WACO INDEPENDENT SCHOOL DISTRICT
REGULAR MEETING

WISD Conference Center
115 S 5th Street
Waco, Texas 76701

Thursday, October 29, 2026 - 6:00 PM

A Regular Meeting of the Board of Trustees of Waco Independent School District will be held October 29, 2026, 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. Waco High School College Board Recognitions
   - 4.C. Advanced Placement Scholars
   - 4.D. Advanced Placement Teachers
   - 4.E. Texas Police Chiefs Association Law Enforcement Command Officer Program
   - 4.F. Community Partner Award
5. **Superintendent's Report**
   - 5.A. PEIMS Snapshot Update
   - 5.B. UHS Fall Musical
   - 5.C. State of the District
   - 5.D. Emergent Bilingual Services and Program Highlights
6. **Information Items/Reports**
   - 6.A. Emergent Bilingual Annual Evaluation and Programs Report
   - 6.B. Intruder Detection Audit Report Finding Notice
   - 6.C. Monthly and Quarterly Financial Reports for the Period Ended August 31, 2026
   - 6.D. Monthly Financial Reports for the Period Ended September 30, 2026

7. **Public Hearing on the 2026 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 2026-2027 Budget
   8.B. Bid Award for Maintenance Supplies, Equipment and Services
   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 Educational Software and other School District Related Software
   8.F. Bid Award for Vent Hood Cleaning
   8.G. Purchases in Excess of $50,000 Under Pre-Existing bids, Purchasing Cooperatives or Allowed Professional Services
   8.H. List of Qualified Brokers Authorized to Engage in Investment Transactions with the District and Local Banks for the Purchase of Certificates of Deposit
   8.I. Independent Sources of Investment Officer Training
   8.J. Designation of Investment Officers
   8.K. Investment Policy and Strategies as Codified under Policy CDA (Local) - Other Revenues: Investments
   8.L. Second Reading of Board Policy GKD (LOCAL)
   8.M. Memorandum of Understanding Between Waco Crime Stoppers and Waco ISD Student Crime Stoppers Program
   8.N. Hiring of an Employee Related to a District Administrator
   8.O. School District Teaching Permit for Selected Teacher Candidates to Teach a Non-Core Academic CTE Course
   8.P. New Course Request
   8.Q. Board of Trustees Meeting Minutes
      8.Q.1. September 17, 2026 - Regular Meeting
      8.Q.2. October 20, 2026 - Workshop Meeting
9. **Presentation and Discussion on 2026 Delinquent Tax Collections**
   Presenter: Connor Buchanan
10. **Review and Discuss Priority 1 - 1.1 Implementing Systems to Support Campus Performance and 1.2 Increase College, Career and/or Military Ready Students**
    Presenter: Dr. Deena Cornblum
11. **Consider, Discuss and Take Appropriate Action Regarding the Approval of Turnaround Plans and Targeted Improvement Plans**
    Presenter: Karmen Logan
12. **Review, Discuss and Take Appropriate Action on Asteri-Fuel Tank Project**
    Presenter: Elvis Williams
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

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

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

16. **Consider, Discuss and Take Appropriate Action on Superintendent Evaluation and Compensation**
17. **Adjournment**

If, during the course of the meeting, the Board may lawfully conduct a closed meeting as to all or part of any item on the agenda, then, in accordance with applicable law, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). The Board shall not conduct a closed meeting unless a quorum of the Board first convenes in an open meeting for which proper notice has been given. Before any closed meeting is conducted, the presiding officer will publicly identify the section or sections of the Open Meetings Act or other applicable law authorizing the closed meeting. All final votes, actions, or decisions regarding any matter deliberated in a closed meeting shall only be taken in open meeting for which proper notice has been given. (See BEC(LEGAL))

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: Jill Anderson

RE: Special Recognitions

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Background Information:

Pledge Leaders

Each month, one campus selects a few students to lead the Pledge of Allegiance at the Waco ISD Board of Trustees' regular business meeting. For October, we have the pleasure of welcoming Tennyson Middle School students, Joe Torres III and Aubre Jones.

Waco High School 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.

National College Board School Recognition:

Miah Alvarado
Ezekiel Arroyo Stoltz
Landon Bolt
Nadia Cardenas
Andrea Contreras
Sophia De La Fuente Mejia
Aleeha Garcia
Luke Hamerly
Gabriella Hanan
Holland Harp
Glory Ilapogu
Maria Leyva Parra
Marion McClennan
Donovan Mitchell
Rodrick Rougely
Piper Seagle
Ellery Stonikinis
Daniela Vargas-De Santiago
Makiyah Washington

National First-Generation Recognition:

Graciela Guerrero

National First-Generation/School Recognition:

Daisy Grinie
David Jimenez
Jayden Luciano-Tejada
Jennifer Martinez-Olvera
Gabrial Martinez
Abriana Ramirez
Crystal Ramirez
Abraham Ramos Gomez
Mayrelin Rioyos Serrano

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, 44 students from Waco High School are being recognized.

Advanced Placement Scholar:

Carlos Alvarez
Alana Bond
Rylee Cowden
Jeremiah De La Rosa-McCommas
Matthew Everett
Marcoantonio Gaytan
Daisy Grinie
Holland Harp
Andrew Llano
Jaywin Morgan
Neiba Picazo
Valeria Quintana
Karyme Reyes
Eleanor Rhodes
Mayrelin Rioyos
Addison Roark
Riley Roper
Ellery Stonikinis

Leonardo Luna

Gabrial Martinez

My'kalah Moore

Isabela Morales

Yahir Trujillo

Jaden Vaughn

Makiyah Washington

Maximiliano Zepeda

Advanced Placement Scholar with Distinction:

Adamaris Estrada

Sandra Lawson

Jonathan Leija Marin

Daniella Mercado

Camila Morales

Joshua Nelson

Crystal Ramirez

Lilly Rose

Emery Stonikinis

Dorothy Uecker

Manuel Valadez

August Zimmerman

Advanced Placement Scholar with Honors:

Austin Coatney

Emiliano Garcia

Jennifer Martinez-Olvera

Denny Rivera-Espinoza

Catalina Suarez

Fletcher Woodward

Advanced Placement Teachers

The Board of Trustees would like to recognize AP teachers who achieved a 4% growth in students receiving passing scores (3, 4, or 5), as well as new AP

teachers who had 30% or more of their students earn a passing score on last May's AP exams.

James Yasko
Shanna Jones
Miranda Peacock
Jonah Tull
Kathryn Hopkins
Jacob Smith
Joel Colosimo
Kenneth Heller
Nora Burnham
Nicole Bates-Tull
Rosa Pevia
Esmeralda Houston

Texas Police Chiefs Association
Law Enforcement Command Officer Program

Waco ISD is proud to recognize Sergeant Larry Martinez for successfully completing the Law Enforcement Command Officer Program (LECOP) through the Texas Police Chiefs Association.

This accomplishment reflects Sergeant Martinez's dedication to professional growth, leadership, and excellence in law enforcement. His continued investment in advanced training directly strengthens the Waco ISD Police Department and enhances the safety of our school community.

Please join us in congratulating Sergeant Martinez on this well-deserved achievement!

Community Partner Award

Waco ISD is excited to honor the Waco Police Department as our community partner for October. The Waco Police Department has consistently demonstrated its commitment to Waco ISD as an invaluable community partner through years of generous support and active engagement. Their varied contributions have directly impacted the health, environment, and success of our campuses and students.

Fiscal Implications:
None

Administration Recommendations:
For discussion only

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: Grace Benson

RE: Emergent Bilingual Annual Evaluation and Programs Report

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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 2025-2026 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

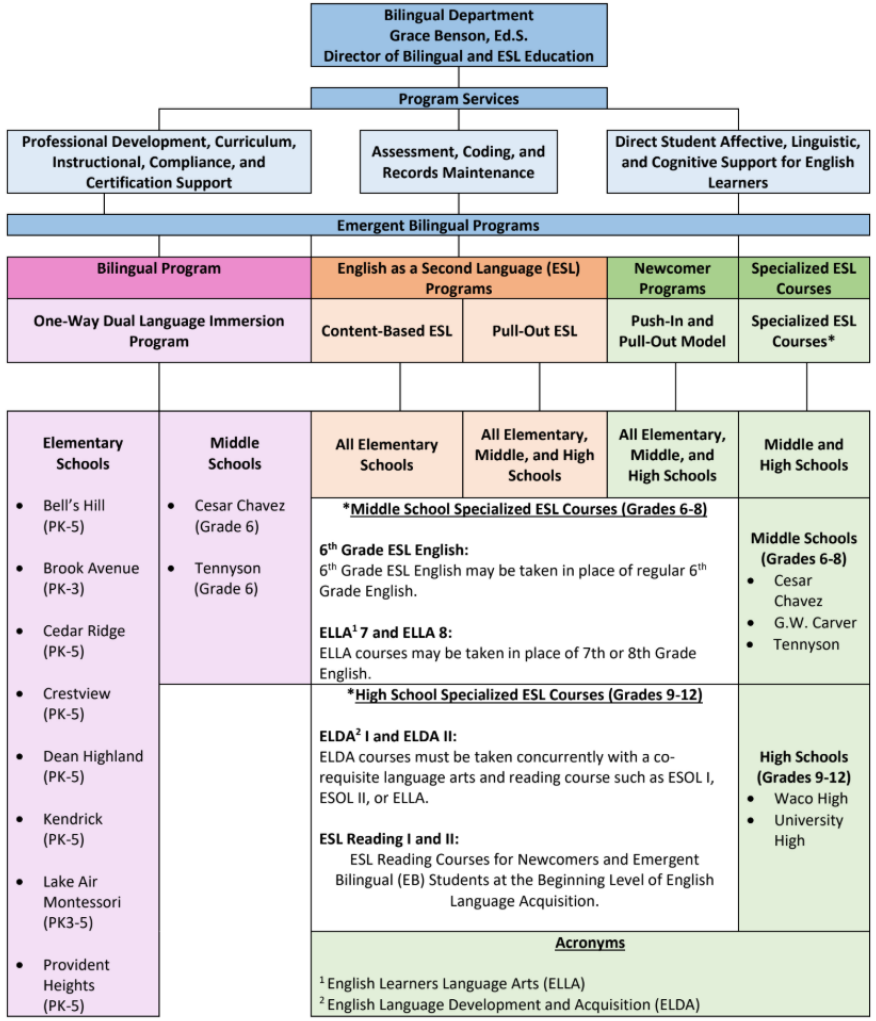
EMERGENT BILINGUALS
ANNUAL EVALUATION AND PROGRAM REPORT
(2025-2026)



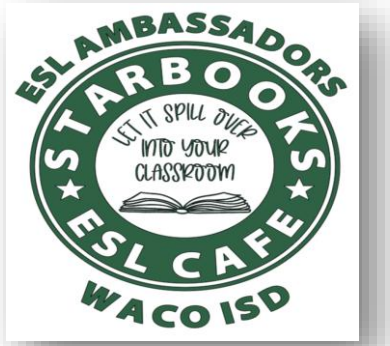
Grace Benson, Ed.S., Director of ESL and Bilingual E
Waco ISD

October 29, 2026

ESL and Bilingual Programs Offered at Waco ISD



ENGLISH AS A SECOND LANGUAGE (ESL) PROGRAMS



ESL/Content-Based

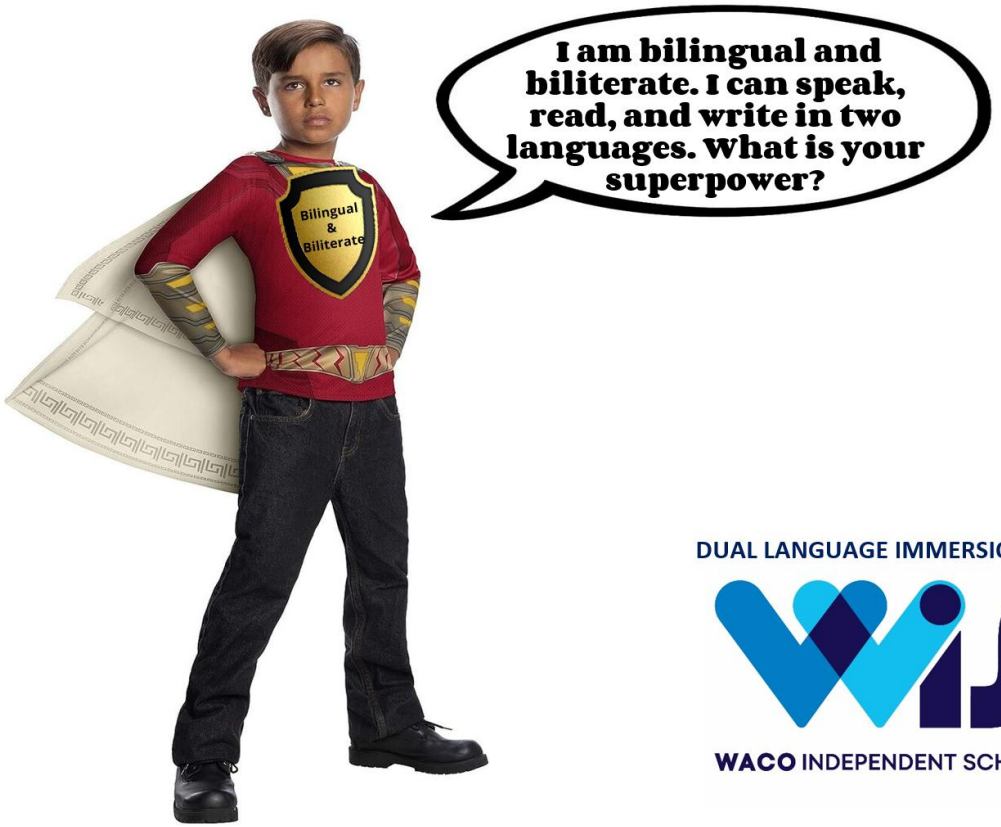
"An ESL/content-based program model is an English acquisition program that serves students identified as English learners through English instruction by a teacher appropriately certified in ESL under TEC, §29.061(c), through English language arts and reading, mathematics, science, and social studies. 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."

Source: §89.1210. Program Content and Design.

DUAL LANGUAGE IMMERSION/ONE-WAY



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.

Source: §89.1210. Program Content and Design.

Student Demographics & ESL and Bilingual Programs Staffing

Student Demographics	
Program Specification	**Number of Students 2025-2026**
Total Limited English Proficient (LEP) Students	3,216
Bilingual	1,136
ESL	2,080
Monitored Year 1 (Includes Number of Reclassified Students) 130	



Our amazing ESL teacher, Ms. Amanda Gabler (pictured far right) and talented bilingual tutor, Ms. Dorisujey Rabelo (at center) with bilingual students from Waco High during the Navegando Scholarship Banquet! They are such a beautiful example of the power that an educator can have on a student's life!

ESL and Bilingual Programs Staffing

- 233 teachers at Waco ISD taught in an ESL Program or Bilingual Program.
- 56 teachers taught in a Bilingual Program.
- 177 teachers taught in an ESL Program.
- 10 teachers needed to instruct Emergent Bilinguals under a Bilingual Education Exception (Spanish).
- 28 teachers needed to instruct Emergent Bilinguals under an ESL Waiver.

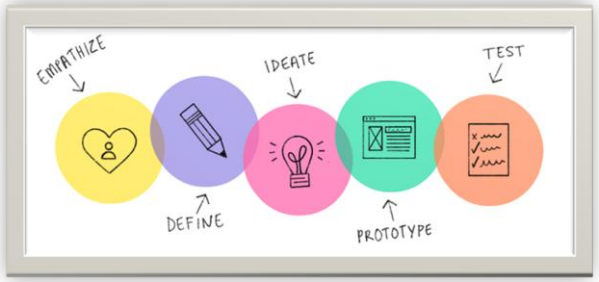
Data source: TEAMS ESL/Bilingual Reports

New Dual Language Immersion Course Highlight!

Design Thinking: Leadership Education Through Authentic Design (LEAD)

Course Philosophy

Design Thinking: LEAD exemplifies the Bilingual Department's Strength-Based Program Design approach that seeks to remove barriers for students of all language proficiency levels and abilities and utilize the academic, cultural, and linguistic strengths that students from all over the world bring the learning environment.



Design Thinking at It's Core

A human-centered approach to solving problems by creating innovative and practical solutions that can only come to light after a process of that focuses on deeply understanding and empathizing with user needs.

Dual Language Immersion Programming and Vertical Alignment

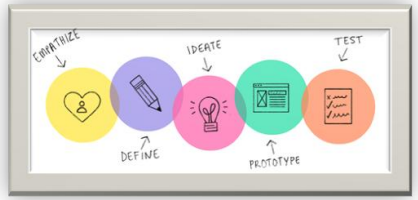
Waco ISD is the only district in Region 12 at this time that offers Dual Language Immersion Programming at the Secondary Level!

Grade 3:
Research Centers

Grade 4:
Research Centers

Grade 5:
Research Centers

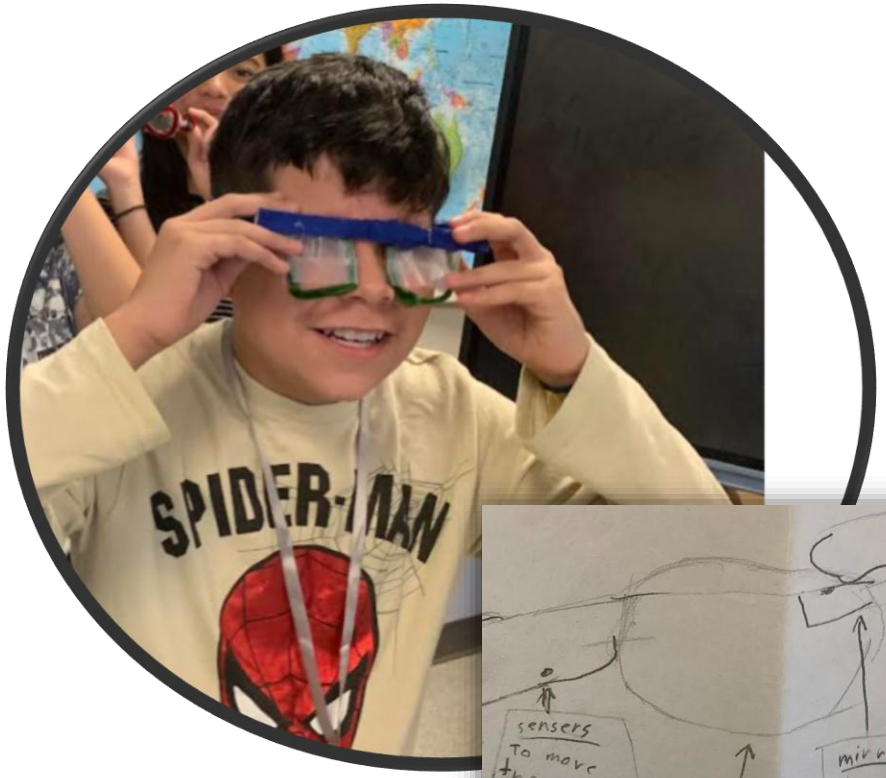
Grade 6:
Design Thinking:
LEAD

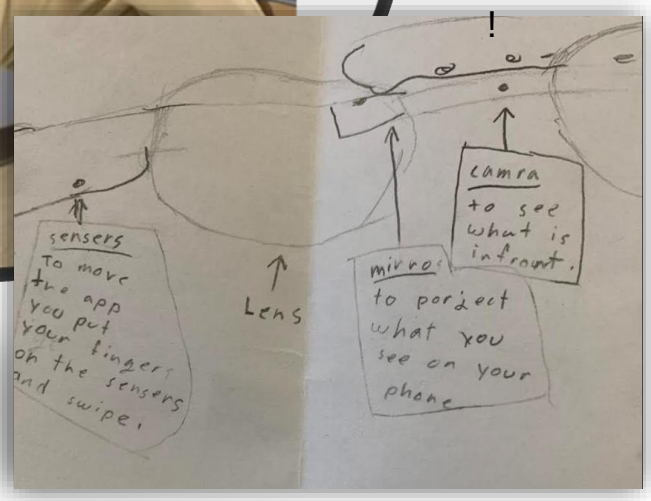


New Dual Language Immersion Course Highlight!
Design Thinking: Leadership Education Through Authentic Design (LEAD)

- **Bilingual Cohort**-Identification as an Emergent Bilingual currently participating in a Dual Language Immersion Program at Waco ISD. Newcomers are also able to take the course. The Middle School pilot started this fall.

- **ESL Cohort**- Identification as an Emergent Bilingual currently participating in an English as a Second Language Program at Waco ISD. This high school cohort will begin the course in 2027-2028. Newcomers will also be able to take the course.





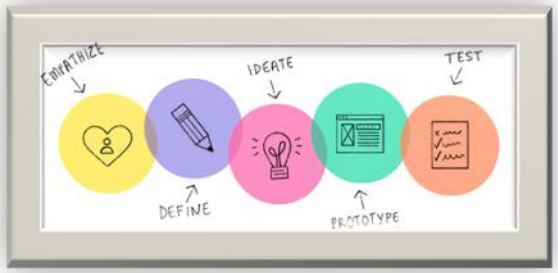
SMART GLASSES!

Bringing human-centered design to life through research, *user persona* development, and *prototypes* in Mr. Joe Cintron's *Design Thinking: LEAD* class at Cesar Chavez Middle School!

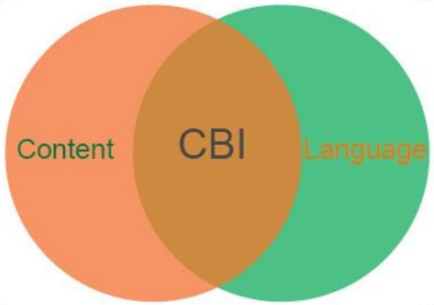
Design Thinking: Leadership Education Through Authentic Design (LEAD) Teaching Methodology and Strategies

Design Thinking: LEAD, an innovative course offered only at Waco ISD, is founded on Design Thinking and aligns with the model of design thinking currently being taught at Stanford University, led by IDEO's founder, David Kelley (Stanford d.school) and the Department of Design at the University of Texas at Austin led by Dr.'s Julie Schell and Tamie Glass.

Waco ISD's Design Thinking course also embeds robust literacy and technology components, Content-Based Language Instruction (CBLI), Project-Based Learning, and Universal Design for Learning to differentiate instruction and meet the linguistic and academic needs of all students.



Design Thinking



Content-Based Language Instruction



Universal Design for Learning



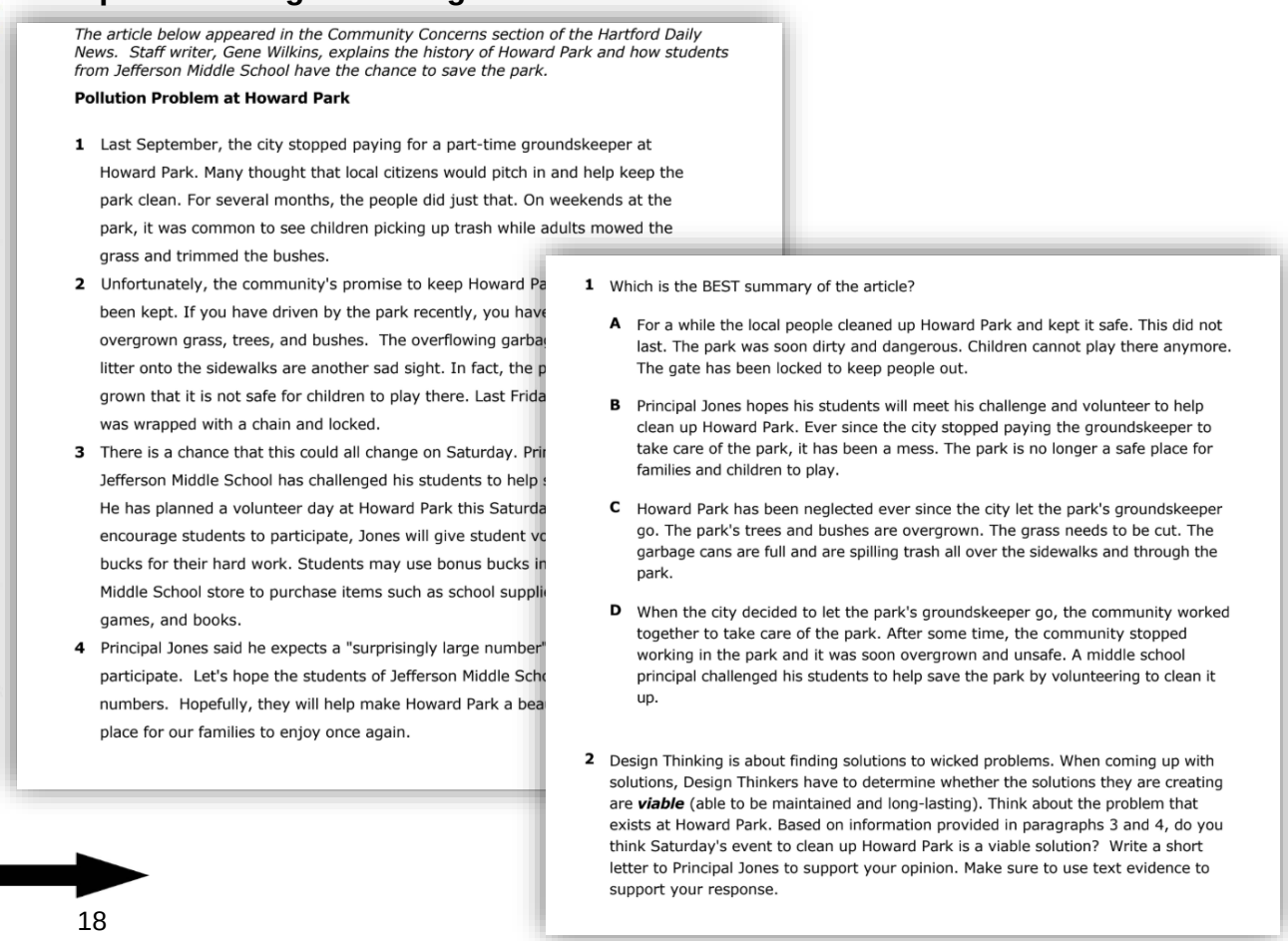
Project-Based Learning (PBL)

Design Thinking: Leadership Education Through Authentic Design (LEAD)
Course Highlight: Strong Literacy Component

Design Thinking: LEAD Suggested Timeline: 2 Weeks Dates: September 1 - September 11		Active Listening as a Process in Design
Unit 1B: Active Listening as a Process in Design Unit 1: Resource Folder		
TEKS/ ELPS	**Topics Addressed in this Unit**	**Assessment**
TEKS c1(A-C), c6I, c7A, c7B, c7C, c7F, c10B and ELAR 6.11.D, 6.6.D **ELPS** d1C, d1D, d1E, d1F d2B, d2C, d2D, d2E, d2F	• The Iceberg Concept • A Wicked Problem • The Gut Check • Active Listening as a Process of Design • Active Listening Activity • Constructive Feedback as a Process of Design	• A Wicked Problem • Viability in Design • Active Listening as a Process of Design
This course also aligns with the following Technology Application Strands: Strand 1: Computational Thinking (Decomposition, Abstraction, Design) Strand 2: Creativity and Innovation (Innovative Design Process) Strand 3: Data Literacy, Management, and Representation Strand 4: Digital Citizenship		

Design Thinking: Lead incorporates a strong RLA Component. Coursework and Exit Tickets have been created to align to the ELAR Grade Level TEKS as well as the types of questions students will see on STAAR.

Excerpt from Design Thinking Unit 1B-Exit Ticket



The article below appeared in the Community Concerns section of the Hartford Daily News. Staff writer, Gene Wilkins, explains the history of Howard Park and how students from Jefferson Middle School have the chance to save the park.

Pollution Problem at Howard Park

1 Last September, the city stopped paying for a part-time groundskeeper at Howard Park. Many thought that local citizens would pitch in and help keep the park clean. For several months, the people did just that. On weekends at the park, it was common to see children picking up trash while adults mowed the grass and trimmed the bushes.

2 Unfortunately, the community's promise to keep Howard Pa been kept. If you have driven by the park recently, you have overgrown grass, trees, and bushes. The overflowing garba litter onto the sidewalks are another sad sight. In fact, the p grown that it is not safe for children to play there. Last Frida was wrapped with a chain and locked.

3 There is a chance that this could all change on Saturday. Pri Jefferson Middle School has challenged his students to help He has planned a volunteer day at Howard Park this Saturda encourage students to participate, Jones will give student vo bucks for their hard work. Students may use bonus bucks in Middle School store to purchase items such as school supplie games, and books.

4 Principal Jones said he expects a "surprisingly large number" participate. Let's hope the students of Jefferson Middle Sch numbers. Hopefully, they will help make Howard Park a bea place for our families to enjoy once again.

1 Which is the BEST summary of the article?

A For a while the local people cleaned up Howard Park and kept it safe. This did not last. The park was soon dirty and dangerous. Children cannot play there anymore. The gate has been locked to keep people out.

B Principal Jones hopes his students will meet his challenge and volunteer to help clean up Howard Park. Ever since the city stopped paying the groundskeeper to take care of the park, it has been a mess. The park is no longer a safe place for families and children to play.

C Howard Park has been neglected ever since the city let the park's groundskeeper go. The park's trees and bushes are overgrown. The grass needs to be cut. The garbage cans are full and are spilling trash all over the sidewalks and through the park.

D When the city decided to let the park's groundskeeper go, the community worked together to take care of the park. After some time, the community stopped working in the park and it was soon overgrown and unsafe. A middle school principal challenged his students to help save the park by volunteering to clean it up.

2 Design Thinking is about finding solutions to wicked problems. When coming up with solutions, Design Thinkers have to determine whether the solutions they are creating are ***viable*** (able to be maintained and long-lasting). Think about the problem that exists at Howard Park. Based on information provided in paragraphs 3 and 4, do you think Saturday's event to clean up Howard Park is a viable solution? Write a short letter to Principal Jones to support your opinion. Make sure to use text evidence to support your response.

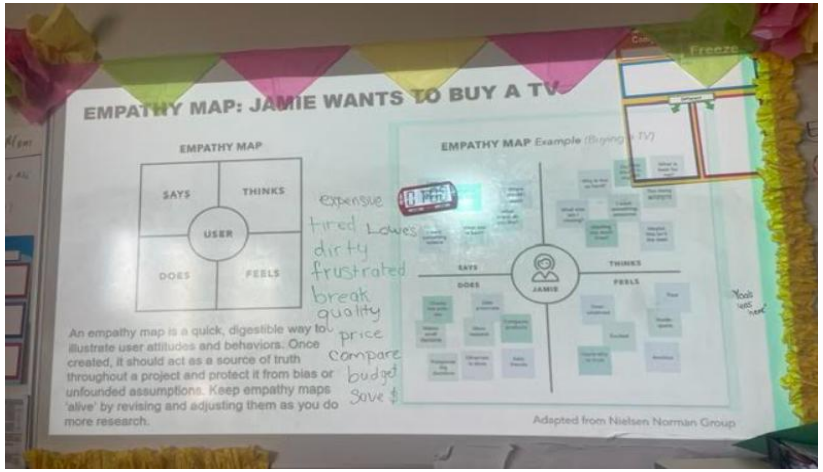
Design Thinking: LEAD In Action!













The *Design Thinking: LEAD* course is off to a great start! Students at the Middle Schools are learning how to use empathy and the design process to help others. Students are also learning how companies use *user personas* and *empathy maps* to design products. One of their first design challenges was to design a desk or table for their partner that facilitates the learning process and makes it more enjoyable.

PROFESSIONAL DEVELOPMENT HIGHLIGHTS: 2025-2026







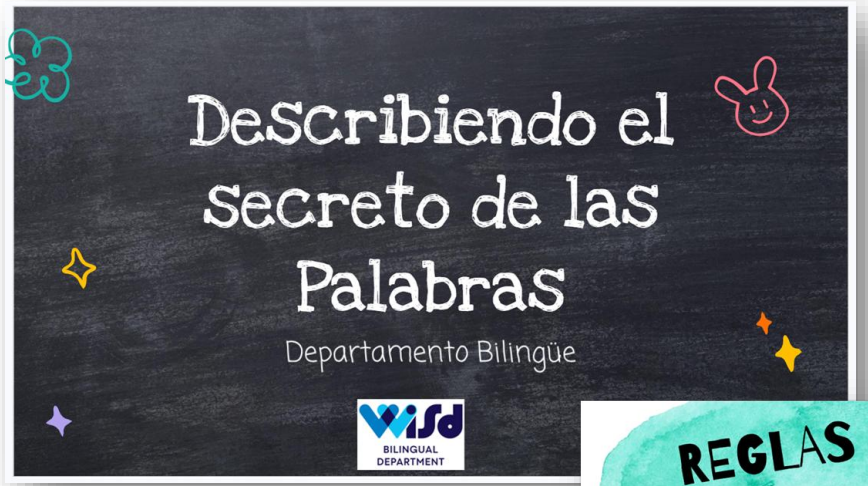
Bilingual Teachers at *Research Centers and Design Thinking* professional development. This photo was taken during the "prototype" stage of design. Design Thinking is incorporated during Research Centers in Dual Language Immersion classrooms.

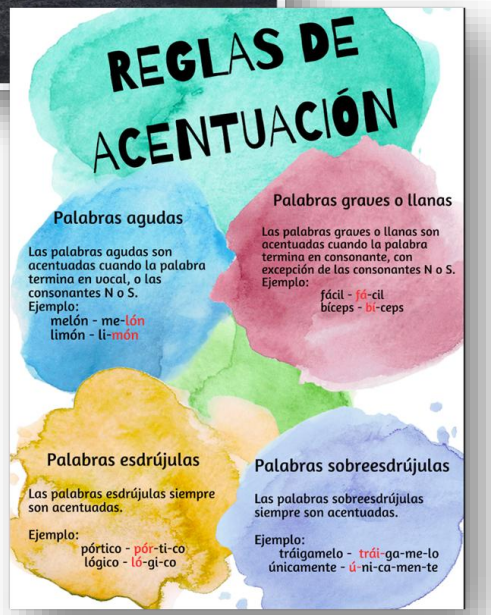
The design challenge: *Design a car that makes the daily commute a better experience for your partner.*

PROFESSIONAL DEVELOPMENT HIGHLIGHTS:
DUAL LANGUAGE GRAMMAR WORKSHOP





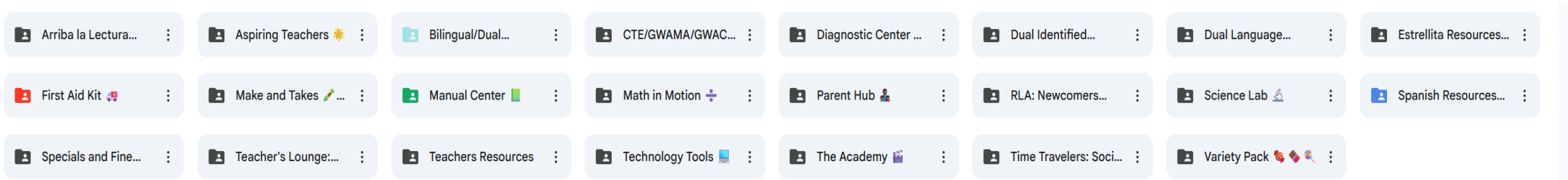


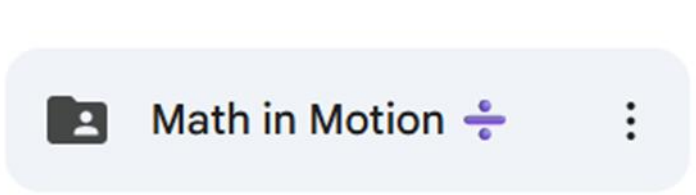


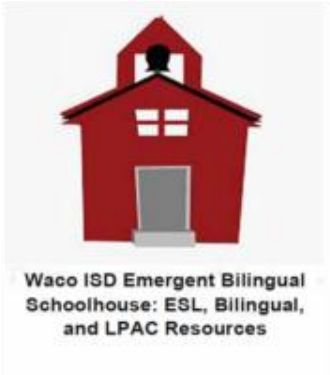
PROFESSIONAL DEVELOPMENT HIGHLIGHTS:

Emergent Bilingual Schoolhouse Professional Development

November 6, 2025 and On-going





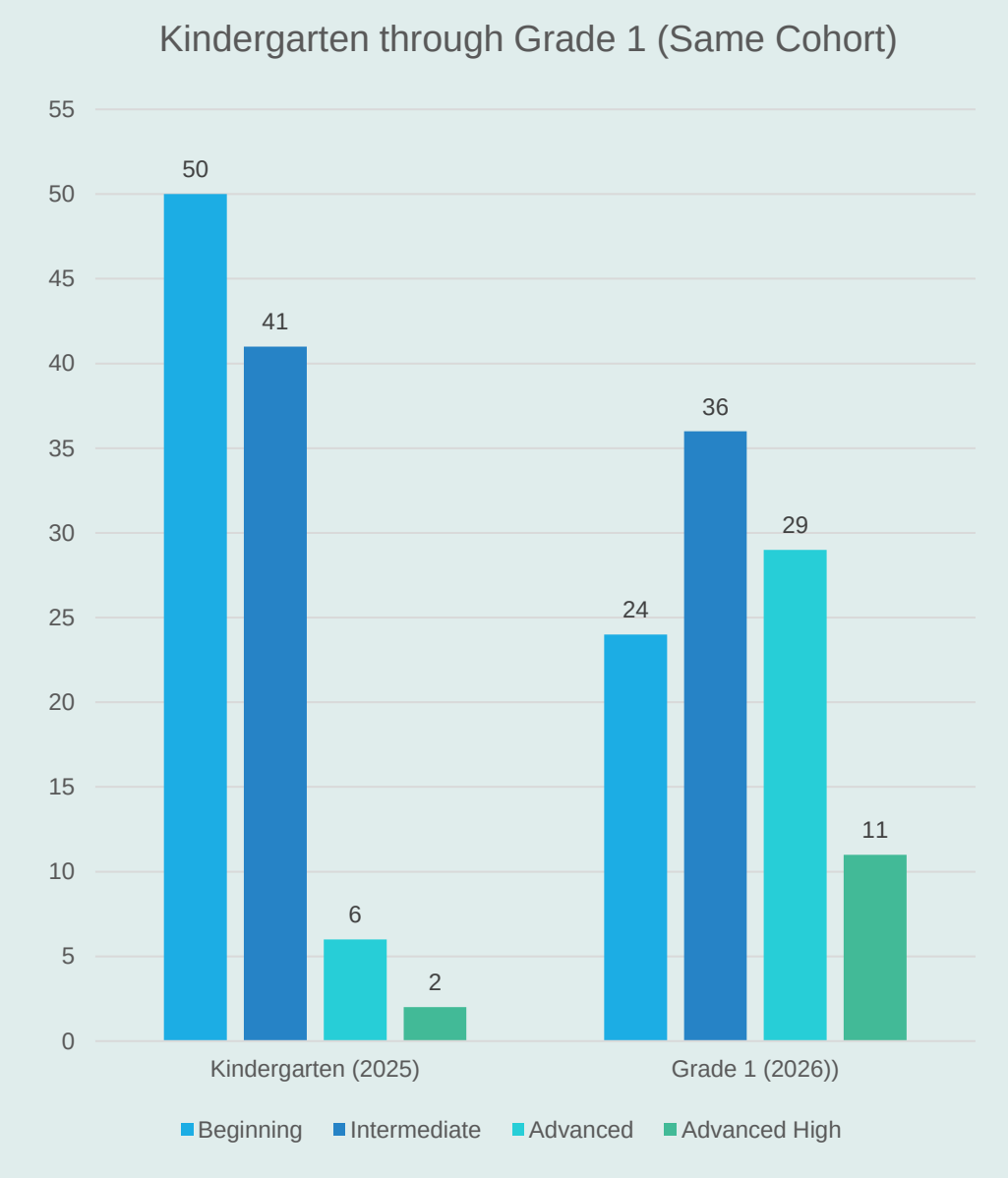


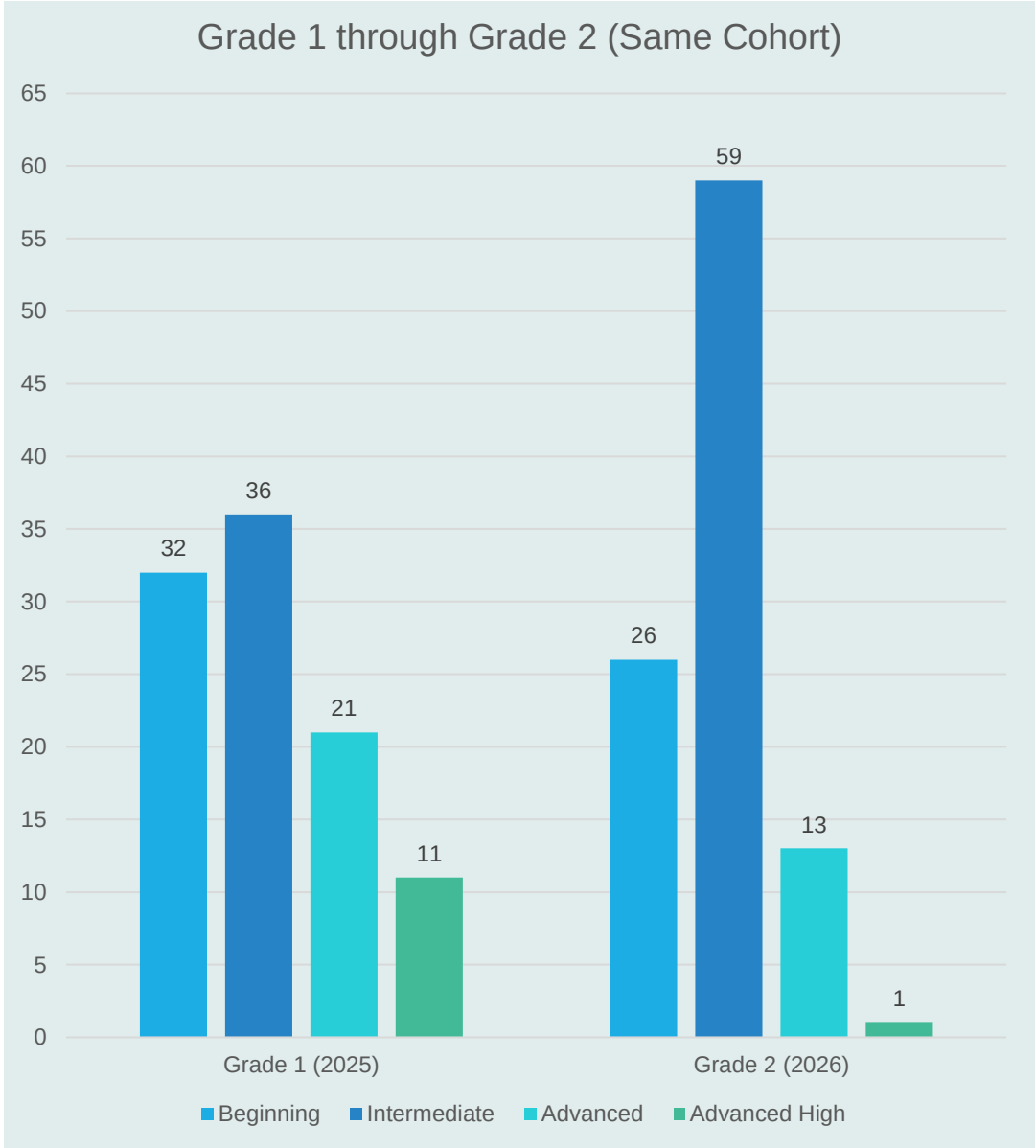
District Emergent Bilingual Specialist, Cathleen Rooney, providing professional development on the Bilingual Department's *Emergent Bilingual Schoolhouse*.



