

# Wylie Independent School District



## A G E N D A

**REGULAR SESSION – MONDAY, JANUARY 24, 2022 – 6:30 P.M.**

**WYLIE ISD EDUCATIONAL SERVICE CENTER**

**951 S. Ballard**

**Wylie, Texas 75098**

**A. Call to Order**

Roll Call, Establishment of Quorum

**B. Executive Session – Section 551, Texas Government Code**

Personnel – Section 551.074 of the Texas Government Code

Real Estate

Consultation with Legal Counsel

Additional Personnel Units

**C. Open Session (Begins at approximately 7:00 p.m.)**

1. Invocation

2. Pledge of Allegiance

#### **D. Recognitions**

1. National Merit Commended Students
2. UIL State Marching Contest - Wylie East High School
3. UIL State Marching Contest - Wylie High School
4. Academic All State Football – Wylie East High School
5. Academic All State Football – Wylie High School
6. Lone Star Writing Contest – Wylie East High School
7. UIL Cross Country State Meet – Wylie East High School
8. UIL Cross Country State Meet – Wylie High School
9. Skyward 2022 Leader in Excellence Award
10. 2022 H-E-B Excellence in Education District Award Finalist – Wylie  
ISD
11. School Board Appreciation

#### **E. Information Reports and Public Meetings (No Action Taken)**

1. Budget Calendar 2022-2023
2. District of Innovation
3. #ihaveaplanwisd - Update
4. Wylie ISD Education Foundation

#### **F. Donations**

1. \$13,200 – Wylie High School Pacesetters Booster Club

#### **G. Public Forum**

## **H. Action Items**

### **1. Consent Agenda**

- a. Minutes
- b. Approval of Financial Reports
  - 1. Financial Reports
  - 2. Investment Reports
  - 3. Student Nutrition Reports
- c. Budget Amendment 5 for the 2021-2022 School Year
- d. 2021-2022 Audit Engagement Letter
- e. Consider Approval of Notice of Participation in Various Purchasing Cooperatives (TEC 44.0331)
- f. Consider Approval of Inwood National Bank – Wylie ISD Banking Authorization Resolution
- g. Consider Approval of RFP 2022-010-105 – Apparel, Awards & Promotional Items
- h. Consider Approval of RFP 2022-010-107 – General Building Maintenance, Services & Equipment
- i. Out of State Student Travel – Wylie High School Winter Guard – WGI Winter Guard Competition - Tulsa, OK – March 4-6, 2022
- j. Out of State Student Travel – Skills USA National Officer and Sponsor Travel for 2022
- k. Out of State Student Travel – Wylie High School Theatre – March 7-10, 2022 – New York City, NY

- l. Out of State Student Travel – Wylie High School Robotics – March 27-31, 2022 – Council Bluffs, Iowa – Create US Open Robotics Championship
- m. Request Approval of Maximum Classroom Size Waivers
- n. Consider Adoption of TASB Board Policy Update 118

## **2. New and Unfinished Action Items**

- a. Consider Approval of Interlocal Agreement – WHS Tennis Lights
- b. Consider Approval of Elementary Chromebook Purchase
- c. Consider Approval of Changes in Title 1 for the 2022-2023 School Year
- d. Resolution of Board to Convene the District's School Health Advisory Council (SHAC) to Recommend Curriculum Materials for Human Sexuality Instruction
- e. Request Approval of Membership to the School Health Advisory Council for the 2021-2022 School Year
- f. Personnel – Section 551.074 of the Texas Government Code
  - 1. Resignations
  - 2. Employment
  - 3. Additional Personnel Units

## **I. Adjournment**

# Information Reports and Public Meetings

## (No Action Required)

***Subject: Budget Calendar 2022-2023***

Presentation of the Budget Calendar for the 2022-23 school year. The 2022-23 Budget Calendar is attached for your review.

[Budget Calendar 2022-2023](#)

*Contact: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

***Subject: District of Innovation***

On November 17, 2016, our Wylie ISD Board passed a resolution to explore the development of a [District of Innovation Plan \(DOI\)](#). The Board of Trustees adopted that plan on March 20, 2017. Our DOI is set to expire on March 22, 2022. So it is time to begin the process of renewing our plan. In December, this process started with the DWEIC (district-wide education improvement committee) committee. At that time, our plan was reviewed by the committee. The committee voted to approve recommending that we renew our current plan with no revisions.

*Contact: Dr. Kim Spicer, Deputy Superintendent*

***Subject: #ihaveaplanwisd Update***

Since the inception of House Bill 5 ten years ago, Wylie ISD has doubled Career and Technical course enrollment, and college enrollment has increased thirty percent. We are excited to present an update regarding the number of students graduating with endorsements and how #ihaveaplanWISD meets the Wylie ISD Board Goal of "Preparing Students for a Life Beyond High School." This information will be presented through the lens of a WHS ag science student and how the Wylie Way prepared him from 3rd grade to become a National Meats Judging Champion for Texas Tech University. Please contact David Vinson if you have any questions.

You are welcome to view this presentation by following this link:

*Contact: Dr. David Vinson, Superintendent, Wylie ISD*

***Subject: Wylie Education Foundation Update***

Lori Villarreal will present an update on Education Foundation future plans as well as highlights and accomplishments.

*Contact: Lori Villarreal, Executive Director, Wylie ISD Education Foundation*

# Donations

## **Wylie High School Pirate Pacesetters Booster Club**

The Wylie High School Pirate Pacesetters Booster Club presents a donation in the amount of \$13,200 to be used for the Wylie High School Pacesetters travel to Hawaii in March 2022.

### **Motion Requested**

***It is recommended that you approve the donation as presented by administration.***

# Consent Agenda

**Subject: Board Minutes**

Attached for your review are the minutes from the Regular Meeting on November 15, 2021. If no changes are noted, it is recommended that you approve the minutes as presented by administration.

*Contact: Rhonda Tracy, Assistant to the Superintendent*

**Subject: Financial Reports**

Attached for your review are the Financial Reports. If no changes are noted, it is recommended that you approve the report as presented by administration.

*Contact: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

**Subject: Investment Reports**

Attached for your review are the Investment Reports. If no changes are noted, it is recommended that you approve the report as presented by administration.

*Contact: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

**Subject: Student Nutrition Reports**

Attached for your review are the Student Nutrition Reports. If no changes are noted, it is recommended that you approve the report as presented.

*Contacts: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations and Dawn Lin, Director of Student Nutrition*

**Subject: Budget Amendment 5 for the 2021-2022 School Year**

Attached for your review is Budget Amendment 5 for the 2021-2022 School Year. It is recommended that you approve the budget amendment as presented by administration.

*Contact: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

**Subject: 2021-2022 Audit Engagement Letter**

Attached for your review is the audit engagement letter from Edgin, Parkman, Fleming & Fleming, P.C., for the 2021-22 school year audit. The engagement letter defines the expectations between the external auditor and district for the 2021-22 audit. It addresses such items as the audit scope and objectives, auditor's responsibilities, audit procedures, the district's responsibilities, reporting and fees. It is recommended that you approve as presented.

*Contact: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

**Subject: Consider Approval of Notice of Participation in Various Purchasing Cooperatives (TEC 44.0331)**

The Texas Education Code (TEC) section 44.0331 requires school districts that enter into a purchasing contract valued at \$25,000 or more, or under any other cooperative purchasing program authorized for school districts shall document any contract-related fee, including any management fee, and the purpose of each fee under the contract. The district is required to submit to the board a report listing our participation in the purchasing cooperatives and their corresponding fees. Attached for your review is the 2021 report of the purchasing cooperatives. It is recommended that you approve as presented.

*Contact: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

**Subject: Consider Approval of Inwood National Bank – Wylie ISD Banking Authorization Resolution**

The reorganization of the board of trustees at the November meeting changed the banking authority. The attached resolution reflects the board reorganization and authorizes Inwood National Bank to make those changes on the banking side. Attached for your review is the Wylie ISD Banking Authorization Resolution for your review. It is recommended that you approve as presented.

*Contact: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

**Subject: Consider Approval of RFP 2022-O10-105 – Apparel, Awards & Promotional Items**

This request for proposal replaces an expiring bid and captures district requests for additional vendors. It will cover all apparel, awards and promotional items for the district. It is a general catalog bid. It is recommended that you approve as presented.

*Contact: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

**Subject: Consider Approval of RFP 2022-O10-107 – General Building Maintenance, Services & Equipment**

This request for proposal replaces an expiring bid and captures district requests for additional vendors. It will cover all general maintenance vendors including HVAC. It is a general catalog bid. It is recommended that you approve as presented.

*Contact: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

**Subject: Out of State Student Travel – Wylie High School Winter Guard – WGI Winter Guard Competition – Tulsa, OK – March 4-6, 2022**

Attached for your review is information on out of state student travel for the Wylie High School Winter Guard to Tulsa, Oklahoma for the WGI Winter Guard Competition, March 4-6, 2022. It is recommended that you approve as presented.

*Contact: Brian Alexander, Principal, Wylie High School*

**Subject: Out of State Student Travel – Skills USA National Officer and Sponsor Travel for 2022**

Attached for your review is information on the Out of State Student Travel for Lindsay Lanman. Lindsay is a national officer for Skills USA and will be required to travel as part of the 2021-2022 Skills USA National Officer Team. It is recommended that you approve as presented.

*Contact: Tiffany Doolan, Principal, Wylie East High School*

**Subject: Out of State Student Travel – Wylie High School Theatre – March 7-10, 2022 – New York City, NY**

Attached for your review is information on out of state student travel for Wylie High School Theatre students to New York City in March 2022. It is recommended that you approve as presented.

*Contact: Brian Alexander, Principal, Wylie High School*

**Subject: Out of State Student Travel – Wylie High School Robotics – March 27-31, 2022 – Council Bluffs, Iowa – Create US Open Robotics Championship**

Attached for your review is information on out of state student travel to Council Bluffs, Iowa for the Create US Open Robotics Championship. It is recommended that you approve as presented.

*Contact: Brian Alexander, Principal, Wylie High School*

**Subject: Maximum Classroom Size Waivers**

The provisions and requirements of class Size waivers as required by Texas Education Code (TEA) 25.112. Each school district in Texas is required to conduct a class size enrollment survey for Kindergarten through Grade 4 no later than September. If the survey indicates that any class for Grades K-4 exceeds the allowable class size limit of 22:1. The district must submit the class size waiver request/form and a copy of a current compliance plan that has been approved by the local board of trustees. The plan must include the name(s) of campus (es), campus rating, grade(s), and number of sections exceeding the 22:1 class size ratio; steps to be taken to bring the district into compliance; timeline for completion; any new efforts/progress toward compliance.

Administration has completed application to request 1 class size waiver in accordance with TEC 25.112 at the following campuses:

Birmingham – One waiver request for Kindergarten

Bush – One waiver request for 3<sup>rd</sup> Grade

Watkins – One waiver request for Kindergarten

*Contact: Casey Whittle, Assistant Superintendent for Human Resources*

**Subject: Consider Adoption of TASB Board Policy Update 118**

TASB has completed the policy updates resulting from the 87th Regular Session. (Policy Update 119 is expected in late spring/early summer and will include a few policy changes from special sessions 1-3.) As a reminder, the LEGAL policy updates were shared in an earlier brief as an FYI. These policy changes do not require board approval; they are required.

This update did make recommendations for 12 LOCAL policies. These policies were reviewed by the Senior Leadership team and their corresponding Directors. Minimal changes were added from TASB's recommendations. The coded update is attached below.

If you have any questions, please contact Jessica Branch.

*Contact: Dr. Jessica Branch, Director of Policy, Governance and Grants*

**MOTION REQUESTED**

***It is recommended that the Consent Agenda, Items "a-n", be approved as presented by Administration.***

**WYLIE INDEPENDENT SCHOOL DISTRICT  
WYLIE, TEXAS**

MONDAY, NOVEMBER 15, 2021 - BOARD MEETING - REGULAR SESSION:

The Wylie Independent School District Board of Trustees met in regular session on Monday, November 15, 2021, at the Wylie Independent School District Educational Service Center, 951 S. Ballard, Wylie, Texas, 75098.

**CALL TO ORDER:**

President, Matt Atkins, called the meeting to order at 6:00 p.m.

Board members present were:        Matt Atkins, Jacob Day, Mitch Herzog, Bill Howard, Heather Leggett, Kylie Reising and Stacie Smith

Board members absent:                None

School Officials Present:            Superintendent Dr. David Vinson, Deputy Superintendent Dr. Kim Spicer, Assistant Superintendents Casey Whittle and Scott Roderick, Principals Jesse Chavoya, Jason Ervin, Beth Craighead, Joey Welborn, Magan Porter, Ashala Foppe - Morris, Christa Smyder, Morgan Power, Kellye Morton, Cody Summers, Dana Roberts, Shawnell Bradshaw, Assistant Principal Angela Clark, Executive Director for Secondary Education Dr. Stephen Davis, Executive Director for Elementary Education Joei Shermer, Executive Director for Public Relations Ian Halperin, Executive Director for Student Services Dr. Maricela Helm, Executive Director for Communications April Cunningham, Executive Director of Athletics Kyle Craighead, Director of Special Services Jill Vasquez, Director of Security Brian Kelly, Director of Special Education Sara Roland, Director of the Wylie Way Amanda Martin, , Director of Academic and Career Connections Jason Hudson, Director of Staff Development Lee Hattaway, Coordinator of Web/Multimedia/Communications Doug Bellamy, Director of Diversity and Inclusion Reggie Bibb, Director of Recruitment and Retention Missy Hefty  
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School Officials Present (continued)

Director of Human Resources Tara Matthews,  
Family Liaison Joley Martin, Audi/Visual Technician  
Daniel Dollar, Assistant to the Superintendent  
Rhonda Tracy, Administrative Assistant to the  
Assistant Superintendent for Student Service Joelle  
Dudrow, Administrative Assistant for the  
Assistant Superintendent for Finance and  
Operations Donna Nettles, Administrative  
Assistant for Communications LaWanna  
Moody, District Receptionist Vidi Almonte

Visitors: Approximately 25

EXECUTIVE SESSION:

At 6:00 p.m., the board was called into Executive Session to discuss the following:

1. Personnel – Section 551.074 of the Texas Government Code
2. Real Estate
3. Consultation with Legal Counsel
4. Additional Personnel
5. Superintendent's Contract and Evaluation

OPEN SESSION:

At 7:01 p.m., the meeting moved into open session.

RECOGNITIONS

Wylie Way Award – Lindsay Brosin

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#### DONATIONS

The board received one donation in the amount of \$16,000 from the Tibbals Elementary School PTA to be used for a pergola to support outdoor learning.

M/M by Stacie Smith and seconded by Heather Leggett to accept the donation of \$16,000 from the Tibbals Elementary School PTA to be used for a pergola

Motion carried unanimously.

#### PUBLIC FORUM

<b>Name</b>	<b>Address</b>	<b>Telephone</b>	<b>Topic</b>
Michael Schwerin	Wylie, TX		Transparency and D& I
Aleksandra Rolfson	Wylie, TX		D & I
Randi Jackson	Wylie, TX	214 429 9311	Transparency, Etc.
Larry McDowell	Murphy, TX	972 442 7781	Christ

#### INFORMATION REPORTS AND PUBLIC MEETINGS (No ACTION REQUIRED)

1. The Board of Trustees Continuing Education Report was given by Board President, Matt Atkins.

Board Member Matt Atkins has completed all required trainings.

Board Member Jacob Day has completed all required trainings.

Board Member Mitch Herzog has completed all required trainings.

Board Member Bill Howard has completed all required trainings with the exception of Improving and Evaluating Student Outcomes. Mr. Howard is scheduled for that training tomorrow which falls within the first anniversary date of his taking office.

Board Member Heather Leggett has completed all required trainings.

Board Member Kylie Reising has completed all required trainings.

Board Member Stacie Smith has completed all required trainings.

ACTION ITEMS:

1. Consent Agenda

- a. Minutes
- b. Financial Reports
  - 1. Financial Reports
  - 2. Investment Reports
  - 3. Student Nutrition Report
- c. Budget Amendment 4 for the 2021-2022 School Year
- d. Request to Cancel December 13, 2021 Regular Scheduled Board Meeting
- e. Consider Approval of Student Nutrition Purchasing Cooperative – MRPC SY 2022-2023 Interlocal Agreement

M/M by Heather Leggett and seconded by Stacie Smith to approve the Consent Agenda, Items “a-e”, as presented by administration

Motion carried unanimously.

2. New and Unfinished Action Items

- a. Consider Approval of 2022-2023 Wylie ISD Calendar (Second and Final Reading)

M/M by Stacie Smith and seconded by Kylie Reising to approve the 2022-2023 Wylie ISD Calendar (Second and Final Reading) as presented by administration

Motion carried unanimously.

- b. Consider Approval of Interactive White Board Purchase

M/M by Heather Leggett and seconded by Stacie Smith to approve the interactive white board purchase as presented by administration

Motion carried unanimously.

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c. Consider Approval of Board Operating Procedures

M/M by Jacob Day and seconded by Bill Howard to approve the Board Operating Procedures as presented by administration

Motion carried unanimously.

d. Consider Approval of Board Policy Considerations - FD (Local) and FDA (Local)

M/M by Heather Leggett and seconded by Kylie Reising to approve the Board Operating Procedures as presented by administration

Motion carried unanimously.

e. Consider Approval of Employee Retention Compensation

M/M by Jacob Day and seconded by Stacie Smith to approve Employee Retention Compensation as presented by administration

Motion carried unanimously.

f. Consider Approval of Dodd Rezone (Second and Final Reading)

M/M by Heather Leggett and seconded by Jacob Day to approve Dodd Rezone (Second and Final Reading) as presented by administration

Motion carried unanimously.

g. Consider Approval of Proposal for Hourly Mid-Term Pay Adjustment (Second and Final Reading)

M/M by Bill Howard and seconded by Stacie Smith to approve Hourly Mid-Term Pay adjustment (Second and Final Reading) as presented by administration

Motion carried unanimously.

h. Personnel – Section 551.074 of the Texas Government Code

1. Resignations
2. Employment
3. Additional Personnel Units
4. Superintendent's Evaluation and Contract

M/M by Jacob Day and seconded by Kylie Reising to approve resignations, Employment, additional personnel units and the Superintendent's Evaluation and Contract as presented by administration

Motion carried unanimously.

i. Election of Officers

Stacie Smith was nominated as Board President.

M/M by Heather Leggett and seconded by Jacob Day for nominations to cease and Stacie Smith be elected as president by acclamation

Motion passed unanimously.

Matt Atkins was nominated as Board Vice President.

M/M by Bill Howard and seconded by Heather Leggett for nominations to cease and Matt Atkins be elected vice president by acclamation

Motion passed unanimously.

Kylie Reising was nominated as Board Secretary.

M/M by Jacob Day and seconded by Mitch Herzog for nominations to cease and Kylie Reising be elected secretary by acclamation

Motion carried unanimously.

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ADJOURNMENT:

At 8:10 p.m., the meeting was adjourned by mutual consent.

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Stacie Smith, President

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Kylie Reising, Secretary

**Wylie Independent School District**

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# **Interim Financial Reports**

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**November 30, 2021**

# **Wylie Independent School District**

## **Interim Financial Reports**

**As of November 30, 2021**

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# Wylie Independent School District

## Balance Sheet

### All Governmental Funds

November 30, 2021

		<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
<b>Assets</b>					
1110	Cash and cash equivalents	\$ 2,184,211	\$ 1,620,415	\$ 10,189	\$ 151,702
1120	Current investments	67,457,604	3,048,695	9,686,159	34,908,066
1225	Taxes receivable, net	740,195	-	321,262	-
1240	Due from other governments	-	11,092	-	-
1250	Accrued Interest	-	-	-	-
1260	Due from other funds	891,881	2,500	677,707	-
1290	Other receivables	-	2,830	-	-
1300	Inventories	219,110	-	-	-
1490	Other current assets	-	1,788	-	91,901
		<u>-</u>	<u>1,788</u>	<u>-</u>	<u>91,901</u>
1000	<b>Total Assets</b>	<u>\$ 71,493,001</u>	<u>\$ 4,687,320</u>	<u>\$ 10,695,317</u>	<u>\$ 35,151,669</u>
<b>Liabilities</b>					
2110	Accounts payable	\$ 554	(188)	\$ -	\$ 8,157,325
2150	Payroll deductions & withholdings	1,355,703	59,630	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	1,567,088	-	-	-
2180	Due to other governments	99	272	76,283	-
2200	Accrued expenditures	-	280,740	-	-
2300	Unearned revenue	-	-	121,268	-
2400	Payable from restricted assets	-	-	-	-
2600	Deferred Inflows	740,195	-	321,262	-
		<u>740,195</u>	<u>-</u>	<u>321,262</u>	<u>-</u>
2000	<b>Total Liabilities</b>	<u>3,663,639</u>	<u>340,455</u>	<u>518,812</u>	<u>8,157,325</u>
<b>Fund Balances</b>					
3410	Investments in inventory	\$ 194,333	-	-	-
3430	Reserve for Prepaid Items	1,369,032	-	-	-
3450	Restricted for Federal/State Funds Grant Restrictions	-	1,532,705	-	-
3470	Reserve for Capital Acq. Prog and Contractual Obligations	-	-	-	26,994,344
3480	Restricted for Retirement of Long-Term Debt	-	-	10,176,504	-
3490	Other reserves of fund balance	467,456	304,028	-	-
3540	Designated Fund Balance - Campus Activity Fund	-	943,179	-	-
3570	Assigned Fund Balance - Capital Exp. - Equipment	2,822,311	-	-	-
3590	Other Designated Fund Balances	590,757	-	-	-
3600	Unassigned Fund Balance	62,385,474	1,566,953	-	-
		<u>67,829,363</u>	<u>4,346,865</u>	<u>10,176,504</u>	<u>26,994,344</u>
3000	<b>Total Fund Balances</b>	<u>67,829,363</u>	<u>4,346,865</u>	<u>10,176,504</u>	<u>26,994,344</u>
4000	<b>Total Liabilities and Fund Balances</b>	<u>\$ 71,493,001</u>	<u>\$ 4,687,320</u>	<u>\$ 10,695,317</u>	<u>\$ 35,151,669</u>

# Wylie Independent School District

## Budget and Actual

### General Fund

November 1, 2021 through November 30, 2021

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 80,685,970	\$ 7,589,950	9.41%
5800	State sources	88,125,995	42,934,350	48.72%
5900	Federal sources	<u>1,731,800</u>	<u>276,214</u>	<u>15.95%</u>
	<b>Total Revenues</b>	<b><u>170,543,765</u></b>	<b><u>50,800,515</u></b>	<b><u>29.79%</u></b>
<b>Expenditures</b>				
11	Instruction	103,711,927	27,558,610	26.57%
12	Instructional resources & media	1,319,551	328,959	24.93%
13	Staff development	5,032,726	1,654,734	32.88%
21	Instructional administration	1,668,325	630,296	37.78%
23	School administration	9,092,864	3,456,577	38.01%
31	Guidance and counseling	4,401,224	1,389,329	31.57%
32	Social Work Services	55,447	16,834	30.36%
33	Health services	1,791,448	502,165	28.03%
34	Student transportation	7,510,675	2,216,875	29.52%
35	Food Services	10,000	7,147	71.47%
36	Co-curricular activities	5,240,251	1,890,600	36.08%
41	General administration	7,006,842	2,802,756	40.00%
51	Plant maintenance & operations	17,794,375	6,844,677	38.47%
52	Security	1,986,129	512,371	25.80%
53	Technology	4,077,313	1,717,485	42.12%
61	Community service	1,100	207	18.80%
71	Debt service	1,606,628	962,218	59.89%
81	Facilities Acquisition and Construction	1,270,455	362,477	28.53%
95	JJAEP Programs	96,000	-	0.00%
99	Other Intergovernmental Charges	830,121	389,019	46.86%
	<b>Total Expenditures</b>	<b><u>174,503,401</u></b>	<b><u>53,243,336</u></b>	<b><u>30.51%</u></b>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b><u>(3,959,636)</u></b>	<b><u>(2,442,821)</u></b>	
7XXX	Other Financing Sources	-	15,489	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	<b>Total Other Financing Sources/(Uses)</b>	<b><u>-</u></b>	<b><u>15,489</u></b>	
	Actual Fund Balance - July 1, 2021	<u>70,256,694</u>	<u>70,256,694</u>	
	<b>Estimated Fund Balance - Ending</b>	<b><u>\$ 66,297,058</u></b>	<b><u>\$ 67,829,363</u></b>	

