

# Wylie Independent School District



## A G E N D A

**REGULAR SESSION – MONDAY, JANUARY 23, 2023 – 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**

1. Personnel – Texas Government Code Section 551.074 to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, or to hear a complaint or charge against an officer or employee.
  - a. Additional Personnel Units
2. Real Estate – Texas Government Code Section 551.072 to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person.

3. Consultation with Legal Counsel – Texas Government Code Section 551.071, to consult with the District’s attorney, in person or by phone, on a matter in which the duty of the attorney to the District, under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551 of the Texas Government Code.
4. Review and Discuss Intruder Detection Audit Report Findings – Texas Government Code Section 551.089.

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

1. Invocation
2. Pledge of Allegiance

**D. Oath of Office**

**E. Recognitions**

1. Introduction of Assistant Principal – Wylie East High School – Katie Comingore
2. National Merit Commended Scholars – Wylie East High School
3. UIL 6A State Marching Contest - Wylie East High School
4. Academic All State Football – Wylie East High School
5. National Merit Commended Scholars – Wylie High School
6. UIL 6A State Marching Contest - Wylie High School
7. Texas High School Coaches Association - Academic All State Football – Wylie High School
8. UIL 6A Cross Country State Meet – Boys and Girls - Wylie High School
9. Texas High School Coaches Association – Boys and Girls Cross Country – Wylie High School

10. Texas Music Educators Association – Orchestra All State Musician – Wylie High School
11. Texas Associate of Future Educators – Wylie High School
12. Esports Club - State Champions – Wylie High School
13. National Art Education Association – National Art Honor Society Juried Exhibition
14. School Board Appreciation

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

1. Budget Calendar 2023-2024
2. Safety and Security Update – Discussion of Districtwide Intruder Detection Audit Report Findings
3. Master Facilities Update
4. Wylie ISD Education Foundation

**G. Donations**

1. \$14,000 – HOA at Inspiration

**H. Public Forum**

**I. 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 2022-2023 School Year
- d. 2022-2023 Audit Engagement Letter
- e. Consider Approval of Notice of Participation in Various Purchasing Cooperatives (TEC 44.0331)
- f. Consider Approval of RFP 2023-J06-100-5 Fine Arts Contracted Services
- g. Consider Approval of RFP 2023-J07-102-3 – Local Retail and Grocery
- h. Consider Approval of RFP 2023-J07-103-4 Local and Restaurant and Fast Food
- i. Consider Approval of Student Nutrition Purchasing Cooperative – MRPC SY 2022-2023 Interlocal Agreement

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

- a. Consider Approval of Board Policy Updates
- b. Consider Approval of Resolution Authorizing Architectural and Engineering Services
- c. Consider Approval and Take Possible Action Approving Construction Delivery Method Related to Future Capital Projects
- d. Personnel – Section 551.074 of the Texas Government Code
  - 1. Resignations
  - 2. Employment
  - 3. Additional Personnel Units

## **J. Adjournment**

# Information Reports and Public Meetings

## (No Action Required)

***Subject: Budget Calendar 2023-2024***

Presentation of the Budget Calendar for the 2023-24 school year. The 2023-24 Budget Calendar is attached for your review.

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

***Subject: Safety and Security Update – Discussion of Districtwide Intruder Detection Audit Findings***

- Pursuant to school safety directives issued by Governor Greg Abbott on June 1, 2022, the Texas School Safety Center, in coordination with the Texas Education Agency, will conduct random intruder detection audits for every Texas school district during the 2022-23 school year.
- Every school district will receive at least one random intruder detection audit this school year, with 75% of campuses across the state receiving an audit by May. Audits began statewide in September. Wylie ISD received its first random intruder detection audit in October.
- Any findings from the audit will be reviewed with the Wylie ISD Safety & Security Committee. This committee is comprised of staff, public safety officials (local police, fire and emergency management), parents and school board members.
- The district will present an informational item to the Board of Trustees each time an audit is conducted.
- Specific details of all intruder detection audits, including any corrective actions developed by the Safety & Security Committee, will be discussed in executive session as allowed by Texas Government Code Section 551.089.
- As part of its safety plan, the district will continue to conduct its own intruder detection audits, separate from the state-conducted audits.

*Contact: Scott Winn, Assistant Superintendent for Student Services*

***Subject: Master Facilities Update***

As part of our strategic planning and your commitment to managing growth in a way that provides functional equity, financial responsibility, and assurance for all student needs, we are requesting to proceed with a master facility plan. With almost all of the 2019 bond projects completed, a master facilities plan allows us to plan for the next five years in Wylie and seek stakeholder input through committee meetings. It encompasses a thorough review of campus capacities, projected student enrollment, economic and housing markets, the condition of district facilities, infrastructures, and safety/security needs. It also helps us identify long-term and short-term strategies for managing growth across the district.

*Contact: Dr. Kim Spicer, Deputy Superintendent and Casey Whittle, Assistant Superintendent for Human Resources*

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

Windi Fuller will present an update on the Education Foundation's future plans as well as highlights and accomplishments from 2022.

