	\$215,745	\$215,497	\$215,373	\$213,886	\$213,018	\$210,292	\$225,410	\$2,531,165	\$122.27	\$2,531,165	\$122.27
Total Plan Cost	\$706,494	\$1,302,200	\$1,271,676	\$679,328	\$1,637,962	\$1,323,318	\$657,996	\$1,360,182	\$1,567,855	\$1,290,172	\$1,148,303	\$1,724,460	\$14,669,946	\$708.62	\$14,669,946	\$708.62
Employee Contributions	\$320,207	\$316,408	\$318,110	\$315,407	\$307,606	\$307,604	\$308,905	\$307,677	\$306,134	\$304,046	\$302,122	\$325,185	\$3,739,410	\$180.63	\$3,739,410	\$180.63
Employer Contributions	\$774,693	\$775,148	\$775,148	\$773,324	\$965,261	\$972,523	\$971,405	\$970,847	\$964,144	\$960,233	\$947,944	\$1,016,093	\$10,866,764	\$524.91	\$10,866,764	\$524.91
Total Contributions	\$1,094,900	\$1,091,556	\$1,093,258	\$1,088,731	\$1,272,867	\$1,280,126	\$1,280,310	\$1,278,524	\$1,270,277	\$1,264,279	\$1,250,066	\$1,341,278	\$14,606,174	\$705.54	\$14,606,174	\$705.54
Budget Comparison																
Budgeted Cost	\$1,094,900	\$1,091,556	\$1,093,258	\$1,088,731	\$1,230,725	\$1,237,489	\$1,237,928	\$1,236,031	\$1,228,221	\$1,222,318	\$1,208,807	\$1,297,312	\$14,267,277	\$689.17	\$14,267,277	\$689.17
Actual Cost	\$706,494	\$1,302,200	\$1,271,676	\$679,328	\$1,637,962	\$1,323,318	\$657,996	\$1,360,182	\$1,567,855	\$1,290,172	\$1,148,303	\$1,724,460	\$14,669,946	\$708.62	\$14,669,946	\$708.62
Surplus/(Deficit)	\$388,406	(\$210,643)	(\$178,418)	\$409,403	(\$407,237)	(\$85,829)	\$579,932	(\$124,150)	(\$339,634)	(\$67,854)	\$60,504	(\$427,149)	(\$402,669)	(\$19.45)	(\$402,669)	(\$19.45)

Budget Comparison PEPM



Combined Plan Expenses

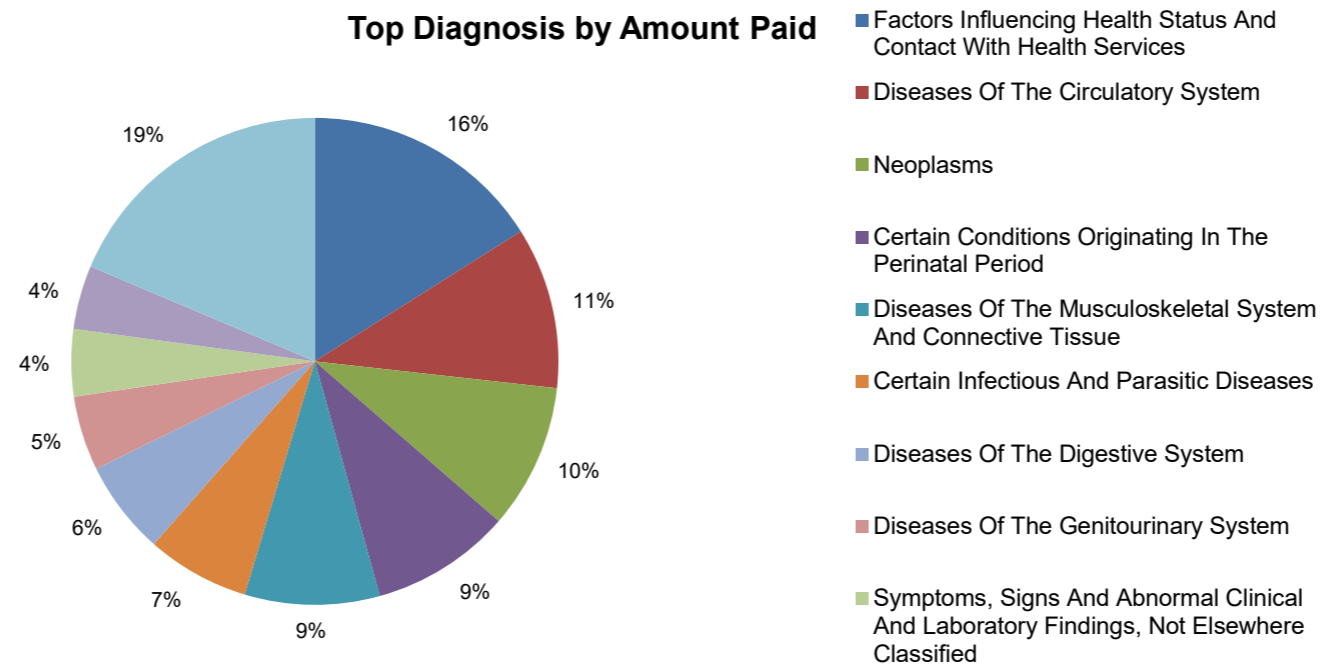


Carrier: UHC
Specific Deductible: \$150,000
Contract Type: Paid 24/12
Plan Year: 1/1/2025 - 12/31/2025

Claimant	Plan	Relationship	Diagnosis	Medical Paid	Pharmacy Paid	Total Paid Claims (YTD)	Expected Reimbursement
1	Nexus \$3,500	Sbscr	Other Specified Sepsis	\$497,200	\$0	\$497,200	\$347,200
2	Choice \$4,000	Sbscr	Nontraum Intracereb Hemorr Cer	\$446,767	\$0	\$446,767	\$296,767
3	Nexus \$3,500	Child	Convulsions Of Newborn	\$351,254	\$0	\$351,254	\$201,254
4	Choice \$2,500	Spouse	Enc Antineoplastic Immunothera	\$231,147	\$63,496	\$294,643	\$144,643
5	Nexus \$3,500	Subscriber	Inlyta	\$0	\$179,504	\$179,504	\$29,504
6	Nexus \$3,500	Sbscr	Other	\$147,065	\$0	\$147,065	
7	Choice \$4,000	Child	Single Liveborn Infant Deliv C	\$146,999	\$0	\$146,999	
8	Choice \$4,000	Subscriber	Kisqali	\$0	\$142,759	\$142,759	
9	Nexus \$3,500	Child	Pneumonia Unspecified Organism	\$139,889	\$0	\$139,889	
10	Nexus \$3,500	Subscriber	Imbruvica	\$0	\$132,905	\$132,905	
11	Choice \$2,500	Spouse	Other	\$113,909	\$0	\$113,909	
12	Choice \$4,000	Sbscr	Mal Neo Up-Inner Quad Lt Fem B	\$111,362	\$0	\$111,362	
13	Choice \$4,000	Child	Single Liveborn Infant Deliv C	\$110,483	\$0	\$110,483	
14	Choice \$2,500	Subscriber	Kisqali	\$0	\$100,691	\$100,691	
15	Choice \$2,500	Subscriber	Stelara	\$0	\$95,641	\$95,641	
16	Choice \$2,500	Sbscr	End Stage Renal Disease	\$93,506	\$0	\$93,506	
17	Nexus \$3,500	Spouse	Vumerity	\$0	\$87,123	\$87,123	
18	Choice \$2,500	Subscriber	Disproportion Reconstructed Br	\$0	\$86,209	\$86,209	
19	Nexus \$3,500	Sbscr	Other	\$83,583	\$0	\$83,583	
20	Nexus \$3,500	Sbscr	Full Incontinence Of Feces	\$83,157	\$0	\$83,157	
21	Nexus \$3,500	Sbscr	End Stage Renal Disease	\$82,666	\$0	\$82,666	
Total				\$2,638,985	\$888,328	\$3,527,313	\$1,019,368

Rank	Diagnostic Category	Number of Claimants	Amount Paid	% of Total Paid Medical Claims
1	Factors Influencing Health Status And Contact With Health Services	1,487	\$1,059,769	16.0%
2	Diseases Of The Circulatory System	363	\$708,427	10.7%
3	Neoplasms	137	\$636,334	9.6%
4	Certain Conditions Originating In The Perinatal Period	37	\$615,529	9.3%
5	Diseases Of The Musculoskeletal System And Connective Tissue	523	\$591,725	9.0%
6	Certain Infectious And Parasitic Diseases	239	\$451,684	6.8%
7	Diseases Of The Digestive System	212	\$412,182	6.2%
8	Diseases Of The Genitourinary System	368	\$326,959	4.9%
9	Symptoms, Signs And Abnormal Clinical And Laboratory Findings, Not Elsewhere Classified	908	\$294,732	4.5%
10	Mental, Behavioral And Neurodevelopmental Disorders	367	\$279,580	4.2%
Total		4,641	\$5,376,920	81.4%

Top Diagnosis by Amount Paid



Top Drugs by Plan Paid

Rank	Drug	Therapeutic Class	# of Claimants	# of Scripts	Amount Paid	Amount Paid / Rx	% of Total Paid Rx
1	Wegovy	Adhd/Anti-Narcolepsy/Anti-Obesity/Anorexiant	114	440	\$543,654	\$1,235.58	12.0%
2	Ozempic	Antidiabetics	80	385	\$456,182	\$1,184.89	10.0%
3	Mounjaro	Antidiabetics	78	421	\$440,561	\$1,046.46	9.7%
4	Zepbound	Adhd/Anti-Narcolepsy/Anti-Obesity/Anorexiant	74	292	\$286,023	\$979.53	6.3%
5	Kisqali	Antineoplastics And Adjunctive Therapies	2	18	\$243,450	\$13,525.02	5.4%
6	Inlyta	Antineoplastics And Adjunctive Therapies	1	9	\$177,411	\$19,712.30	3.9%
7	Imbruvica	Antineoplastics And Adjunctive Therapies	1	9	\$132,905	\$14,767.24	2.9%
8	Xolair	Antiasthmatic And Bronchodilator Agents	6	38	\$122,026	\$3,211.21	2.7%
9	Otezla	Analgesics - Anti-Inflammatory	3	22	\$108,577	\$4,935.33	2.4%
10	Tremfya	Dermatologicals	2	8	\$101,997	\$12,749.64	2.2%
Total			361	1642	\$2,612,786	\$1,591.22	57.4%