**Notes:**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\*\* May be off < > \$1 due to rounding.

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Budget - Revenue Detail

### General Fund

November 1, 2021 through November 30, 2021

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>REVENUES</b>				
<b>Local Resources</b>				
5711 Taxes, Current Year Levy	\$ 78,529,675	\$ 78,529,675	\$ 6,430,540	8.19%
5712 Taxes, Prior Years	300,000	300,000	87,973	29.32%
5716 Penalties and Interest	210,000	210,000	55,405	26.38%
5719 Other Tax Revenue	20,000	20,000	4,872	24.36%
Total Property Tax Revenue	79,059,675	79,059,675	6,578,790	8.32%
<b>Other Local Revenue</b>				
5735 Student Transfer Tuition	30,000	30,000	26,714	89.05%
5737 Summer School Tuition	50,000	50,000	5,026	10.05%
5742 Earnings from Investments	175,000	175,000	38,941	22.25%
5743 Rent	500,000	500,000	106,152	21.23%
5744 Donations	127,116	191,888	69,272	36.10%
5745 Insurance Recovery	-	-	-	-
5749 Other Revenue from Local Sources	288,707	310,707	527,715	169.84%
5752 Athletic Activity	368,700	368,700	237,340	64.37%
Total Other Local Resources	1,539,523	1,626,295	1,011,160	62.18%
<b>Total Local Resources</b>	<b>80,599,198</b>	<b>80,685,970</b>	<b>7,589,950</b>	<b>9.41%</b>
<b>State Sources</b>				
5811 Per Capita Apportionment	3,437,259	3,437,259	832,457	24.22%
5812 Foundation School Program (FSP)	75,391,170	75,391,170	38,588,356	51.18%
5819 Other FSP Revenues	-	-	145,929	-
5829 State Revenue	-	-	-	-
5831 TRS on Behalf	9,297,566	9,297,566	3,367,608	36.22%
5842 Supplemental State Visually Impaired	-	-	-	-
5849 SSA State Revenues	-	-	-	-
<b>Total State Revenue</b>	<b>88,125,995</b>	<b>88,125,995</b>	<b>42,934,350</b>	<b>48.72%</b>
<b>Federal Resources</b>				
5919 Indirect Costs from Federal Funds (TEA)	-	-	-	-
5929 Indirect Costs from Federal Funds (SSA)	-	-	164,976	-
5931 School Health Services (SHARS)	1,500,000	1,500,000	25,362	1.69%
5932 Medicaid Adm Claiming Program (MAC)	8,000	8,000	30,083	376.03%
5939 State Comp/Flood Area	3,800	3,800	4,836	127.26%
5941 Impact Aid	100,000	100,000	-	0.00%
5946 Federal Revenue from Federal Agencies	120,000	120,000	50,958	42.46%
<b>Total Federal Revenue</b>	<b>1,731,800</b>	<b>1,731,800</b>	<b>276,214</b>	<b>15.95%</b>
<b>TOTAL REVENUES</b>	<b>\$ 170,456,993</b>	<b>\$ 170,543,765</b>	<b>\$ 50,800,515</b>	<b>29.79%</b>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### General Fund

November 1, 2021 through November 30, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>EXPENSES</b>				
<b>6100s</b>				
6100-6199 Payroll	\$ 142,820,493	\$ 142,669,415	\$ 41,732,484	29.25%
<b>6200s</b>				
6200-6299 Professional & Contracted Services	10,214,761	10,778,217	3,963,830	36.78%
<b>6300s</b>				
6300-6399 Supplies & Materials	9,990,319	12,363,562	4,000,402	32.36%
<b>6400s</b>				
6400-6499 Other Operating Costs	4,325,282	4,360,909	2,111,861	48.43%
<b>6500s</b>				
6500-6599 Debt Services	1,606,628	1,606,628	962,218	59.89%
<b>6600s</b>				
6600-6699 Capital Outlay	1,499,510	2,724,670	472,540	17.34%
<b>TOTAL EXPENSES</b>	<b>\$ 170,456,993</b>	<b>\$ 174,503,401</b>	<b>\$ 53,243,336</b>	<b>30.51%</b>

# Wylie Independent School District

## Budget and Actual

### Special Revenue Fund

November 1, 2021 through November 30, 2021

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 1,809,606	\$ 1,804,362	99.71%
5800	State sources	585,593	552,342	94.32%
5900	Federal sources	<u>12,506,286</u>	<u>1,374,631</u>	<u>10.99%</u>
	<b>Total Revenues</b>	<b><u>14,901,485</u></b>	<b><u>3,731,335</u></b>	<b><u>25.04%</u></b>
<b>Expenditures</b>				
11	Instruction	10,215,664	2,034,035	19.91%
12	Instructional resources & media	135,244	41,607	30.76%
13	Staff development	1,070,425	346,750	32.39%
21	Instructional administration	5,240	2,800	53.44%
23	School administration	556,772	19,992	3.59%
31	Guidance and counseling	2,751,856	536,112	19.48%
32	Social Work Services	24,509	17,906	73.06%
33	Health services	68	-	0.00%
34	Student transportation	990	-	0.00%
35	Food Service	1,353	-	0.00%
36	Co-curricular activities	847,929	299,132	35.28%
41	General administration	-	-	0.00%
51	Plant maintenance & operations	53,508	44,663	83.47%
52	Security	375,190	51,588	13.75%
53	Technology	-	-	0.00%
61	Community service	7,782	2,000	25.70%
81	Facilities Acquisition and Construction	-	-	0.00%
	<b>Total Expenditures</b>	<b><u>16,046,532</u></b>	<b><u>3,396,585</u></b>	<b><u>21.17%</u></b>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(1,145,047)</b>	<b>334,750</b>	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	<b>Total Other Financing Sources/(Uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	
	Actual Fund Balance - July 1, 2021	<u>1,428,435</u>	<u>1,428,435</u>	
	<b>Estimated Fund Balance - Ending</b>	<b><u>\$ 283,388</u></b>	<b><u>\$ 1,763,185</u></b>	

**Notes:**

**Estimated Fund Balance - Ending does not include food service**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\* May be off < > \$1 due to rounding.

# Wylie Independent School District

## Budget and Actual

### Food Service Fund

November 1, 2021 through November 30, 2021

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 3,300,126	\$ 459,878	13.94%
5800	State sources	220,000	30,362	13.80%
5900	Federal sources	<u>3,684,515</u>	<u>2,870,709</u>	<u>77.91%</u>
	<b>Total Revenues</b>	<u><b>7,204,641</b></u>	<u><b>3,360,948</b></u>	<u><b>46.65%</b></u>
<b>Expenditures</b>				
35	Food Services	7,189,401	2,227,167	30.98%
51	Plant Maintenance and Operations	10,740	4,037	37.58%
71	Debt Service (copiers)	4,500	-	0.00%
81	Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>0.00%</u>
	<b>Total Expenditures</b>	<u><b>7,204,641</b></u>	<u><b>2,231,204</b></u>	<u><b>30.97%</b></u>
<b>Excess Revenues Over/(Under) Expenditures</b>		-	1,129,744	
7XXX	Other Financing Sources	-	771	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	<b>Total Other Financing Sources/(Uses)</b>	<u><b>-</b></u>	<u><b>771</b></u>	
Actual Fund Balance - July 1, 2021		<u>1,453,165</u>	<u>1,453,165</u>	
<b>Estimated Fund Balance - Ending</b>		<u><b>\$ 1,453,165</b></u>	<u><b>\$ 2,583,680</b></u>	

**Notes:**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\* May be off < > \$1 due to rounding.

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Budget - Revenue Detail

### Food Service Fund

November 1, 2021 through November 30, 2021

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>REVENUES</b>				
<b>Other Local Revenue</b>				
5742 Earnings from Investments	\$ 35,000	\$ 35,000	\$ 547	1.56%
5745 Insurance Recovery	-	-	-	
5749 Other Revenue from Local Sources	10,175	10,175	-	0.00%
5751 Food Service Activity	3,254,951	3,254,951	459,330	14.11%
<b>Total Local Resources</b>	<u>3,300,126</u>	<u>3,300,126</u>	<u>459,878</u>	<u>13.94%</u>
<b>State Sources</b>				
5829 State Revenue	45,000	45,000	14,109	31.35%
5831 TRS on Behalf	175,000	175,000	16,253	9.29%
<b>Total State Revenue</b>	<u>220,000</u>	<u>220,000</u>	<u>30,362</u>	<u>13.80%</u>
<b>Federal Resources</b>				
5919 Federal Revenue	-	-	-	
5921 NSLP-School Breakfast	657,462	657,462	451,717	68.71%
5922 NSLP - School Lunch	2,418,285	2,418,285	2,398,983	99.20%
5923 USDA Donated Commodities	608,768	608,768	-	0.00%
5939 Fed Rev Distributed by TX Govt Agency			20,009	
<b>Total Federal Revenue</b>	<u>3,684,515</u>	<u>3,684,515</u>	<u>2,870,709</u>	<u>77.91%</u>
<b>TOTAL REVENUES</b>	<u><b>\$ 7,204,641</b></u>	<u><b>\$ 7,204,641</b></u>	<u><b>\$ 3,360,948</b></u>	<u><b>46.65%</b></u>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### Food Service Fund

November 1, 2021 through November 30, 2021

		<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>EXPENSES</b>					
<b>6100s</b>					
6100-6199	Payroll	\$ 3,691,465	\$ 3,691,465	\$ 910,406	24.66%
<b>6200s</b>					
6200-6299	Professional & Contracted Services	82,740	82,740	52,011	62.86%
<b>6300s</b>					
6300-6399	Supplies & Materials	3,389,686	3,389,686	1,257,087	37.09%
<b>6400s</b>					
6400-6499	Other Operating Costs	21,250	21,250	11,700	55.06%
<b>6500s</b>					
6500-6599	Debt Services	4,500	4,500	0	0.00%
<b>6600s</b>					
6600-6699	Capital Outlay	15,000	15,000	0	0.00%
<b>TOTAL EXPENSES</b>		<b>\$ 7,204,641</b>	<b>\$ 7,204,641</b>	<b>\$ 2,231,204</b>	<b>30.97%</b>

# Wylie Independent School District

## Budget and Actual

### Debt Service Fund

November 1, 2021 through November 30, 2021

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
	<b>Revenues</b>			
5700	Local & intermediate sources	\$ 37,030,891	\$ 3,112,121	8.40%
5800	State sources	-	1,016,600	0.00%
	<b>Total Revenues</b>	<u>37,030,891</u>	<u>4,128,721</u>	<u>11.15%</u>
	<b>Expenditures</b>			
71	Debt service	<u>37,030,891</u>	<u>30,070,980</u>	<u>81.21%</u>
	<b>Total Expenditures</b>	<u>37,030,891</u>	<u>30,070,980</u>	<u>81.21%</u>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<u>-</u>	<u>(25,942,259)</u>	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	-	-	
	<b>Total Other Financing Sources/(Uses)</b>	<u>-</u>	<u>-</u>	
	Actual Fund Balance - July 1, 2021	<u>36,118,763</u>	<u>36,118,763</u>	
	<b>Estimated Fund Balance - Ending</b>	<u>\$ 36,118,763</u>	<u>\$ 10,176,504</u>	

**Notes:**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\* May be off < > \$1 due to rounding.

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Budget - Revenue Detail

### Debt Service Fund

November 1, 2021 through November 30, 2021

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>REVENUES</b>				
<b>Local Resources</b>				
5711 Taxes, Current Year Levy	\$ 36,805,891	\$ 36,805,891	\$ 3,046,300	8.28%
5712 Taxes, Prior Years	120,000	120,000	36,807	30.67%
5716 Penalties and Interest	75,000	75,000	23,648	31.53%
5719 Other Tax Revenue	-	-	-	
Total Property Tax Revenue	<u>37,000,891</u>	<u>37,000,891</u>	<u>3,106,755</u>	<u>8.40%</u>
<b>Other Local Revenue</b>				
5742 Earnings from Investments	30,000	30,000	5,367	17.89%
5749 Other Revenue from Local Sources	-	-	-	
Total Other Local Resources	<u>30,000</u>	<u>30,000</u>	<u>5,367</u>	<u>17.89%</u>
<b>Total Local Resources</b>	<u>37,030,891</u>	<u>37,030,891</u>	<u>3,112,121</u>	<u>8.40%</u>
<b>State Sources</b>				
5829 State Revenue	-	-	1,016,600	
<b>Total State Revenue</b>	<u>-</u>	<u>-</u>	<u>1,016,600</u>	
<b>TOTAL REVENUES</b>	<u><u>\$ 37,030,891</u></u>	<u><u>\$ 37,030,891</u></u>	<u><u>\$ 4,128,721</u></u>	<u><u>11.15%</u></u>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### Debt Service Fund

November 1, 2021 through November 30, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6500s				
6500-6599 Debt Services	37,030,891	37,030,891	30,070,980	81.21%
<b>TOTAL EXPENSES</b>	<b>\$ 37,030,891</b>	<b>\$ 37,030,891</b>	<b>\$ 30,070,980</b>	<b>81.21%</b>

**Wylie Independent School District**  
**Budget and Actual**  
**Capital Projects Fund**  
November 1, 2021 through November 30, 2021

				100.00%
		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	-	16,437	0.00%
<b>Total Revenues</b>		<u>-</u>	<u>16,437</u>	
<b>Expenditures</b>				
11	Instructional	926	-	0.00%
12	Instructional Resources & Media	-	-	0.00%
23	School administration	-	-	0.00%
31	Guidance and counseling	-	-	0.00%
33	Health Services	-	-	0.00%
34	Capital Outlay	694	-	0.00%
36	Co-curricular Activities	-	-	0.00%
41	General administration	-	-	0.00%
51	Plant Maintenance & Operations	1,160,062	523,003	45.08%
52	Security & Monitoring	-	-	0.00%
53	Technology	-	-	0.00%
71	Debt Service	30,489	-	0.00%
81	Capital outlay	47,200,484	20,969,584	44.43%
<b>Total Expenditures</b>		<u>48,392,654</u>	<u>21,492,586</u>	
<b>Excess Revenues Over/(Under) Expenditures</b>		(48,392,654)	(21,476,150)	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	-	-	
<b>Total Other Financing Sources/(Uses)</b>		<u>-</u>	<u>-</u>	
Actual Fund Balance - July 1, 2021		<u>48,470,494</u>	<u>48,470,494</u>	
<b>Estimated Fund Balance - Ending</b>		<u>\$ 77,839</u>	<u>\$ 26,994,344</u>	

**Notes:**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\* May be off < > \$1 due to rounding.

**Wylie Independent School District**

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# **Interim Financial Reports**

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**December 31, 2021**

# **Wylie Independent School District**

## **Interim Financial Reports**

**As of December 31, 2021**

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# Wylie Independent School District

## Balance Sheet

### All Governmental Funds

December 31, 2021

		<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
<b>Assets</b>					
1110	Cash and cash equivalents	\$ 2,590,243	\$ 894,601	\$ 10,192	\$ 151,140
1120	Current investments	98,059,678	4,213,482	31,964,066	32,823,684
1225	Taxes receivable, net	740,195	-	321,262	-
1240	Due from other governments	-	11,092	-	-
1250	Accrued Interest	-	-	-	-
1260	Due from other funds	3,258,277	2,500	-	-
1290	Other receivables	-	2,830	-	-
1300	Inventories	213,594	-	-	-
1490	Other current assets	-	2,014	-	91,901
		<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
1000	<b>Total Assets</b>	<u>\$ 104,861,987</u>	<u>\$ 5,126,518</u>	<u>\$ 32,295,519</u>	<u>\$ 33,066,726</u>
<b>Liabilities</b>					
2110	Accounts payable	\$ 554	(188)	\$ -	\$ 8,015,196
2150	Payroll deductions & withholdings	1,435,838	72,230	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	889,259	2,366,517	-	-
2180	Due to other governments	91	625	76,283	-
2200	Accrued expenditures	-	943,921	-	-
2300	Unearned revenue	-	-	121,268	-
2400	Payable from restricted assets	-	-	-	-
2600	Deferred Inflows	740,195	-	321,262	-
		<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
2000	<b>Total Liabilities</b>	<u>3,065,937</u>	<u>3,383,106</u>	<u>518,812</u>	<u>8,015,196</u>
<b>Fund Balances</b>					
3410	Investments in inventory	\$ 194,333	-	-	-
3430	Reserve for Prepaid Items	-	-	-	-
3450	Restricted for Federal/State Funds Grant Restrictions	1,369,032	1,532,705	-	-
3470	Reserve for Capital Acq. Prog and Contractual Obligations	-	-	-	25,051,530
3480	Restricted for Retirement of Long-Term Debt	-	-	31,776,707	-
3490	Other reserves of fund balance	-	304,028	-	-
3540	Designated Fund Balance - Campus Activity Fund	467,456	943,179	-	-
3570	Assigned Fund Balance - Capital Exp. - Equipment	-	-	-	-
3590	Other Designated Fund Balances	2,822,311	-	-	-
3600	Unassigned Fund Balance	590,757	(1,036,499)	-	-
		<u>96,352,161</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
3000	<b>Total Fund Balances</b>	<u>101,796,049</u>	<u>1,743,413</u>	<u>31,776,707</u>	<u>25,051,530</u>
4000	<b>Total Liabilities and Fund Balances</b>	<u>\$ 104,861,987</u>	<u>\$ 5,126,518</u>	<u>\$ 32,295,519</u>	<u>\$ 33,066,726</u>

# Wylie Independent School District

## Budget and Actual

### General Fund

December 1, 2021 through December 31, 2021

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 80,685,970	\$ 53,176,043	65.90%
5800	State sources	88,125,995	44,237,983	50.20%
5900	Federal sources	<u>1,731,800</u>	<u>300,668</u>	<u>17.36%</u>
	<b>Total Revenues</b>	<b><u>170,543,765</u></b>	<b><u>97,714,694</u></b>	<b><u>57.30%</u></b>
<b>Expenditures</b>				
11	Instruction	103,711,927	35,649,070	34.37%
12	Instructional resources & media	1,319,551	434,657	32.94%
13	Staff development	5,032,726	1,997,755	39.70%
21	Instructional administration	1,668,325	840,810	50.40%
23	School administration	9,092,864	4,194,713	46.13%
31	Guidance and counseling	4,401,224	1,767,012	40.15%
32	Social Work Services	55,447	21,732	39.19%
33	Health services	1,791,448	648,700	36.21%
34	Student transportation	7,510,675	2,670,502	35.56%
35	Food Services	10,000	7,147	71.47%
36	Co-curricular activities	5,240,251	2,320,993	44.29%
41	General administration	7,006,842	3,305,139	47.17%
51	Plant maintenance & operations	17,794,375	7,914,671	44.48%
52	Security	1,986,129	690,788	34.78%
53	Technology	4,077,313	1,980,954	48.58%
61	Community service	1,100	207	18.80%
71	Debt service	1,606,628	980,842	61.05%
81	Facilities Acquisition and Construction	1,270,455	378,197	29.77%
95	JJAEP Programs	96,000	-	0.00%
99	Other Intergovernmental Charges	830,121	389,019	46.86%
	<b>Total Expenditures</b>	<b><u>174,503,401</u></b>	<b><u>66,192,909</u></b>	<b><u>37.93%</u></b>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b><u>(3,959,636)</u></b>	<b><u>31,521,785</u></b>	
7XXX	Other Financing Sources	-	17,570	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	<b>Total Other Financing Sources/(Uses)</b>	<b><u>-</u></b>	<b><u>17,570</u></b>	
	Actual Fund Balance - July 1, 2021	<u>70,256,694</u>	<u>70,256,694</u>	
	<b>Estimated Fund Balance - Ending</b>	<b><u>\$ 66,297,058</u></b>	<b><u>\$ 101,796,049</u></b>	

**Notes:**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\*\* May be off < > \$1 due to rounding.

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Budget - Revenue Detail

### General Fund

December 1, 2021 through December 31, 2021

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>REVENUES</b>				
<b>Local Resources</b>				
5711 Taxes, Current Year Levy	\$ 78,529,675	\$ 78,529,675	\$ 51,909,357	66.10%
5712 Taxes, Prior Years	300,000	300,000	95,418	31.81%
5716 Penalties and Interest	210,000	210,000	57,837	27.54%
5719 Other Tax Revenue	20,000	20,000	11,124	55.62%
Total Property Tax Revenue	79,059,675	79,059,675	52,073,736	65.87%
<b>Other Local Revenue</b>				
5735 Student Transfer Tuition	30,000	30,000	26,714	89.05%
5737 Summer School Tuition	50,000	50,000	5,026	10.05%
5742 Earnings from Investments	175,000	175,000	46,994	26.85%
5743 Rent	500,000	500,000	142,094	28.42%
5744 Donations	127,116	191,888	69,272	36.10%
5745 Insurance Recovery	-	-	25,000	
5749 Other Revenue from Local Sources	288,707	310,707	540,925	174.09%
5752 Athletic Activity	368,700	368,700	246,283	66.80%
Total Other Local Resources	1,539,523	1,626,295	1,102,307	67.78%
<b>Total Local Resources</b>	<b>80,599,198</b>	<b>80,685,970</b>	<b>53,176,043</b>	<b>65.90%</b>
<b>State Sources</b>				
5811 Per Capita Apportionment	3,437,259	3,437,259	1,453,503	42.29%
5812 Foundation School Program (FSP)	75,391,170	75,391,170	38,588,356	51.18%
5819 Other FSP Revenues	-	-	145,929	
5829 State Revenue	-	-	-	
5831 TRS on Behalf	9,297,566	9,297,566	4,050,195	43.56%
5842 Supplemental State Visually Impaired	-	-	-	
5849 SSA State Revenues	-	-	-	
<b>Total State Revenue</b>	<b>88,125,995</b>	<b>88,125,995</b>	<b>44,237,983</b>	<b>50.20%</b>
<b>Federal Resources</b>				
5919 Indirect Costs from Federal Funds (TEA)	-	-	-	
5929 Indirect Costs from Federal Funds (SSA)	-	-	164,976	
5931 School Health Services (SHARS)	1,500,000	1,500,000	34,357	2.29%
5932 Medicaid Adm Claiming Program (MAC)	8,000	8,000	30,083	376.03%
5939 State Comp/Flood Area	3,800	3,800	4,836	127.26%
5941 Impact Aid	100,000	100,000	-	0.00%
5946 Federal Revenue from Federal Agencies	120,000	120,000	66,416	55.35%
<b>Total Federal Revenue</b>	<b>1,731,800</b>	<b>1,731,800</b>	<b>300,668</b>	<b>17.36%</b>
<b>TOTAL REVENUES</b>	<b>\$ 170,456,993</b>	<b>\$ 170,543,765</b>	<b>\$ 97,714,694</b>	<b>57.30%</b>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### General Fund

December 1, 2021 through December 31, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>EXPENSES</b>				
<b>6100s</b>				
6100-6199 Payroll	\$ 142,820,493	\$ 142,669,415	\$ 53,196,830	37.29%
<b>6200s</b>				
6200-6299 Professional & Contracted Services	10,214,761	10,778,217	4,547,490	42.19%
<b>6300s</b>				
6300-6399 Supplies & Materials	9,990,319	12,363,562	4,715,570	38.14%
<b>6400s</b>				
6400-6499 Other Operating Costs	4,325,282	4,360,909	2,208,342	50.64%
<b>6500s</b>				
6500-6599 Debt Services	1,606,628	1,606,628	980,842	61.05%
<b>6600s</b>				
6600-6699 Capital Outlay	1,499,510	2,724,670	543,835	19.96%
<b>TOTAL EXPENSES</b>	<b>\$ 170,456,993</b>	<b>\$ 174,503,401</b>	<b>\$ 66,192,909</b>	<b>37.93%</b>

# Wylie Independent School District

## Budget and Actual

### Special Revenue Fund

December 1, 2021 through December 31, 2021

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 1,926,551	\$ 1,924,055	99.87%
5800	State sources	585,593	583,424	99.63%
5900	Federal sources	<u>16,834,754</u>	<u>1,552,434</u>	<u>9.22%</u>
	<b>Total Revenues</b>	<u><b>19,346,898</b></u>	<u><b>4,059,913</b></u>	<u><b>20.98%</b></u>
<b>Expenditures</b>				
11	Instruction	13,684,935	4,093,143	29.91%
12	Instructional resources & media	164,110	64,408	39.25%
13	Staff development	1,258,319	474,592	37.72%
21	Instructional administration	29,649	27,209	91.77%
23	School administration	605,587	182,409	30.12%
31	Guidance and counseling	2,845,569	787,327	27.67%
32	Social Work Services	25,229	18,993	75.28%
33	Health services	28,440	28,372	99.76%
34	Student transportation	56,939	55,886	98.15%
35	Food Service	52,223	50,829	97.33%
36	Co-curricular activities	934,101	365,825	39.16%
41	General administration	75,918	75,918	100.00%
51	Plant maintenance & operations	308,212	173,991	56.45%
52	Security	380,330	371,873	97.78%
53	Technology	34,550	34,550	100.00%
61	Community service	7,832	2,964	37.84%
81	Facilities Acquisition and Construction	-	-	0.00%
	<b>Total Expenditures</b>	<u><b>20,491,944</b></u>	<u><b>6,808,290</b></u>	<u><b>33.22%</b></u>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(1,145,047)</b>	<b>(2,748,377)</b>	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	<b>Total Other Financing Sources/(Uses)</b>	<u>-</u>	<u>-</u>	
	Actual Fund Balance - July 1, 2021	<u>1,428,435</u>	<u>1,428,435</u>	
	<b>Estimated Fund Balance - Ending</b>	<u><b>\$ 283,388</b></u>	<u><b>\$ (1,319,943)</b></u>	

**Notes:**

**Estimated Fund Balance - Ending does not include food service**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\* May be off < > \$1 due to rounding.

