

Notice of Regular Meeting

The Board of Trustees Celina Independent School District

A Regular Meeting of the Board of Trustees of Celina Independent School District will be held Monday, May 19, 2025, beginning at 6:00 PM in the Moore Middle School Library, 300 E GA Moore Pkwy, Celina, TX 75009.

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

1. **CALL TO ORDER & ESTABLISH QUORUM**
 - 1.A. Pledge of Allegiance
 - 1.B. Invocation
2. **TRUSTEE OATHS OF OFFICE**
3. **RECOGNITIONS**
 - 3.A. Spring Superintendent Award Winners
4. **SUPERINTENDENT'S REPORT**
 - 4.A. Information / Superintendent's Update
Presenter: Dr. Tom Maglisceau
5. **PUBLIC COMMENT**
 - 5.A. Comments from Visitors Who Wish to Address Board Members on Agenda or Non-Agenda Topics
6. **CONSTRUCTION REPORT**
Presenter: Claycomb/Northstar
7. **CLOSED MEETING**
 - 7.A. Personnel - Pursuant to Texas Government Code Section 551.074, deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
 - 7.A.1. Resignations, Terminations, & Hires
 - 7.A.2. Organization of Board Officers
 - 7.B. Real Property - Pursuant to Texas Government Code Section 551.072, deliberation regarding the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the board's position in negotiations with a third person.
 - 7.B.1. Ramble Elementary Site
 - 7.C. Safety and Security - Pursuant to Texas Government Code Section 551.089, deliberation regarding security devices or security audits. (1) Security assessments or deployments relating to information resources technology; (2) network security information as described by Section 2059.055 (b); or (3) the deployment, or specific occasions for implementation, of security personnel, critical infrastructure, or security devices.
8. **RECONVENE - Open meeting to vote on matters considered in closed session in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, to take action necessary regarding personnel.**
9. **ACTION TAKEN ON ITEMS DISCUSSED IN CLOSED SESSION**
10. **INFORMATION/CONFIRMATION AGENDA ITEMS**
 - 10.A. District Math Update

Presenter: Dr. Kyla Prusak

11. **ACTION/BRIEFING AGENDA ITEMS**

11.A. Consider and Approve Purchase of Activity Buses

Presenter: Melissa Kelly

11.B. Consider and Approve Skyward Business Solution Platform

Presenter: Melissa Kelly

12. **CONSENT/CONFIRMATION AGENDA ITEMS**

12.A. Professional Development Waiver

12.B. District Auditor's Engagement Letter

12.C. Minutes of the April 28, 2025 Regular Board Meeting and May 13, 2025 Special Board Meeting

12.D. Monthly Cash Distributions/Cash Balance/Investment Report/Budget Amendments

13. **ADJOURNMENT**

If, during the course of the meeting, discussion of any items on the agenda should be held in a closed meeting, 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). Before any closed meeting is convened, the preside officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)]

This meeting was posted in accordance with the Texas Open Meetings Act on Thursday, May 15, 2025, at 4:06 PM.

For the Board of Trustees



205 S Colorado, Celina, Tx 75009 Phone 469-742-9100 Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: District Math Update

Background Information: House Bill 3 (HB 3) amended Texas Education Code (TEC) to add Sec. 11.185 and 11.186, which requires school boards to adopt plans that target Early Childhood Literacy and Mathematics Proficiency and College, Career, and Military Readiness (CCMR). During the March Regular Board Meeting, our annual HB 3 plan was reviewed. To further highlight the teaching and learning areas addressed in HB 3, Elisabeth Huston, District Math Specialist, will provide an overview of how we are supporting student growth in the area of mathematics.

Goals:

- ✓ 1. We will provide and support a safe, civil and collaborative culture.
- ✓ 2. We will continuously provide and support effective teaching in every classroom.
- ✓ 3. We will provide and support a guaranteed and viable curriculum.
- ✓ 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- ✓ 5. We will foster strong numeracy skills and commit to continual growth in math success.
- ✓ 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- ✓ 7. We will attract, recruit, develop, and retain high-quality professional

staff. **Budgetary Impact:** N/A

Recommendation: Report Only

Submitted by:

Dr. Kyla Prusak
Chief Academics Officer

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date: May 19, 2025

Celina ISD Mathematics Board Update

Liz Huston

District Math Specialist



The Learner Experience

Love the learner; drive the rigor
Responsible for one's own learning
Interdependent self-managers



Established formal and informal feedback loops intended to enhance transparency, foster a sense of ownership and responsibility, and contribute to the achievement of our goals.

"Minimum of one year's growth."

Systems · Structure · Scaffolding · Accountability

LEARNING
OBJECTIVE

LEARNING
ENVIRONMENT

EVERY LESSON.
EVERY DAY.

INSTRUCTIONAL
DESIGN

REFLECTION

Agenda

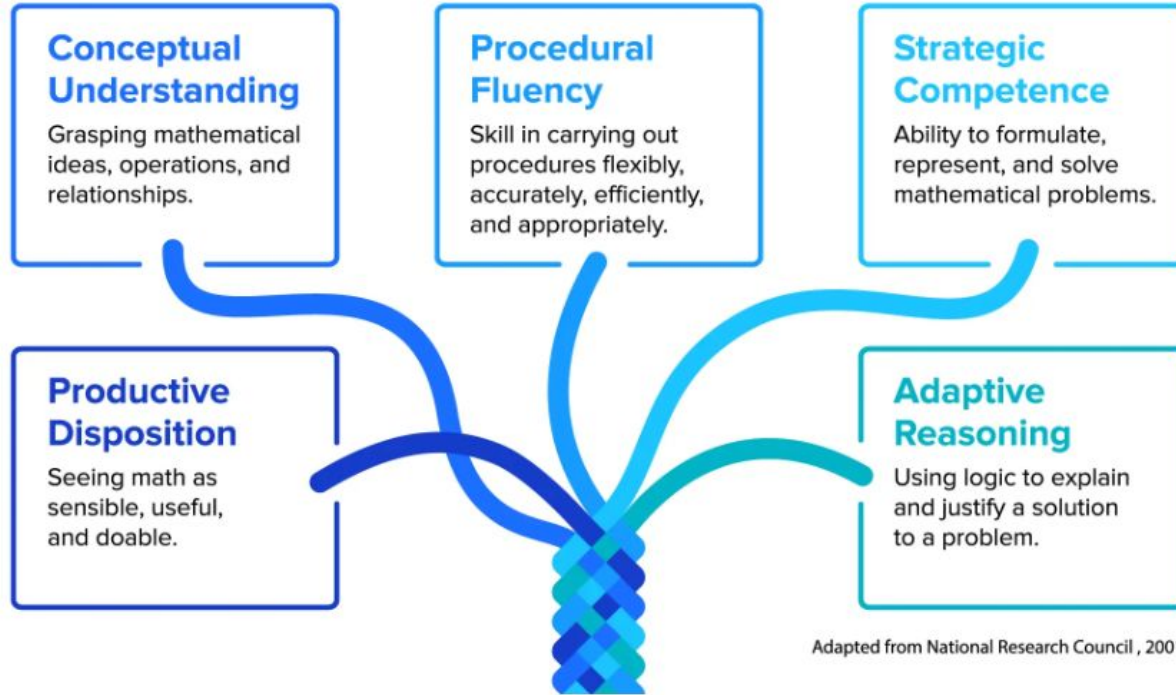
- **House Bill 3 - Mathematics Proficiency Plan**
 - Texas Mathematics Achievement Academies
 - Implementation of Building Thinking Classrooms
 - Provision of High Quality Instructional Materials
- **Secondary Mathematics**
 - Math Pathways
 - Advanced Math Enrollment



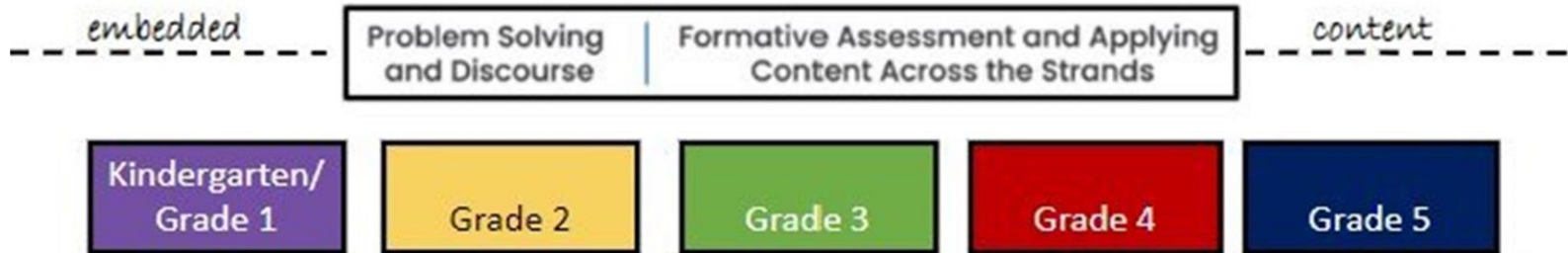
House Bill 3

A stylized graphic of a flame or fire, composed of several overlapping, curved, teardrop-like shapes. The shapes are rendered in two shades of orange: a darker, vibrant orange and a lighter, muted orange. The overall effect is a sense of movement and heat, positioned on the right side of the page.