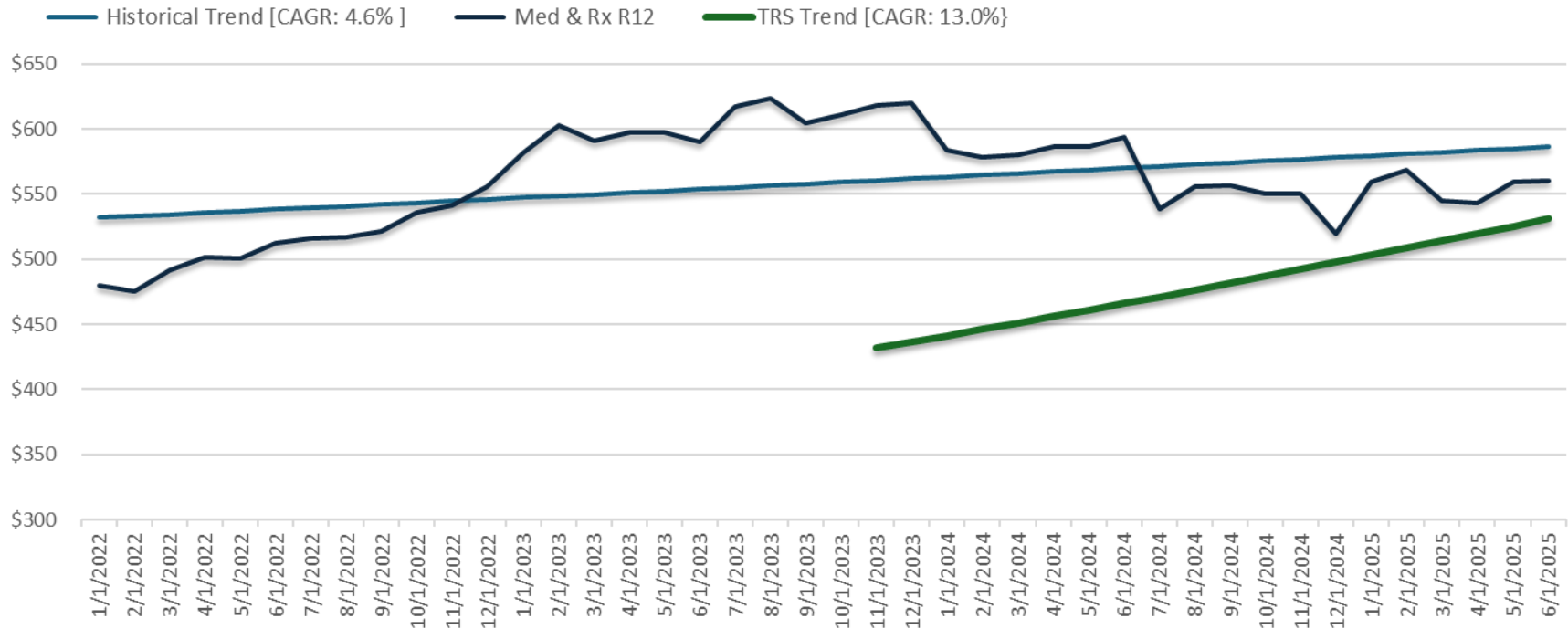
Top Drugs by Count

Rank	Drug	Therapeutic Class	# of Claimants	# of Scripts	Amount Paid	Amount Paid / Rx	% of Total Paid Rx
1	Amlodipine Besylate	Calcium Channel Blockers	128	596	\$773	\$1.30	0.0%
2	Lisinopril	Antihypertensives	117	584	\$782	\$1.34	0.0%
3	Levothyroxine Sodium	Thyroid Agents	113	570	\$27	\$0.05	0.0%
4	Atorvastatin Calcium	Antihyperlipidemics	122	545	\$4,516	\$8.29	0.1%
5	Rosuvastatin Calcium	Antihyperlipidemics	114	479	\$5,135	\$10.72	0.1%
6	Wegovy	Adhd/Anti-Narcolepsy/Anti-Obesity/Anorexiant	114	440	\$543,654	\$1,235.58	12.0%
7	Losartan Potassium	Antihypertensives	88	431	\$575	\$1.33	0.0%
8	Mounjaro	Antidiabetics	78	421	\$440,561	\$1,046.46	9.7%
9	Escitalopram Oxalate	Antidepressants	98	410	\$1,182	\$2.88	0.0%
10	Bupropion Hydrochloride E	Antidepressants	97	400	\$1,370	\$3.43	0.0%
Total			1,069	4,876	\$998,575	\$204.79	22.0%

TRS Analysis

2026 Consideration

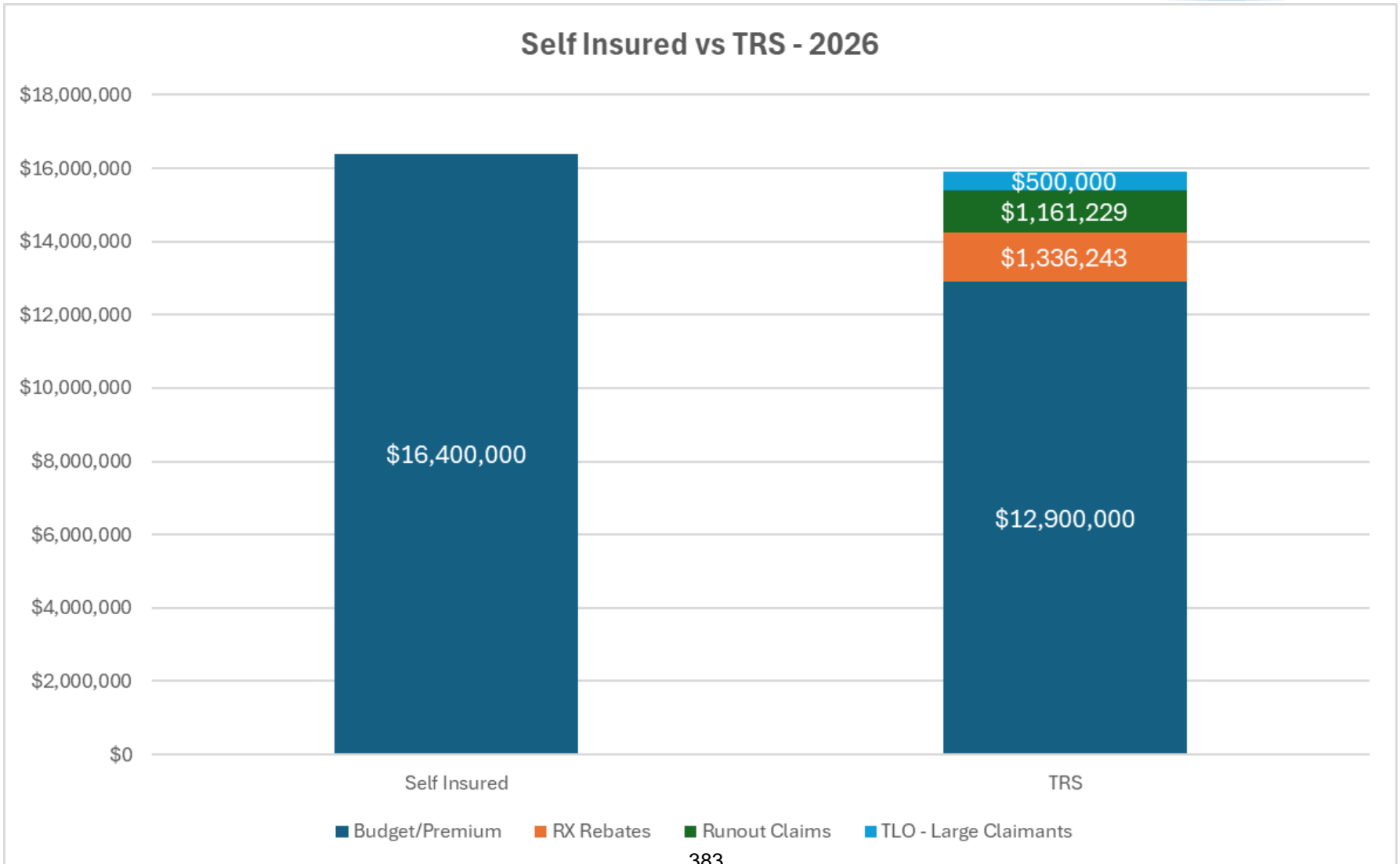
Historical Medical and Pharmacy PEPM Claims (with rebates)



- WISD Health Plan has historically been under national trend (7.5 -14%) at 4.5%
- TRS trend has been 13% for the last two years
- While TRS rates are currently below WISD budget rates, anticipate TRS to surpass in the next 2-3 years
- TRS lock-in for 5-years

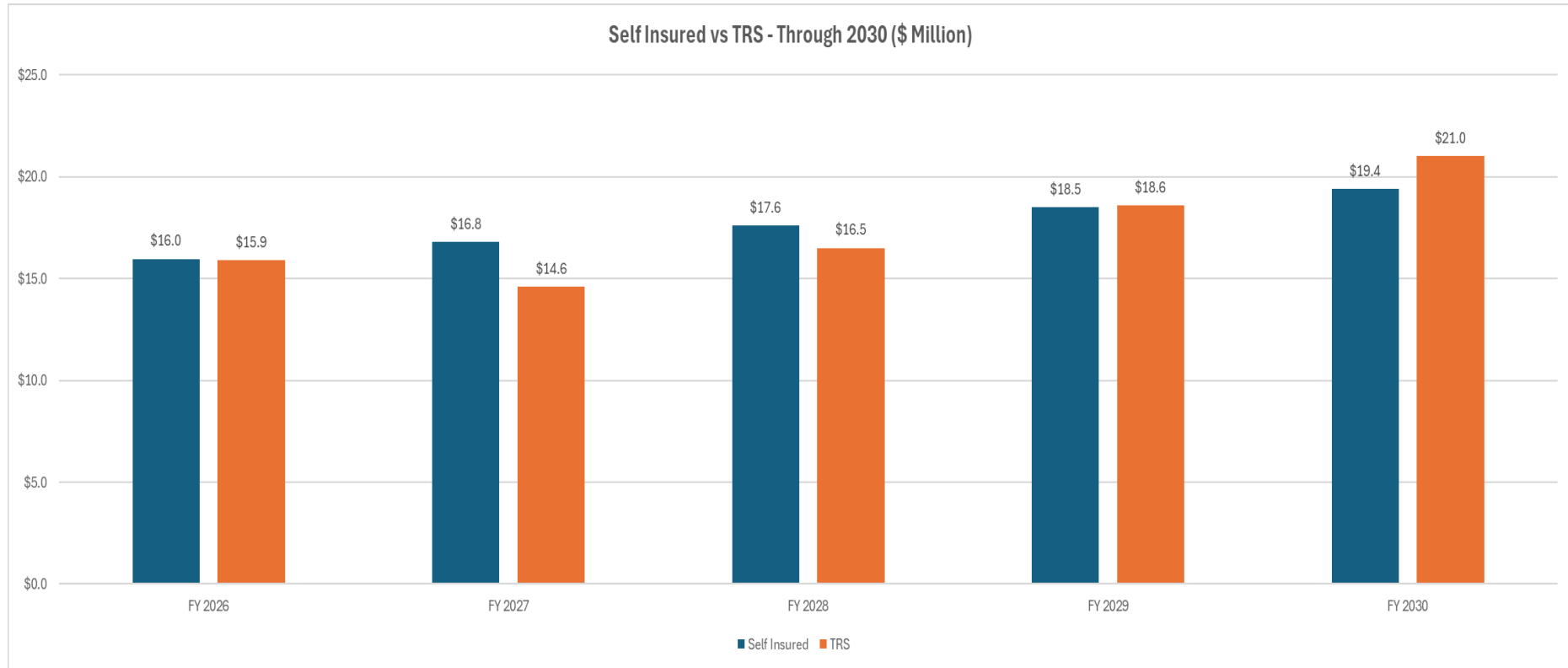
Historical Medical and Pharmacy PEPM Claims (with rebates)

Self Insured vs TRS - 2026



- Estimated loss of Rx Rebates **1.3M** to move to TRS
- **1.16M** in medical claims run out with no *Terminal Liability Option* (no high claim protection)

Self Insured vs TRS Through 2030 (\$ Million)



- Fiscal Year analysis
- Estimated TRS savings only 2 – 3 years 384
- TRS contract term 5 years

Medical Plans Offered

2026 Data	 Waco ISD	 TRS Region 12
Carrier	UHC	BCBSTX
# of Medical Plans	3	3
PPO/POS	0	1
HDHP/HRA/HSA	1	1
In-Network Only/ EPO/HMO/ACO	2	2
Plan Contributions		
Average Monthly Employee Only Contribution	\$105	\$243
Average Monthly Employee + Tiers Contribution	\$994	\$1,098
Average Monthly Employer Contribution	\$608 385	\$300*