# Wylie Independent School District

## Budget and Actual

### Food Service Fund

December 1, 2021 through December 31, 2021

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 3,300,126	\$ 527,668	15.99%
5800	State sources	220,000	30,363	13.80%
5900	Federal sources	<u>3,684,515</u>	<u>3,806,311</u>	<u>103.31%</u>
	<b>Total Revenues</b>	<u><b>7,204,641</b></u>	<u><b>4,364,342</b></u>	<u><b>60.58%</b></u>
<b>Expenditures</b>				
35	Food Services	7,189,401	2,750,761	38.26%
51	Plant Maintenance and Operations	10,740	4,162	38.75%
71	Debt Service (copiers)	4,500	-	0.00%
81	Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>0.00%</u>
	<b>Total Expenditures</b>	<u><b>7,204,641</b></u>	<u><b>2,754,923</b></u>	<u><b>38.24%</b></u>
<b>Excess Revenues Over/(Under) Expenditures</b>		-	1,609,419	
7XXX	Other Financing Sources	-	771	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	<b>Total Other Financing Sources/(Uses)</b>	<u><b>-</b></u>	<u><b>771</b></u>	
Actual Fund Balance - July 1, 2021		<u>1,453,165</u>	<u>1,453,165</u>	
<b>Estimated Fund Balance - Ending</b>		<u><b>\$ 1,453,165</b></u>	<u><b>\$ 3,063,355</b></u>	

**Notes:**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\* May be off < > \$1 due to rounding.

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Budget - Revenue Detail

### Food Service Fund

December 1, 2021 through December 31, 2021

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>REVENUES</b>				
<b>Other Local Revenue</b>				
5742 Earnings from Investments	\$ 35,000	\$ 35,000	\$ 708	2.02%
5745 Insurance Recovery	-	-	-	
5749 Other Revenue from Local Sources	10,175	10,175	-	0.00%
5751 Food Service Activity	3,254,951	3,254,951	526,960	16.19%
<b>Total Local Resources</b>	<u>3,300,126</u>	<u>3,300,126</u>	<u>527,668</u>	<u>15.99%</u>
<b>State Sources</b>				
5829 State Revenue	45,000	45,000	14,109	31.35%
5831 TRS on Behalf	175,000	175,000	16,254	9.29%
<b>Total State Revenue</b>	<u>220,000</u>	<u>220,000</u>	<u>30,363</u>	<u>13.80%</u>
<b>Federal Resources</b>				
5919 Federal Revenue	-	-	-	
5921 NSLP-School Breakfast	657,462	657,462	609,807	92.75%
5922 NSLP - School Lunch	2,418,285	2,418,285	3,176,496	131.35%
5923 USDA Donated Commodities	608,768	608,768	-	0.00%
5939 Fed Rev Distributed by TX Govt Agency			20,009	
<b>Total Federal Revenue</b>	<u>3,684,515</u>	<u>3,684,515</u>	<u>3,806,311</u>	<u>103.31%</u>
<b>TOTAL REVENUES</b>	<u><b>\$ 7,204,641</b></u>	<u><b>\$ 7,204,641</b></u>	<u><b>\$ 4,364,342</b></u>	<u><b>60.58%</b></u>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### Food Service Fund

December 1, 2021 through December 31, 2021

		<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>EXPENSES</b>					
<b>6100s</b>					
6100-6199	Payroll	\$ 3,691,465	\$ 3,691,465	\$ 1,160,960	31.45%
<b>6200s</b>					
6200-6299	Professional & Contracted Services	82,740	82,740	52,975	64.03%
<b>6300s</b>					
6300-6399	Supplies & Materials	3,389,686	3,389,686	1,528,357	45.09%
<b>6400s</b>					
6400-6499	Other Operating Costs	21,250	21,250	12,631	59.44%
<b>6500s</b>					
6500-6599	Debt Services	4,500	4,500	0	0.00%
<b>6600s</b>					
6600-6699	Capital Outlay	15,000	15,000	0	0.00%
<b>TOTAL EXPENSES</b>		<b>\$ 7,204,641</b>	<b>\$ 7,204,641</b>	<b>\$ 2,754,923</b>	<b>38.24%</b>

# Wylie Independent School District

## Budget and Actual

### Debt Service Fund

December 1, 2021 through December 31, 2021

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
	<b>Revenues</b>			
5700	Local & intermediate sources	\$ 37,030,891	\$ 24,712,324	66.73%
5800	State sources	-	1,016,600	0.00%
	<b>Total Revenues</b>	<b>37,030,891</b>	<b>25,728,924</b>	<b>69.48%</b>
	<b>Expenditures</b>			
71	Debt service	37,030,891	30,070,980	81.21%
	<b>Total Expenditures</b>	<b>37,030,891</b>	<b>30,070,980</b>	<b>81.21%</b>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b>-</b>	<b>(4,342,056)</b>	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	-	-	
	<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	
	Actual Fund Balance - July 1, 2021	36,118,763	36,118,763	
	<b>Estimated Fund Balance - Ending</b>	<b>\$ 36,118,763</b>	<b>\$ 31,776,707</b>	

**Notes:**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\* May be off < > \$1 due to rounding.

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Budget - Revenue Detail

### Debt Service Fund

December 1, 2021 through December 31, 2021

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
<b>REVENUES</b>				
<b>Local Resources</b>				
5711 Taxes, Current Year Levy	\$ 36,805,891	\$ 36,805,891	\$ 24,641,618	66.95%
5712 Taxes, Prior Years	120,000	120,000	40,006	33.34%
5716 Penalties and Interest	75,000	75,000	24,610	32.81%
5719 Other Tax Revenue	-	-	-	
Total Property Tax Revenue	<u>37,000,891</u>	<u>37,000,891</u>	<u>24,706,234</u>	<u>66.77%</u>
<b>Other Local Revenue</b>				
5742 Earnings from Investments	30,000	30,000	6,090	20.30%
5749 Other Revenue from Local Sources	-	-	-	
Total Other Local Resources	<u>30,000</u>	<u>30,000</u>	<u>6,090</u>	<u>20.30%</u>
<b>Total Local Resources</b>	<u>37,030,891</u>	<u>37,030,891</u>	<u>24,712,324</u>	<u>66.73%</u>
<b>State Sources</b>				
5829 State Revenue	-	-	1,016,600	
<b>Total State Revenue</b>	<u>-</u>	<u>-</u>	<u>1,016,600</u>	
<b>TOTAL REVENUES</b>	<u><u>\$ 37,030,891</u></u>	<u><u>\$ 37,030,891</u></u>	<u><u>\$ 25,728,924</u></u>	<u><u>69.48%</u></u>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### Debt Service Fund

December 1, 2021 through December 31, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6500s				
6500-6599 Debt Services	37,030,891	37,030,891	30,070,980	81.21%
<b>TOTAL EXPENSES</b>	<b>\$ 37,030,891</b>	<b>\$ 37,030,891</b>	<b>\$ 30,070,980</b>	<b>81.21%</b>

**Wylie Independent School District**  
**Budget and Actual**  
**Capital Projects Fund**  
December 1, 2021 through December 31, 2021

				100.00%
		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	-	19,100	0.00%
<b>Total Revenues</b>		<u>-</u>	<u>19,100</u>	
<b>Expenditures</b>				
11	Instructional	926	-	0.00%
12	Instructional Resources & Media	-	-	0.00%
23	School administration	-	-	0.00%
31	Guidance and counseling	-	-	0.00%
33	Health Services	-	-	0.00%
34	Capital Outlay	694	-	0.00%
36	Co-curricular Activities	-	-	0.00%
41	General administration	-	-	0.00%
51	Plant Maintenance & Operations	1,160,062	523,302	45.11%
52	Security & Monitoring	-	-	0.00%
53	Technology	-	-	0.00%
71	Debt Service	30,489	-	0.00%
81	Capital outlay	47,200,484	22,914,762	48.55%
<b>Total Expenditures</b>		<u>48,392,654</u>	<u>23,438,064</u>	
<b>Excess Revenues Over/(Under) Expenditures</b>		(48,392,654)	(23,418,964)	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	-	-	
<b>Total Other Financing Sources/(Uses)</b>		<u>-</u>	<u>-</u>	
Actual Fund Balance - July 1, 2021		48,470,494	48,470,494	
<b>Estimated Fund Balance - Ending</b>		<u>\$ 77,839</u>	<u>\$ 25,051,530</u>	

**Notes:**

- \* The budget will be amended throughout the year as needed.
- \*\* Year-To-Date Actuals includes all revenues and expenditures.
- \*\*\* May be off < > \$1 due to rounding.

**Wylie Independent School District**

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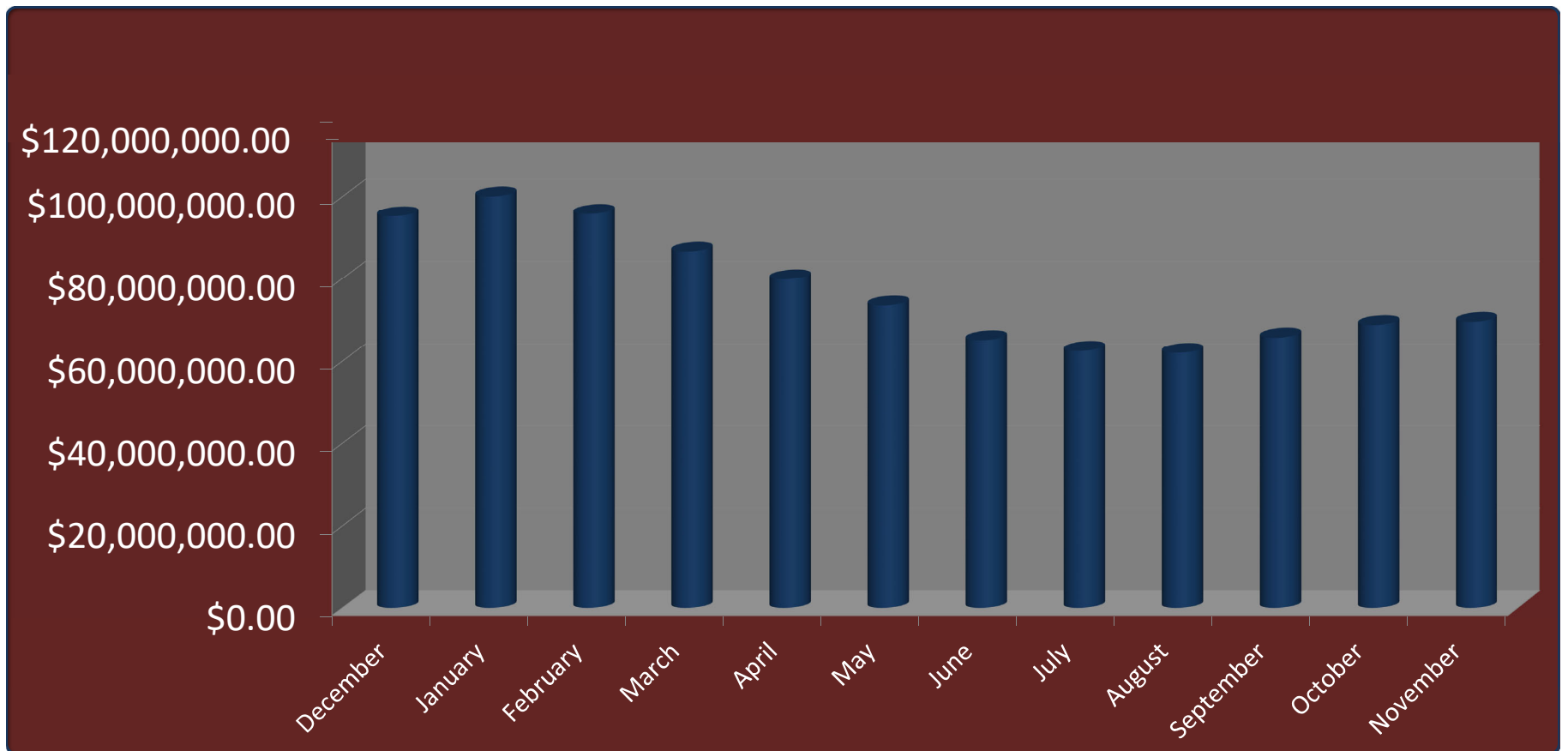
# **Monthly Investment Report**

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**11/30/2021**

**Wylie Independent School District**  
**Market Value of Operating Fund Investments**  
**For the Twelve Months Ending November 30, 2021**

	December	January	February	March	April	May	June	July	August	September	October	November
<b>Total</b>	<b>\$95,202,051.99</b>	<b>\$100,059,117.77</b>	<b>\$95,772,497.42</b>	<b>\$86,582,486.23</b>	<b>\$79,842,332.65</b>	<b>\$73,512,000.05</b>	<b>\$65,159,851.14</b>	<b>\$62,555,932.92</b>	<b>\$62,082,681.73</b>	<b>\$65,784,043.89</b>	<b>\$68,808,029.37</b>	<b>\$69,579,645.10</b>
<b>Inwood</b>	<b>\$1,134,931.36</b>	<b>\$1,034,058.68</b>	<b>\$1,036,735.05</b>	<b>\$1,057,785.38</b>	<b>\$1,079,794.79</b>	<b>\$1,165,023.25</b>	<b>\$1,130,506.20</b>	<b>\$1,291,650.77</b>	<b>\$1,222,954.89</b>	<b>\$1,131,994.98</b>	<b>\$1,138,255.68</b>	<b>\$1,269,957.32</b>
<b>Lone Star/Landing Rock</b>	<b>\$94,067,120.63</b>	<b>\$99,025,059.09</b>	<b>\$94,735,762.37</b>	<b>\$85,524,700.85</b>	<b>\$78,762,537.86</b>	<b>\$72,346,976.80</b>	<b>\$64,029,344.94</b>	<b>\$61,264,282.15</b>	<b>\$60,859,726.84</b>	<b>\$64,652,048.91</b>	<b>\$67,669,773.69</b>	<b>\$68,309,687.78</b>



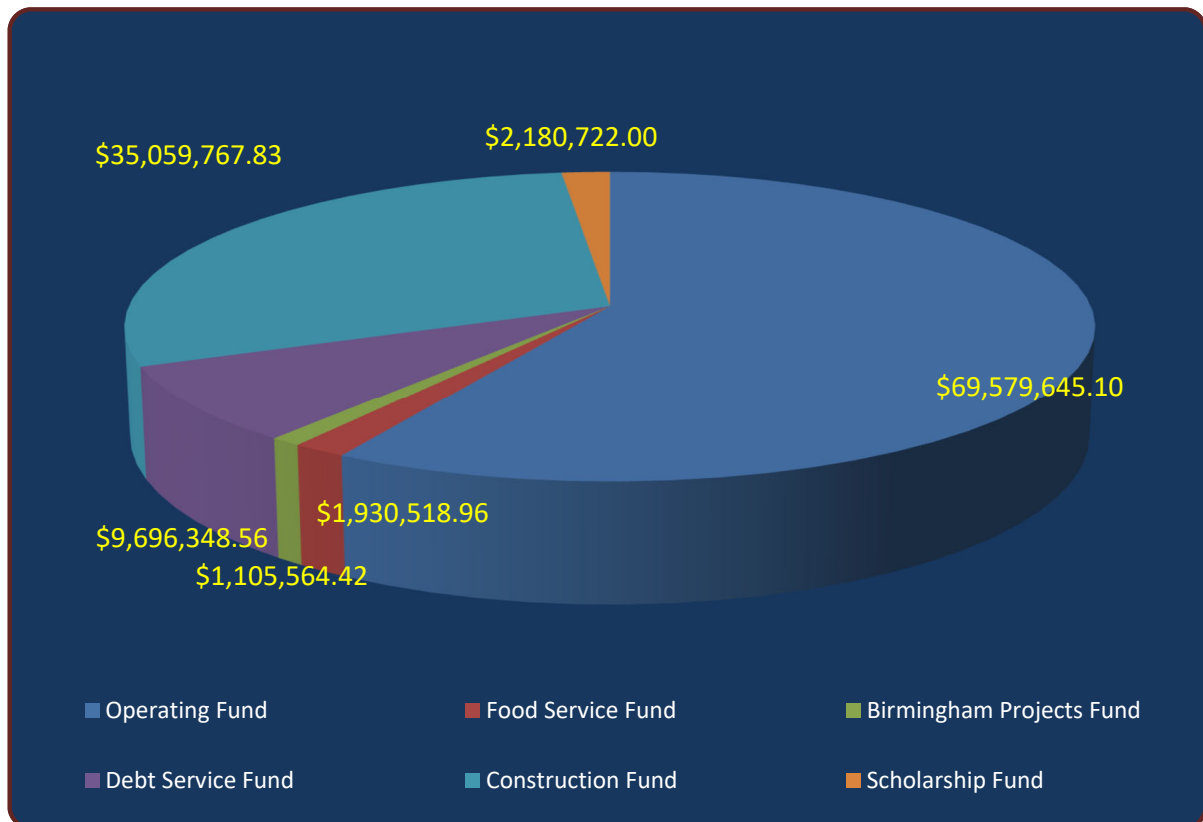
# Wylie Independent School District

## Market Value of Investments

As of November 30, 2021

Operating Fund	\$ 69,579,645.10
Food Service Fund	\$ 1,930,518.96
Birmingham Projects Fund	\$ 1,105,564.42
Debt Service Fund	\$ 9,696,348.56
Construction Fund	\$ 35,059,767.83
Scholarship Fund	\$ 2,180,722.00
<b>TOTAL</b>	<b><u>\$ 119,552,566.87</u></b>

## TOTAL PORTFOLIO



# Wylie Independent School District

## Current Period Change in Market Value

November 1, 2021 through November 30, 2021

<u>Fund</u>	<u>Investment Description</u>	<u>Beginning Value</u>	<u>Ending Value</u>	<u>Change</u>
199	<b>Operating Fund</b>			
	Inwood National Bank	1,138,265.77	1,269,957.32	131,691.55
	Lone Star Investment Fund	55,409,156.29	56,046,551.08	637,394.79
	Landing Rock Cash Mgt (form. USA Mutual)	12,260,617.40	12,263,136.70	2,519.30
240	<b>Food Service Fund</b>			
	Inwood National Bank	123,658.18	138,679.88	15,021.70
	Lone Star Investment Fund	1,242,778.51	1,791,839.08	549,060.57
4XX	<b>Birmingham Projects Fund</b>			
	Inwood National Bank	796,497.20	700,064.71	(96,432.49)
	LOGIC Escrow 1940 Trust	357,745.10	357,756.60	11.50
	LOGIC Escrow 1950 Trust	47,735.57	47,737.08	1.51
	LOGIC Prime	6.03	6.03	-
511	<b>Debt Service Fund</b>			
	Inwood National Bank	9,635.91	10,188.79	552.88
	Lone Star Investment Fund	13,588,630.14	9,686,159.77	(3,902,470.37)
626	<b>Construction Fund</b>			
	Inwood National Bank	14,936.67	14,940.99	4.32
	Lone Star Investment Fund			-
628	<b>Construction Fund</b>			
	Inwood National Bank	0.82	0.82	-
	Lone Star Investment Fund (2014 Bond)	0.05	0.05	-
629	<b>Construction Fund</b>			
	Inwood National Bank	9,549.41	9,499.20	(50.21)
	Lone Star Investment Fund (2019 Bond)	28,921,538.60	25,951,408.95	(2,970,129.65)
650	<b>Construction Fund</b>			
	Inwood National Bank	20,068.07	20,073.88	5.81
	Lone Star Investment Fund			-
680	<b>Construction Fund</b>			
	Inwood National Bank	6,994.06	6,996.08	2.02
681	<b>Construction Fund</b>			
	Inwood National Bank	2,197.04	2,197.68	0.64
	Lone Star Investment Fund	465,885.27	465,909.18	23.91
682	<b>Construction Fund</b>			
	Inwood National Bank	100,626.63	97,993.45	(2,633.18)
	Lone Star Investment Fund	8,584,311.75	8,490,747.55	(93,564.20)
8XX	<b>Scholarship Fund</b>			
	Inwood National Bank	185,588.42	183,330.74	(2,257.68)
	JP Morgan Investment Management Account	2,021,159.30	1,997,391.26	(23,768.04)

# Wylie Independent School District

## Current Period Interest Earnings

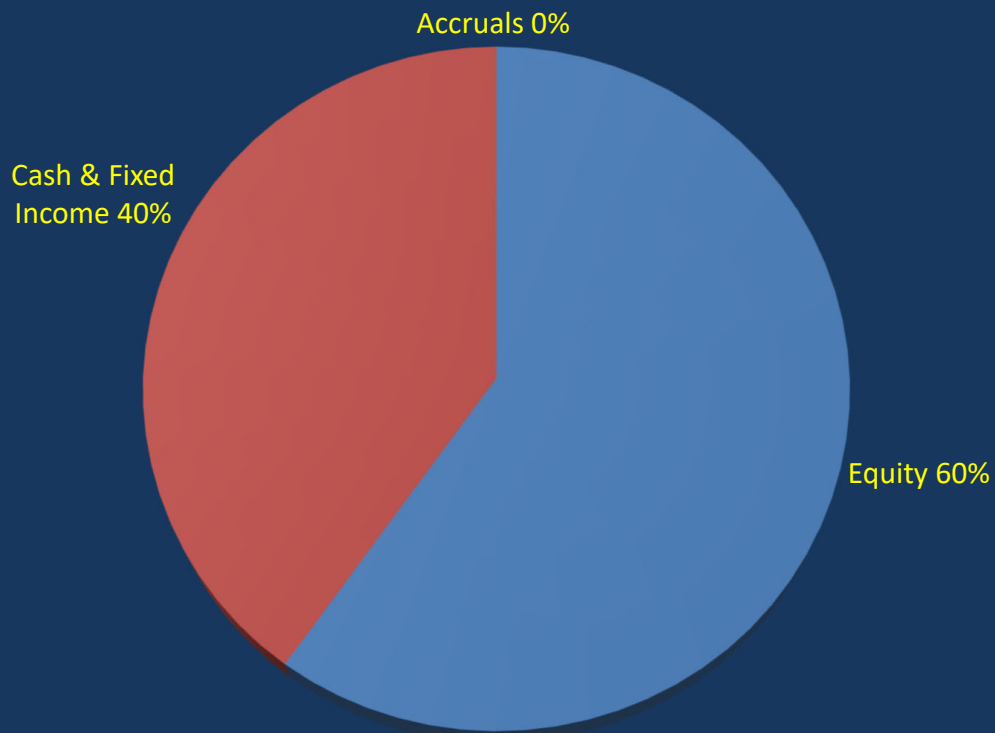
November 1, 2021 through November 30, 2021

<u>Fund</u>	<u>Investment Description</u>	<u>November 2021 YTD Interest Earned</u>	<u>November 2020 YTD Interest Earned</u>
199	Operating Fund	38,940.73	84,378.46
240	Food Service Fund	547.45	1,848.11
4XX	Birmingham Projects Fund	874.65	1,778.06
511	Debt Service Fund	5,366.64	15,657.28
626	Construction Fund	21.93	34.98
628	Construction Fund	0.33	15.04
629	Construction Fund	13,692.56	154,280.76
650	Construction Fund	32.94	152.74
680	Construction Fund	27.89	74.14
681	Construction Fund	135.61	610.74
682	Construction Fund	2,525.46	5,206.68
8XX	Scholarship Fund	9,291.72	12,774.44
TOTAL INTEREST TO DATE		71,457.91	276,811.43