Mathematical Proficiency



High-Quality Math Instruction



Math Achievement Academies

- Summer of 2024
 - Multiple teachers attended representing multiple grade levels and campuses
- Summer of 2025
 - Math Academy attendance is encouraged
 - Offered in multiple locations
- Transfer of Learning to the Classroom
 - Implementation of learning progressions from Math Academies
 - Support application and transfer to classroom instruction
 - Connect Conceptual Understanding to Procedural fluency



BUILDING
**THINKING
CLASSROOMS**
in MATHEMATICS

GRADES K-12

14 TEACHING
PRACTICES
FOR ENHANCING
LEARNING



PETER LILJEDAHL

FOREWORD BY TRACY JOHNSTON ZAGER
ILLUSTRATIONS BY LAURA WHEELER

CORWIN Mathematics

High-Quality Math Instruction

14 Instructional Practices that Engage Students in:

- High-Level Thinking
- Analyzing
- Problem Solving
- Developing Strategies
- Discourse
- Productive Disposition
- Deep Understanding
- Adaptive Reasoning

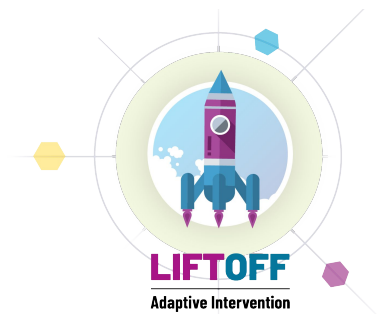


Building Thinking Classrooms

- 2023-2024
 - Professional Learning: Region 10 and District
- 2024-2025
 - Professional Learning: Region 10, District, Book Studies
 - Multiple teachers attended the Building Thinking Conference conference with Peter Liljedahl at Region 10
- 2025-2026
 - Summer Book Study
 - Building Thinking Classrooms Conference with Peter Liljedahl at Region 10
 - Region 10 provided sessions
 - Teacher led PD sessions on district professional learning days



High-Quality Instructional Materials



TIER 1 Instruction

- New Adopted Resource
- Problem Based lesson structure
- Instructional routines that promote interaction & discourse
- Supports for all learners

Supplemental - TIERS 1 & 2

- Interactive learning
- Independent Practice
- Tailored learning pathways to address student specific learning needs

Intervention - TIERS 2 & 3

- Addresses Academic gaps
- Tailored solutions that adapt to each student's needs.
- Exposure to complex problem-solving



The image features a solid orange background with several large, overlapping, wavy shapes in a lighter shade of orange. The shapes are positioned on the right side of the frame, creating a sense of movement and depth. The text "Secondary Mathematics" is centered on the left side of the image.

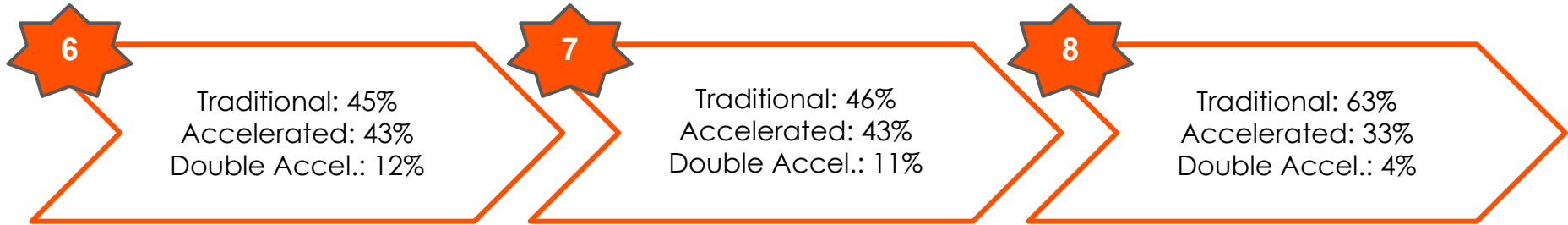
Secondary Mathematics

Secondary Math Overview

- Alignment of Pathways 6th-12th Grade
- Advanced Math Pathways begin in 6th Grade
- HB 2124 - auto enrollment in advanced math in 6th grade
- Advanced Placement Courses
 - Precalculus
 - Statistics
 - Calculus AB
 - Calculus BC



Secondary Math Pathways: Middle School



Secondary Math Pathways: High School

9

Traditional: 56%
Honors: 15%
Accelerated: 29%

10

Traditional: 52%
Honors: 12.9%
Accelerated: 29%
Advanced Placement: 5%

11

Traditional: 48%
Honors: 7%
Dual Credit: 3.5%
Advanced Placement: 20%

12

Traditional: 61%
Dual: 12.8%
Advanced Placement: 21%







thank
you!



205 S Colorado, Celina, Tx 75009 Phone 469-742-9100 Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Consider Approval of District Activity Buses

Background Information: As our district continues to grow, the need for additional activity buses has become increasingly important to support student programs, events, and extracurricular opportunities. These buses will be a vital investment in our transportation infrastructure and will be funded through approved bond resources.

Goals:

- ✓ 1. We will provide and support a safe, civil and collaborative culture.
- ✓ 2. We will continuously provide and support effective teaching in every classroom.
- ✓ 3. We will provide and support a guaranteed and viable curriculum.
- 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- 5. We will foster strong numeracy skills and commit to continual growth in math success.
- 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: \$ \$229,000.00

Recommendation: The District recommendation is for the Board to approve the purchase of two activity buses.

Submitted by:

Melissa Kelly
Chief of Business Resources

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date:

May 19, 2025



CELINA ISD

Quote: 405554

Date: May 7, 2025

Body Manufacturer:	Thomas Built Buses	Year Model:	2026
Chassis Manufacturer:	Thomas Built Buses	Bus Model:	Saf-T-Liner HDX
Capacity:	46 Passenger	Bus Type:	Activity

Price/Bus: \$229,000.00

Quote valid for 30 days

(\$800 per PO BuyBoard fee not included – BuyBoard #722-23)

Chassis Specifications:

Engine: Cummins L9, 300 hp minimum
 Exhaust Brake: Integral included
 Max Speed: 70 MPH road speed limit
 Transmission: Allison 3000PTS 6-Speed automatic
 Steering: Power, Tilt/Telescoping
 Front axle: 13,200 lbs. capacity
 Rear axle: 23,000 lbs. capacity w/ air ride
 Rear Ratio: 5.29
 Tires: Michelin XZE2, 11R22.5, 16 ply
 Wheels: Polished aluminum
 Brake system: Air disc brake system
 Alternator: Leece-Neville 320 amp minimum
 Fuel Tank: 100 gallon capacity
 Speed Control: Cruise/Idle control system
 Batteries: (3) DTNA 3000CCA
 Wheelbase: 277"
 Mud Flaps: Front & Rear
 Air Horn: Included

Warranty:

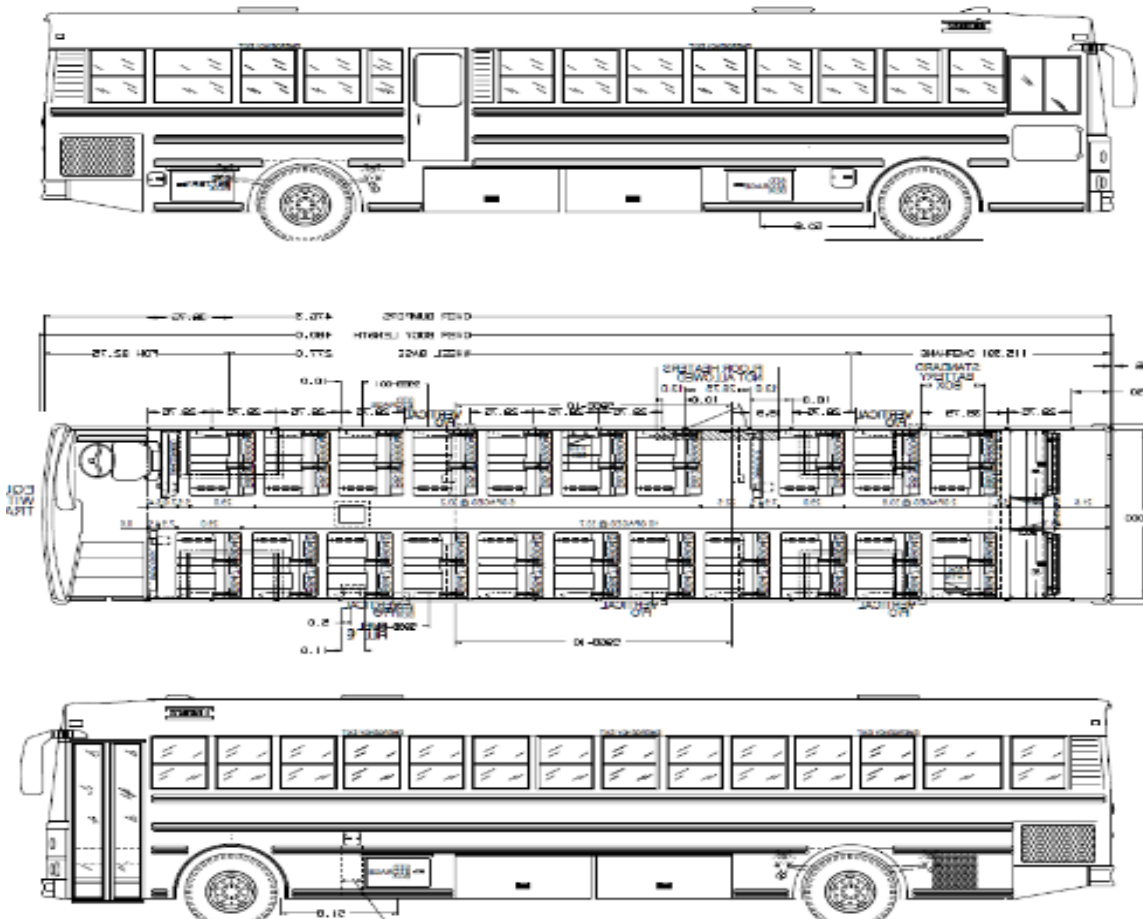
Bumper-to-Bumper: 2 years/50,000 miles
 Engine Warranty: 5 years/100,000 miles
 Transmission Warranty: 7 years/Unlimited miles
 Towing: 2 years/Unlimited miles