*Stated District Minimum Contribution – can be increased dependent upon District budget

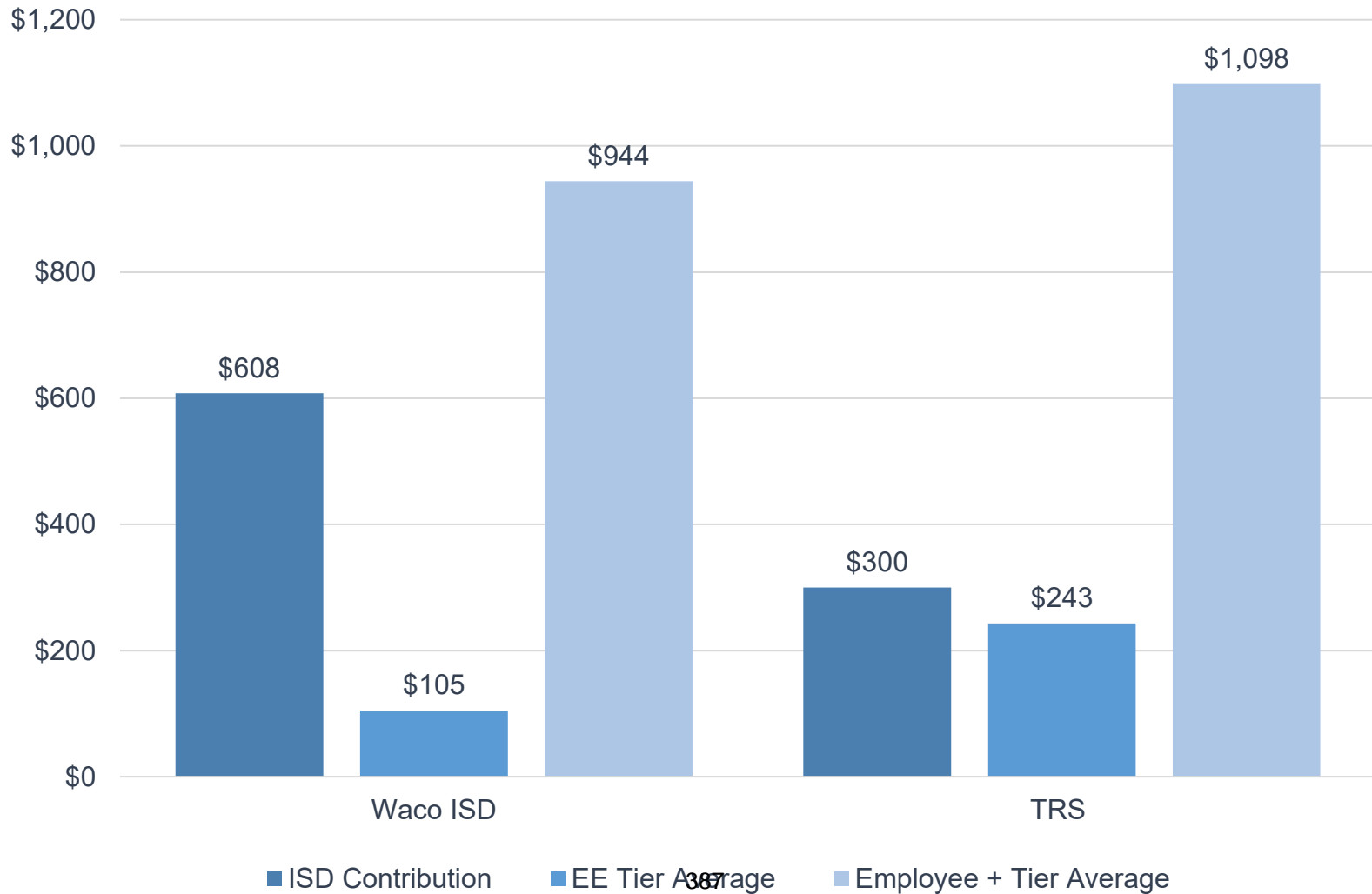
Plan Designs

TRS & WISD Plan offering Comparison ACO/In-Network Only plans

District	Waco ISD			TRS*		
Plan	Plan 1 - \$4000 Choice HDHP	Plan 2 – Nexus \$3500 HMO	Plan 3 - \$2500 Choice EPO	TRS ActiveCare HD	ActiveCare Primary	ActiveCare Primary +
DEDUCTIBLE						
Individual	\$4,000	\$3,500	\$2,500	\$3,300	\$2,500	\$1,200
Family	\$8,000	\$10,500	\$5,000	\$6,600	\$5,000	\$2,400
OUT-OF-POCKET MAXIMUM						
Individual	\$7,000	\$7,900	\$7,500	\$8,300	\$8,050	\$6,900
Family	\$14,000	\$15,800	\$15,000	\$16,600	\$16,100	\$13,800
COINSURANCE	80%	80%	80%	70%	70%	80%
COPAYS						
PCP	80%	\$20	\$30	70%	\$30	\$15
Specialist	80%	\$40	\$60	70%	\$70	\$70
ER	80%	\$1,250 + 20%	\$1,250 + 20%	70%	70%	80%
PRESCRIPTION DRUG						\$200 ded for brand drugs
Generic	\$20	\$20	\$20	80%	\$15/\$45	\$15/\$45
Preferred Brand	\$50	\$50	\$50 386	75%	70%	25%
Non-Preferred Brand	\$100	\$100	\$100	50%	50%	50%

***Baylor is INN with TRS. There is no longer a Baylor HMO Plan offered by TRS**

Medical Contributions



2026 Premium Comparison

Financial Category	1/1/2025 - 12/31/2025	1/1/2026 - 12/31/2026	1/1/2026 - 12/31/2026	1/1/2026 - 12/31/2026	1/1/2026 - 12/31/2026
Scenario Description	Budget	Projection	Projection	Projection	TRS Comparison
Medical Trend		3.1%	3.1%	3.1%	
RX Trend		24.70%	24.70%	24.70%	
Stop Loss Deductible	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Average Subscribers	1,728	1,719	1,719	1,719	1,719
PEPM Variable Costs					
Medical Cost (Net ISL)		\$371.38	\$371.38	\$371.38	
Pharmacy Cost (Net ISL)		\$470.91	\$470.91	\$470.91	
Plan Design / Migration Savings		\$0.00	-\$16.85	-\$25.27	
Pharmacy Rebates		-\$181.47	-\$181.47	-\$181.47	
PEPM Variable Total		\$660.82	\$643.97	\$635.55	
PEPM Fixed Costs					
Administrative Fee ^a		\$29.44	\$29.44	\$29.44	
ISL Stop-Loss Fee		\$103.42	\$103.42	\$103.42	
Agg Stop-Loss Fee		\$1.14	\$1.14	\$1.14	
PEPM Fixed Costs Total		\$134.01	\$134.01	\$134.01	
PEPM Total Gross Cost	\$711.19	\$794.82	\$777.98	\$769.55	\$679.13
Annual Total Gross Cost	\$14,747,000	\$16,396,000	\$16,048,000	\$15,874,000	\$14,009,000
PEPM Employee Contributions	\$177.00	\$177.00	\$177.00	\$177.00	\$177.00
Annual Employee Contributions	\$3,670,000	\$3,651,000	\$3,651,000	\$3,651,000	\$3,651,000
PEPM Total Net Cost	\$534.19	\$617.82	\$600.97	\$592.55	\$502.13
Annual Total Net Cost	\$11,077,000	\$12,744,000	\$12,397,000	\$12,223,000	\$10,358,000
Annual					
Δ Change vs. 2025 Budget		\$1,649,000	\$1,301,000	\$1,127,000	-\$738,000
Δ Change vs. Status Quo Projection					-\$2,387,000
PEPM					
Δ Change vs. 2025 Budget	\$83.63 11.8%	\$66.79 9.4%	\$58.36 8.2%	-\$32.06 -4.5%	
Δ Change vs. Status Quo Projection				-\$94.68 -12.2%	

Financial Category	9/1/2024 - 8/31/2025	9/1/2025 - 8/31/2026	9/1/2025 - 8/31/2026	9/1/2025 - 8/31/2026	9/1/2025 - 8/31/2026
Scenario Description	Budget	Projection	Projection	Projection	TRS Comparison
Medical Trend		3.1%	0.0%	0.0%	
RX Trend		24.7%	0.0%	0.0%	
Stop Loss Deductible	\$150,000	\$150,000	\$0	\$0	\$150,000
Average Subscribers	1,719	1,719	1,719	1,719	1,719
PEPM Variable Costs					
Medical Cost (Net ISL)		\$368.56	\$368.56	\$368.56	
Pharmacy Cost (Net ISL)		\$455.24	\$455.24	\$455.24	
Plan Design / Migration Savings		\$0.00	-\$10.98	-\$16.48	
Pharmacy Rebates		-\$181.47	-\$181.47	-\$181.47	
PEPM Variable Total		\$642.33	\$631.34	\$625.85	
PEPM Fixed Costs					
Administrative Fee ^a		\$29.30	\$29.30	\$29.30	
ISL Stop-Loss Fee		\$101.07	\$101.07	\$101.07	
Agg Stop-Loss Fee		\$1.12	\$1.12	\$1.12	
PEPM Fixed Costs Total		\$131.48	\$131.48	\$131.48	
PEPM Total Gross Cost	\$688.93	\$773.81	\$762.83	\$757.34	\$624.97
Annual Total Gross Cost	\$14,211,000	\$15,962,000	\$15,736,000	\$15,622,000	\$12,892,000
PEPM Employee Contributions	\$177.05	\$177.05	\$177.05	\$177.05	\$177.05
Annual Employee Contributions	\$3,652,000	\$3,652,000	\$3,652,000	\$3,652,000	\$3,652,000
PEPM Total Net Cost	\$511.88	\$596.76	\$585.78	\$580.29	\$447.92
Annual Total Net Cost	\$10,559,000	\$12,310,000	\$12,083,000	\$11,970,000	\$9,240,000
Annual					
Δ Change vs. 2025 Budget		\$1,215,000	\$989,000	\$875,000	-\$1,319,000
Δ Change vs. Status Quo Projection					-\$3,070,000
PEPM					
Δ Change vs. 2025 Budget	\$62.62 8.8%	\$51.64 7.3%	\$46.15 6.5%	-\$63.96 -9.3%	
Δ Change vs. Status Quo Projection				-\$148.84 -19.2%	

^a Includes all fixed fees for every plan

Current Plan Year amounts are based on actual claims and enrollment from (1/1/2025-6/30/2025) and projected claims and enrollment for the remainder of the months in the Plan Year. This analysis is for illustrative purposes only, and is not a proposal for coverage or a guarantee of future expenses, claims costs, managed care savings, etc. There are many variables that can affect future healthcare costs including utilization patterns, catastrophic claims, changes in plan design, healthcare trend increases, etc. This analysis does not amend, extend, or alter the coverage provided by the actual insurance policies and contracts. See your policy or contact us for specific information or further details in this regard.