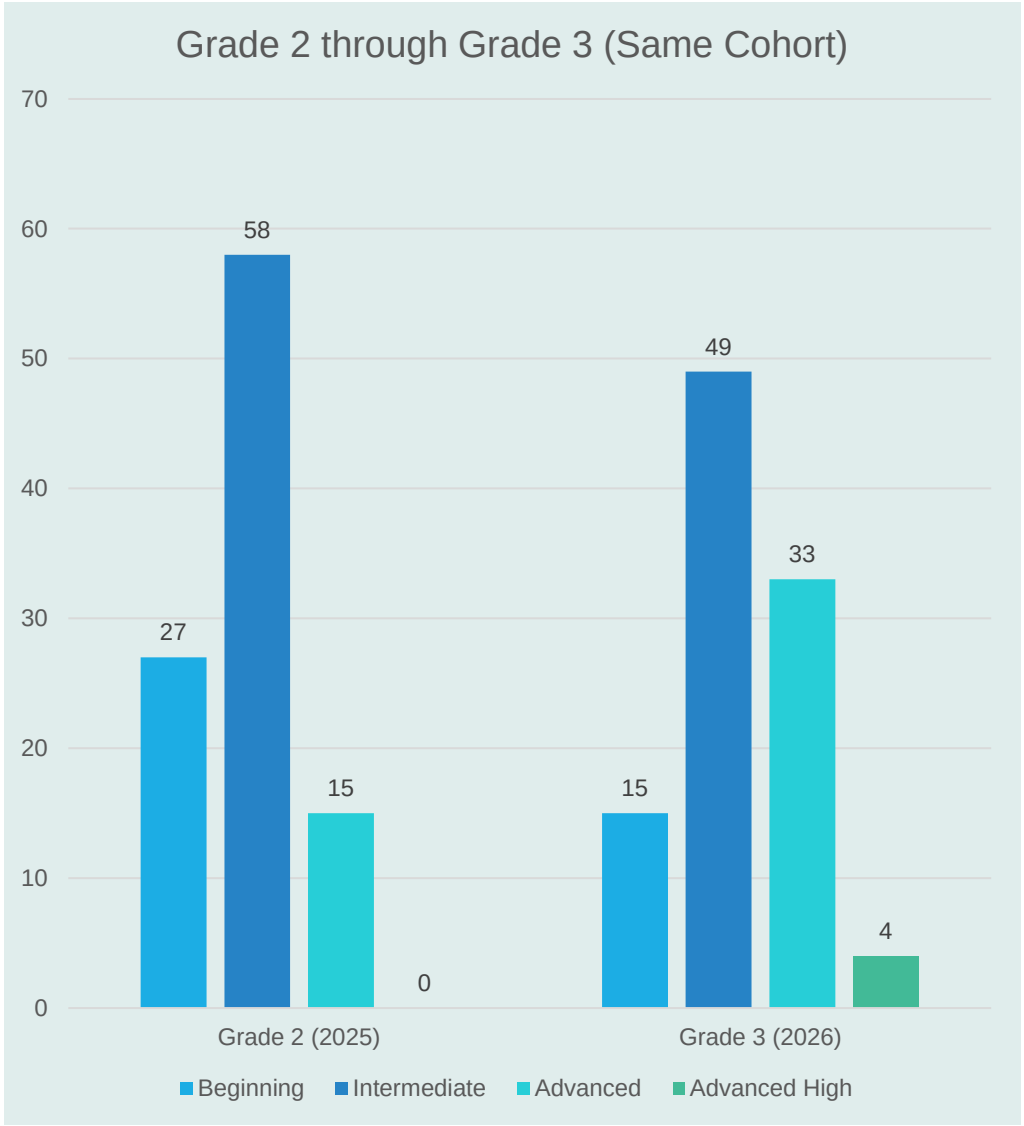
TELPAS Results: Composite Scores (Same Cohort) 2025-2026

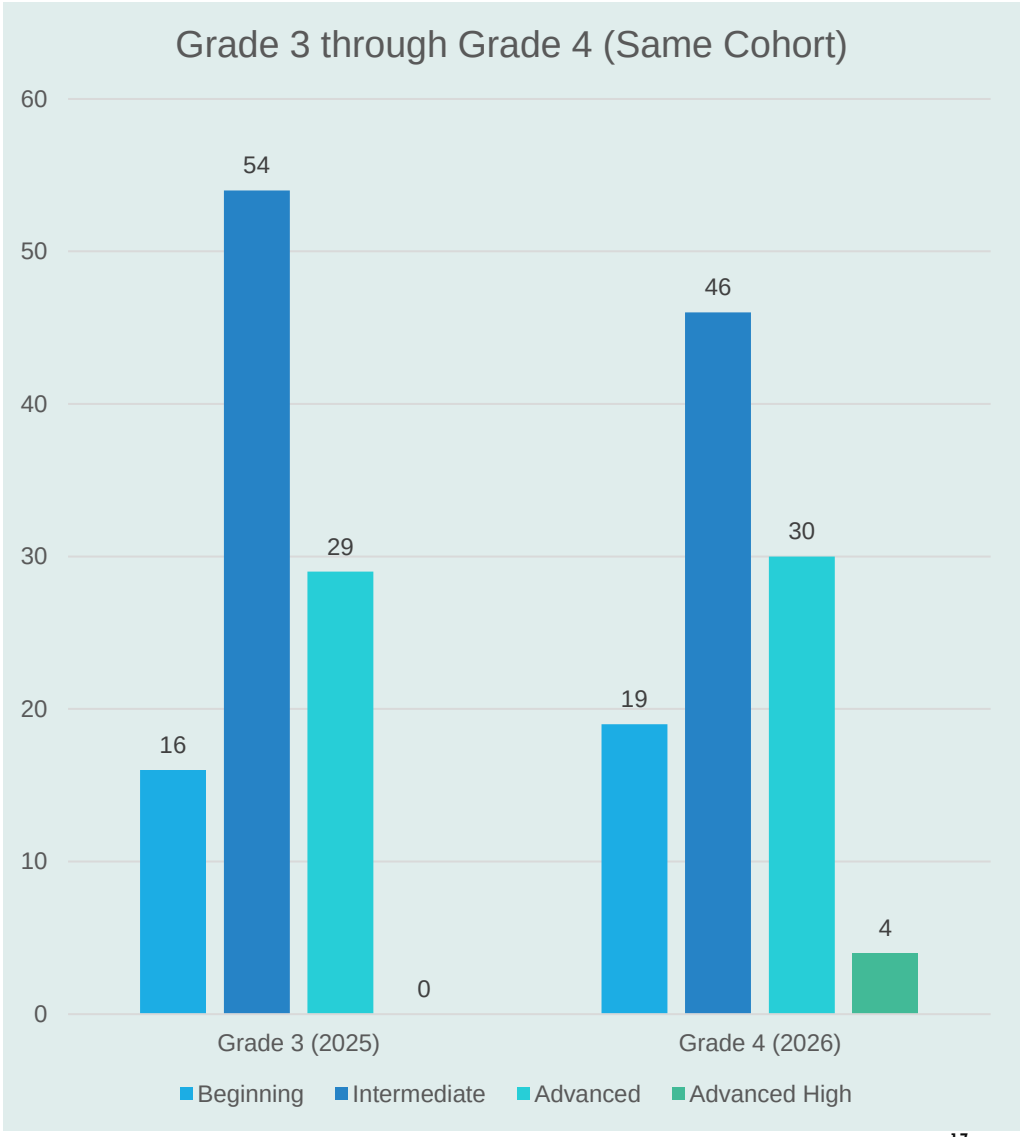
TELPAS Composite Scores: Kindergarten through Grade 2



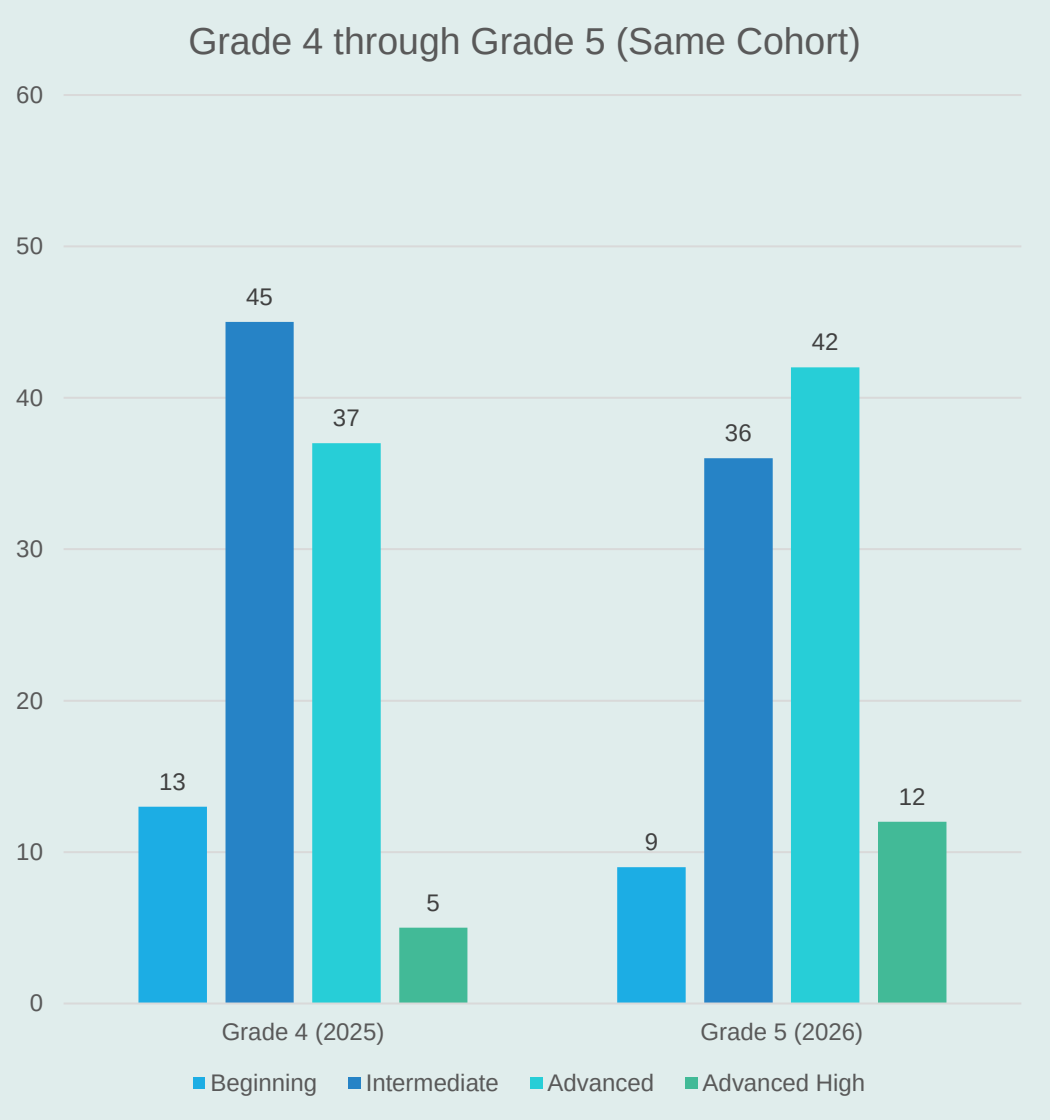


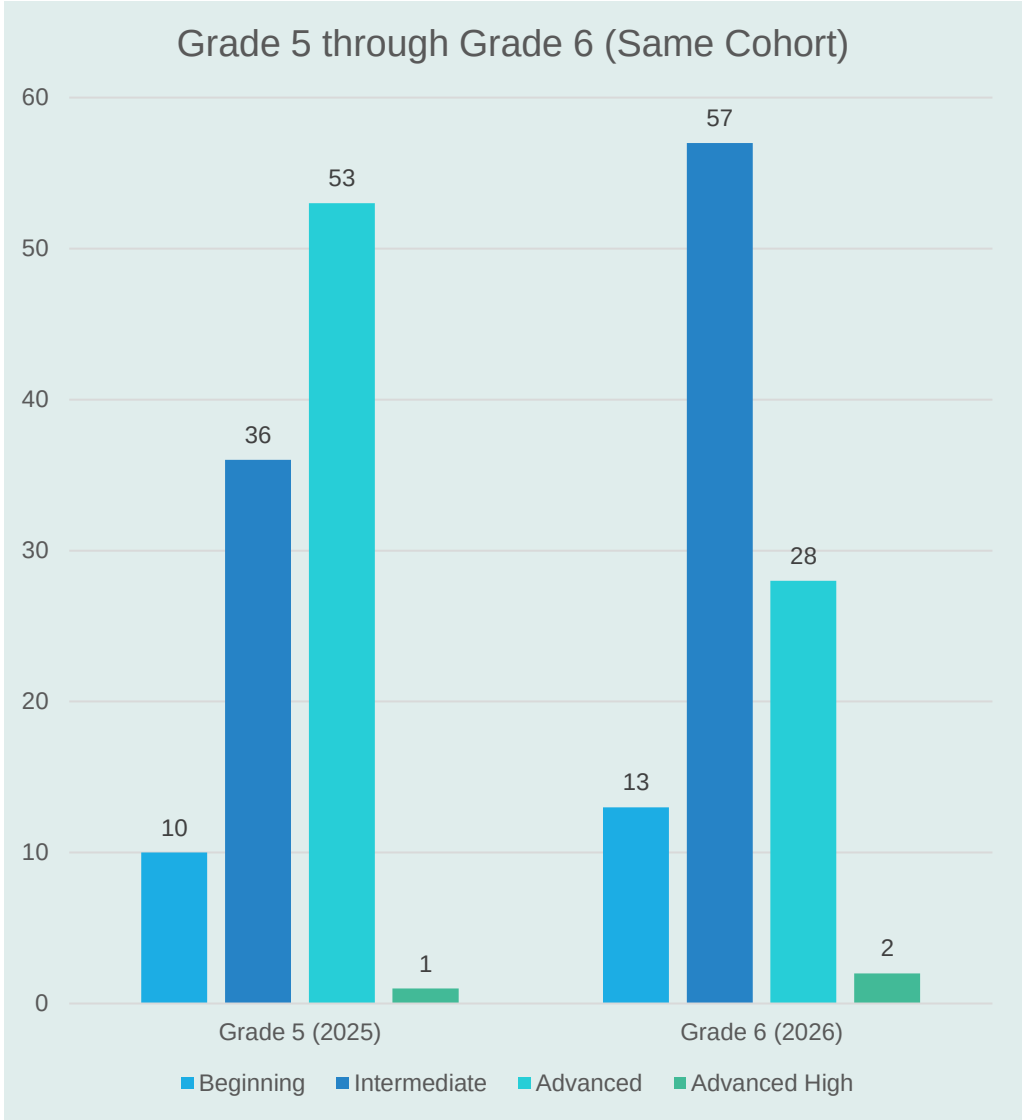
TELPAS Composite Scores: Grade 2 through Grade 4



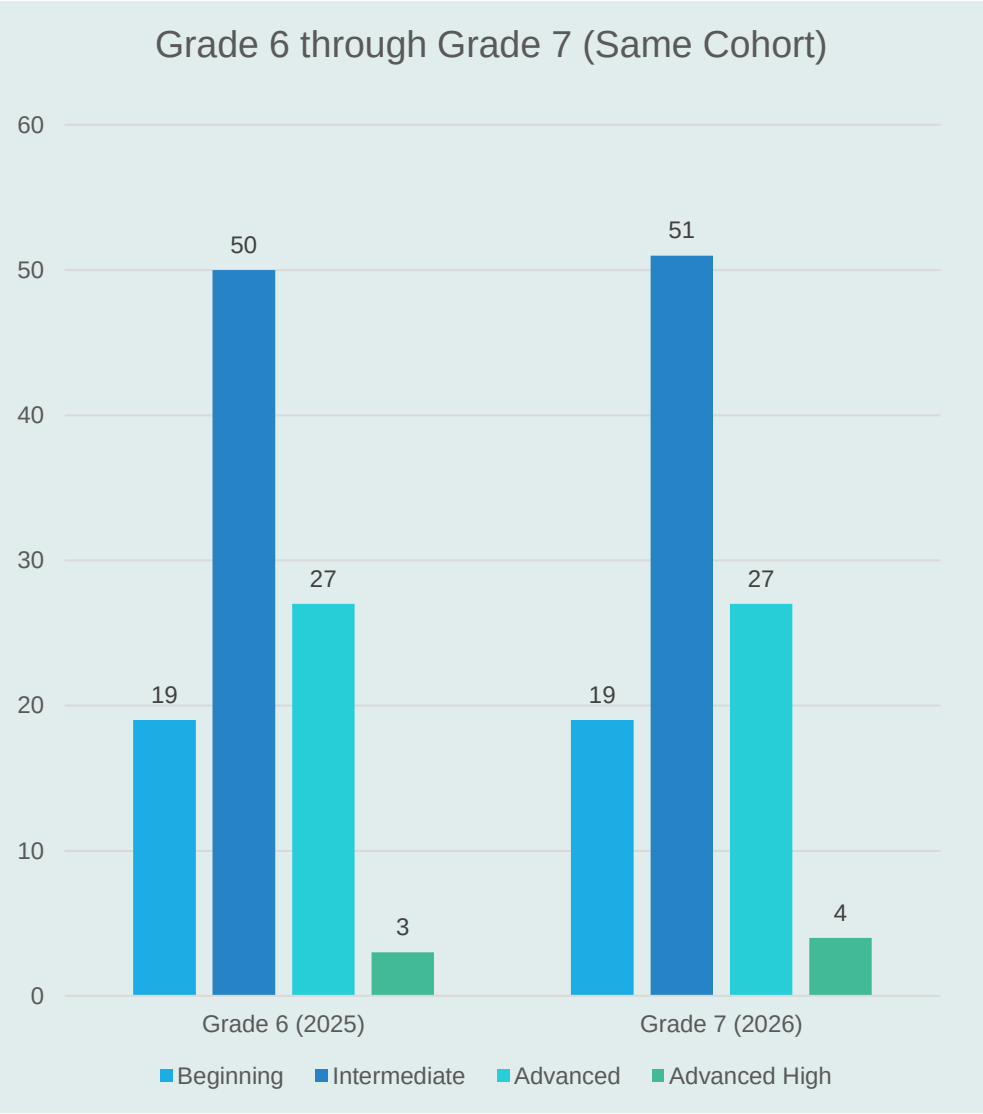


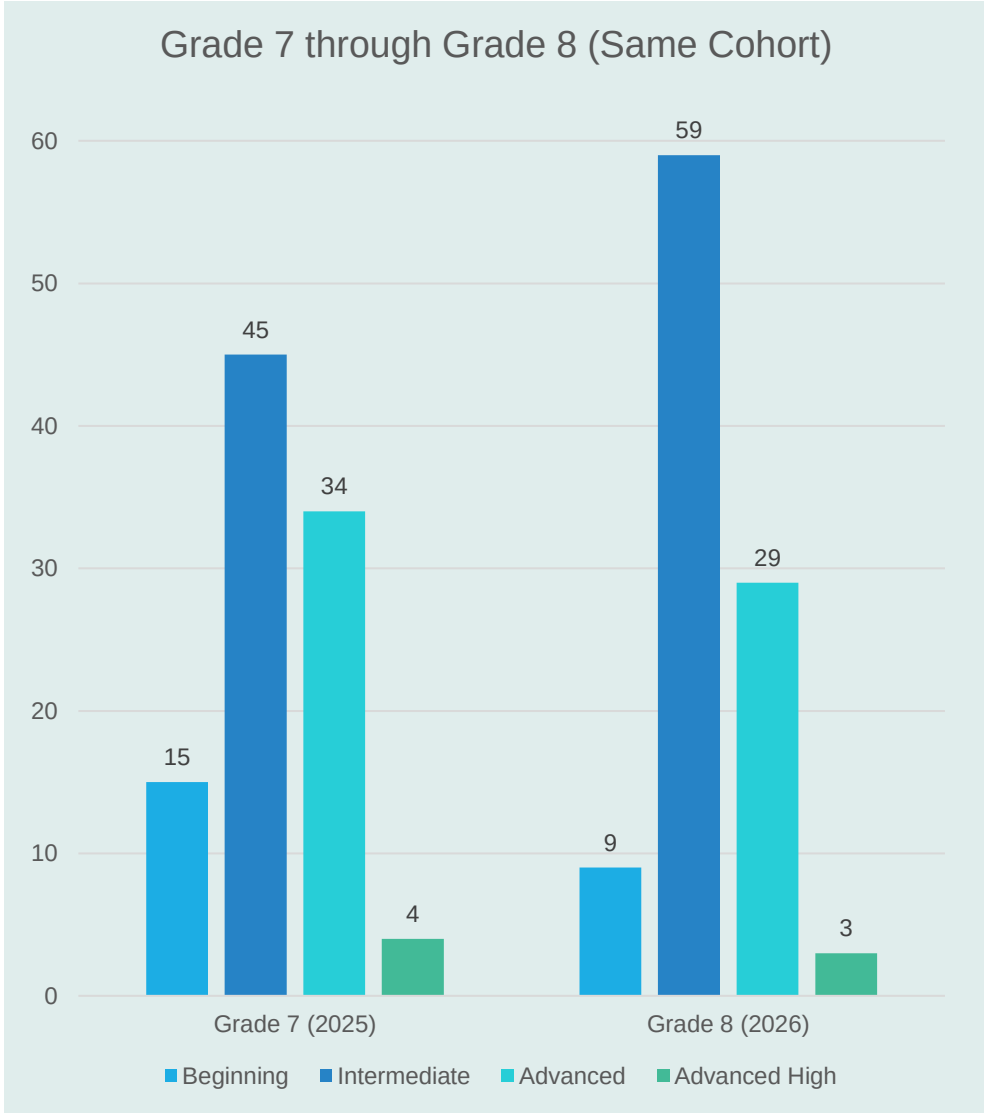
TELPAS Composite Scores: Grade 4 through Grade 6





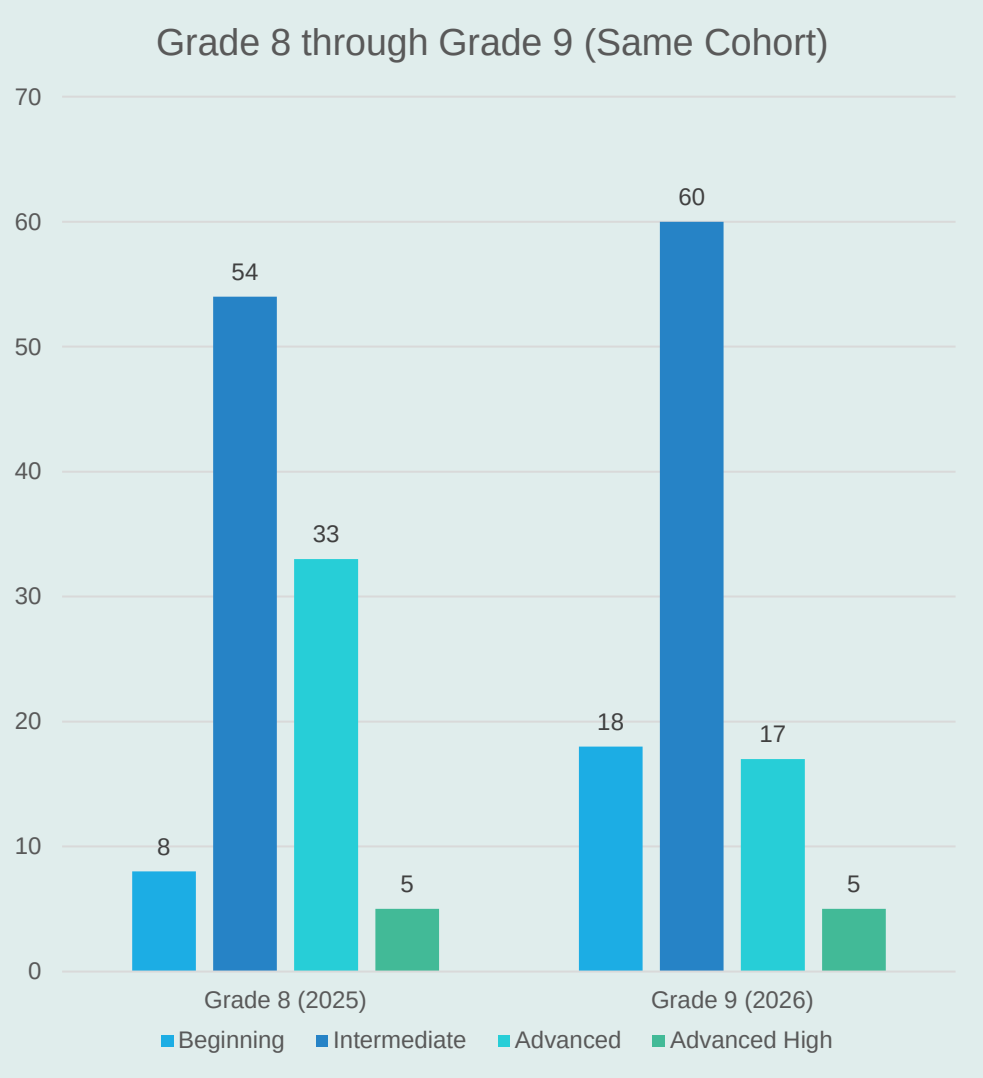
TELPAS Composite Scores: Grade 6 through Grade 8



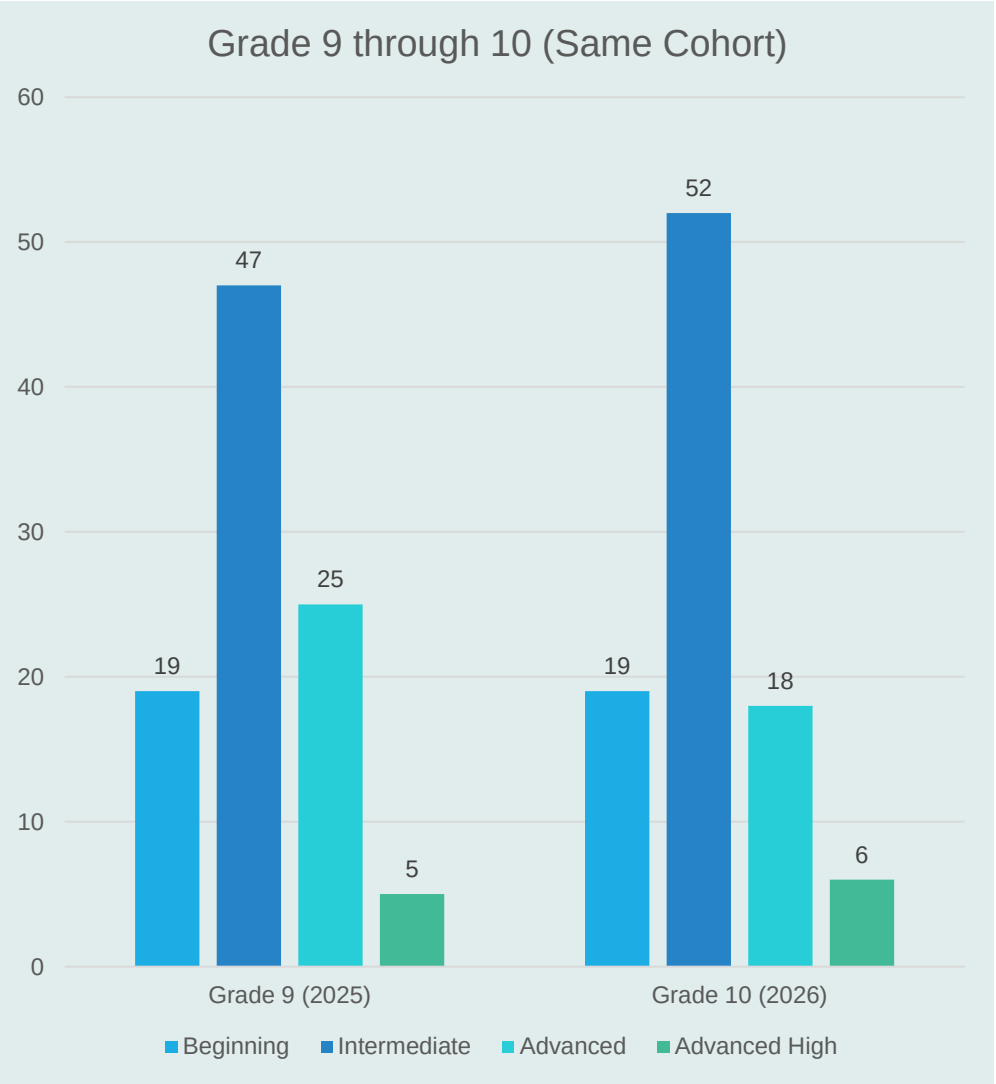


27

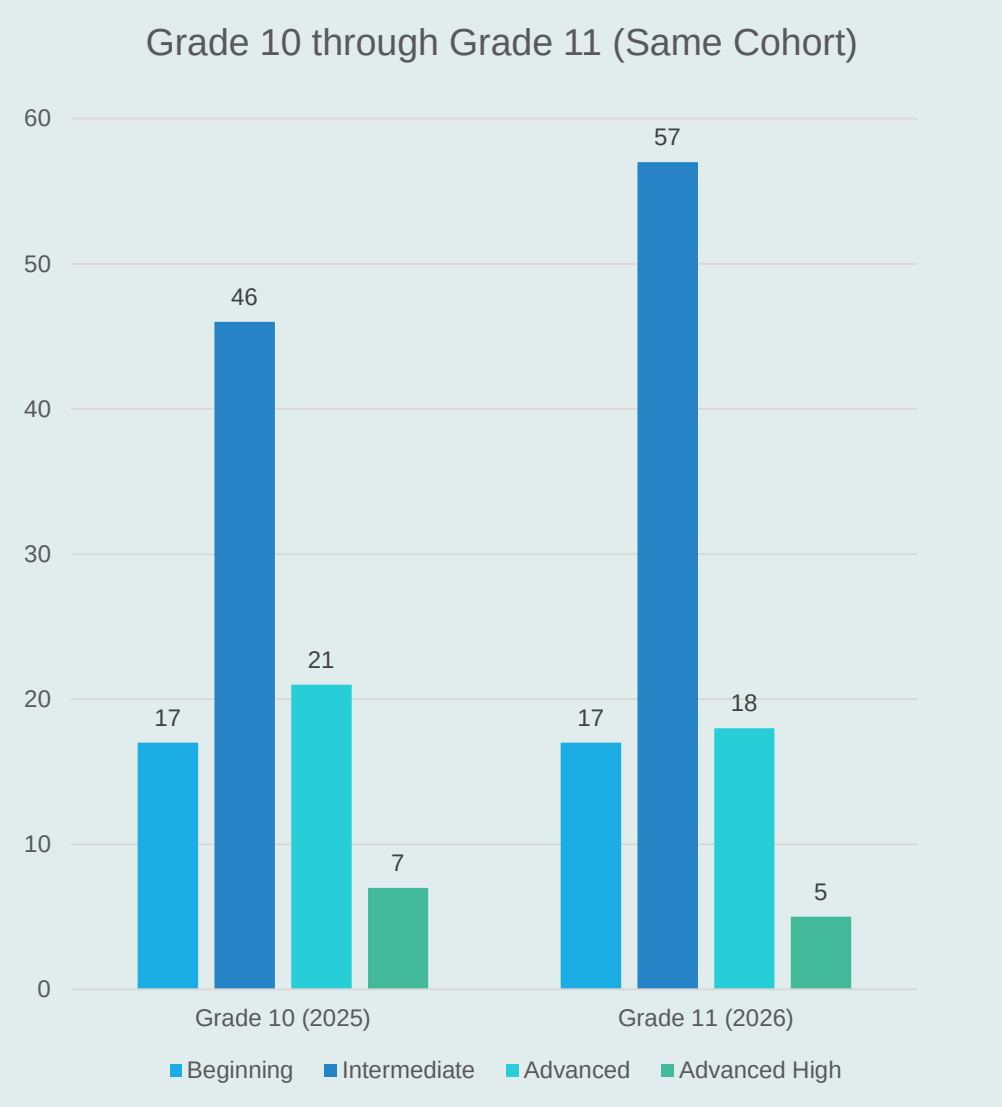
TELPAS Composite Scores: Grade 8 through Grade 10

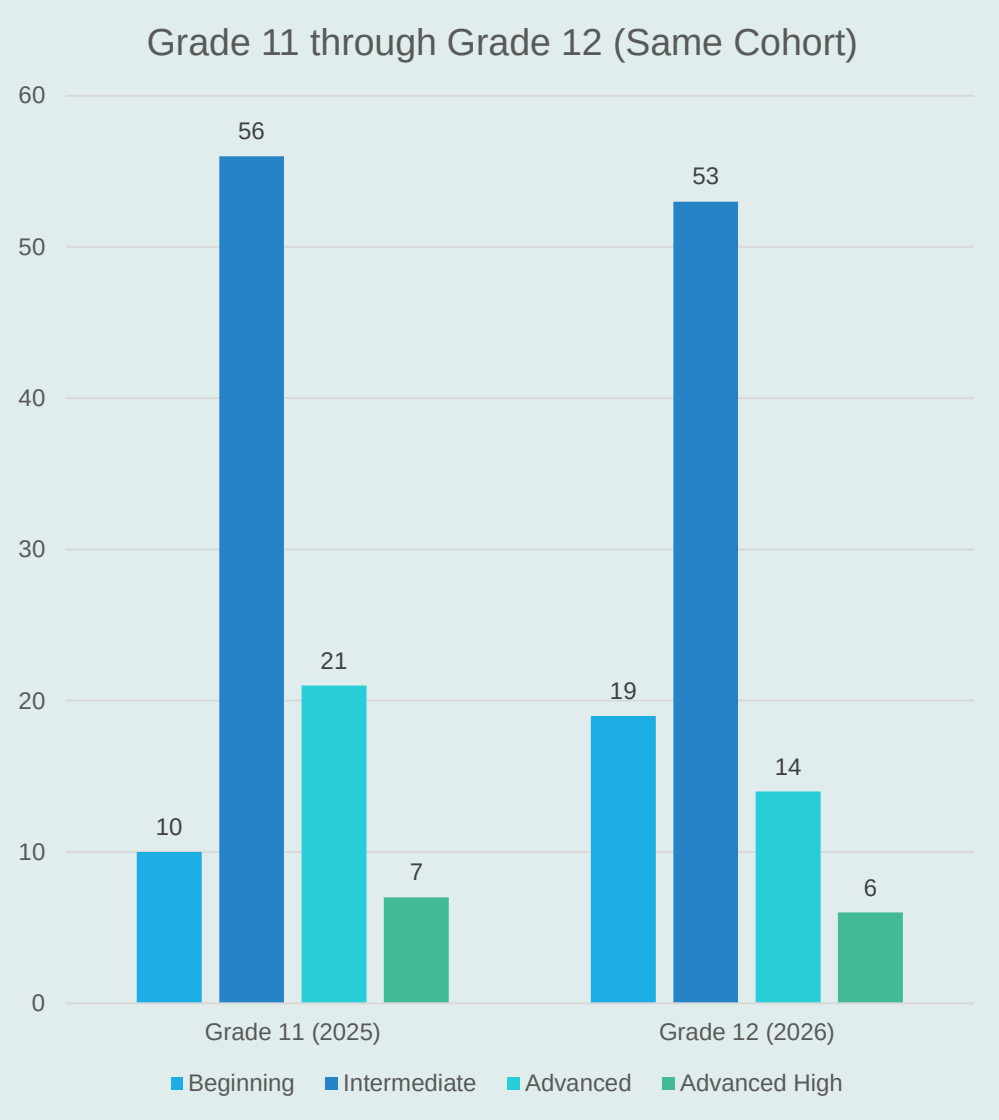


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TELPAS Composite Scores: Grade 10 through Grade 12