Add-Ons Included:

Bus Wise PV-360 w/ 4 external cams
 Adjustable driver pedals
 Under storage compartments (thru), 125"

Body Specifications:

Headroom: 78"
 Exterior Paint: White
 Passenger Seats: 36" dual Freedman Activity
 Passenger Charging: Dual USB's at each seat
 Modesty Panels: Both Sides
 Sub Floor: Marine Grade Plywood
 Floor Coloring: Gray
 Driver's Seat: Adj. high-back w/ air suspension
 Driver Arm Rests: Right side
 Driver Seat Belt: Orange colored
 Driver Rearview Mirror: Included w/ monitor
 Headlights: LED
 Rear Heaters: Dual, 50,000 BTU's
 Mirrors: Rosco Integrated Style, Heated
 Glass: All tinted
 Driver Storage: Driver's side window w/ lock
 AM/FM Radio: AM/FM w/ Page
 Driver Area Light: LED (Separate switch)
 Entrance door: Air operated w/ Thomas Guard
 Vandalock: Front/rear
 Exterior/Exterior Lights: Full LED package
 A/C System: Fr/RR-IWunits,EM7 midship,driver dash a/c TM55 compressor
 Driver A/C: Dash underfloor unit
 Driver Fan: Windshield
 Driver Charging: Dual USB



Included Options:



PV 360 CAMERA SYSTEM

C2
Next Generation 360° Perimeter View (PV360) with improved technology with quad screen, crisp resolution video display integrated into the driver's interior mirror and capable of sharing to existing or add-on DVR equipment. Four wide-angle cameras provide customized views activated by selectable chassis triggers such as right or left turn signals.



ADJUSTABLE PEDALS

C2 / HDX
Adjustable brake and accelerator pedals designed to allow repositioning of the pedals bringing them closer to the driver. Improves driver ergonomics for both shorter and taller drivers.



LUGGAGE COMPARTMENTS - THRU LUGGAGE

HDX
69" long (71 cu ft), 95" long (98 cu ft) or 125" long (129 cu ft) sealed storage compartment mounted under the floor with doors both the left and right sides of body. Allows storage for items too large to store in passenger compartment.



205 S Colorado, Celina, Tx 75009 Phone 469-742-9100 Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: RFQ 24-25-003 Business Solution; Human Resource and Finance Services

Background Information: The Business Suite Package includes: Finance, Employee Access, Import Deduction/Benefit THird party Data, Payroll, Position Management, Professional Development, Staff Planning, Substitute Tracking and Time off as well as service for the software.

Goals:

- ✓ 1. We will provide and support a safe, civil and collaborative culture.
- ✓ 2. We will continuously provide and support effective teaching in every classroom.
- ✓ 3. We will provide and support a guaranteed and viable curriculum.
- 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- 5. We will foster strong numeracy skills and commit to continual growth in math success.
- 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- ✓ 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: \$ 192,678.00 over a 3 year contract

Recommendation: The District recommendation is for the Board to approve the traditional pricing model.

Submitted by:

Melissa Kelly
Chief of Business Resources

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date:

May 19, 2025



Qmlativ

Celina, TX

The following pricing for software and services is provided specifically for you. If you would like information on a product or service not included below, please contact your Account Executive.

Secure Cloud Computing Installation

School Management System Investment Summary

	<i>Initial Investment</i>	<i>Services</i>	<i>Full 12-Month Recurring Fees</i>	<i>Total</i>
School Business Suite				
Estimated Installation: Beginning of Fiscal Year	\$ 77,737.00	\$ 76,590.00	\$ 21,201.00	\$ 175,528.00
System Wide Services and Software	-	17,150.00	-	17,150.00
Total School Management System	\$ 77,737.00	\$ 93,740.00	\$ 21,201.00	\$ 192,678.00

School Management System Investment - Including the Full 12-Month Recurring Fees * **\$ 192,678.00**

School Management System Investment - No Proration \$ 77,737.00 \$ 93,740.00 \$ 21,201.00 \$ 192,678.00

See Terms and Conditions for revised payment terms and proposal expiration date. **250531dtc**

* **This Investment Summary reflects the recurring fees for a full 12-Month period.
 The actual billing will be reflective of the actual installation date.
 The customer recognizes and acknowledges that in subsequent years the total Full 12-Month Recurring Fee will be billed.**

** **Contract 24-7490: Allied States Cooperative (ASC) has awarded Skyward with approved vendor status. Texas schools can now purchase Skyward's School Management System without having to issue an RFP. No additional fees are charged to the ESC-Region 19 Purchasing (Allied States Cooperative) members. Your savings are realized through the ability to deal with vendors whose products and services have already been evaluated for quality and value in compliance with competitive bidding requirements.**



Pricing Detail

School Business Suite

	<i>Initial Investment</i>	<i>Services</i>	<i>Full 12-Month Recurring Fees</i>	<i>Total</i>
School Business Suite Software				
Core Package	\$ 69,782.00	\$ -	\$ 19,031.00	\$ 88,813.00
<i>Finance</i>				
<i>Employee Access</i>				
<i>Import Deduction/Benefit Third Party Data</i>				
<i>Payroll</i>				
<i>Position Management</i>				
¹ <i>Professional Development Center (School Business Suite)</i>				
<i>Staff Planning</i>				
<i>Substitute Tracking</i>				
<i>Time Off</i>				
Additional Functionality				
eSign - Electronic Signature 1 block	-	250.00	-	250.00
Applicant Tracking	7,955.00	-	2,170.00	10,125.00
School Business Suite Setup / Training				
On-Site Days (6)	-	11,400.00	-	11,400.00
Web Hours (201)	-	40,200.00	-	40,200.00
^{2,3,4} School Business Suite Data Migrations				
<i>Converting Vendor: Ascender</i>				
⁵ Qmlativ Business Data Migration Bundle	\$ -	\$ 20,540.00	\$ -	\$ 20,540.00
<i>Finance - Standard</i>				
<i>Payroll - Standard</i>				
<i>1099M</i>				
<i>State Reporting</i>				
<i>Payroll Check - Current Activity</i>				
<i>Account - Current Activity (Level 1)</i>				
⁶ Check Reconciliation	-	1,800.00	-	1,800.00
⁶ Time Off	-	2,400.00	-	2,400.00
Subtotal School Business Suite	\$ 77,737.00	\$ 76,590.00	\$ 21,201.00	\$ 175,528.00
⁷ Total School Business Suite Solution				\$ 175,528.00

Pricing detail continued on following page



Pricing Detail, continued from previous page

System Wide Services and Software

Services	Initial Investment	Services	Full 12-Month Recurring Fees	Total
⁸ Secure Cloud Computing Setup Assistance	\$ -	\$ 800.00	\$ -	\$ 800.00
SmartStart Implementation Service				
Consultative Services - Business	-	9,600.00	-	9,600.00
Project Management	-	7,425.00	-	6,750.00
⁹ Project Management Discount	-	(675.00)	-	-
Subtotal System Wide Services and Software	\$ -	\$ 17,150.00	\$ -	\$ 17,150.00

Total System Wide Services and Software				\$ 17,150.00
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Secure Cloud Computing Services

Secure Cloud Computing Services (SCC Services) provides an option to remotely operate your Skyward application through a secure cloud provider. Our cloud provider operates servers within its own facilities, located in the US, allowing you secure access to all applications through a browser via the Internet. The SCC Services are fully responsible for all aspects involved in database disaster recovery, loading releases and updates, operating and maintaining host servers, software, and databases.

School Business Suite	4,577 Students	Annual Total
Gold Package		\$ 9,154.00 *

* This is a 36 month contract.

The SCC hosting fees are not included in the Skyward total above. All SCC hosting fees will be invoiced by and paid directly to ISCorp.

Additional discounts may apply if your district is hosting both the School Business Suite and Student Management Suite at ISCorp. If you are interested in learning more about the SCC Services package options, please contact ISCorp, Jeff Zillner - VP Operations, 262.240.7777 or jzillner@iscorp.com.