- TRS analysis reflects potential rate-to-rate comparison at 1.3M in potential savings
- Considerations: Loss of Rx rebates, medical claim runout, Plan Year change (member accrums, difference in benefit offerings, e.g., Weight Loss drugs)

2026 TRS Transition

Costs to Move

- **Short Plan Year (1/1/2026 – 8/31/2026)**
 - Short Stop Loss Contract
 - Marketing to begin soon – September 2025
 - NO Terminal Liability Option for Stop Loss for a short plan year
 - No Protection from potential Large Claims post move to TRS
 - MEDICAL CLAIMS RUNOUT ESTIMATE: **\$1,161,229**
- **Rx Rebate Impact**
 - Short contract year means loss of rebates – leaving money on table
 - Loss of Q2 – Q3 rebates
 - Q2 – Q3 LOST Rx REBATE ESTIMATE: **\$1,113,536**
- **SUMMARY:**
 - Estimated Districts Savings on rate-to-rate comparison with TRS: **\$1,319,000** (Year 1)
 - Estimated Medical Claims Runout cost post-move to TRS: **\$1,161,229** (1.5 months of claims)
 - Estimated loss of Q2 – Q3 Rx Rebates: **\$1,113,536** (April – August)
 - **TOTAL ESTIMATED COST/LOSS TO MOVE TO TRS 9/1/2026: (\$955,765)**

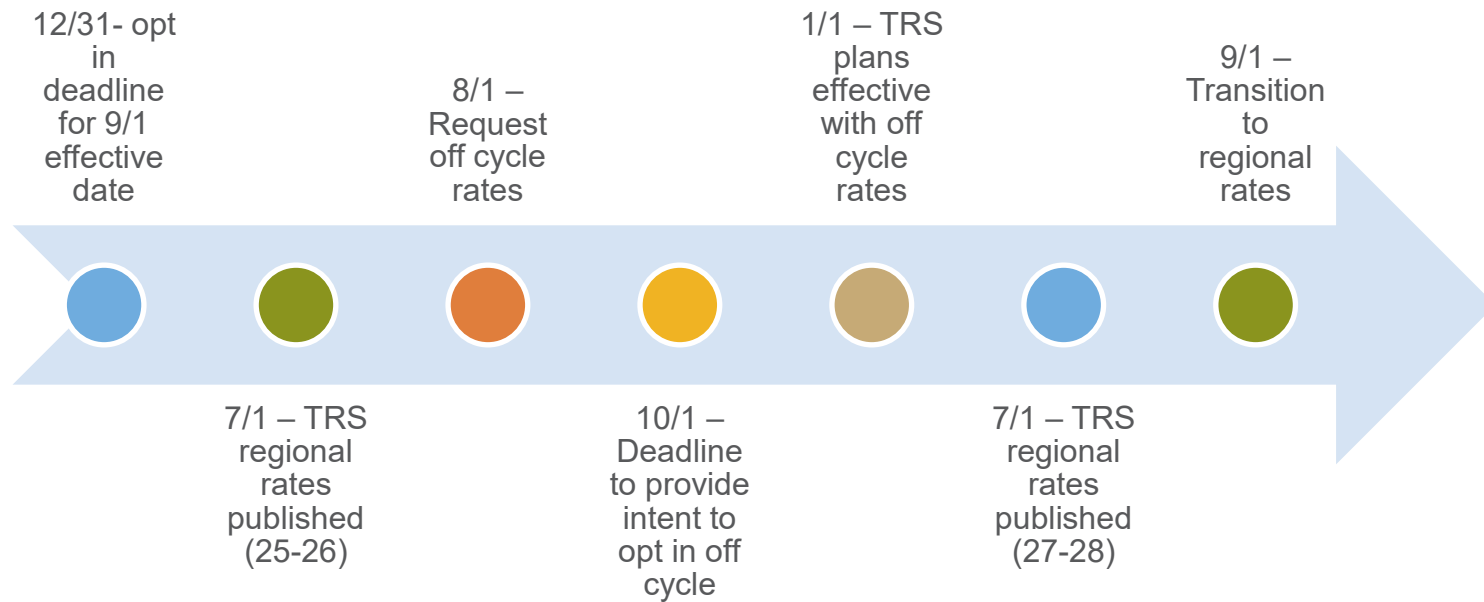
Basic Requirements

- Must opt in no later than 12/31 for the 9/1 effective date
- Regional rates will apply and will not be released until July 2026
- Once intent to join is declared, the District must remain in TRS for a minimum of five (5) years.
- Any District must make a minimum contribution of \$300 PEPM
- If you decide to join off-cycle (any date prior to 9/1/25) WISD would be individually underwritten based on claims experience
- Plan year will change from 1/1 to 9/1, including accumulators
- Members will need to “restart” their deductibles mid year
- Carrier change from UHC/CVS to BCBS/ESI

Points to Consider

- Must maintain stop loss coverage – Short Year contract and NO ability to secure Terminal Liability
- Must budget for medical runout after termination (Estimated 1.5 – 2 months of claims or approx. 1.1M -)
- Will be liable for repayment of any allowances/credits to medical administrator, if used
- Pharmacy benefits will terminate immediately and rebates will no longer be paid out
- TRS uses Bswift for enrollment, file feeds, etc. District might need to maintain two separate systems.
- Minimal reporting available through TRS
- **No say** in coverage options, plan design, rates, networks, carriers
- Would need to notify current carriers as soon as a final decision is made to work through an early termination
- Pending TRS move effective date (9/1), member deductible and OOP met will not be credited

Potential Timeline (2025 – 2026)



Appendix

TRS Rate Review Region 12

TRS Rate Review

Region 12

Total Rates					
TRS Primary	9/1/2023		9/1/2024		9/1/2025
Employee only	\$399	→	\$446	→	\$509
Emp / Sp	\$1,078	→	\$1,205	→	\$1,375
Emp / Ch	\$679	→	\$759	→	\$866
Emp / Fam	\$1,357	→	\$1,517	→	\$1,731
TRS Primary Plus	9/1/2023		9/1/2024		9/1/2025
Employee only	\$468	→	\$523	→	\$598
Emp / Sp	\$1,217	→	\$1,360	→	\$1,555
Emp / Ch	\$796	→	\$890	→	\$1,017
Emp / Fam	\$1,545	→	\$1,726	→	\$1,974
TRS HD	9/1/2023		9/1/2024		9/1/2025
Employee only	\$410	→	\$459	→	\$521
Emp / Sp	\$1,107	→	\$1,240	→	\$1,407
Emp / Ch	\$697	→	\$781	→	\$886
Emp / Fam	\$1,394	→	\$1,561	→	\$1,772

- Approx. 14% premium increase PY 24 – PY 25

TRS Rate Review

Region 12

% Change					
Average % Increase Across Plans/Tiers (excl. TRS2) →					
			11.8%	14.0%	
TRS Primary	9/1/2023		9/1/2024		9/1/2025
Employee only	0.0%	→	11.8%	→	14.1%
Emp / Sp	0.0%	→	11.8%	→	14.1%
Emp / Ch	0.0%	→	11.8%	→	14.1%
Emp / Fam	0.0%	→	11.8%	→	14.1%
TRS Primary Plus					
Employee only	0.0%	→	11.8%	→	14.3%
Emp / Sp	0.0%	→	11.8%	→	14.3%
Emp / Ch	0.0%	→	11.8%	→	14.3%
Emp / Fam	0.0%	→	11.7%	→	14.4%
TRS HD					
Employee only	0.0%	→	12.0%	→	13.5%
Emp / Sp	0.0%	→	12.0%	→	13.5%
Emp / Ch	0.0%	→	12.1%	→	13.4%
Emp / Fam	0.0%	→	12.0%	→	13.5%

- Approx. 14% premium increase PY 24 – PY 25

TRS Rate Review

Region 12

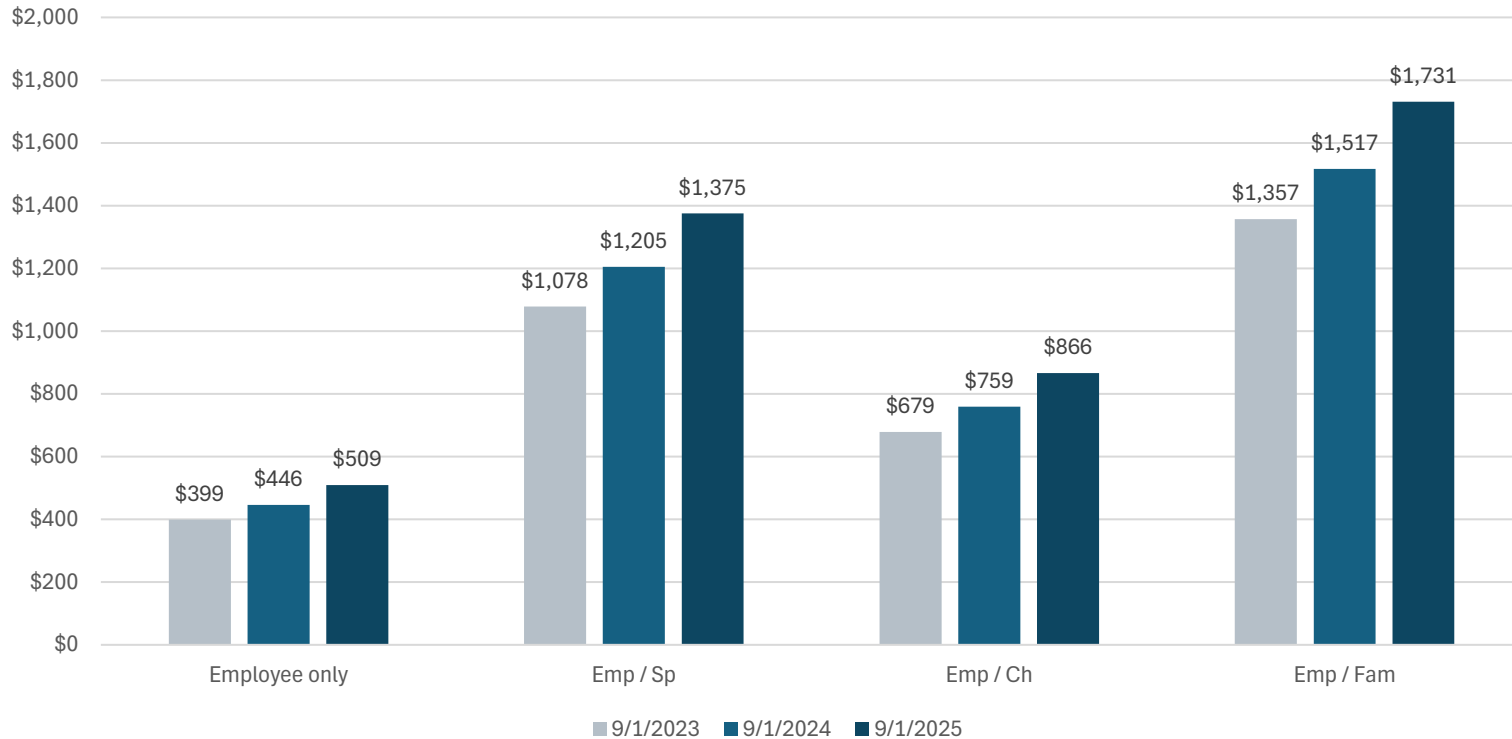
\$ Change						
Average \$ Increase Across Plans/Tiers (excl. TRS2) →						
			\$110.00			\$145.33
TRS Primary	9/1/2023		9/1/2024		9/1/2025	
Employee only	\$0	→	\$47	→	\$63	
Emp / Sp	\$0	→	\$127	→	\$170	
Emp / Ch	\$0	→	\$80	→	\$107	
Emp / Fam	\$0	→	\$160	→	\$214	
TRS Primary Plus						
Employee only	\$0	→	\$55	→	\$75	
Emp / Sp	\$0	→	\$143	→	\$195	
Emp / Ch	\$0	→	\$94	→	\$127	
Emp / Fam	\$0	→	\$181	→	\$248	
TRS HD						
Employee only	\$0	→	\$49	→	\$62	
Emp / Sp	\$0	→	\$133	→	\$167	
Emp / Ch	\$0	→	\$84	→	\$105	
Emp / Fam	\$0	→	\$167	→	\$211	