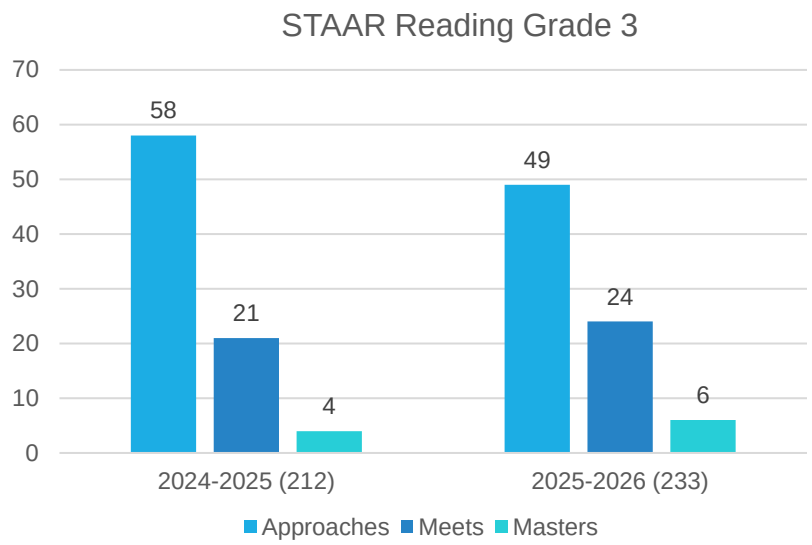


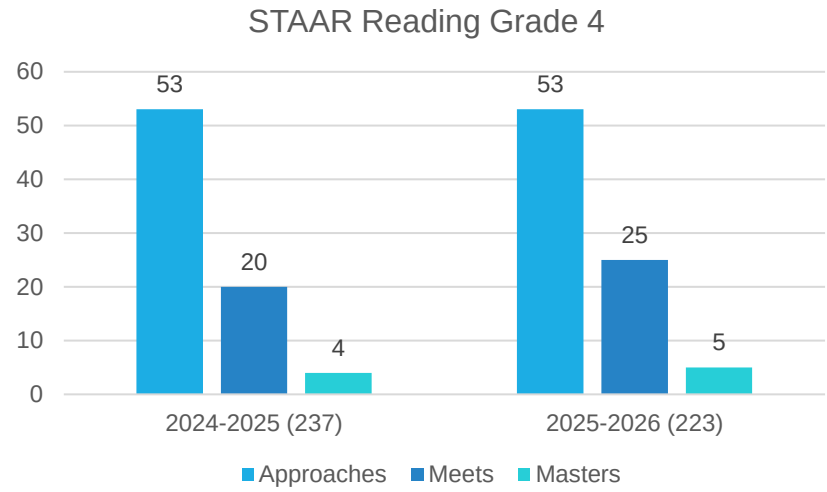


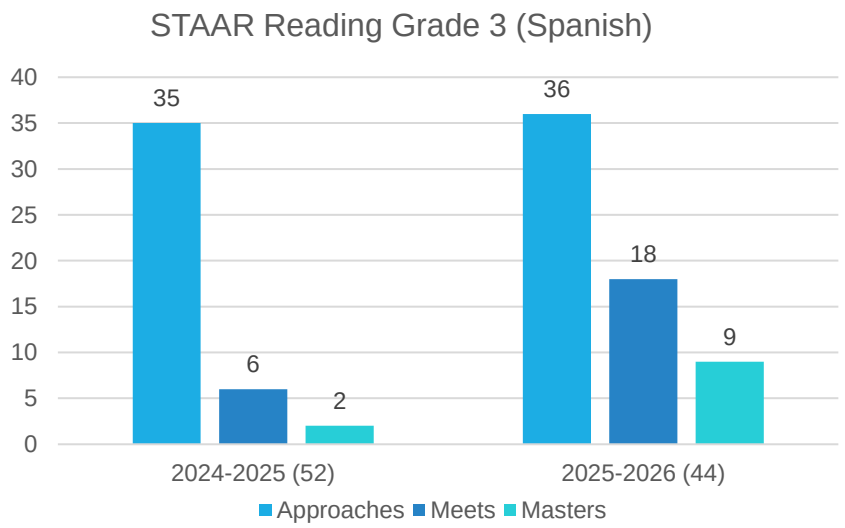
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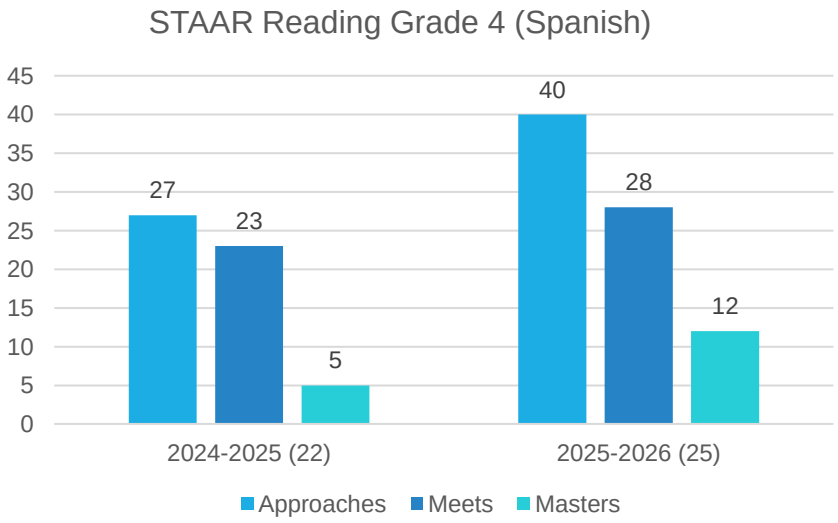
Emergent Bilingual
STAAR Assessment Results
2025-2026 (All Grades)

STAAR Reading Grades 3 and 4



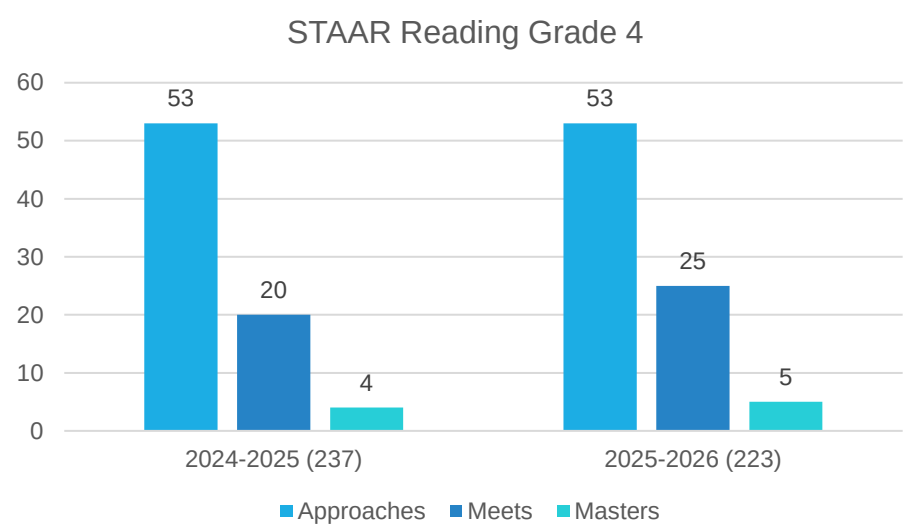


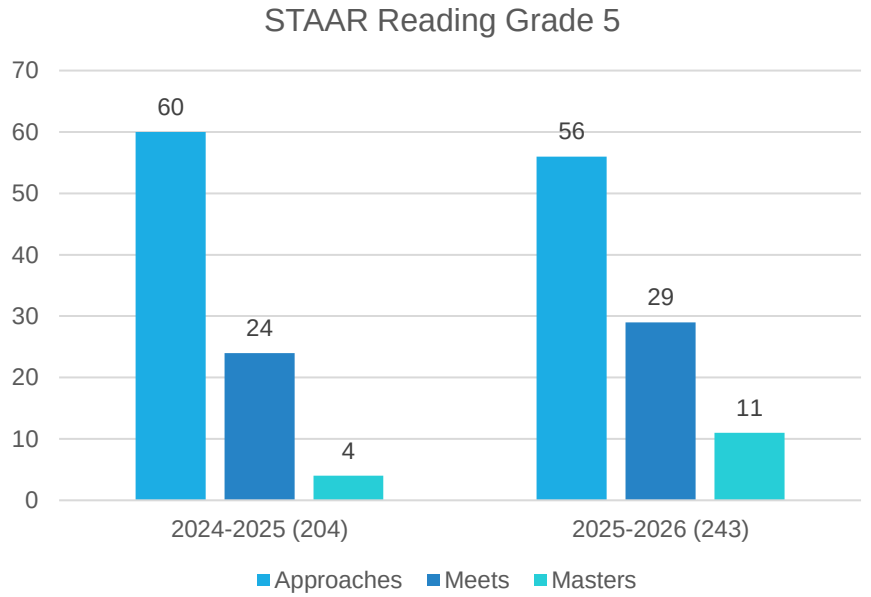


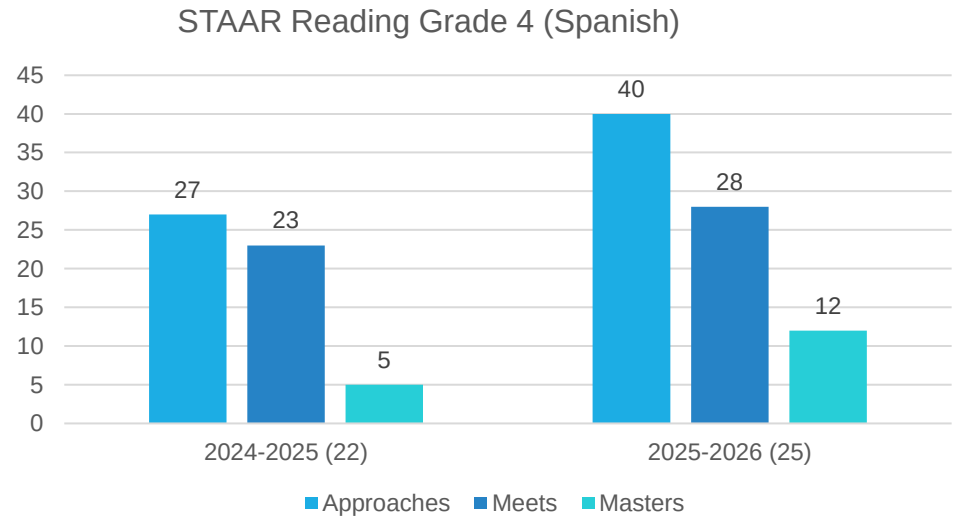


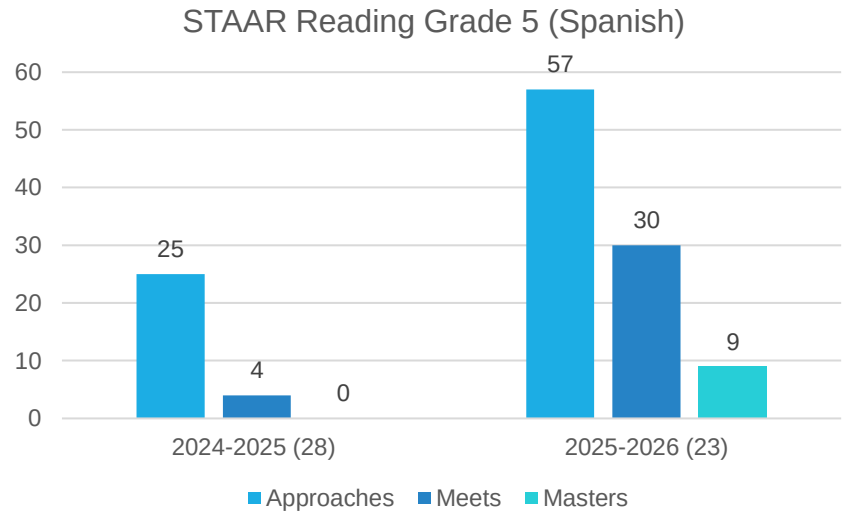
31

STAAR Reading Grades 4 and 5

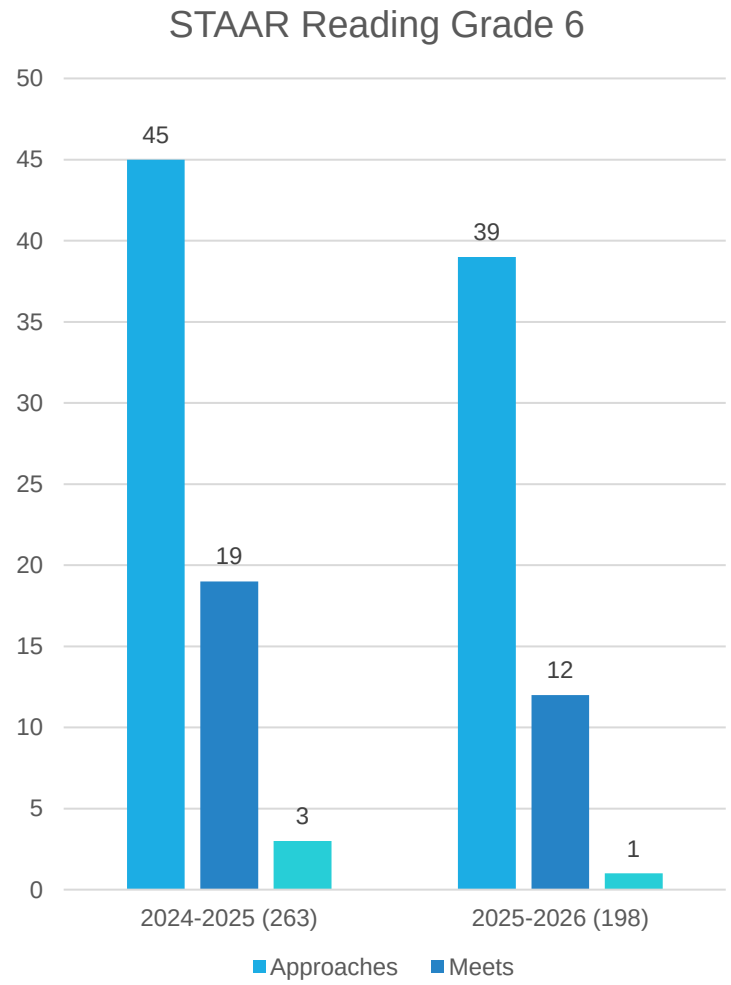


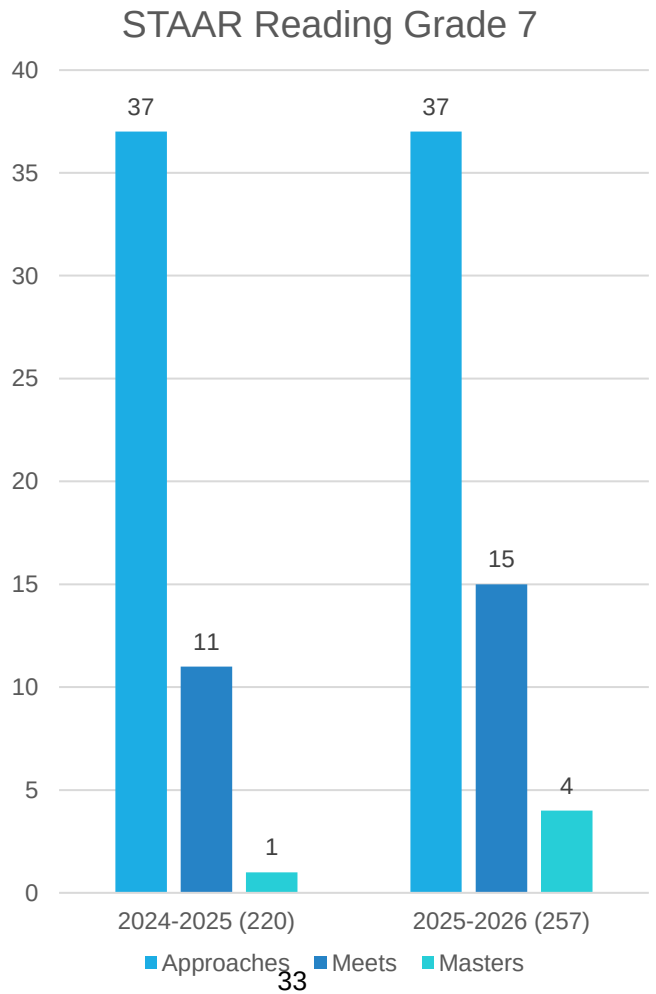


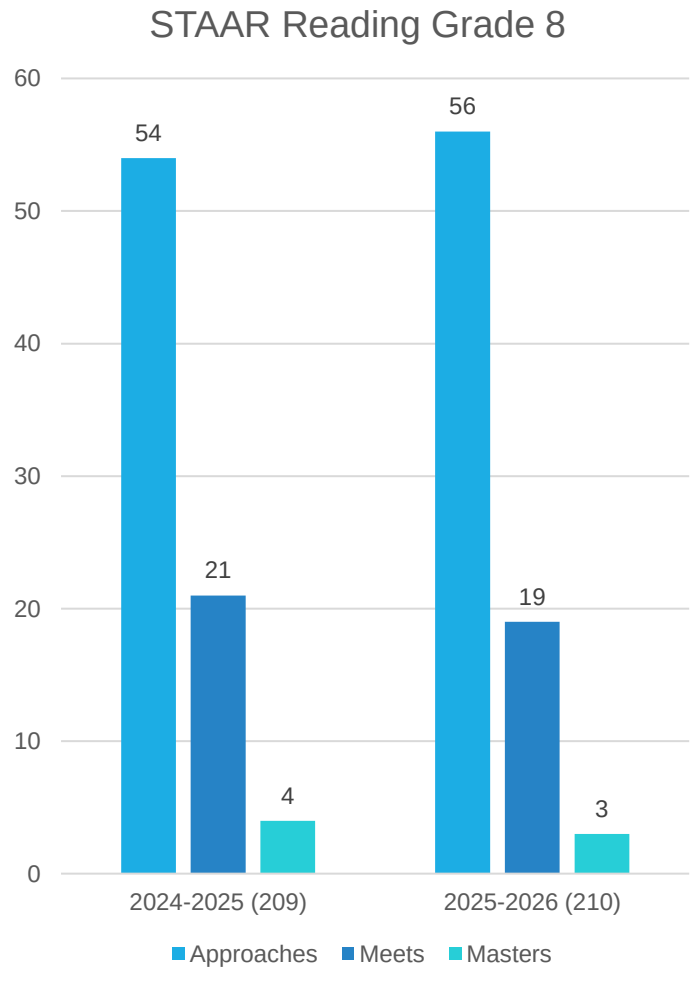




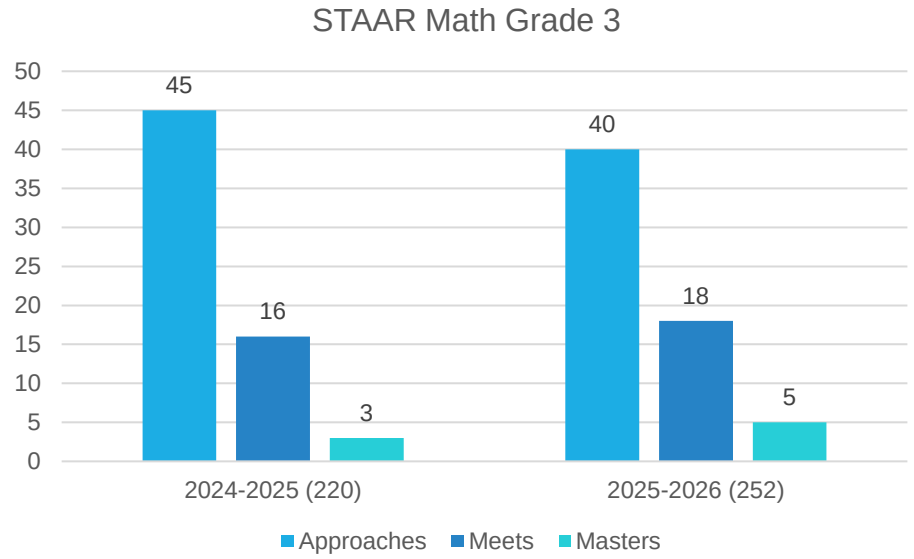
STAAR Reading Grades 6, 7, and 8

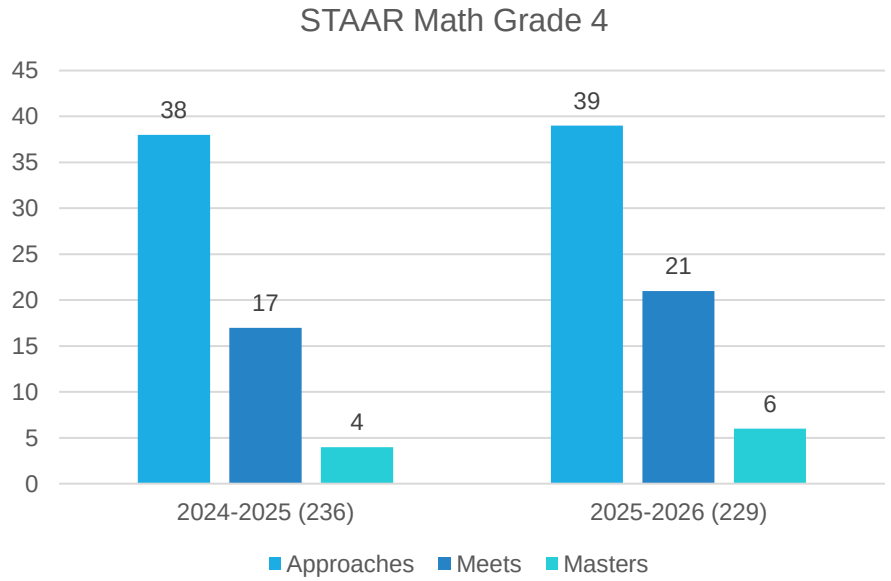


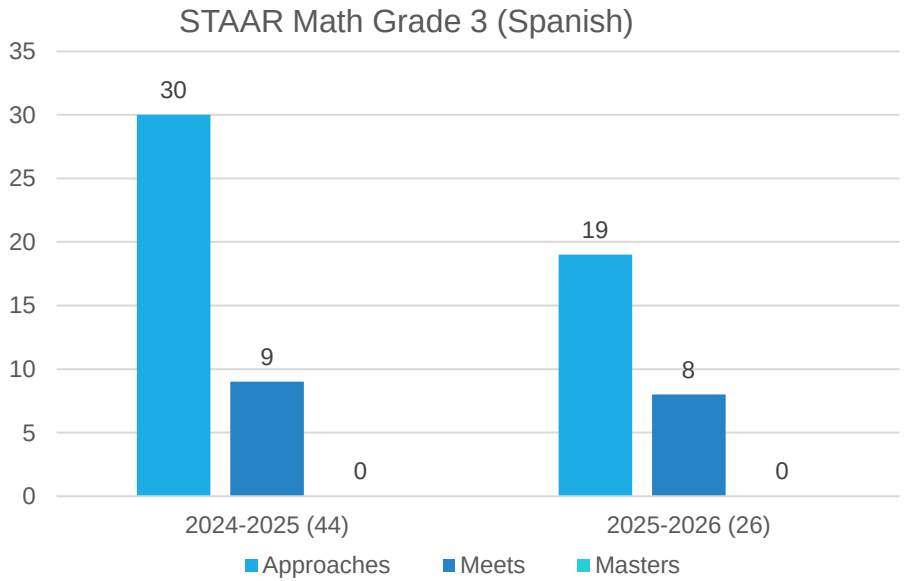


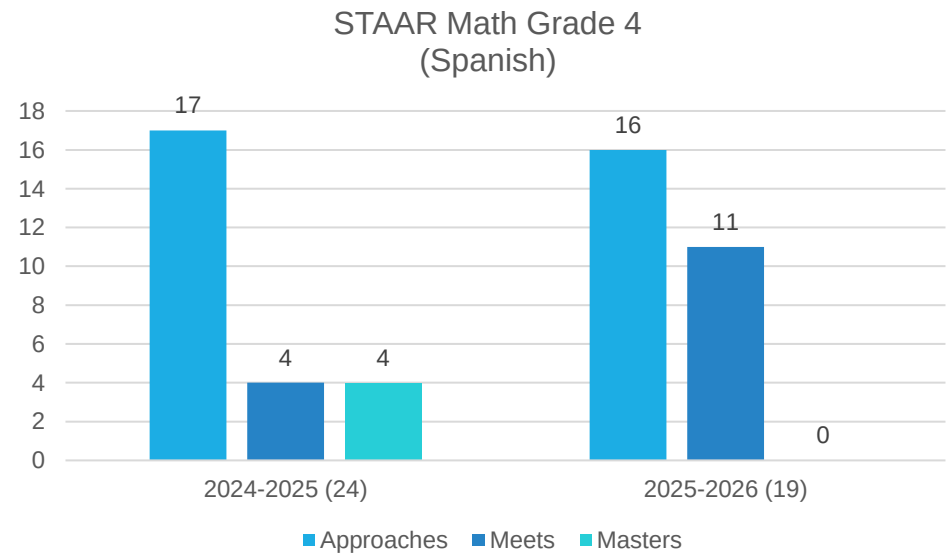


STAAR Math Grades 3 and 4



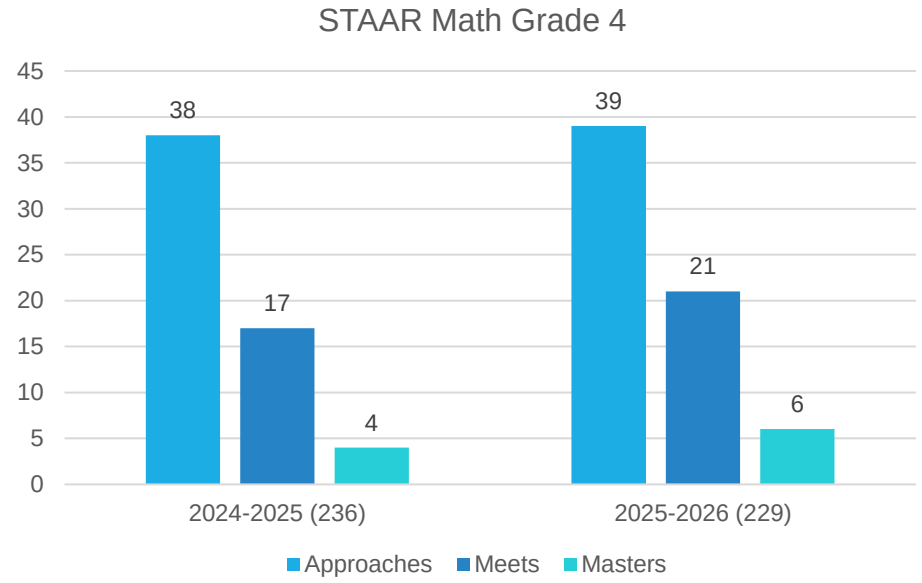


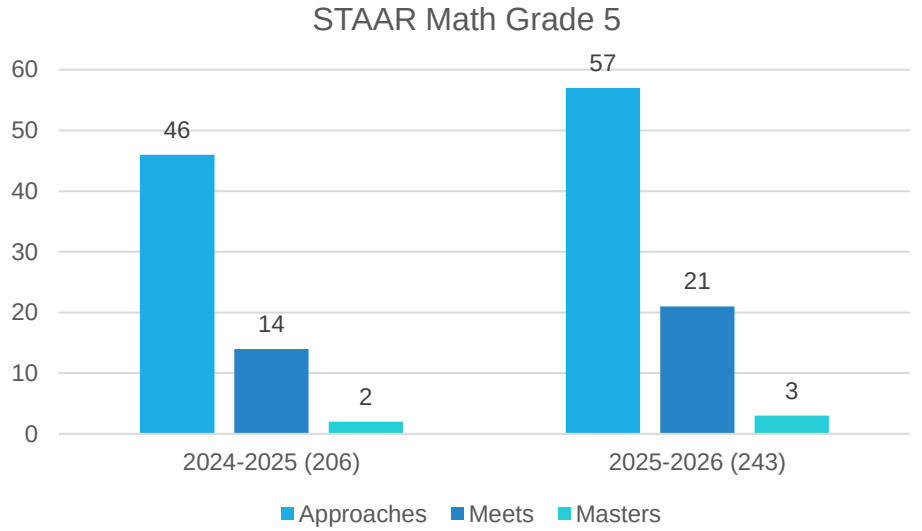


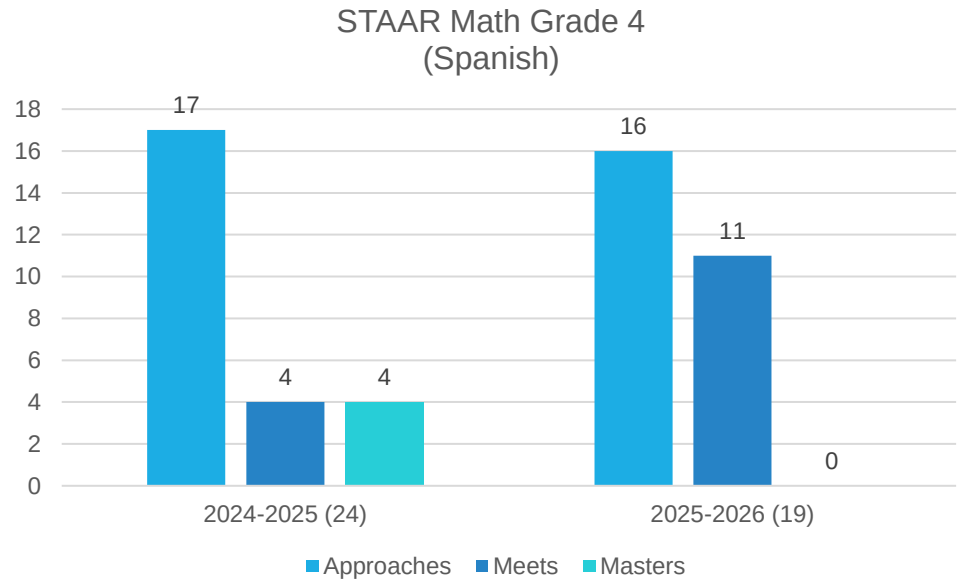


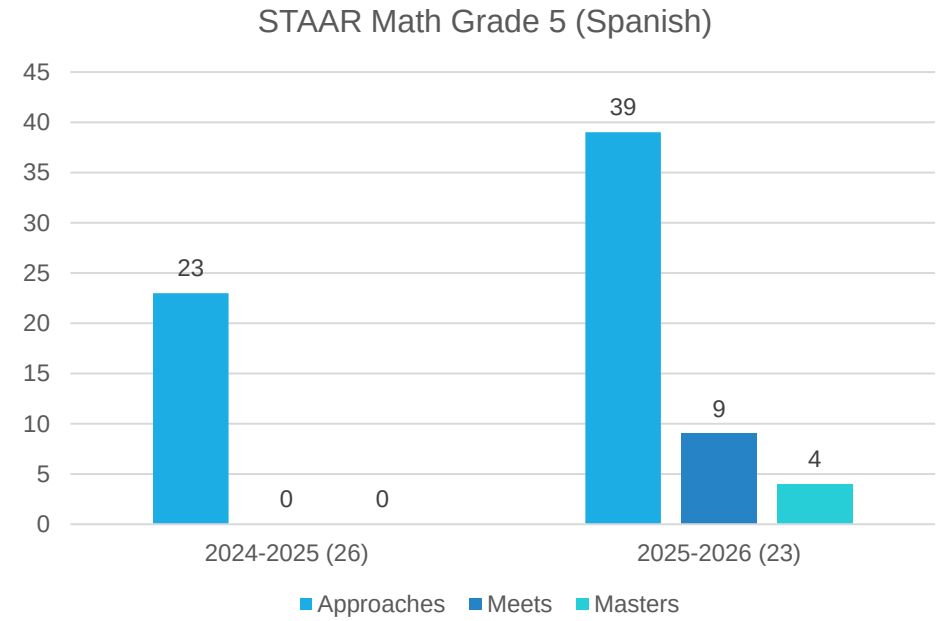
34

STAAR Math Grades 4 and 5

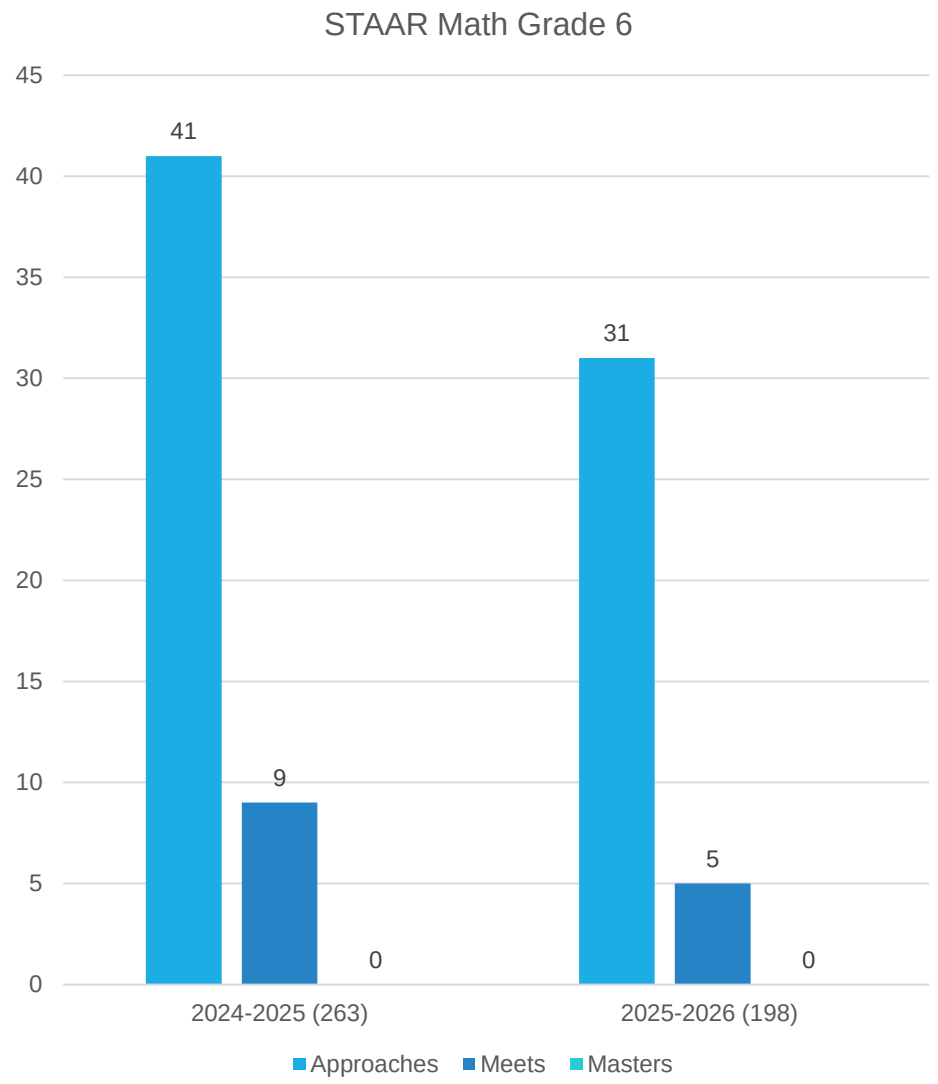




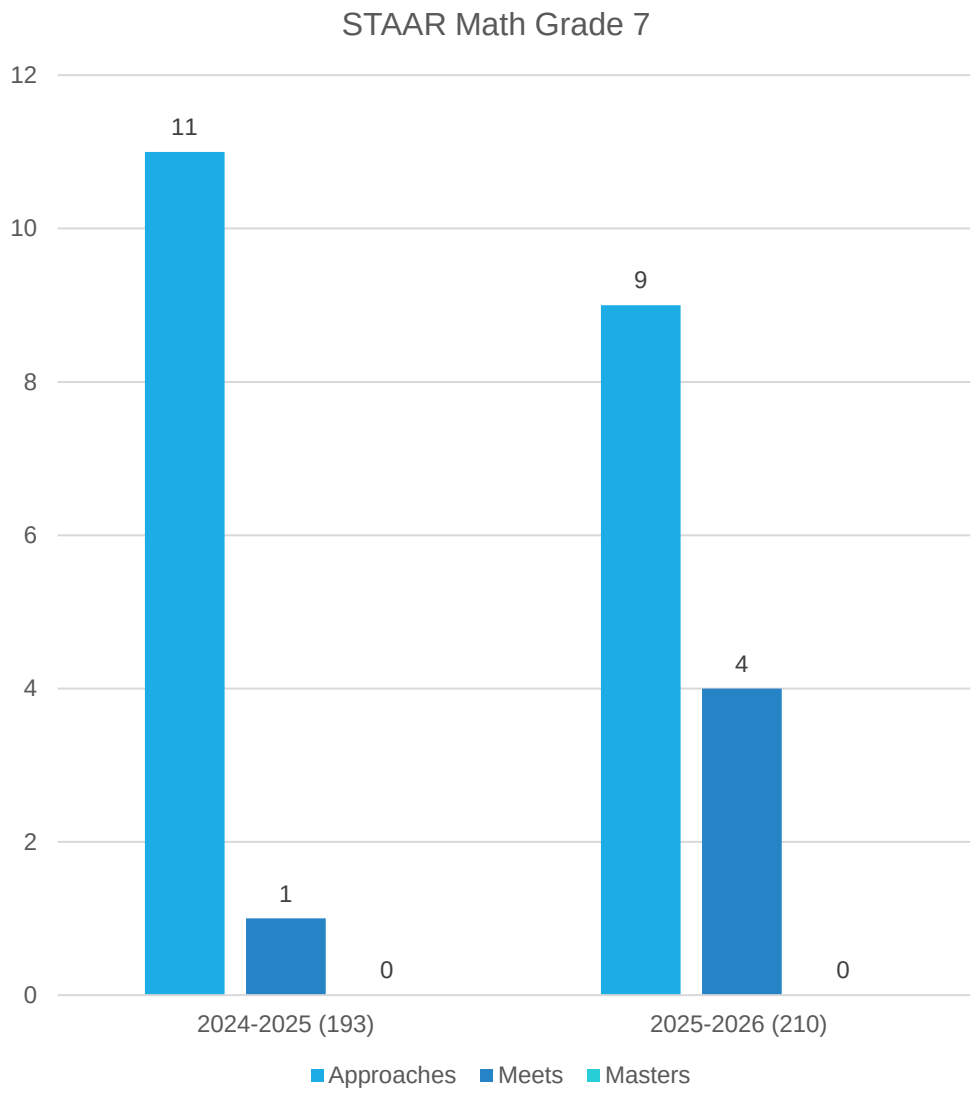




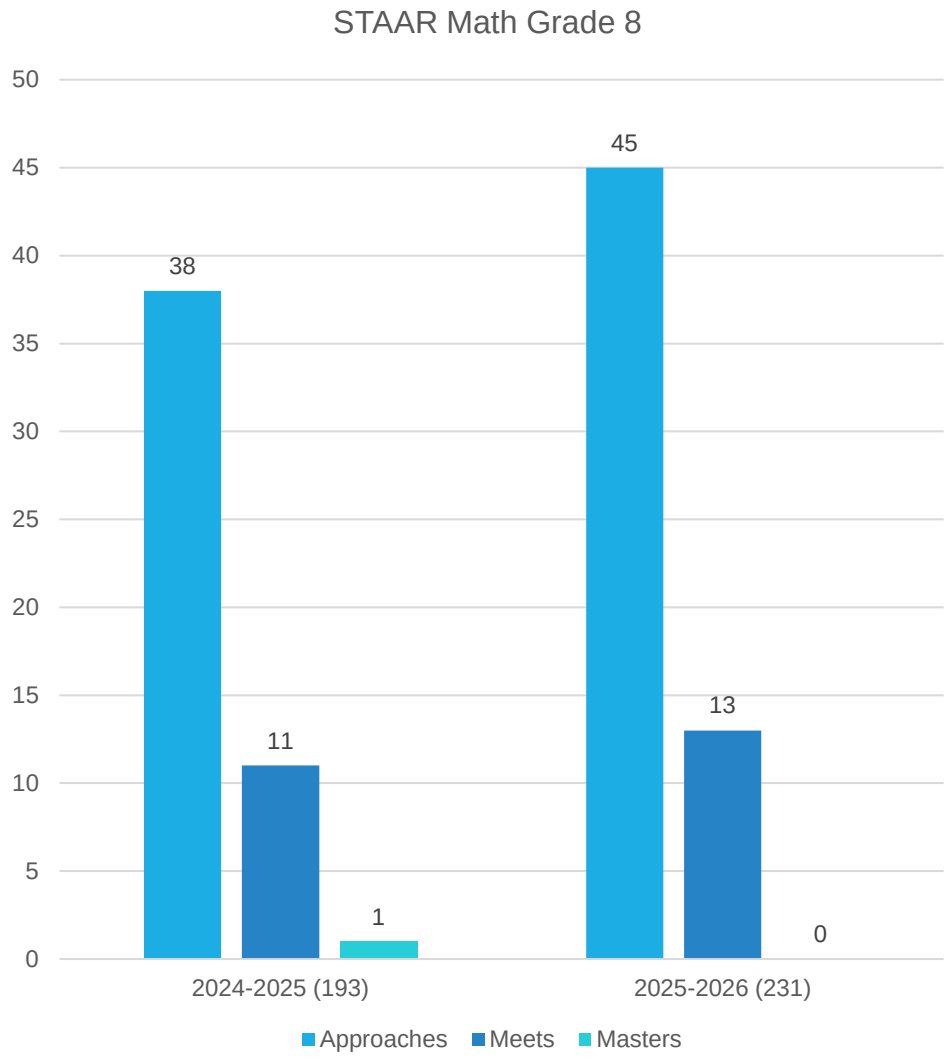
STAAR Math Grades 6 and 7

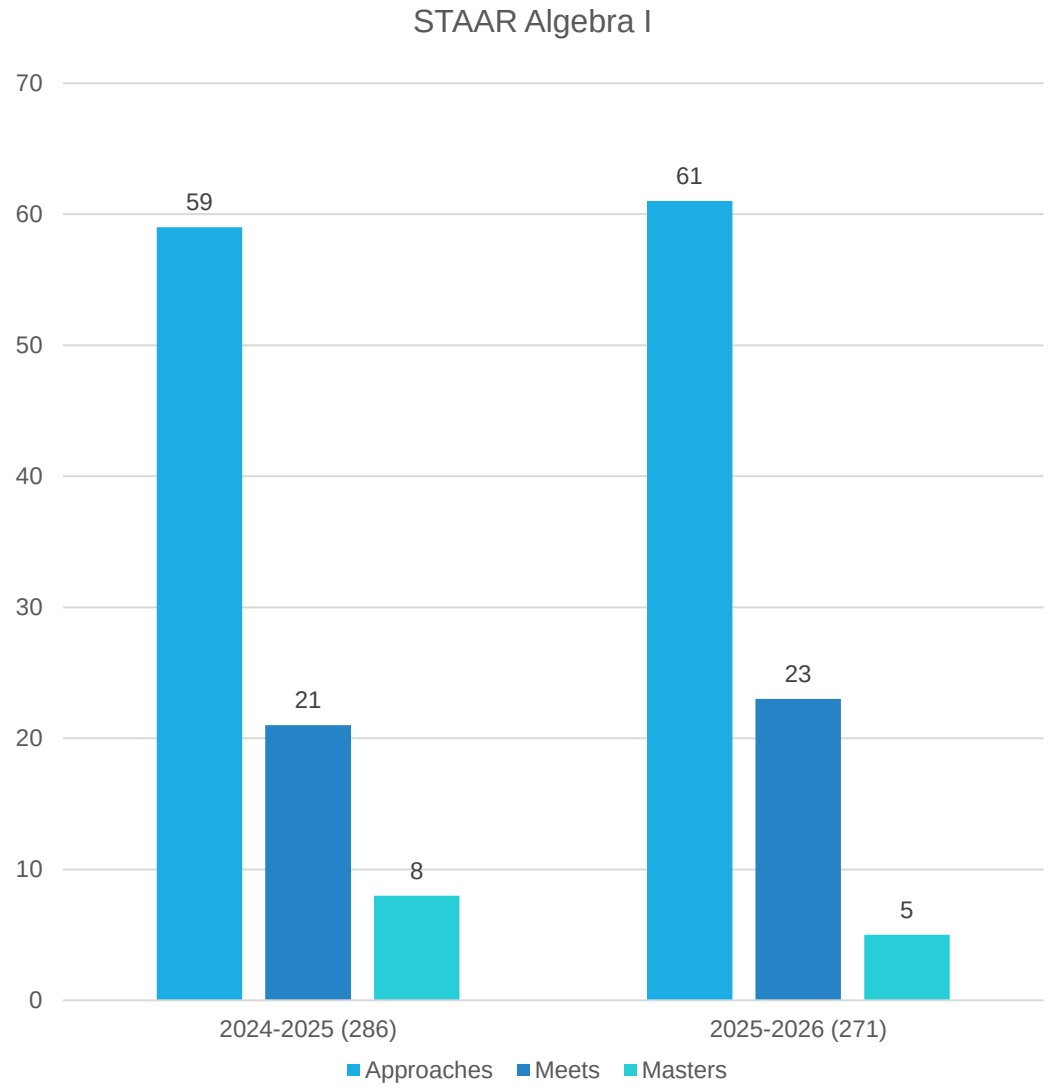


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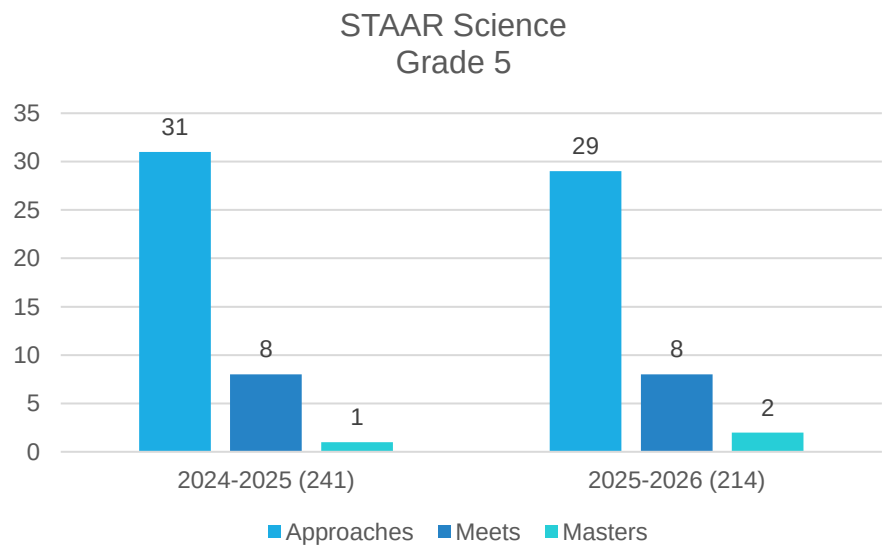
STAAR Math Grade 8 and Algebra 1