**Wylie Independent School District**  
**Birmingham Scholarship Fund - Asset Allocation**  
As of November 30, 2021

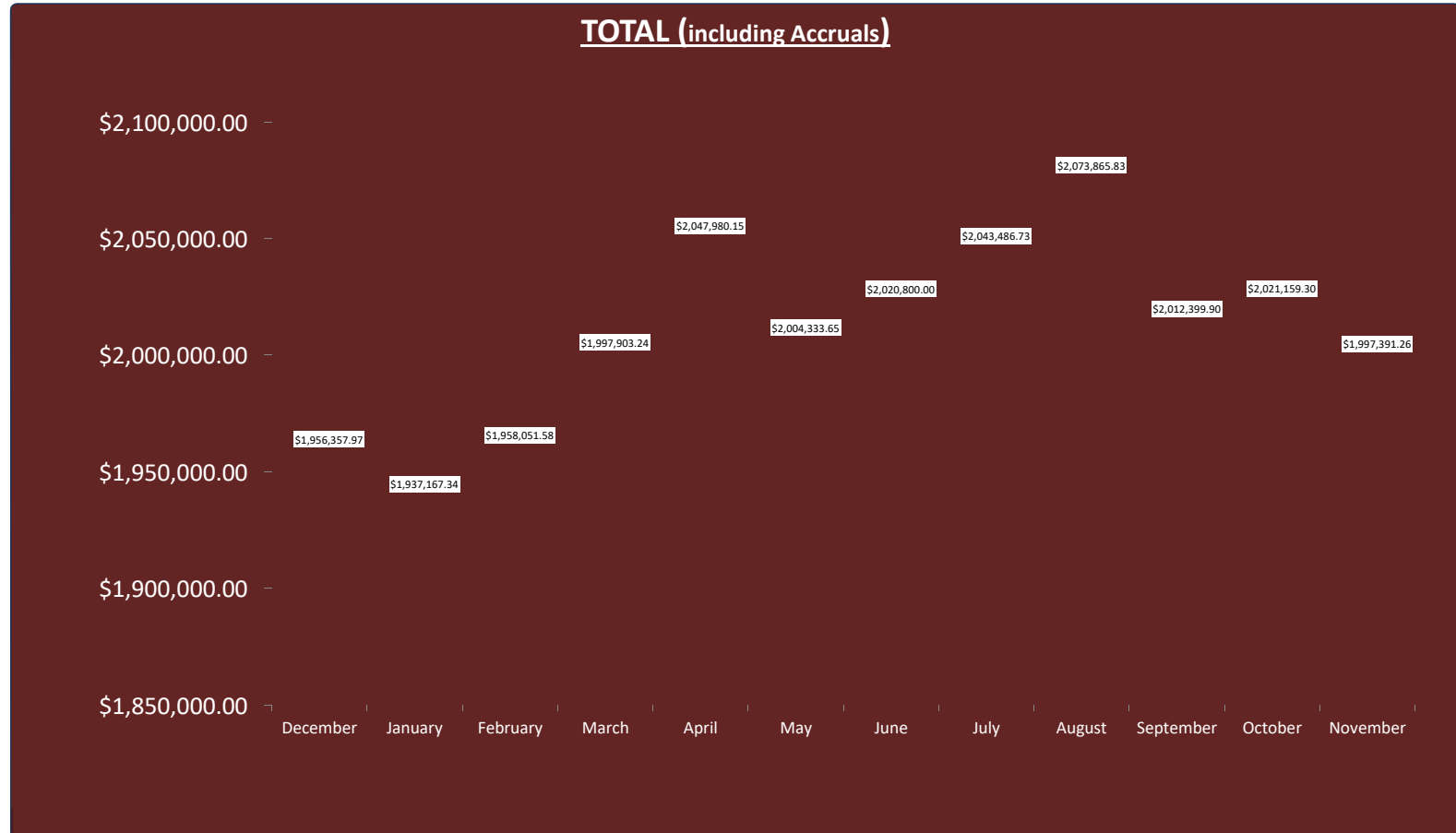
	Ending Market Value	Current Allocation
Equity	\$ 1,196,304.90	60%
Cash & Fixed Income	\$ 801,085.76	40%
Accruals	\$ <u>0.60</u>	<u>0%</u>
<b>TOTAL</b>	<b>\$ <u>1,997,391.26</u></b>	<b><u>100%</u></b>

**ASSET ALLOCATION**



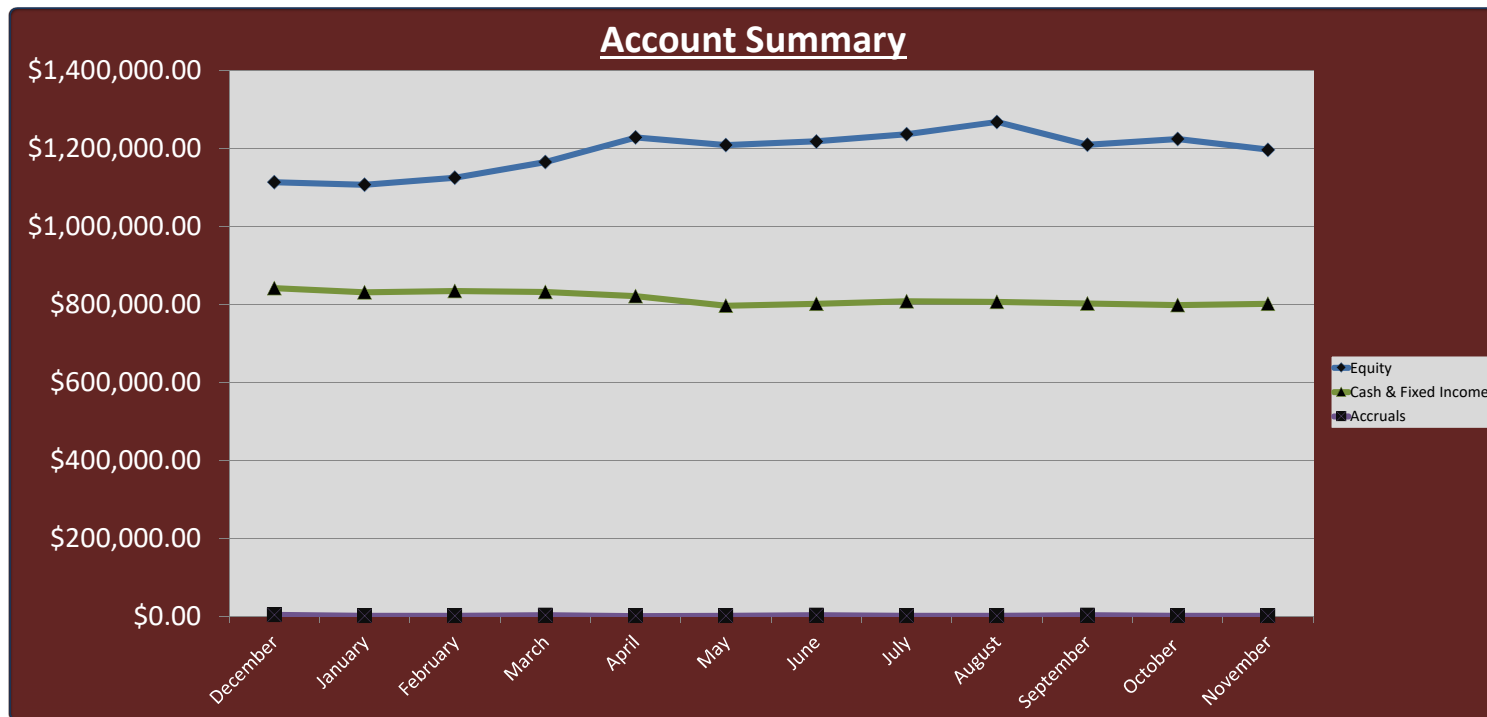
**Wylie Independent School District**  
**Market Value of Birmingham Scholarship Fund Investments (Total)**  
**For the Twelve Months Ending November 30, 2021**

December	January	February	March	April	May	June	July	August	September	October	November
\$1,956,357.97	\$1,937,167.34	\$1,958,051.58	\$1,997,903.24	\$2,047,980.15	\$2,004,333.65	\$2,020,800.00	\$2,043,486.73	\$2,073,865.83	\$2,012,399.90	\$2,021,159.30	\$1,997,391.26



**Wylie Independent School District**  
**Market Value of Birmingham Scholarship Fund Investments (Summary)**  
**For the Twelve Months Ending November 30, 2021**

	December	January	February	March	April	May	June	July	August	September	October	November
Equity	\$1,112,663.67	\$1,106,556.61	\$1,124,154.44	\$1,164,999.86	\$1,227,554.51	\$1,208,470.62	\$1,217,663.42	\$1,235,962.53	\$1,267,749.33	\$1,208,707.94	\$1,223,785.13	\$1,196,304.90
Cash & Fixed Income	\$841,164.43	\$830,609.88	\$833,896.12	\$831,072.97	\$820,425.23	\$795,862.26	\$801,297.45	\$807,523.50	\$806,115.89	\$801,783.40	\$797,373.61	\$801,085.76
Accruals	\$2,529.87	\$0.85	\$1.02	\$1,830.41	\$0.41	\$0.77	\$1,839.13	\$0.70	\$0.61	\$1,908.56	\$0.56	\$0.60



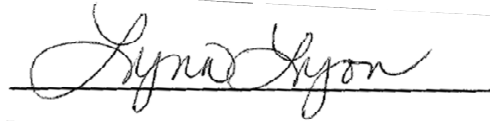
**Wylie Independent School District**  
**Current Period Change in Values - Birmingham Scholarship Fund**  
**November 1, 2021 through November 30, 2021**

Investment Description	Purchase Maturity		Price	Quantity	Market Value			Adjusted Tax Cost Original Cost			Yield	Accrual
	Date	Date			Beginning	Ending	Change	Beginning	Ending	Change		
JP Morgan - TOTAL EQUITY												
US Large Cap Equity												
Fidelity 500 Index Inst PRM			-	-	-	-	-	-	-	-	0.00%	
Six Circles US Unconstrained			16.93	11,824.537	206,573.73	200,189.41	(6,384.32)	129,622.63	129,622.63	-	1.23%	
SPDR S&P 500 ETF Trust	26-Jun-13		455.56	1,336.000	573,331.04	608,628.16	35,297.12	306,262.06	306,262.06	-	1.24%	
US Mid Cap Equity												
EAFE Equity												
ISHARES CORE MSCI EAFE ETF			76.84	252.000	19,658.52	19,363.68	(294.84)	15,934.48	15,934.48	-	2.34%	
JPMORGAN BETABUILDERS CANADA ETF			65.01	591.000	39,910.30	38,420.91	(1,489.39)	29,047.39	29,047.39	-	2.07%	
Six Circles International UNCON EQ			10.73	14,762.839	137,874.91	158,405.26	20,530.35	146,352.93	146,352.93	-	1.48%	
European Large Cap Equity												
JPMorgan Betabuilders Europe - ETF			57.15	1,346.000	76,816.22	76,923.90	107.68	71,024.40	71,024.40	-	2.46%	
Japanese Large Cap Equity												
JPMorgan Betabuilders Japan - ETF			55.36	1,067.000	61,043.07	59,069.12	(1,973.95)	51,491.49	51,491.49	-	1.14%	
Asia ex-Japan Equity												
JPM Betabuilders Developed Asia EX-Japan ETF			53.33	662.000	37,813.44	35,304.46	(2,508.98)	33,277.96	33,277.96	-	3.74%	
Emerging Market Equity												
ISHARES CORE MSCI EMERGING			-	-	-	-	-	-	-	-	0.00%	
Total Equity					1,153,021.23	1,196,304.90	43,283.67	783,013.34	783,013.34	-		
JP Morgan - CASH AND US FIXED INCOME												
Cash												
US Dollar			1.00	19,060.940	18,247.85	19,060.94	813.09	21,239.47	19,060.94	(2,178.53)	0.03%	
Proceeds from Pending Sales			-	-			-			-		
US Fixed Income												
BLCKRCK HI YLD BND PORT-K			-	-			-			-	0.00%	
Six Circles Ultra Short Duration			9.98	1,770.46	17,686.88	17,669.17	(17.71)	17,722.29	17,722.29	-	1.01%	
JPM Core Bond FD - USD - R6 ISIN			11.98	5,026.85	60,171.37	60,221.64	50.27	61,172.30	61,172.30	-	2.05%	
JPM HIGH YIELD FD - USD- R6			-	-			-			-	0.00%	
Pimco Investment Grade CRD BND-INST			-	-			-			-	0.00%	
Pimco Income FD-INS			11.85	1,472.58	17,597.34	17,450.08	(147.26)	17,941.97	17,941.97	-	4.05%	
ISHARES BARCLAYS 20+ YEAR TREASURY			-	-			-			-	0.00%	
ISHARES BARCLAYS 7-10 YR TREASURY			-	-			-			-	0.00%	
ISHARES US TREASURY BOND ETF			-	-			-			-	0.00%	
Vanguard Short-Term Bond ETF			81.32	1,728.00	140,728.32	140,520.96	(207.36)	142,286.45	142,286.45	-	1.18%	
Vanguard Mortgage-Backed SEC			53.04	380.00	20,181.80	20,155.20	(26.60)	20,588.98	20,588.98	-	1.00%	
Non-US Fixed Income												
Vanguard Total Intl Bond ETF			57.23	1,605.00	90,955.35	91,854.15	898.80	92,892.15	92,892.15	-	0.85%	
Vanguard Total Intl Bnd-Adm			22.87	8,424.97	190,741.30	192,679.04	1,937.74	188,827.04	188,827.04	-	0.85%	
Global Fixed Income												
Six Circles Global Bond			10.04	20,344.04	203,440.38	204,254.14	813.76	207,282.98	207,282.98	-	1.28%	
Six Circles Credit Opport			10.17	3,659.83	37,623.02	37,220.44	(402.58)	37,147.24	37,147.24	-	3.21%	
Total Alternative Assets					797,373.61	801,085.76	3,712.15	807,100.87	804,922.34	(2,178.53)		
Total Other					-	-	-	-	-	-		
Accruals					0.56	0.60	0.04					
TOTAL					1,950,395.40	1,997,391.26	46,995.86					

## Investment Officers Certification

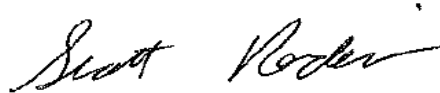
I hereby certify the preceding information is a true and accurate description of the investment portfolio of the Wylie Independent School District for the period indicated. All investments are in compliance with the Public Funds Investment Act and local district investment policies.

Lynn Lyon  
Executive Director of Finance

A handwritten signature in cursive script, reading "Lynn Lyon", written over a horizontal line.

November 30, 2021

J. Scott Roderick  
Assistant Superintendent of Finance and Operations

A handwritten signature in cursive script, reading "J. Scott Roderick", written over a horizontal line.

November 30, 2021

**Wylie Independent School District**

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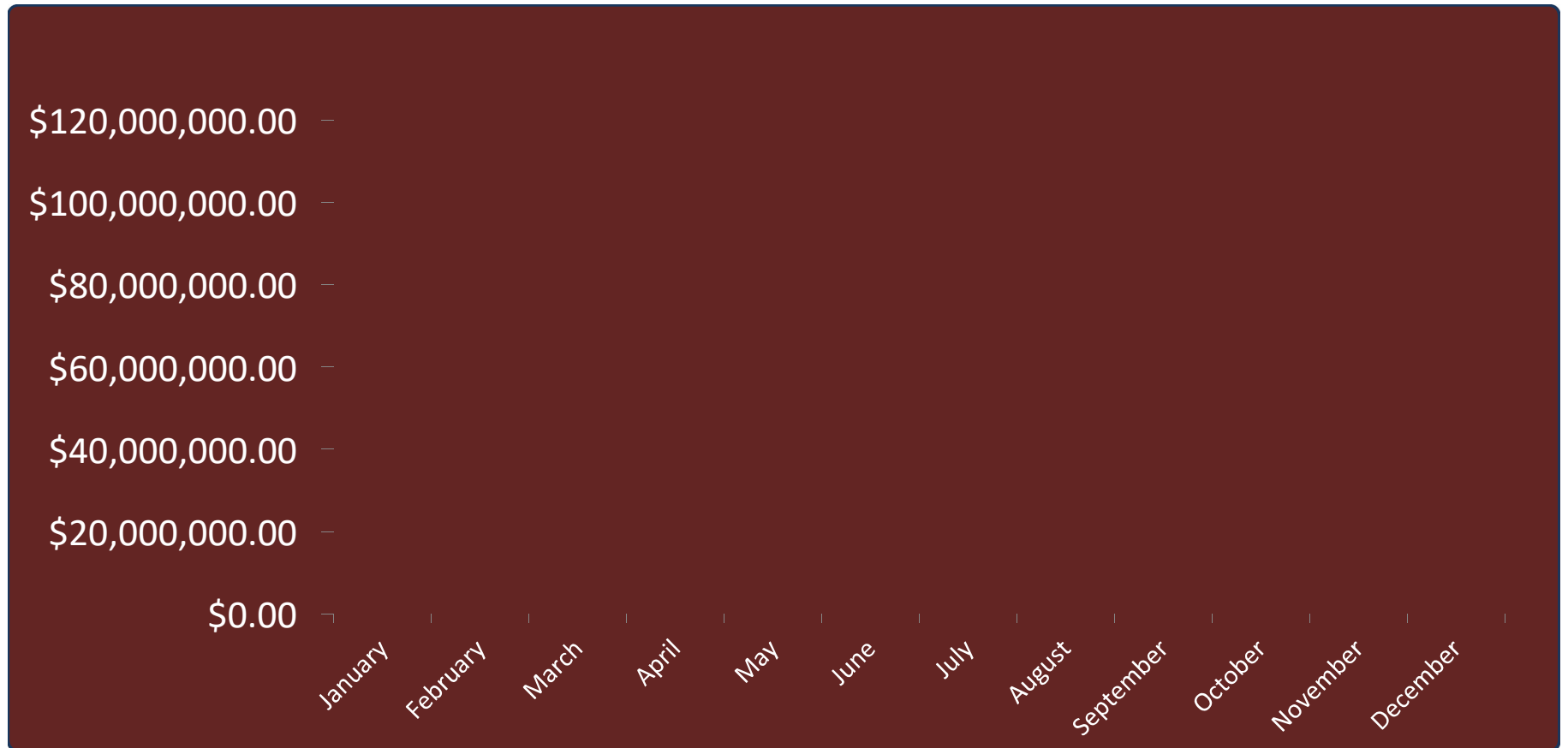
# **Monthly Investment Report**

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**12/31/2021**

**Wylie Independent School District**  
**Market Value of Operating Fund Investments**  
**For the Twelve Months Ending December 31, 2021**

	January	February	March	April	May	June	July	August	September	October	November	December
<b>Total</b>	<b>\$100,059,117.77</b>	<b>\$95,772,497.42</b>	<b>\$86,582,486.23</b>	<b>\$79,842,332.65</b>	<b>\$73,512,000.05</b>	<b>\$65,159,851.14</b>	<b>\$62,555,932.92</b>	<b>\$62,082,681.73</b>	<b>\$65,784,043.89</b>	<b>\$68,808,029.37</b>	<b>\$69,579,645.10</b>	<b>\$99,999,970.46</b>
<b>Inwood</b>	<b>\$1,034,058.68</b>	<b>\$1,036,735.05</b>	<b>\$1,057,785.38</b>	<b>\$1,079,794.79</b>	<b>\$1,165,023.25</b>	<b>\$1,130,506.20</b>	<b>\$1,291,650.77</b>	<b>\$1,222,954.89</b>	<b>\$1,131,994.98</b>	<b>\$1,138,255.68</b>	<b>\$1,269,957.32</b>	<b>\$1,004,690.19</b>
<b>Lone Star/Landing Rock</b>	<b>\$99,025,059.09</b>	<b>\$94,735,762.37</b>	<b>\$85,524,700.85</b>	<b>\$78,762,537.86</b>	<b>\$72,346,976.80</b>	<b>\$64,029,344.94</b>	<b>\$61,264,282.15</b>	<b>\$60,859,726.84</b>	<b>\$64,652,048.91</b>	<b>\$67,669,773.69</b>	<b>\$68,309,687.78</b>	<b>\$98,995,280.27</b>



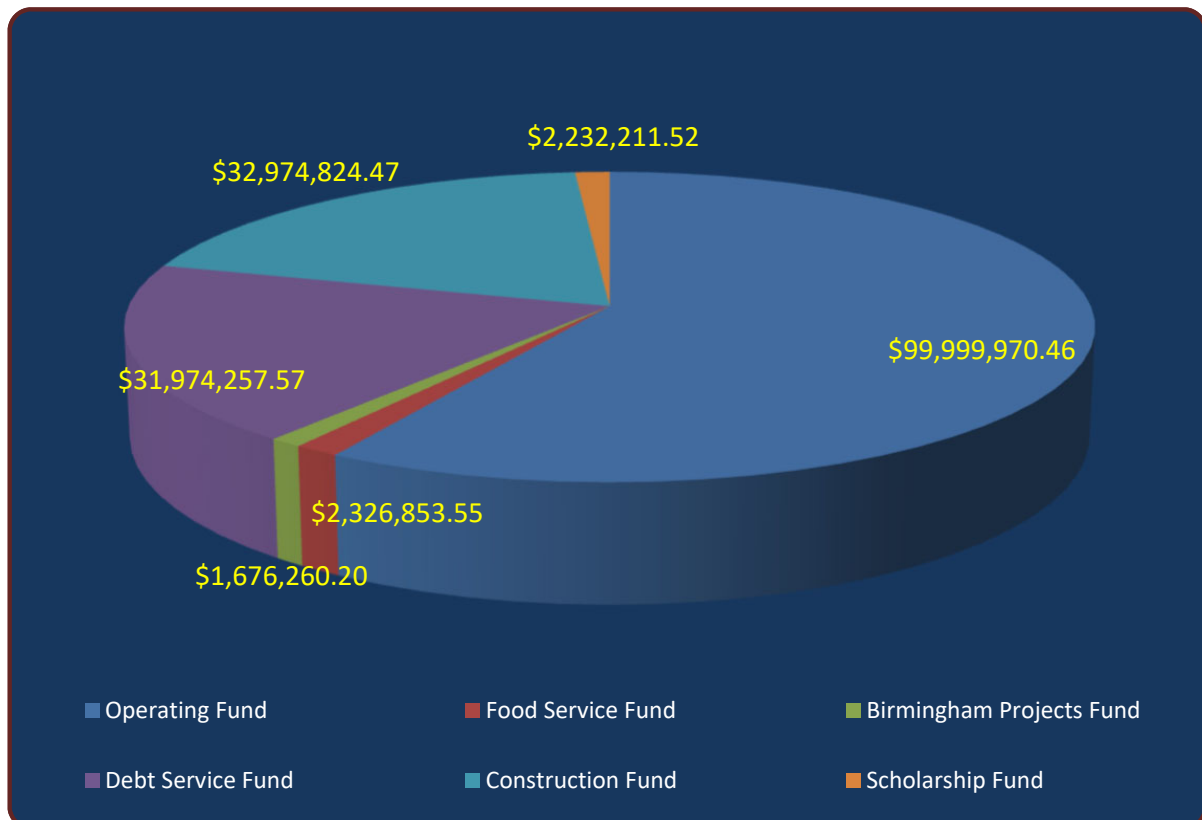
# Wylie Independent School District

## Market Value of Investments

As of December 31, 2021

Operating Fund	\$ 99,999,970.46
Food Service Fund	\$ 2,326,853.55
Birmingham Projects Fund	\$ 1,676,260.20
Debt Service Fund	\$ 31,974,257.57
Construction Fund	\$ 32,974,824.47
Scholarship Fund	<u>\$ 2,232,211.52</u>
<b>TOTAL</b>	<u><b>\$ 171,184,377.77</b></u>

## TOTAL PORTFOLIO



# Wylie Independent School District

## Current Period Change in Market Value

December 1, 2021 through December 31, 2021

<u>Fund</u>	<u>Investment Description</u>	<u>Beginning Value</u>	<u>Ending Value</u>	<u>Change</u>
199	<b>Operating Fund</b>			
	Inwood National Bank	1,269,957.32	1,004,690.19	(265,267.13)
	Lone Star Investment Fund	56,046,551.08	86,729,539.75	30,682,988.67
	Landing Rock Cash Mgt (form. USA Mutual)	12,263,136.70	12,265,740.52	2,603.82
240	<b>Food Service Fund</b>			
	Inwood National Bank	138,679.88	120,803.62	(17,876.26)
	Lone Star Investment Fund	1,791,839.08	2,206,049.93	414,210.85
4XX	<b>Birmingham Projects Fund</b>			
	Inwood National Bank	700,064.71	603,703.40	(96,361.31)
	LOGIC Escrow 1940 Trust	357,756.60	901,077.67	543,321.07
	LOGIC Escrow 1950 Trust	47,737.08	171,473.10	123,736.02
	LOGIC Prime	6.03	6.03	-
511	<b>Debt Service Fund</b>			
	Inwood National Bank	10,188.79	10,191.82	3.03
	Lone Star Investment Fund	9,686,159.77	31,964,065.75	22,277,905.98
626	<b>Construction Fund</b>			
	Inwood National Bank	14,940.99	14,945.43	4.44
	Lone Star Investment Fund			-
628	<b>Construction Fund</b>			
	Inwood National Bank	0.82	0.82	-
	Lone Star Investment Fund (2014 Bond)	0.05	0.05	-
629	<b>Construction Fund</b>			
	Inwood National Bank	9,499.20	9,194.08	(305.12)
	Lone Star Investment Fund (2019 Bond)	25,951,408.95	23,866,460.27	(2,084,948.68)
650	<b>Construction Fund</b>			
	Inwood National Bank	20,073.88	20,079.85	5.97
	Lone Star Investment Fund			-
680	<b>Construction Fund</b>			
	Inwood National Bank	6,996.08	6,998.16	2.08
681	<b>Construction Fund</b>			
	Inwood National Bank	2,197.68	2,198.33	0.65
	Lone Star Investment Fund	465,909.18	465,938.68	29.50
682	<b>Construction Fund</b>			
	Inwood National Bank	97,993.45	97,723.60	(269.85)
	Lone Star Investment Fund	8,490,747.55	8,491,285.20	537.65
8XX	<b>Scholarship Fund</b>			
	Inwood National Bank	183,330.74	183,135.20	(195.54)
	JP Morgan Investment Management Account	1,997,391.26	2,049,076.32	51,685.06