Implementation and Training

Implementation Schedule

Skyward will establish a mutually agreed upon implementation schedule. Failure by the customer to adhere to the implementation schedule may result in delays and additional costs. The customer may be required to repurchase items if the delay causes Skyward to replicate completed items. Skyward and the customer will subsequently agree on a revised implementation schedule.

Project Management

This is going to be a significant project, and you need a professional to manage it. Skyward’s project management team will facilitate the flow of information to make your implementation a success. We are heavily versed in project management best practices and apply these in conjunction with our unique industry expertise for a smooth transition.

Training

Unlike many of the one-size-fits-all training programs prevalent in our industry, Skyward delivers web and onsite sessions tailored to your best practices. We layer an initial level of consulting with your leadership team to define short- and long-term goals. We understand the comfort level of your staff is a strong indicator of long-term success, which is why these trainings are supplemented with our self-paced Professional Development Center. Skyward’s training model will provide a robust plan designed to fully train your staff without the need for purchasing additional hours. By utilizing Skyward’s proven methods, you are setting your team up for a successful implementation.

Customer Success After-Hours Support

Customer Success after-hours support is billed at \$200 per hour. This fee applies to all calls that are received outside of normal business hours.

Pricing Footnotes

See Terms and Conditions for revised payment terms and proposal expiration date.

250531dtc

- ¹ Skyward's Professional Development Center (PDC) is included on this proposal. The PDC is a self-paced learning center to assist in training all staff. It includes online tutorials, simulations, and testing options. Your entire staff will have unlimited access to Skyward's on-line library and training materials for select modules.
- ² The customer is solely responsible for having access to and obtaining all required data from their existing software system. The customer assumes responsibility for utilizing their internal resources (IT, Legal teams, etc.) to obtain said data in order to complete the purchased Data Migrations. Failure to obtain the required data will result in a change order form and require the customer to manually enter the data into Skyward.

A full database backup is recommended. Normally a full backup will provide Skyward with all the information needed to decipher what each field represents in the data. At a minimum the district is required to provide ASCII Delimited files with data mapping that identifies what data is contained in each file and what each column of data represents. Pricing is based on all data coming from the same system. If data is held in multiple systems additional charges may occur.

The customer is also responsible for completing required verification documents provided by Skyward for each migration. The verification involves specific scenarios to assist Programming and Quality Assurance to support the accuracy of the migrations.

You will need to retrieve this data and provide verification multiple times during the data migration process. It is important you have this process solidified in order to accomplish these data retrievals and verification postings. A delay in delivery of the data will delay the migration and negatively affect the quality of the migration. This also has negative effects on the training of Skyward with your new users.

Skyward does not offer field mapping for migrations.
- ³ This proposal includes data migrations outside of the Qmlativ Business Data Migration Bundle. Skyward staff will determine the timeline for delivery.
- ⁴ Account Balancing Clarification
Skyward software requires that an account's ending balance for the quarter or year be equal to the opening balance for the next quarter or year. This is an accepted accounting principal and if your data does not meet that requirement Skyward will attempt to determine the discrepancy and if the discrepancy cannot be determined in a timely manner, Skyward will make an offsetting entry to fulfill the requirement. Skyward will clearly identify which account was adjusted and how the adjustment was accomplished. The customer may conduct further research and make a journal entry to eliminate the offsetting entry if desired.
- ⁵ This proposal includes the Skyward Data Migration Bundle. This data migration package is sold as a bundle. These migrations are nontransferable and nonrefundable.
- ⁶ The customer must have 200+ records in order for Skyward to complete this data migration. If fewer than 200 records exist, hand entry will be required.
- ⁷ Any applicable third-party product licenses may be subject to an annual increase.

Skyward requires an SSL (Secure Socket Layer) certificate to run any web-based applications.
Skyward's IT Services can provide you more information including cost and installation of an SSL certificate.
- ⁸ **Secure Cloud Computing (SCC) Setup Assistance**
Installation/Setup Services
Assistance with 3rd Party Integration Setup
- ⁹ This proposal includes a Project Management discount. This discount applies when purchasing a core product.
Future sub module purchases will include standard Project Management fees.

Training Footnotes

Skyward consultation and training is sold as a number of days and web hours identified on the proposal. The number of days and hours sold is an estimate of customer needs based on a combination of preliminary information gathered from the customer prior to the sale and Skyward's past training experience. It will be at the discretion of the Skyward and Customer Project Managers to use the days and web hours in a manner that best suits the customer. Any time spent by Skyward consultants for preparation, follow up, and the creation of training materials or other deliverables is also considered billable and will be deducted from this consulting time at the consulting rate. The customer can purchase additional consulting hours if more consulting time is needed.

Skyward On-Site Training Policy. A maximum of 10 people may attend each on-site day unless otherwise noted in this proposal. Should more people attend the training over the numbers stated, the customer will be charged an additional \$200 for each person. One day of training consists of 6 hours on-site. On-site days need to be scheduled 3 days in succession.

Web training allows Skyward to remotely present, discuss, and review our product directly with you. This application utilizes the Internet and is conducted live between your staff (at their own workstation) and a Skyward service representative without the need for them to travel to your location, providing you with a lower cost of training and/or implementation along with greater flexibility of your installation timeline.

Cancellation of Training. Any scheduled training days may be cancelled by the customer up to 72 hours in advance for Web Enabled training and a minimum of 30 days in advance for On-Site training. If the scheduled training is cancelled by the customer after the minimum advanced notice to Skyward, then the customer will be responsible for the full amount of the scheduled training and any airline change fees (if applicable).

Finance setup day included for verification of previously installed conversion data in preparation for live processing. This includes but is not limited to security setup, default parameter settings in the software, verification of printing capabilities, verification of conversion totals on financial reports (balance sheet, revenue and expense, payroll history totals, etc.), verification of code table setup, and random verification of data records in each module converted. Skyward will assist the customer in working through these items so that the customer can verify the accuracy of information before processing begins.

Custom Forms (Checks, W-2's, etc.) and Peripherals

Nelco is the exclusively recommended supplier of preprinted, blank laser, pressure seal (blank and preprinted) checks and MICR toner cartridges. To request free samples or to place your order, visit www.skywardforms.com or contact Nelco's customer service center at 1-800-266-4669.

School Technology Associates, Inc. has been a mutually exclusive partner with Skyward since 1992 and offers a complete line of hardware, software, service, and support for peripheral equipment needed to run Skyward's Student, Food Service, and TrueTime/Time Tracking software. Popular products include Tardy Kiosk, Positive Attendance, ID Badging, Time Clocks, and more! All items have been completely tested by Skyward and are in use by Skyward customers nationwide. If the district opts to use an optional third-party solution, please contact School Technology for approved hardware and system quotes. These integrated solutions are sold independently of Skyward.

For more information or to request a quote please visit our website at www.k12sta.com.
You can also contact us via email: sales@k12sta.com or phone: 877-436-4657

Secure Cloud Computing Readiness Review

As you consider Skyward's SCC Services, we can provide you with an initial readiness review to ensure your internet connection provides adequate bandwidth. Please contact your ISP (Internet Service Provider) on obtaining a usage report of your internet connection and provide the following information to your Skyward Account Executive for further analysis.

- ISP (Internet Service Provider) Name
- Type and Total bandwidth contracted with your ISP
- Available/free bandwidth during school hours (typically available through a bandwidth utilization report; preferably during the past 30 days with students present)

Recurring Fee Information

Your Recurring Fees Include:

- Unlimited software support requests for designated support contacts
- Periodic product webinars
- Quarterly customer newsletter
- Product updates throughout the year
- State and Federal required reports

Terms and Conditions

- See attached Terms and Conditions page for further information.
The Terms and Conditions page must be executed by an authorized representative.
- The License Agreement will be sent to you for execution.
The License Agreement page must be executed by both Skyward and an authorized representative to be valid.



TERMS AND CONDITIONS

This proposal is valid for 60 days from date of proposal.

250531dtc

Payment Terms:

1. Skyward Initial Investment Fee (if applicable)

If Core Sale: 100% payment due upon installation of software onto Customer's system or access to Skyward data through hosting services.

If Non-Core Sale: 100% payment due upon execution of Terms and Conditions or acceptance of proposal.

2. Professional Services

a. Installation and Training Services

If Core Sale: Billed for all training and installation services upon installation of any Skyward programs onto Customer's system, 50% due upon installation, 50% due 7/1/2025.

If Non-Core Sale: 100% billed upon execution of Terms and Conditions or acceptance of proposal, 50% due upon installation, 50% due 7/1/2025.

Installation and Training Services hours must be used within 12 months of installation. Unused hours will be forfeited and are not refundable.

All training days described in the proposal may be utilized by Customer for a period of up to twelve (12) months following the implementation of each software module to which the training pertains. Any training days that are not utilized by Customer within the time provided will expire and are non-refundable.

b. Project Management / Consultative Services

Billed upon execution of Software License Agreement, Terms and Conditions or acceptance of proposal, 50% due upon installation, 50% due 7/1/2025.

All Project Management / Consultative Services days described in the proposal may be utilized by Customer for a period of up to twelve (12) months following the implementation of each software module to which these days pertain. Any Project Management / Consultative Services days that are not utilized by Customer within the time provided will expire and are non-refundable.

c. Data Migration Fees

If Core Sale: Billed for all data migration services upon installation of any Skyward programs onto Customer's system, 50% due upon installation, 50% due 7/1/2025.