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



## Budget Calendar 2023-24 School Year

January 2023	Meet with Superintendent and Senior Executive Staff to discuss budget process for 2023-24.
January 20, 2023	Projected enrollment figures developed and ready for use in budget preparation.
January 23, 2023	<b>REGULAR BOARD MEETING</b> Discuss events on budget calendar, budget priorities, and budget considerations for 2023-24.
February 2023	<b>DISTRIBUTION OF BUDGET PACKETS</b> Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.
March 17, 2023	Budgets due to Finance Division.  Special requests due to Assistant Superintendents, Chief Information Officer, Executive Director of Operations, Executive Director of Communications, Executive Director of Athletics and Superintendent where applicable.
March 2023	Staffing allocations released to principals.
March – April	Review campus and department budgets. Develop payroll budgets.
April 7, 2023	First draft of complete Budget. Revenue budgets developed based on estimated property values. Expenditure estimates based on submitted requests including staffing changes and salary adjustments.
April 28, 2023	Collin County Chief Appraiser certifies an estimate of taxable value.

April – June	Schedule meetings and review budget with the Board of Trustees.
May 31, 2023	Publish “ <i>NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE</i> ” (must be at least 10 days prior to public meeting).
June 15, 2023	Post Notice for hearing and adoption of budget.
June 19, 2023	<b>REGULAR BOARD MEETING</b> Public hearing on 2023-24 Budget. Adopt 2023-24 Budget.
July 25, 2023	<b>FOR INFORMATION ONLY</b> District receives certified appraisal roll. Adjust revenue projections.
July 26, 2023	Publish “ <i>NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE</i> ” if proposed tax rate is higher than previously published (must be at least 10 days prior to public meeting).
August 2, 2023	Texas Education Agency calculation and approval of Maximum Compressed Tax Rate (MCR) based on property value growth.
August 18, 2023	Post board meeting Notice for hearing and adoption of tax rate.
August 21, 2023	<b>REGULAR BOARD MEETING</b> Public hearing on 2023-24 tax rate if proposed tax rate is higher than previously published. Adopt 2023-24 tax rate which includes the two components of M&O and I&S.

# Donations

## **HOA at Inspiration**

The HOA at Inspiration donates \$14,000 to Wylie ISD for security at Bush Elementary.

## **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 14, 2022 and Special Called Meetings held on Thursday, November 17, 2022 and Tuesday, January 17, 2023. 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 2022-2023 School Year**

Attached for your review is Budget Amendment 5 for the 2022-2023 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: 2022-2023 Audit Engagement Letter**

Attached for your review is the audit engagement letter from Edgin, Parkman, Fleming & Fleming, P.C., for the 2022-23 school year audit. The engagement letter defines the expectations between the external auditor and district for the 2022-23 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 2022 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 Approving RFP 2023-J06-100-5 – Fine Arts Contracted Services**

This request for proposal is an extended opening bid to capture the fine arts service vendors. This is the fifth list of vendors for this extended RFP. It is recommended that you approve this item as presented by administration.

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

**Subject: Consider Approval RFP 2023-J07-102-3 – Local Retail and Grocery**

This request for proposal is an extended opening bid to capture the local retail and grocery vendors. This is the third list of vendors for this extended RFP. It is recommended that you approve this item as presented by administration.

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

**Subject: Consider Approval RFP 2023-J07-103-4 – Local Restaurant and Fast Food**

This request for proposal is an extended opening bid to capture the local restaurant and fast food vendors. This is the fourth list of vendors for this extended RFP. It is recommended that you approve this item as presented by administration.

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

**Subject: Consider Approval of Student Nutrition Purchasing Cooperative – MRPC SY 2022-2023 Interlocal Agreement**

Wylie participates in the Region 10 Multi-Region Purchasing Cooperative, which allows us to procure items in our student nutrition department without going through a lengthy procurement process. By participating, we believe we can benefit from the purchasing power of a large number of organizations and quicker access to vendors. It is recommended that you approve this item as presented by administration.

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

**MOTION REQUESTED**

***It is recommended that the Consent Agenda, Items “a-i”, be approved as presented by Administration.***

**WYLIE INDEPENDENT SCHOOL DISTRICT  
WYLIE, TEXAS**

MONDAY, NOVEMBER 14, 2022 - BOARD MEETING - REGULAR SESSION:

The Wylie Independent School District Board of Trustees met in regular session on Monday, November 14, 2022, at the Wylie Independent School District Educational Service Center, 951 S. Ballard, Wylie, Texas, 75098.

**CALL TO ORDER:**

President, Stacie Smith, called the meeting to order at 6:00 p.m.

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

Board members absent:                Jacob Day

School Officials Present:            Superintendent Dr. David Vinson, Deputy  
Superintendent Dr. Kim Spicer, Assistant  
Superintendents Scott Winn, Scott Roderick and  
Casey Whittle, Chief of Staff Dr. Jessica Branch,  
Principals, Dana Roberts, Krista Wilson, Joey  
Welborn, Magan Porter, Tracy Halligan, Ashala  
Foppe - Morris, Kellye Morton, Cody  
Summers, Jesse Chavoya, Jason Ervin, Beth  
Craighead, Morgan Power, Vanessa Hudgins,  
Jennifer Wiseman, Jamie Fletcher, Shawnell  
Bradshaw, Christa Smyder, Ryan Bickley,  
Assistant Principals Karrie George, Executive  
Director for Public Relations Ian Halperin,  
Executive Director for Communications April  
Cunningham, Executive Director of Athletics  
Kyle Craighead, Executive Director of Student  
Service Dr. Maricela Helm, Executive Director  
of Wylie ISD Education Foundation Windi  
Fuller, Executive Director of Secondary  
Education Dr. Stephen Davis, Director of  
Special Services Jill Vasquez, Director of  
Academic and Career Connections Jason Hudson,  
Director – Human Resources Reggie Bibb, Director  
of the Wylie Way Amanda Martin, (Continued on  
next page)

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School Officials Present (continued)