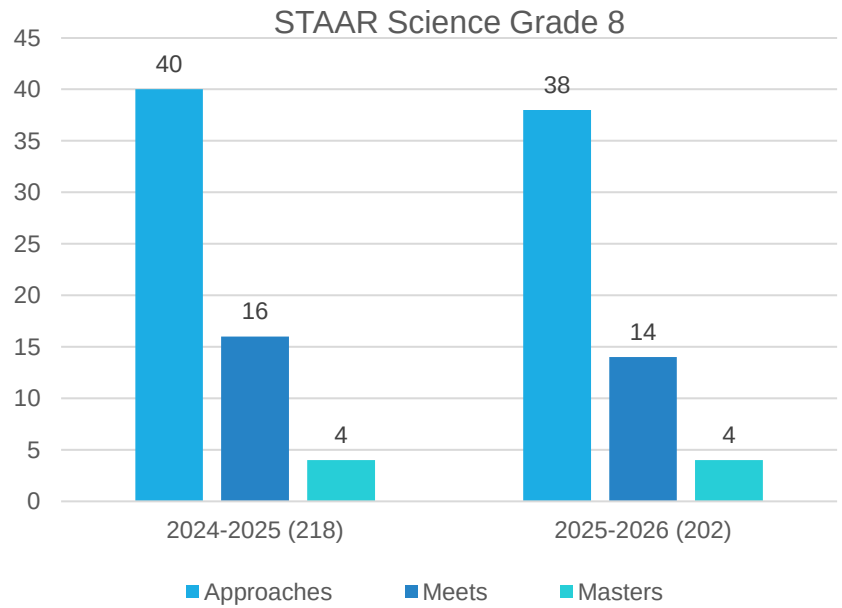


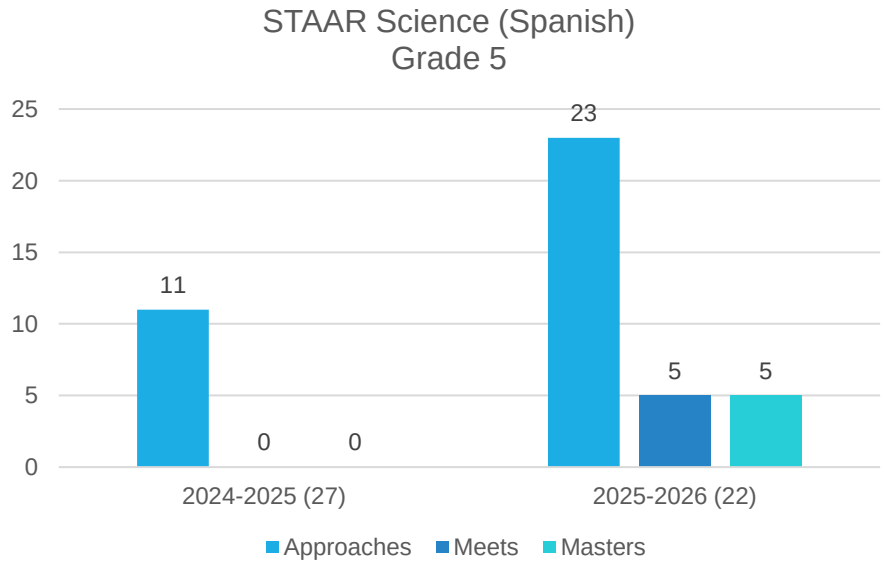


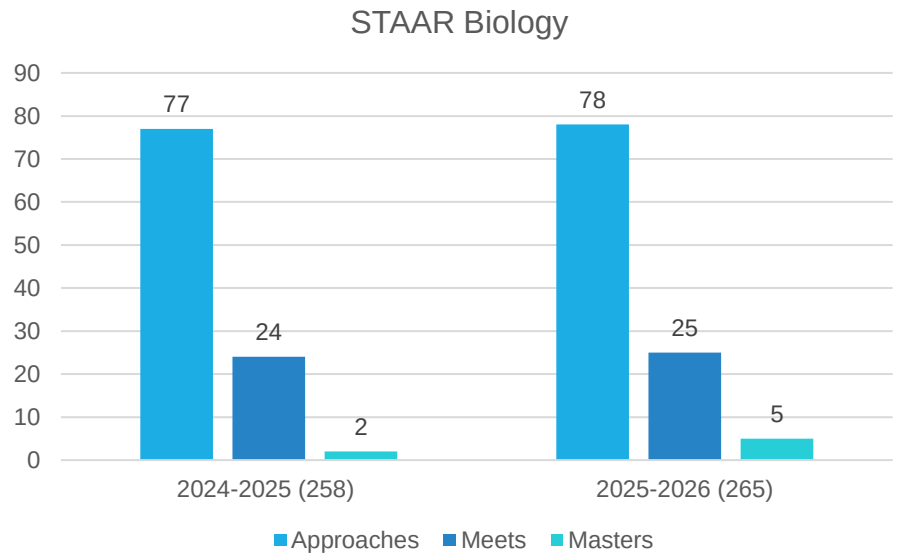
37

STAAR Science Grade 5, Grade 8, and Biology



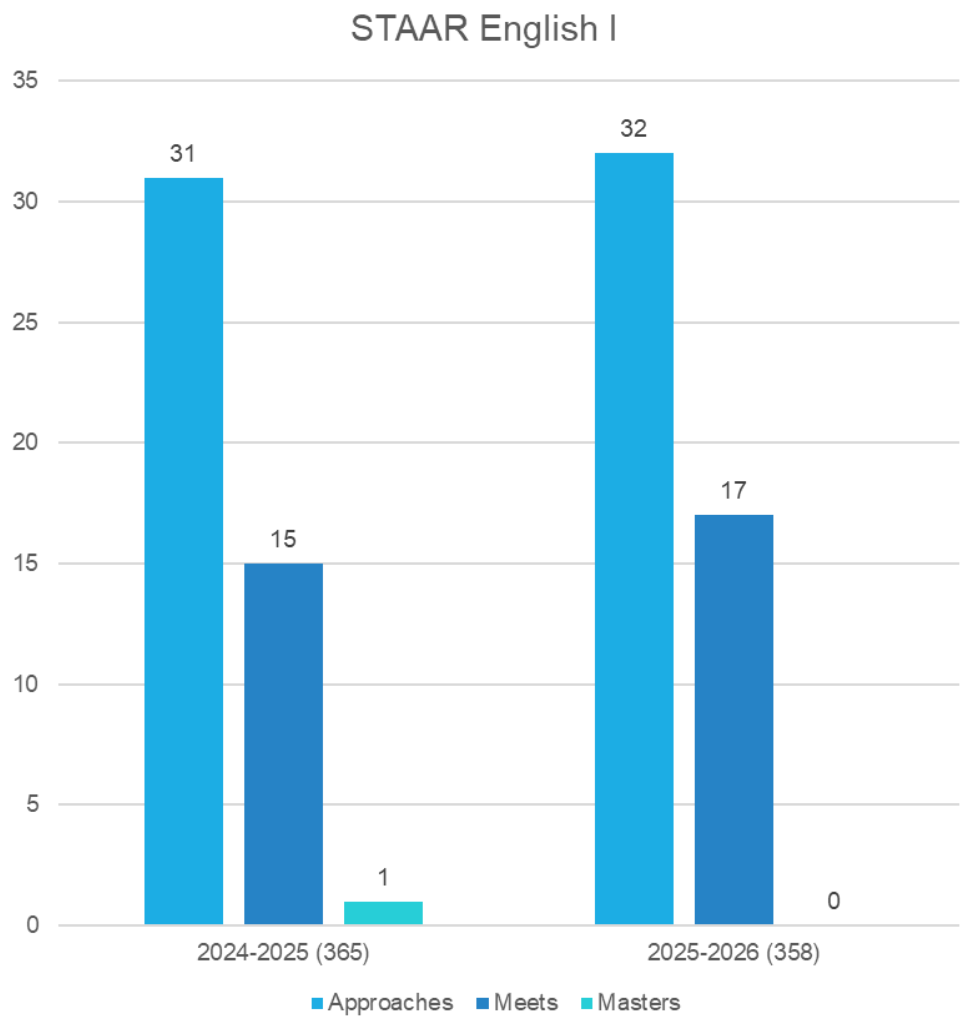


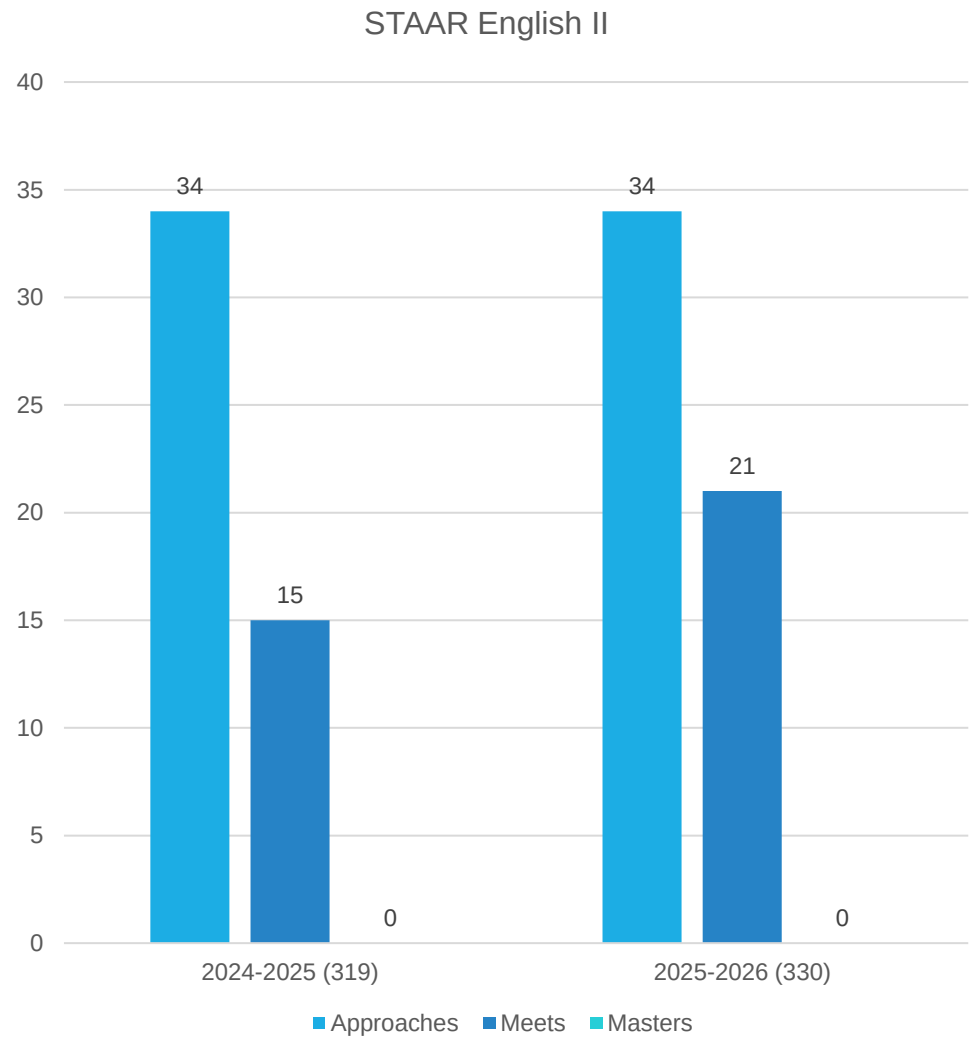




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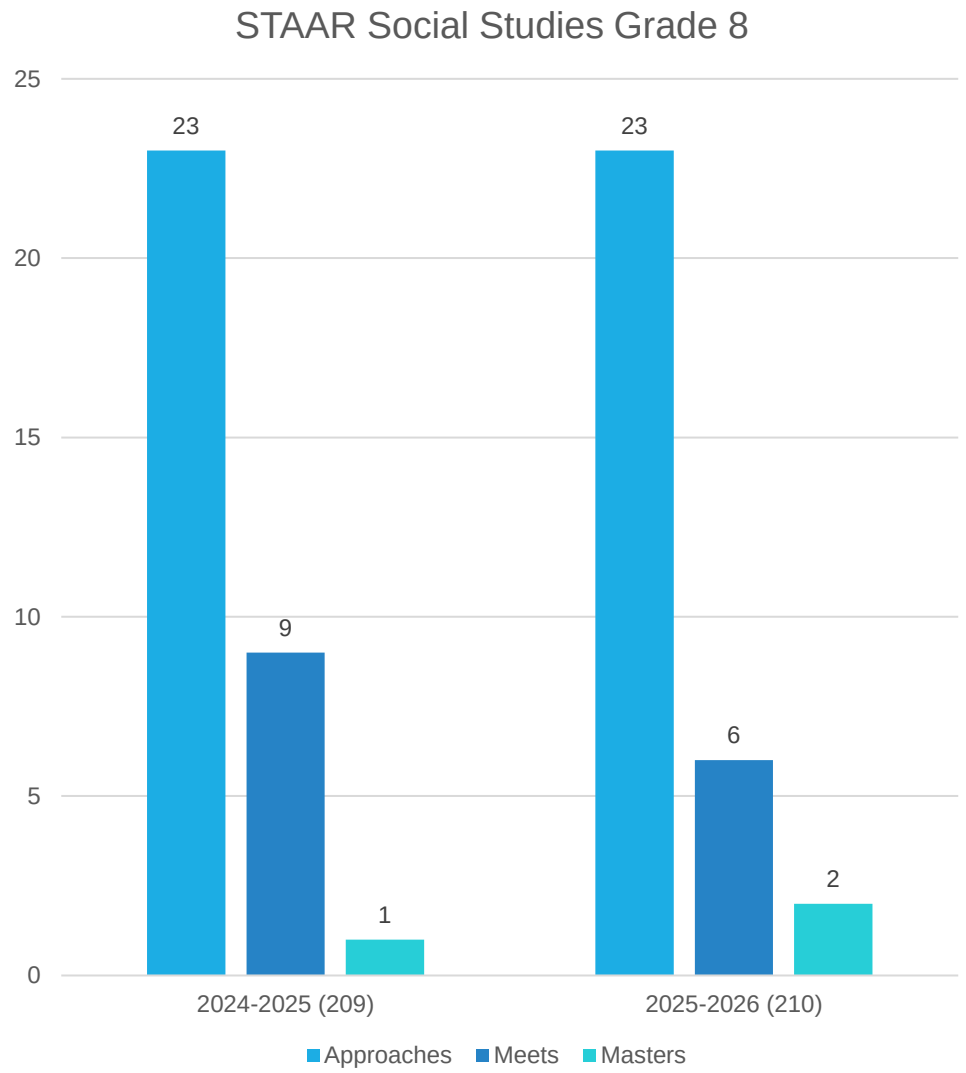
STAAR English I and English II

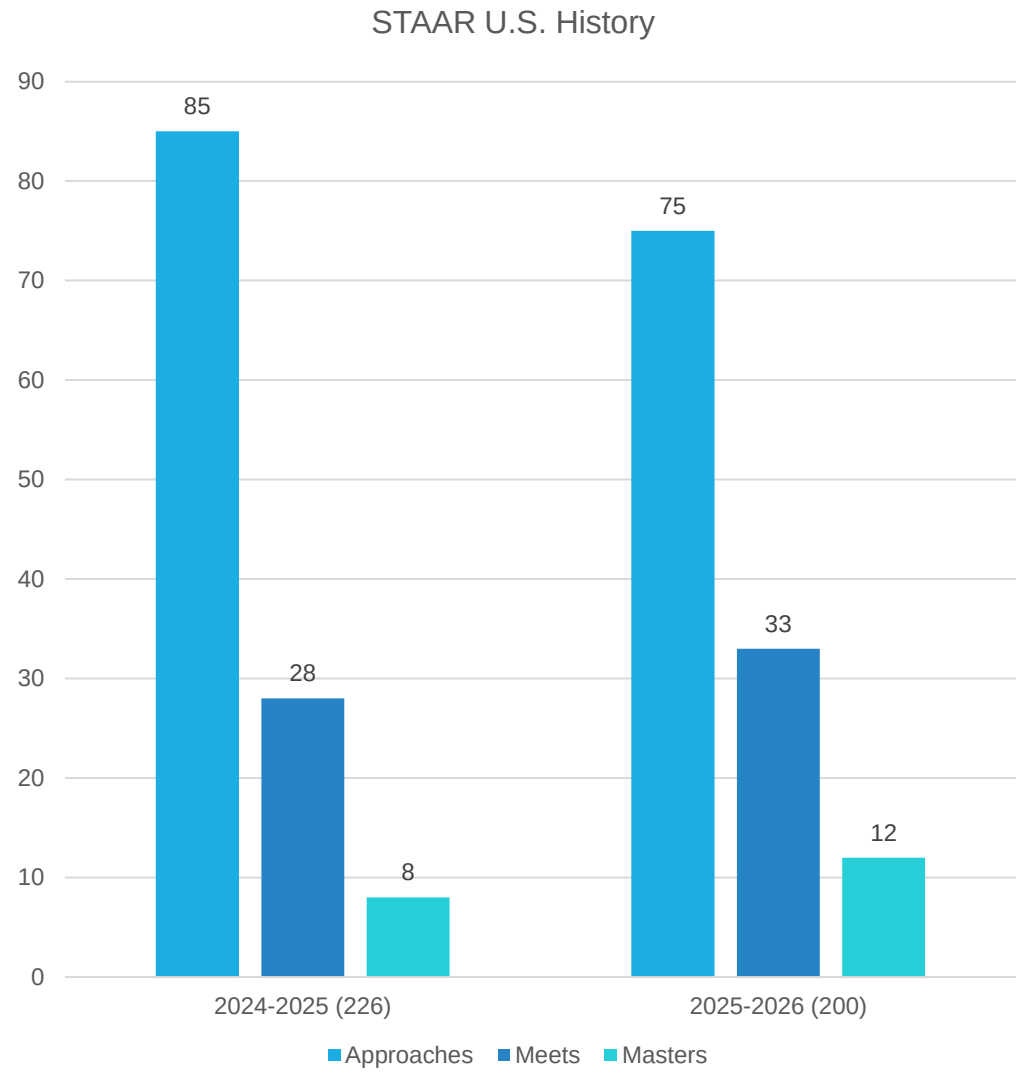




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STAAR Social Studies Grade 8 and U.S. History





40

Community Partnerships



Mentoring Partnerships:
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.

Navegando has also awarded thousands of dollars in scholarships to bilingual students over years.





Pictured above, Mary Olivares and Maria Martinez with scholarship recipients from University High School at the Navegando Awards Banquet.

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

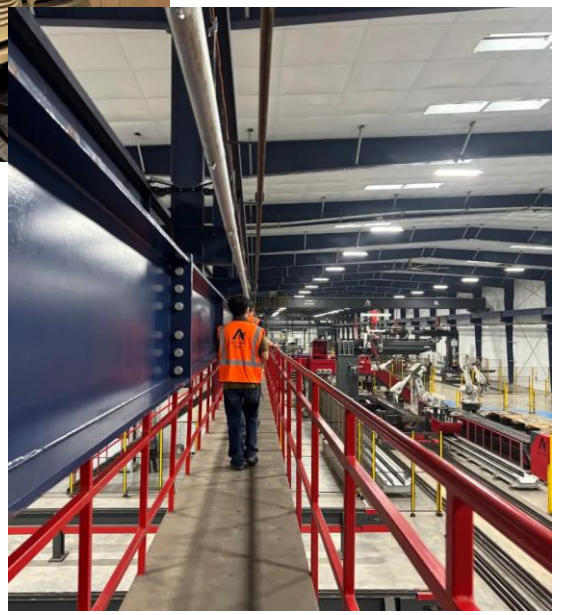


Each year, Emergent Bilinguals at the high school level visit colleges to learn about the various academic, technical, and vocational program offerings. The tours are provided in English and Spanish so that all students can access the valuable information provided during the tours. During the tours,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

On February 26, 2026, bilingual students from Waco High School and toured the Texas State Technical College (TSTC) campus and then spent the afternoon at Allied Steel for a tour of their incredible facility. This was a powerful experience because the students were able to see firsthand what it is like to work for a global company.



Pictured above is one of our amazing ESL teachers, Ms. Amanda Gabler, with students from Waco High School.



LANGUAGE ACQUISITION SUMMER SCHOOL: June 1-JUNE 26

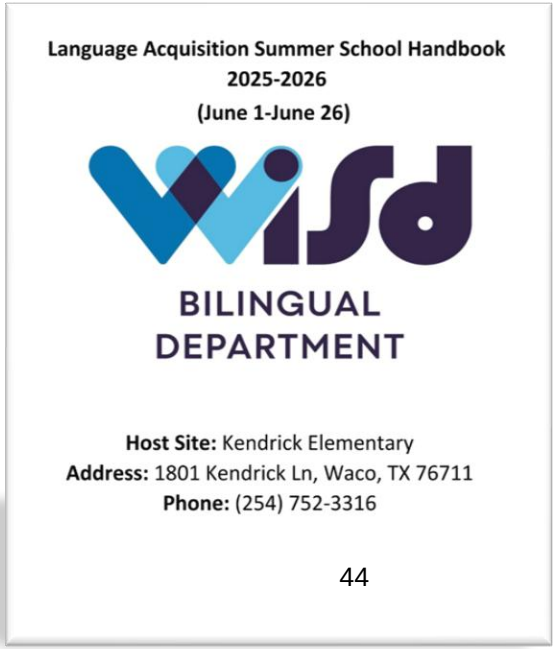
We want to thank our dedicated and talented Lead Teacher, Mr. José Reyna and the incredible Language Acquisition Summer School teachers, paraprofessionals, lead clerk, and nurse for the valuable time they took this summer to ensure that students had continuous academic and linguistic growth.

We also want to thank the administration at Kendrick Elementary 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 77 students attended. The students and their families were even treated to special visit and fire safety presentation on June 18 by the Waco Fire Department's Engine #6!

Parents of students who attended the Language Acquisition Summer School Program also received professional development from Summit K-12 as well as free virtual ESL classes!







Our Students Make the Best Teachers!



Sara Barahona-Gomez, pictured here in 2022, during her Senior year, discussing the importance of student voice during a Design Thinking workshop.



Upon graduation, Sara worked in the Bilingual Department for three years as a Bilingual Tutor and is now completing her teaching internship at Brook Avenue!



Dorisujey Rabelo in 2022, pictured above with ESL Strategist/Interventionist, Rebecca Rivera and former Emergent Bilingual tutor, Deneris Carrau.



Dorisujey is currently a Bilingual Tutor and also completing her teaching degree. She is pictured above with Julie Pena and Rebecca Rivera, ESL Strategists/Interventionists, and Maria Martinez, serving as chaperones for prom.

Why Is All of This So Important?



Emergent Bilingual Drop-Out and Graduation Rates Over the Years

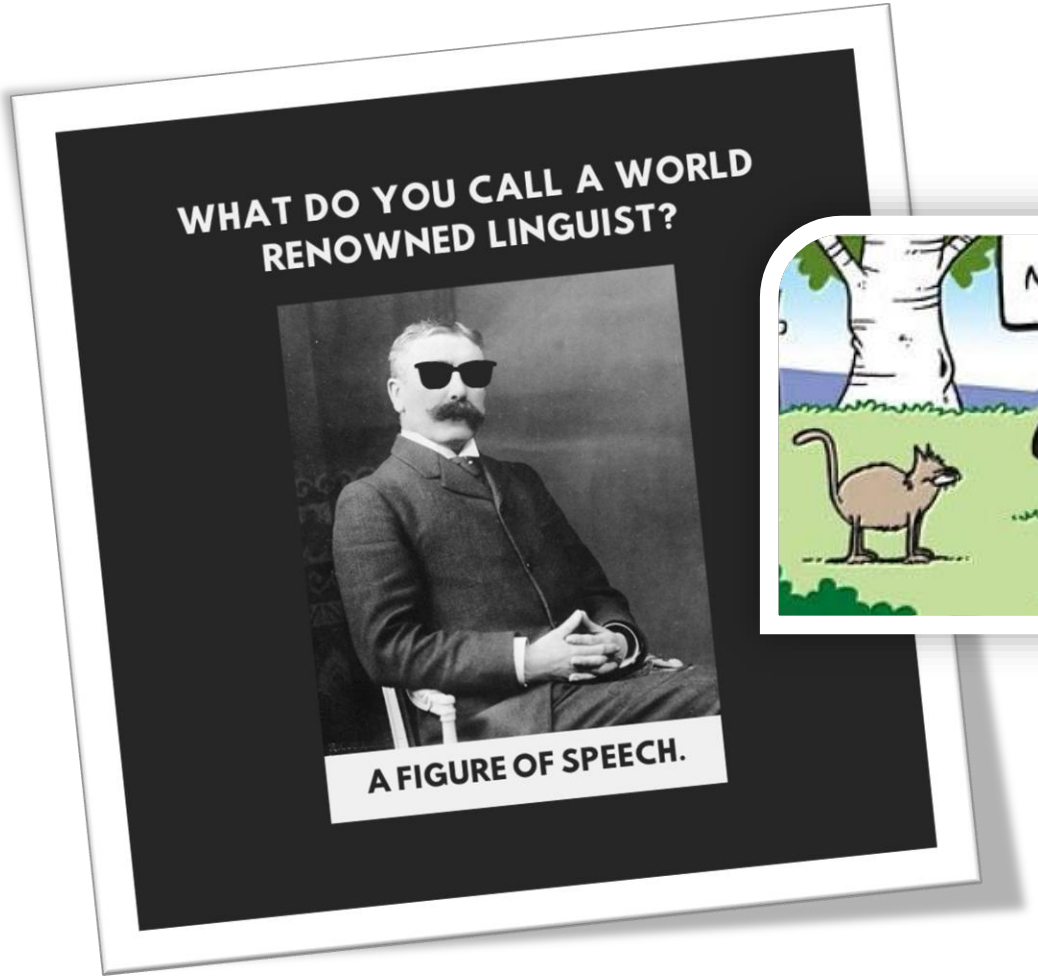
Year	Drop-Out Rate
2018	5.6%
2019	5.7%
2020	4.7%
2021	2.0%
2022	3.1%
2023	3.2%
2024	**2.6%**

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

BILINGUAL DEPARTMENT

The Joys of Linguistics-Your Funny for Today!








Thank
You

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: Dr. Suzanne Hamilton

RE: Intruder Detection Audit Report Finding Notice

Background Information:

TEA mandated unannounced intruder detection audits for school districts to ensure safety protocols are followed. Auditors check five key areas: exterior door security, campus access prevention, ID requirements at the front office, locked interior classroom doors per policy, and documented weekly exterior door sweeps.

University High School received an audit visit on September 14, 2026, during which findings were noted for the campus.

As a result of this audit finding, the district has 60 days from the audit date to review this with the Board, develop and implement a corrective action plan, and submit evidence of these steps to TEA through the Sentinel dashboard. Minutes from the next Safety & Security Meeting, scheduled for November 4, 2026, will be updated for compliance verification in Sentinel.

Fiscal Implications:

None

Administration Recommendations:

This report is presented for public awareness. A corrective action plan is being implemented in compliance with TEA.

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person: Sherry Smith**

RE: Monthly and Quarterly Financial Reports for the Period Ended August 31, 2026

==========

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 August 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 project 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 Recommendation(s):

The administration recommends that the Board of Trustees accept the monthly and quarterly financial reports for the periods ending August 31, 2026, as presented.

BUSINESS &
FINANCIAL SERVICES

Waco Independent School District
Business & Financial Services

Sherry Smith
Chief Financial Officer

P.O. Box 27, Waco, Texas 76703
Phone: 254-755-9452

October 21, 2026

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, 2026 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 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.

Sherry Smith
Chief Finance Officer

Comparison of Fiscal Year 2025-2026 Revenues and Expenditures to Previous Fiscal Year as of August 31, 2026

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 decreased $2,134,046 over last year and, as a percent of estimated revenue, are below last year's collections by approximately 1.16%. The decrease in revenue is due to the decrease in the levy amount and collections as the M&O tax rate for is unchanged between the 2024 and 2025 tax years. Even more significant is that, even though the appraised values of properties increased 1.8%, the new exemptions resulted in a decrease in taxable value of 4.7%. The cumulative value adjustments to the initial levy have been substantial causing decreased tax collections. This is offset by an increase in State Foundation School Program Revenue (see 5810, below).

5730 Tuition and Fees – Tuition for ineligible prekindergarten students is down $89,380. This is mainly due to district teachers no longer having to pay for their children to attend PK at Waco ISD.

5750 Extracurricular Activities – Revenues shown on the May report have decreased $31,944 from last year or 46.57%. This decrease is primarily in football gate receipts and concession sales.

5810 Per Capita and Foundation School Program Revenue – Revenue has increased $7.5 million over last year. Although last year's revenue was reduced to settle the overpayment in the 2023-2024 school year, most of this increase is due to the shift in funding from local property tax collections to state funding resulting from the increases in exemptions.

5830 TRS On-behalf/Medicare Part D- In Texas, school districts must record "on-behalf" payments made by the State of Texas to the Teacher Retirement System (TRS) as equal revenues and expenditures. This accounting treatment is required by GASB Statement No. 24, where the state contributions to TRS act as an expenditure for the district and offsetting revenue. Net impact to the district is zero.

5900 Federal Sources Revenue- Revenue has decreased dramatically due to the decrease in the types of expenditures that we can obtain reimbursement for as SHARS allowable expenditures.

Functional Expenditures:

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

11 Instruction – The increase of $4.4 million is primarily due to the significant increase in teacher pay funded through the Teacher Retention Allotment.

31 Guidance, Counseling & Evaluation Services – Increases in the identification of students as special needs continues to drive costs of diagnostic and evaluation services. At the end of May total expenses comparing year to year have increased $153,824 over last year.

34 Student Transportation Services – Expenditures have declined $1.2 million from 2024-2025. This decrease is due to start-up costs incurred last fall as the District transitioned to an in-house transportation program.

51 Plant Maintenance and Operations – Expenditures have increased $4.3 million over last year. A number of factors are contributing to the increase including, increased utility costs and increased property insurance costs as well as the work on projects not completed in 2025. SECO loan projects were also started, with funding coming from other sources, as shown on the income statement. These increases were anticipated in developing the 2025-2026 budget, as the Board committed $2.7 million in projects for Plant Maintenance and Operations at the August 28, 2025 board meeting.

53 Data Processing Services – Expenditures have decreased $671,280 as compared to the previous year.

61 Community Services – The decrease of $646,213 is partially due to the termination of the wrap-around services with Transformation Waco.

Child Nutrition Fund

Revenues:

5750 Extracurricular Activities – Revenues from catering and ala carte meals has decreased $153,915 or 24% from last year. Catering functions have decreased substantially due to a lack of a Sodexo Chef for several months as well as a decrease in participation in ala carte purchases.

5900 Federal Sources Revenue – Federal reimbursements for meals breakfast and lunch meal reimbursement have decreased in the amount of $156,544 or 1.4%. As a participant in the Community Eligibility Program, the District's percentage of reimbursement is based on direct certification from enrollment in other need-based programs for low-income students, such as SNAP, TANF, Medicaid, children in foster care or identified as homeless, migrant, or eligible for state-sponsored pre-kindergarten programs, as of May 1st. The reimbursement rate has for the 2025-2026 school year was once again set at 100%.

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 $441,684 from last year, or 3.8%. This is partially due to a walk-in cooler replacement project.

Debt Service Fund

Revenues:

5710 Local Property Taxes – Property tax collections have decreased $2,602,380 in comparison to last year, whereas the budget only decreased $1.9 million from last year. As explained in the General Fund's local property revenue section of this comparison, adjustments to the initial levy have been substantial causing a decrease in collections. Collections as a percent of budget have decreased 2.8%.

Functional Expenditures:

Expenditures in the functional categories appear to be consistent with last year's spending pattern.

Proprietary Fund – Governmental Activities – Internal Service Fund

The District utilizes an Internal Services Fund to account for its self-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, 2026, revenues have exceeded expenditures by $425,385. This improvement is primarily due to the increase in employer contributions from the prior fiscal year. Annual medical claims increased $1,086,940 compared to last year. The following chart reflects net operations for the various programs accounted for in the fund:

Program	Revenues	Expenses	Net
Group Health Insurance	$ 18,430,719	$ 18,424,761	$ 5,958
Unemployment Compensation	74,657	65,782	8,875
Workers' Compensation	811,076	400,523	410,553
Total	$ 19,316,452	$ 18,891,067	$ 425,385

Unemployment reflects claims for the quarter ended June 30, 2026.

Workers' compensation claims expenditures have increased $10,788 from last year. TASB's administrative fee was paid at the beginning of the year and totals $123,068, an increase of $2,552.

Reserves for estimated incurred-but-not-reported (IBNR) claims for the fully self-funded health insurance plan totaled $1,413,000 for medical claims with no run-out for prescription drugs, at August 31, 2025. This is an increase of $751,000. 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. In total estimated liabilities for incurred-but-not-reported claims

were $1,662,336. The beginning net position at September 1, 2025 was $2,042,014. This is an estimated increase of $401,764 over last year's beginning fund balance.