- Approx. 14% premium increase PY 24 – PY 25

TRS Rate Review

Region 12 – TRS Primary Plan

TRS Primary Total Rates by Tier

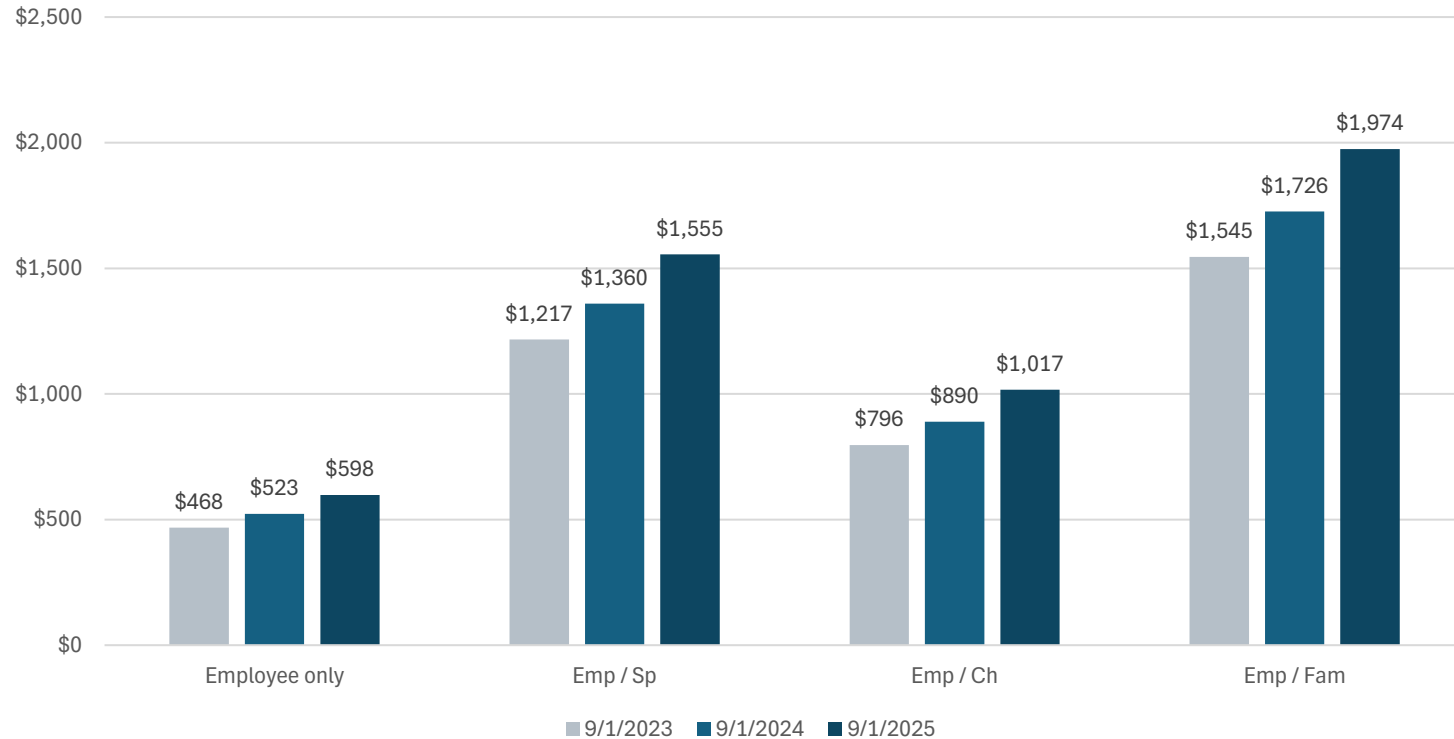


- Approx. 14% premium increase PY 24 – PY 25

TRS Rate Review

Region 12 – TRS Primary Plus Plan

TRS Primary Plus Total Rates by Tier

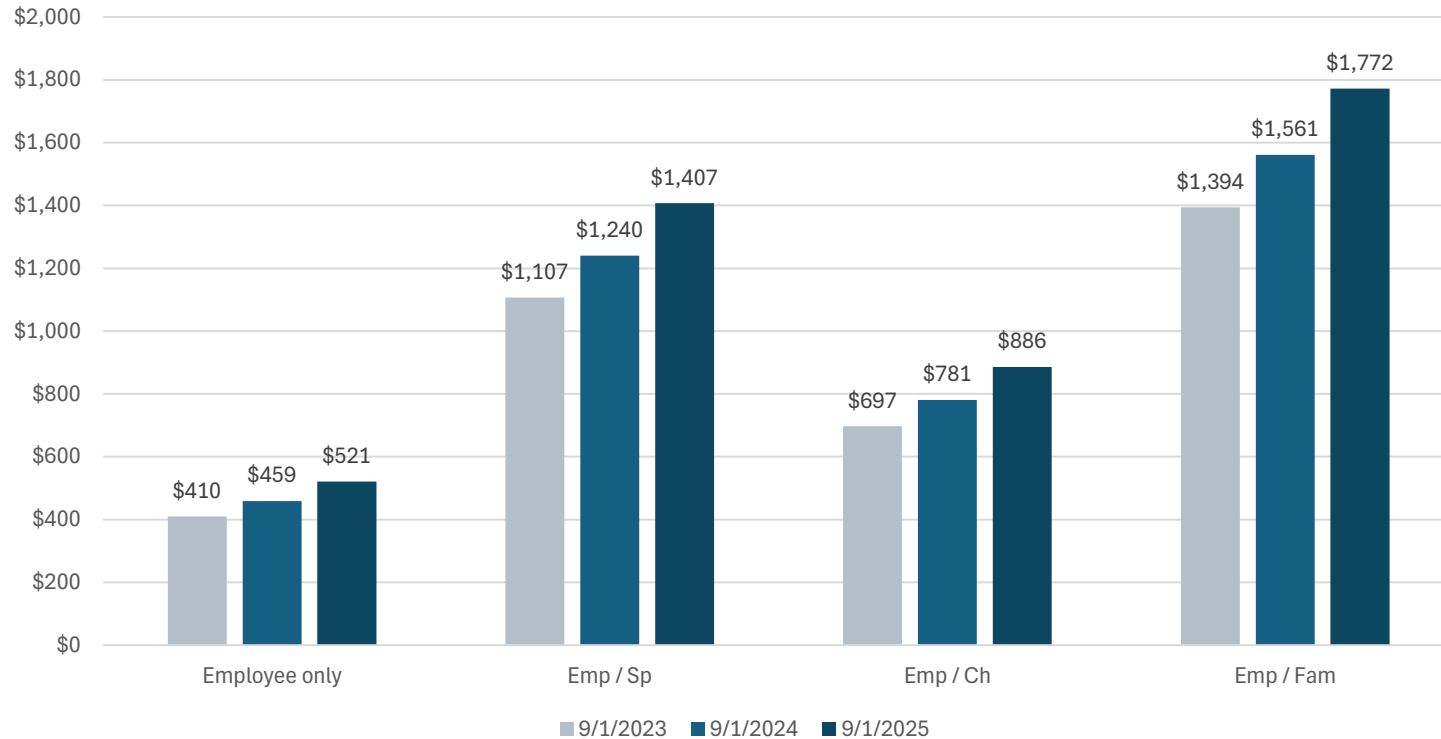


- Approx. 14% premium increase PY 24 – PY 25

TRS Rate Review

Region 12 – TRS High-Deductible Plan

TRS HD Total Rates by Tier



- Approx. 14% premium increase PY 24 – PY 25

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Gallagher

Insurance | Risk Management | Consulting

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Gallagher

Insurance | Risk Management | Consulting

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 30, 2025

Contact Person: Sheryl Davis

RE: Presentation and Discussion on the 2025 Delinquent Tax Collections

=====

Background Information:

The law firms of McCreary, Veselka, Bragg & Allen, P.C. and Beard, Kultgen, Brophy, Bostwick and Dickson, L.L.P., represent Waco ISD in the collection of its delinquent property taxes. Taxes unpaid each year at July 1st are referred for collection. Annually, staff prepare a report detailing activities undertaken to collect the delinquent taxes. The report explains procedures followed and legal steps to be taken if payment is not made.

Additionally, the firms also file requests for audits of the District's taxable property values with the Texas Comptroller of Public Accounts. This past year, the audit of the 2021 property values resulted in additional State Foundation Program revenue of \$731,135 for the 2021-2022 school year. These funds were received by the district on August 6, 2025.

A copy of the annual report is attached. Mr. Connor Buchanan of McCreary, Veselka, Bragg & Allen, P.C., and Mr. Rick Bostwick of Beard, Kultgen, Brophy, Bostwick and Dickson, L.L.P., will be present at the meeting to present the report and answer any questions the Board might have.

Fiscal Implications:

None

Administrative Recommendation(s):

The report is presented for information and discussion. No action is required.

MCCREARY, VESELKA, BRAGG & ALLEN, P.C.
and
BEARD, KULTGEN, BROPHY, BOSTWICK & DICKSON, L.L.P.
ATTORNEYS AT LAW
Waco, Texas

REPORT ON DELINQUENT PROPERTY TAX COLLECTIONS

for the



WACO INDEPENDENT SCHOOL DISTRICT

October 30th, 2025

Connor Buchanan
Attorney at Law
900 Austin Ave, Ste 900
Waco, Texas 76701

Frederick deB Bostwick
Attorney at Law
220 South Fourth St.
Waco, Texas 76701

www.mvbalaw.com

MCCREARY, VESELKA, BRAGG & ALLEN, P.C.
and
BEARD, KULTGEN, BROPHY, BOSTWICK & DICKSON, L.L.P.
ATTORNEYS AT LAW
Waco, Texas

October 30th, 2025

Dr. Tiffany Spicer
Superintendent
Waco Independent School District
501 Franklin Avenue
Waco Texas 76703

Re: Report on Delinquent Property Tax Collections

Dear Dr. Spicer:

We are enclosing for you and the Board of Trustees copies of our latest Report on Delinquent Property Tax Collections. Our report details our activities undertaken to collect the delinquent taxes due to the Waco Independent School District. The report also explains the procedures we follow to ensure that each property owner is notified of their tax delinquency, and the legal steps that will be taken when prompt payment of the taxes is not made.

We believe that our collection procedures provide the Waco Independent School District with maximum recovery of its delinquent taxes in the shortest period of time possible. In addition to our collection activities, we will advise the Waco Independent School District on any ad valorem tax matter.

We appreciate the opportunity to represent the Waco Independent School District in the collection of its delinquent taxes and invite your questions and comments in order that we may better serve your needs.

Sincerely,



Connor Buchanan
McCreary, Veselka, Bragg & Allen, P.C.



Frederick deB. Bostwick, III
Beard, Kultgen, Brophy, Bostwick &
Dickson, L.L.P.

MCCREARY, VESELKA, BRAGG & ALLEN, P.C.
and
BEARD, KULTGEN, BROPHY, BOSTWICK & DICKSON, L.L.P.

REPORT ON DELINQUENT PROPERTY TAX COLLECTIONS
for the
WACO INDEPENDENT SCHOOL DISTRICT

The goal of our tax collection program is to collect the greatest amount of tax in the shortest period of time. **McCreary, Veselka, Bragg & Allen, P.C.** and **Beard, Kultgen, Brophy, Bostwick & Dickson, L.L.P.** believe they have met this goal for the **Waco Independent School District**.

Tax Collections generally fall into two categories, *current tax collections*, the collection of the current levy of taxes within the fiscal year in which they are assessed, and *delinquent tax collections*, taxes that are unpaid and referred to a law firm for collection. It is our belief that an effective delinquent tax collection program will not only result in the quick recovery of delinquent taxes but will also enhance current collections. When the taxpaying public is aware that the **District** proactively, but fairly, pursues unpaid taxes, there is more incentive for a property owner to timely pay their current taxes. The following are some of the significant points contained in our report.