Director of Staff Development Lee Hattaway,  
Web/Multimedia Coordinator Doug Bellamy,  
Audi/Visual Technician Daniel Dollar, Assistant to  
the Superintendent Rhonda Tracy, Administrative  
Assistant for Student Services Joelle Dudrow,  
Administrative Assistant for Finance and  
Operations Donna Nettles, Administrative  
Assistant for Community Relations Diane Neel,  
District Receptionist Vidi Almonte

Visitors: Approximately 60

EXECUTIVE SESSION:

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

1. Personnel – Texas Government Code Section 551.074 to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, or to hear a complaint or charge against an officer or employee.
  - a. Additional Personnel Units
  - b. Superintendent's Evaluation and Contract
2. Real Estate – Texas Government Code Section 551.072 to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person.
3. Consultation with Legal Counsel – Texas Government Code Section 551.071, to consult with the District's attorney, in person or by phone, on a matter in which the duty of the attorney to the District, under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551 of the Texas Government Code.
4. Review and Discuss Intruder Detection Audit Report Findings – Texas Government code Section 551.089.

Wylie Independent School District  
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OPEN SESSION:

At 7:00 p.m., the meeting moved into open session.

RECOGNITIONS

1. Wylie Way Award – Blue Star Plumbing
2. Recognition of Service – Mitch Herzog
3. Recognition of Service – Heather Leggett

INFORMATION REPORTS AND PUBLIC MEETINGS (NO ACTION REQUIRED)

1. Safety and Security Update – Discussion of Districtwide Intruder Detection Audit Report Findings

DONATIONS

1. McMillan Junior High School PTA

A donation was received in the amount of \$12,213 from the McMillan Junior High School PTA to McMillan Junior High School to be used for an outdoor learning center.

M/M by Bill Howard and seconded by Heather Leggett to accept a donation from the McMillan Junior High School PTA in the amount of \$12,213 to McMillan Junior High School to be used for playground equipment

Motion carried unanimously, 6-0.

2. Tibbals Elementary School PTA

A donation was received in the amount of \$28,665 from the Tibbals Elementary School PTA to Tibbals Elementary School to be used for a playground shade structure.

M/M by Mitch Herzog and seconded by Kylie Reising to accept a donation in the amount of \$28,665 from the Tibbals Elementary School PTA to Tibbals Elementary School to be used for a playground shade structure

Motion carried unanimously, 6-0.

DONATIONS (Continued)

3. Wylie ISD Education Foundation

A donation was received from the Wylie ISD Education Foundation in the amount of \$15,000 to be used to pay for student lunches.

M/M by Heather Leggett and seconded by Bill Howard to accept the donation from the Wylie ISD Education Foundation in the amount of \$15,000 to be used for student lunches

Motion carried unanimously, 6-0.

PUBLIC FORUM

Name	Address	Telephone	Topic
Aghosta Breitbart	Murphy, Texas		News
Dawn Shallow	Murphy, Texas		
Randi Jackson	Wylie, Texas		Thank You
Jill Palmer	Wylie, Texas		Congrats
Michael Schwerin	Wylie, Texas		Congrats

ACTION ITEMS:

1. Consent Agenda

- a. Minutes
- b. Financial Reports
  1. Financial Reports
  2. Investment Reports
  2. Student Nutrition Report
- c. Budget Amendment 4 for the 2022-2023 School Year
- d. Request to Cancel December 12, 2022, Regular Scheduled Board Meeting
- e. Consider Approval of RFP 2023-J07-102-2 – Local Retail and Grocery
- f. Consider Approval of RFP 2023-J07-103-3 – Local Restaurant and Fast Food
- g. Consider Approval of RFP 2023-J06-100-4 - Fine Arts Contracted Services

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CONSENT AGENDA (Continued)

- h. Consider Approval RFP 2023-A08-104 – Career and Technology (CTE) Supplies, Services, Equipment & Books

M/M by Matt Atkins and seconded by Kylie Reising to approve the Consent Agenda, Items “a-h,” as presented by administration

Motion carried unanimously, 6-0

2. New and Unfinished Action Items

- a. Proposed Wylie ISD Calendar 2023-2024 School Year (Second and Final Reading)

M/M by Heather Leggett and seconded by Mitch Herzog to approve the Proposed Wylie ISD Calendar 2023-2024 School Year as presented by administration

Motion carried, 5-1.

- b. 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 Kylie Reising and seconded by Matt Atkins to approve resignations, employment, additional personnel units and the Superintendent’s Evaluation and Contract as presented by administration

Motion carried unanimously, 6-0.

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ADJOURNMENT:

At 7:52 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  
WYLIE, TEXAS**

THURSDAY, NOVEMBER 17, 2022 – SPECIAL CALLED BOARD MEETING:

Wylie Independent School District Board of Trustees met in a special called session on Thursday, November 17, 2022, at the Wylie Educational Service Center, 951 South Ballard, Wylie, Texas, 75098.

CALL TO ORDER:

The meeting was called to order by President Stacie Smith at 7:30 a.m.