Waco Independent School District

BALANCE SHEET

GENERAL FUND

As of August 31, 2026

ASSETS		
Cash and Temporary Investments		109,039,473
Property Taxes Receivable, Net of Allowance of $1,362,782		1,942,709
Due from Other Governments		32,869
Accrued Interest		232,659
Due from Other Funds		-
Other Receivables		1,446,844
Inventories		289,729
Deferred Expenditures		7,920
Total Assets	$	112,992,204
LIABILITIES		
Accounts Payable	$	3,899,735
Other Current Liabilities		-
Payroll Withholdings and Contributions Payable		1,811,833
Accrued Wages Payable		6,111,823
Due to Other Funds		1,952,007
Due to Other Governments		-
Unearned Revenue		8,680
Total Liabilities	$	13,784,078
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	$	1,942,709
Total Deferred Inflows of Resources	$	1,942,709
FUND BALANCES		
Nonspendable Fund Balance	$	297,648.83
Committed Fund Balance		316,660
Unassigned Fund Balance		96,651,108
Total Fund Balances	$	97,265,417
Total Liabilities and Fund Balances	$	112,992,204

Waco Independent School District

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Period Ended August 31, 2026 (12th month of fiscal year)

GENERAL FUND

		Adopted Budget	Amended Budget	(Memo) Monthly Current 8/31/2026	(Memo) Monthly Prior Year 8/31/2025	Year-to-Date Current 8/31/2026	Year-to-Date Prior Year 8/31/2025	Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
REVENUES										
LOCAL SOURCES										
5710	Local Property Taxes	$ 64,323,431	64,323,431	167,104	149,884	63,321,100	65,455,145	(1,002,331)	98.44%	97.28%
5720	Services to Other Districts	75,000	75,000	12,572	10,372	98,929	89,851	23,929	131.91%	116.69%
5730	Tuition & Fees	130,000	130,000	-	-	89,866	179,246	(40,134)	69.13%	119.50%
5740	Other Local Revenue	3,306,080	5,594,865	810,076	295,822	7,041,019	4,174,546	1,446,154	125.85%	117.11%
5750	Extracurricular Activities	535,100	535,100	11,951	30,378	497,388	529,332	(37,712)	92.95%	139.52%
5760	Intermediate Source (C.E.D.)	342,600	342,600	-	-	377,372	401,567	34,772	110.15%	105.40%
	Total Local Sources	$ 68,712,211	71,000,996	1,001,702	486,457	71,425,674	70,829,688	424,678	100.60%	98.60%
STATE SOURCES										
5810	Per Capita & FSP Act	$ 82,770,806	85,403,518	12,251,030	16,116,673	86,495,702	79,027,026	1,092,184	101.28%	105.30%
5820	Other State Program (TEA)	-	-	-	-	2,173	-	2,173	0.00%	0.00%
5830	Other State Program	8,022,521	8,022,521	1,616,711	1,448,475	8,207,486	7,969,883	184,965	102.31%	102.97%
	Total State Sources	$ 90,793,327	93,426,039	13,867,741	17,565,148	94,705,361	86,996,909	1,279,322	101.37%	105.09%
FEDERAL SOURCES										
5900	Federal Sources Revenue	2,969,400	2,969,400	93,695	66,817	1,421,342	4,515,839	(1,548,058)	47.87%	97.38%
	Total Revenues	$ 162,474,938	167,396,435	14,963,138	18,118,421	167,552,377	162,342,436	155,942	100.09%	101.94%
EXPENDITURES										
11	Instruction	$ 93,906,052	98,002,400	12,815,218	12,091,736	91,466,726	87,038,517	6,535,674	93.33%	95.73%
12	Instructional Resources & Media	1,730,627	1,730,627	140,197	168,046	1,472,387	1,464,688	258,240	85.08%	97.99%
13	Curriculum & Staff Development	3,296,964	3,358,662	636,695	345,681	3,609,398	3,041,672	(250,736)	107.47%	91.14%
21	Instructional Leadership	3,236,966	3,246,798	310,091	301,610	3,277,539	3,182,350	(30,741)	100.95%	93.16%
23	School Leadership	9,450,823	9,828,885	931,975	959,718	9,723,326	9,214,249	105,559	98.93%	95.36%
31	Guidance, Counseling & Evaluation	7,661,768	7,673,947	699,006	780,411	7,219,494	7,065,670	454,453	94.08%	95.86%
32	Social Work Services	403,668	437,501	28,483	42,284	377,665	389,566	59,836	86.32%	87.87%
33	Health Services	1,651,775	1,683,948	168,941	185,282	1,577,133	1,639,327	106,815	93.66%	96.50%
34	Student Transportation	4,017,993	4,170,656	273,352	269,481	3,463,754	4,662,146	706,902	83.05%	78.43%
35	Food Service	-	-	-	-	-	21,157	-	0.00%	100.00%
36	Extracurricular Activities	5,770,086	6,114,639	439,073	648,518	5,504,428	5,676,704	610,211	90.02%	89.47%
41	General Administration	6,089,657	6,443,795	890,053	686,372	6,144,709	6,040,994	299,086	95.36%	86.64%
51	Plant Maintenance & Operations	20,563,018	28,471,771	4,515,907	2,247,166	24,694,177	20,427,455	3,777,594	86.73%	87.90%
52	Security & Monitoring Services	4,351,661	5,070,192	412,357	399,420	4,605,534	4,198,015	464,658	90.84%	95.48%
53	Data Processing Services	3,559,527	3,949,077	176,162	241,773	3,873,502	4,544,783	75,575	98.09%	93.00%
61	Community Services	581,856	253,456	13,889	20,581	217,674	863,888	35,782	85.88%	82.57%
71	Debt Service	480,710	769,734	116,802	20,032	623,949	563,589	145,785	81.06%	96.04%
93	Shared Services Arrangements	325,000	325,000	-	-	325,000	307,599	-	100.00%	95.53%
95	Juvenile Justice Program	708,000	708,000	50,695	61,479	712,851	703,014	(4,851)	100.69%	93.11%
97	Payments to Tax Increment Fund	108,580	108,580	-	1,926	99,503	72,653	9,077	91.64%	41.52%
99	Other Intergovernmental Charges	985,546	985,546	-	-	922,233	861,976	63,313	93.58%	92.19%
	Total Expenditures	$ 168,880,277	183,333,214	22,618,896	19,471,516	169,910,984	161,980,014	13,422,230	92.68%	93.11%
	Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (6,405,339)	(15,936,779)	(7,655,757)	(1,353,095)	(2,358,607)	362,421	13,578,172		
OTHER FINANCING SOURCES (USES)										
7900	Other Sources	-	(108,090)	449,638	-	33,246,871	387,875	33,354,961		
8900	Other Uses	(298,171)	(298,171)	-	-	-	-	(298,171)		
	Total Other Financing Source (Uses)	$ (298,171)	(406,261)	449,638	-	33,246,871	387,875	33,056,790		
	Total Changes in Fund Balances	$ (6,703,510)	(16,343,040)	(7,206,119)	(1,353,095)	30,888,264	750,297	47,231,304		
Fund Balances, Beginning		50,940,275	66,377,153			66,377,153	65,148,265	-		
Fund Balances, Ending		$ 44,236,765	50,034,113			97,265,417	65,898,562	47,231,304		

Unaudited

10/21/2026

Waco Independent School District

EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

For the Period Ended August 31, 2026 (12th month of fiscal year)

		Payroll Costs	Purchased & Contracted Services	Supplies & Materials	Other Operating Costs	Debt Services	Capital Outlay	Total Year-to-Date 8/31/2026	*(Memo)* Total Year-to-Date 8/31/2025
		6100	6200	6300	6400	6500	6600	6000	6000
11	Instruction	84,328,599	4,709,132	1,964,605	457,570	-	6,820	91,466,726	87,038,517
12	Instructional Resources & Media	1,385,739	-	75,940	10,708	-	-	1,472,387	1,464,688
13	Curriculum & Staff Development	3,139,239	235,759	53,720	180,680	-	-	3,609,398	3,041,672
21	Instructional Leadership	3,098,658	28,564	79,012	71,306	-	-	3,277,539	3,182,350
23	School Leadership	9,426,496	90,263	85,893	120,674	-	-	9,723,326	9,214,249
31	Guidance, Counseling & Evaluation	6,970,567	101,641	116,964	30,322	-	-	7,219,494	7,065,670
32	Social Work Services	370,752	-	1,290	5,623	-	-	377,665	389,566
33	Health Services	1,518,874	6,770	46,919	4,569	-	-	1,577,133	1,639,327
34	Student Transportation	3,245,225	87,026	671,974	(552,208)	-	11,736	3,463,754	4,662,146
35	Child Nutrition	-	-	-	-	-	-	-	21,157
36	Co/Extracurricular Activities	3,118,144	865,330	535,744	985,210	-	-	5,504,428	5,676,704
41	General Administration	4,216,368	830,047	244,030	404,626	-	449,638	6,144,709	6,040,994
51	Plant Maintenance & Operations	10,071,613	10,478,439	1,264,032	2,087,727	-	792,366	24,694,177	20,427,455
52	Security & Monitoring Services	3,195,877	401,685	299,679	45,230	-	663,063	4,605,534	4,198,015
53	Data Processing Services	1,669,982	216,552	1,508,768	19,316	-	458,885	3,873,504	4,544,783
61	Community Services	107,666	96,598	6,139	7,271	-	-	217,674	863,888
71	Debt Service	-	-	-	-	623,949	-	623,949	563,589
81	Facilities Acquisition & Construction	-	-	-	-	-	-	-	-
93	Shared Services Arrangements	-	-	-	325,000	-	-	325,000	307,599
95	Juvenile Justice Program	-	-	-	712,851	-	-	712,851	703,014
97	Payments to Tax Increment Fund	-	-	-	99,503	-	-	99,503	72,653
99	Other Intergovernmental Charges	-	922,233	-	-	-	-	922,233	861,976
	Total Expenditures & Encumbered Funds	$ 135,863,802	19,070,040	6,954,709	5,015,978	623,949	2,382,508	169,910,986	**161,980,014**

Waco Independent School District

BALANCE SHEET

CHILD NUTRITION FUND

As of August 31 2026

ASSETS		
Cash and Temporary Investments	$	7,558,639
Due from Other Governments		943,268
Accrued Interest		74,496
Due from Other Funds		8,137
Other Receivables		16,774
Total Assets	$	8,601,314
LIABILITIES		
Accounts Payable	$	710,674
Accrued Wages Payable		57,447
Due to Other Funds		161,380
Total Liabilities	$	929,501
FUND BALANCES		
Restricted Fund Balance	$	7,671,812
Total Fund Balances	$	7,671,812
Total Liabilities and Fund Balances	$	8,601,314

Waco Independent School District

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended August 31, 2026 (12th month of fiscal year)

CHILD NUTRITION FUND

		Adopted Budget	Amended Budget	Monthly (Memo) Current 8/31/2026	Monthly (Memo) Prior Year 8/31/2025	Year-to-Date (Memo) Current 8/31/2026	Year-to-Date (Memo) Prior Year 8/31/2025	Difference-Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
REVENUES										
LOCAL SOURCES										
5740	Other Local Revenue	$ 186,370	186,370	(17,244)	31,308	188,125	428,695	1,755	100.94%	652.50%
5750	Extracurricular Activities	650,435	650,435	8,069	54,302	499,711	653,625	(150,724)	76.83%	118.84%
	Total Local Sources	$ 836,805	836,805	(9,175)	85,610	687,836	1,082,321	(148,969)	82.20%	175.79%
STATE SOURCES										
5820	Other State Program (TEA)	$ 42,235	42,235	-	-	42,046	42,235	(189)	99.55%	108.29%
	Total State Sources	$ 42,235	42,235	-	-	42,046	42,235	(189)	99.55%	108.29%
FEDERAL SOURCES										
5900	Federal Sources Revenue	$ 10,763,972	10,763,972	790,017	739,604	10,748,719	10,905,263	(15,253)	99.86%	100.64%
	Total Revenues	$ 11,643,012	11,643,012	780,842	825,214	11,478,600	12,029,818	(164,412)	98.59%	104.70%
EXPENDITURES										
35	Food Services	$ 11,643,012	13,264,195	1,289,967	855,829	12,032,645	11,590,961	1,231,550	90.72%	75.20%
	Total Expenditures	$ 11,643,012	13,264,195	1,289,967	855,829	12,032,645	11,590,961	1,231,550	90.72%	75.20%
	Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	(1,621,183)	(509,125)	(30,615)	(554,045)	438,857	1,067,138		
OTHER FINANCING SOURCES (USES)										
7900	Other Sources	-	-	-	-	10,661	70,866	10,661		
8900	Other Uses	-	-	-	-	-	-	-		
	Total Other Financing Sources (Uses)	$ -	-	-	-	10,661	70,866	10,661		
	Total Changes in Fund Balances	$ -	(1,621,183)	(509,125)	(30,615)	(543,384)	509,724	1,077,799		
Fund Balances, Beginning		7,320,007	8,215,196			8,215,196	7,704,506	-		
Fund Balances, Ending		$ 7,320,007	6,594,013			7,671,812	8,214,229	1,077,799		

Unaudited

10/21/2026

Waco Independent School District

EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT

CHILD NUTRITION FUND

For the Period Ended August 31, 2026 (12th month of fiscal year)

	Payroll Costs	Purchased & Contracted Services	Supplies & Materials	Other Operating Costs	Capital Outlay	Total Year-to-Date 8/31/2026	*(Memo)* Total Year-to-Date 8/31/2025
	6100	6200	6300	6400	6600	6000	6000
35 Food Services	$ 4,270,669	4,576,178	1,344,025	134,148	1,707,625	12,032,645	11,387,779
Total Expenditures & Encumbered Funds	$ 4,270,669	4,576,178	1,344,025	134,148	1,707,625	12,032,645	11,387,779

Waco Independent School District

BALANCE SHEET

DEBT SERVICE FUND

As of August 31, 2026

ASSETS		
Cash and Temporary Investments	$	4,336,126
Property Taxes Receivable, Net of Allowance of $423,355		565,184
Due from Other Governments		46,957
Due from Other Funds		1,988
Total Assets	$	4,950,256
LIABILITIES		
Accounts Payable	$	1,250
Total Liabilities	$	1,250
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	$	565,184
Total Deferred Inflows of Resources	$	565,184
FUND BALANCES		
Restricted Fund Balance	$	4,383,822
Total Fund Balances	$	4,383,822
Total Liabilities and Fund Balances	$	4,950,256

Waco Independent School District

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended August 31, 2026 (12th month of fiscal year)

DEBT SERVICE FUND

	Adopted Budget	Amended Budget	Monthly Current 8/31/2026	Monthly (Memo) Prior Year 8/31/2025	Year-to-Date Current 8/31/2026	Year-to-Date (Memo) Prior Year 8/31/2025	Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
REVENUES									
LOCAL SOURCES									
5710 Local Property Taxes	$ 21,584,124	21,584,124	57,047	51,024	21,492,038	24,094,418	(92,086)	99.57%	102.39%
5740 Other Local Revenue	454,261	454,261	32,996	45,265	610,376	722,807	156,115	134.37%	681.89%
Total Local Sources	$ 22,038,385	22,038,385	90,042	96,289	22,102,414	24,817,225	64,029	100.29%	104.99%
STATE SOURCES									
5820 Other State Program (TEA)	$ 3,873,340	3,873,340	-	85,130	2,806,498	2,811,214	(1,066,842)	72.46%	119.18%
Total State Sources	$ 3,873,340	3,873,340	-	85,130	2,806,498	2,811,214	(1,066,842)	72.46%	119.18%
Total Revenues	$ 25,911,725	25,911,725	90,042	181,419	24,908,912	27,628,439	(1,002,813)	96.13%	106.28%
EXPENDITURES									
71 Debt Service	$ 26,115,742	26,115,742	-	17,878,246	26,112,742	25,936,842	3,000	99.99%	99.95%
97 Payments to Tax Increment Fund	33,526	33,526	-	414	35,334	32,691	(1,808)	105.39%	71.07%
Total Expenditures	$ 26,149,268	26,149,268	-	17,878,660	26,148,076	25,969,532	1,192	100.00%	99.90%
Total Other Financing Source (Uses)	$ -	-	-	-	-	-	-		
Total Changes in Fund Balances	$ (237,543)	(237,543)	90,042	(17,697,242)	(1,239,164)	1,658,906	(1,001,621)		
Fund Balances, Beginning	5,334,388	5,622,986			5,622,986	3,964,079	-		
Fund Balances, Ending	$ 5,096,845	5,385,443			4,383,822	5,622,986	(1,001,621)		

Waco Independent School District

Statement of Net Position

Proprietary Fund

As of August 31, 2026

	Governmental Activities Internal Service Fund
Assets	
Current assets:	
Due from other funds	$ 2,885,126
Other receivables	846,461
Prepaid items-health insurance	590,168
Total assets	$ 4,321,755
Liabilities	
Current liabilities:	
Accounts payable	192,020
Other current liabilities	$ 1,662,336
Total current liabilities	$ 1,854,356
Total liabilities	$ 1,854,356
Net position	
Unrestricted net position	$ 2,467,400
Total net position	$ 4,321,755

Waco Independent School District
Statement of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ended August 31, 2026 (12th month of fiscal year)

Proprietary Fund
Governmental Activities - Internal Service Fund

	Budget	Monthly *(Memo)* Current 8/31/2026	Monthly *(Memo)* Prior Year 8/31/2025	Year-to-Date *(Memo)* Current 8/31/2026	Year-to-Date *(Memo)* Prior Year 8/31/2025	Difference Budget to Current Year-to-Date	CY YTD As % of Budget	PY YTD As % of Budget
Operating revenues:								
Employee contributions:								
Group health	$ 3,882,886	298,753	$ 333,958	3,634,676	$ 3,762,906	(248,210)	93.61%	99.24%
Assessments to other funds:								
Group health	11,514,055	1,004,716	993,106	11,837,200	10,681,289	323,145	102.81%	97.92%
Unemployment	66,387	7,460	7,055	74,657	87,522	8,270	112.46%	121.39%
Workers compensation	781,564	75,629	121,596	811,076	953,233	29,512	103.78%	113.76%
Wellness Program	-	-	-	50,500	43,758	50,500	0.00%	87.52%
Prescription drug rebates	2,971,655	845,788	1,035,617	2,895,388	3,265,358	(76,267)	97.43%	146.51%
Insurance recovery	-	-	-	12,956	6,846	12,956	0.00%	0.00%
Total operating revenues	$ 19,216,547	2,232,347	2,491,331	19,316,452	18,800,913	99,905	100.52%	105.10%
Operating expenses:								
Administrative fees	$ 1,281,156	113,261	74,070	1,461,704	1,175,470	(180,548)	114.09%	85.20%
Claims expense:								
Medical claims	7,477,484	1,217,622	1,577,325	8,564,424	7,850,589	(1,086,940)	114.54%	108.39%
Prescription drug claims	8,186,098	507,956	458,331	6,254,378	6,828,880	1,931,720	76.40%	102.92%
Unemployment	75,177	-	-	65,782	71,597	9,395	87.50%	89.50%
Workers compensation	604,550	47,268	(8,173)	277,455	266,668	327,095	45.89%	43.07%
Stop-loss insurance	2,129,264	197,881	165,309	2,267,323	1,920,923	(138,059)	106.48%	102.10%
Wellness Program	-	-	-		38,478	-	0.00%	76.96%
Total operating expenses	$ 19,753,729	2,083,988	2,266,863	18,891,067	18,152,604	862,662	95.63%	101.48%
Change in net position	$ (537,182)	148,359	224,468	425,385	648,308	962,567		
Net position:								
Net position, beginning	$ 3,005,465			2,042,014	1,640,250	(963,451)		
Net position, ending	$ 2,468,283			2,467,400	2,288,558	(883)		

Waco Independent School District

Statement of Cash Flows

For the Period Ended August 31, 2026 (12th month of fiscal year)

	Proprietary Fund
	Governmental Activities
	Internal Service Fund
Cash flows from operating activities:	
Cash received from employee contributions	$ 298,753
Cash received from assessments to other funds	939,447
Cash received from prescription drug rebates	845,788
Cash received from insurance recoveries	-
Cash received from insurance for wellness plan	-
Cash payments for claims	(1,772,846)
Cash payments for stop loss premiums	(197,881)
Cash payments for professional and contracted services	(113,261)
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)	$ 148,359
Effects of increases and decreases in current assets and liabilities:	
Decrease in receivables	300,668
Decrease in prepaid items	(449,027)
Decrease in accounts payable	-
Net cash provided by operating activities	$ (0)

Waco Independent School District

TAX COLLECTION REPORT

For the Quarter Ended August 31, 2026

	Year-to-Date	
	Current	**Prior Year**
	8/31/2026	**8/31/2025**
Certified Taxable Value	$ 8,786,598,844	$ 9,220,525,177
Cumulative Value Adjustments	(129,265,429)	(128,377,782)
Adjusted Taxable Value	$ 8,657,333,415	$ 9,092,147,395
Tax Rate	$ 1.026600	$ 1.048940
Paid Accounts	40,396	40,643

	Quarter		Year-to-Date	
	Current	**Prior Year**	**Current**	**Prior Year**
	8/31/2026	**8/31/2025**	**8/31/2026**	**8/31/2025**
Collections / (Refunds):				
Current Year	$ 902,169	$ 777,914	83,744,470	88,476,683
Prior Years	(106,931)	44,286	290,080	273,654
Penalties & Interest	226,516	219,912	913,352	904,571
Other	152,792	144,998	493,567	430,868
Total Collections	$ 1,174,545	$ 1,187,109	85,441,468	90,085,775
Disbursements:				
Payments to Tax Increment Fund	$ -	$ 7,584	7,111	30,140
Attorney Fees	(152,792)	(144,998)	(493,567)	(430,868)
Appraisal Commission Fees	(208)	(301)	(5,255)	(6,763)
Total Disbursements	$ (153,000)	$ (137,715)	(491,710)	(407,491)
Net Cash Inflow	$ 1,021,545	$ 1,049,395	84,949,758	89,678,284
Collections as a Percent of Original Levy:				
Current Collections	1.0%	1.0%	95.4%	96.7%
Total Collections	0.9%	0.9%	95.8%	97.0%

	Current Year's Levy	**Prior Years' Levies**	**Total**
Taxes Receivable at Period End:			
Beginning Balance	$ -	4,294,031	4,294,031
Tax Levy	87,758,964	-	87,758,964
Levy Adjustments	(2,122,610)	(875,594)	(2,998,204)
Levy (Paid) / Refunded	(83,744,470)	(290,080)	(84,034,550)
Ending Balance	$ 1,891,884	3,128,357	5,020,241

BUSINESS & FINANCIAL SERVICES

Sherry Smith
Chief Financial Officer

P.O. Box 27, Waco, Texas 76703
Phone: 254-755-9452

October 21, 2026

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, 2026. As of that date, the District had approximately $15.6 million in on demand deposits at Extraco Bank. Another $22.4 million was deposited in other FDIC insured investments including: $2.9 million in the Texas Range Certificate of Deposit program, $11.9 million in a TFNB Insured Deposit Program, and $7.6 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 $83.2 million.

As of the end of August, accrued interest on investments totaled $307,155.

Total cash and investments for the District as of August 31, 2026 was $141.7 million. This is down $31.5 million from total cash and investments at the end of the last quarter. During the quarter, the District expended approximately $5.7 million in capital projects funds. Approximately $4.3 million of the total cash and investments is restricted for debt service, $7.6million for Child Nutrition Services, and $19.1 million for capital projects funds.

Also attached is the cash flow projection for the quarter ending November 30, 2026. If you have any questions, please do not hesitate to ask.

Sherry Smith
Chief Finance Officer
Business and Financial Services

Waco Independent School District

CASH AND INVESTMENT REPORT

For the Quarter Ended August 31, 2026

REPORT OF INVESTMENT ACTIVITY

Description	Coupon or Average Rate of Return	Weighted Average Maturity or Maturity Date	Market Value 5/31/2026	Book Value 5/31/2026	Interest Earnings	Purchases & Transfers In	Sales & Transfers Out	Changes in Market Value	Market Value 8/31/2026	Book Value 8/31/2026	Accrued Interest
CASH IN DEPOSITORY (EXTRACO):											
Operating Revenues	3.300%		$ 538,891	$ 538,891	$ 508	$ -	$ -	$ -	$ 62,962	$ 62,962	$ -
Accounts Payable	3.300%		1,752,228	1,752,228	3,215	-	-	-	725,352	725,352	-
Payroll	3.300%		14,458	14,458	1,539	-	-	-	29,904	29,904	-
District Activity	3.300%		796,872	796,872	1,874	-	-	-	726,725	726,725	-
Child Nutrition Services	3.300%		1,969,098	1,969,098	672	-	-	-	149,612	149,612	-
Capital Projects 2022	3.300%		2,852,358	2,852,358	8,285	-	-	-	3,208,395	3,208,395	-
Capital Projects 2022B	3.300%		1,896,373	1,896,373	4,924	-	-	-	1,911,950	1,911,950	
Capital Projects 2023	3.300%		5,472,742	5,472,742	20,710	-	-	-	8,788,739	8,788,739	
Total Cash in Depository (Extraco)			15,293,021	15,293,021	41,727	-	-	-	15,603,640	15,603,640	-
FDIC INSURED INVESTMENTS:											
Texas Range-Certificate of Deposit Program											
General Fund			2,881,000	2,881,000	-	$ 239,000	$ (239,000)	$ -	2,881,000	2,881,000	47,557
Child Nutrition Services			2,000,000	2,000,000	-	-	(2,000,000)	-	-	-	-
Landing Rock-FDIC Insured Deposit Program											
General Fund	3.500%		4,471,366	4,471,366	39,263	-	(65,000)	-	4,445,628	4,445,628	-
Debt Service Fund	3.500%		3,094,776	3,094,776	27,382	-	-	-	3,122,158	3,122,158	-
TFNB-FDIC Insured Deposit Program	3.689%		8,270,396	8,270,396	76,816	-	-	-	8,347,212	8,347,212	-
TFNB-FDIC Insured Deposit Program	3.689%		3,529,681	3,529,681	32,784	-	-	-	3,562,465	3,562,465	-
Total Other FDIC Insured Investments			24,247,218	24,247,218	176,245	239,000	(2,304,000)	-	22,358,464	22,358,464	47,557
PUBLIC FUNDS INVESTMENT POOLS											
LONE STAR: (S&P Rating = AAAm)											
General Fund Corporate Overnight Plus	3.864%	50	30,297,456	30,297,456	313,457	3,764,767	-	-	34,375,680	34,375,680	-
General Fund Corporate Overnight Fund	3.818%	39	3,144,608	3,144,608	30,178	-	-	-	3,174,786	3,174,786	-
Government Overnight Fund											
General Fund	3.661%	31	630,844	630,844	5,818	-	-	-	636,661	636,661	-
Capital Projects 2022	3.661%	31	2,065,869	2,065,869	2,883	-	(2,067,959)	-	794	794	
TEXAS CLASS: (S & P AAAm)											
General Fund	3.792%	51	3,116,166	3,116,166	29,944	-	-	-	3,146,110	3,146,110	-
Capital Projects 2022B	3.792%	51	0	0	-	-	-	-	0	0	-
TEXASDAILY: (S&P Rating = AAAm)											
General Fund	3.800%	47	3,531,693	3,531,693	20,280	250,398.62	(3,625,995.78)	-	176,375	176,375	-
Child Nutrition Services	3.800%	47	63,640	63,640	2,139	2,472,143	(2,000,000)	-	537,922	537,922	-
Capital Projects 2023	3.800%	47	167	167	1	-	(168)	-	0	0	
Capital Projects 2023	3.800%	47	12,475,436	12,475,436	90,656	168	(7,400,000)		5,166,260	5,166,260	
Debt Service Fund	3.800%	47	2,224	2,224	16	-	(825)		1,415	1,415	
TEXPOOL: (S&P Rating = AAAm)											
General Fund	3.680%	43	43,681,855	43,681,855	334,497	36,418,410	(45,700,000)	-	34,734,763	34,734,763	-
Debt Service Fund	3.680%	43	19,018,699	19,018,699	140,195	227,051	(18,179,121)	-	1,206,825	1,206,825	-
Total for Public Funds Investment Pools			118,028,658	118,028,658	970,063	43,132,938	(78,974,069)	-	83,157,591	83,157,591	-
Total Cash and Cash Equivalents			157,568,897	157,568,897	1,188,036	43,371,938	(81,278,069)	-	121,119,694	121,119,694	47,557

INVESTMENTS by Net Asset Value (NAV)

Waco Independent School District

CASH AND INVESTMENT REPORT

For the Quarter Ended August 31, 2026

REPORT OF INVESTMENT ACTIVITY

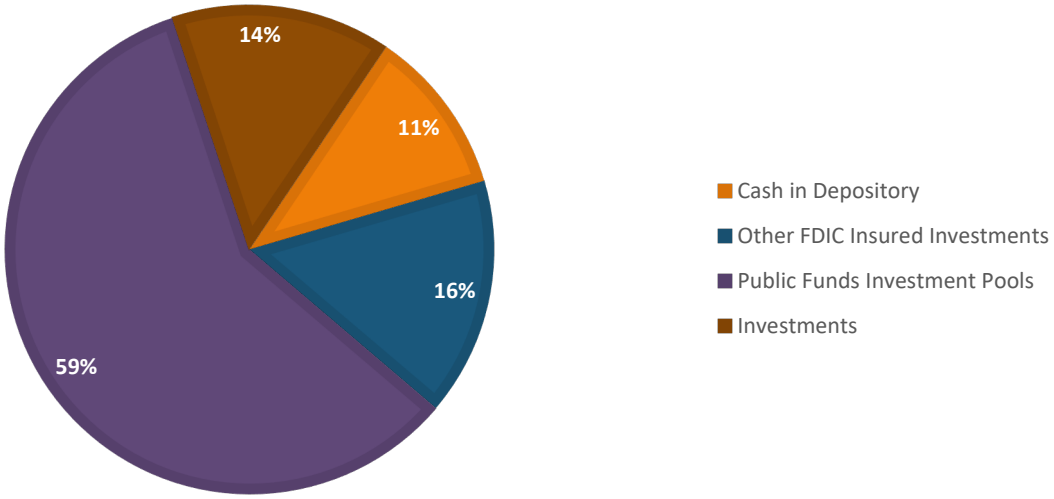
Description	Coupon or Average Rate of Return	Weighted Average Maturity or Maturity Date	Market Value 5/31/2026	Book Value 5/31/2026	Interest Earnings	Purchases & Transfers In	Sales & Transfers Out	Changes in Market Value	Market Value 8/31/2026	Book Value 8/31/2026	Accrued Interest
Texas TERM Dec 26-General Fund	0.993%	9/4/2026	3,948,000	3,948,000	-	-	-	24,000	3,972,000	3,972,000	74,739
Texas TERM Dec 26-Child Nutrition Services	0.993%	9/4/2026	1,974,000	1,974,000	-	-	-	12,000	1,986,000	1,986,000	37,369
Texas TERM Dec 27-General Fund	0.976%	4/12/2026	4,885,000	4,885,000	-	-	-	(5,000)	4,880,000	4,880,000	72,507
Texas TERM Dec 27-General Fund	0.976%	5/5/2027	977,000	977,000	-	-	-	(1,000)	976,000	976,000	12,136
Texas TERM Dec 27-General Fund	0.976%	5/14/2027	977,000	977,000	-	-	-	(1,000)	976,000	976,000	11,617
Texas TERM Dec 27-General Fund	0.976%	7/21/2027	-	-	-	3,000,000	-	(72,000)	2,928,000	2,928,000	14,104
Texas TERM Dec 27-Child Nutrition Services	0.976%	5/5/2027	1,954,000	1,954,000	-	-	-	(2,000)	1,952,000	1,952,000	24,040
Texas TERM Dec 27-Child Nutrition Services	0.976%	5/20/2027	977,000	977,000	-	-	-	(1,000)	976,000	976,000	11,206
Texas TERM Dec 27-Child Nutrition Services	0.976%	8/20/2027	-	-	-	2,000,000	-	(48,000)	1,952,000	1,952,000	1,881
Total Investments by Net Asset Value			15,692,000	15,692,000	-	5,000,000	-	(94,000)	20,598,000	20,598,000	259,598
Total Cash, Cash Equivalents, and Investments			$ 173,260,897	$ 173,260,897	$ 1,188,036	$ 48,371,938	$ (81,278,069)	$ (94,000)	$ 141,717,694	$ 141,717,694	$ 307,155

We believe the data presented for the quarter ended August 31, 2026 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.

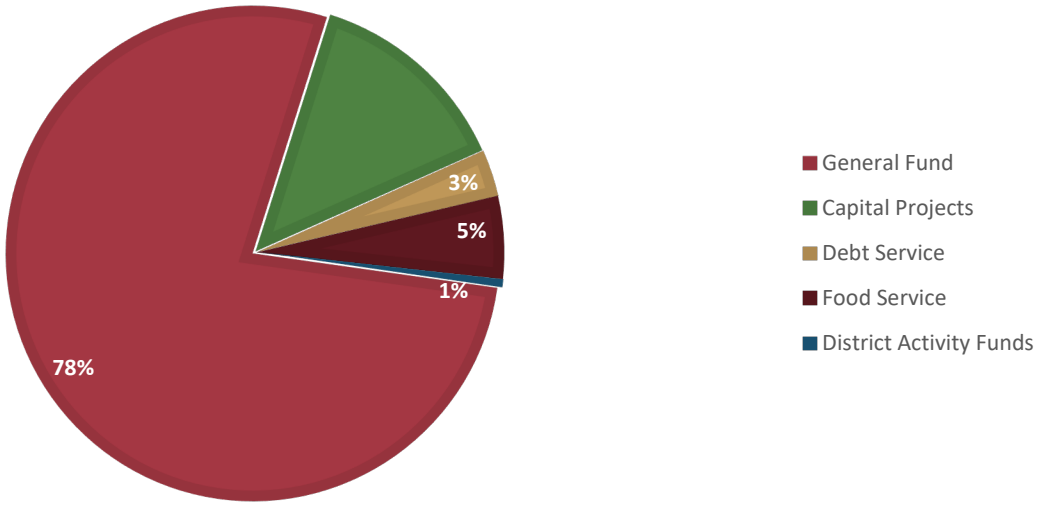
Sherry Smith — 10/21/2026
Sherry Smith — Date
Chief Financial Officer

Clara Eppel — 10/21/2026
Clara Eppel — Date
Executive Director of Finance

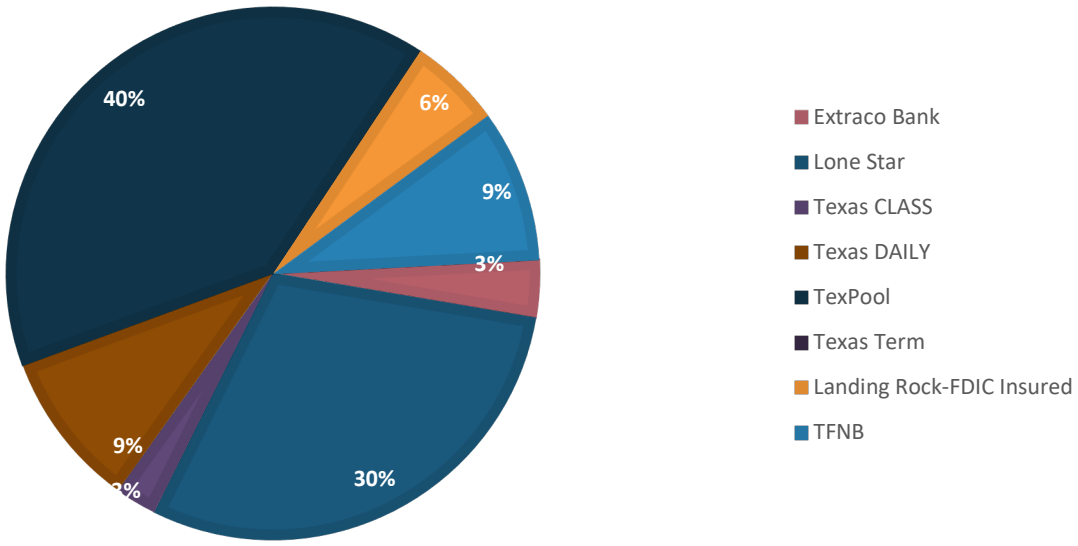
PORTFOLIO COMPOSITION BY INVESTMENT



PORTFOLIO COMPOSITION BY FUND



INTEREST EARNINGS BY ISSUER



Waco Independent School District

CASH FLOW PROJECTIONS

For the next quarter ending November 30, 2026

	September	October	November
Cash and Cash Equivalents, Beginning Balance	***$ 121,119,694***	***$ 163,795,925***	***$ 206,525,387***
Tax Revenue	*169,156*	*2,555,014*	*4,565,504*
Investment Earnings Revenue	*396,012*	*396,012*	*396,012*
Other Local Revenue	*2,262,870*	*2,047,638*	*1,860,238*
State Revenue	*18,793,225*	*15,165,970*	*7,976,983*
Federal Revenue	*1,446,192*	*4,615,105*	*1,071,410*
Payroll Disbursements	*(8,021,560)*	*(7,865,983)*	*(7,833,461)*
Accounts Payable Disbursements	*(11,587,217)*	*(10,083,740)*	*(5,631,956)*
Cash and Cash Equivalents, Ending Balance	*163,795,925.07*	*$ 206,525,387*	*$ 235,860,950*

2026 Actual and Projected Tax Collections (Net of TIF Pass-Through)

	Current Year's Levy	Prior Years' Levy	Penalty & Interest	Total
September, 2025	-	112,249	57,250	169,498
October	2,349,191	96,447	49,145	2,494,782
November	4,501,062	(73,276)	30,092	4,457,877
December	24,028,072	144,573	54,513	24,227,158
January, 2026	25,984,764	89,783	24,532	26,099,080
February	23,970,142	118,687	142,531	24,231,360
March	1,265,273	10,888	181,328	*1,457,489*
April	420,292	(18,025)	79,782	*482,048*
May	323,506	(84,316)	67,664	*306,854*
June	328,414	(149,121)	81,835	261,127
July	431,945	9,277	95,254	536,476
August	141,810	32,913	49,427	224,150
Total Collections	*$ 83,744,470*	*$ 290,080*	*$ 913,352*	*$ 84,947,901*

2027 Actual and Projected Tax Collections (Net of TIF Pass-Through)

	Current Year's Levy	Prior Years' Levy	Penalty & Interest	Total
September, 2026	-	139,650	29,506	169,156
October	*2,405,907*	*98,775*	*50,332*	*2,555,014*
November	*4,609,731*	*(75,045)*	*30,818*	*4,565,504*
December	*24,608,181*	*148,064*	*55,829*	*24,812,074*
January, 2026	*26,612,113*	*91,951*	*25,125*	*26,729,189*
February	*24,548,852*	*121,553*	*145,972*	*24,816,377*
March	*1,295,820*	*11,151*	*185,706*	*1,492,677*
April	*430,439*	*(18,460)*	*81,708*	*493,686*
May	*331,316*	*(86,352)*	*69,298*	*314,262*
June	*336,343*	*(152,721)*	*83,810*	*267,432*
July	*442,374*	*9,501*	*97,554*	*549,428*
August	*145,233*	*33,708*	*50,621*	*229,562*
Total Collections	*$ 85,766,309*	*$ 321,774*	*$ 906,277*	*$ 86,994,360*

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person: Sherry Smith**

RE: Monthly Financial Reports for the Period Ended September 30, 2026

==========

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 project 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 Recommendation(s):

The administration recommends that the Board of Trustees accept the monthly financial reports for the periods ending September 30, 2026, as presented.