If Non-Core Sale: 100% billed upon execution of Terms and Conditions or acceptance of proposal, 50% due upon installation, 50% due 7/1/2025.

Data used for the data migration must come from one system.

d. Custom Programming / Programming Condition(s) of Sale

Billed upon completion.

3. Skyward Full 12-Month Recurring Fees

If Core Sale: Skyward 12-Month Recurring Fees will begin on 1/1/2026 through June 30th or August 31st as designated within the signature section.

If Non-Core Sale: Skyward 12-Month Recurring Fees will begin on 1/1/2026 through June 30th or August 31st as designated within the signature section.

Subsequent years of Skyward 12-Month Recurring Fees will be billed on a fiscal year basis and due on the 1st day of the fiscal year.

4. Third Party Software, Hardware and Related Services

Payment due upon delivery of product and / or services.

5. Third Party 12-Month Recurring Fees

Third Party 12-Month Recurring Fees will be billed upon start of fees as indicated by the third party vendor. For the initial year, the fees will be prorated through the end of the Customer's current fiscal year if permission has been granted by said vendor. Subsequent years will renew under the same terms.

6. Scheduling of Installation

Installation of software must occur within 12 months of purchase. Purchases made subsequent to this sale will be quoted at the then-current price.

7. Taxes

If any authority imposes a duty, tax, levy or fee, excluding those based on Skyward's net income, upon the Skyward products, materials, or Skyward services, then Customer agrees to pay the amount specified and Customer is solely responsible for any personal property taxes for the Skyward products from the date they were acquired.

Customer agrees to the terms and conditions listed above and set forth in the proposal.

First Day of Fiscal Year: _____

Customer Signature

Printed Name

Date



205 S Colorado, Celina, Tx 75009 Phone 469-742-9100 Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Staff Development Waiver

Background Information: This waiver allows the district to train staff on various educational strategies designed to improve student performance in lieu of student instruction during the school year. The waiver provides for a maximum of 2,100 total waiver minutes to use for professional development for districts that provide operational and instructional minutes. Key considerations include:

- The approval of this waiver is for staff development in place of student instruction; therefore, the waiver minutes are only applicable to staff development provided instead of student instruction during the school year.
- The *Staff Development Minutes Waiver* may not be used prior to the first day of student instruction or after the last day of student instruction.

Goals:

- ✓ 1. We will provide and support a safe, civil and collaborative culture.
- ✓ 2. We will continuously provide and support effective teaching in every classroom.
- ✓ 3. We will provide and support a guaranteed and viable curriculum.
- ✓ 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- ✓ 5. We will foster strong numeracy skills and commit to continual growth in math success.
- ✓ 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- ✓ 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: None

Recommendation: The District recommendation is for the Board to approve the waiver that allows the district a maximum of 2,100 total waiver minutes to use for professional development throughout the 2025-2026 school year.

Submitted by:

Kyla Prusak
Chief Academic Officer

Recommended by:
Tom Maglisceau, Ph.D.
Superintendent

Meeting Date:
May 19, 2025



Waivers

2024-2025 Application for Staff Development Minutes Waiver

Waiver ID: 82868

Application Information

Category: Expedited

Creator: Jason Johnston, District Editor

Status: Draft

Creation Date: 5/12/2025

Approving Superintendent:

Assigned To: Jason Johnston

LEA Contact

Full Name:

Phone: Ext:

Email:

LEA Information

LEA: CELINA ISD (043903)

Address: 205 S COLORADO, CELINA, TX 75009-0188

Phone: (469) 742-9100

Date of LEA Board of Trustees Approval

Date:

Information

Pursuant to Texas Education Code (TEC) §25.081 this waiver allows the district or charter school to train staff on various educational strategies designed to improve student performance in lieu of a maximum of:

- 2,100 minutes of student instruction for districts and charter schools that provide operational and instructional minutes; or
- 5 days of student instruction for charter schools that provide 180 days of operation

Requested Years

2025-2026 5 day week calendar type

LEA Attachments (0)

There are no LEA attachments.



205 S Colorado, Celina, Tx 75009 Phone 469-742-9100 Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Consider Approval of the Audit Engagement Letter- Single Audit

Background Information: Morgan, Davis & Company, PC has been the district auditor since 2013

Goals:

- ✓ 1. We will provide and support a safe, civil and collaborative culture.
- ✓ 2. We will continuously provide and support effective teaching in every classroom.
- ✓ 3. We will provide and support a guaranteed and viable curriculum.
- 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- 5. We will foster strong numeracy skills and commit to continual growth in math success.
- 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: \$7,500

Recommendation: The District recommendation is for the Board to approve the audit engagement letter to continue our services with Morgan, Davis & Company, PC for the year end June 30, 2025.

Submitted by:

Melissa Kelly
Chief of Business Resources

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date: May 19, 2025

Morgan, Davis & Company, PC

Post Office Box 8158
Greenville, Texas 75404

Steven E. Davis, CPA

Business Line # (903) 455-2761

Fax Line # (903) 454-2042

Email: stevedaviscpa@sbcglobal.net

May 1, 2025

To: School Board & Superintendent

Celina Independent School District
205 S. Colorado
Celina, Texas 75009

We are pleased to confirm our understanding of the services we are to provide Celina Independent School District for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, proprietary funds, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Celina Independent School District as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Celina Independent School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As a part of our engagement, we will apply certain limited procedures to Celina Independent School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule-General Fund
3. GASB Required Supplementary TRS Pension & OPEB Information

We have also been engaged to report on supplementary information other than RSI that accompanies Celina Independent School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Combining Statements for Non-major Governmental Funds
2. TEA Schedule of Delinquent Taxes Receivable
3. Budget Comparison Schedules-Food Service & Debt Service
4. State Compensatory Education & Bilingual Program Expenditures
5. Schedule of Expenditures of Federal Awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct or audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Financial Accountability System Resource Guide*, 2022, update 18 issued by the Texas Education Agency; the Single Audit Act Amendments of 1996; and the provisions of Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Governmental Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions.

We have identified the following significant risks of material misstatement as a part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Controls

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Celina Independent School District's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Celina Independent School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of those procedures will be to express an opinion on Celina Independent School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Non-Audit Services

We will also assist in preparing the financial statements in accordance with GAAP, including the schedule of expenditures of federal awards, assisting in some of the modified accrual adjusting entries, preparing the fund-to-government-wide adjusting entries, and maintaining depreciation schedules. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the non-audit services in accordance with applicable professional standards. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for these non-audit services that we provide. You will be required to acknowledge in the management representation letter that you have accepted responsibility for these non-audit services. Further, you agree to oversee the non-audit services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine is necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements, schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations,

contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards: take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collections Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Celina Independent School District; however, management is responsible for distribution of the reports and the financial statements. We will provide information to the District as to where the reporting packages should be submitted. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Morgan, Davis & Company, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Texas Education Agency or its designee, a federal agency

providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Morgan, Davis & Company, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Texas Education Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Morgan, Davis & Company, P.C. accepts responsibility for ensuring that the audit is conducted by personnel who collectively have the necessary skills, that independence is maintained, that applicable standards are followed in conducting the audit, that the firm has an appropriate internal quality control system in place, and maintains participation in an external quality control review program. Our firm has been a member of an external quality control review organization (American Institute of Certified Public Accountants Peer Review Program) for 34 years. Firms can receive a rating of pass, pass with deficiencies, or fail. Our firm received a peer review rating of pass in 2024, and our next review is scheduled in 2027. Our firm has a system of quality control for its governmental audit practice that requires of its staff a minimum of 24 hours per year and a total of 80 hours every two years of continuing professional education directly related to governmental auditing in accordance with *Government Auditing Standards*. Our firm is also a member of the AICPA Governmental Audit Quality Center.

Names and experience of audit personnel of Morgan, Davis, & Company, P.C., that will be associated with this audit engagement are as follows:

Steven E. Davis, CPA, Managing & Engagement Partner, has a total of 47 years of experience in public accounting, and governmental audit engagements.

James Gabriel Raley, CPA, Staff Professional, has 19 years of experience in public accounting and governmental audit engagements.

We confirm that we are independent with respect to Celina Independent School District. None of our partners or staff has any direct or indirect financial interest in Celina Independent School District contracts, and no one assigned to the audit is related within a prohibited degree (as defined by nepotism law) to any board members or to any employee with managerial responsibilities.

We will provide you with a list of records and documents that we would like for you to supply, and your personnel's assistance in having this available will enable us to perform the audit more economically. We will assist your personnel in developing these if it becomes necessary. We will prepare the general ledger trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information in the Celina Independent School District's ASCII file into a working trial balance. We will assist you in submitting the electronic files that TEA requires, including the Electronic Annual Financial Report (AFR PDF File) submission and the Audit Data Feed (TXT File) submission. In addition, we will assist in developing and maintaining the appropriate adjustments and worksheets that convert and consolidate the fund financial statements to government-wide financial statements. Our audit will also include the performance of certain audit procedures for the purpose of reviewing the accuracy of fiscal information provided by the district through the Public Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code.