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

Board members absent were:        Jacob Day

School Officials Present:        Superintendent Dr. David Vinson, Deputy Superintendent Dr. Kim Spicer, Assistant Superintendents Scott Winn, Scott Roderick and Casey Whittle, Chief of Staff Dr. Jessica Branch, Principals, Brian Alexander, Jesse Chavoya, Ryan Bickley, Christa Smyder, Associate Principal Amanda Lannan, Assistant Principals Allison Beene, Justin Falcone, Mary Zucha, Dale Ramirez, Executive Director for Public Relations Ian Halperin, Executive Director for Communications April Cunningham, Executive Director for Wylie ISD Education Foundation Windi Fuller, Director of Special Services Jill Vasquez, Director of Academic and Career Connections Jason Hudson, Director of the Wylie Way Amanda Martin, Director of Staff Development Lee Hattaway, , Wylie Way/Counseling Coordinator Amy Andrews, Audi/Visual Technician Daniel Dollar, Community Relations Videographer Tristan Rouse, Assistant to the Superintendent Rhonda Tracy, Administrative Assistant for Finance and Operations Donna Nettles, Administrative Assistant for Human Resources Amy Roe, District Receptionist Vidi Almonte

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Visitors: 10

OPEN SESSION:

At 7:30 a.m., the meeting moved into open session.

CANVASS VOTES FOR NOVEMBER 8, 2022 TRUSTEE ELECTION

M/M by Heather Leggett and seconded by Mitch Herzog to approve the canvass of votes for the November 8, 2022 Trustee Election

Motion carried 6-0.

OATH OF OFFICE

The Oath of Office was administered to newly elected trustees:

Stacie Smith – Place 1  
Mike Williams – Place 2  
Virdie Montgomery – Place 5

ELECTION OF OFFICERS

Stacie Smith was nominated as Board President.

M/M by Kylie Reising and seconded by Matt Atkins for nominations to cease and Stacie Smith be elected as president by acclamation

Motion passed unanimously, 6-0.

Matt Atkins was nominated as Board Vice President.

M/M by Mike Williams and seconded by Kylie Reising for nominations to cease and Matt Atkins be elected vice president by acclamation

Motion passed unanimously, 6-0.

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Kylie Reising was nominated as Board Secretary.

M/M by Matt Atkins and seconded by Mike Williams for nominations to cease and  
Kylie Reising be elected secretary by acclamation

Motion passed unanimously, 6-0.

ADJOURNMENT:

At 7:44 a.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  
WYLIE, TEXAS**

TUESDAY, JANUARY 17, 2023 – SPECIAL CALLED BOARD MEETING:

Wylie Independent School District Board of Trustees met in a special called session on Tuesday, January 17, 2023, at the Wylie Educational Service Center, 951 South Ballard, Wylie, Texas, 75098.

**CALL TO ORDER:**

The meeting was called to order by President Stacie Smith at 6:00 p.m.

Board members present were:	Matt Atkins, Jacob Day, Bill Howard, Virddie Montgomery, Kylie Reising, Stacie Smith and Mike Williams
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Board members absent were:	None
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School Officials Present:	7
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Visitors:	1
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**OPEN SESSION:**

At 6:00 p.m., the meeting moved into open session for Board Team Building presented by Dr. Mike Moses.

**ADJOURNMENT:**

At 8:13 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, 2022**

# **Wylie Independent School District**

## **Interim Financial Reports**

**As of November 30, 2022**

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Debt Service Fund	E
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# Wylie Independent School District

## Balance Sheet

### All Governmental Funds

November 30, 2022

		<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>
<b>Assets</b>					
1110	Cash and cash equivalents	\$ 2,100,422	\$ 1,939,715	\$ 1,798	\$ 23,918
1120	Current investments	71,375,602	9,767,197	11,101,439	11,479,592
1225	Taxes receivable, net	727,383	-	332,186	-
1240	Due from other governments	-	232,569	-	-
1250	Accrued Interest	-	-	-	-
1260	Due from other funds	972,133	2,500	-	-
1290	Other receivables	2,621	2,830	-	-
1300	Inventories	230,859	-	-	-
1490	Other current assets	-	27,000	-	91,901
		<u>-</u>	<u>27,000</u>	<u>-</u>	<u>91,901</u>
1000	<b>Total Assets</b>	<u>\$ 75,409,020</u>	<u>\$ 11,971,811</u>	<u>\$ 11,435,423</u>	<u>\$ 11,595,411</u>
<b>Liabilities</b>					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ 3,885,193
2150	Payroll deductions & withholdings	1,232,589	65,988	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	899,489	70,144	-	-
2180	Due to other governments	-	285	34,719	-
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenue	-	26,454	-	-
2400	Payable from restricted assets	-	-	-	-
2600	Deferred Inflows	727,383	-	332,186	-
		<u>727,383</u>	<u>-</u>	<u>332,186</u>	<u>-</u>
2000	<b>Total Liabilities</b>	<u>2,859,461</u>	<u>162,871</u>	<u>366,905</u>	<u>3,885,193</u>
<b>Fund Balances</b>					
3410	Investments in inventory	\$ 216,270	-	-	-
3430	Reserve for Prepaid Items	1,650,232	-	-	-
3450	Restricted for Federal/State Funds Grant Restrictions	-	1,453,165	-	-
3470	Reserve for Capital Acq. Prog and Contractual Obligations	-	-	-	7,710,218
3480	Restricted for Retirement of Long-Term Debt	-	-	11,068,518	-
3490	Other reserves of fund balance	497,338	307,835	-	-
3540	Designated Fund Balance - Campus Activity Fund	-	1,120,600	-	-
3570	Assigned Fund Balance - Capital Exp. - Equipment	2,822,311	-	-	-
3590	Other Designated Fund Balances	590,757	-	-	-
3600	Unassigned Fund Balance	66,772,651	8,927,340	-	-
		<u>72,549,559</u>	<u>11,808,940</u>	<u>11,068,518</u>	<u>7,710,218</u>
3000	<b>Total Fund Balances</b>	<u>72,549,559</u>	<u>11,808,940</u>	<u>11,068,518</u>	<u>7,710,218</u>
4000	<b>Total Liabilities and Fund Balances</b>	<u>\$ 75,409,020</u>	<u>\$ 11,971,811</u>	<u>\$ 11,435,423</u>	<u>\$ 11,595,411</u>