Waco Independent School District

BALANCE SHEET

GENERAL FUND

As of September 30, 2026

ASSETS		
Cash and Temporary Investments		110,362,770
Property Taxes Receivable, Net of Allowance of $1,362,782		1,942,709
Due from Other Governments		32,869
Accrued Interest		213,901
Other Receivables		423,404
Inventories		295,588
Deferred Expenditures		7,295
Total Assets	$	113,278,537
LIABILITIES		
Accounts Payable	$	2,280,858
Other Current Liabilities		-
Payroll Withholdings and Contributions Payable		1,447,740
Accrued Wages Payable		8,225,760
Due to Other Funds		3,075,596
Unearned Revenue		796
Total Liabilities	$	15,030,750
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	$	1,942,709
Total Deferred Inflows of Resources	$	1,942,709
FUND BALANCES		
Nonspendable Fund Balance	$	302,883.71
Committed Fund Balance		4,686,578
Unassigned Fund Balance		91,315,616
Total Fund Balances	$	96,305,078
Total Liabilities and Fund Balances	$	113,278,537

Waco Independent School District

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Period Ended September 30, 2026 (1st month of fiscal year)

GENERAL FUND

		Adopted Budget	Amended Budget	Monthly (Memo) Current 9/30/2026	Monthly (Memo) Prior Year 9/30/2025	Year-to-Date (Memo) Current 9/30/2026	Year-to-Date (Memo) Prior Year 9/30/2025	Difference-Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
REVENUES										
LOCAL SOURCES										
5710	Local Property Taxes	$ 61,835,107	61,835,107	168,477	122,906	168,477	122,906	(61,666,630)	0.27%	0.19%
5720	Services to Other Districts	85,000	85,000	11,592	9,994	11,592	9,994	(73,408)	13.64%	13.32%
5730	Tuition & Fees	75,000	75,000	11,826	10,512	11,826	10,512	(63,174)	15.77%	8.09%
5740	Other Local Revenue	3,404,330	3,404,330	306,150	272,675	306,150	272,675	(3,098,180)	8.99%	11.46%
5750	Extracurricular Activities	476,100	476,100	163,763	63,500	163,763	63,500	(312,337)	34.40%	11.87%
5760	Intermediate Source (C.E.D.)	350,000	350,000	-	-	-	-	(350,000)	0.00%	0.00%
	Total Local Sources	$ 66,225,537	66,225,537	661,808	479,586	661,808	479,586	(65,563,729)	1.00%	0.71%
STATE SOURCES										
5810	Per Capita & FSP Act	$ 100,727,651	100,727,651	19,040,418	19,286,689	19,040,418	19,286,689	(81,687,233)	18.90%	23.40%
5830	Other State Program	8,309,157	8,309,157	580,087	597,134	580,087	597,134	(7,729,070)	6.98%	7.44%
	Total State Sources	$ 109,036,808	109,036,808	19,620,505	19,883,823	19,620,505	19,883,823	(89,416,303)	17.99%	21.99%
FEDERAL SOURCES										
5900	Federal Sources Revenue	2,095,742	2,095,742	105,120	50,787	105,120	50,787	(1,990,622)	5.02%	1.71%
	Total Revenues	$ 177,358,087	177,358,087	20,387,433	20,414,197	20,387,433	20,414,197	(156,970,654)	11.50%	12.67%
EXPENDITURES										
11	Instruction	$ 102,535,703	103,970,555	12,272,548	11,535,003	12,272,548	11,535,003	91,698,006	11.80%	9.33%
12	Instructional Resources & Media	1,527,809	1,527,809	193,652	156,601	193,652	156,601	1,334,157	12.68%	8.01%
13	Curriculum & Staff Development	6,445,901	6,453,598	556,624	304,245	556,624	304,245	5,896,975	8.63%	8.07%
21	Instructional Leadership	3,394,439	3,495,848	346,353	301,330	346,353	301,330	3,149,495	9.91%	9.03%
23	School Leadership	9,807,221	9,697,837	856,629	909,635	856,629	909,635	8,841,208	8.83%	8.94%
31	Guidance, Counseling & Evaluation	7,141,059	7,069,744	629,436	778,401	629,436	778,401	6,440,308	8.90%	9.58%
32	Social Work Services	281,987	282,842	24,589	39,659	24,589	39,659	258,253	8.69%	6.83%
33	Health Services	1,523,402	1,523,402	148,353	157,181	148,353	157,181	1,375,049	9.74%	10.14%
34	Student Transportation	3,677,547	3,794,504	589,051	415,268	589,051	415,268	3,205,453	15.52%	5.09%
35	Food Service	77,434	77,434	-	-	-	-	77,434	0.00%	0.00%
36	Extracurricular Activities	5,388,575	5,615,434	524,601	541,984	524,601	541,984	5,090,833	9.34%	10.81%
41	General Administration	6,206,965	6,206,965	636,105	640,981	636,105	640,981	5,570,861	10.25%	9.86%
51	Plant Maintenance & Operations	20,297,567	26,308,534	3,333,484	3,467,383	3,333,484	3,467,383	22,975,050	12.67%	13.99%
52	Security & Monitoring Services	4,566,911	4,870,576	506,836	374,445	506,836	374,445	4,363,740	10.41%	12.47%
53	Data Processing Services	3,248,757	3,248,757	386,241	1,070,173	386,241	1,070,173	2,862,516	11.89%	28.21%
61	Community Services	145,349	145,349	10,179	9,614	10,179	9,614	135,170	7.00%	7.72%
71	Debt Service	699,280	995,725	96,967	20,032	96,967	20,032	898,758	9.74%	7.86%
81	Facilities Acquisition & Construction	2,500	2,500	-	-	-	-	2,500	0.00%	0.00%
93	Shared Services Arrangements	325,000	325,000	-	-	-	-	325,000	0.00%	0.00%
95	Juvenile Justice Program	708,000	708,000	1,500	1,500	1,500	1,500	706,500	0.21%	16.29%
97	Payments to Tax Increment Fund	108,580	108,580	-	(1,953)	-	(1,953)	108,580	0.00%	0.39%
99	Other Intergovernmental Charges	995,000	995,000	234,626	218,355	234,626	218,355	760,374	23.58%	22.13%
	Total Expenditures	$ 179,104,986	187,423,993	21,347,772	20,939,838	21,347,772	20,939,838	166,076,220	11.39%	10.33%
	Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (1,746,899)	(10,065,906)	(960,339)	(525,641)	(960,339)	(525,641)	9,105,566		
OTHER FINANCING SOURCES (USES)										
7900	Other Sources	-	3,764,169	-	-	-	-	(3,764,169)		
	Total Other Financing Source (Uses)	$ -	3,764,169	-	-	-	-	(3,764,169)		
	Total Changes in Fund Balances	$ (1,746,899)	(6,301,737)	(960,339)	(525,641)	(960,339)	(525,641)	5,341,397		
Fund Balances, Beginning		97,265,417	97,265,417			97,265,417	65,898,562	-		
Fund Balances, Ending		$ 95,518,518	90,963,680			96,305,078	65,372,921	5,341,397		

Unaudited

10/22/2026

Waco Independent School District

EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

For the Period Ended September 30, 2026 (1st month of fiscal year)

		Payroll Costs	Purchased & Contracted Services	Supplies & Materials	Other Operating Costs	Debt Services	Capital Outlay	Total Year-to-Date 9/30/2026	*(Memo)* Total Year-to-Date 9/30/2025
		6100	6200	6300	6400	6500	6600	6000	6000
11	Instruction	1,325,026	3,684,335	409,335	105,760	-	-	5,524,456	11,986,549
12	Instructional Resources & Media	12,913		65,793	35	-	-	78,741	218,110
13	Curriculum & Staff Development	81,284	67,388	17,201	32,068	-	-	197,941	332,562
21	Instructional Leadership	47,544	45,495	7,882	27,894	-	-	128,815	349,712
23	School Leadership	133,750	8,528	10,064	13,594	-	-	165,935	930,034
31	Guidance, Counseling & Evaluation	84,684	27,677	874	975	-	-	114,211	821,335
32	Social Work Services	4,305	-	-	288	-	-	4,593	39,659
33	Health Services	21,642	-	4,061	576	-	-	26,279	159,597
34	Student Transportation	131,667	103,639	311,318	48,977	-	-	595,601	489,791
35	Child Nutrition	-	-	-	-	-	-	-	-
36	Co/Extracurricular Activities	60,387	433,837	142,254	101,397	-	-	737,875	1,081,534
41	General Administration	64,500	84,881	124,563	143,240	-	-	417,185	830,083
51	Plant Maintenance & Operations	195,678	2,403,333	430,762	1,902,809	-	338,257	5,270,840	5,487,869
52	Security & Monitoring Services	71,591	321,401	341,018	26,341	-	85,405	845,756	882,629
53	Data Processing Services	25,885	78,805	1,221,612	7,200	-	-	1,333,501	1,607,765
61	Community Services	1,625	-	238	496	-	-	2,359	10,327
71	Debt Service	-	-	-		96,967	-	96,967	85,140
81	Facilities Acquisition & Construction	-	-	-		-	-	-	-
93	Shared Services Arrangements	-	-	-	-	-	-	-	-
95	Juvenile Justice Program	-	-	-	77,665	-	-	77,665	90,189
97	Payments to Tax Increment Fund	-	-	-	-	-	-	-	(1,953)
99	Other Intergovernmental Charges	-	234,626	-	-	-	-	234,626	218,355
	Total Expenditures & Encumbered Funds	$ 2,262,480	7,493,945	3,086,975	2,489,317	96,967	423,661	15,853,344	**25,619,286**

Unaudited

10/22/2026

Waco Independent School District

BALANCE SHEET

CHILD NUTRITION FUND

As of September 30, 2026

ASSETS		
Cash and Temporary Investments	$	7,214,225
Due from Other Governments		2,083,819
Accrued Interest		53,943
Other Receivables		16,325
Total Assets	$	9,368,312
LIABILITIES		
Accounts Payable	$	689,397
Accrued Wages Payable		226,891
Due to Other Funds		473,773
Total Liabilities	$	1,390,061
FUND BALANCES		
Restricted Fund Balance	$	7,978,251
Total Fund Balances	$	7,978,251
Total Liabilities and Fund Balances	$	9,368,312

Waco Independent School District

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended September 30, 2026 (1st month of fiscal year)

CHILD NUTRITION FUND

		Adopted Budget	Amended Budget	Monthly Current 9/30/2026	Monthly (Memo) Prior Year 9/30/2025	Year-to-Date Current 9/30/2026	Year-to-Date (Memo) Prior Year 9/30/2025	Difference-Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
REVENUES										
LOCAL SOURCES										
5740	Other Local Revenue	$ 200,000	200,000	49,179	26,481	49,179	26,481	(150,821)	24.59%	14.21%
5750	Extracurricular Activities	642,000	642,000	32,974	53,264	32,974	53,264	(609,026)	5.14%	8.19%
	Total Local Sources	$ 842,000	842,000	82,153	79,745	82,153	79,745	(759,847)	9.76%	9.53%
STATE SOURCES										
5820	Other State Program (TEA)	$ 42,100	42,100	-	-	-	-	(42,100)	0.00%	0.00%
	Total State Sources	$ 42,100	42,100	-	-	-	-	(42,100)	0.00%	0.00%
FEDERAL SOURCES										
5900	Federal Sources Revenue	$ 10,488,717	10,488,717	1,314,707	1,214,440	1,314,707	1,214,440	(9,174,010)	12.53%	11.28%
	Total Revenues	$ 11,372,817	11,372,817	1,396,860	1,294,185	1,396,860	1,294,185	(9,975,957)	12.28%	11.12%
EXPENDITURES										
35	Food Services	$ 11,372,817	11,532,672	1,090,422	1,066,684	1,090,422	1,066,684	10,442,250	9.46%	8.04%
	Total Expenditures	$ 11,372,817	11,532,672	1,090,422	1,066,684	1,090,422	1,066,684	10,442,250	9.46%	8.04%
	Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	(159,855)	306,438	227,501	306,438	227,501	466,293		
OTHER FINANCING SOURCES (USES)										
7900	Other Sources	-	-	-	-		-	-		
8900	Other Uses	-	-	-	-	-	-	-		
	Total Other Financing Sources (Uses)	$ -	-	-	-	-	-	-		
	Total Changes in Fund Balances	$ -	(159,855)	306,438	227,501	306,438	227,501	466,293		
Fund Balances, Beginning		7,671,812	7,671,812			7,671,812	8,214,229	-		
Fund Balances, Ending		$ 7,671,812	7,511,957			7,978,251	8,441,730	466,293		

Waco Independent School District

EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT

CHILD NUTRITION FUND

For the Period Ended September 30, 2026 (1st month of fiscal year)

	Payroll Costs	Purchased & Contracted Services	Supplies & Materials	Other Operating Costs	Capital Outlay	Total Year-to-Date 9/30/2026	*(Memo)* Total Year-to-Date 9/30/2025
	6100	6200	6300	6400	6600	6000	6000
35 Food Services	$ 434,410	678,291	214,648	60,154	178,458	1,565,961	1,691,656
Total Expenditures & Encumbered Funds	$ 434,410	678,291	214,648	60,154	178,458	1,565,961	1,691,656

Waco Independent School District

BALANCE SHEET

DEBT SERVICE FUND

As of September 30, 2026

ASSETS		
Cash and Temporary Investments	$	4,405,159
Property Taxes Receivable, Net of Allowance of $423,355		565,184
Due from Other Governments		46,957
Due from Other Funds		738
Total Assets	$	5,018,039
LIABILITIES		
Accounts Payable	$	-
Due to Other Funds	$	-
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	$	4,452,855
Total Fund Balances	$	4,452,855
Total Liabilities and Fund Balances	$	5,018,039

Waco Independent School District

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended September 30, 2026 (1st month of fiscal year)

DEBT SERVICE FUND

	Adopted Budget	Amended Budget	(Memo) Monthly Current 9/30/2026	(Memo) Monthly Prior Year 9/30/2025	(Memo) Year-to-Date Current 9/30/2026	(Memo) Year-to-Date Prior Year 9/30/2025	Difference-Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
REVENUES									
LOCAL SOURCES									
5710 Local Property Taxes	$ 21,925,047	21,925,047	55,981	48,769	55,981	48,769	(21,869,066)	0.26%	0.23%
5740 Other Local Revenue	461,000	461,000	13,052	18,820	13,052	18,820	(447,948)	2.83%	4.14%
Total Local Sources	$ 22,386,047	22,386,047	69,033	67,589	69,033	67,589	(22,317,014)	0.31%	0.31%
STATE SOURCES									
5820 Other State Program (TEA)	$ 4,416,845	4,416,845	-	-	-	-	(4,416,845)	0.00%	0.00%
Total State Sources	$ 4,416,845	4,416,845	-	-	-	-	(4,416,845)	0.00%	0.00%
Total Revenues	$ 26,802,892	26,802,892	69,033	67,589	69,033	67,589	(26,733,859)	0.26%	0.26%
EXPENDITURES									
71 Debt Service	$ 26,116,892	26,116,892	-	-	-	-	26,116,892	0.00%	0.00%
97 Payments to Tax Increment Fund	36,000	36,000	-	(223)	-	(223)	36,000	0.00%	-0.67%
Total Expenditures	$ 26,152,892	26,152,892	-	(223)	-	(223)	26,152,892	0.00%	0.00%
Total Other Financing Source (Uses)	$ -	-	-	-	-	-	-		
Total Changes in Fund Balances	$ 650,000	650,000	69,033	67,813	69,033	67,813	(580,967)		
Fund Balances, Beginning	4,383,822	4,383,822			4,383,822	5,622,986	-		
Fund Balances, Ending	$ 5,033,822	5,033,822			4,452,855	5,690,799	(580,967)		

Waco Independent School District

Statement of Net Position

Proprietary Fund

As of September 30, 2026

	Governmental Activities Internal Service Fund
Assets	
Current assets:	
Due from other funds	$ 3,615,793
Prepaid items-health insurance	595,489
Total assets	$ 4,211,282
Liabilities	
Current liabilities:	
Accounts payable	127,467
Other current liabilities	$ 1,662,336
Total current liabilities	$ 1,789,803
Total liabilities	$ 1,789,803
Net position	
Unrestricted net position	$ 2,421,479
Total net position	$ 4,211,282

Waco Independent School District
Statement of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ended September 30, 2026 (1st month of fiscal year)

Proprietary Fund
Governmental Activities - Internal Service Fund

	Budget	Monthly Current 9/30/2026	Monthly (Memo) Prior Year 9/30/2025	Year-to-Date Current 9/30/2026	Year-to-Date (Memo) Prior Year 9/30/2025	Difference Budget to Current Year-to-Date	CY YTD As % of Budget	PY YTD As % of Budget
Operating revenues:								
Employee contributions:								
Group health	$ 4,114,506	291,624	$ 295,625	291,624	$ 295,625	(3,822,882)	7.09%	7.61%
Assessments to other funds:								
Group health	10,800,000	959,832	921,265	959,832	921,265	(9,840,168)	8.89%	8.00%
Unemployment	75,000	6,143	6,295	6,143	6,295	(68,857)	8.19%	9.48%
Workers compensation	811,000	67,981	69,059	67,981	69,059	(743,019)	8.38%	8.84%
Wellness Program	50,000	-	-	-	-	(50,000)	0.00%	0.00%
Prescription drug rebates	2,050,000	-	-	-	-	(2,050,000)	0.00%	0.00%
Insurance recovery	-	44,517	-	44,517	-	44,517	0.00%	0.00%
Total operating revenues	$ 17,900,506	1,370,097	1,292,244	1,370,097	1,292,244	(16,530,409)	7.65%	6.72%
Operating expenses:								
Administrative fees	$ 1,340,000	98,544	198,561	98,544	198,561	1,241,456	7.35%	15.58%
Claims expense:								
Medical claims	8,608,500	658,572	499,898	658,572	499,898	7,949,928	7.65%	6.69%
Prescription drug claims	6,200,000	350,317	566,183	350,317	566,183	5,849,683	5.65%	6.92%
Unemployment	66,000	-	-	-	-	66,000	0.00%	0.00%
Workers compensation	401,500	119,580	2,260	119,580	2,260	281,920	29.78%	0.37%
Stop-loss insurance	2,280,000	189,005	175,671	189,005	175,671	2,090,995	8.29%	8.25%
Wellness Program	-	-	-	-	-	-	0.00%	0.00%
Total operating expenses	$ 18,896,000	1,416,018	1,442,572	1,416,018	1,442,572	17,479,982	7.49%	7.30%
Change in net position	$ (995,494)	(45,921)	(150,328)	(45,921)	(150,328)	949,573		
Net position:								
Net position, beginning	$ 2,467,400			2,467,400	2,288,558	-		
Net position, ending	$ 1,471,906			2,421,479	2,138,230	949,573		

Unaudited

10/22/2026

Waco Independent School District

Statement of Cash Flows

For the Period Ended September 30, 2026 (1st month of fiscal year)

	Proprietary Fund
	Governmental Activities
	Internal Service Fund
Cash flows from operating activities:	
Cash received from employee contributions	$ 291,624
Cash received from assessments to other funds	1,079,877
Cash received from prescription drug rebates	-
Cash received from insurance recoveries	44,517
Cash received from insurance for wellness plan	-
Cash payments for claims	(1,128,469)
Cash payments for stop loss premiums	(189,005)
Cash payments for professional and contracted services	(98,544)
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)	$ (45,921)
Effects of increases and decreases in current assets and liabilities:	
Increase in receivables	500,269
Decrease in prepaid items	(454,348)
Decrease in accounts payable	-
Net cash provided by operating activities	$ 0

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person: Sherry Smith**

RE: Public Hearing on the 2026 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 solvency and financial competence indicators. Financial accountability rating indicators for 2026 are based on fiscal year 2024-2025 financial data.

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 15, 2026.

The District once again received the state's highest financial accountability rating of "Superior" or an "A" for the 2024-2025 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 2026 School FIRST rating, as presented

WACO INDEPENDENT SCHOOL DISTRICT

2026 Annual Financial Accountability Management Report

Based on Data from the Fiscal Year Ended August 31, 2025



2026 Annual Financial Accountability Management Report

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Overview

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.

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 shown on the following chart, there are twenty-one accountability indicators. Financial accountability rating indicators for 2026 are based on fiscal year 2024-2025 financial data.

Indicator Category	Indicator #s
Critical	1-4
Solvency	5-15
Financial Competency	16-21

Critical Indicators-

- Pass/Fail answered with Yes/No responses
- Failure of a critical indicator will cause a district to automatically receive an “F” rating, which is defined as “Substandard Achievement”, regardless of the points earned on all other indicators.

Solvency Indicators-

- Assess the ability of a district to meet both short and long-term financial needs
- All involve calculations
- Either sets a ceiling or scores points

Financial Competence Indicators-

- Assess financial management ability
- Combination of calculations and questions answered with a Yes/No response
- Either sets a ceiling or scores points

Ceiling indicators-

- Indicators 4, 5, 6, 16, 17, 20, and 21 are ceiling indicators.
- A ceiling indicator is a rule that places a strict upper limit (a "ceiling") on a district's overall rating if a specific critical standard is not met. Even if a district earns enough overall points to achieve a "Superior" rating, failing a ceiling indicator caps their maximum possible rating at a lower level.
- The purpose is to ensure that a district cannot mask severe compliance or financial problems, such as failing an independent audit or missing government tax payments, with high scores in other minor categories.

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.

On August 6, 2026, 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 2024-2025 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 four points on indicator 11, and two points on indicator 12. 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 15, 2026, as well as in their online advertising. The public meeting will be held on October 29, 2026.

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.

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.

Top of Form

Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON SCHOOL YEAR 2024-2025 DATA - DISTRICT STATUS DETAIL

Name: WACO ISD(161914)	**Publication Level 1:** 8/6/2026 3:21:50 PM
Status: Passed	**Publication Level 2:** 8/7/2026 3:50:39 PM
Rating: A = Superior Achievement	**Last Updated:** 8/7/2026 3:50:39 PM
District Score: 94	**Passing Score:** 70

#	Indicator Description	Updated	Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA on or before February 27, 2026?	6/4/2026 6:18:46 PM	Yes
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.)	6/4/2026 6:18:46 PM	Yes
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 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.)	6/4/2026 6:18:46 PM	Yes

4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other 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.)	6/4/2026 6:18:46 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	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.)	6/4/2026 6:18:46 PM	Ceiling Passed
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	6/4/2026 6:18:46 PM	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	6/4/2026 6:18:46 PM	10
8	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.	6/4/2026 6:18:46 PM	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of	6/4/2026 6:18:46 PM	10

	days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.		
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	6/4/2026 6:18:46 PM	10
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.)	6/4/2026 6:18:46 PM	6
12	What is the correlation between future debt requirements and the district's assessed property value?	6/4/2026 6:18:46 PM	8
13	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.	6/4/2026 6:18:46 PM	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)	6/4/2026 6:18:46 PM	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.	6/4/2026 6:18:46 PM	5
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (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.)	6/4/2026 6:18:46 PM	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (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.)	6/4/2026 6:18:46 PM	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)	6/4/2026 6:18:46 PM	10

19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	6/4/2026 6:18:46 PM	5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	6/4/2026 6:18:46 PM	Ceiling Passed
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSO) funds because of a financial hardship?	6/4/2026 6:18:46 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

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.

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 *No*.	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is *No*.	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is *No*.	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is *No*.	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is *Yes*.	70	C = Meets Standard Achievement

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 February 27, 2026 deadline (normally 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, 2025 was approved by the Board of Trustees on January 22, 2026 and received by the Texas Education Agency on February 23, 2026. 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.

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, 2025 and August 31, 2024 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, 2025 or August 31, 2024.

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, 2025 and August 31, 2024.

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, 2025, Waco ISD had a total net position of $46,243,081 with accumulated accretion of interest for capital appreciation bonds of $0, a net pension liability of $60,174,180, and a net other post-employment benefit liability of $37,492,214. 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.

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, 2025, the District's average change in fund balance over three years was an increase of 12.05 percent. The fund balance of $63,867,184 was sufficient to operate for at least 75 days, an amount computed to be $33,289,779.863. 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.

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, 2025, the District had cash on hand and current investments in the general fund to cover 159.1998 days of operating expenditures. 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.

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, 2025, the District had a ratio of current assets to current liabilities of 3.1968. At August 31, 2024, the District had a ratio of current assets to current liabilities of 4.7725.

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, 2025, the District's general fund revenues exceeded expenditures (excluding facilities acquisition and construction) by $985,409. Additionally, at August 31, 2025, the District had cash on hand and current investments to cover 159.1998 days of operating expenditures. 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.

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, 2025, the District's three-year variance in budgeted to actual revenues was 2.013 percent or 7.987 percent less than the allowed variance. 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.

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, 2025, the District has a ratio of long-term liabilities to total assets of .7199. At August 31, 2024, the District has a ratio of long-term liabilities to total assets of 0.6995 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, we have a high ratio resulting in a loss of four 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, 2025, the District's ratio was 4.9578. At August 31, 2024, the District's debt per $100 of assessed property value ratio has a debt service coverage ratio of 5.1609. 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 not evaluated this year by TEA.

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 2024-2025 school year, the District had a student to staff ratio of 6.31:1 compared to 6.26:1 in 2022-2023. This represents a .65 percent increase in the student to staff ratio over three years. The district increased our student to staff ratio instead of decreasing the ratio by no more than 15%, so the District passed the indicator.

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 2024-2025 school year, the District's projection of ADA was 12,086.478 and actual ADA was 11,698.03, a variance of 3.21 percent. This variance was less than the allowed 7 percent, so the District passed the indicator. 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

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 000003 for the fiscal year ended August 31, 2025 compared to a variance of 0.000002 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, 2025 and August 31, 2024 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, 2025 and August 31, 2024 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 2024-2025 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 2024-2025, fiscal year, local, state and federal funding was discussed with the school board members at the July 18, 2024, meeting. For the prior year, the district's property values were discussed at the June 29, 2023, 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 2024-2025 and 2023-2024 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.

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

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 the 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

ATTEST:

_____ _____
Dr. Tiffany Spicer, Superintendent Jeremy Davis, Secretary

Addendum to Superintendent's Contract

Pursuant to action taken on November 20, 2026, at its meeting, the Board of Trustees (the "Board") of WACO INDEPENDENT SCHOOL DISTRICT and DR. TIFFANY SPICER (the "Superintendent") agree to further extend and amend the Superintendent's Contract (the "Contract") initially approved by the Board on October 15, 2024, as follows:

Paragraph 1.1 Term. The District shall extend the Term of the Contract by one (1) year, with the new ending date of June 30, 2029.

Paragraph 3.1 Salary. The District shall increase the Superintendent's annual base salary from Two Hundred Thirty-Four Thousand Five Hundred Sixty and No/100 Dollars ($234,560.00) to Two Hundred Forty-Eight Thousand One Hundred Thirty Three and No/100 Dollars ($248,133.00). Beginning with the 2026 – 2027 budget, the Superintendent's Salary shall be increased by the same percentage, if any, that the Board approves for teachers.

Paragraph 3.1.2 Supplemental Retirement Plan. The District shall increase the contribution by the District to the Supplemental Retirement Plan by increasing the Additional Salary (defined in Paragraph 3.1.2 of the Contract) of the Superintendent percentage from five percent (5%) to ten percent (10%).

The Board and the Superintendent agree that there have been no oral modifications to the Superintendent's Contract. All other terms and conditions of the Contract shall remain in full force and effect.

I have read this Addendum and agree to abide by its terms and conditions:

Superintendent: _____

Date signed: 11/20/25

Waco Independent School District

By: _____
President, Board of Trustees

Date signed: 11-20-25

Exhibit A-2
Summary Schedule of Total Reimbursements Received by Superintendent and Board Members
For the Twelve-Month Period Ended August 31, 2025

Description of Reimbursements	Meals	Lodging	Transportation	Motor Fuel	Other	Total
Superintendent:						
Dr. Tiffany Spicer	$ 690.68	$ 3,550.65	$ 761.71	$ -	$ 2,327.00	$ 7,330.04
Dr. Susan Kincannon	-	-	26.80	-		26.80
Board Members:						
Taylor Bledsoe	106.00	841.35	251.62	-	595.00	1,793.97
Jeremy Davis	118.68	688.71	251.62	-	565.00	1,624.01
Keith Guillory	106.00	704.89	251.62	-	535.00	1,597.51
Stephanie Korteweg	-	25.00	-	-	565.00	590.00
Angelo Ochoa	106.00	688.71	251.62	-	565.00	1,611.33
Jim Patton	118.68	841.34	251.62	-	535.00	1,746.64
Jose Vidana	106.00	834.79	251.62	-	565.00	1,757.41
Grand Total	$ 1,352.04	$ 8,175.44	$ 2,298.23	$ -	$ 6,252.00	$ 18,077.71

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, 2025

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, 2025

		Total
Superintendent:		
Dr. Tiffany Spicer	$	-
Board Members:		
Taylor Bledsoe		-
Jeremy Davis		-
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, 2025

	Total
Board Members:	
Taylor Bledsoe	$ -
Jeremy Davis	-
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.

WACO INDEPENDENT SCHOOL DISTRICT

2026
School FIRST

Annual Financial Accountability Management Report
Public Hearing
October 29, 2026

Wisdom works wonders.

WACO INDEPENDENT SCHOOL DISTRICT

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

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WACO INDEPENDENT SCHOOL DISTRICT

Rating System Indicators

- Twenty-one Indicators
  - 4 Critical Indicators 1-4
  - Solvency Indicators 5-15
  - Financial Competency Indicators 16-21
- Measurement Indicators
  - Critical indicators (Pass/Fail with a Yes/No answer)
  - Ceiling indicators (Places a strict upper limit, a “ceiling” i.e.- a maximum score, on a district’s overall rating if a specific critical standard is not met)
  - Other indicators (0-10 points, based on performance)

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WACO INDEPENDENT SCHOOL DISTRICT

District Requirements

- Prepare an 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
- Publish notice of the public hearing in local newspaper (October 15, 2026)
- Conduct a Public Hearing (October 29, 2026)

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WACO INDEPENDENT SCHOOL DISTRICT

Required Disclosures in the Annual Financial Management Report:

- 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 business 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

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WACO INDEPENDENT SCHOOL DISTRICT

How did Waco ISD do?

- Passed the four “Critical Indicators”
- Did not fail any “Ceiling Indicator” that would have limited our score
- Maximum points were obtained for each of the scored “Solvency Indicators” with the exception of indicators 11 and 12

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WACO INDEPENDENT SCHOOL DISTRICT

- 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, 2025, the District has a ratio of long-term liabilities to total assets of .7199. At August 31, 2024, the District has a ratio of long-term liabilities to total assets of 0.6995 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, we have a high ratio resulting in a loss of four points for 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

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WACO INDEPENDENT SCHOOL DISTRICT

- 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, 2025, the District's ratio was 4.9578. At August 31, 2024, the District's debt per $100 of assessed property value ratio has a debt service coverage ratio of 5.1609. Again, the District lost two points for this indicator due to the issuance of bonded debt.

10	8	144 6	4	2	0
≤ 4	> 4 ≤ 7	> 7 ≤ 10	> 10 ≤ 11.5	> 11.5 ≤ 13.5	> 13.5

WACO INDEPENDENT SCHOOL DISTRICT

2026 Waco ISD Results

A = Superior Achievement

Waco ISD Scored 94 Out of 100 Points

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WACO INDEPENDENT SCHOOL DISTRICT

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

Wisdom works wonders.

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: **Sherry Smith**

RE: Amendments to the 2026-2027 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: G.W. Carver Middle School (Fund 199)

This amendment will realign funds from other general supplies & materials to extra duty/overtime-support staff to cover the costs of custodial services for Saturday school and membership dues for National Junior Honor Society. These adjustments are required to appropriately reclassify the budget to the proper expenditure codes per TEA accounting guidelines.

			TEA Revenue/Function Description
Source of Funds	$	3,285	Other General Supplies & Materials
Use of Funds	$	2,900	Extra Duty/Overtime Support Staff
Use of Funds	$	385	Dues
Fund Balance Effect	**None**		

Amendment #010: Tennyson Middle School (Fund 199)

This amendment will reallocate funds from salaries and benefits ((13) to salaries and benefits (11) to correct the function code for a PCN budgeted incorrectly. These adjustments are required to appropriately reclassify the budget to the proper expenditure codes per TEA accounting guidelines.

			TEA Revenue/Function Description
Source of Funds	$	71,439	Salaries-Teachers & Other Professionals
Use of Funds	$	71,439	Salaries-Teachers & Other Professionals
Fund Balance Effect	**None**		

Amendment #011: Special Education Department (Fund 199)

This amendment will reallocate funds from supplemental stipends (11) to supplemental stipends (31) to add an additional stipend for an ARD Facilitator. These adjustments are required to appropriately reclassify the budget to the proper expenditure codes per TEA accounting guidelines.

			TEA Revenue/Function Description
Source of Funds	$	2,000	Supplemental Stipends Teachers/Other Prof
Use of Funds	$	2,000	Supplemental Stipends Teachers/Other Prof
Fund Balance Effect	**None**		

Amendment #012: Facilities & Maintenance Department (Fund 199)

This amendment will reallocate funds from insurance proceeds to contracted building maintenance and repair for flood damage in the district. These adjustments are required to appropriately reclassify the budget to the proper expenditure codes per TEA accounting guidelines.

			TEA Revenue/Function Description
Source of Funds	$	340,827	Insurance Recovery
Use of Funds	$	340,827	Contracted Building Maintenance & Repair
Fund Balance Effect	**None**		

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

Fiscal Implications:

None

Administrative Recommendation(s):

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

WACO INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENT FORM

AMENDMENT # 009

CAMPUS OR DEPARTMENT: G. W. Carver Middle School

DATE: Sept.8,2026

								A	B	C	D
BUDGET CODE								CURRENT APPROPRIATION	CURRENT ACCOUNT BALANCE	REQUESTED INCREASE (DECREASE)	AMENDED APPROPRIATION
FUND	FNC	OBJ	SO	ORG	PRG	LOPT	DESCRIPTION				
199	11	6399	00	050	11	000	Other General Supplies & Materials	26,234	26,234.00	(3,285)	22,949
199	51	6121	00	050	99	000	Extra Duty/Overtime-Support Staff	-	0.00	2,900	2,900
199	36	6495	00	050	99	000	Dues	-	0.00	385	385
										0	

REASON FOR REQUEST: Realigning funds to cover custodial services for Saturday School & National Junior Honor Society Membership Dues

BUDGET ADMINISTRATOR / DEPARTMENT HEAD

Chief Financial Officer

YOU CANNOT REDUCE A BUDGET BY MORE THAN THE CURRENT ACCOUNT BALANCE AMOUNT.

Revised 01/2021

WACO INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENT FORM

AMENDMENT # 010

CAMPUS OR DEPARTMENT: Tennyson Middle School

DATE: 9/8/2026

								A	B	C	D
BUDGET CODE								CURRENT APPROPRIATION	CURRENT ACCOUNT BALANCE	REQUESTED INCREASE (DECREASE)	AMENDED APPROPRIATION
FUND	FNC	OBJ	SO	ORG	PRG	LOPT	DESCRIPTION				
199	13	6119	00	044	99	030	Salaries-Teacher/Other Prof	62,744	62,744.00	(62,744)	0
199	13	6141	00	044	99	030	Social Security/Medicare	910	910.00	(910)	0
199	13	6142	00	044	99	030	Group Health & Life Insurance	5,791	5,791.00	(5,791)	0
199	13	6143	00	044	99	030	Workers' Compensation	231	231.00	(231)	0
199	13	6145	00	044	99	030	Unemployment Compensation	38	38.00	(38)	0
199	13	6146	00	044	99	030	Teacher Retirement/TRS Care	1,725	1,725.00	(1,725)	0
199	11	6119	00	044	24	030	Salaries-Teacher/Other Prof	240,902	240,902	62,744.00	303,646
199	11	6141	00	044	24	030	Social Security/Medicare	3,392	3,392	910.00	4,302
199	11	6142	00	044	24	030	Group Health & Life Insurance	31,851	31,851	5,791.00	37,642
199	11	6143	00	044	24	030	Workers' Compensation	1,015	1,015	231.00	1,246
199	11	6145	00	044	24	030	Unemployment Compensation	122	122	38.00	160
199	11	6146	00	044	24	030	Teacher Retirement/TRS Care	12,638	12,638	1,725.00	14,363
										0	

REASON FOR REQUEST: Reallocate funds that were incorrectly budgeted to incorrect salary and benefit lines during the initial budget process for Campus Support Specialist PCN 3624

BUDGET ADMINISTRATOR / DEPARTMENT HEAD

9/10/26

Chief Financial Officer

YOU CANNOT REDUCE A BUDGET BY MORE THAN THE CURRENT ACCOUNT BALANCE AMOUNT.

Revised 01/2021

WACO INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENT FORM

AMENDMENT # 011

CAMPUS OR DEPARTMENT: Special Education Department

DATE: 9.29.26

								A	B	C	D
BUDGET CODE								CURRENT APPROPRIATION	CURRENT ACCOUNT BALANCE	REQUESTED INCREASE (DECREASE)	AMENDED APPROPRIATION
FUND	FNC	OBJ	SO	ORG	PRG	LOPT	DESCRIPTION				
199	11	6116	23	107	23	000	Supp. Stipend Teachers/Prof	16,000	16,000.00	(2,000)	14,000
199	31	6116	23	999	23	000	Supp. Stipend Teachers/Prof	46,000	46,000.00	2,000	48,000
										0	

REASON FOR REQUEST: Moving funds from unassigned stipends which were budgeted for a campus now under Third Future Schools. The funds are being moved to assign an additional stipend for an ARD Facilitator.

BUDGET ADMINISTRATOR / DEPARTMENT HEAD

Chief Financial Officer

YOU CANNOT REDUCE A BUDGET BY MORE THAN THE CURRENT ACCOUNT BALANCE AMOUNT.

Revised 01/2021

WACO INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENT FORM **AMENDMENT # 012**

CAMPUS OR DEPARTMENT: Facilities & Maintenance **DATE:** 10/10/2026

								A	B	C	D
BUDGET CODE								**CURRENT APPROPRIATION**	**CURRENT ACCOUNT BALANCE**	**REQUESTED INCREASE (DECREASE)**	**AMENDED APPROPRIATION**
FUND	**FNC**	**OBJ**	**SO**	**ORG**	**PRG**	**LOPT**	**DESCRIPTION**				
199	00	5745	00	000	00	000	Insurance Recovery	340,827		(340,827)	0
199	51	6247	50	999	99	000	Contracted Bldg Main & Repair	-	0.00	340,827	340,827
										0	

REASON FOR REQUEST: Amending insurance recovery to match receipt from claim related damage to district property from the flooding in June 2026.
Also adjusting expenditures to match the increase in revenue and toallow the department to pay for repairs.

BUDGET ADMINISTRATOR / DEPARTMENT HEAD

Chief Financial Officer

YOU CANNOT REDUCE A BUDGET BY MORE THAN THE CURRENT ACCOUNT BALANCE AMOUNT.

Revised 01/2021

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 29, 2026 **Contact Person: S. Smith**

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

Background Information:

Request for Proposal (RFP) #22-1229, Maintenance Supplies, Equipment, and Services, has been received to create a list of vendors that can provide supplies, equipment, and services for the Facilities, Maintenance, and Custodial Departments. We have previously received two hundred two (202) responses for this initial bid. We received two (2) additional vendors this past month and have attached them 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.

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 to award 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 two (2) additional new vendors for the Maintenance Supplies, Equipment, and Services bid, as presented.

RFP # 22-1229
Maintenance Supplies, Equipment and Services
Vendors for October 2026

Responding Supplier	City	State
C & C Collision Center, LLC	Waco	TX
Pemica Inc.	Miami	FL
Previously Awarded Vendors	**City**	**State**
1st FP Waco, LLC	Lorena	TX
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
Best in Class School Services (Pala Supply Company, Inc.)	Lubbock	TX
Bill's Discount Tire Service (Maria G. Castanon-Vega)	Waco	TX
Bleacher Service Company (Gilbert D. Trevino)	Moody	TX
Bowen Electric	Waco	TX
Brandt (The Brandt Companies, LLC)	Waco	TX
Brem's Fencing LLC	Valley Mills	TX
Brewer Lock and Safe	Waco	TX
Buck's Wheel & Equipment Co	Fort Worth	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
Central Texas Upfitting, LLC	Burton	TX
Central Wood Recycling	Waco	TX
Century HVAC Distributing	Dallas	TX

RFP # 22-1229
Maintenance Supplies, Equipment and Services
Vendors for October 2026

Previously Awarded Vendors	City	State
CF Supply, Inc.	Waco	TX
CheckSammy, Inc.	Plano	TX
Chevrolet of West (K&G Motors of West, Inc.)	West	Tx
Child's Play	Dallas	TX
City Tire and Battery	Waco	TX
Clarks Small Engine Repair	Lacy Lakeview	TX
Cleaning Robotics, LLC	Luling	LA
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
CS TECH SVC LLC	Azle	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
Dyche Industrial Services, LLC	Keene	TX
E&M Equipment Services	Palmer	TX
Elliott Electric Supply	**Waco**	**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
Everyoneloveair	Tool	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 Lawnscaper 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

RFP # 22-1229
Maintenance Supplies, Equipment and Services
Vendors for October 2026

Previously Awarded Vendors	City	State
Hardin & Associates Holdings, LLC	Carrollton	TX
HCS Inc. (MB Home Construction)	Waco	TX
Hensel Electric	Waco	TX
Herc Rentals, Inc.	Austin	TX
Hill Country Paints (Wendy Hui Anderson)	Waco	TX
Holt Cat (Holt Texas Ltd)	Waco	TX
Honey's Roofing, LLC	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
Jasper Engines & Transmissions (Jasper Engine Exchange Inc.)	Jasper	IN
JGA Roofing	Waco	TX
JLM Contracting, LLC	Waco	TX
Johnathan Zurcher	Temple	TX
Justin Seed Company	Justin	TX
Kinco Inc., Overhead Door Co of Waco	Waco	TX
Kitchen Guard of Central Texas (CTX Kitchen Services, LLC)	Hewitt	TX
Kykora Family Ford, Inc.	West	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
Leatham Family, LLC dba SymbolArts, LLC	Ogden	UT
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
McCoy's Building Supply (McCoy Corporation)	Waco	TX
Mid-Tex Frame & Axle, Inc.	Lorena	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
Otuvy, Inc	Provo	UT
P&E Mechanical Contractors, LLC	Waco	TX
Parking Garage Solutions, LLC deb PGW Solutions	Houston	TX

RFP # 22-1229
Maintenance Supplies, Equipment and Services
Vendors for October 2026

Previously Awarded Vendors	City	State
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
Pyles HVAC	Kansas City	MO
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
Same Day Maid, LLC	New York	NY
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
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
Tater's Cycles (Tater's Cycles, LLC)	Waco	TX
TDCJ Ellis Bus Repair (Texas Department of Criminal Justice)	Huntsville	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
TK Exterior Services	Whitney	TX

RFP # 22-1229
Maintenance Supplies, Equipment and Services
Vendors for October 2026

Previously Awarded Vendors	City	State
Tradesman Service	Waco	TX
Trane	Fort Worth	TX
TRS Spray Equipment (Ted's Repair Services	Austin	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
Wales Crane & Rigging Services, Inc.	Waco	TX
Washer Power, LLC	Waco	TX
WESCO Chemicals, Inc.	Waxahachie	TX
Winston Watercooler of Waco LTD	Waco	TX
Wintergreen Synthetic Grass, LLC	Fort Worth	TX
Wizard Wash & Paint	Waco	TX
Woodard Builders Supply Company	Fort Worth	TX
Zeco, LLC DBA Zee Company	Chattanooga	TN
Zed Security, LLC	Hickory Creek	TX

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **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 four (4) responses during the past months. The recommended vendors will be added to our previously approved list of five hundred four (504) 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.

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 four (4) vendors for the Educational Consulting, Professional Development, and Other Student-Based Contracted Services bid, as presented.

Reina A Johnson

Company Name:	Reina A Johnson
Street Address:	9903 Marthas Vineyard Circle
City, State, Zip:	Providence Village, TX 76227
Contact Name:	Reina A Johnson
Contact Phone Number:	512-796-9075
Contact Email Address:	Tarleton.grad@gmail.com
Category of Service Provided:	Fine Arts Services (Band, Choir, Theater)
Target Audience:	One Act Play programs
Describe all services offered:	I clinic One Act Plays & adjudicate one act plays as a TTAO certified Adjudicator
Pricing:	Pricing Varies: dependent on contract for services.