# Wylie Independent School District

## Current Period Interest Earnings

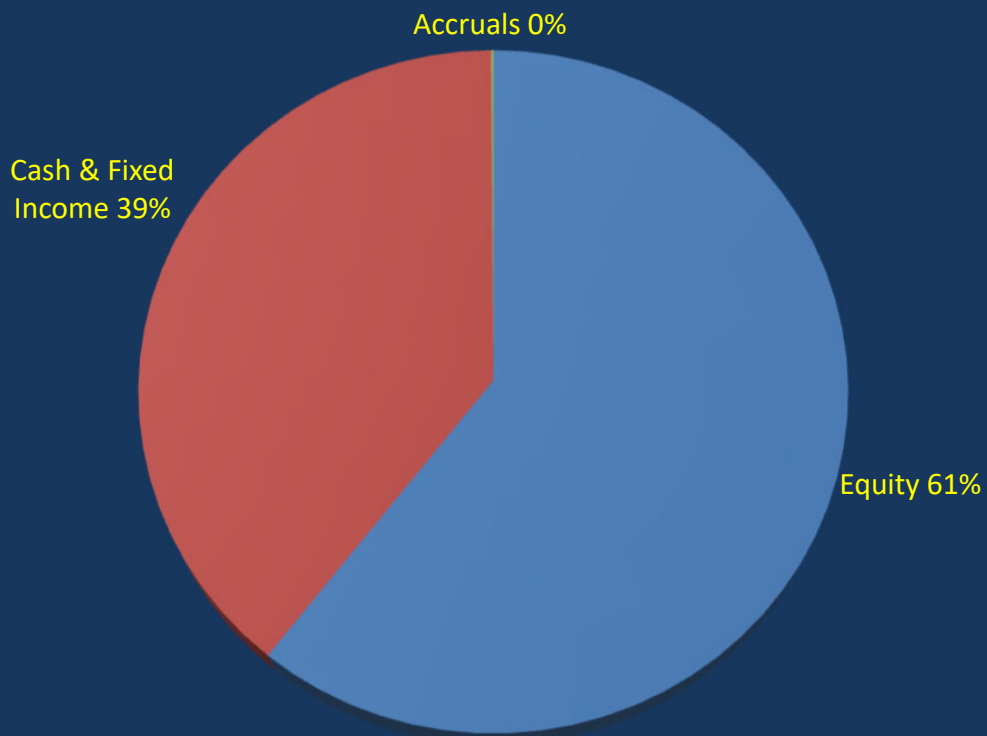
December 1, 2021 through December 31, 2021

<u>Fund</u>	<u>Investment Description</u>	<u>December 2021 YTD Interest Earned</u>	<u>December 2020 YTD Interest Earned</u>
199	Operating Fund	46,993.95	97,611.23
240	Food Service Fund	707.95	1,981.29
4XX	Birmingham Projects Fund	1,123.24	2,133.92
511	Debt Service Fund	6,089.55	17,102.48
626	Construction Fund	26.37	41.76
628	Construction Fund	0.33	16.18
629	Construction Fund	15,746.71	169,396.78
650	Construction Fund	38.91	171.49
680	Construction Fund	29.97	86.66
681	Construction Fund	165.76	675.85
682	Construction Fund	3,092.26	5,786.18
8XX	Scholarship Fund	44,797.57	23,366.23
TOTAL INTEREST TO DATE		118,812.57	318,370.05

**Wylie Independent School District**  
**Birmingham Scholarship Fund - Asset Allocation**  
As of December 31, 2021

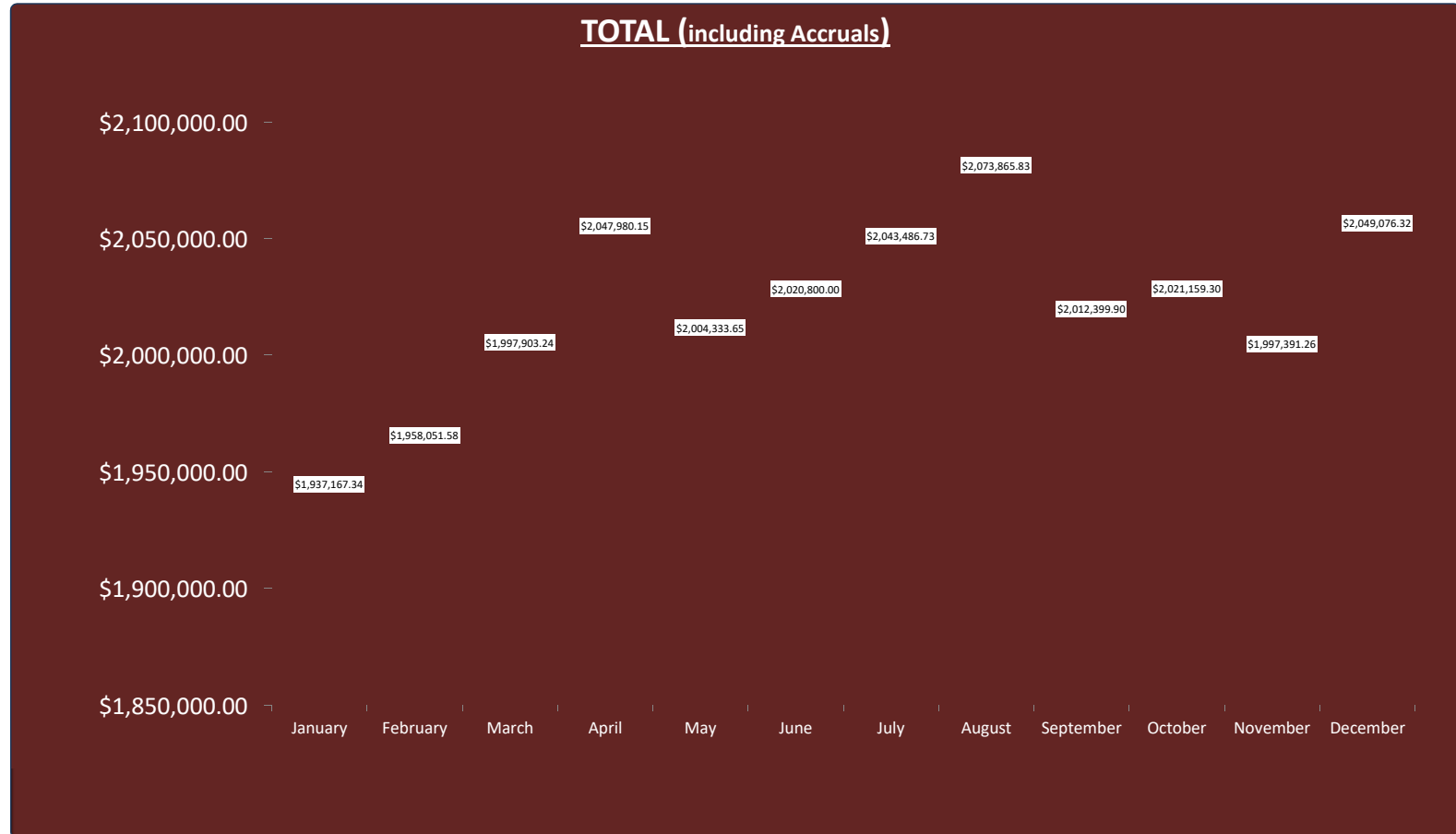
	Ending Market Value	Current Allocation
Equity	\$ 1,242,257.54	61%
Cash & Fixed Income	\$ 804,590.63	39%
Accruals	<u>\$ 2,228.15</u>	<u>0%</u>
<b>TOTAL</b>	<u><u>\$ 2,049,076.32</u></u>	<u><u>100%</u></u>

## ASSET ALLOCATION



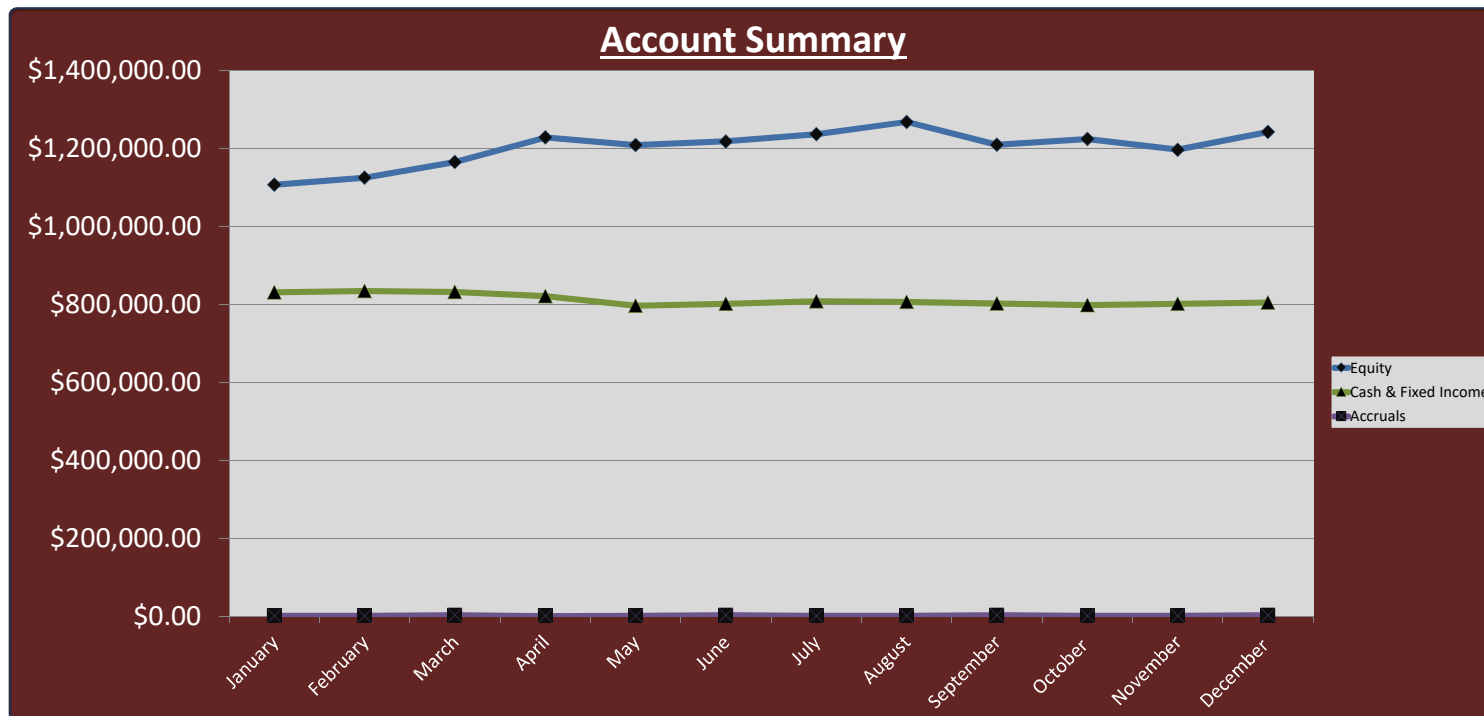
**Wylie Independent School District**  
**Market Value of Birmingham Scholarship Fund Investments (Total)**  
**For the Twelve Months Ending December 31, 2021**

January	February	March	April	May	June	July	August	September	October	November	December
\$1,937,167.34	\$1,958,051.58	\$1,997,903.24	\$2,047,980.15	\$2,004,333.65	\$2,020,800.00	\$2,043,486.73	\$2,073,865.83	\$2,012,399.90	\$2,021,159.30	\$1,997,391.26	\$2,049,076.32



**Wylie Independent School District**  
**Market Value of Birmingham Scholarship Fund Investments (Summary)**  
**For the Twelve Months Ending December 31, 2021**

	January	February	March	April	May	June	July	August	September	October	November	December
Equity	\$1,106,556.61	\$1,124,154.44	\$1,164,999.86	\$1,227,554.51	\$1,208,470.62	\$1,217,663.42	\$1,235,962.53	\$1,267,749.33	\$1,208,707.94	\$1,223,785.13	\$1,196,304.90	\$1,242,257.54
Cash & Fixed Income	\$830,609.88	\$833,896.12	\$831,072.97	\$820,425.23	\$795,862.26	\$801,297.45	\$807,523.50	\$806,115.89	\$801,783.40	\$797,373.61	\$801,085.76	\$804,590.63
Accruals	\$0.85	\$1.02	\$1,830.41	\$0.41	\$0.77	\$1,839.13	\$0.70	\$0.61	\$1,908.56	\$0.56	\$0.60	\$2,228.15



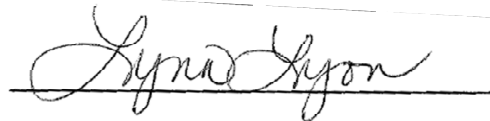
**Wylie Independent School District**  
**Current Period Change in Values - Birmingham Scholarship Fund**  
**December 1, 2021 through December 31, 2021**

Investment Description	Purchase Maturity		Price	Quantity	Market Value			Adjusted Tax Cost Original Cost			Yield	Accrual
	Date	Date			Beginning	Ending	Change	Beginning	Ending	Change		
JP Morgan - TOTAL EQUITY												
US Large Cap Equity												
Fidelity 500 Index Inst PRM			-	-	-	-	-	-	-	-	0.00%	
Six Circles US Unconstrained			15.01	13,630.388	200,189.41	204,592.12	4,402.71	129,622.63	156,475.63	26,853.00	1.30%	
SPDR S&P 500 ETF Trust	26-Jun-13		474.96	1,336.000	608,628.16	634,546.56	25,918.40	306,262.06	306,262.06	-	1.20%	
US Mid Cap Equity												
EAFE Equity												
ISHARES CORE MSCI EAFE ETF			78.68	252.000	19,363.68	19,827.36	463.68	15,934.48	15,934.48	-	3.33%	
JPMORGAN BETABUILDERS CANADA ETF			67.20	591.000	38,420.91	39,715.20	1,294.29	29,047.39	29,047.39	-	2.17%	
Six Circles International UNCON EQ			11.10	14,762.839	158,405.26	163,867.51	5,462.25	146,352.93	146,352.93	-	2.44%	
European Large Cap Equity												
JPMorgan Betabuilders Europe - ETF			59.74	1,346.000	76,923.90	80,410.04	3,486.14	71,024.40	71,024.40	-	2.63%	
Japanese Large Cap Equity												
JPMorgan Betabuilders Japan - ETF			55.08	1,067.000	59,069.12	58,770.36	(298.76)	51,491.49	51,491.49	-	2.89%	
Asia ex-Japan Equity												
JPM Betabuilders Developed Asia EX-Japan ETF			54.11	749.000	35,304.46	40,528.39	5,223.93	33,277.96	37,942.97	4,665.01	5.47%	
Emerging Market Equity												
ISHARES CORE MSCI EMERGING			-	-	-	-	-	-	-	-	0.00%	
Total Equity					1,196,304.90	1,242,257.54	45,952.64	783,013.34	814,531.35	31,518.01		
JP Morgan - CASH AND US FIXED INCOME												
Cash												
US Dollar			1.00	37,365.600	19,060.94	37,365.60	18,304.66	19,060.94	37,365.60	18,304.66	0.03%	
Proceeds from Pending Sales			-	-			-			-		
US Fixed Income												
BLCKRCK HI YLD BND PORT-K			-	-			-			-	0.00%	
Six Circles Ultra Short Duration			9.95	1,770.46	17,669.17	17,616.06	(53.11)	17,722.29	17,722.29	-	0.94%	
JPM Core Bond FD - USD - R6 ISIN			11.83	5,026.85	60,221.64	59,467.61	(754.03)	61,172.30	61,172.30	-	2.13%	
JPM HIGH YIELD FD - USD- R6			-	-			-			-	0.00%	
Pimco Investment Grade CRD BND-INST			-	-			-			-	0.00%	
Pimco Income FD-INS			11.94	1,472.58	17,450.08	17,582.62	132.54	17,941.97	17,941.97	-	4.02%	
ISHARES BARCLAYS 20+ YEAR TREASURY			-	-			-			-	0.00%	
ISHARES BARCLAYS 7-10 YR TREASURY			-	-			-			-	0.00%	
ISHARES US TREASURY BOND ETF			-	-			-			-	0.00%	
Vanguard Short-Term Bond ETF			80.83	1,728.00	140,520.96	139,674.24	(846.72)	142,286.45	142,286.45	-	1.18%	
Vanguard Mortgage-Backed SEC			52.84	380.00	20,155.20	20,079.20	(76.00)	20,588.98	20,588.98	-	1.02%	
Non-US Fixed Income												
Vanguard Total Intl Bond ETF			55.16	1,605.00	91,854.15	88,531.80	(3,322.35)	92,892.15	92,892.15	-	3.07%	
Vanguard Total Intl Bnd-Adm			22.06	8,424.97	192,679.04	185,854.82	(6,824.22)	188,827.04	188,827.04	-	0.83%	
Global Fixed Income												
Six Circles Global Bond			9.87	20,344.04	204,254.14	200,795.66	(3,458.48)	207,282.98	207,282.98	-	1.37%	
Six Circles Credit Opport			10.28	3,659.83	37,220.44	37,623.02	402.58	37,147.24	37,147.24	-	3.34%	
Total Alternative Assets					801,085.76	804,590.63	3,504.87	804,922.34	823,227.00	18,304.66		
Total Other					-	-	-	-	-	-		
Accruals					0.60	2,228.15	2,227.55					
TOTAL					1,997,391.26	2,049,076.32	51,685.06					

## Investment Officers Certification

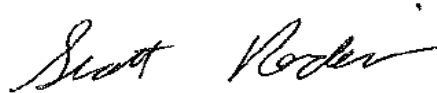
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Lynn Lyon  
Executive Director of Finance

A handwritten signature in cursive script, reading "Lynn Lyon", written over a horizontal line.

December 31, 2021

J. Scott Roderick  
Assistant Superintendent of Finance and Operations

A handwritten signature in cursive script, reading "J. Scott Roderick", written over a horizontal line.

December 31, 2021

**WYLIE INDEPENDENT SCHOOL DISTRICT  
SCHOOL BOARD REPORT**

*STUDENT NUTRITION DEPARTMENT*

MONTH: Nov-21

DAYS IN OPERATION: 17

	WHS	WEHS	BJHS	CJHS	MJHS	DIS	DRIS	HIS	Ach A	AES	BES	BuES	CES	DES	GES	HES	SES	TES	WaES	WE	TOTALS
<b>LUNCH</b>																					
STUDENTS-Type A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS-Other	4,533	4,959	3,630	3,193	1,884	1,934	3,489	3,190	412	1,262	841	1,621	1,542	891	772	584	895	1,112	1,764	1,453	39,963
STUDENTS-Red	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS-Free	17,638	18,746	11,175	11,109	10,313	9,698	10,571	11,909	1,368	6,702	6,700	9,377	6,529	7,005	7,129	4,910	5,900	6,324	9,523	7,458	180,084
ADULTS-Paid	13	38	55	5	44	40	42	45	16	58	37	100	27	11	14	30	19	47	39	39	719
ADULTS-Free	207	130	130	101	89	68	84	83	0	69	64	77	31	60	58	42	70	64	86	51	1,564
CHILD VISITOR-Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS SERVED	22,171	23,705	14,805	14,302	12,197	11,632	14,060	15,099	1,780	7,964	7,541	10,998	8,071	7,896	7,901	5,494	6,795	7,436	11,287	8,911	220,047
ADA	2903	2371	939	962	862	797	904	975	131	541	537	788	595	579	642	541	471	589	844	711	17,683
% SERVED	45%	59%	93%	87%	83%	86%	91%	91%	80%	87%	83%	82%	80%	80%	72%	60%	85%	74%	79%	74%	73%
% LAST MONTH	45%	59%	94%	89%	79%	84%	85%	86%	76%	85%	81%	81%	77%	81%	73%	59%	82%	72%	77%	72%	72%
% LAST YEAR	21%	29%	46%	41%	36%	44%	48%	49%	32%	60%	53%	51%	53%	56%	67%	50%	55%	40%	54%	51%	42%
<b>BREAKFAST</b>																					
STUDENTS-Type A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS-Other	1,177	803	112	33	110	111	61	153	5	15	45	393	81	25	4	1	91	72	105	139	3,535
STUDENTS-Red	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS-Free	10,643	8,534	3,133	1,934	2,174	3,818	3,750	4,023	395	1,906	2,901	3,960	1,190	2,710	2,286	2,754	1,804	1,291	2,831	2,162	64,199
ADULTS-Paid	8	11	23	0	0	0	3	1	0	2	0	2	2	2	1	9	0	0	0	0	64
ADULTS-Free	22	31	63	32	30	88	28	27	0	35	50	44	2	50	30	53	46	43	66	54	794
STUDENTS SERVED	11,820	9,337	3,245	1,967	2,284	3,929	3,811	4,176	400	1,921	2,946	4,353	1,271	2,735	2,290	2,755	1,895	1,363	2,936	2,301	67,734
ADA	2903	2371	939	962	862	797	904	975	131	541	537	788	595	579	642	541	471	589	844	711	17,683
% SERVED	24%	23%	20%	12%	16%	29%	25%	25%	18%	21%	32%	33%	13%	28%	21%	30%	24%	14%	20%	19%	23%
% LAST MONTH	21%	22%	18%	12%	13%	28%	20%	24%	14%	17%	31%	30%	13%	26%	19%	30%	24%	12%	19%	18%	21%
% LAST YEAR	9%	12%	6%	7%	9%	15%	11%	7%	6%	12%	20%	18%	8%	23%	27%	31%	19%	5%	13%	6%	12%

**WYLIE INDEPENDENT SCHOOL DISTRICT  
SCHOOL BOARD REPORT**

*STUDENT NUTRITION DEPARTMENT*

MONTH: Dec-21

DAYS IN OPERATION: 13

	WHS	WEHS	BJHS	CJHS	MJHS	DIS	DRIS	HIS	Ach A	AES	BES	BuES	CES	DES	GES	HES	SES	TES	WaES	WE	TOTALS
<b>LUNCH</b>																					
STUDENTS-Type A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS-Other	2,943	3,659	2,434	2,309	1,185	1,129	2,381	2,113	315	839	492	1,030	1,058	646	584	381	622	740	1,122	1,028	27,008
STUDENTS-Red	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS-Free	11,941	13,493	8,233	8,332	7,587	7,164	7,849	9,112	1,076	5,171	5,154	7,271	4,998	5,387	5,584	3,639	4,373	4,750	7,010	5,679	133,803
ADULTS-Paid	14	27	25	9	24	24	31	33	10	52	21	63	24	10	24	13	22	25	24	30	505
ADULTS-Free	141	92	96	89	76	60	58	57	0	49	48	57	19	52	60	40	52	52	63	38	1,199
CHILD VISITOR-Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS SERVED	14,884	17,152	10,667	10,641	8,772	8,293	10,230	11,225	1,391	6,010	5,646	8,301	6,056	6,033	6,168	4,020	4,995	5,490	8,132	6,707	160,811
ADA	2,912	2,370	943	962	860	803	904	982	113	546	530	786	599	584	647	546	470	592	844	710	17,703
% SERVED	39%	56%	87%	85%	78%	79%	87%	88%	95%	85%	82%	81%	78%	79%	73%	57%	82%	71%	74%	73%	70%
% LAST MONTH	45%	59%	93%	87%	83%	86%	91%	91%	80%	87%	83%	82%	80%	80%	72%	60%	85%	74%	79%	74%	73%
% LAST YEAR	19%	30%	49%	39%	34%	45%	50%	49%	38%	60%	59%	55%	56%	56%	69%	50%	58%	41%	59%	53%	43%
	WHS	WEHS	BJHS	CJHS	MJHS	DIS	DRIS	HIS	Ach A	AES	BES	BuES	CES	DES	GES	HES	SES	TES	WaES	WE	TOTALS
<b>BREAKFAST</b>																					
STUDENTS-Type A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS-Other	793	600	105	39	31	65	60	109	8	8	34	273	53	17	7	5	78	44	81	92	2,503
STUDENTS-Red	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS-Free	7,944	6,425	2,397	1,436	1,474	2,553	2,715	2,946	345	1,411	2,213	2,767	836	2,071	1,757	2,164	1,448	991	2,094	1,650	47,637
ADULTS-Paid	5	4	9	0	1	0	4	0	0	0	0	0	0	1	1	7	0	1	0	0	33
ADULTS-Free	18	26	56	26	20	65	14	20	0	33	25	31	7	40	24	34	36	28	52	34	589
STUDENTS SERVED	8,737	7,025	2,502	1,475	1,505	2,618	2,775	3,055	353	1,419	2,247	3,040	889	2,088	1,764	2,169	1,526	1,035	2,175	1,742	50,140
ADA	2,912	2,370	943	962	860	803	904	982	113	546	530	786	599	584	647	546	470	592	844	710	17,703
% SERVED	23%	23%	20%	12%	13%	25%	24%	24%	24%	20%	33%	30%	11%	28%	21%	31%	25%	13%	20%	19%	22%
% LAST MONTH	24%	23%	20%	12%	16%	29%	25%	25%	18%	21%	32%	33%	13%	28%	21%	30%	24%	14%	20%	19%	23%
% LAST YEAR	9%	12%	8%	7%	9%	16%	12%	7%	12%	12%	22%	19%	8%	25%	27%	32%	20%	6%	14%	7%	13%