# Wylie Independent School District

## Budget and Actual

### General Fund

November 1, 2022 through November 30, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 86,716,266	\$ 7,574,181	8.73%
5800	State sources	92,456,568	43,984,215	47.57%
5900	Federal sources	<u>2,332,550</u>	<u>507,876</u>	<u>21.77%</u>
	<b>Total Revenues</b>	<b><u>181,505,384</u></b>	<b><u>52,066,272</u></b>	<b><u>28.69%</u></b>
<b>Expenditures</b>				
11	Instruction	110,948,587	29,436,008	26.53%
12	Instructional resources & media	1,454,936	435,896	29.96%
13	Staff development	5,475,307	1,805,641	32.98%
21	Instructional administration	1,658,135	630,933	38.05%
23	School administration	9,923,565	3,659,117	36.87%
31	Guidance and counseling	4,870,628	1,517,732	31.16%
32	Social Work Services	54,498	21,021	38.57%
33	Health services	1,921,677	526,053	27.37%
34	Student transportation	7,893,398	2,273,125	28.80%
35	Food Services	215,983	8,460	3.92%
36	Co-curricular activities	5,612,478	1,892,760	33.72%
41	General administration	7,384,494	2,735,344	37.04%
51	Plant maintenance & operations	18,998,107	7,831,038	41.22%
52	Security	1,834,969	468,130	25.51%
53	Technology	4,020,133	1,862,498	46.33%
61	Community service	1,100	-	0.00%
71	Debt service	2,287,868	1,575,698	68.87%
81	Facilities Acquisition and Construction	162,868	70,904	43.53%
95	JJAEP Programs	96,000	-	0.00%
99	Other Intergovernmental Charges	890,552	202,816	22.77%
	<b>Total Expenditures</b>	<b><u>185,705,283</u></b>	<b><u>56,953,174</u></b>	<b><u>30.67%</u></b>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b><u>(4,199,899)</u></b>	<b><u>(4,886,902)</u></b>	
7XXX	Other Financing Sources	-	19,094	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	<b>Total Other Financing Sources/(Uses)</b>	<b><u>-</u></b>	<b><u>19,094</u></b>	
	Beginning Fund Balance - July 1, 2022	<u>77,417,367</u>	<u>77,417,367</u>	
	<b>Estimated Fund Balance - Ending</b>	<b><u>\$ 73,217,468</u></b>	<b><u>\$ 72,549,559</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, 2022 through November 30, 2022

	<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	\$ 84,197,570	\$ 84,197,570	\$ 5,685,457	6.75%
5712 Taxes, Prior Years	300,000	300,000	30,881	10.29%
5716 Penalties and Interest	210,000	210,000	42,035	20.02%
5719 Other Tax Revenue	20,000	20,000	6,818	34.09%
Total Property Tax Revenue	84,727,570	84,727,570	5,765,191	6.80%
<b>Other Local Revenue</b>				
5735 Student Transfer Tuition	30,000	30,000	10,000	33.33%
5737 Summer School Tuition	50,000	50,000	(81)	-0.16%
5742 Earnings from Investments	175,000	495,000	811,665	163.97%
5743 Rent	500,000	500,000	160,729	32.15%
5744 Donations	130,000	195,996	63,529	32.41%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	339,000	349,000	454,141	130.13%
5752 Athletic Activity	368,700	368,700	309,007	83.81%
Total Other Local Resources	1,592,700	1,988,696	1,808,990	90.96%
<b>Total Local Resources</b>	<b>86,320,270</b>	<b>86,716,266</b>	<b>7,574,181</b>	<b>8.73%</b>
<b>State Sources</b>				
5811 Per Capita Apportionment	7,766,748	7,766,748	2,453,999	31.60%
5812 Foundation School Program (FSP)	74,658,516	74,658,516	37,926,141	50.80%
5819 Other FSP Revenues	-	-	-	0.00%
5829 State Revenue	-	-	-	0.00%
5831 TRS on Behalf	10,031,304	10,031,304	3,604,075	35.93%
5842 Supplemental State Visually Impaired	-	-	-	0.00%
5849 SSA State Revenues	-	-	-	0.00%
<b>Total State Revenue</b>	<b>92,456,568</b>	<b>92,456,568</b>	<b>43,984,215</b>	<b>47.57%</b>
<b>Federal Resources</b>				
5919 Indirect Costs from Federal Funds (SSA)	-	-	-	0.00%
5929 Indirect Costs from Federal Funds (TEA)	300,000	300,750	262,243	87.20%
5931 School Health Services (SHARS)	1,800,000	1,800,000	161,866	8.99%
5932 Medicaid Adm Claiming Program (MAC)	8,000	8,000	28,503	356.29%
5939 State Comp/Flood Area	3,800	3,800	8,925	234.87%
5941 Impact Aid	100,000	100,000	-	0.00%
5946 Federal Revenue from Federal Agencies	120,000	120,000	46,339	38.62%
<b>Total Federal Revenue</b>	<b>2,331,800</b>	<b>2,332,550</b>	<b>507,876</b>	<b>21.77%</b>
<b>TOTAL REVENUES</b>	<b>\$ 181,108,638</b>	<b>\$ 181,505,384</b>	<b>\$ 52,066,272</b>	<b>28.69%</b>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### General Fund