Amanda Guthrie

Company Name:	Amanda Guthrie
Street Address:	107 Pinkston St.
City, State, Zip:	Terrell, TX 75160
Contact Name:	Amanda Guthrie
Contact Phone Number:	469-474-5412
Contact Email Address:	keithandamandag@gmail.com
Category of Service Provided:	Fine Arts Services (Band, Choir, Theater)
Target Audience:	One Act Play Adjudicator
Describe all services offered:	UIL Middle School One Act Play Adjudicator on 12/9/26 at University High School.
Pricing:	From Texas Theatre Adjudicators & Officials Agreement: $597.44.

David Yaffie School Leadership Systems

Company Name:	David Yaffie School Leadership Systems
Street Address:	2407 Oyster Loop Drive
City, State, Zip:	Sugar Land, TX 77478
Contact Name:	David Yaffie
Contact Phone Number:	281-744-5903
Contact Email Address:	davidyaffie@gmail.com
Category of Service Provided:	Professional/Staff Development Training
Target Audience:	Principals & other campus administrators
Describe all services offered:	Principal coaching: Assistant principal coaching: Workshops for campus administrators: Training for future administrators
Pricing:	$5,500 per principal for 8 face-to-face coaching sessions: $350 for coaching orientation: $200 for transportation costs per trip to WISD: $175 flat fee for each night in Waco ISD for accommodation & dining: Additional details in submitted contract.

Athena Coding

Company Name:	Athena Coding LLC
Street Address:	454 Main St
City, State, Zip:	Hingham, MA 02043
Contact Name:	David S. Howie, Founder & Managing Member
Contact Phone Number:	781-630-7484
Contact Email Address:	david@athenacoding.com
Category of Service Provided:	Educational Activity Provider for Students
Target Audience:	We serve students: kindergarten through grade 12, matching each campus with courses suited to its students' ages, interests & readiness.
Describe all services offered:	After-school, summer & school-break enrichment taught at Waco ISD campuses. A campus can choose a course or combine several offerings into its schedule; we provide the instructors, curriculum, core materials & coordination. Our 24-course catalog spans the arts, science, literacy, healthy living & leadership interests reflected in Waco's published After School Academy program. Across subjects, students learn by making something, improving it & explaining their work. Once classes begin, instructors will track attendance & follow campus transition, dismissal, emergency & incident-reporting procedures. An opening challenge & final project will help us assess learning—for example, whether a student can explain a coding correction or improve a structure after testing. At midpoint & conclusion, we will share attendance, project completion, student feedback & instructional adjustments with the campus contact. Families will receive course information through District-approved channels & can raise concerns through a named Athena contact. A final showcase will give students an opportunity to share their work.
Pricing:	Pricing Varies

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: **Sherry 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 previously received seventy-three (73) responses for this bid. We received two (2) additional vendors this past month, which have 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 two (2) additional new vendors for the Local Retailers' General Merchandise, as presented.

RFP # 24-1263
Local Retailer's General Merchandise
Vendors for October 2026

New Responding Suppliers	City	State
Jim Turner Chevrolet	McGregor	TX
The Hatstand	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
Automatic Chef Canteen	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
Bea-Real Ent	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
Discount Tires	Waco	TX
DJ88 (Johnny Carreon)	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
Frontline Music	Waco	TX
Gene Ives Accoustic & Tile Co	Waco	TX
GG's Flowerhut	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
Homestead Pianos	Waco	TX
Integ	Waco	TX
Interstate Mobility	Waco	TX

RFP # 24-1263
Local Retailer's General Merchandise
Vendors for October 2026

Previously Awarded Suppliers	City	State
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
Mastermind Investing, LLC	Waco	TX
McCoy's Building Supply (McCoy Corporation)	Waco	TX
Mindscape Metal Works	Waco	TX
North Waco Tropical Fish	Waco	TX
Off the Cob Popcorn	Waco	TX
Paramount Waste Water (Paramount Porta-Potty)	Temple	TX
Peerport Collective	Waco	TX
Pendley Party Productions & Rentals	Waco	TX
Rapoport Academy/Triple Win Waco	Waco	TX
Resco (E & O Investments, LLC)	Waco	TX
Smoot-Anderson Co., Inc.	Waco	TX
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
Waco Water Bounce, LLC	Waco	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 Trustees Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: **Sherry Smith**

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, has been received for the purpose of creating a list of vendors that can provide software needs for the District on an as-needed basis. We have previously received eighty-two (82) responses for this bid. We received two (2) additional vendors this past month, which are attached for your consideration.

In an effort to allow for maximum participation with our educational software and other school district related software 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.

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 to award 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 two (2) additional vendors for the Educational Software and Other School District Related Software, as presented.

Responding Supplier	City	State/Country
FootballU, LLC	**Dallas**	**TX**
QuaverEd, Inc.	Nashville	TN
Previously Responding Supplier	**City**	**State/Country**
806 Technologies, Inc.	Plano	TX
Accelerate Education	Anthem	AZ
AGIrepair, Inc.	Greensburg	PA
Beable Education, Inc.	Lakewood	NJ
BeeReaders, Inc.	Austin	TX
Blueprint (Spotlight Series Holdings)	Miami Beach	FL
BrainPOP LLC	New York	NY
Cengage Learning, Inc.	Mason	OH
Cignition, Inc.	Portola Valley	CA
Curriculum Associates, LLC	North Billerica	MA
Cyber Workforce (Coherent Cyber Education, LLC	Dallas	TX
Demi Woods, LLC	Austin	TX
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
MDN Group	Opolskie	Poland

Previously Responding Supplier	City	State/Country
MindRise Learning	Driftwood	TX
MobyMax (MobyMax Education, LLC)	Pittsburgh	PA
MPS, c/c Bedford, Freeman & Worth Publishing Group (Macmillan Holdings, LLC)	New York	NY
Myriad Sensors, Inc	Brentwood	TN
NoodleTools, Inc.	Pala Alto	CA
Perch (Catalyft Labs, Inc.)	Cambridge	MA
Perfection Learning Corporation	Logan	IA
Planbook, Inc.	Yorkville	IL
PROGRESS LEARNING LLC	Atlanta	GA
Reading Horizons (HEC Software, Inc.)	Kaysville	UT
Renaissance Learning	Wisconsin Rapids	WI
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
School AI, Inc.	Lehi	UT
School Rewards Me, LLC	St. George	UT
SchoolsPLP	Phoenix	AZ
Shafferware Technologies, LLC	Austin	TX
ShareWay, Inc,	San Francisco	CA
Sirius Education Solutions (Sirius Education Solutions LLC)	Austin	TX
Smart Technologies	Arlington	VA
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
Telo AI, Inc.	Miami Beach	FL
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
Zearn	New York	NY

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: **Sherry Smith**

RE: Bid Award for Vent Hood Cleaning Services

==========

Background Information:

Competitive Sealed Bid (CSB) #26-1317 has been opened and evaluated for the purpose of awarding a contract for vent hood cleaning services. We received eight (8) bids for these services. After evaluating the bid proposals, the Child Nutrition Department recommends that the bid be awarded to A & A Fire & Safety.

A contract entered into as a result of an award by the District under this solicitation must be available to begin providing goods and/or services starting on November 1, 2026, and ending on October 30, 2027, with four (4) additional renewal options if agreeable to both parties.

Fiscal Implications:

The cost of this service will be charged to the departmental contracted services budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the bid award for vent hood cleaning services to A & A Fire & Safety, as presented

Event Number 26-1317
Event Title Vent Hood Cleaning Services
Event Type Competitive Sealed Bid

	Responding Supplier	City	State	Response Total
	A & A Fire & Safety	Woodway	TX	$ 25,500.00
	BIMLAY, LLC (BimLay, llc)	Cibolo	TX	$ 152,000.00
	Brimstone Fire Safety Solutions &	Selma	TX	$ -
	Gorilla Showers	Cleburne	TX	$ 70,250.00
	Hughes Environmental, Inc	Louisville	KY	$ 80,600.00
	Kept Companies, Inc.	Fairfield	NJ	$ 40,290.00
	Kitchen Guard of Central Texas (C	Hewitt	TX	$ 36,000.00
	SBS Maintenance & Cleaning LLC	Houston	TX	$ 61,200.00

Supplier Scoring Summary — 26-1317 - Vent Hood Cleaning Services - Scoring Round

Supplier	Score	Price for Services	Experience doing business with other school districts	Experience doing this type of work	Based on external references
	100	50.00	15.00	20.00	15.00
A & A Fire & Safety	75.00	50.00	5.00	20.00	0.00
Kept Companies, Inc.	66.60	31.60	15.00	20.00	0.00
Kitchen Guard of Central Texas	57.40	35.40	10.00	5.00	7.00
Gorilla Showers	51.10	18.10	10.00	20.00	3.00
Hughes Environmental, Inc	43.80	15.80	5.00	20.00	3.00
SBS Maintenance & Cleaning LLC	30.80	20.80	0.00	5.00	5.00
BIMLAY, LLC	15.85	8.35	0.00	7.50	0.00
Brimstone Fire Safety Solution	5.00	0.00	0.00	5.00	0.00

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 29, 2026 **Contact Person: Sherry Smith**

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

==========

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 20, 2026

Waco ISD Existing Bids:

1. BELFOR Property Restoration - $171,861.420 – Restoration work due to flood insurance claim, Facilities and Maintenance building – Maintenance Bid # 22-1229

Purchasing Cooperatives:

2. Honey Roofing Systems, LLC - $307,750.00 –Silicone Roof Coating Gyms and White Section, University High School -TIPS Contract # 24060401

3. Caldwell County dba Rockdale Country Ford - $52,276.50 – Purchase 2026 Ford cargo transit van, Facilities and Maintenance – Buy Board Contract # 724-23

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 29, 2026 **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

==========

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
Financial Advisor:	
Nickel Hayden	Austin, TX
Investments:	
FHN Financial Municipal Advisors	Austin, TX
Hilltop Securities	Austin, TX
Investors Brokerage of Texas, Ltd.	Waco, TX
Landing Rock Group, LLC	Manhasset, NY
Underwriting:	
Baird Public Finance	San Antonio, TX
BOK Financial Securities, Inc. (dba BOSC, Inc.)	Austin, TX
Cabrera Capital Markets	Dallas, TX
Estrada, Hinojosa & Co., Inc.	Dallas, TX
Oppenheimer & Co.	Dallas, TX
Piper Sandler Public Finance	Frisco, TX
Raymond James & Associates, Inc.	Dallas, TX
Siebert Williams Shank & Co., LLC	Austin, TX
Stephens, Inc.	Dallas, TX
Stifel, Nicolaus & Company, Inc.	Austin, TX
UMB Bank, N.A.	Dallas, TX

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:	
LOGIC (Hilltop/JPMorgan Chase	Dallas, TX
Lonestar (TASB/First Public, LLC)	Austin, TX
Texas CLASS (Public Trust Advisors, LLC)	Austin, TX
Texas TERM & Texas Daily (PFM Fund Distributors, Inc.)	Austin, TX
TexPool/TexPool Prime (Texas State Comptroller/Federated Hermes)	Houston, TX
TexSTAR (Hilltop Securities/JPMorgan Asset Management)	Austin, TX

In additional 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 Texas
Bank of America	Independent Bank
BBVA Compass Bank	JPMorgan Chase Bank
Central National Bank	National United Bank
Citizens State Bank	Texas First State Bank
Community Bank and Trust	TFNB
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 29, 2026 **Contact Person: Sherry Smith**

RE: Independent Sources of Investment Officer Training

==========

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 29, 2026 **Contact Person**: Sherry Smith

RE: Designation of Investment Officer(s)

==========

Background Information:

The Public Funds Investment Act requires that that each investing entity shall designate, by rule, order, ordinance, or resolution, as appropriate, one or more officers or employees of the state agency, local government, or investment pool as investment officer to be responsible for the investment of its funds consistent with the investment policy adopted by the entity.

Attached is the resolution designating Sherry Smith, Chief Financial Officer, Clara Eppel, Executive Director of Finance, and Holly Evins, Director of Accounting, as the investment officers for the Waco Independent School District.

Fiscal Implications:

None

Administrative Recommendation(s):

The administration recommends that the Board of Trustees approve the attached resolution designating Sherry Smith, Chief Financial Officer, Clara Eppel, Executive Director of Finance, and Holly Evins, Director of Accounting, as the investment officers for the District.

RESOLUTION

Of the Board of Trustees of the Waco Independent School District

Appointment of Investment Officers

WHEREAS, Texas Government Code §2256.005, cited as the Public Funds Investment Act, provides that each investing entity shall designate, by rule, order, ordinance, or resolution, as appropriate, one or more officers or employees of the state agency, local government, or investment pool as investment officer to be responsible for the investment of its funds consistent with the investment policy adopted by the entity; and

WHEREAS, Policy CDA (Local) – Other Revenues and Investments, Investment Authority, of the Waco Independent School District, provides that 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; and

WHEREAS, it is prudent, in case the primary investment officer is unavailable, for the District to have more than one person designated as an investment officer.

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

Section 1. Authority is hereby granted to any one of the following individuals to invest funds in the manner prescribed by law and applicable policies on behalf of the District: Sherry Smith, Chief Financial Officer, and/or Clara Eppel, Executive Director of Finance, and/or Holly Evins, Director of Accounting.

Section 2. The Board of Trustees hereby authorizes the Chief Financial Officer to execute any document necessary to accomplish the intent of this Resolution.

Section 3. This Resolution shall become effective upon its approval by the Waco Independent School District Board of Trustees and shall remain in effect until rescinded by the Board or until the termination of the officer's employment by the investing entity.

SO RESOLVED, this 29th day of October, 2026.

_____

Angelo Ochoa, President

_____

Taylor Bledsoe, Secretary

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person: Sherry Smith**

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

==========

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.

No 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 changes.

Investment Authority

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 versus payment basis.

Approved Investment Instruments

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:

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 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-

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

Investment Management

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

Liquidity and Maturity

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated 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.

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

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 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.

Operating Funds

The primary objective of investment strategies for operating funds is to ensure that anticipated cash flows are matched with adequate

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

Safekeeping and Custody — 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.

Sellers of Investments — 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-

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

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.

Internal Controls

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:

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.
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.

Annual Review

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.

Annual Audit

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.

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 29, 2026

_____
Angelo Ochoa
President, Board of Trustees

ATTEST:

_____
Taylor Bledsoe
Secretary, Board of Trustees

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: Mr. Elvis Williams

RE: Second Reading of GKD(LOCAL) Update

==========

Background Information:

Board Policy GKD(LOCAL) governs community relations and the nonschool use of district facilities, establishing guidelines, user group designations, and fee structures for external organizations requesting to use school buildings and grounds.

The Board received the first reading of proposed updates to GKD(LOCAL) at its September 17, 2026 regular meeting. Tonight, these updates are submitted for second reading and final approval.

Fiscal Implications:

None at this time.

Administration Recommendations:

Adopt changes to GKD(LOCAL) as presented.

PROPOSED REVISIONS

The District has established a limited open forum for nonschool use of District facilities in accordance with this policy.

The District shall provide equal access to youth groups designated in federal law, including the Boy Scouts, as it provides to other nonschool users of District facilities. [See Patriotic Societies in GKD(LEGAL)]

Scope of Use

The District shall permit nonschool use of designated District facilities for educational, recreational, civic, or social activities when these activities do not conflict with ~~school~~ District use or with this policy.

Approval shall not be granted for any purpose that would damage District property or to any group that has damaged District property.

Note: See the following policies for other information regarding facilities use:

- Use by employee professional organizations: DGA
- Use of facilities for school-sponsored and school-related activities: FM
- Use by noncurriculum-related student groups: FNAB
- Use by District-affiliated school-support organizations: GE

Nonprofit Fund-Raising

The District shall permit nonprofit organizations to conduct fund-raising events on District property when these activities do not conflict with District use or with this policy.

~~The District shall not permit nonprofit organizations not affiliated with the District to conduct fund-raising events on District property.~~

For-Profit Use

The District shall ~~not~~ permit individuals ~~or~~ and for-profit organizations to use its facilities for financial gain~~; however, the District shall permit private academic instruction, as well as public performances, recitals, or presentations so long as no admission fee is charged,~~ when these activities do not conflict with ~~school~~ District use or with this policy.

No District employee shall use District facilities to conduct private lessons or tutoring for pay. [See DBD]

Scheduling

Requests for nonschool use of District facilities shall be considered on a first-come, first-served basis.

Academic and extracurricular activities sponsored by the District shall always have priority when any use is scheduled. [See FM] The ~~principal~~ Superintendent shall have authority to cancel a scheduled nonschool use if an unexpected conflict arises with a District activity.

Approval of Use

The Superintendent ~~or designee~~ is authorized to approve any nonschool use of any District facility.

~~Exception~~

~~No approval shall be required for nonschool-related recreational use of the District's unlocked, outdoor open spaces on elementary school campuses when the spaces are not in use by the District or for a scheduled nonschool purpose.~~

Emergency Use

In case of emergencies or disasters, the Superintendent ~~or designee~~ may authorize the use of ~~school~~ District facilities by civil defense, health, or emergency service authorities.

Use Agreement

Any organization or individual approved for a nonschool use of District facilities shall be required to complete a written agreement indicating receipt and understanding of this policy and any applicable administrative regulations and acknowledging that the District is not liable for any personal injury or damages to personal property related to the nonschool use.

Fees for Use

Nonschool users shall be charged a fee for the use of designated facilities.

The ~~Board~~ Superintendent shall establish and publish a schedule of fees based on the cost of the physical operation of the facilities, as well as any applicable personnel costs for supervision, custodial services, food services, security, and technology services.

Exceptions

Fees shall not be charged when ~~school buildings~~District facilities are used:

1. For public meetings sponsored by state or local governmental agencies~~.~~;
2. By District employee professional organizations [see DGA]; or
3. ~~2.~~ By nonprofit organizations that operate primarily in the District.

Required Conduct

Persons or groups using ~~school~~ District facilities shall:

1. Conduct business in an orderly manner.
2. Abide by all laws and policies, including but not limited to those prohibiting the use, sale, or possession of alcoholic beverages, illegal drugs, and firearms, and the use of tobacco

products, e-cigarettes, or other electronic vaporizing devices on ~~school~~ District property. [See GKA]

3. Make no alteration, temporary or permanent, to ~~school~~District property without prior written consent from the Superintendent.

All groups using ~~school~~ District facilities shall be responsible for the cost of repairing any damages incurred during use and shall be required to indemnify the District for the cost of any such repairs.

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: Chief Craig Goodman

RE: Memorandum of Understanding for Waco Crime Stoppers Waco ISD Student Crime Stoppers Program

==========

Background Information:

Waco ISD is partnering with Waco Crime Stoppers through a Memorandum of Understanding (MOU) to establish a formal Student Crime Stoppers program across district campuses. In alignment with Strategic Plan Priority 1, Objective 3, this initiative utilizes the P3 Tips system to provide students, staff, and community members with an anonymous platform to report safety concerns, including threats, bullying, drugs, weapons, and criminal activity.

Under the terms of the agreement, Waco Crime Stoppers will provide access to the tip-processing software, train designated district administrators, supply promotional materials, and fund reward payouts for qualifying tips. Waco ISD will assign administrative coordinators to review and route incoming tips, maintain tipster confidentiality, and coordinate response efforts with Crime Stoppers and local law enforcement. The MOU becomes effective upon execution and renews annually on January 1 unless terminated by either party.

Fiscal Implications:

Existing district administrators and police personnel will serve as coordinators for this program. Monetary rewards will be provided by Waco Crime Stoppers.

Administration Recommendations:

The Administration recommends that the Board of Trustees approve the memorandum of understanding as presented.

MEMORANDUM OF UNDERSTANDING

Waco Crime Stoppers & Waco ISD Student Crime Stoppers Program

AGREEMENT REGARDING CRIME STOPPERS OPERATIONS

This Agreement is entered into by and between Waco Crime Stoppers and Waco Independent School District (WISD), collectively referred to as the Parties.

Waco Crime Stoppers is a crime stoppers organization as defined by Texas Government Code §414.001(2),

The Parties recognize the importance of expanding school safety initiatives through a Student Crime Stoppers program utilizing the P3 Tips system.

This MOU establishes cooperation for implementation and operation of the Student Crime Stoppers program in WISD campuses.

PROGRAM OVERVIEW

DEFINITIONS

For purposes of this Agreement:

1. **"Tip" means a tip submitted by any person to the Texas Crime Stoppers Council, Waco Crime Stoppers, or a person accepting information on behalf of either of them, by any means, regarding: (a) criminal activity; (b) conduct or threatened conduct that constitutes a danger to public safety or an individual; or (c) conduct or threatened conduct that would disrupt the efficient and effective operations of a school district, as described by Texas Government Code §414.0015(a), including any such tip forwarded to WISD under Texas Government Code §414.0015(b) or §414.012.**
2. **"Approved Reporting Method" means the Waco Crime Stoppers website, mobile application, tip line, P3 Tips platform, and any other reporting method approved in writing by Waco Crime Stoppers.**
3. **"Non-Tip Report" means information received through an Approved Reporting Method that does not meet the definition of a Tip. If a WISD designee is uncertain whether information is a Tip, WISD shall treat the information as a Tip until Waco Crime Stoppers determines otherwise. Neither Party shall represent to any person that a Non-Tip Report is a protected Crime Stoppers Tip.**

GENERAL OPERATIONS

I. General Provisions

A. Waco Crime Stoppers and Waco Independent School District (WISD) shall participate in a cooperative program designed to enhance school safety, prevent crime, encourage anonymous reporting, and promote a positive learning environment for students and staff.
B. All Student Crime Stoppers operations shall be conducted in accordance with the policies and procedures of Waco Crime Stoppers, WISD policies, applicable state and federal laws, and the provisions of this Memorandum of Understanding.
C. Records and information relating to Crime Stoppers Tips submitted through the P3 Tips system or other Approved Reporting Methods shall be maintained in accordance with applicable law and Crime Stoppers policies. Confidential Crime Stoppers' information shall remain the property of Waco Crime Stoppers.
D. The identity of any individual submitting a TTip shall remain confidential to the fullest extent permitted by law and in accordance with Crime Stoppers procedures.
E. Nothing in this Agreement limits, replaces, or satisfies any WISD employee's duty to report suspected child abuse or neglect under Texas Family Code Chapter 261. If a Tip gives a WISD employee reasonable cause to believe a child has been or may be abused or neglected, the employee shall make the report required by Chapter 261 directly to an entity authorized by that chapter. Forwarding a Tip to Waco Crime Stoppers or routing it through the P3 Tips platform shall not be treated as making that report.

II. Waco ISD Responsibilities

WISD agrees to:

A. Assist in promoting the Student Crime Stoppers program throughout participating campuses.
B. Designate district administrators to review, process, and appropriately route Tips received through the P3 Tips platform.
C. Provide reasonable time and resources for designated personnel to participate in Crime Stoppers orientation, training, and program-related meetings.
D. Assist in distributing Student Crime Stoppers promotional materials, including posters, banners, flyers, and digital communications.
E. Protect the confidentiality of all Crime Stoppers tipsters and information received through the program. WISD shall not forward to law enforcement any Tip that concerns only conduct described in Definition 1(c).
F. Coordinate with Waco Crime Stoppers and appropriate law enforcement agencies when Tips involve criminal activity or threats to public safety.
G. Obtain approval from Waco Crime Stoppers before publicly announcing reward offers associated with the Student Crime Stoppers program.
H. Obtain approval from Waco Crime Stoppers before publicly using or distributing materials that reference the Crime Stoppers name, logo, website, mobile application, Tip line, or related branding.

III. Waco Crime Stoppers Responsibilities

Waco Crime Stoppers agrees to:

A. Provide access to the Crime Stoppers website, mobile application, P3 Tips platform, and other approved reporting tools for the purpose of receiving anonymous reports related to school safety and criminal activity.
B. Provide trained WISD designated administrators with access to Crime Stoppers tip-processing software as appropriate.
C. Provide access to Crime Stoppers reporting resources and support services.
D. Provide promotional materials, educational resources, and training materials necessary to support program implementation.
E. Provide orientation and training for designated WISD administrators.
F. Protect the identity of all Crime Stoppers Tipsters in accordance with Crime Stoppers policies and applicable law.
G. Establish and pay rewards for qualifying Tips in accordance with Waco Crime Stoppers policies and procedures. “Waco Crime Stoppers shall administer and pay all rewards directly, using procedures that do not require WISD to learn or disclose the identity of any tipster. WISD employees are not eligible to receive rewards under the Student Crime Stoppers program. Waco Crime Stoppers has no obligation to pay a reward for a Tip it did not originally receive.”
H. Designate a member of the Waco Crime Stoppers Board of Directors to serve as liaison between Crime Stoppers and WISD for program oversight and communication.

FINANCIAL SUSTAINABILITY
Crime Stoppers will support rewards and promotional costs while encouraging fundraising efforts to offset program expenses.

TERM & TERMINATION
This Agreement becomes effective upon execution and renews annually on January 1 unless terminated by either Party with written notice delivered by certified mail or courier to the addresses listed in the signature section.

SIGNATURES

Waco Crime Stoppers:

Date: _____

Printed Name: _____

Title: _____

Signature: _____

Waco Independent School District:

Date: _____

Printed Name: Dr. Tiffany Spicer

Title: Superintendent

Signature: _____

Waco Independent School District

Board of Trustees Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: Dr. Ronnita Carridine

RE: Hiring of an Employee Related to a Current Administrator

==========

Background Information:

Policy DC (Local) states "An applicant of employment, who is related to a district administrator within the second degree by blood or marriage, as defined in this policy, shall disclose the nature of the relationship during the application process. The District shall employ such an applicant only with board approval."

Maurice Green has been hired as a Teacher at Cesar Chavez Middle School and will be under the supervision of Lena Ortiz. Maurice Green is Dr. Monica Green's husband, currently serving as the Principal at Tennyson Middle School.

Fiscal Implications:

Salary is included in the fiscal year budget

Administrative Recommendation(s):

Approve the employment of Maurice Green.

Waco Independent School District

Board of Trustees Meeting Agenda

Date: October 29, 2026 **Contact Person:** Dr. Ronnita Carridine

RE: School District Teaching Permit for Selected Teacher Candidates to Teach a Non-Core Academic CTE Course

==========

Background Information:

Since 1995, Texas law has allowed school districts to issue a school district permit to someone who does not hold a teaching certificate, subject to approval by the Commissioner of Education (Texas Education Code 21.055). For "non-core academic career and technical education (CTE) courses" only, state law allows the school district's Board of Trustees the authority to determine if a school district may issue a school district teaching permit without approval by the Commissioner of Education (House Bill 2205, 84th Regular Legislative Session).

In order for a non-core academic CTE teacher candidate to be qualified for a school district teaching permit, the individual must demonstrate subject matter expertise, such as:

- Professional work experience
- Formal training and education
- Relevant industry license, certification, or registration
- Any combination of work experience, training, and education, or industry credentials related to the subject matter he or she will be teaching

A bachelor's degree is not a requirement.

The administration requests that the following candidate be issued a school district teaching permit effective for the 2026-2027 school year.

Maurice Green- Technology Applications

Edward Coleman- Business

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the named teacher candidate to be issued a school district teaching permit, which will allow them to teach assigned non-core academic career and technology courses for Waco ISD.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: Dr. Deena Cornblum

RE: New Course Request
==========

Course Title: Allied Health Therapeutic Services

Background Information

PEIMS Code: N1302120
Course Type: TEA-approved CTE Course
Course Description:

Allied Health Therapeutic Services is a comprehensive, TEA-approved Career and Technical Education (CTE) course designed to prepare students for high-demand careers in the healthcare and pharmaceutical industries. This Level 2 course builds upon foundational medical principles, allowing students to explore diverse therapeutic pathways, advanced medical terminology, and patient care interventions.

Through rigorous academic instruction and practical applications, students will analyze the roles of various allied health professionals, examine ethical and legal responsibilities in healthcare, and develop essential clinical skills. This 1.0-credit course serves as a critical bridge in the Health Science endorsement pathway, empowering students with the prerequisite knowledge needed for advanced practicums, industry-recognized certifications, and post-secondary medical pursuits.

Fiscal Implications

Textbooks: $2,500
This class will generate CTE funding. Level 1 and 2 courses in an approved program of study receive a funding multiplier of 1.28.

Administrative Recommendation(s):
Approve new courses as presented.

WACO INDEPENDENT SCHOOL DISTRICT

TEACHING & LEARNING

Request for New Course

(This form should be completed & submitted by the campus principal)

TIMELINE

1 September

Complete the form below and submit to the Executive Director of Secondary Education. Campus will be notified if the request will be moved forward.

2 October

The Request will be reviewed, and approval of the Board will be requested.

3 November

Upon Board approval, the course will be added to the Course Planning Guide, and resources for the course will be pursued.

4 Spring

The Course will be offered if at least 15 students request the course. If less than 15, it will be put on the course list again for the next year to gauge interest.

REQUEST FOR NEW COURSE

Proposed Name of Course: Allied Health Therapeutic Services

Department: *(select one)* ☐ English ☐ Math ☐ Science ☐ Social Studies ☐ LOTE ☑ CTE

Other CO22 number correlation for this proposed course: N1302120

Is this course replacing a current course? ☑ No ☐ Yes / Course to be replaced:

Will this course require an additional teacher? ☑ No ☐ Yes

If yes, how will you fund the position (request additional FTE, title funds, through attrition…)

What is the projected financial impact of this course? (Please include cost of teacher training, textbooks, materials, etc.)

ITEM	Projected Cost	Is this a one-time cost or recurring expense?	What budget number will cover this expense?
Textbook: Diversified Health Occupation	$2500	One time	497.11.6321.07.999.22.000

200

COURSE IMPACT

What other courses will this course impact? (What courses will see a decline in enrollment once this course is added?)

Which course will be impacted by new course offering?	How many students will likely leave this course for the new course?	Are the teaching credentials the same or different for this course and the proposed new course?
Algebra II moved to home campus	160	Different, this is a health science course

NEW COURSE REQUESTED BY:

GWAHCA	Angie M. Fetsko	10/07/2026
Campus	*Name of Requestor*	*Date*

FOR CENTRAL OFFICE USE ONLY

Received in the office of Curriculum & Instruction _____ *Date* by _____ *Staff Member*

Request Approved _____ **Request Denied** _____

WACO INDEPENDENT SCHOOL DISTRICT
Board Meeting Minutes

Regular Meeting, Thursday, September 17, 2026 - 6:00 p.m.
WISD Administration Offices Board Room

BOARD MEMBERS PRESENT
Angelo Ochoa
Jim Patton
Taylor Bledsoe
Jose Vidana
Jeremy Davis
Arash Abnoussi
Everett Phipps

BOARD MEMBERS ABSENT

CALL TO ORDER
Angelo Ochoa, Board President, called the meeting of the Waco Independent School District Board of Trustees to order at 6:00 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 ALLEGEIANCE

SPECIAL RECOGNITIONS

Pledge Leaders
Hillcrest PDS students, Jack Bledsoe, Woodrow Phipps and Harrison Phipps, led the Pledge of Allegiance.

Community Partner Award
Lowe's was honored as the Community Partner Award for their service and commitment to Waco ISD students.

SUPERINTENDENT'S REPORT

Hispanic Heritage Month
Dr. Spicer shared that Waco ISD is celebrating Hispanic Heritage Month across the district through classroom learning, campus events and community celebrations.

Introduction of the Greater Waco Advanced Manufacturing Academy Dean
Dr Spicer shared that she was looking forward to introducing Mr. Jeffrey Cunningham as the new Dean, but he was unable to attend because he was hosting students and families for the GWAMA Open House. Dr. Spicer stated she is looking forward to introducing him in October's meeting.

INFORMATION ITEMS/REPORTS

- Cooperative Fees Paid by Waco ISD
- Report on Gifts to Waco ISD

CONSENT AGENDA: CONSIDER AND TAKE APPROPRIATE ACTION

- Amendments to the 2026-2027 Budget
- Bid Award for Maintenance Supplies, Equipment, and Services
- Bid Award for Restaurant and Catering
- Bid Award for Educational Consultants, Professional Development, and Other Student-Based Contracted Services
- Bid Renewal for Temporary Labor Services
- Bid Award for Education Software and Other School District Related Software
- Bid Award for Local Retailer's General Merchandise
- Purchases in Excess of $50,000 under Pre-Existing Bid, Purchasing Cooperative, or Allowed Professional Service
- School Health Advisory Council (SHAC) Members
- T-TESS Additional Appraisers
- Secondary Bilingual Teacher Stipend
- Resolution Committing Unassigned General Fund Balance
- First Reading of GKD (LOCAL) Update
- Library Books Purchase
- 2026-2027 Memorandum of Understanding with EOAC Head Start Amendment
- Board of Trustees Meeting Minutes
    - August 20, 2026 - Regular Meeting
    - August 27, 2026 - Workshop Meeting

Board President, Angelo Ochoa, entertained a motion. Jeremy Davis made a motion, seconded by Jim Patton to approve the consent agenda as presented. The motion passed unanimously (7-0).

REVIEW AND DISCUSS YEAR 1 STRATEGIC PLAN OVERVIEW AND UPDATE

Dr. Spicer and members of her leadership team presented the Year 1 progress report on the Waco ISD Strategic Plan Master Scorecard. The team reviewed progress toward annual targets across the district's four priories: Students, Staff, Community, and Operations.

ANNOUNCEMENTS

Elizabeth Cox, Chief of Staff, shared the following announcements:

- 9/25 - Waco High School DJ Classic Game
- 9/30 - Special Education Unified Football Skills and Drills
- 10/3 - Dancing with the Stars
- 10/3 - IRONKids
- 10/4 - Dr. Spicer participating in the Waco IRONMAN 70.3
- 10/6 - Waco ISD Police Department National Night Out Celebration
- 10/28 - Waco ISD Police Department, Athletics and the City of Waco Police Department will host their annual Trunk or Treat
- 10/27 - Waco ISD Administration Building Trick or Treat

- 10/12-10/15 - District closed for Fall Break
- 10/20 - Strategic Plan Board Workshop
- 10/29 - Regular Board Meeting

REVIEW AND DISCUSS POTENTIAL CONTRACTS ON REAL PROPERTY

The board convened into closed session at 7:03 p.m.

The board reconvened at 7:30 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 was adjourned at 7:31 p.m.

_____
Board President

_____
Board Secretary

WACO INDEPENDENT SCHOOL DISTRICT
Board Meeting Minutes

Workshop Meeting, Tuesday, October 20, 2026 - 6:00 p.m.
WISD Administration Offices Board Room

BOARD MEMBERS PRESENT

Angelo Ochoa
Jim Patton
Taylor Bledsoe (arrived at 6:36 p.m.)
Jose Vidana
Jeremy Davis
Arash Abnoussi
Everett Phipps

BOARD MEMBERS ABSENT

CALL TO ORDER

Angelo Ochoa, Board President, called the meeting of the Waco Independent School District Board of Trustees to order at 6:00 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 STRATEGIC PLAN

The Board of Trustees and members of the Superintendent Leadership Team participated in a quarterly check-in to review progress toward the District's Strategic Plan. The discussion focused on current progress, progress toward established goals and the work underway to advance each priority.

ADJOURNMENT

The meeting was adjourned at 8:30 p.m.

_____
Board President

_____
Board Secretary

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: **Sherry Smith**

RE: Presentation and Discussion on the 2026 Delinquent Tax Collections

==========

Background Information:

The law firms of McCreary, Veselka, Bragg & Allen, P.C. and Beard, Kultgen, Brophy, Bostwick and Dickson, PLLC, 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.

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, PLLC, 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.



Waco Independent School District Delinquent Tax Collections Report





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Executive Overview

Helping You Serve Your Community

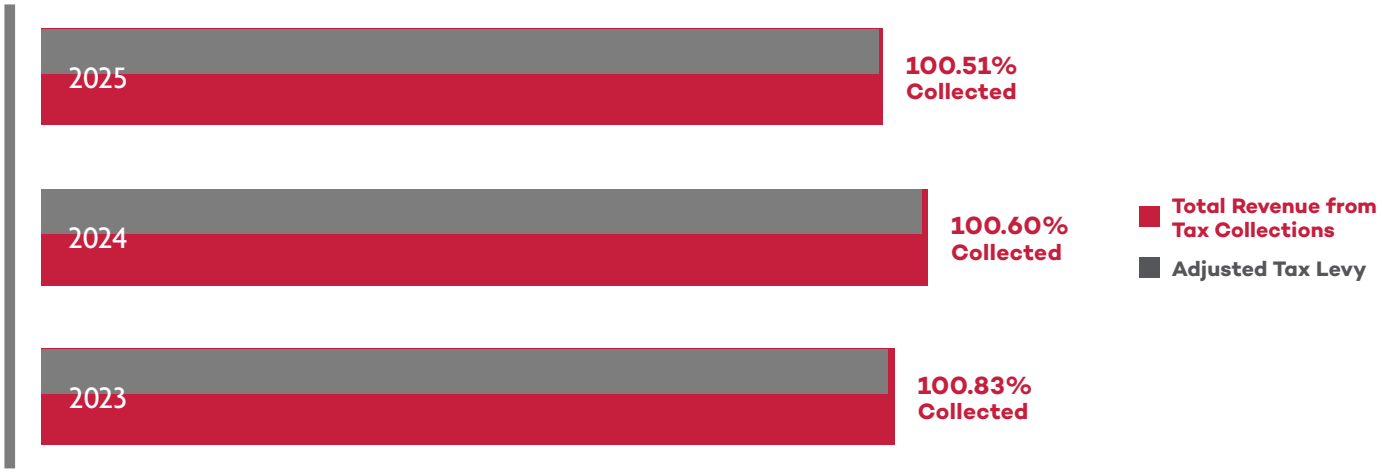
We are proud to serve the Waco Independent School District in the collection of delinquent property taxes. Our fair, efficient and effective collection services realize vital revenue for the financial stability of the Waco Independent School District, allowing the ISD to meet its budgetary requirements.

Our efforts not only result in rapid recovery of delinquent property taxes but also boost current tax collections. When property wners find out the ISD pursues collections aggressively, they are more likely to pay current taxes timely.





Total Revenue from Tax Collections



Tax Year	Adjusted Tax Levy	Total Current & Delinquent Collections	Penalty & Interest Collected	Total Property Tax Revenue	Cumulative % Collected	Collections Paid as Refunds
2025	$85,636,354	$85,200,849	$870,032	$86,070,881	100.51%	$1,099,832
2024	$90,125,337	$89,758,280	$904,559	$90,662,839	100.60%	$1,007,952
2023	$86,559,107	$86,359,287	$918,165	$87,277,452	100.83%	$1,764,889

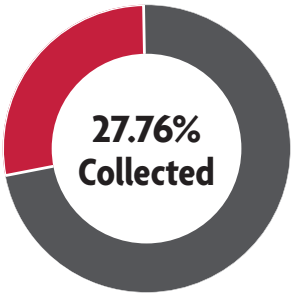
The table and graphics above show the adjusted tax levy for the past several tax years, and the total property tax revenue collected during the corresponding fiscal years.

Amounts shown include current tax collections, delinquent tax collections, and penalties and interest accrued on the delinquent taxes.

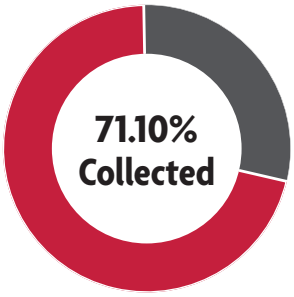
Over the past three years, changes in the appraisal roll have required the District to refund a significant amount of property taxes that were collected. When the taxable value of a property is decreased by either late-applied exemption or the conclusion of valuation litigation, it produces a refund that must be paid to a property owner. The McLennan County Tax Office pays these refunds out of district collections before making disbursements to the District. These refund amounts are denoted in the final column above, and have exceeded $1 million every year for the past three years. Therefore, while the McLennan Tax Office has collected over 100% of the District's levy every year reflected, the District has actually received a lesser amount.