**WYLIE INDEPENDENT SCHOOL DISTRICT  
DETAIL BUDGET AMENDMENT #5  
2021-2022 SCHOOL YEAR**

<u>Monday, January 24, 2022</u>	General Fund (Fund 164, 196 & 199)				Fund 240-Student Nutrition				Fund 511-Debt Service			
	Adopted Budget	Current Budget	Increase / Decrease	Revised Budget	Adopted Budget	Current Budget	Increase / Decrease	Revised Budget	Adopted Budget	Current Budget	Increase / Decrease	Revised Budget
57xx -Local Revenue	80,599,198	80,685,970	45,050	80,731,020	3,300,126	3,300,126	-	3,300,126	37,030,891	37,030,891	-	37,030,891
58xx -State Revenue	88,125,995	88,125,995	126,863	88,252,858	220,000	220,000	-	220,000	-	-	-	-
59xx - Federal Revenue	1,731,800	1,731,800	-	1,731,800	3,684,515	3,684,515	-	3,684,515	-	-	-	-
79xx - Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Revenues</b>	<b>170,456,993</b>	<b>170,543,765</b>	<b>171,913</b>	<b>170,715,678</b>	<b>7,204,641</b>	<b>7,204,641</b>	<b>-</b>	<b>7,204,641</b>	<b>37,030,891</b>	<b>37,030,891</b>	<b>-</b>	<b>37,030,891</b>
<b>Func</b>	<b>Description</b>											
11	Instruction	102,078,643	103,711,927	(19,200)	103,692,727	-	-	-	-	-	-	-
12	Instructional Res/Media	1,291,641	1,319,551	-	1,319,551	-	-	-	-	-	-	-
13	Curriculum/Staff Dev	5,014,926	5,032,726	18,800	5,051,526	-	-	-	-	-	-	-
21	Instructional Leadership	1,671,125	1,668,325	-	1,668,325	-	-	-	-	-	-	-
23	Campus Administration	9,081,329	9,092,864	-	9,092,864	-	-	-	-	-	-	-
31	Guidance/Counseling	4,398,122	4,401,224	-	4,401,224	-	-	-	-	-	-	-
32	Social Work Services	55,447	55,447	-	55,447	-	-	-	-	-	-	-
33	Health Services	1,791,448	1,791,448	126,863	1,918,311	-	-	-	-	-	-	-
34	Transportation	7,472,064	7,510,675	-	7,510,675	-	-	-	-	-	-	-
35	Food Services	-	10,000	-	10,000	7,189,401	7,189,401	906,000	8,095,401	-	-	-
36	Co-Extra Curricular	5,195,492	5,240,251	19,550	5,259,801	-	-	-	-	-	-	-
41	Central Administration	7,004,249	7,006,842	500	7,007,342	-	-	-	-	-	-	-
51	Plant Maintenance	17,430,774	17,794,375	25,400	17,819,775	10,740	10,740	-	10,740	-	-	-
52	Security	1,751,784	1,986,129	-	1,986,129	-	-	-	-	-	-	-
53	Data Processing/Technology	3,671,801	4,077,313	1,100,000	5,177,313	-	-	-	-	-	-	-
61	Community Service	1,100	1,100	-	1,100	-	-	-	-	-	-	-
71	Debt Service -General Fund	1,606,628	1,606,628	-	1,606,628	4,500	4,500	-	4,500	37,030,891	37,030,891	-
81	Facilities Acquisition & Construction	14,299	1,270,455	-	1,270,455	-	-	-	-	-	-	-
95	Payments to JJAEP	96,000	96,000	-	96,000	-	-	-	-	-	-	-
99	Other Intergovernmental Charges	830,121	830,121	-	830,121	-	-	-	-	-	-	-
<b>TOTAL Expenditures</b>	<b>170,456,993</b>	<b>174,503,401</b>	<b>1,271,913</b>	<b>175,775,314</b>	<b>7,204,641</b>	<b>7,204,641</b>	<b>906,000</b>	<b>8,110,641</b>	<b>37,030,891</b>	<b>37,030,891</b>	<b>-</b>	<b>37,030,891</b>
89xx - Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>170,456,993</b>	<b>174,503,401</b>	<b>1,271,913</b>	<b>175,775,314</b>	<b>7,204,641</b>	<b>7,204,641</b>	<b>906,000</b>	<b>8,110,641</b>	<b>37,030,891</b>	<b>37,030,891</b>	<b>-</b>	<b>37,030,891</b>
<b>Excess of revenue over (under) expenditures</b>	<b>-</b>	<b>(3,959,636)</b>	<b>(1,100,000)</b>	<b>(5,059,636)</b>	<b>-</b>	<b>-</b>	<b>(906,000)</b>	<b>(906,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

WYLIE INDEPENDENT SCHOOL DISTRICT  
Fund General (164 196 199)

Budget Amendment #5  
Monday, January 24, 2022  
for the 2021-2022 School Year

**Fund 196 Donations - (For Memo Only)**

		Approved Current Budget	Amendment	Revised Budget	Reason for Amending
REVENUE					
196-00-5744-00-734-000000	Gifts & Bequests	772	500	1,272	Comm Relations - Elementary Schoolmate donation
196-00-5744-17-001-000000	Gifts & Bequests	5,000	13,200	18,200	WHS - Pacesetters Booster donation
Total Revenue-Fund 196			13,700		
EXPENDITURES					
196-36-6499-17-001-099938*	Co-Extra Curricular	0	13,200	13,200	WHS - Cover Pacesetters out of state trip
196-41-6499-00-734-099000	General Administration	16,557	500	17,057	Comm Relations - Wylie Way Awards Gala - Sponsorship
Total Expenditures-Fund 196			13,700		

\*Denotes new account code

**WYLIE INDEPENDENT SCHOOL DISTRICT**  
Fund General (164 196 199)

Budget Amendment #5  
Monday, January 24, 2022  
for the 2021-2022 School Year

**Fund 199 General Fund - (For Memo Only)**

		Approved Current Budget	Amendment	Revised Budget	Reason for Amending
REVENUE					
199-00-5744-00-873-000001*	Gifts and Bequests	0	6,350	6,350	Athletics - WHS Athletic Boosters (Soccer)
199-00-5745-00-000-000000	Insurance Recovery	0	25,000	25,000	Finance - WEHS Impact Building (replenish contingency funds)
199-00-5829-00-000-000000	State Revenue	0	126,863	126,863	Finance - PPE Allotment
Total Revenue-Fund 199			158,213		
EXPENDITURES					
199-11-6398-00-001-011000	Instruction	158,893	(10,000)	148,893	WHS - Needed extra expenses due to ncrease in staff
199-11-6398-00-041-011000	Instruction	24,174	(2,000)	22,174	Burnett - Cover December expenses (teacher incentives, treats, etc.)
199-11-6398-00-041-011000	Instruction	24,174	(5,000)	19,174	Burnett - Cover teacher incentives, special EOY treats, etc.
199-11-6398-00-104-011000	Instruction	17,055	(1,800)	15,255	Dodd - Cover teacher appreciation week/food/gifts, etc.
199-11-6398-00-105-011000	Instruction	12,183	(400)	11,783	Groves - Choir risers need maintenance/repair
199-13-6499-00-001-011000	Curriculum/Staff Development	17,150	10,000	27,150	WHS - Needed extra expenses due to increase in staff
199-13-6499-00-041-011000	Curriculum/Staff Development	22,000	2,000	24,000	Burnett - Cover December expenses (teacher incentives, treats, etc.)
199-13-6499-00-041-011000	Curriculum/Staff Development	22,000	5,000	27,000	Burnett - Cover teacher incentives, special EOY treats, etc.
199-13-6499-00-104-011000	Curriculum/Staff Development	5,500	1,800	7,300	Dodd - Cover teacher appreciation week/food/gifts, etc.
199-33-6398-00-999-099000	Health Services	0	126,863	126,863	Finance - PPE Allotment for PPE supplies
199-36-6299-59-873-091001	Co-Extra Curricular	5,000	6,350	11,350	Athletics - WHS soccer tournament officials reimbursement
199-51-6398-00-105-099000*	Plant Maintenance	0	400	400	Groves - Choir risers need maintenance/repair
199-51-6395-88-999-099000	Plant Maintenance	252,472	25,000	277,472	Finance - WEHS Impact Building (replenish contingency funds)
199-53-6399-00-801-099000	Data Processing/Technology	931,925	1,100,000	2,031,925	Tech - Chromebooks for 3rd/4th grade
Total Expenditures-Fund 199			1,258,213		

\*Denotes new account code

**WYLIE INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENT #5  
2021-2022**

Fund 240 - Student Nutrition					
Monday, January 24, 2022					
	Description	Adopted Budget	Current Budget	Increase / Decrease	Revised Budget
	57xx - Local Revenue	3,300,126	3,300,126	-	3,300,126
	58xx - State Revenue	220,000	220,000	-	220,000
	59xx - Federal Revenue	3,684,515	3,684,515	-	3,684,515
	79xx - Other Sources	-	-	-	-
	<b>TOTAL Revenue (All Sources)</b>	<b>7,204,641</b>	<b>7,204,641</b>	<b>-</b>	<b>7,204,641</b>
<b>Func</b>					
35	Food Services	7,189,401	7,189,401	906,000	8,095,401
51	Plant Maintenance	10,740	10,740	-	10,740
71	Debt Service	4,500	4,500	-	4,500
81	Facilities Acquisition	-	-	-	-
	<b>TOTAL Expenditures (All Sources)</b>	<b>7,204,641</b>	<b>7,204,641</b>	<b>906,000</b>	<b>8,110,641</b>
	<b>Excess of revenue over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>(906,000)</b>	<b>(906,000)</b>

**WYLIE INDEPENDENT SCHOOL DISTRICT  
WYLIE, TEXAS  
Fund 240 - Student Nutrition**

Budget Amendment #5  
Monday, January 24, 2022  
for the 2021-2022 School Year

Fund 240 Student Nutrition (For Memo Only)

		Approved Current Budget	Amendment	Revised Budget	Reason for Amending
REVENUES					
Total Revenue-Fund 240			0		
EXPENDITURES					
240-35-6125-00-XXX-099000	Food Service/Payroll Costs	2,039,058	(150,000)	1,889,058	Available 61xx to help cover non-payroll increase costs
240-35-6142-00-XXX-099000	Food Service/Payroll Costs	225,376	(100,000)	125,376	Available 61xx to help cover non-payroll increase costs
240-35-6341-80-938-099000	Food Service/Food Supplies	160,000	150,000	310,000	Labatt Non Program
240-35-6341-93-938-099000	Food Service/Food Supplies	325,000	250,000	575,000	Oak Farms/Milk
240-35-6341-94-938-099000	Food Service/Food Supplies	1,371,000	550,000	1,921,000	Labatt Food/Meat
240-35-6341-95-938-099000	Food Service/Food Supplies	75,000	46,000	121,000	Smart Mouth/Perishables
240-35-6341-96-938-099000	Food Service/Food Supplies	85,282	55,000	140,282	Klement/Dry Stores
240-35-6341-97-938-099000	Food Service/Food Supplies	85,000	30,000	115,000	Kurz/Breakfast
240-35-6342-00-938-099000	Food Service/Non-Food Supplies	259,500	75,000	334,500	Labatt Non Food
Total Expenditures-Fund 240			906,000		

\*Denotes new account code



## EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

1401 HOLLIDAY ST., SUITE 216 • P.O. Box 750  
WICHITA FALLS, TEXAS 76307-0750  
PH. (940) 766-5550 • FAX (940) 766-5778

MICHAEL D. EDGIN, CPA  
DAVID L. PARKMAN, CPA  
A. PAUL FLEMING, CPA

January 4, 2022

Board of Trustees and  
Assistant Superintendent for Finance and Operations  
Wylie Independent School District  
P.O. Box 490  
Wylie, Texas 75098

We are pleased to confirm our understanding of the services we are to provide the Wylie Independent School District (District) for the year ended June 30, 2022.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, 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 the District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the 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, economical, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule(s)
3. Teacher Retirement System of Texas Pension Schedules
4. Teacher Retirement System of Texas OPEB Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the 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 auditing standards generally accepted in the United States of America and 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. Schedule of Expenditures of Federal Awards
2. Other Supplementary Information, which includes combining financial statements, individual fund financial statements and required Texas Education Agency schedules

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Introductory Section
2. Statistical Section
3. Schedule of Required Responses to Selected School FIRST Indicators

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 U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements 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 generally accepted auditing standards 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 judgment of a reasonable user made based on the financial statements. The objectives also include 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 the Single Audit**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) 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 generally accepted auditing standards and *Government Auditing Standards*, we exercise professional judgment 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 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government 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.

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Because of the 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, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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, 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 will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

#### **Audit Procedures - Internal Control**

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, *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 the 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 applicable federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests 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 the 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 these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

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 Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code.

### **Other Services**

We will prepare the GASB 34 conversion and the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit 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 services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes as previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **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 U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) 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 the 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, (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 it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for 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 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 of each opinion unit 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 entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is 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 prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the completion of the audit fieldwork.

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 stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); 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. 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 (or, if they have changed, the reasons for such changes); 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 or other engagements or 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 or other engagements or 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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we may provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

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, auditors' reports, and corrective action plan) along with the Data Collection 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 calendar 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 the District; however, management is responsible for distribution of the reports and the financial statements. 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 Edgin, Parkman, Fleming & Fleming, PC 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 a grantor 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 Edgin, Parkman, Fleming & Fleming, PC 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 a grantor agency or federal 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.

Paul Fleming, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. The scheduling of the audit will be discussed with the appropriate District personnel. The exact dates for the fieldwork will be coordinated with you at a later time.

We estimate that our total fee for this audit will be \$52,500. Our invoices will be rendered as work progresses and are payable on presentation. This fee 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 is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs. However, it does not include any time for the MD&A, which is to be prepared by the District's management, nor the electronic filings required by TEA. Should the District need assistance in preparing the MD&A and/or the electronic filings, we will bill the District separately for that time.

If any dispute, controversy, or claim arises, either party may, upon written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Rules of the American Arbitration Association or such other neutral facilitator acceptable to both parties. Both parties will exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy.

Each party may disclose any facts to the other party or to the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation against the disclosing party. Except as agreed by both parties, the mediator will keep confidential all information disclosed during negotiations. The mediator may not act as a witness for either party in any subsequent arbitration between the parties.

The mediation proceedings will conclude within sixty days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

If any dispute, controversy, or claim cannot be resolved by mediation, then the dispute, controversy, or claim will be settled by arbitration in accordance with the Rules of the American Arbitration Association (AAA) for the Resolution of Accounting Firm Disputes. No pre-hearing discovery will be permitted unless specifically authorized by the arbitration panel. The arbitration hearings will take place in the city closest to the place where this agreement was performed in which the AAA maintains an office, unless the parties agree to a different locale.

The award issued by the arbitration panel may be confirmed in a judgment by any federal or state court of competent jurisdiction. All reasonable costs of both parties, as determined by the arbitrators, including (1) the fees and expenses of the AAA and the arbitrators and (2) the costs, including reasonable attorneys' fees, necessary to confirm the award in court, will be borne entirely by the non-prevailing party (to be designated by the arbitration panel in the award) and may not be allocated between the parties by the arbitration panel.

Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Board of Trustees and  
Assistant Superintendent for Finance and Operations  
Wylie Independent School District  
January 4, 2022

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## Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Trustees of Wylie 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 include a paragraph that states 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 include a paragraph that states 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.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2018 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Wylie 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 sign the enclosed copy and return it to us.

Respectfully submitted,

*Edgin, Parkman, Fleming & Fleming, PC*

EDGIN, PARKMAN, FLEMING & FLEMING, PC  
Certified Public Accountants

## RESPONSE:

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

By: \_\_\_\_\_

Title: Board President

Date: \_\_\_\_\_

By: \_\_\_\_\_

Title: Assistant Superintendent for Finance and Operations

Date: \_\_\_\_\_

**BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.**

**CERTIFIED PUBLIC ACCOUNTANTS**

**PHONE: (806) 747-3806**

**FAX: (806) 747-3815**

**8215 NASHVILLE AVENUE**

**LUBBOCK, TEXAS 79423-1954**

**Report on the Firm's System of Quality Control**

May 23, 2019

To the Firm,  
Edgin, Parkman, Fleming & Fleming, PC  
and the Texas Society of CPA's Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Edgin, Parkman, Fleming & Fleming, PC (the firm) in effect for the year ended December 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Edgin, Parkman, Fleming & Fleming, PC in effect for the year ended December 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Edgin, Parkman, Fleming & Fleming, PC has received a peer review rating of *pass*.

*Bolinger, Segars, Gilbert & Moss LLP*

Certified Public Accountants

## WYLIE INDEPENDENT SCHOOL DISTRICT

### 2021 COOPERATIVE PURCHASING PROGRAM MANAGEMENT FEES

TEC Section 44.0331 requires schools districts that enter into a purchasing contract valued at \$25,000 or more, or under any other cooperative purchasing program authorized for schools districts shall document any contract-related fee, including any management fee, and the purpose of each fee under the contract. The amount, purpose, and disposition of any fee must be presented in a written report and submitted annually in an open meeting of the Board of Trustees of the school district. The written report must appear as an agenda item.

The following cooperative purchasing programs were utilized by Wylie ISD for the 2021 calendar year, the fees associated for each, and the purpose of the fee. All cooperatives are listed. Note that no other fees were paid related to any other contracts over \$25,000.

ORGANIZATION	FEE	REASON FOR FEE	EXPIRATION DATE
1 GPA	\$0		NONE
ASC (REGION 19)	\$0		NONE
BUYBOARD	\$0		NONE
BUYBOARD(VEHICLE ADMINISTRATION FEE)*	\$0		NONE
CHOICE PARTNERS	\$0		NONE
COLLIN COUNTY GOVERNMENTAL PURCHASERS FORUM	\$0		NONE
CTPA	\$150	ANNUAL MEMBERSHIP FEE	12/31/2023
DIR	\$0		NONE
E&I	\$0		NONE
EPCNT	\$100	ANNUAL MEMBERSHIP FEE	8/31/2022**
GOODBUY (Region 2)	\$0		NONE
H-GACBUY	\$0		NONE
MRPC – REGION 11	\$0		NONE
NCPA (Region 14)	\$0		NONE
PACE (Region 20)	\$0		NONE
PCA (Region 3)	\$0		NONE
PSABUY	\$0		NONE
SOURCEWELL	\$0		NONE
TIPS (Region 8)	\$0		NONE
TPASS	\$0		NONE
TXMAS	\$100	ANNUAL MEMBERSHIP FEE	7/21/2022
OMNIA	\$0		NONE

\*Vehicle Administration Fees are \$400.00 per purchase order for vehicles and \$800.00 per purchase orders for buses.

\*\* Membership Dues waived for the 2021-2022 school year.

**WYLIE INDEPENDENT SCHOOL DISTRICT**  
**WYLIE, TEXAS**

**Request For Proposal – Apparel, Awards and Promotional Items**

**RFP 2022-O10-105**

Recommendation:

(Superintendent)

Proposals were received from thirty-five (35) offerors for RFP 2022-O10-105 (Apparel, Awards and Promotional Items)

Contracts shall be effective January 25, 2022 through January 24, 2023. The term of this contract is one (1) year with three (3) possible, one (1) year automatic renewals

It is the recommendation that the following be awarded:

A Wish Come True, LP	Knockout Sportswear
All-Star Athletic Wear	LNx Promotions, LLC
Bay Promo, LLC	MAVICH
BLUE RIBBON STYLES	PepWear, LLC
Branded1st.com	Positive Promotions, Inc.
BSN Sports	Really Good Stuff, LLC.
Bull Market Promotions, LLC	Riddell
Champion Teamwear	Rxtar Studios, LLC
Custom Sportswear, Inc.	School Tee Factory
Diesel Signs and Displays	Sparkle
Discount School Supply	Team Go Figure, LLP.
Fred J. Miller Inc.	Texas Music Festivals Enterprise, Inc
getpoms.com	The Costume Closet
GILBERT AMERICAN	TOTE UNLIMITED
Groggy Dog Sportswear &	
Graphics Design	UglyShirtShack LLC
Image Maker 4U	Varsity Spirit Fashion
Jostens, Inc.	X-Grain Sportswear (INVENTORY TRADING COMPANY)
JR Designs	

AGENDA:

January 25, 2022

**WYLIE INDEPENDENT SCHOOL DISTRICT**  
**WYLIE, TEXAS**

**Request For Proposal – General Maintenance: Supplies, Service and Equipment**

Recommendation:

(Superintendent)

Qualifications or Proposals were received from eleven (11) offerors for RFP 2022-O10-107.

BAT Security (North Texas Fire & Security,  
Inc.)  
Complete Supply Inc  
Epic Solar Control, LLC  
Gill Digital Services, LLC  
GLOBAL INDUSTRIAL (GLOBAL EQUIPMENT  
CO)  
IDN ACME INC.  
Jabo's Ace Hardware (BRJ ENTERPRISE)  
Pollock (Pollock Paper Distributors)  
Preferred Mechanical Group, LLC  
Rescue Restoration  
Unipak Corp.  
Winston Water Cooler

It is the recommendation that all be awarded:

Contracts shall be effective January 25, 2022 – January 24, 2023 with three (3) one (1) year optional renewals.

AGENDA:

January 24, 2022

# Explanatory Notes

## TASB Localized Policy Manual Update 118

### Wylie ISD-Collin County

#### ATTN(NOTE)

#### GENERAL INFORMATION ABOUT THIS UPDATE

##### Please note:

Changes at Update 118 are based almost exclusively on legislation from the 87th Regular Legislative Session.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 87th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

For more information about the bills mentioned below and other changes from the 87th Legislative Session, download the free *2021 Legislative Summary for TASB Members* PDF at <https://store.tasb.org/legislative-summary-for-tasb-members-pdf/>.

The *Local Policy Overview* for Update 118, available in the myTASB Policy Service Resource Library at <https://www.tasb.org/services/policy-service/mytasb/policy-manual-update-resources.aspx>, provides a general, high-level overview of the changes to the (LOCAL) policies included in the update. **(LEGAL) policies provide the legal framework for key areas of district operations; they are not adopted by the board.**

**Changes to the policy manual based on bills from the special called sessions will be included in Update 119.**

#### A(LEGAL)

#### BASIC DISTRICT FOUNDATIONS

The A Section table of contents has been updated to include the new codes AIE, Investigations, and AEA, Educational Equity.

In Update 119, Policy Service will be reviewing districts' AE(LOCAL) and recoding any equity provisions to the new AEA(LOCAL).

#### AE(LEGAL)

#### EDUCATIONAL PHILOSOPHY

The objectives of public education have been updated to reflect HB 4509 revisions regarding instruction on American patriotism.

#### AG(LEGAL)

#### HOME-RULE DISTRICTS

Provisions on home rule districts have been updated to reflect the applicability of Education Code Chapter 39 and special investigations (SB 1365) and parental options to retain students (SB 1697) for these districts.

#### AIA(LEGAL)

#### ACCOUNTABILITY: ACCREDITATION AND PERFORMANCE INDICATORS

Details regarding accountability performance ratings have been added from SB 1365, including the effects of "Not Rated" and D ratings.

#### AIB(LEGAL)

#### ACCOUNTABILITY: PERFORMANCE REPORTING

Revisions to the quality of learning indicators are from HB 4545.

#### AIC(LEGAL)

#### ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS

Significant changes from the 87th Legislature, Regular Session address:

- The authority of conservators, management teams, and boards of managers;

# Explanatory Notes

## TASB Localized Policy Manual Update 118

### Wylie ISD-Collin County

- Interventions and consequences for D ratings;
- Revisions regarding campus turnaround plans;
- Appeals of interventions and sanctions; and
- New intervention programs, including designation as a resource campus and required compliance with the strong foundations grant program requirements.

We have also added an existing prohibition on student trustees participating in a closed board meeting when a personnel matter is being considered.

Provisions on monitoring reviews and on-site investigations have been moved to AIE, Investigations.

#### **AIE(LEGAL)                      ACCOUNTABILITY: INVESTIGATIONS**

Provisions on special investigations (formerly *special accreditation investigations*) and monitoring reviews and activities have been revised as a result of SB 1365 and moved to this new code on investigations.

#### **BA(LEGAL)                      BOARD LEGAL STATUS**

The provision regarding the board's governance authority has been moved to BAA(LEGAL), which addresses the board's powers and duties.

#### **BAA(LEGAL)                      BOARD LEGAL STATUS: POWERS AND DUTIES**

The provision regarding the board's governance authority has been moved from BA(LEGAL) and revised to better reflect statutory wording.

SB 1365 adds exceptions to the board's exclusive power to govern and oversee the management of the district to address the appointment of a board of managers.

Provisions on the board's authority related to district property have been deleted, as they are included at other codes.

#### **BBA(LEGAL)                      BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS**

Changes to this legally referenced policy include:

- Clarification regarding felony convictions for eligibility and service as a board member (HB 1540 and Attorney General Opinion KP-0251); and
- Revisions to the definition of "residence" (SB 1111).

#### **BBBA(LEGAL)                      ELECTIONS: CONDUCTING ELECTIONS**

Provisions updated in accordance with HB 3107 include those related to election orders, election notices, filing information, delivery or submission of election documents, drawings to determine the order of names on the ballot, and temporary branch polling places.