November 1, 2022 through November 30, 2022

		<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	\$ 153,295,283	\$ 156,388,822	\$ 44,656,931	28.56%
<b>6200s</b>					
6200-6299	Professional & Contracted Services	10,567,988	11,110,053	3,623,211	32.61%
<b>6300s</b>					
6300-6399	Supplies & Materials	9,738,699	9,854,160	4,353,258	44.18%
<b>6400s</b>					
6400-6499	Other Operating Costs	4,947,661	5,083,633	2,582,925	50.81%
<b>6500s</b>					
6500-6599	Debt Services	2,168,021	2,287,868	1,575,698	68.87%
<b>6600s</b>					
6600-6699	Capital Outlay	390,986	980,747	161,151	16.43%
<b>TOTAL EXPENSES</b>		<b>\$ 181,108,638</b>	<b>\$ 185,705,283</b>	<b>\$ 56,953,174</b>	<b>30.67%</b>

# Wylie Independent School District

## Budget and Actual

### Special Revenue Fund

November 1, 2022 through November 30, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 5,413,324	\$ 3,911,745	72.26%
5800	State sources	1,699,732	434,173	25.54%
5900	Federal sources	17,586,299	3,543,336	20.15%
	<b>Total Revenues</b>	<b>24,699,355</b>	<b>7,889,254</b>	<b>31.94%</b>
<b>Expenditures</b>				
11	Instruction	9,754,291	2,338,305	23.97%
12	Instructional resources & media	160,231	30,012	18.73%
13	Staff development	1,282,987	252,591	19.69%
21	Instructional administration	7,419	5,699	76.82%
23	School administration	407,062	14,039	3.45%
31	Guidance and counseling	2,649,483	655,595	24.74%
32	Social Work Services	65,349	14,938	22.86%
33	Health services	-	-	0.00%
34	Student transportation	1,249	-	0.00%
35	Food Service	9,107,896	2,466,222	27.08%
36	Co-curricular activities	862,675	174,481	20.23%
41	General administration	768,902	40,860	5.31%
51	Plant maintenance & operations	811,542	11,030	1.36%
52	Security	452	240	53.10%
53	Technology	-	-	0.00%
61	Community service	3,395	1,445	42.56%
71	Debt service	4,500	-	0.00%
81	Facilities Acquisition and Construction	23,400	23,400	0.00%
	<b>Total Expenditures</b>	<b>25,910,833</b>	<b>6,028,857</b>	<b>23.27%</b>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(1,211,478)</b>	<b>1,860,397</b>	
7XXX	Other Financing Sources	-	29,270	
8XXX	Other Financing Uses	-	-	
	<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>29,270</b>	
	Actual Fund Balance - July 1, 2022	9,919,273	9,919,273	
	<b>Estimated Fund Balance - Ending</b>	<b>\$ 8,707,795</b>	<b>\$ 11,808,940</b>	

**Notes:**

**Includes Food Service Fund**

- \* 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, 2022 through November 30, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 3,490,651	\$ 2,050,355	58.74%
5800	State sources	152,500	69,511	45.58%
5900	Federal sources	<u>5,475,751</u>	<u>1,657,435</u>	<u>30.27%</u>
	<b>Total Revenues</b>	<u><b>9,118,902</b></u>	<u><b>3,777,301</b></u>	<u><b>41.42%</b></u>
<b>Expenditures</b>				
35	Food Services	9,106,162	2,466,222	27.08%
51	Plant Maintenance and Operations	8,240	5,000	60.68%
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>9,118,902</b></u>	<u><b>2,471,222</b></u>	<u><b>27.10%</b></u>
<b>Excess Revenues Over/(Under) Expenditures</b>		-	1,306,079	
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, 2022		<u>5,410,781</u>	<u>5,410,781</u>	
<b>Estimated Fund Balance - Ending</b>		<u><b>\$ 5,410,781</b></u>	<u><b>\$ 6,716,860</b></u>	

**Notes:**

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- \*\* 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, 2022 through November 30, 2022

	<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	\$ 3,500	\$ 3,500	\$ 71,878	2053.66%
5745 Insurance Recovery	-	-	-	
5749 Other Revenue from Local Sources	9,500	9,500	4,639	48.83%
5751 Food Service Activity	3,477,651	3,477,651	1,973,838	56.76%
<b>Total Local Resources</b>	<u>3,490,651</u>	<u>3,490,651</u>	<u>2,050,355</u>	<u>58.74%</u>
<b>State Sources</b>				
5829 State Revenue	27,500	27,500	12,285	44.67%
5831 TRS on Behalf	125,000	125,000	57,226	45.78%
<b>Total State Revenue</b>	<u>152,500</u>	<u>152,500</u>	<u>69,511</u>	<u>45.58%</u>
<b>Federal Resources</b>				
5919 Federal Revenue	-	-	-	0.00%
5921 NSLP-School Breakfast	813,500	813,500	187,297	23.02%
5922 NSLP - School Lunch	3,995,000	3,995,000	996,827	24.95%
5923 USDA Donated Commodities	565,000	565,000	-	0.00%
5939 Fed Rev Distributed by TX Govt Agency	-	102,251	473,311	462.89%
<b>Total Federal Revenue</b>	<u>5,373,500</u>	<u>5,475,751</u>	<u>1,657,435</u>	<u>30.27%</u>
<b>TOTAL REVENUES</b>	<u><u>\$ 9,016,651</u></u>	<u><u>\$ 9,118,902</u></u>	<u><u>\$ 3,777,301</u></u>	<u><u>41.42%</u></u>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### Food Service Fund