Delinquent Tax Collections by mvba

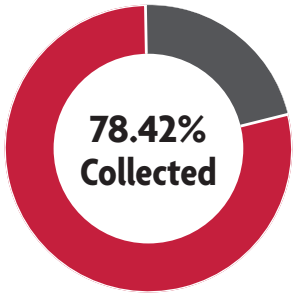
As of September 30, 2026



2025 | 3 Months



2024 | 15 Months

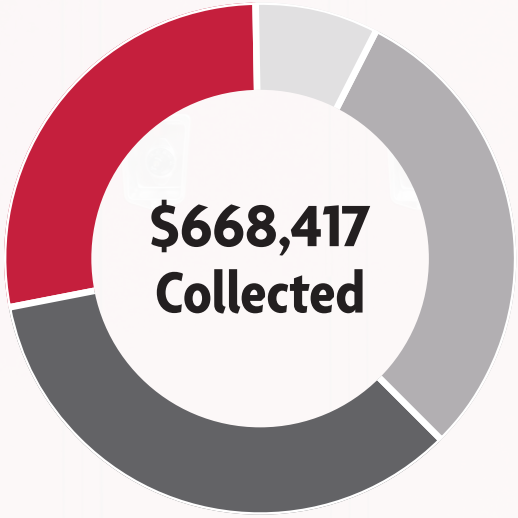


2023 | 27 Months

Tax Year	July 1st Original Delinquency	Cumulative Delinquent Tax Collections	Tax Remaining Due	Cumulative Percent Collected	Months of Collection
2025	$2,407,527	$668,417	$1,739,110	27.76%	3
2024	$2,264,671	$1,610,082	$654,589	71.10%	15
2023	$2,204,983	$1,729,074	$475,909	78.42%	27

The table and graphics above show the amount of delinquent taxes turned over to MVBA for the last several tax years, and the percentage of those taxes MVBA has collected as of September 30, 2026. Each year's delinquent taxes were referred to MVBA for collection July 1st of the year after the District levied the tax, i.e. 2024 taxes were turned over to MVBA for collection on July 1st, 2025. Amounts shown are exclusive of penalties and interest.

Delinquent Collection Status of 2025 Taxes



Total Due (7/1/26)	$2,407,527	
Collected	**$668,417**	**27.76%**
Lawsuits & Judgments Payouts	$825,005	34.27%
Research in Progress	$722,507	30.01%
Bankruptcy/Deferral/ Uncollectible BPP	$191,598	7.96%

Collectible *Currently Uncollectible*

3 Months *of Collection Activity*

Delinquency Classifications

Lawsuits & Judgments

MVBA files delinquent tax suits and pursues them to payment or judgment. Often, property owners enter installment plans after the filing of suit. If taxes remain unpaid, subsequent to judgment, an order of sale is issued and the property is posted for sale.

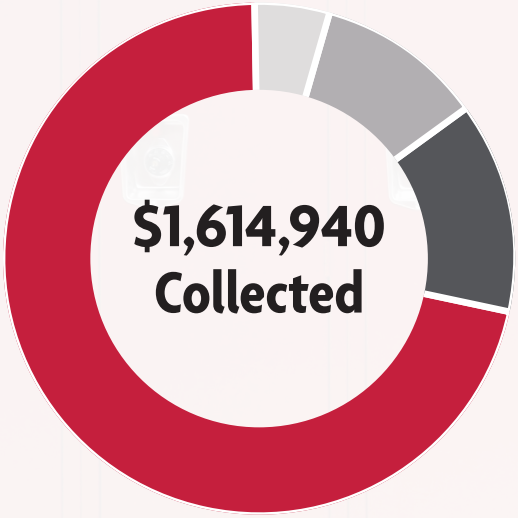
Payouts

After a tax becomes delinquent, property ownersstill have the option to enter into a "Homestead Payout Agreement" under Texas Tax Code §33.02.

Research in Progress

These accounts have no known impediment to collection activity, and includes those accounts currently being researched. MVBA sends several delinquency notices on every account prior to filing suit. Additionally, MVBA performs extensive title and business entity research prior to filing suit. This process helps us identify accounts with incorrect addresses or title issues that need to be researched.

Delinquent Collection Status of 2024 Taxes



Total Due (7/1/25)	$2,264,671	
Collected	**$1,614,940**	**71.31%**
Lawsuits, Judgments & Payouts	$301,842	13.33%
Research in Progress	$240,348	10.61%
Bankruptcy/Deferral/ Uncollectible BPP	$107,541	4.75%

Collectible *Currently Uncollectible*

15 Months *of Collection Activity*

Delinquency Classifications

Tax Deferrals / Over-65 / Disability

Under the Texas Tax Code, qualifying property owners can defer the payment of property taxes on their residence homesteads. A deferral is removed once the property is no longer a residence homestead. Once the deferral is removed, MVBA may move forward with collecting any property taxes due. Therefore, filing a deferral delays but does allow for the eventual collection of the taxes.

Bankruptcy

Under federal law, collection activity is prohibited once a property owner files for Bankruptcy. MVBA monitors bankruptcy cases to ensure that the ISD tax claims and liens have the highest possible priority. The amount the ISD can ultimately recover, particularly in Chapter 7 bankruptcies, is incredibly difficult to determine until a bankruptcy is closed.

Uncollectible & Unknown Address

This category includes accounts that have either returned delinquent notices, or that MVBA has determined the business is no longer in operation. With returned notices, we have exhausted our extensive research program to try and locate the record property owner. However, without an accurate address, the likelihood of these property accounts being collected is low.

This designation also includes personal property accounts where the business in no longer in operation. In many instances, the owners of these personal property accounts are "judgment proof" due to either protections provided by business entity structure (such as corporations or LLC's) or because the business no longer has any assets.

Delinquent Collection Status of 2023 Taxes

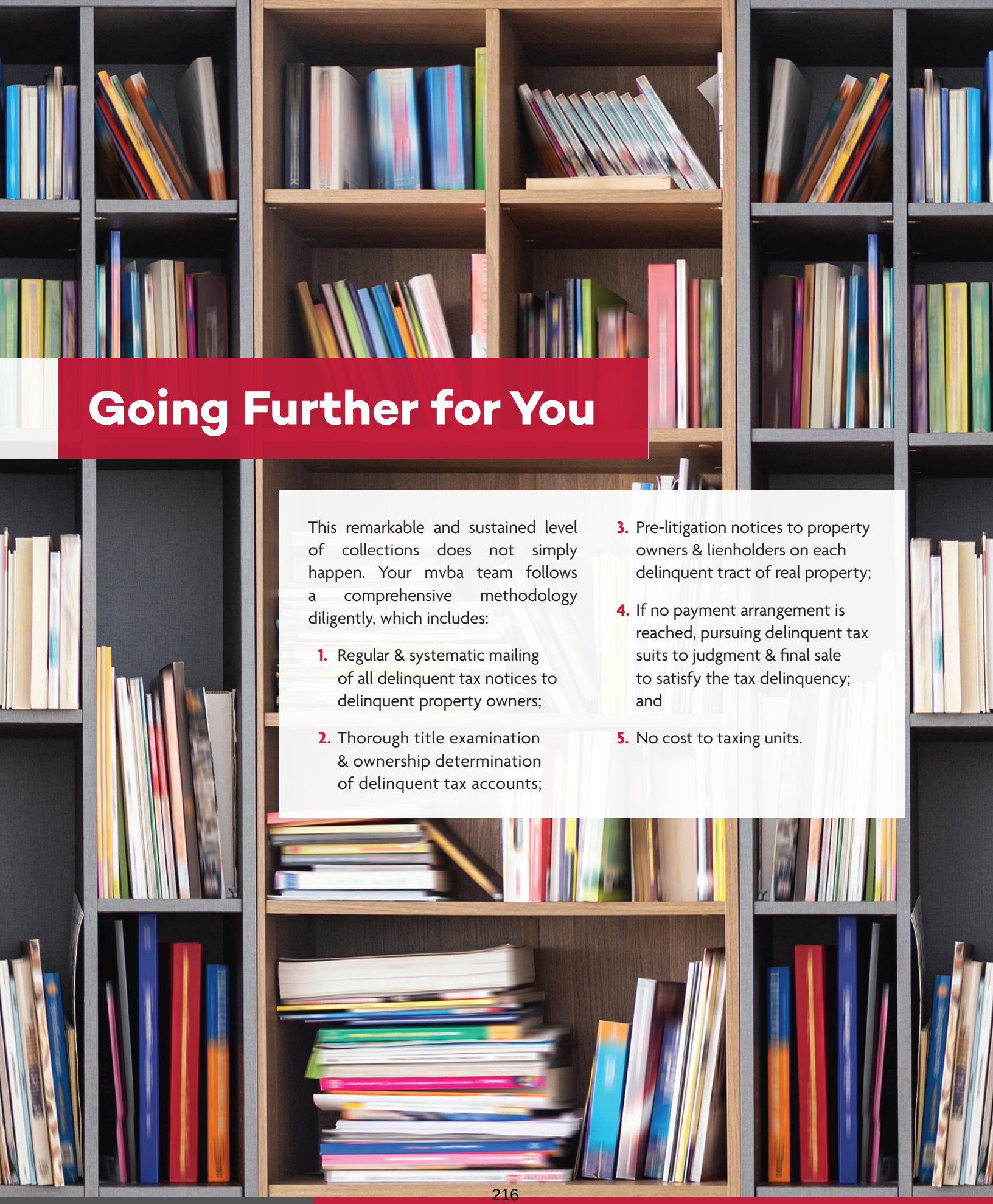


Total Due (7/1/24)	$2,204,983	
Collected	**$1,729,074**	**78.42%**
Lawsuits, Judgments & Payouts	$188,892	8.57%
Research in Progress	$197,857	8.97%
Bankruptcy/Deferral/ Uncollectible BPP	$89,159	4.04%

Collectible *Currently Uncollectible*

27 Months *of Collection Activity*





Going Further for You

This remarkable and sustained level of collections does not simply happen. Your mvba team follows a comprehensive methodology diligently, which includes:

1. Regular & systematic mailing of all delinquent tax notices to delinquent property owners;
2. Thorough title examination & ownership determination of delinquent tax accounts;
3. Pre-litigation notices to property owners & lienholders on each delinquent tract of real property;
4. If no payment arrangement is reached, pursuing delinquent tax suits to judgment & final sale to satisfy the tax delinquency; and
5. No cost to taxing units.

Delinquent Property Tax
Collection Activity
July 1, 2025 through March 31, 2026

	Total Notices Mailed	3,922 Properties	4,368 Properties
	District Court Suits	265 Suits	903 Properties
	Judgments	82 Judgments	270 Properties

Tax Sales

Turnover vs. Collection Activity Comparison

Properties Posted for Sale	Properties Paid/Withdrawn	Properties Sold to Third Parties
75	61	14

Accounts Turned Over – July 2025	Lawsuits Filed	Judgments	Sold/Bid in Trust
2,433	265 (10.89%)	82 (3.37%)	14 (0.58%)

Though MVBA undertakes significant legal work to collect delinquent property taxes, all collection remedies are tools to encourage communication with your property owners. Payment options are always available to taxpayers. MVBA's Downtown Waco Office has 10 full-time employees ready to communicate with your taxpayers in both English and Spanish to work out suitable payment arrangements and resolve property tax issues.

Note: Just over 2,400 delinquent property accounts turned over to MVBA to collect in July 2025. During the last 12 months, only 11% otf the workable properties required a lawsuit to be filed, only 3.3% were reduced to taking a judgment, and, finally, only 0.58% of the 2400 were sold at tax foreclosure auction. We strive to both collect the District's property taxes efficiently and treat your taxpayers with respect. The result is that the District's taxes get paid, and the property owners very rarely face an actual foreclosure.

Taxable Value Audit

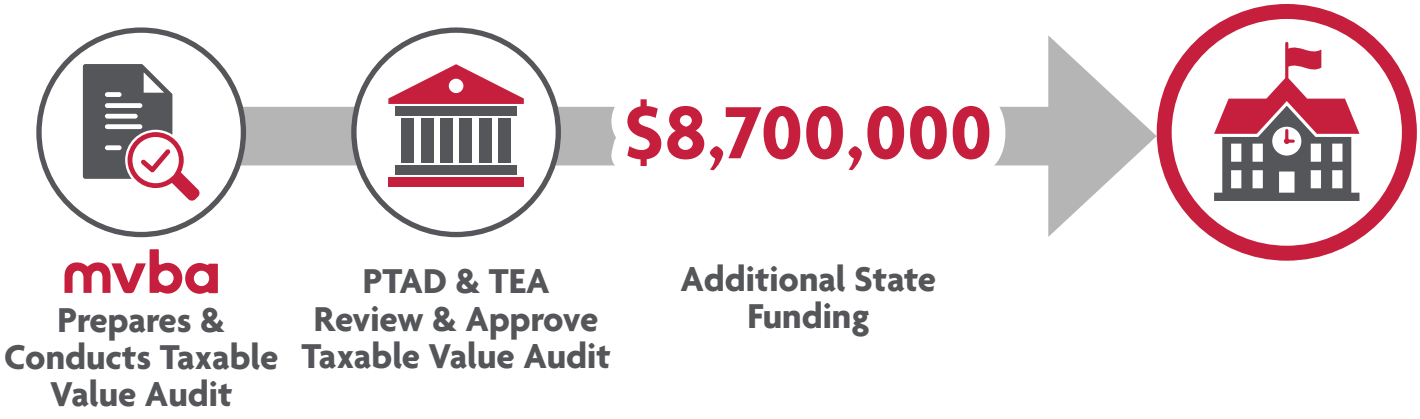
A Taxable Value Audit (TVA) provides Waco Independent School District with an opportunity to recover lost budget revenue. It is a comparison of the original assigned T2 value, after certification to the TEA, with the T2 value that includes changes that have occurred after the original Property Value Study.

MVBA proactively prepares Requests for School District Taxable Value Audits and we support clients throughout the audit process, preparing and providing all necessary forms, supporting schedules and data to the Comptroller's Property Tax Assistance Division. Phil Green, Director of Taxable Value Audits, has 19 years of experience with the Texas Comptroller's Office facilitating the TVA Process.

While most vendors retain 10% of the amount recovered, MVBA provides these services at no additional cost to Waco Independent School District. That means that while MVBA has increased the District's State funding by over $8 million, we have also saved the District approximately $800,000.

Over the past eight (8) audits conducted for the District, MVBA has increased state funding to the district by approximately $8.7 million.

2016	2017	2018	2019
$435,605	$824,758	$1,283,139	$1,482,071
2020	**2021**	**2022**	**2025**
$1,732,108	$731,135	$1,585,081	$635,128





mvba Going Further®. . .

BEARD KULTGEN
THE TEXAS FIRM

Waco Independent School District

Services Include:

Delinquent Property Tax Collections

Appraisal District Litigation

Court Fines & Fees Collections

Bankruptcy Claims

Property Value Studies/Taxable Value Audits For School Districts

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THE TEXAS FIRM

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254-776-5500

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: Dr. Deena Cornblum

RE: Review and Discuss Priority 1 - 1.1 Implementing Systems to Support Campus Performance and 1.2 Increase College, Career and/or Military Ready Student

==========

Background Information:

The Waco ISD Strategic Plan Priority 1 focuses on students and accelerating their learning growth. Students are at the center of everything we do. Improving academic outcomes in reading and math, expanding opportunities for advanced coursework, and ensuring safe, supportive campuses are the keys to our long-term success.

To support these outcomes, Priority 1, Strategic Objective 1.1 directs the district to develop and implement plans, systems, and processes to support improved campus ratings and demonstrate accelerated student growth. While Strategic Objective 1.2 prioritizes ensuring academic success for all students in math, literacy, and CCMR as required by HB3.

The attached presentation provides an update on district progress focusing on beginning of year data for iReady, Taught Curriculum Assessment Quarter Check 1, dual credit and Advanced Placement course passing rates, and CCMR data.

Fiscal Implications:
N/A

Administrative Recommendation(s):

Report only

Priority 1 - 1.1 Implementing Systems to Support Campus Performance

Priority 1 – 1.2 Ensure academic success for all students in CCMR



October, 2026

STRATEGIC PLAN

PRIORITY ONE - STUDENTS

1.1 Develop and implement plans, systems, and processes to support improved campus ratings and demonstrate accelerated student growth.

The district's long-term STAAR goals:

- Increase the percentage students scoring at Meets Grade Level on STAAR reading and math.
- RLA will increase from 32% to exceed the current state average (54%) by May 2030.
- Math will increase from 21% to exceed the current state average (45%) by May 2030.

RLA 2026 – 36% | 2027 – 41% | 2028 – 46% | 2029 – 51% | 2030 – 56%
Math 2026 – 21% | 2027 – 25% | 2028 – 35% | 2029 – 40% | 2030 – 46%

STRATEGIC PLAN

PRIORITY ONE - STUDENTS

PRIORITY ONE

Students - Our Reality

Year 1 Metrics · 2025–26

Measure	2026 Year 1 Target	2026 ACTUAL	2026-2027 Goals
STAAR Reading % at Meets Grade Level	36%	34%	41%
STAAR Math (Gr. 3–9) % at Meets Grade Level	25%	22%	30%
AP / Dual Credit Pass rate	28%	29%	32%

STRATEGIC PLAN

PRIORITY ONE - STUDENTS

26-27 PROGRESS MEASURES

- iReady: BOY (September), MOY (January), EOY (May)
- Quarter Checks: October, December, February/March
- STAAR: April
- Advanced Placement and Dual Credit Passing Rates

iREADY

District RLA and Math Data by Grade Level

IREADY: SPRING 2026 EOY TO FALL 2026 BOY (SCALE SCORES)

Grade	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6	Gr. 7	Gr. 8
Reading: spring EOY	382	421	461	490	518	538	540	555
Reading: fall BOY	386 (+4)	424 (+3)	465 (+4)	499 (+9)	529 (+11)	538 (0)	545 (+5)	555 (0)
Math: spring EOY	362	390	410	434	451	466	462	473
Math: fall BOY	366 (+4)	388 (-2)	413 (+3)	433 (-1)	450 (-1)	460 (-6)	462 (0)	466 (-7)

Reading held or rose in every grade, led by Grade 5 (+11) and Grade 4 (+9). Math held within 2 points in most grades; Grades 6 and 8 dipped 6–7 points, consistent with the middle school transition we are targeting.

TCA Quarter Checks

Advanced Placement and Dual Credit

STRATEGIC PLAN

PRIORITY ONE - STUDENTS

1.1 Develop and implement plans, systems, and processes to support improved campus ratings and demonstrate accelerated student growth.

The district's long-term Advanced Placement and Dual Credit percentage of students passing AP exams or successfully completing dual credit courses will increase from 24% to exceed the current state average (46%) by May 2030.

2026 – 28% | 2027 – 32% | 2028 – 37% | 2029 – 42% | 2030 – 47%

STRATEGIC PLAN
PRIORITY ONE - STUDENTS

PRIORITY ONE

Students - Our Reality

Year 1 Metrics · 2025–26

Measure	2026 Year 1 Target	2026 ACTUAL	2026-2027 Goals
STAAR Reading % at Meets Grade Level	36%	34%	41%
STAAR Math (Gr. 3–9) % at Meets Grade Level	25%	22%	30%
AP / Dual Credit Pass rate	28%	29%	32%

Advanced Placement & Dual Credit

Criteria	Pass Rate	
	2025	2026
Advanced Placement (AP)	23.6%	29%
Dual Credit (DC)		

CCMR

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%

PRIORITY ONE

Students - Our Reality

Year 1 Metrics · 2025–26

Measure	2026 Year 1 Target	2026 ACTUAL	2026-2027 Goals
CCMR Graduates % meeting criteria	71%	81%	74%

CCMR

Accountability Year	2025	2026
Graduating Class of	Class of 2024	Class of 2025
Texas Success Initiative	38.0%	57.6%
Dual Credit	13.9%	11.1%
Advanced Placement	9.9%	12.5%
Associates Degree	1.0%	2.9%
Industry Based Certification	32.5%	36.0%
Advanced Diploma and IEP	6.9%	12.4%
Military Enlistment	1.4%	2.4%
CCMR	62%	81%


Thank
You

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person:** Karmen Logan

RE: Consider, Discuss and Take Appropriate Action Regarding the Approval of Turnaround Plans and Targeted Improvement Plans

==========

Background Information:
Due to two or more years of unacceptable ratings under state accountability, Crestview Elementary, Mountainview Elementary, and J.H. Hines Elementary are required to implement a two-year Turnaround Plan for the 2026–2027 and 2027–2028 school years.

Waco High School, Tennyson Middle School, and West Avenue Elementary are all federally designated for Comprehensive Identified for School Improvement—requiring Targeted Improvement Plans—with West Avenue Elementary also receiving an unacceptable state rating of F.

Cedar Ridge Elementary received a B rating for the 2026 school year but is included in the LASO 3 Instructional Leadership Grant, requiring submission of a Targeted Improvement Plan for 2026-2027.

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. Intensive Curriculum and Instruction Improvements

Additional Strategies:

2. High-Quality Instructional Materials (HQIM) Implementation
3. Weekly PLCs focused on Internalization of Modules and Lessons, Rehearsal and Student Work Analysis
4. Robust Observation and Feedback System
5. Supported Student Intervention and Data Tracking

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 20, 2026.

Stakeholder Engagement:
Each Turnaround and Targeted Improvement campus posted meeting notices on their websites to encourage community participation and feedback. All campuses have completed their community engagement meetings providing them opportunity to hear the current campus status and provide input into strategies for success for the 2026-2027 school year.

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 Crestview, Mountainview, and J.H. Hines Elementary.
- The Targeted Improvement Plans for Waco High School, West Avenue Elementary, Tennyson Middle School and Cedar Ridge Elementary.

Turnaround Plans and Targeted Improvement Plans

Waco Independent School District | Board of Trustees

Campuses: **(TAP)** , Crestview Elementary, J.H. Hines Elementary, Mountainview Elementary

(TIP) Waco High, Tennyson Middle School, West Avenue Elementary, Cedar Ridge Elementary

Assurances

Needs Assessment

- Part of the Campus Improvement Plan (CIP)
- Meets Texas Education Code 39A.053

Observation and Feedback

- Instructional Insights app or a Robust Observation and Feedback System
- Aligned to district tools; weekly observation and feedback
- Action steps for teachers
- Strong instructional delivery and HQIM implementation
- Priority on teacher growth

Public Input

- Campus public meetings held, surveys given, posted on website with QR code
- Elementary: Sept 15 (MTV, CV, JHH, WAE, CR)
- Waco High: Sept 8
- Tennyson: Sept 23
- Board hearing conducted-October 29, 2026; TAP feedback uploaded

Robust Observation and Feedback System: TEA Required Elements

TEA element	How Waco ISD meets it
1. Alignment to district tools	One common content-agnostic observation tool, companion guide, action step guide and tracker used in every content area, aligned to the TEA tool
2. Observation and feedback weekly	Campus leaders and T&L Specialists observe six classrooms weekly; District T&L, Office of School Leadership and Student Services staff observe weekly
3. Action steps for teachers	Every observation produces one bite-sized action step, recorded in the Action Step Tracker
4. Strong instructional delivery	Tool rates pacing, modeling, academic language, tasks, practice and checks for understanding; weekly PLCs internalize lessons and plan reteach
5. HQIM implementation	District initial training; ongoing training by curriculum providers and content coordinators; campus and district walks confirm HQIM use
6. Teacher growth prioritized	Follow-up coaching by T&L Specialists and administrators; ILT reviews action-step progress weekly for Tier 2 and Tier 3 teachers

Observation and Feedback Cycle and Tools

1	2	3	4	5
Observe	Calibrate ratings	Select action step	Follow-up support	Track data

Content-Agnostic Observation Tool

- One tool across all content areas, aligned to the TEA tool and T-TESS Domains 2 and 3

Companion Guide

- Used by leaders to calibrate ratings with 1-4 rubrics grounded in observable evidence

Action Step Guide

- TEA-aligned guide that matches action steps to each teacher's results

Action Step Tracker

- Records action steps, follow-up and evidence for each teacher

Weekly expectation: campus leadership and instructional coaches observe six classrooms; district staff observe classrooms weekly. One tool gives teachers consistent feedback and leaders comparable data across campuses.

What We Observe and How We Choose Action Steps

Learning Environment

- Routines
- Classroom Management
- MTSS-B Protocols

Instructional Delivery

- HQIM
- Pacing
- Explicit Model
- Academic Language
- Questions and Tasks
- Frequent, Breadth and Depth of Practice

Monitoring and Responding

- Checks for Understanding
- Monitoring
- Responding

Action Step Selection

- Diagnose the root cause
- Define the what and the how
- High-leverage, measurable, bite-sized (one week), precise
- Action Step Bank supports internalization and implementation

Ratings use a 4-point scale (4 Always/Consistently to 1 Rarely/Seldom, or N/A). Action steps target the single move that most improves student learning and teacher practice.

School Improvement Strategy

Strategy Selected

Intensive Curriculum and Instruction Improvements

Strategic Partnerships

- Region 12
- Instruction Partners

HQIM Vendors

- HMH Into Reading (Elem RLA)
- Great Minds, Bluebonnet (Elem Math)
- Savvas (Secondary RLA)
- Carnegie Learning, Bluebonnet (Secondary Math)

Other TEA Strategies:

- Accelerating Campus Excellence (ACE) Model
- Closure/Reassign
- Closure (charters only)
- Improve Graduation Rate- High Schools Only (not applicable)
- Turnaround Partnership (SB 1882)

District Capacity Builders: Support Structure

Waco ISD Teaching and Learning

Dr. Cornblum
Asst. Superintendent, Teaching and Learning

Ms. Steele
Director of Accountability

Elementary Content Coordinators
Ms. Sanders, Ms. Nelon, Mrs. Bagby, Mrs. Tate

Secondary Content Coordinators
Mrs. Flores, Mrs. Tate, Mrs. Mintor, Ms, Conner

Ms. Parnell
Executive Director of Intervention/State and Federal Programs

Waco ISD Office of School Leadership

Dr. Brown and Dr. McAdoo
Principal Supervisors

Mrs. Logan
DCSI

Talent Redistribution: Teaching and Learning specialists moved from state and federal funds to district-funded FTEs, served to campuses based on data and need.

Total Turnaround Investment Strategy

Staffing

$3,667,979.36

32 T&L specialists (local funds); 17 At-Risk specialists (Title I)

Curriculum Materials

$2,031,045.84

HMH, Carnegie Learning, Great Minds, Savvas, EduSmart

Professional Development

$63,620.00

HMH, Coachman and Studies Weekly (state and federal funds)

Curriculum funding sources



Core Framework: Protected Instructional Minutes and HQIM

Elementary	Weekly minutes	HQIM vendor
RLA	600 min weekly (120 daily)	HMH Into Reading
Math	525 min weekly (105 daily)	Great Minds (Bluebonnet)

Secondary	Weekly minutes	HQIM vendor
RLA	225 min weekly	Savvas
Math	225 min weekly	Carnegie Learning (Bluebonnet)

Assessment and Progress Monitoring Data Funnel

BOY-MOY-EOY Diagnostic (iReady)

3 times per year. Establish baseline, identify major gaps and determine Tier 2/3 placements.

Taught Curriculum Assessments

Quarterly. Monitor alignment with campus goals; determine acceleration and reteach plans.

Exit Tickets

Weekly/Daily. Immediate formative check on the lesson objective; drives small groups and reteaching.

Accelerated Instruction and Tiered Intervention (MTSS)

Tier 2 Support

- **Trigger:** below the 25th percentile and/or failed one year of STAAR
- **Action:** core teachers provide focused WIN blocks, 20-30 minutes, 2 times a week

Tier 3 Support

- **Trigger:** below the 15th percentile and failed STAAR 2 or more consecutive years
- **Action:** supplemental teacher pull-out, 30-45 minutes, 5 times a week

System Integration: Accelerated Learning Plans, tier adjustments and progress monitoring are documented in Branching Minds. Teachers may request a Student Assistance Team (SAT) meeting at any time; 504 and Special Education progress is reviewed at annual meetings or on request.

PLC-Professional Learning Community Essential Components

1
Unit Internalization
Build a shared understanding of unit goals and the instructional arc of HQIM.

2
Lesson Internalization
Unpack lesson goals, success criteria, pacing and anticipated misconceptions.

3
Lesson Rehearsal
Structured practice and modeling of high-leverage instructional moves.

4
Student Work Analysis
Examine exit tickets and student work to find trends and script reteach plans.

The cycle repeats weekly in protected PLC time, supported by agenda templates, a PLC observation tool and an action step guide.

Integrated Supports for Special Populations

Special Education

- **Focus:** Tier 1 inclusion and compliance
- SPED 101 for administrators (Sept)
- Mid-year fidelity audits of co-teaching and MDRs (Dec)
- SPED teachers weekly PLCs

Bilingual / ESL

- **Focus:** linguistic support in Tier 1
- HMH Into Reading V2 launch (July)
- Free 3-day ESL Academy (June)
- TELPAS targets reviewed at stepbacks; EB teachers join PLCs

Highly Mobile Students

- **Focus:** barrier removal and McKinney-Vento compliance
- Backpacks, supplies, hygiene items, clothes
- Case management for attendance recovery
- Staff training on classroom indicators

Milestone Phases: Launch to Autonomy

Year 1: System Launch and Calibration (TIP and TAP)

Target: Dec 2026

BOY to MOY

Launch Campus Data Trackers; run the BOY Data Stepback and set Domain 1-3 goals.

Target: May 2027

MOY to EOY

MOY Stepback; recalibrate Tier 2/3 rosters; 2-3 week short-cycle reteach plans before STAAR.

Target: Aug 2027

EOY Closeout

Consolidate tools, PLC agendas and MTSS protocols into the Year 1 Instructional Systems Playbook.

Year 2: Sustainability and Autonomy (TAP only)

Target: Dec 2027

BOY to MOY

Calibration walks with district leaders to verify Tier 1 HQIM rigor; update teacher tiering.

Target: May 2028

MOY to EOY

Summative Stepback on two-year STAAR/EOC and TELPAS results against exit criteria (C or higher).

Target: Aug 2028

Final Closeout

Closeout Audit of all instructional practices; transition to sustained campus-led continuous improvement.

Milestones: Year 1 (TIP and TAP),

Due	Year 1 milestones
Dec 2026	• Pacing guides • Master schedule • Weekly 4-type PLCs • Observation and feedback tool • Data tracker, BOY stepback • 45+ min intervention block • Weekly ILT meetings
May 2027	• Coaching tracker • MOY stepback, reteach • PLC monitoring plan
Aug 2027	• Fidelity audit • Playbook

Year 2 (TAP Only)

Due	Year 2 milestones
Dec 2027	• Refined pacing guides to include reteach windows • PLC facilitator training expansion • Cross-grade walkthroughs (teachers) • Year 2 MOY stepback • Campus-led short cycles reteach plans
May 2028	• Teacher tiering, coaching • Principal manager walks • Teacher-led PLCs • Sustainability playbook
Aug 2028	Two-year outcome analysis

Performance Management

District: Principal Manager and DCSI

- Milestone tracker rated Not Started, In Progress or Complete, tied to evidence
- Monthly progress conferences with the principal
- BOY and MOY stepbacks with ESC 12; summer 2027 fidelity audit
- Monthly status summary to district leadership

Campus: Principal and ILT

- Weekly ILT meeting, walk log and PLC feedback; 6 classroom walks weekly
- Biweekly observation log, coaching tracker and intervention checks
- Short-cycle 2-3 week reteach reviews
- Quarterly progress update to the CDMC; Year 1 results shared August 2027

Performance Management Monitoring Cadence

Weekly Rhythm

ILT meetings, review of 6 weekly walkthrough logs, PLC observation feedback; biweekly coaching tracker reviews.

Monthly Rhythm

Milestone self-ratings, trend reviews and formal District Progress Conferences.

Quarterly / Term Rhythm

Short-cycle (2-3 week) reteach reviews, Benchmark data analysis and BOY/MOY Data Stepbacks.

Statutory Timeline and Next Steps

Today	Board approval of TAP and TIP plans
Nov 20, 2026	Official TEA submission
Feb 26, 2027	Resubmissions Only (if not approved in first round)
June 30, 2027	June EOY Improvement Reflection

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: October 29, 2026 **Contact Person**: Elvis Williams

RE: **Review Discuss and Take Appropriate Action on Asteri Fuel Tank Project**

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Background Information:

Friends for Life, in partnership with Vecino Bond Group, is developing Friendship Villa, a sixty-five (65) unit Permanent Supportive Housing community serving adults with disabilities in Waco, Texas.
As part of the project's environmental due diligence, the above-ground fuel storage tanks located on adjacent Waco ISD property were identified as requiring secondary containment improvements to satisfy applicable environmental review and risk mitigation requirements.
The Developer has agreed to fund the design and construction of the secondary containment improvements at no cost to Waco ISD.
The Developer shall be solely responsible for all costs associated with:

- Engineering
- Surveying
- Environmental consulting
- Permitting
- Construction
- Inspections
- Project management
- Restoration

Waco ISD shall have no financial obligation related to the work unless otherwise agreed in writing.

Fiscal Implications:

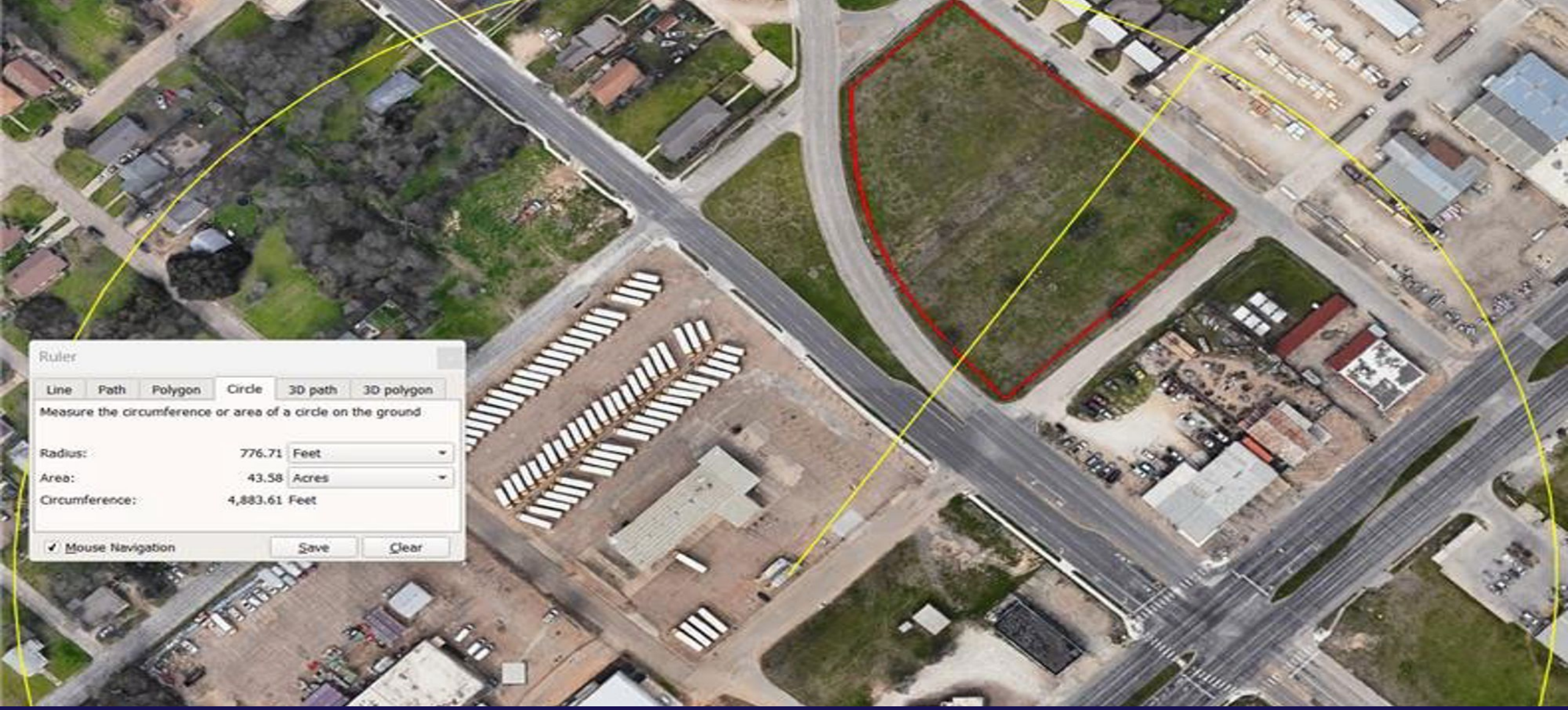
None

Administrative Recommendation(s):

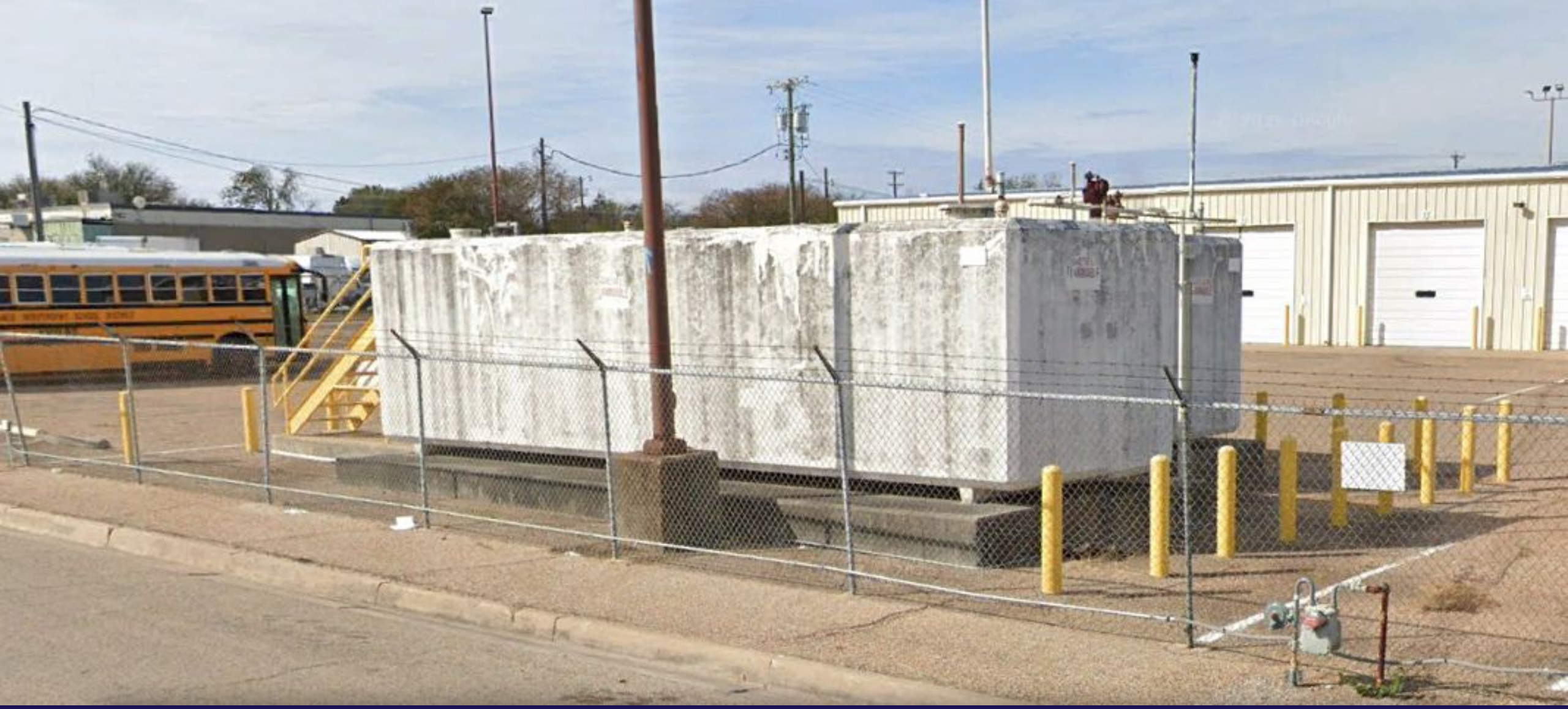
Approve authorizing the Superintendent to negotiate and execute the Memorandum of Understanding.

Review, Discuss and Take Appropriate Action on Asteri-Fuel Tank Project

October 29, 2026



Proximity of Fuel Tanks to Friendship Villa Site



Existing Fuel Tank Storage



Example of diked barrier

FRIENDS FOR LIFE

Wrap-Around Services for Seniors & Adults with Disabilities

- Food Delivery & Grocery Shopping
- Money Management
- Connection to Services/Resources
- Case Management
- Life Skills Training
- Companion to the Doctor
- Employment Training
- Telephone Reassurance
- Fraud Prevention Training
- Advocacy
- Help with Applications for Benefits
- Transportation
- Exercise Programs
- Learning Labs
- Opportunities for Meaningful Interaction
- Quality of Life Programs
- Rental Assistance
- Financial Literacy



VIEWS:

MAIN ENTRY

AN AFFORDABLE HOUSING DEVELOPMENT
In WACO, TX

WACO INDEPENDENT SCHOOL DISTRICT

THANK YOU