CURRENT TAX COLLECTIONS

- The **District's** Total Annual Tax Collections (current and delinquent taxes, penalties and interest) for FY 24-25 were 99.48% of the adjusted tax levy. A large number of refunds due to appraisal changes continue to impact Total Annual Tax Collections. (Page 2)
- The **District** collected **98.39%** of its 2024 taxes. (Page 3)

DELINQUENT TAX COLLECTIONS

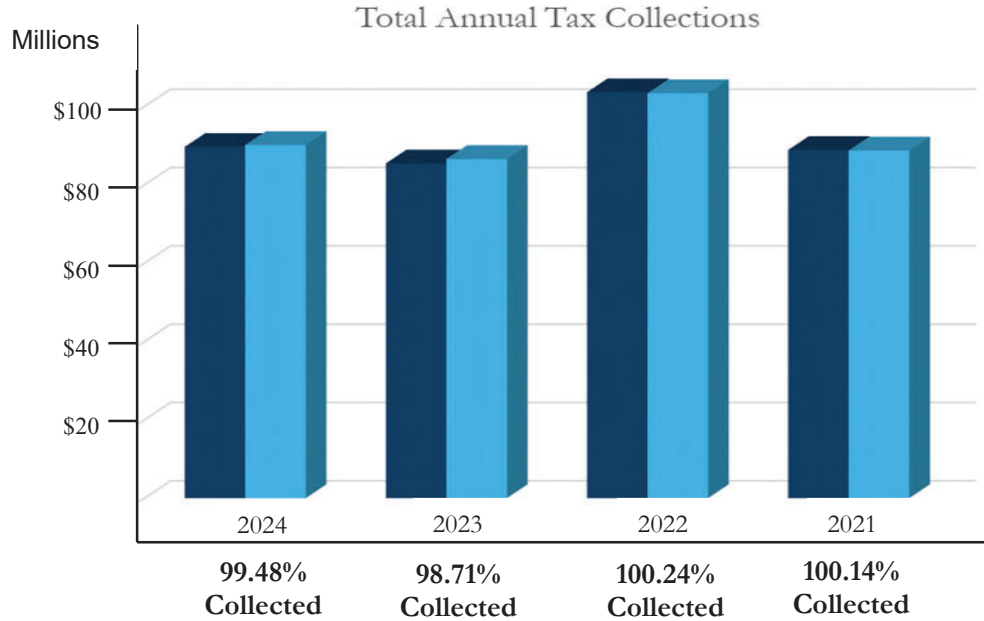
- The **District** ultimately collects over **99.00%** of the taxes that it levies. (Page 3)
- We have collected **36.06%** of the taxes referred to us in July 2025, **76.16%** of the taxes referred to us in July 2024, and **82.96%** of the taxes referred in July 2023. The balance of these taxes is being quickly and efficiently collected. (Page 4).
- In order to collect the **District's** delinquent taxes, we have:
 - Sent over **4,362** Delinquent Tax Notices
 - Filed **211** Delinquent Tax Suits
 - Recovered **63** Judgments, and
 - Posted **38** properties for sale

PROPERTY VALUE AUDITS

- We filed an audit of the District's taxable value for tax year 2021 with the Comptroller of Public Accounts that resulted in the District receiving **\$731,135** in additional state aid. (Page 10).

TOTAL ANNUAL TAX COLLECTIONS

The following Chart and Graph reflect the Total Annual Tax Collections, made up of all property taxes, penalties, and interest collected by the District during its fiscal year.



Traditionally, the District's Total Annual are greater than the amount of taxes levied. Since Fiscal Year 2023-2024, although the Tax Office collected a substantial amount of tax revenue that exceeded the District's levy, a large amount of refunds resulting from the resolution of appraisal district valuation lawsuits and late-applied exemptions caused the District's total tax collection rate to drop below one-hundred percent. For example, in the last Fiscal Year (FY 24-25), the tax office refunded over \$1,000,000 (\$1,007,952.05) in prior-year's taxes that were collected as a result of the aforementioned valuation refunds.

TOTAL ANNUAL TAX COLLECTIONS* (SEPTEMBER 1 THROUGH AUGUST 31)

Tax Year	Original Tax Levy (Adjusted)	Total Annual Tax Collections	Percent Collected
2024	\$90,125,337	\$89,654,887	99.48%
2023	\$86,559,107	\$85,443,854	98.71%
2022	\$103,375,935	\$103,619,937	100.24%
2021	\$88,756,641	\$88,882,345	100.14%

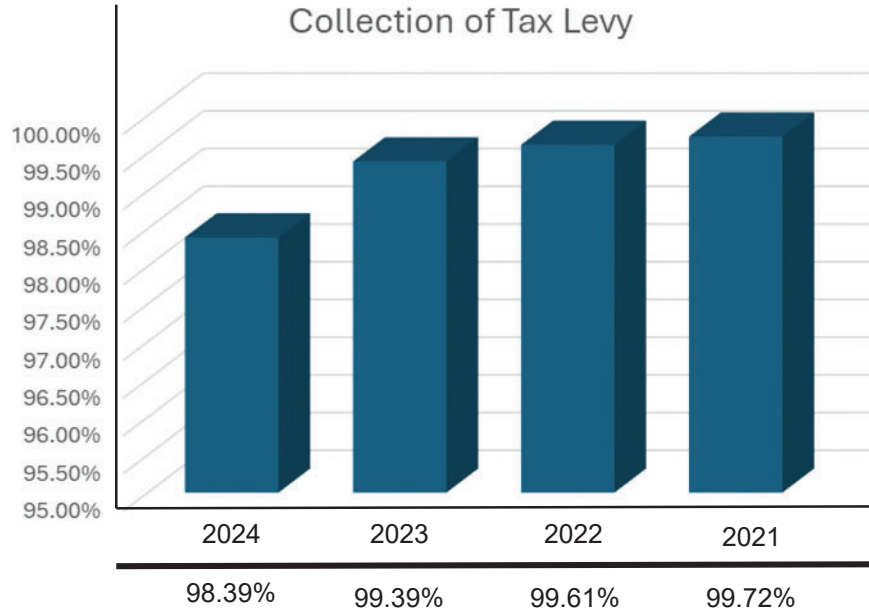
**Includes Current and Delinquent Taxes, Penalties, and Interest*

(The Original Tax Levy amounts listed have been adjusted for tax office corrections.)

COLLECTION OF TAX LEVY

Ultimately over **99%** of the District’s taxes are collected. Listed below are the last four tax years. As of September 30, 2025, **98.39 to 99.72%** of the taxes levied for the tax years 2024 through 2021 have been recovered. For each of the tax years prior to 2021, the District has collected over 99.00% of the taxes that were levied.

*Ultimately, the District collects over **99.00%** of the taxes that it levies.*



The Chart above and the Table below list the actual amount of taxes levied for the past four years and the amount and percentage of each year’s tax levy that have been collected. The amounts included are original tax amounts only *and do not include penalties and interest that have also been collected.*

It is a historical reality that a small percentage of each year’s tax levy will be uncollectable due to a number of reasons such as insolvent business personal property accounts, bankruptcies, tax deferrals, medical hardships, and the fact that some property owners are judgment proof. Therefore, the cumulative percent collected, while extremely high, will never be one hundred percent.

COLLECTION OF TAX LEVY (TAX COLLECTIONS FROM OCTOBER 1 OF EACH TAX YEAR THROUGH SEPTEMBER 30, 2024)

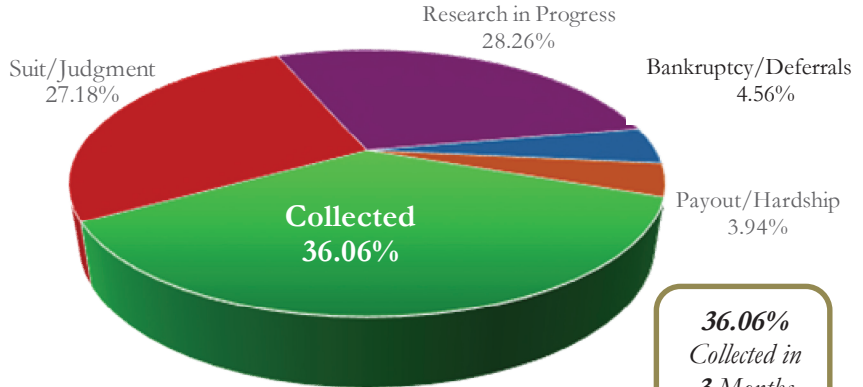
Tax Year	Original Tax Levy (Adjusted)	Total Tax Collections	Percent Collected	Number Of Months
2024	\$90,125,337	\$88,670,323	98.39%	12
2023	\$86,559,107	\$86,032,515	99.39%	24
2022	\$103,375,935	\$102,974,402	99.61%	36
2021	\$88,756,641	\$88,509,536	99.72%	48

COLLECTION STATUS OF DELINQUENT TAXES

Each July 1, the District refers to us its unpaid delinquent taxes from the prior year for collection. The following charts depict the success we have had in collecting the taxes referred to us. As of September 30, 2025, we have collected:

COLLECTION STATUS OF 2024 DELINQUENT TAXES

Category	Amount	Percent
Total Due (7/1/24)	\$2,264,671	
Collected*	\$816,686	36.06%
Bankruptcy	\$103,230	4.56%
Suits & Judgments	\$615,456	27.18%
Payout & Hardships	\$89,207	3.94%
Research in Progress	\$640,092	28.26%

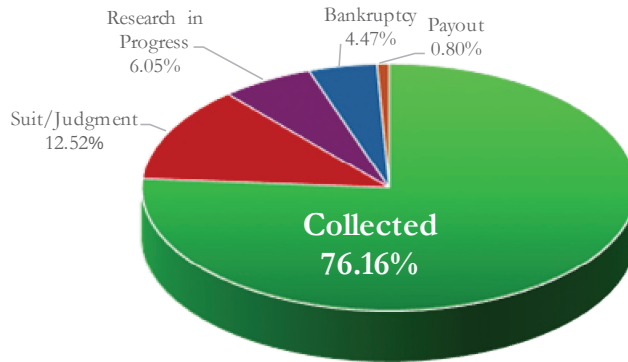


Delinquent Taxes Collected: \$816,686

36.06%
Collected in
3 Months

COLLECTION STATUS OF 2023 DELINQUENT TAXES

Category	Amount	Percent
Total Due (7/1/23)	\$2,204,983	
Collected*	\$1,679,277	76.16%
Bankruptcy	\$98,776	4.47%
Suits & Judgments	\$275,977	12.52%
Payout & Hardships	\$17,566	0.8%
Research in Progress	\$133,387	6.05%

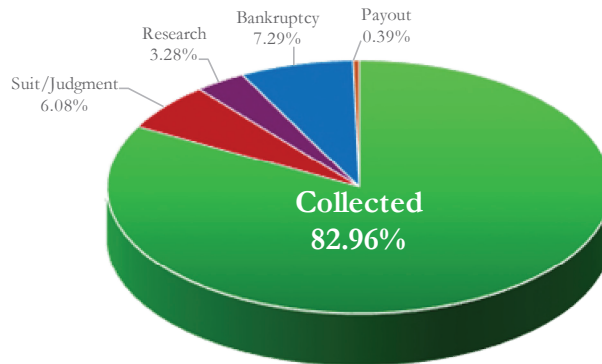


Delinquent Taxes Collected: \$1,679,277

76.16%
Collected in
15 Months

COLLECTION STATUS OF 2022 DELINQUENT TAXES

Category	Amount	Percent
Total Due (7/1/22)	\$2,352,394	
Collected*	\$1,951,452	82.96%
Bankruptcy	\$171,477	7.29%
Suits & Judgments	\$142,976	6.08%
Payout & Hardships	\$9,264	0.39%
Research in Progress	\$77,225	3.28%



Delinquent Taxes Collected: \$1,951,452

82.96%
Collected in
27 Months

* Collected amount listed includes taxes collected and taxes deleted due to tax office adjustments

THIS OUTSTANDING LEVEL OF COLLECTIONS DID NOT SIMPLY HAPPEN.