SB 1116 requires a new internet posting 21 days before election day with information about the upcoming election.

Requirements regarding early voting rosters have been updated in accordance with HBs 1382 and 1622.

#### **BBBB(LEGAL)                      ELECTIONS: POST-ELECTION PROCEDURES**

HB 3107 clarifies processes for tied votes and runoff elections.

SB 1116 includes a new requirement to post online detailed information on election results.

# Explanatory Notes

## TASB Localized Policy Manual Update 118

### Wylie ISD-Collin County

#### **BBBD(LEGAL) ELECTIONS: CAMPAIGN ETHICS**

Amended Ethics Commission rules change the definition of "political advertising" to address text messages.

#### **BBD(LEGAL) BOARD MEMBERS: TRAINING AND ORIENTATION**

The State Board of Education must require school safety training for trustees per HB 690 and work with the Texas School Safety Center to develop curriculum and materials by January 1, 2022.

#### **BBFA(LEGAL) ETHICS: CONFLICT OF INTEREST DISCLOSURES**

A definition of "contract" has been added to assist with application of conflicts disclosure provisions. Other provisions have been reordered, reworded, and removed for readability.

#### **BDF(LEGAL) BOARD INTERNAL ORGANIZATION: CITIZEN ADVISORY COMMITTEES**

HB 1525 imposes new meeting requirements for school health advisory councils, including posting of meeting details in advance of meetings and preparing and posting meeting minutes and recordings.

#### **CBA(LEGAL) STATE AND FEDERAL REVENUE SOURCES: STATE**

An existing provision regarding the purpose of the Foundation School Program has been added.

#### **CBB(LEGAL) STATE AND FEDERAL REVENUE SOURCES: FEDERAL**

We have referenced an existing provision that prohibits the use of federal loan or grant funds to procure or obtain foreign telecommunications equipment.

#### **CCG(LEGAL) LOCAL REVENUE SOURCES: AD VALOREM TAXES**

Provisions on ad valorem taxes were affected by several bills.

- HB 1525 includes exceptions to the prohibition on levying a maintenance tax at a rate with the intent to create a surplus in maintenance tax revenue to pay the district's debt service. We have also added a reference to the consequences of violating the prohibition without an applicable exception.
- SB 1438 addresses the calculation and adoption of tax rates in a disaster area.

Because provisions permitting a district to adopt a tax rate before adopting a budget no longer align with current statutes and TEA processes for calculating the maximum compressed rate, they have been deleted from the policy.

#### **CCGA(LEGAL) AD VALOREM TAXES: EXEMPTIONS AND PAYMENTS**

Legislation affected several provisions on tax exemptions and payments:

- SB 1427 clarifies that the temporary exemption for qualified property damaged by disaster applies only to physical damage.
- SB 1438 repeals the provisions permitting a governing body to adopt a temporary exemption for qualified property damaged by disaster, making the exemption automatic.
- HB 988 addresses exemptions for goods-in-transit when the district is in a disaster area.
- SB 742 expands the existing provision regarding installment payments in a disaster area to include property in an *emergency* area.

# Explanatory Notes

## TASB Localized Policy Manual Update 118

### Wylie ISD-Collin County

#### CCH(LEGAL)

#### LOCAL REVENUE SOURCES: APPRAISAL DISTRICT

A recent attorney general opinion clarifies that an employee of an appraisal district may not serve as a trustee in a school district that is a participating entity in the appraisal district.

HB 988 creates a criminal offense for a board member, officer, or employee of a participating taxing unit, such as a school district, who communicates with the appraisal district to influence a property's appraisal value unless the person owns or leases the property.

The circumstances under which a person is ineligible to serve on the board of directors of an appraisal district were revised by SB 63, and additional detail on eligibility restrictions have been added from existing law.

Provisions on adjusting the number of appraisal board members in special circumstances have been removed.

#### CDC(LEGAL)

#### OTHER REVENUES: GIFTS AND SOLICITATIONS

HB 1525 requires a district to accept donations from a parent-teacher organization or association to fund supplemental educational staff positions and spend the donation for the designated purpose.

Under HB 3979, a district is prohibited from accepting private funding for curriculum or professional development for a course as described by Education Code 28.002(h-3)(3), which pertains to certain social studies course content and requirements.

#### CE(LEGAL)

#### ANNUAL OPERATING BUDGET

SB 1365 prohibits use of local funds to initiate or maintain an action against the state or officer of the state arising out of a decision, order, or determination that is final and unappealable under the Texas Education Code, unless specifically authorized.

The bill also creates a criminal offense for a board member who votes to approve an expenditure in violation of an Education Code provision for a purpose for which the funds may not be spent.

#### CFA(LEGAL)

#### ACCOUNTING: FINANCIAL REPORTS AND STATEMENTS

A reference to the updated *Financial Accountability System Resource Guide*, adopted June 2021, has been added.

#### CFC(LEGAL)

#### ACCOUNTING: AUDITS

A reference to the updated *Financial Accountability System Resource Guide*, adopted June 2021, has been added.

#### CFD(LOCAL)

#### ACCOUNTING: ACTIVITY FUNDS MANAGEMENT

Recommended revisions to this local policy are to align with the recently adopted amendments to the *Financial Accountability System Resource Guide (FASRG)*, Module 1, Appendix H, on activity funds. (See the *FASRG* Financial Accounting and Reporting Appendices at <https://tea.texas.gov/sites/default/files/fasrg17-module1-farappendices-final-accessible.pdf>.)

Substantive changes include clarification that student activity funds are those funds raised and collected by student clubs and organizations. Approval to spend those funds rests solely with the student organization or club, with disbursement management and approvals by the principal and sponsor.

A more specific reference to the district's accounting practices and procedures was added regarding management of expenditures.

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### Wylie ISD-Collin County

#### **CH(LEGAL) PURCHASING AND ACQUISITION**

The Professional Services Procurement Act was revised to address procurement of services by forensic analysts and science experts (HB 3774) and physicians, optometrists, and registered nurses under certain circumstances (SB 799).

A definition of a "contingent fee contract" for legal services has been added from SB 1821, and other revisions on this topic are from HB 1428.

SB 799 also amends provisions on management fees under cooperative purchasing contracts.

#### **CHE(LEGAL) PURCHASING AND ACQUISITION: VENDOR DISCLOSURES AND CONTRACTS**

Districts are prohibited from entering into certain contracts with a company for goods and services unless the contract contains written verification that the company:

- Does not boycott energy companies, as described (SB 13); and
- Does not discriminate against a firearm entity or firearm trade association, as described (SB 19).

Existing statutory provisions on vendor conflict of interest questionnaires have been added for completeness.

#### **CHF(LEGAL) PURCHASING AND ACQUISITION: PAYMENT PROCEDURES**

HB 1476 imposes additional requirements on districts regarding disputed invoices with vendors.

#### **CHG(LEGAL) PURCHASING AND ACQUISITION: REAL PROPERTY AND IMPROVEMENTS**

Revisions to the annual eminent domain reporting requirements have been added from SB 157.

#### **CHH(LEGAL) PURCHASING AND ACQUISITION: FINANCING PERSONAL PROPERTY PURCHASES**

SB 58 adds cloud computing services to the definition of personal property under the Public Property Finance Act.

Existing legal sources related to the Public Property Finance Act have been added for completeness and address lease-purchase contracts and fair processes for competitive bidding.

#### **CK(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT**

Changes from HB 3597 include the following:

- A district will have three, not six, months to respond to a notification from the Texas School Safety Center (TxSSC) that the district failed to report the results of its safety audit.
- A copy of a memorandum of understanding or mutual aid agreement between a district and another entity addressing school safety and security issues provided to the TxSSC is confidential and not subject to disclosure under the Public Information Act.

#### **CKA(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: INSPECTIONS**

Extensive revisions to this legally referenced policy on asbestos are a result of amended Texas Asbestos Health Protection rules effective July 8, 2021.

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### Wylie ISD-Collin County

#### CKB(LEGAL)

#### SAFETY PROGRAM/RISK MANAGEMENT: ACCIDENT PREVENTION AND REPORTS

HB 3597 requires the commissioner of education in consultation with other relevant entities to adopt rules on emergency drills and exercises. The previous Administrative Code provisions have been removed pending development of the new rules.

Before a district may conduct an active threat exercise, the district must comply with new notice provisions and other requirements in accordance with SB 168. The [Regulations Resource Manual](#) includes a sample notification form.

#### CKC(LEGAL)

#### SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS

Legislative cleanup resulted in several revisions to this legally referenced policy on emergency plans:

- HB 3607 removes a reference to an expired statute;
- HB 3597 clarifies that a multihazard emergency operations plan must include responding to a train derailment if a district *facility*, rather than a *school*, is within 1000 yards of a railroad track; and
- HB 3597 corrects a reference to the *five*, not *four*, phases of emergency management to be addressed in a multihazard emergency operations plan.

#### CKD(LEGAL)

#### SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES

Although still required, the annually provided instruction on cardiopulmonary resuscitation and the use of automated external defibrillators no longer has to meet guidelines under the Health and Safety Code. (SB 199)

#### CKE(LEGAL)

#### SAFETY PROGRAM/RISK MANAGEMENT: SECURITY PERSONNEL

HB 1788 addresses a school district's immunity from liability for damages resulting from a reasonable action by security personnel to maintain safety at a school campus, including actions relating to possession or use of a firearm. The district also has immunity from liability for any reasonable action taken by a district employee who has written permission from the board to carry a firearm on campus.

We have revised the provisions on authorizing handguns from Attorney General Opinion GA-1051 in light of the repeal of Penal Code 46.035 by HB 1927.

#### CKEA(LEGAL)

#### SECURITY PERSONNEL: COMMISSIONED PEACE OFFICERS

SB 24 adds new pre-employment procedures that law enforcement agencies must follow before hiring a licensed peace officer.

If the Texas Commission on Law Enforcement (TCOLE) provides model policies on the topics required in law, a law enforcement agency must, within 180 days of TCOLE providing the policies, adopt a policy on the required topics and may adopt the model policies. (HB 3712)

A law enforcement agency that intends to use a drone for law enforcement purposes must, no later than January 1, 2022, adopt a policy regarding the use of force by means of a drone. (HB 1758)

HB 929 amends existing provisions on body-worn cameras and requires an officer to keep the camera activated during an investigation in which the officer is participating.

# Explanatory Notes

## TASB Localized Policy Manual Update 118

### Wylie ISD-Collin County

#### **CKEB(LEGAL)**

#### **SECURITY PERSONNEL: SCHOOL MARSHALS**

SB 741 permits a school marshal to carry a concealed handgun and eliminates the previous requirement for the firearm to be locked in a secure safe within the marshal's immediate reach if the marshal has direct, regular contact with students.

#### **CKEC(LEGAL)**

#### **SECURITY PERSONNEL: SCHOOL RESOURCE OFFICERS**

SB 1191 amends the definition of a school resource officer to exclude a peace officer who only provides services at extracurricular activities.

#### **CLA(LEGAL)**

#### **BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: SECURITY**

A new requirement to post human trafficking warning signs has been added from SB 1831.

#### **CLE(LEGAL)**

#### **BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: FLAG DISPLAYS**

Pursuant to SB 797, schools must display in each building a poster or framed copy of the national motto that also includes representations of the U.S. and state flags if donated or purchased from private donations.

#### **CMD(LEGAL)**

#### **EQUIPMENT AND SUPPLIES MANAGEMENT: INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING**

HB 3261 expands the items and services on which a district can use its technology and instructional materials allotment (TIMA).

The bill also eliminates the provision requiring a district to purchase items in a specified order.

#### **CNA(LEGAL)**

#### **TRANSPORTATION MANAGEMENT: STUDENT TRANSPORTATION**

SB 204 permits a district to operate a transportation system for interdistrict transfer students outside district boundaries and without having an interlocal agreement with the transferring district if the district meets applicable certification requirements and has a policy that prohibits the screening of transfer requests using academic performance, disciplinary history, or attendance records.

**Please contact your policy consultant if your district will use this approach and you need changes to FDA(LOCAL).** The [Regulations Resource Manual](#) includes a sample certification statement.

A district in a disaster area is eligible for transportation funding for the cost of transporting a meal or instructional materials in accordance with SB 462.

Other revisions are to better match legal sources.

#### **CNC(LEGAL)**

#### **TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY**

SB 1267 repeals provisions on school bus emergency evacuation training.

#### **CO(LEGAL)**

#### **FOOD AND NUTRITION MANAGEMENT**

SB 1351 revises provisions permitting a campus to donate surplus food. Links have also been updated.

#### **CQ(LEGAL)**

#### **TECHNOLOGY RESOURCES**

SB 475 adds "robotic process automation" to the examples of next generation technology.

# Explanatory Notes

## TASB Localized Policy Manual Update 118

### Wylie ISD-Collin County

#### CQA(LEGAL)

#### TECHNOLOGY RESOURCES: DISTRICT, CAMPUS, AND CLASSROOM WEBSITES

The list of required internet postings has been updated to include:

- Election information and election results (SB 1116);
- Notice of school health advisory council (SHAC) meetings, minutes, and recordings (HB 1525);
- A link to the comptroller website to find information on the district's agreements to limit appraised property values (existing requirement);
- Information regarding compliance with requirements for a district that will operate a transportation system outside district boundaries without an interlocal agreement (SB 204); and
- The district's employment policy and any referenced regulations (HB 750).

The optional posting pertaining to annual notice of programs for college credit has been updated as a result of SB 1095.

#### CQB(LEGAL)

#### TECHNOLOGY RESOURCES: CYBERSECURITY

Reporting of a breach of system security to TEA now includes a requirement to also report to an entity with which TEA contracts and may be made by district employees other than the cybersecurity coordinator per SB 1696.

Cybersecurity training requirements were amended by HB 1118 and SB 1267.

Security breach notifications under the Business and Commerce Code were amended by HB 3746.

#### CQB(LOCAL)

#### TECHNOLOGY RESOURCES: CYBERSECURITY

Based on HB 1118 and SB 1267, the provision addressing board delegation to the superintendent regarding cybersecurity training has been revised to:

- Reflect the elimination of the annual training requirement (except for the cybersecurity coordinator); and
- Give the superintendent the authority to impose consequences for failure to complete required training.

Recommended revisions regarding reports of breaches involving student information are based on SB 1696, which permits the district, rather than the cybersecurity coordinator, to report breaches to TEA and others as required by law.

Sample procedures in the [Regulations Resource Manual](#) have also been updated based on these changes.

#### CRD(LEGAL)

#### INSURANCE AND ANNUITIES MANAGEMENT: HEALTH AND LIFE INSURANCE

SB 1444 permits a district participating in TRS ActiveCare to opt out of participation as described and prohibits a district participating in TRS ActiveCare from offering health coverage that is not provided under TRS ActiveCare.

Other revisions are to reorder provisions for better flow, remove unnecessary provisions, and better reflect legal sources.

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### Wylie ISD-Collin County

#### **CV(LEGAL)                      FACILITIES CONSTRUCTION**

HB 2581 amends provisions on contracting procedures for construction projects, including evaluation of submissions and criteria for awarding construction contracts.

SB 338 permits a district to adopt and incorporate into relevant contracts the Texas Facilities Commission's uniform general conditions.

#### **CVB(LEGAL)                      FACILITIES CONSTRUCTION: COMPETITIVE SEALED PROPOSALS**

HB 2581 requires a district using competitive sealed proposals for construction projects to make the evaluations public within 7 business days of the contract award and provide the evaluations to all offerors. A reference to provisions on weighting the value assigned to price has also been added.

#### **DBA(LEGAL)                      EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CREDENTIALS AND RECORDS**

New provisions from HB 1525 and SB 1356 permit members of teacher organizations and other eligible individuals to participate in a tutoring program to provide supplemental instruction to students as overseen by the superintendent.

#### **DC(LEGAL)                      EMPLOYMENT PRACTICES**

A new posting requirement from HB 750 requires a district to post on its website the employment policy required by Education Code 11.1513(a) and any regulations referenced in the policy. Any form referenced in the policy must be posted on the district's intranet or at a district administrative office.

HB 1525 requires a district to accept donations from a parent-teacher organization or association to fund supplemental educational staff positions and spend the donation for the designated purpose.

#### **DEA(LEGAL)                      COMPENSATION AND BENEFITS: COMPENSATION PLAN**

With limited exceptions, HB 1525 requires a district to maintain salaries provided for the 2019–20 school year under HB 3, 86th Legislative Session, as long as the employee remains employed by the district.

Revisions regarding TRS surcharges for rehired retirees include:

- A prohibition against a district passing on to a retiree the cost of TRS surcharges (SB 202); and
- A temporary exemption from TRS surcharges through February 1, 2025, when a retiree is employed to mitigate student learning loss (SB 288).

#### **DEAA(LEGAL)                      COMPENSATION PLAN: INCENTIVES AND STIPENDS**

HB 1525 eliminates the requirement that a teacher be certified to be designated a master, exemplary, or recognized teacher under a local optional teacher designation system.

Changes to provisions on mentor teachers and achievement academy stipends are from SB 1267.

#### **DEC(LEGAL)                      COMPENSATION AND BENEFITS: LEAVES AND ABSENCES**

Districts that employ peace officers must implement two new leave provisions.

- SB 1359 requires a policy allowing the use of paid mental health leave by officers who experience a traumatic event in the scope of employment.
- HB 2073 requires the board to develop and implement a paid quarantine leave policy for district peace officers who are ordered to isolate or quarantine because of possible or known exposure to a communicable disease while on duty.

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### Wylie ISD-Collin County

**In July, Policy Service sent an email with information on local policy changes to districts which our records show employ peace officers. If your district employs peace officers and has not yet contacted the district's policy consultant for policy revisions, please do so.**

#### **DECB(LEGAL) LEAVES AND ABSENCES: MILITARY LEAVE**

HB 1589 adds new disaster leave provisions for employees in the military who are called to state active duty in response to a disaster.

#### **DFE(LEGAL) TERMINATION OF EMPLOYMENT: RESIGNATION**

HB 2519 requires notice to employees whom the district reports to SBEC for contract abandonment and limits SBEC's authority to sanction a teacher who files a resignation after the 45th day but no later than the 30th day before the first day of instruction.

#### **DFE(LOCAL) TERMINATION OF EMPLOYMENT: RESIGNATION**

Revisions to this local policy on resignations are guided by a recent commissioner of education proposal for decision. Based on the relevant statutory wording, a contract employee's resignation effective at the end of the school year must be filed with the board of trustees or the board's designee, and the board's designee, typically the superintendent, may not further delegate the ability to receive these resignations. As a result, we recommend revising the policy language to give the superintendent *or other person designated by board action* the authority to accept these resignations.

New recommended text states that if a contract employee provides a resignation to a supervisor who has not been designated by the board to accept such resignations, the supervisor shall instruct the employee to submit the resignation to the superintendent or other person designated by board action.

We have also clarified that a superintendent may delegate authority to accept at-will resignations to other administrators.

The [Regulations Resource Manual](#) includes sample resolutions if the board chooses to designate a district employee, in addition to the superintendent, to accept contract employee resignations.

#### **DG(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES**

As a result of HB 3979, a teacher in a required social studies course may not be compelled to discuss a current event or widely debated and currently controversial issue of public policy or social affairs.

#### **DGC(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES: IMMUNITY**

SB 6 provides that a person is not liable for injury or death caused by exposing an individual to a pandemic disease during a pandemic emergency except as provided by law.

#### **DH(LEGAL) EMPLOYEE STANDARDS OF CONDUCT**

HB 375 amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

#### **DIA(LEGAL) EMPLOYEE WELFARE: FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION**

SB 45 clarifies that an employer commits an unlawful employment practice for failing to take immediate and appropriate corrective action regarding sexual harassment that the employer or employer's agents knew or should have known was occurring.

# Explanatory Notes

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### Wylie ISD-Collin County

SB 282 prohibits a district from using public money to settle or pay a sexual harassment claim against a board member or an officer or employee of the district.

#### **DMA(LEGAL)**

#### **PROFESSIONAL DEVELOPMENT: REQUIRED STAFF DEVELOPMENT**

Numerous revisions throughout this legally referenced policy on staff development are a result of SB 1267, which amends current requirements and requires SBEC, by June 1, 2022, to create a clearinghouse on continuing education and training requirements that includes recommendations for the frequency of training.

Boards must develop a professional development policy by August 1, 2022, that includes a schedule of training based on the clearinghouse or notes any differences between the board policy and the clearinghouse recommendations. Policy Service will provide local policy recommendations following publication of the clearinghouse.

Other legislation affecting this policy includes:

- HB 159, requiring certain elements be included in educator staff development;
- HB 1525, delaying requirements for teacher literacy achievement academies;
- HB 2681, requiring teachers of elective Bible courses to be certified in one of three areas and complete commissioner-developed training; and
- SB 199, eliminating the requirement for instruction on cardiopulmonary resuscitation and the use of automated external defibrillators to meet guidelines under the Health and Safety Code.

#### **DP(LEGAL)**

#### **PERSONNEL POSITIONS**

SB 179 mandates that the board adopt a policy requiring a school counselor to spend at least 80 percent of the school counselor's work time on duties that are components of a comprehensive school counseling program (CSCP). See DP(LOCAL), below, for more information.

Provisions in relevant employment contracts cannot conflict with the policy, and a district must annually assess the policy.

#### **DP(LOCAL)**

#### **PERSONNEL POSITIONS**

Revisions regarding school counselors are based on SB 179, which mandates that the board adopt a policy requiring a school counselor to spend at least 80 percent of total work time on duties that are components of a comprehensive school counseling program (CSCP). If the board determines that, because of staffing needs in the district or at a campus, a school counselor cannot spend 80 percent of work time on CSCP components, the policy must address further details regarding the counselor's duties.

The recommended policy text is structured for the administration, rather than the board, to make the initial administrative determination about a counselor's job duties. If the board approves that determination, the board shall direct the superintendent to develop a revised job description for that counselor that will address the requirements in law.

The list of principal qualifications has been adjusted to include a reference to the job description.

In accordance with these revisions, TASB HR Services has revised its model job descriptions available to subscribers in the HR Library at <https://www.tasb.org/services/hr-services/mytasb/model-job-descriptions/campus-instruction.aspx>.

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### Wylie ISD-Collin County

#### **E(LEGAL) INSTRUCTION**

The E Section table of contents has been revised to change the subtitle of EKBA to English Learners/Emergent Bilingual Students to align with changes from SB 2066.

#### **EB(LEGAL) SCHOOL YEAR**

A district may receive full ADA if it provides at least 43,200 minutes of instructional time to students enrolled in a school operating an adult high school charter school program in accordance with SB 1615.

#### **EEB(LEGAL) INSTRUCTIONAL ARRANGEMENTS: CLASS SIZE**

Class size limits have been extended to prekindergarten by SB 2081.

#### **EEL(LEGAL) INSTRUCTIONAL ARRANGEMENTS: CONTRACTS WITH OUTSIDE AGENCIES**

Driver training *schools* are renamed driver training *providers* by HB 1560.

#### **EF(LEGAL) INSTRUCTIONAL RESOURCES**

SB 348 clarifies that a parent is entitled to review teaching and instructional materials while a child is participating in virtual or remote learning and to observe virtual instruction.

#### **EHA(LEGAL) CURRICULUM DESIGN: BASIC INSTRUCTIONAL PROGRAM**

As provided by SB 6, a district is not liable for damages or monetary relief from a cancellation or modification of a course, program, or activity if the action is due to a pandemic emergency.

#### **EHAA(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ALL LEVELS)**

Provisions on required instruction have been added to reflect HB 4509 revisions regarding instruction on American patriotism, Texas history, and the free enterprise system.

HB 1525 imposes several requirements regarding human sexuality curriculum materials, including:

- Revised parental notification and new parental consent provisions;
- Posting of proposed and adopted curriculum materials and options for a parent to purchase copyrighted materials from the publisher; and
- New board policy on adopting curriculum materials [see EHAA(LOCAL), below].

The [Regulations Resource Manual](#) includes a sample board resolution for convening the SHAC and a sample parental consent form.

SB 123 revises the list of topics that must be addressed in character education programs.

#### **EHAA(LOCAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ALL LEVELS)**

New provisions are recommended based on HB 1525, which imposes several requirements regarding human sexuality curriculum materials, including a board policy on adopting curriculum materials. The policy follows the steps required by law, including board adoption of a resolution to convene the school health advisory council (SHAC) to hold meetings and make recommendations to the board at a public meeting, as well as board confirmation that the recommendations meet the requirements in law before taking action by a record vote.

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The [Regulations Resource Manual](#) includes a sample board resolution for convening the SHAC and a sample parental consent form.

#### **EHAD(LEGAL) BASIC INSTRUCTIONAL PROGRAM: ELECTIVE INSTRUCTION**

Driver training *schools* are renamed driver training *providers* by HB 1560.

#### **EHBAB(LEGAL) SPECIAL EDUCATION: ARD COMMITTEE AND INDIVIDUALIZED EDUCATION PROGRAM**

SB 89 requires districts to add supplemental information to the individualized education program (IEP) of any child who was enrolled in special education during the 2019–20 or 2020–21 school years.