November 1, 2022 through November 30, 2022

	<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	\$ 4,080,041	\$ 4,080,041	\$ 1,063,414	26.06%
<b>6200s</b>				
6200-6299 Professional & Contracted Services	77,225	76,125	25,163	33.05%
<b>6300s</b>				
6300-6399 Supplies & Materials	4,777,385	4,872,636	1,349,439	27.69%
<b>6400s</b>				
6400-6499 Other Operating Costs	27,500	36,100	18,707	51.82%
<b>6500s</b>				
6500-6599 Debt Services	4,500	4,500	-	0.00%
<b>6600s</b>				
6600-6699 Capital Outlay	50,000	49,500	14,499	29.29%
<b>TOTAL EXPENSES</b>	<b>\$ 9,016,651</b>	<b>\$ 9,118,902</b>	<b>\$ 2,471,222</b>	<b>27.10%</b>

# Wylie Independent School District

## Budget and Actual

### Debt Service Fund

November 1, 2022 through November 30, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
	<b>Revenues</b>			
5700	Local & intermediate sources	\$ 40,854,859	\$ 2,919,146	7.15%
5800	State sources	<u>500,000</u>	<u>8,809</u>	<u>0.00%</u>
	<b>Total Revenues</b>	<u><b>41,354,859</b></u>	<u><b>2,927,955</b></u>	<u><b>7.08%</b></u>
	<b>Expenditures</b>			
71	Debt service	<u>41,354,859</u>	<u>21,783,922</u>	<u>52.68%</u>
	<b>Total Expenditures</b>	<u><b>41,354,859</b></u>	<u><b>21,783,922</b></u>	<u><b>52.68%</b></u>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<u>-</u>	<u>(18,855,967)</u>	
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, 2022	<u>29,924,485</u>	<u>29,924,485</u>	
	<b>Estimated Fund Balance - Ending</b>	<u><b>\$ 29,924,485</b></u>	<u><b>\$ 11,068,518</b></u>	

**Notes:**

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- \*\* 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, 2022 through November 30, 2022

	<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	\$ 40,629,859	\$ 40,629,859	\$ 2,741,541	6.75%
5712 Taxes, Prior Years	120,000	120,000	12,902	10.75%
5716 Penalties and Interest	75,000	75,000	18,870	25.16%
5719 Other Tax Revenue	-	-	-	
Total Property Tax Revenue	<u>40,824,859</u>	<u>40,824,859</u>	<u>2,773,313</u>	<u>6.79%</u>
<b>Other Local Revenue</b>				
5742 Earnings from Investments	30,000	30,000	145,833	486.11%
5749 Other Revenue from Local Sources	-	-	-	
Total Other Local Resources	<u>30,000</u>	<u>30,000</u>	<u>145,833</u>	<u>486.11%</u>
<b>Total Local Resources</b>	<u>40,854,859</u>	<u>40,854,859</u>	<u>2,919,146</u>	<u>7.15%</u>
<b>State Sources</b>				
5829 State Revenue	<u>500,000</u>	<u>500,000</u>	<u>8,809</u>	<u>1.76%</u>
<b>Total State Revenue</b>	<u>500,000</u>	<u>500,000</u>	<u>8,809</u>	
<b>TOTAL REVENUES</b>	<u><u>\$ 41,354,859</u></u>	<u><u>\$ 41,354,859</u></u>	<u><u>\$ 2,927,955</u></u>	<u><u>7.08%</u></u>



# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### Debt Service Fund

November 1, 2022 through November 30, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6500s				
6500-6599 Debt Services	41,354,859	41,354,859	21,783,922	52.68%
<b>TOTAL EXPENSES</b>	<b>\$ 41,354,859</b>	<b>\$ 41,354,859</b>	<b>\$ 21,783,922</b>	<b>52.68%</b>

# Wylie Independent School District

## Budget and Actual

### Capital Projects Fund

November 1, 2022 through November 30, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	<u>50,000</u>	<u>159,206</u>	<u>0.00%</u>
	<b>Total Revenues</b>	<u><b>50,000</b></u>	<u><b>159,206</b></u>	
<b>Expenditures</b>				
11	Instructional	-	-	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	-	-	0.00%
36	Co-curricular Activities	166,722	166,722	0.00%
41	General administration	-	-	0.00%
51	Plant Maintenance & Operations	173,870	25,495	14.66%
52	Security & Monitoring	-	-	0.00%
53	Technology	-	-	0.00%
71	Debt Service	-	-	0.00%
81	Capital outlay	<u>16,075,721</u>	<u>5,243,388</u>	<u>32.62%</u>
	<b>Total Expenditures</b>	<u><b>16,416,313</b></u>	<u><b>5,435,605</b></u>	
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(16,366,313)</b>	<b>(5,276,399)</b>	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	-	-	
	<b>Total Other Financing Sources/(Uses)</b>	<u><b>-</b></u>	<u><b>-</b></u>	
	Actual Fund Balance - July 1, 2022	<u>16,397,831</u>	<u>12,986,617</u>	
	<b>Estimated Fund Balance - Ending</b>	<u><b>\$ 31,518</b></u>	<u><b>\$ 7,710,218</b></u>	

**Notes:**

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- \*\* 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, 2022**

# **Wylie Independent School District**

## **Interim Financial Reports**

**As of December 31, 2022**

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# Wylie Independent School District