- We have worked diligently collecting these taxes. MVBA has conducted a comprehensive delinquent tax collection program, which provides for:
 - Regular and systematic mailing of delinquent tax notices to delinquent property owners.
 - Thorough title examinations and ownership verification on selected delinquent tax accounts.
 - Pre-litigation notices to all property owners and lienholders on each delinquent tract of real property; and
 - The filing and prosecuting of delinquent tax suits to judgment and the final sale of the property to satisfy the tax delinquency if payment arrangements were not satisfactory made.
 - We believe that these charts graphically depict the results of MVBA's aggressive delinquent tax collection program.

DEFINITIONS AND COMMENTS REGARDING CHARTS ON PAGE 5

Lawsuits/Judgments

MVBA files delinquent tax suits for the collection of delinquent taxes. Often property owners enter into payment arrangements subsequent to the filing of suit. Further prosecution of these delinquent tax suits is abated as long as the taxpayer complies with the payout agreement. If the property owner makes no effort to pay after suit is filed and citation is served, or if the taxpayer defaults on a payout agreement, judgment is sought. If taxes remain unpaid, subsequent to judgment, an order of sale is issued, and the property is posted for sale.

Bankruptcy

When a property owner files bankruptcy collection activity is prohibited under the United States Bankruptcy Code. MVBA monitors the progress of bankruptcy cases and filed appropriate motions and objections with the Bankruptcy Court to ensure that the tax claims and the tax liens are accorded the highest possible priority. The amount of the claims that will ultimately be paid, particularly in Chapter 7 cases, cannot be estimated.

Insolvent Personal & Abandoned Real Property

Tax accounts on which delinquent notices mailed by MVBA have been returned to us by the U. S. Postal Service as undeliverable or accounts for which the Appraisal District or Tax Office has been unable to determine an address. MVBA is engaged in an extensive address research program. When new addresses are found, notices are promptly sent. However, without an accurate address personal property delinquent taxes are, as a practical matter,

uncollectable. Some of these accounts represent mobile homes that are no longer in the County. In most cases, the Appraisal District has no knowledge of the whereabouts of the owners of these mobile homes. These accounts are uncollectable because collection activity against the owners is effectively precluded. There are numerous business personal accounts where the business is no longer operating. When a business ceases operation, often the owner leaves the County and/or State. Even if the owners of the business can be located, they are usually “judgment proof”. Many of these businesses were corporations which are either defunct or have no assets. The whereabouts of the owners of a few real property accounts are unknown. These are unimproved lots or vacant acreage tracts making it extremely difficult to locate the owners. In some cases, the record owners are deceased, and their heirs are unknown or cannot be located. The owners of these vacant and abandoned properties will be served with citation by publication and the properties sold at tax sales.

Pre-Litigation Payouts/Deferrals & Hardships

Property owners enter into written installment payment agreements pursuant to §33.02 of the Property Tax Code prior to suit being filed. These payment agreements are tailored to the individual taxpayer’s ability to pay based on their particular financial problems. As a result of the payout agreements, a steady flow of tax payments is received.

There are also, taxpayers who have claimed the over-65 deferral provided by the Tax Code, which prevents the collection of the delinquent taxes assessed against their homesteads. In addition, a few property owners have been designated as hardship cases. Hardship cases are those in which the property owners have documented severe medical conditions or acute financial problems that warrant unusual consideration. Designation as a hardship merely delays collection but does allow for the eventual collection of the taxes.

Research in Progress

This segment refers to those accounts, which do not have any known impediment to the collection process or specific collection activity pending. MVBA has sent several notices of delinquency on each account. We are continuing to place additional accounts under litigation. However, we stress that there may be circumstances which may preclude the collection of some of these taxes. These may include bankruptcies, insolvent or closed businesses, hardship cases, and/or incorrect addresses which are unknown. Nevertheless, MVBA will continue to use all appropriate efforts to collect the delinquent taxes that are due.

DELINQUENT PROPERTY TAX COLLECTION ACTIVITY

(October 1, 2024 through September 30, 2025)

TAXPAYER NOTIFICATION

Our experience has proven that the right notice to the right person at the right time results in the payment of taxes to our client. For this reason, *McCreary, Veselka, Bragg & Allen* sends a series of letters to property owners both before and after we have filed a delinquent tax suit against a property owner and the property. Listed below are various types of notices sent by MVBA to property owners notifying them of their tax delinquency and the status of legal action taken by MVBA to collect the taxes.

Many delinquent accounts are collected as a result of giving the property attention to finding the correct address of a property owner. Delinquent accounts with unknown or incorrect addresses are researched by MVBA through the use of Texas Motor Vehicle registration information, internet databases, utility records, voter registration records, assumed name files and the records of the Secretary of State. When MVBA obtains new addresses, notices are immediately sent informing the property owner of their tax and notifies the Tax Office of the new address so that the tax records can be updated.

<i>Type of Notices</i>	<i>Number of Notices</i>
Initial Notices are polite, but pointed, notices designed to remind the delinquent property owner of their tax liability and urging voluntary payment of the taxes due.	1,872
Delinquent Notices are more insistent notices requiring payment of the delinquent taxes.	1,464
Demand Notices are sent on selected accounts giving notice that if the taxes are not paid, a delinquent tax suit will be filed against the property owner and the property.	1,023
TOTAL NOTICES	4,362

LITIGATION

MVBA files delinquent tax suits when property owners and all other parties whom MVBA has determined to have an interest in the property fail to respond to the notices sent to them. Delinquent tax suits filed by MVBA seek a personal judgment against the property owner and foreclosure and sale of the property to satisfy the tax delinquency. When all delinquent taxes, penalties and interest have been paid to the taxing jurisdiction, and all costs of court have been paid in the lawsuit, the lawsuit is dismissed against both the property owner and the property.

<i>Number of Suits</i>	<i>Number of Defendants</i>	<i>Number of Properties</i>	<i>Amount Due</i>
211	725	288	\$1,245,903

JUDGMENTS

When the property owner and all parties who have an interest in the property have been served with citation, MVBA notifies the property owner and all other defendants in the lawsuit of the date at which a hearing will be held in District Court to seek a judgment against the property owner and the property. MVBA recovers judgments against the property owner and the property, authorizing sale of the property in order to recover the delinquent taxes, penalties and interest owed. If the property owner pays the total amount of taxes, penalties, interest and costs after judgment has been rendered by the District Court, the judgment is released against both the property owner and the property

<i>Number of Judgments</i>	<i>Number of Defendants</i>	<i>Number of Properties</i>	<i>Amount Due</i>
63	189	78	\$541,775

TAX SALES

Should the property owner fail to respond to the notice of judgment, MVBA proceeds with a Sheriff's Sale of the property. MVBA publishes a Notice of Sale in the local newspaper and sends copies to the property owner and all other defendants in the delinquent tax suit, as required by law. In many instances, the property owner either pays the taxes prior to sale or enters into satisfactory arrangements for the payment of the taxes, in which case the property is withdrawn from the Sheriff's Sale. Properties offered for sale are either conveyed to purchasers, or if no acceptable bid is made on the property, conveyed to the taxing units in lieu of payment of taxes. MVBA assists the Sheriff in conducting the sale and prepares the deeds to the purchasers, finalizes the sale papers and supervises the distribution of the sale proceeds to the taxing authorities in order to satisfy the tax delinquency.

<i>Properties Posted for Sale</i>	<i>Properties Paid/Payout</i>	<i>Properties Sold/Conveyed into Trust</i>	<i>Amount Due</i>
38	30	8	\$228,606

BANKRUPTCY LITIGATION

McCreary, Veselka, Bragg & Allen's bankruptcy department closely supervises those individuals and corporations that file for protection under the bankruptcy laws who owe taxes. Through our fully computerized bankruptcy tracking system, MVBA files and monitors all claims for taxes owed by the bankrupt debtor. Proofs of Claim are filed by MVBA to assert the amount of tax, penalty and interest due when the bankruptcy is filed. Administrative claims are filed to seek recovery of taxes that arise after the debtor has filed bankruptcy. Our attorneys review all Motions and Plans for Reorganization filed by the debtor or any other creditor with the Bankruptcy Court, aggressively assert the tax claims, and defend the tax liens of our clients to the fullest extent allowed under the Bankruptcy Code.

NOTE: The number of bankruptcies in the District has increased by over 50% in the last fiscal year.

<i>Type</i>	<i>Number of Bankruptcies</i>	<i>Number of Properties</i>	<i>Amount Due</i>
Bankruptcies Filed	39	48	\$99,507
Bankruptcies Dismissed	7	10	\$16,751

PROPERTY VALUE AUDIT

Our firm filed audits of the district's taxable value with the Comptroller of Public Accounts. The audits reported corrections and changes to the District's tax roll which decreased the District's taxable value and tax levy. The audit lowered the Comptroller's finding of the District's taxable which it reported to the Texas Education Agency and entitled the District to additional state aid. The amount of additional state aid is set out below:

<i>Tax Year</i>	<i>Additional State Aid</i>
2016	\$453,605
2017	\$824,758
2018	\$1,283,139
2019	\$1,482,071
2020	\$1,732,108
2021	\$731,135
2022	\$1,585,081
Total	\$8,091,897

All of our collection and property value services are provided at no cost to the district

FEE FOR SERVICES

MVBA provides all legal representation for a contingent fee of the delinquent taxes, penalties and interest collected. Our attorney fees are paid entirely by the delinquent property owners upon payment of the delinquent taxes as an additional penalty pursuant to the Texas Tax Code.

COMMUNITY INVOLVEMENT

McCreary Veselka Bragg & Allen and Beard Kultgen Brophy Bostwick & Dixon are proud to sponsor and support local nonprofit organizations that impact Waco ISD students and their families. Both firms and their members actively engage in these partnerships, contributing financial support, time, expertise, and advocacy to further each organization's mission within our community.