Our fees are based on the time our personnel require to complete the engagement plus direct expenses. Based on our preliminary time estimates, the fee should not exceed **\$ 36,000.00**. This fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time becomes necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to

compensate us for all the time expended and to reimburse us for out-of-pocket costs through the date of termination.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Celina Independent School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Celina Independent School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please jointly sign this copy and return it to us via email or U.S. mail.

Respectfully submitted,

Morgan, Davis + Company, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Celina Independent School District.

Management signature: _____

Title: Superintendent

Date: _____

Governance signature: _____

Title: Board President

Date: _____

Regular Meeting
Monday, April 28, 2025 6:00 PM Central

Moore Middle School Library
300 E GA Moore Pkwy
Celina, TX 75009

Tracey Balsamo: Present
Jarratt Calvert: Present
Jennifer Driver: Absent
Jeff Gravley: Present
Chuck Hansen: Present
Kelly Juergens: Present
Dan Williams: Present
Present: 6, Absent: 1.

1. CALL TO ORDER & ESTABLISH QUORUM

Jeff Gravley called the meeting to order at 6:00 PM.

1.A. Pledge of Allegiance
Led by Tracey Balsamo

1.B. Invocation
Led by Dan Williams

2. RECOGNITIONS

2.A. Ellie Strachan
Chief Proffer recognized Ellie Strachan as the Internet Safety Poster Winner.

2.B. Carly Reign & Hannah Thompson - Bothwell Elementary School
Mrs. Aune recognized Carly Reign & Hannah Thompson for performing the Heimlich maneuver at Bothwell Elementary School.

2.C. State Championship Girls Soccer Team
Coach Murray recognized the 4-time State Championship Girls Soccer Team and Coaches.

2.D. Introduction of O'Dell Elementary School Principal
Dr. Maglisceau introduced Lisa Phelps as the new O'Dell Elementary School Principal.

3. SUPERINTENDENT'S REPORT

3.A. Information / Superintendent's Update

4. PUBLIC COMMENT

4.A. Comments from Visitors Who Wish to Address Board Members on Agenda or Non-Agenda Topics
No one addressed the board during Public Comment.

5. CONSTRUCTION REPORT

6. CLOSED MEETING

Jeff Gravley adjourned the Board to Executive Session at 6:37 PM.

6.A. Private Consultation with the Board's Attorney (Sec. 551.071)

Appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint against an officer or employee (Sec. 551.074)

Complaint or charge brought against an employee by another employee resulting in the need for a hearing (Sec. 551.082)

6.A.1. Consultation regarding the procedures for the Level Three Grievance filed by Willie Sims pursuant to Board Policy DGBA(LOCAL).

6.A.2. Conduct a hearing regarding Level Three Grievance filed by Willie Sims pursuant to Board Policy DGBA(LOCAL).

6.A.3. Consultation and deliberation regarding Level Three appeal filed by Willie Sims pursuant to Board Policy DGBA(LOCAL).

6.B. Personnel - Pursuant to Texas Government Code Section 551.074, deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.

6.B.1. Historical Hiring Information

6.B.2. Resignations, Terminations, and Hires

6.C. Real Property - Pursuant to Texas Government Code Section 551.072, deliberation regarding the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the board's position in negotiations with a third person.

6.D. Safety and Security - Pursuant to Texas Government Code Section 551.089, deliberation regarding security devices or security audits. (1) Security assessments or deployments relating to information resources technology; (2) network security information as described by Section 2059.055 (b); or (3) the deployment, or specific occasions for implementation, of security personnel, critical infrastructure, or security devices.

6.D.1. A Summary of Findings of an Intruder Detection Audit will be Presented

7. RECONVENE - Open meeting to vote on matters considered in closed session in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, to take action necessary regarding personnel.

Jeff Gravley reconvened the Board to Open Session at 8:28 PM.

8. ACTION TAKEN ON ITEMS DISCUSSED IN CLOSED SESSION

8.A. Consideration and Possible Action Regarding Level Three Grievance filed by Willie Sims pursuant to Board Policy DGBA(LOCAL)

Motion was made to deny requested relief to Mr. Sims. This motion, made by Jarratt Calvert and seconded by Kelly Juergens, Passed.

Jennifer Driver: Absent, Dan Williams: Nay, Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jeff

Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea
Yea: 5, Nay: 1, Absent: 1
Dan Williams: Nay

9. INFORMATION/CONFIRMATION AGENDA ITEMS

9.A. District Literacy Update

9.B. Announce 2024-2025 Trustee Continuing Education Credit Hours

Jeff Gravley announced the current status of Continuing Education Credit Training Hours for all trustees. Dan Williams was deficient in Evaluating and Improving Student Outcomes training. All other board members met or exceeded the required hours for the 2024-2025 reporting year.

10. ACTION/BRIEFING AGENDA ITEMS

10.A. Consider all matters incident and related to the issuance and sale of "Celina Independent School District Unlimited Tax School Building and Refunding Bonds, Series 2025", including the adoption of an order authorizing the issuance of such bonds, establishing parameters for the sale and issuance of such bonds and delegating certain matters to authorized District officials.

Motion was made to approve all matters incident and related to the issuance and sale of "Celina Independent School District Unlimited Tax School Building and Refunding Bonds, Series 2025", including the adoption of an order authorizing the issuance of such bonds, establishing parameters for the sale and issuance of such bonds and delegating certain matters to authorized District officials. This motion, made by Tracey Balsamo and seconded by Dan Williams, Passed.

Jennifer Driver: Absent, Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea

Yea: 6, Nay: 0, Absent: 1

This item was taken out of order.

10.B. Consider and Approve Academic Achievement: Class Ranking Policy Update

Motion was made to approve Academic Achievement: Class Ranking Policy Update as presented. This motion, made by Dan Williams and seconded by Tracey Balsamo, Passed.

Jennifer Driver: Absent, Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea

Yea: 6, Nay: 0, Absent: 1

10.C. Approve 2025-2026 Academic Calendar Amendment

Motion was made to approve the 2025-2026 Academic Calendar Amendment as presented.

This motion, made by Tracey Balsamo and seconded by Jarratt Calvert, Passed.

Jennifer Driver: Absent, Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea

Yea: 6, Nay: 0, Absent: 1

10.D. Consider and Approve 2026-2027 Academic Calendar

Motion was made to approve the 2026-2027 Academic Calendar as presented. This motion, made by Kelly Juergens and seconded by Jarratt Calvert, Passed.

Jennifer Driver: Absent, Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jeff Gravley: Yea, Chuck

Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 6, Nay: 0, Absent: 1

11. DISCUSSION ITEMS

11.A. Budget Workshop

The Board discussed possible meeting dates for a Budget Workshop in June.

11.B. Summer Leadership Institute (SLI)/Texas Association of School Boards (TASB) Conference

The Board discussed interest in attending the Texas Association of School Boards (TASB) Conference in September.

12. CONSENT/CONFIRMATION AGENDA ITEMS

Motion was made to approve the Consent Agenda Items as presented. This motion, made by Kelly Juergens and seconded by Tracey Balsamo, Passed.

Jennifer Driver: Absent, Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 6, Nay: 0, Absent: 1

12.A. Professional Contracts

12.B. Certification of Provision of Instructional Materials

12.C. Deaf Education Shared Service Agreement

12.D. Foreign Exchange Student Waiver

12.E. Vasquez Elementary School Follett Content Solutions Purchase

12.F. Savvas Learning Company Quote

12.G. HEC Software, Inc. Purchase

12.H. Kiddom Texas Math Purchase

12.I. HMH Into Science Purchase

12.J. Minutes of the March 24, 2025 Regular Board Meeting

12.K. Monthly Cash Distributions/Cash Balance/Investment Report/Budget Amendments

13. ADJOURNMENT

Motion was made to adjourn the meeting. This motion, made by Chuck Hansen and seconded by Dan Williams, Passed.

Jennifer Driver: Absent, Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 6, Nay: 0, Absent: 1

The meeting was adjourned at 9:31 PM.

Special Called Meeting
Tuesday, May 13, 2025 8:00 AM Central

Celina ISD Administration Office
205 S Colorado Dr
Celina, TX 75009

Tracey Balsamo: Absent
Jarratt Calvert: Present
Jennifer Driver: Absent
Jeff Gravley: Present
Chuck Hansen: Present
Kelly Juergens: Present
Present: 4, Absent: 2.

1. CALL TO ORDER & ESTABLISH QUORUM

Jeff Gravley called the meeting to order at 8:00 AM.

1.A. Pledge of Allegiance
Led by Jarratt Calvert

1.B. Invocation
Led by Chuck Hansen

2. Consideration and approval of a Resolution canvassing the returns and declaring the results of a Bond Election held on May 3, 2025 by the Celina Independent School District

Motion was made to adopt Resolution canvassing and declaring the results of a Bond Election held on May 3, 2025 by the Celina Independent School District. This motion, made by Kelly Juergens and seconded by Jarratt Calvert, Passed.

Tracey Balsamo: Absent, Jennifer Driver: Absent, Jarratt Calvert: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea
Yea: 4, Nay: 0, Absent: 2

3. ADJOURNMENT

Motion was made to adjourn the meeting. This motion, made by Chuck Hansen and seconded by Jarratt Calvert, Passed.

Tracey Balsamo: Absent, Jennifer Driver: Absent, Jarratt Calvert: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea
Yea: 4, Nay: 0, Absent: 2
Meeting was adjourned at 8:02 AM.