The admission, review, and dismissal committee of a student who is participating in the new supplemental special education services and instructional materials program created by SB 1716 must provide certain information to parents and cannot consider the supplemental services when developing the IEP.

HB 785 imposes new requirements when a student has a behavioral improvement or intervention plan.

#### **EHBB(LEGAL) SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS**

HB 1525 eliminates the statutory requirement for a district to annually certify its gifted and talented program to the commissioner.

#### **EHBC(LEGAL) SPECIAL PROGRAMS: COMPENSATORY/ACCELERATED SERVICES**

Numerous legislative changes affect this legally referenced policy on compensatory and accelerated services.

- The compensatory education allotment may be used for services of an instructional coach (HB 1525).
- The list of students at risk of dropping out of school excludes students who are retained in prekindergarten (SB 1697) and includes students enrolled in a dropout recovery school (HB 572) and students participating in an adult high school charter school program (SB 1615).
- The term "limited English proficient" has been changed to "emergent bilingual" (SB 2066).
- New provisions have been added on required services after an unsatisfactory performance on state assessments, including accelerated instruction, accelerated learning committees, and parent requests for specific teachers (HB 4545).

#### **EHBC(LOCAL) SPECIAL PROGRAMS: COMPENSATORY/ACCELERATED SERVICES**

Recommended revisions to this local policy include references to accelerated instruction and accelerated learning committees as revised by HB 4545 and direct parents to FNG, the district's existing grievance policy, for complaints about educational plans.

The text also explains that parental requests for a student to be assigned to a particular teacher following a student's unsatisfactory performance on a grade 3, 5, or 8 math or reading assessment shall be handled in accordance with the district's administrative procedures. The [Regulations Resource Manual](#) includes sample procedures and a form for these parental requests.

The *Legal Issues in Update 118* memo describes common legal concerns and best practices specific to [this policy topic](#).

**Please note:** We have retained the district's additional local criteria expanding the definition of "at-risk students" eligible to receive compensatory education services. If this provision on local criteria is no longer accurate and needs to be revised, please contact your policy consultant.

# Explanatory Notes

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### Wylie ISD-Collin County

#### **EHBE(LEGAL) SPECIAL PROGRAMS: BILINGUAL EDUCATION/ESL**

SB 2066 revises the term "limited English proficient" to "emergent bilingual" in several instances and adds a definition of the new term.

#### **EHBF(LEGAL) SPECIAL PROGRAMS: CAREER AND TECHNICAL EDUCATION**

In addition to existing career and technology education program notification requirements, SB 1095 adds a requirement for the district to provide parents notification of certain work-based education programs offered by the district.

#### **EHBG(LEGAL) SPECIAL PROGRAMS: PREKINDERGARTEN**

Eligibility for free prekindergarten enrollment for three-year-olds has been extended by HB 725 to children who were in foster care in another state.

Subject to certain requirements, a parent may elect for a student to repeat prekindergarten or enroll in prekindergarten for the first time if the student would have been eligible the previous year and has not yet enrolled in kindergarten (SB 1697).

To obtain an exemption from requirements regarding prekindergarten classes for four-year-olds, a district must first solicit proposals for partnerships (HB 1525).

A prekindergarten program provided by a private entity must comply with class size limits (SB 2081).

#### **EHBK(LEGAL) SPECIAL PROGRAMS: OTHER INSTRUCTIONAL INITIATIVES**

As revised by HB 3257, instruction required during Holocaust Remembrance Week must include materials developed or approved by the Texas Holocaust, Genocide, and Antisemitism Advisory Commission.

#### **EHDD(LEGAL) ALTERNATIVE METHODS FOR EARNING CREDIT: COLLEGE COURSE WORK/DUAL CREDIT**

In addition to existing career and technology program notification requirements, SB 1095 adds a requirement for the district to provide notice of work-based education programs offered by the district, such as internships, externships, apprenticeships, or a Pathways in Technology Early College High School (P-TECH) program, and to notify parents of the qualifications for enrolling in these programs. A district must also provide notice regarding subsidies to take college advanced placement tests or international baccalaureate examinations.

An agreement with an institution of higher education must designate an employee of the district or the higher education institution as responsible for providing academic advising to students who will enroll in a dual credit course, as specified by SB 1277.

#### **EI(LEGAL) ACADEMIC ACHIEVEMENT**

Revised Administrative Code rules require the academic achievement record to reflect compliance with the requirement to complete a free application for federal student aid (FAFSA) or Texas application for state financial aid (TASFA).

SB 1888 eliminates the Early High School Graduation Scholarship Program.

#### **EIE(LEGAL) ACADEMIC ACHIEVEMENT: RETENTION AND PROMOTION**

HB 4545 eliminates grade advancement provisions for students in grades 5 and 8.

SB 1697 creates parental options to retain students in prekindergarten through grade 8 or retake a high school credit course, even if the student has met the promotion standards or passed the course. In addi-

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tion, a parent may enroll a student in prekindergarten or kindergarten as specified if the student was eligible the previous year. The bill includes a process to be followed if the district disagrees with the request. However, if the parent participates in that process, the parent may make the final decision whether the student will be retained. The retention provisions for grades 4–8 and for high school courses expire September 1, 2022.

#### EIE(LOCAL)

#### ACADEMIC ACHIEVEMENT: RETENTION AND PROMOTION

Outdated provisions on grade advancement testing have been removed as a result of HB 4545, including provisions on assignment of retained students, which were based on Administrative Code provisions addressing grade advancement requirements. The statement about eliminating the practice of retaining students is recommended for deletion, as it is only needed if a district operates an optional extended year program (OEYP) under Education Code 29.082.

Accelerated instruction is now addressed at EHBC.

**Please review your policy and contact your policy consultant if the district's grade level promotion standards need revision.** The article "Level-Up? Promotion to the Next Grade Depends on Board Policy" (available in the TASB Member Center at <https://www.tasb.org/members/enhance-district/local-promotion-standards/>) provides additional information on grade level promotion standards.

The *Legal Issues in Update 118* memo describes common legal concerns and best practices specific to [this policy topic](#).

#### EIF(LEGAL)

#### ACADEMIC ACHIEVEMENT: GRADUATION

SB 369 adds details regarding how a school counselor reports compliance with the requirement for a student to complete a free application for federal student aid (FAFSA) or Texas application for state financial aid (TASFA).

The statutory expiration date for individual graduation committees was repealed by HB 1603.

Provisions on the Texas First Early High School Completion Program are from SB 1888.

Revised Administrative Code rules clarify that the requirement to demonstrate proficiency in specific communication skills for graduation may be satisfied beginning in grade 8.

#### EK(LEGAL)

#### TESTING PROGRAMS

We have removed TEA obligations regarding reimbursement procedures for college preparation assessments.

#### EKB(LEGAL)

#### TESTING PROGRAMS: STATE ASSESSMENT

The statutory term "limited English proficient" has been changed to "emergent bilingual" (SB 2066).

SB 1267 permits the district employee who oversees test administration to require other district employees who administer assessments to repeat test administration training.

References to the Texas Success Initiative Assessment, Version 2.0 (TSIA2) have been added as a result of revised Administrative Code rules.

Revisions regarding accelerated instruction are based on HB 4545.

#### EKBA(LEGAL)

#### STATE ASSESSMENT: ENGLISH LEARNERS/EMERGENT BILINGUAL STUDENTS

The statutory term "limited English proficient" has been changed to "emergent bilingual" (SB 2066).

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#### **EL(LEGAL)**

#### **CAMPUS OR PROGRAM CHARTERS**

HB 3607 revises funding provisions applicable when a district contracts with an open-enrollment charter school to jointly operate a campus.

SBs 1365 and 1697 revise the list of laws applicable to charter campuses or programs.

#### **EMB(LEGAL)**

#### **MISCELLANEOUS INSTRUCTIONAL POLICIES: TEACHING ABOUT CONTROVERSIAL ISSUES**

HB 3979 adds numerous restrictions for a social studies course in the required curriculum.

#### **EMI(LEGAL)**

#### **MISCELLANEOUS INSTRUCTIONAL POLICIES: STUDY OF RELIGION**

HB 2681 permits a district to offer an elective course on the Bible beginning in grade 6, rather than grade 9.

#### **FD(LEGAL)**

#### **ADMISSIONS**

A statement has been added for new provisions from HB 4545 regarding enrollment in prekindergarten and kindergarten under certain circumstances. A cross-reference has also been added to EIE(LEGAL).

SB 746 requires a parent to provide to the district in writing the parent's contact information.

In accordance with SB 1615, a student enrolled in an adult high school charter school program is entitled to the benefits of the available school fund if the student is under 50 years of age.

#### **FDA(LEGAL)**

#### **ADMISSIONS: INTERDISTRICT TRANSFERS**

SB 481 allows a student to transfer to another district if the student's current district will offer only virtual instruction for more than one grading period during the school year.

A cross-reference to CNA has been added for provisions on operating a transportation system outside the district to transport interdistrict transfer students.

#### **FDAA(LEGAL)**

#### **INTERDISTRICT TRANSFERS: PUBLIC EDUCATION GRANTS**

SB 1365 revises public education grants to make a student eligible if the student is assigned to a campus with any unacceptable performance rating.

#### **FDB(LEGAL)**

#### **ADMISSIONS: INTRADISTRICT TRANSFERS AND CLASSROOM ASSIGNMENTS**

SB 1365 revises public education grants to make a student eligible if the student is assigned to a campus with any unacceptable performance rating.

#### **FDE(LEGAL)**

#### **ADMISSIONS: SCHOOL SAFETY TRANSFERS**

HB 375 amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

#### **FDE(LOCAL)**

#### **ADMISSIONS: SCHOOL SAFETY TRANSFERS**

Recommended revisions are to reflect a change from HB 375, which amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

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#### FEA(LEGAL)

#### ATTENDANCE: COMPULSORY ATTENDANCE

HB 699 requires a school district to excuse a student's absence resulting from a serious or life-threatening illness or related treatment that makes the student's attendance infeasible, if proper documentation is provided.

SB 289 creates an optional excused absence for a student who is at least 15 years old to be absent for one day to obtain a learner license and for one day to obtain a driver's license.

HB 3165 provides an affirmative defense to truant conduct if absences were due to a child's voluntary absence from home because of abuse.

#### FEA(LOCAL)

#### ATTENDANCE: COMPULSORY ATTENDANCE

We have added text to address SB 289, which creates an optional excused absence for a student who is at least 15 years old to be absent for one day to obtain a learner license and for one day to obtain a driver's license. **Contact the district's policy consultant if your district will not permit these excused absences.** The [Regulations Resource Manual](#) includes at FEA a sample form for students to verify an absence to visit a driver's license office and, at FEB, a chart listing acceptable documentation for absences, including for learner permits and driver's licenses.

Various references about providing verification of the absences addressed in the policy have been consolidated into a single statement.

The *Legal Issues in Update 118* memo describes common legal concerns and best practices specific to [this policy topic](#).

#### FEC(LEGAL)

#### ATTENDANCE: ATTENDANCE FOR CREDIT

HB 699 prohibits a district from considering excused absences resulting from a serious or life-threatening illness or related treatment in determining whether a student has satisfied attendance requirements for a final grade or credit.

#### FEC(LOCAL)

#### ATTENDANCE: ATTENDANCE FOR CREDIT

Numerous revisions are recommended to this local policy on attendance for credit.

- As reflected in the revision at Absences Considered, in calculating whether a student has met the 90 percent attendance requirement, HB 699 creates an exception for absences resulting from a serious or life-threatening illness or related treatment. The [Regulations Resource Manual](#) includes sample letters to notify parents of student absences, which have been updated to reflect this exception.
- Administrative details on documentation of student illnesses have been included in the *Model Student Handbook* and are recommended for deletion.
- Provisions on the attendance committee's consideration of the best interest of the student, extenuating circumstances, and conditions for awarding credit or a final grade have been revised and re-ordered to emphasize a student's mastery of the essential knowledge and skills and maintaining a passing grade rather than assigning a student to attend programs for an amount of time equivalent to the student's absences.

The *Legal Issues in Update 118* memo describes common legal concerns and best practices specific to [this policy topic](#).

#### FED(LEGAL)

#### ATTENDANCE: ATTENDANCE ENFORCEMENT

HB 699 prohibits a district from referring a student to truancy court and requires a district to provide counseling to a student who is absent due to a severe or life-threatening illness or related treatment.

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The sample Truancy Prevention Measures Checklist in the [Regulations Resource Manual](#) has been updated to reflect this change.

#### **FFAC(LEGAL)**

#### **WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT**

SB 1267 requires that training on unassigned epinephrine auto-injectors be in accordance with the district's professional development policy, which must be adopted by August 1, 2022, following publication of the SBEC clearinghouse on continuing education and training requirements. See DMA(LEGAL) above for information.

SB 6 addresses immunity of certain medical professionals for injury or death caused by care, treatment, or failure to provide care or treatment relating to a pandemic disease.

#### **FFB(LEGAL)**

#### **STUDENT WELFARE: CRISIS INTERVENTION**

HB 3597 provides flexibility regarding the requirement for a district's threat assessment team to include a variety of members with extensive expertise and now requires the superintendent to ensure, *to the greatest extent practicable*, that the members have the required expertise.

#### **FFBA(LEGAL)**

#### **CRISIS INTERVENTION: TRAUMA-INFORMED CARE**

SB 1267 requires that training on trauma-informed care be in accordance with the district's professional development policy, which must be adopted by August 1, 2022, following publication of the SBEC clearinghouse on continuing education and training requirements. See DMA(LEGAL) above for information.

The bill also repeals the requirement to report on training compliance to TEA.

#### **FFEB(LEGAL)**

#### **COUNSELING AND MENTAL HEALTH: MENTAL HEALTH**

As required by SB 279, student identification cards must include the contact information for the National Suicide Prevention Lifeline and the Crisis Text Line and may include a local suicide prevention hotline, if available.

#### **FFG(LEGAL)**

#### **STUDENT WELFARE: CHILD ABUSE AND NEGLECT**

HB 3379 changes the standard of reporting child abuse and neglect from "cause to believe" to "*reasonable* cause to believe."

In addition, we have reordered provisions to better align with the structure of FFG(LOCAL) and have added an existing definition for completeness.

#### **FFG(LOCAL)**

#### **STUDENT WELFARE: CHILD ABUSE AND NEGLECT**

Recommended revisions to this local policy incorporate HB 3379 changes to the standard of reporting child abuse and neglect from "cause to believe" to "*reasonable* cause to believe."

A reference to the definition of a person responsible for the care, custody, or welfare of a child has been added for clarification.

We have also clarified that training will be as required by law and district policy in anticipation of the new district professional development policy that must be in place by August 2022. See DMA above for more information.

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#### FFH(LEGAL)

#### STUDENT WELFARE: FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION

Dating violence training is now only required on campuses that instruct students in grade six or higher in accordance with SB 1267.

An adjustment to the Note on Title IX explains that the Office for Civil Rights (OCR) has issued a formal interpretation that discrimination on the basis of sex under Title IX includes discrimination on the basis of sexual orientation and gender identity.

#### FFI(LEGAL)

#### STUDENT WELFARE: FREEDOM FROM BULLYING

In accordance with SB 2050, district bullying policies must address prevention and mediation of bullying incidents and comply with minimum standards adopted by TEA. Policy Service will recommend local policy revisions following publication of the TEA minimum standards.

#### FL(LEGAL)

#### STUDENT RECORDS

Changes in federal law prompted revisions regarding access to student information by military recruiters, who may have access to a student's district-provided email address unless a parent has advised the district not to release this information.

#### FL(LOCAL)

#### STUDENT RECORDS

At Types of Education Records, we have replaced an outdated reference to the "grade placement committee" with a reference to the "accelerated learning committee" in accordance with HB 4545.

The *Legal Issues in Update 118* memo describes common legal concerns and best practices specific to [this policy topic](#).

#### FM(LEGAL)

#### STUDENT ACTIVITIES

The requirement for the UIL to provide training to extracurricular students in recognizing the symptoms of catastrophic injuries and the risks of using dietary supplements has been removed by SB 1267.

HB 1080 provides that a district may not exclude a student from participating in a UIL activity solely because the student receives outpatient mental health services from a mental health facility or is absent for this purpose.

A district may permit homeschool students to represent the school in UIL activities as provided by HB 547. **If your district will permit homeschool students to participate in UIL activities and you currently have a provision in FD(LOCAL) prohibiting nonenrolled students from participating in curricular or extracurricular activities, please contact your policy consultant for an adjustment to that policy.**

HB 2721 prohibits a student from participating in any future extracurricular activity sponsored by the district or the UIL if the UIL determines that the student caused bodily injury to an extracurricular official in retaliation for the official's performance of duties.

Other provisions have been reordered for better flow.

#### FNCD(LEGAL)

#### STUDENT CONDUCT: TOBACCO USE AND POSSESSION

SB 248 amends the definition of "e-cigarette" to include the liquid solution or other material used in the device.

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#### **FNCG(LEGAL)                      STUDENT CONDUCT: WEAPONS**

HB 1927 prompted revisions regarding the Penal Code offense of unlawful carrying of weapons and a reference to the appropriate legal source for handgun offenses.

HB 957 removes firearm silencer from the list of prohibited weapons in Texas Penal Code 46.05.

#### **FNG(LEGAL)                      STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES**

SB 348 clarifies that a parent is entitled to review teaching and instructional materials while a child is participating in virtual or remote learning and to observe virtual instruction.

#### **FOC(LEGAL)                      STUDENT DISCIPLINE: PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING**

HB 375 amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

#### **FOD(LEGAL)                      STUDENT DISCIPLINE: EXPULSION**

HB 375 amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

#### **FOF(LEGAL)                      STUDENT DISCIPLINE: STUDENTS WITH DISABILITIES**

When a district takes disciplinary action that constitutes a change of placement for a student who receives special education services, HB 785 requires the district to take certain actions relating to functional behavior assessments and behavioral intervention plans.

#### **GBA(LEGAL)                      PUBLIC INFORMATION PROGRAM: ACCESS TO PUBLIC INFORMATION**

The name of an employee accused of an improper relationship between an educator and student is confidential until the employee is indicted for the offense, except as specified by HB 246. The [Regulations Resource Manual](#) includes sample procedures to address release of this information by a campus.

Provisions on the release of personal information have been revised for:

- Board members (HB 1082); and
- Current or honorably retired peace officers and commissioned security officers (SB 841).

Confidentiality of crime victim information has been revised based on HB 2357.

The sample election of confidentiality forms in the [Regulations Resource Manual](#) have been updated to reflect these changes.

#### **GBAA(LEGAL)                      INFORMATION ACCESS: REQUESTS FOR INFORMATION**

Changes to this policy on requests for information are from SB 1225.

- If a district's physical offices are closed, but staff is working remotely, the district must make a good faith effort to continue responding to Public Information Act (PIA) requests for information.
- Provisions on temporary suspension of the PIA due to a catastrophe apply only when a district is *significantly* impacted and limit extensions of a suspension to only once per catastrophe.

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#### **GKA(LEGAL)**

#### **COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES**

HB 1927 revises the Penal Code's list of places where the possession of weapons is prohibited.

Changes in federal law prompted revisions regarding the use of unmanned aircraft systems.

#### **GKD(LEGAL)**

#### **COMMUNITY RELATIONS: NONSCHOOL USE OF SCHOOL FACILITIES**

HB 525 protects religious organizations from closure by a governmental entity during a disaster.

HB 1239 amends the Texas Religious Freedom Restoration Act to prohibit a government agency or public official from ordering the closure of a place of worship and clarifies that the Act cannot be suspended by the governor during a disaster.

#### **GKE(LEGAL)**

#### **COMMUNITY RELATIONS: BUSINESS, CIVIC, AND YOUTH GROUPS**

Districts may not regulate learning pods in accordance with SB 1955.

#### **GNB(LEGAL)**

#### **RELATIONS WITH EDUCATIONAL ENTITIES: REGIONAL EDUCATION SERVICE CENTERS**

Changes to the provisions on core services provided by education service centers reflect that the gifted and talented allotment was reinstated by HB 1525.

#### **GNC(LEGAL)**

#### **RELATIONS WITH EDUCATIONAL ENTITIES: COLLEGES AND UNIVERSITIES**

Provisions requiring certain districts to develop a plan to increase enrollment in higher education were deleted by SB 1677.

#### **GRB(LEGAL)**

#### **RELATIONS WITH GOVERNMENTAL ENTITIES: INTERLOCAL COOPERATION CONTRACTS**

Provisions on entering into intergovernmental support agreements with a branch of the armed forces have been added as a result of SB 780.

# New and Unfinished Action Items

## **Subject: Consider Approval of Interlocal Agreement – WHS Tennis Lights**

The District identified a need to replace the lighting at the Wylie High school tennis courts. These courts are shared with the City of Wylie and are open to the public. The total budget is \$350,000 and the City of Wylie has agreed to cost sharing agreement to contribute \$140,000 towards the project. The attached Interlocal Agreement with the City of Wylie formalizes those terms. It is recommended that the Board of Trustees approve as presented by administration.

### [ILA WHS Tennis Courts](#)

*Contacts: Scott Roderick, CPA, Assistant Superintendent for Finance and Operations*

***Motion Requested: I move to approve the interlocal agreement for the Wylie High School tennis courts' lighting replacement project between Wylie ISD and the City of Wylie.***

## **Subject: Consider Approval of Elementary Chromebook Purchase**

Due to upcoming testing requirements, we are proposing purchasing 2,605 Chromebooks and storage carts for our 3rd & 4th grade sections. The amendment is estimated to be \$1,100,000 for the General Fund to allow for student growth in these areas.

*Contact: Dr. Kim Spicer, Deputy Superintendent*

***Motion Requested: I move to approve the purchase of Chromebooks for Elementary students as presented by administration.***

## **Subject: Consider Approval of Changes in Title 1 for the 2022-2023 School Year**

Currently, part of WISD's Title I funds are used to support our dual language students at Groves and Bush because both of these campuses are Title I campuses. Since Cox is not Title I, we have used Title III (bilingual/ESL) funds to support the dual language program at Cox. Distributing funds in this way has ensured equity in services and resources at all three elementary dual language campuses.

As Inspiration's neighborhood grows and part of dual language transitions from Bush to Groves, Bush's economically disadvantaged population is decreasing. Due to this decrease, Bush will no longer qualify as a Title I campus in the 22-23 school year, so Bush will not have access to any Title I funds after 21-22. Cox Elementary's economically disadvantaged numbers have increased, and Cox is eligible to become a Title I campus in the 22-23 school year. Special Services recommends Cox becoming a Title I campus in the 22-23 school year. This will allow Title III funding to be shifted from Cox to Bush, providing continued equitable funding and support staff for each of the three dual-language campuses. It is recommended that you approve this item as presented by administration.

	Bush	Cox
17-18	43%	23%
18-19	41%	24%
19-20	38%	26%
20-21	31%	29%
21-22	27%	31%

Current Title I Campuses – Achieve, Birmingham, Bush, Dodd, Hartman, and Groves

Dual Language Transition – Moving 2 of the 5 DL sections from Bush to Groves

20-21 – two kinder DL classrooms moved to Groves

21-22 – two 1st grade DL classrooms moved to Groves

22-23 – two 2nd grade DL classrooms will move to Groves

23-24 – two 3rd grade DL classrooms will move to Groves

24-25 – two 4th grade DL classrooms will move to Groves

Contact: Dr. Kim Spicer, Deputy Superintendent

***Motion Requested: I move to approve the changes in Title I for the 2022-2023 school year as presented by administration.***

**Subject: Resolution of Board to Convene the District’s School Health Advisory Council (SHAC) to Recommend Curriculum Materials for Human Sexuality Instruction**

Section 28.004(e-1)(1) of the Texas Education Code requires the Board of Trustees to adopt a resolution convening the local school health advisory council (SHAC) for the purpose of making recommendations regarding curriculum materials for the school District’s human sexuality instruction. It is recommended that you approve this item as presented by administration.

[Resolution to Convene District School Health Advisory Council to Recommend Curriculum Materials for Human Sexuality](#)

Contacts: Dr. Kim Spicer, Deputy Superintendent and Dr. Stephen Davis, Executive Director of Secondary Education

***Motion Requested: I move to approve the Resolution to Convene the District’s School Health Advisory Council to recommend the Curriculum Materials for Human Sexuality Instruction as presented by administration.***

**Subject: Request Approval of Membership to the School Health Advisory Council for the 2021-2022 School Year**

Attached for your review is the 2021-2022 School Health Advisory Council Membership. It is recommended that you approve this item as presented by administration.

[SHAC Membership 2021-2022](#)

[SHAC Meetings 2021-2022](#)

*Contacts: Dr. Kim Spicer, Deputy Superintendent and Dr. Stephen Davis, Executive Director of Secondary Education*

***Motion Requested: I move to approve the Membership to the School Health Advisory Council for the 2021-2022 School Year as presented by administration.***

**Subject: Personnel – Section 551.074 of the Texas Government Code**

1. Resignations
2. Employment
3. Additional Personnel  
Units

*Contact: Casey Whittle, Assistant Superintendent for Human Resources*

***Motion Requested: I move to approve resignations, employment and additional personnel units as presented by administration.***