**McCREARY
VESELKA
BRAGG &
ALLEN, P.C.**

**BEARD
KULTGEN
BROPHY
BOSTWICK &
DICKSON,
L.L.P.**



WACO INDEPENDENT SCHOOL DISTRICT

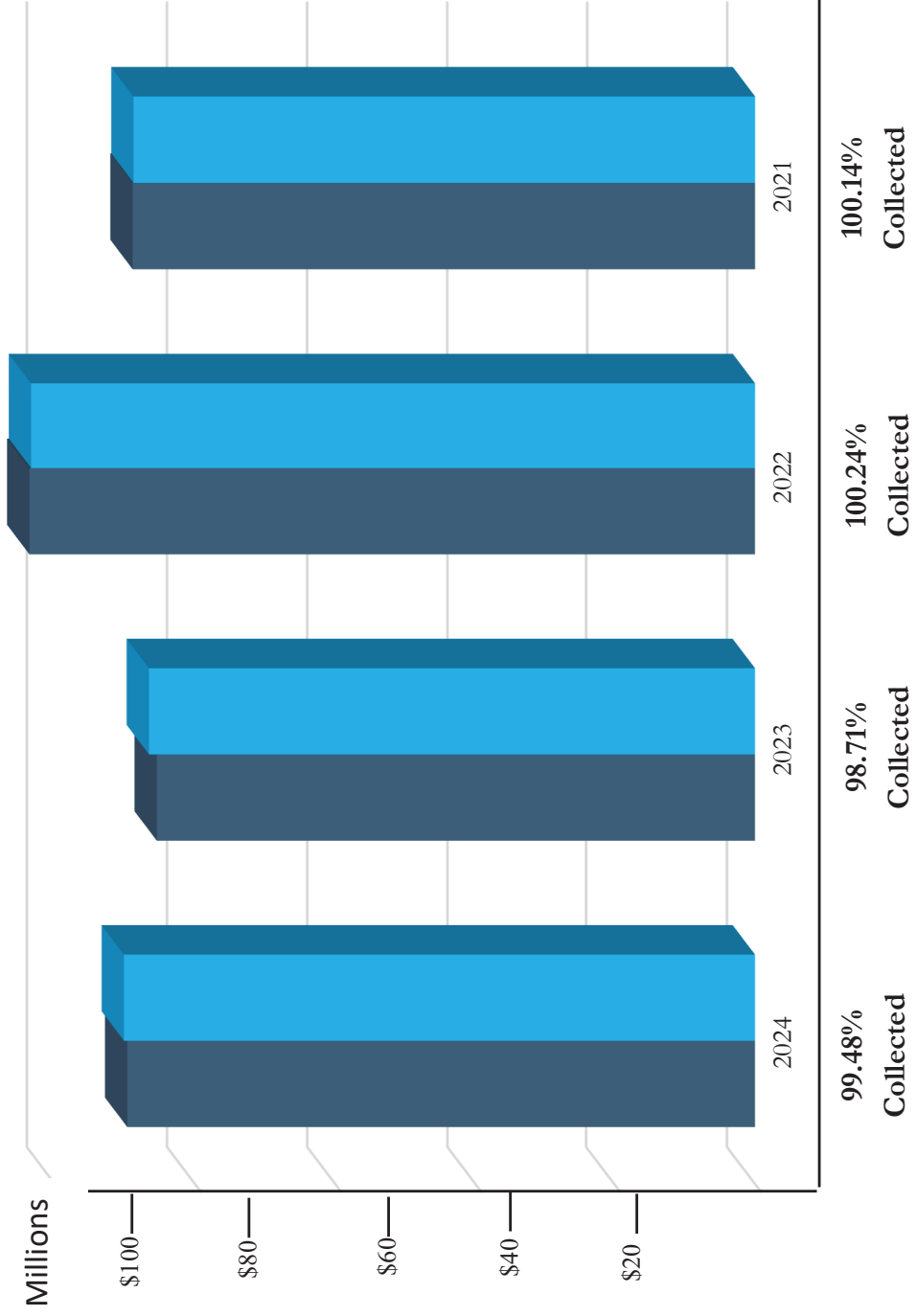
**REPORT ON DELINQUENT
PROPERTY TAX COLLECTIONS**

October 30th, 2025

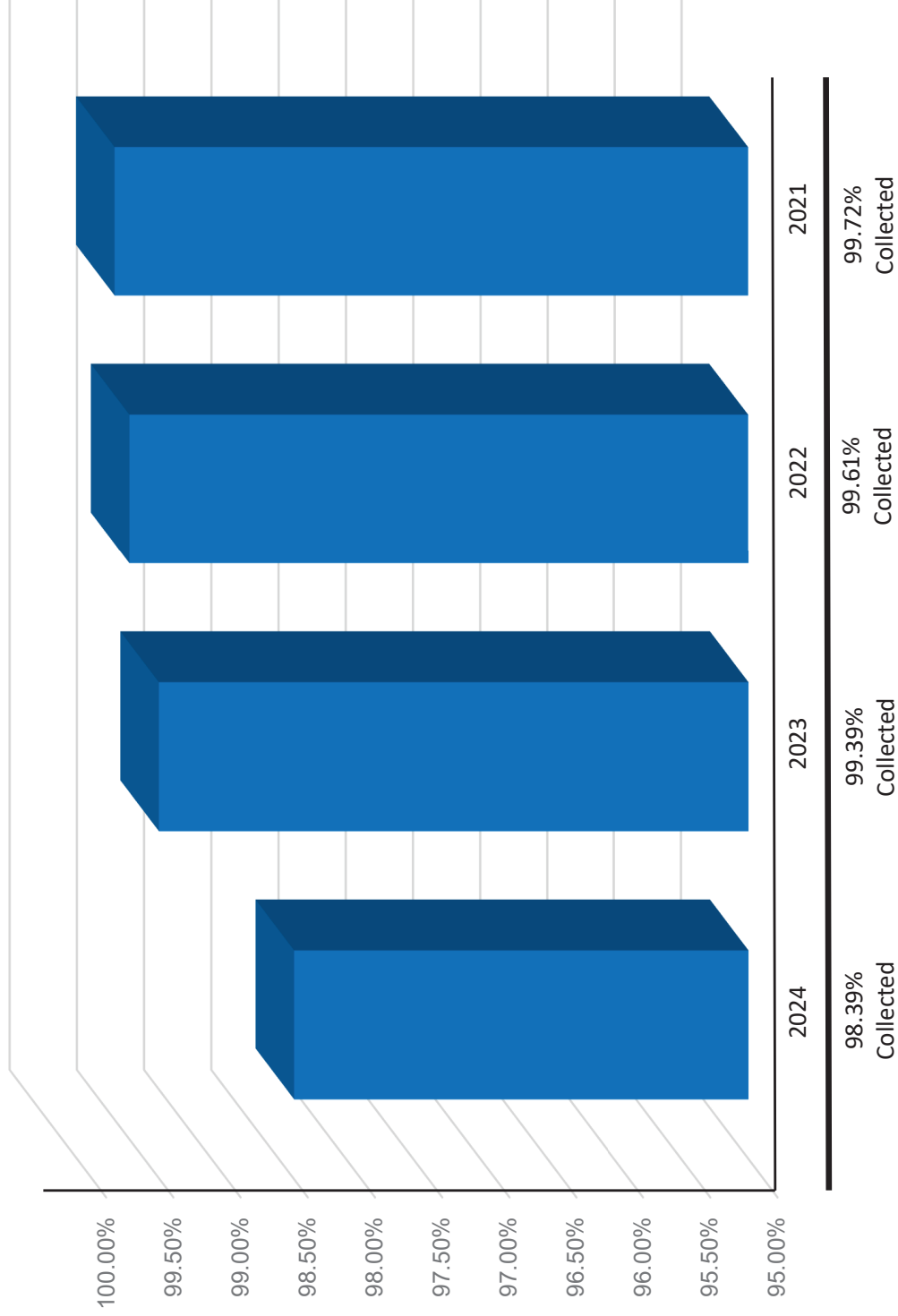
Connor Buchanan
Attorney at Law

Frederick deB. Bostwick
Attorney at Law

WACO INDEPENDENT SCHOOL DISTRICT TOTAL ANNUAL TAX COLLECTIONS

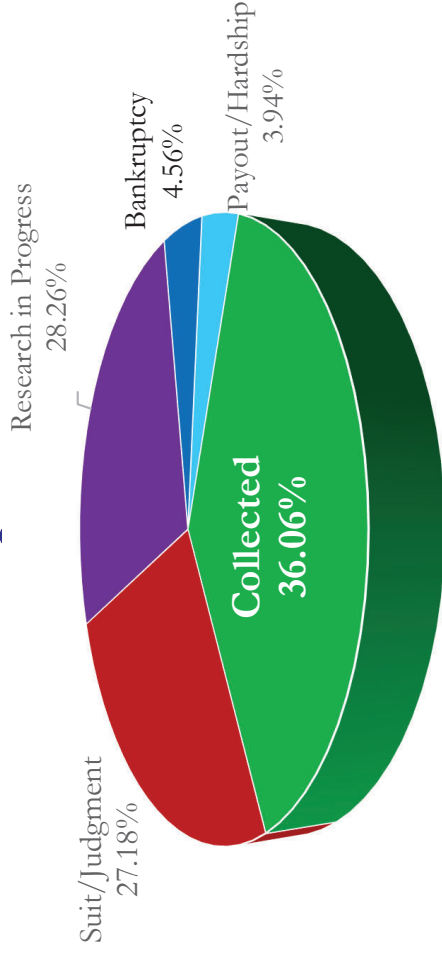


WACO INDEPENDENT SCHOOL DISTRICT COLLECTION OF TAX LEVY



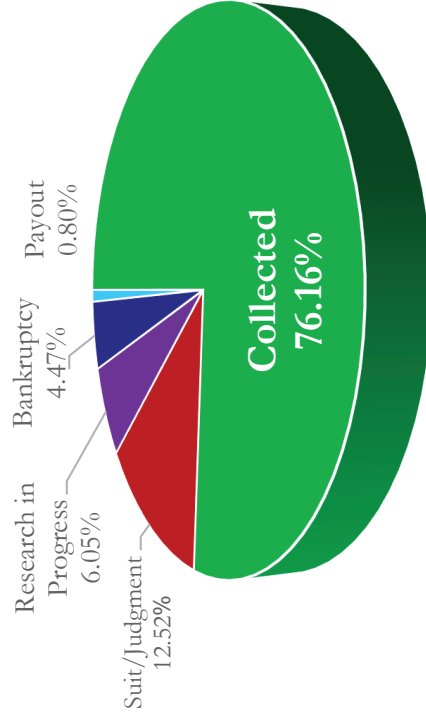
WACO INDEPENDENT SCHOOL DISTRICT COLLECTION STATUS OF DELINQUENT TAXES

2024 Delinquent Taxes



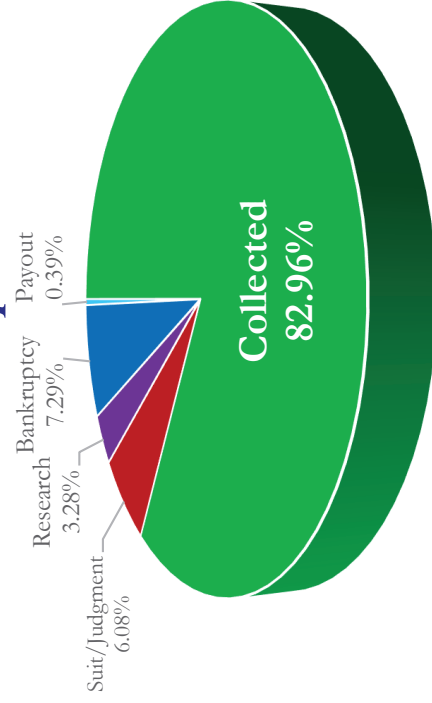
Delinquent Taxes Collected: \$816,686

2023 Delinquent Taxes



Delinquent Taxes Collected: \$1,679,277

2022 Delinquent Taxes



Delinquent Taxes Collected: \$1,951,452

WACO INDEPENDENT SCHOOL DISTRICT

TAX COLLECTION ACTIVITY

<i>Tax Notices</i>	4,362
<i>Tax Lawsuits</i>	211
<i>Tax Judgments</i>	63
<i>Properties Posted for Sale</i>	38

WACO INDEPENDENT SCHOOL DISTRICT PROPERTY VALUE AUDIT

<i>Tax Year</i>	<i>Additional State Aid</i>
<i>2016</i>	\$453,605
<i>2017</i>	\$824,758
<i>2018</i>	\$1,283,139
<i>2019</i>	\$1,482,071
<i>2020</i>	\$1,732,108
<i>2021</i>	\$731,135
<i>2022</i>	\$1,588,081
<i>Total</i>	\$8,091,897