CELINA ISD
 Month End Expense Overview (MTD)
 April 2025

Salaries and Benefits

\$4,209,440

8.79% of Budget

Purchased Services

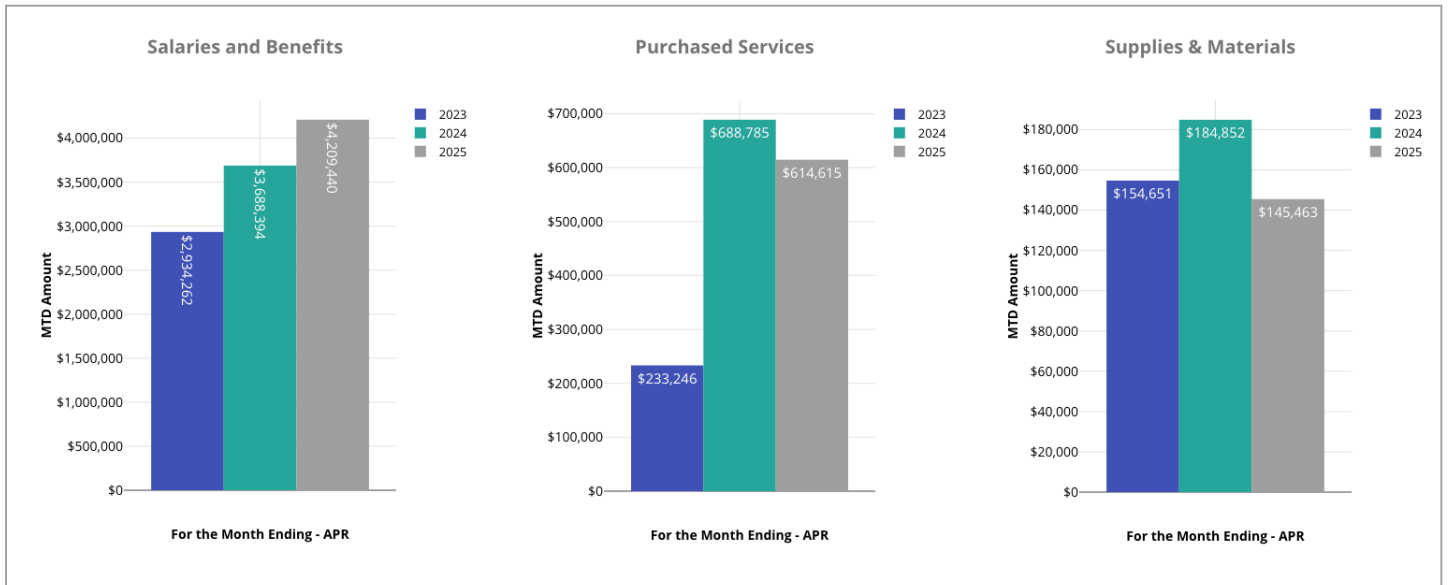
\$614,615

5.98% of Budget

Supplies & Materials

\$145,463

5.77% of Budget



	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2025 Annual Budget	FY 2025 % MTD Budget
SALARIES AND BENEFITS				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$2,742,696	\$3,206,921	\$33,830,240	9.48%
6120-6129 SUPPORT PERSONNEL	\$579,707	\$689,890	\$6,504,566	10.61%
6130-6139 EMPLOYEE ALLOWANCES	\$916	\$913	\$11,700	7.80%
6140-6149 EMPLOYEE BENEFITS	\$365,074	\$311,716	\$7,554,660	4.13%
TOTAL SALARIES AND BENEFITS	\$3,688,394	\$4,209,440	\$47,901,166	8.79%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$688,785	\$614,615	\$8,695,922	7.07%
6224 RECAPTURE	\$0	\$0	\$1,575,220	0.00%
TOTAL PURCHASED SERVICES	\$688,785	\$614,615	\$10,271,142	5.98%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$184,852	\$145,463	\$2,521,659	5.77%
6400 OTHER OPERATING	\$72,833	\$47,758	\$1,629,461	2.93%
6500 DEBT SERVICE	\$8,221	\$0	\$132,500	0.00%
6600 CAPITAL OUTLAY	\$12,722	\$55,316	\$233,267	23.71%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$278,627	\$248,537	\$2,521,659	5.77%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$4,655,807	\$5,072,592	\$62,689,195	8.09%

Expense Insights:

General Fund expenses totaled \$5,072,592 in April 2025, which is \$416,785 or 9.0% more than the amount spent last year for this month. The year over year difference is driven by an increase in 6100-6199 Payroll Costs of \$521,046, a decrease in 6200-6299 Professional and Contracted Services of -\$74,170, and an increase in 6600-6699 Capital Outlay of \$42,595.



CELINA ISD
 Month End Revenue Overview (MTD)
 April 2025

Local Revenue

\$444,489

1.03% of Budget

State Revenue

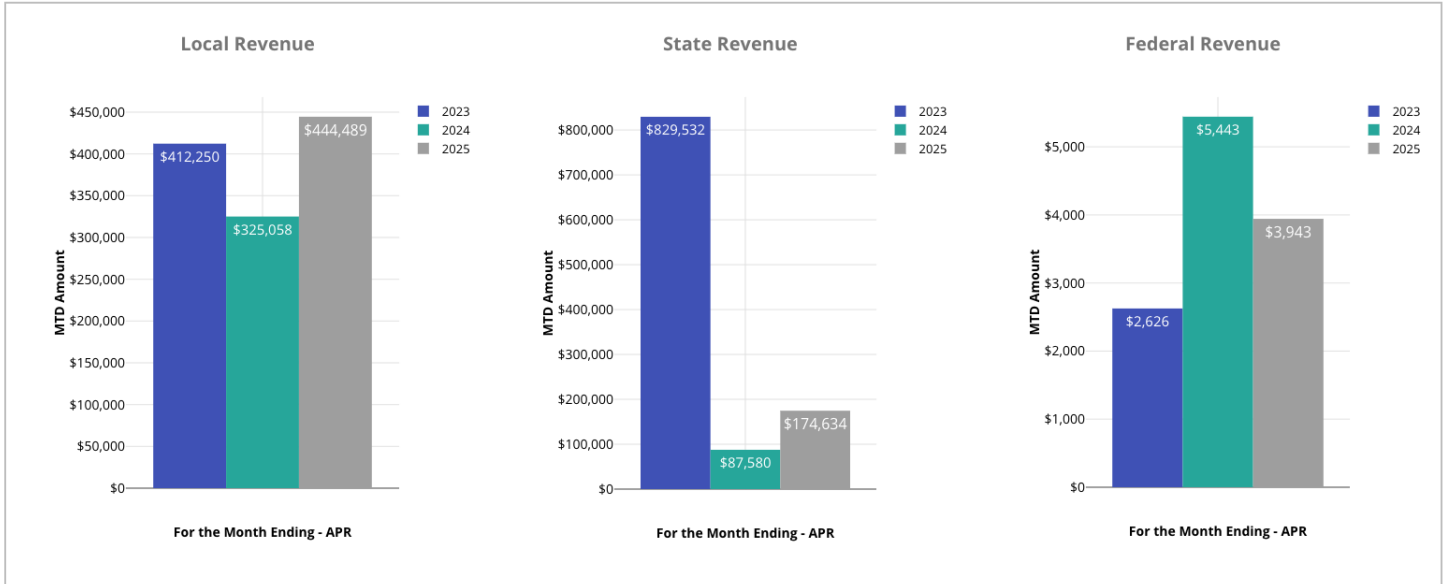
\$174,634

1.00% of Budget

Federal Revenue

\$3,943

4.38% of Budget



	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2025 Annual Budget	FY 2025 % MTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$166,698	\$297,547	\$39,800,798	0.75%
5712 TAXES, PRIOR YEAR	\$36,715	\$17,764	\$875,450	2.03%
5742 EARNINGS ON INVESTMENT	\$83,570	\$109,832	\$700,000	15.69%
ALL OTHER LOCAL REVENUE	\$38,075	\$19,345	\$1,977,272	0.98%
TOTAL LOCAL REVENUE	\$325,058	\$444,489	\$43,353,520	1.03%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$87,580	\$173,652	\$2,692,579	6.45%
5812 FSP FORMULA FOUNDATION	\$0	\$982	\$11,949,089	0.01%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$0	\$0
5831 TRS ON-BEHALF	\$0	\$0	\$2,813,681	0.00%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$87,580	\$174,634	\$17,455,349	1.00%
TOTAL FEDERAL REVENUE	\$5,443	\$3,943	\$90,000	4.38%
TOTAL REVENUE	\$418,081	\$623,066	\$60,898,869	1.02%
7000 OTHER FINANCING SOURCES	\$0	\$0	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$418,081	\$623,066	\$60,898,869	1.02%

Revenue Insight:

General Fund revenues totaled \$623,065 in April 2025, which is \$204,985 or 49.0% more than the amount received last year for this month. The year over year difference is driven by an increase in 5700-5799 Local and Intermediate Sources of \$119,431, an increase in 5800-5899 State Program Revenues of \$87,054, and a decrease in 5900-5999 Federal Program Revenues of -\$1,501.



CELINA ISD
YTD General Fund Expense Overview
April 2025

Salaries and Benefits

\$39,762,390

83.01% of Budget

Purchased Services

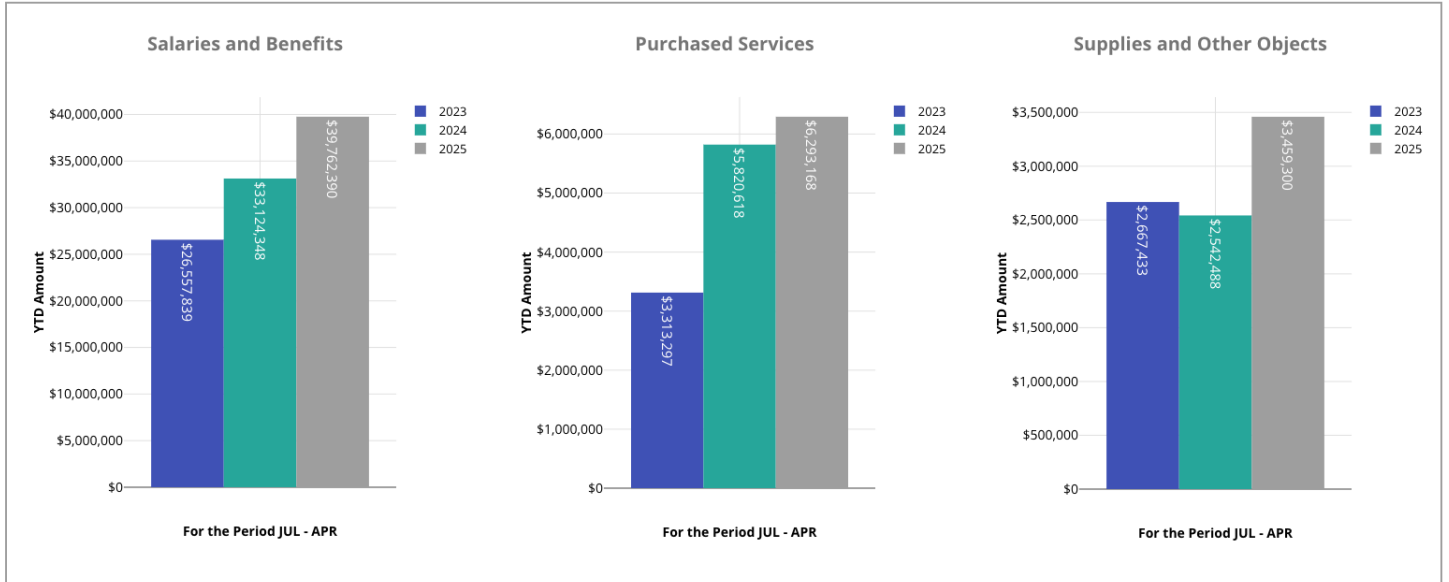
\$6,293,168

61.27% of Budget

Supplies & Equipment

\$3,459,300

76.59% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Payroll Costs				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$23,271,904	\$28,488,438	\$33,830,240	84.21%
6120-6129 SUPPORT PERSONNEL	\$4,974,472	\$5,950,365	\$6,504,566	91.48%
6130-6139 EMPLOYEE ALLOWANCES	\$10,575	\$9,125	\$11,700	77.99%
6140-6149 EMPLOYEE BENEFITS	\$4,867,397	\$5,314,462	\$7,554,660	70.35%
TOTAL SALARIES AND BENEFITS	\$33,124,348	\$39,762,390	\$47,901,166	83.01%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$5,820,618	\$6,293,168	\$8,695,922	72.37%
6224 RECAPTURE	\$0	\$0	\$1,575,220	0.00%
TOTAL PURCHASED SERVICES	\$5,820,618	\$6,293,168	\$10,271,142	61.27%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$1,370,069	\$1,796,120	\$2,521,659	71.23%
6400 OTHER OPERATING	\$1,031,695	\$1,440,736	\$0	88.42%
6500 DEBT SERVICE	\$74,600	\$82,225	\$132,500	62.06%
6600 CAPITAL OUTLAY	\$66,125	\$140,219	\$233,267	60.11%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$2,542,488	\$3,459,300	\$4,516,887	76.59%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$41,487,454	\$49,514,857	\$62,689,195	78.98%

Expense Insights:

General Fund expenses totaled \$5,072,592 in April 2025, which is \$416,785 or 9.0% more than the amount spent last year for this month. The year over year difference is driven by an increase in 6100-6199 Payroll Costs of \$521,046, a decrease in 6200-6299 Professional and Contracted Services of -\$74,170, and an increase in 6600-6699 Capital Outlay of \$42,595.



CELINA ISD
YTD General Fund Revenue Overview
April 2025

Local Revenue

\$42,604,136

98.27% of Budget

State Revenue

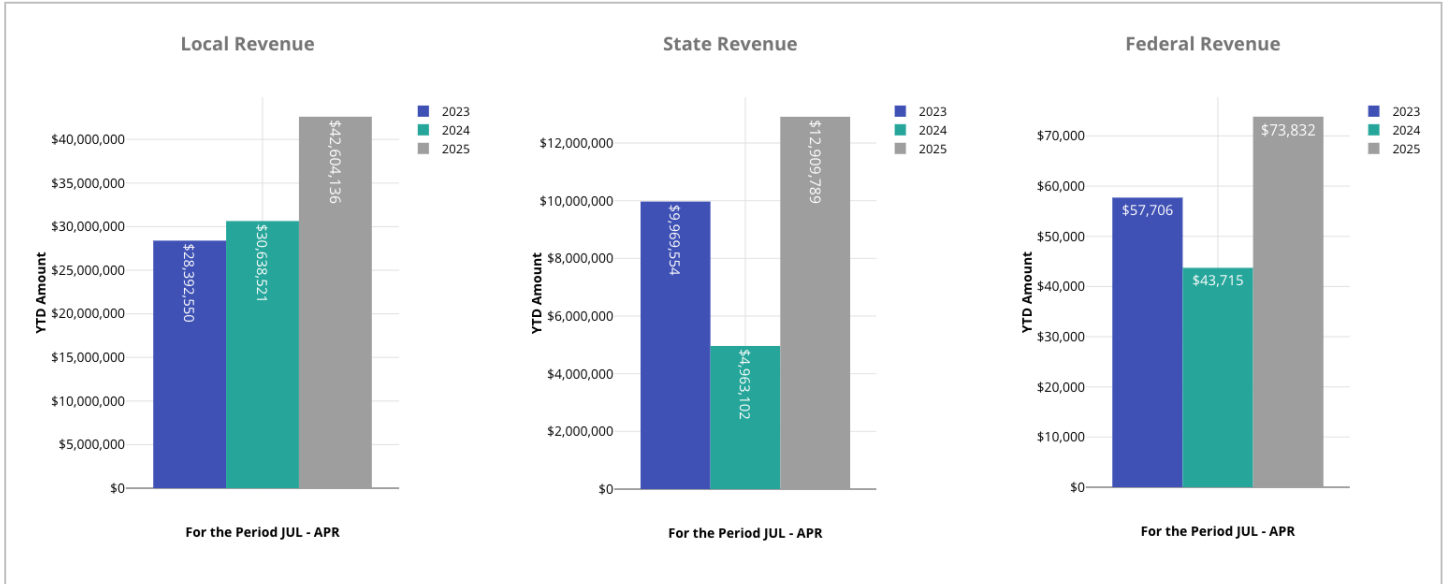
\$12,909,789

73.96% of Budget

Federal Revenue

\$73,832

82.04% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$28,685,884	\$39,198,347	\$39,800,798	98.49%
5712 TAXES, PRIOR YEAR	\$693,868	\$402,105	\$875,450	45.93%
5742 EARNINGS ON INVESTMENT	\$720,993	\$672,259	\$700,000	96.04%
ALL OTHER LOCAL REVENUE	\$537,777	\$2,331,425	\$1,977,272	117.91%
TOTAL LOCAL REVENUE	\$30,638,521	\$42,604,136	\$43,353,520	98.27%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$869,140	\$1,353,151	\$2,692,579	50.25%
5812 FSP FORMULA FOUNDATION	\$2,387,182	\$9,940,085	\$11,949,089	83.19%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$0	\$0
5831 TRS ON-BEHALF	\$1,704,780	\$1,616,553	\$2,813,681	57.45%
ALL OTHER STATE REVENUE	\$2,000	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$4,963,102	\$12,909,789	\$17,455,349	73.96%
TOTAL FEDERAL REVENUE	\$43,715	\$73,832	\$90,000	82.04%
TOTAL REVENUE	\$35,645,338	\$55,587,757	\$60,898,870	91.28%
7000 OTHER FINANCING SOURCES	\$0	\$0	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$35,645,338	\$55,587,757	\$60,898,870	91.28%

Revenue Insight:

General Fund revenues totaled \$623,065 in April 2025, which is \$204,985 or 49.0% more than the amount received last year for this month. The year over year difference is driven by an increase in 5700-5799 Local and Intermediate Sources of \$119,431, an increase in 5800-5899 State Program Revenues of \$87,054, and a decrease in 5900-5999 Federal Program Revenues of -\$1,501.