## Balance Sheet

### All Governmental Funds

December 31, 2022

		<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>
<b>Assets</b>					
1110	Cash and cash equivalents	\$ 4,370,698	\$ 1,562,578	\$ 1,805	\$ 61,707
1120	Current investments	101,585,720	10,534,127	33,235,292	6,469,074
1225	Taxes receivable, net	727,383	-	332,186	-
1240	Due from other governments	-	294,277	-	-
1250	Accrued Interest	-	-	-	-
1260	Due from other funds	977,509	2,500	1,296,735	-
1290	Other receivables	1,268	2,830	-	-
1300	Inventories	251,460	-	-	-
1490	Other current assets	-	27,480	-	91,902
		<u>-</u>	<u>27,480</u>	<u>-</u>	<u>91,902</u>
1000	<b>Total Assets</b>	<u>\$ 107,914,038</u>	<u>\$ 12,423,792</u>	<u>\$ 34,866,018</u>	<u>\$ 6,622,683</u>
<b>Liabilities</b>					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -
2150	Payroll deductions & withholdings	1,243,717	60,456	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	2,200,600	70,144	-	-
2180	Due to other governments	-	201	34,719	-
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenue	-	-	-	-
2400	Payable from restricted assets	-	-	-	-
2600	Deferred Inflows	727,383	700,924	332,186	-
		<u>727,383</u>	<u>700,924</u>	<u>332,186</u>	<u>-</u>
2000	<b>Total Liabilities</b>	<u>4,171,700</u>	<u>831,725</u>	<u>366,905</u>	<u>-</u>
<b>Fund Balances</b>					
3410	Investments in inventory	\$ 216,270	-	-	-
3430	Reserve for Prepaid Items	1,650,232	-	-	-
3450	Restricted for Federal/State Funds Grant Restrictions	-	1,453,165	-	-
3470	Reserve for Capital Acq. Prog and Contractual Obligations	-	-	-	6,622,683
3480	Restricted for Retirement of Long-Term Debt	-	-	34,499,113	-
3490	Other reserves of fund balance	497,338	307,835	-	-
3540	Designated Fund Balance - Campus Activity Fund	-	1,120,600	-	-
3570	Assigned Fund Balance - Capital Exp. - Equipment	2,822,311	-	-	-
3590	Other Designated Fund Balances	590,757	-	-	-
3600	Unassigned Fund Balance	97,965,430	8,709,467	-	-
		<u>103,742,338</u>	<u>11,591,067</u>	<u>34,499,113</u>	<u>6,622,683</u>
3000	<b>Total Fund Balances</b>	<u>103,742,338</u>	<u>11,591,067</u>	<u>34,499,113</u>	<u>6,622,683</u>
4000	<b>Total Liabilities and Fund Balances</b>	<u>\$ 107,914,038</u>	<u>\$ 12,422,792</u>	<u>\$ 34,866,018</u>	<u>\$ 6,622,683</u>

# Wylie Independent School District

## Budget and Actual

### General Fund

December 1, 2022 through December 31, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 86,716,266	\$ 53,700,711	61.93%
5800	State sources	92,456,568	45,936,886	49.68%
5900	Federal sources	<u>2,332,550</u>	<u>560,801</u>	<u>24.04%</u>
	<b>Total Revenues</b>	<b><u>181,505,384</u></b>	<b><u>100,198,398</u></b>	<b><u>55.20%</u></b>
<b>Expenditures</b>				
11	Instruction	110,948,587	39,898,898	35.96%
12	Instructional resources & media	1,454,936	554,550	38.12%
13	Staff development	5,475,307	2,252,072	41.13%
21	Instructional administration	1,658,135	866,250	52.24%
23	School administration	9,923,565	4,628,442	46.64%
31	Guidance and counseling	4,870,628	2,045,771	42.00%
32	Social Work Services	54,498	25,030	45.93%
33	Health services	1,921,677	717,528	37.34%
34	Student transportation	7,893,398	2,891,648	36.63%
35	Food Services	215,983	161,517	74.78%
36	Co-curricular activities	5,612,478	2,388,068	42.55%
41	General administration	7,384,494	3,460,969	46.87%
51	Plant maintenance & operations	18,998,107	9,132,319	48.07%
52	Security	1,834,969	531,830	28.98%
53	Technology	4,020,133	2,249,664	55.96%
61	Community service	1,100	-	0.00%
71	Debt service	2,287,868	1,597,137	69.81%
81	Facilities Acquisition and Construction	162,868	70,904	43.53%
95	JJAEP Programs	96,000	-	0.00%
99	Other Intergovernmental Charges	890,552	420,091	47.17%
	<b>Total Expenditures</b>	<b><u>185,705,283</u></b>	<b><u>73,892,688</u></b>	<b><u>39.79%</u></b>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b><u>(4,199,899)</u></b>	<b><u>26,305,710</u></b>	
7XXX	Other Financing Sources	-	19,261	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	<b>Total Other Financing Sources/(Uses)</b>	<b><u>-</u></b>	<b><u>19,261</u></b>	
	Beginning Fund Balance - July 1, 2022	<u>77,417,367</u>	<u>77,417,367</u>	
	<b>Estimated Fund Balance - Ending</b>	<b><u>\$ 73,217,468</u></b>	<b><u>\$ 103,742,338</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, 2022 through December 31, 2022

	<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	\$ 84,197,570	\$ 84,197,570	\$ 51,407,710	61.06%
5712 Taxes, Prior Years	300,000	300,000	41,331	13.78%
5716 Penalties and Interest	210,000	210,000	48,279	22.99%
5719 Other Tax Revenue	20,000	20,000	10,417	52.09%
Total Property Tax Revenue	84,727,570	84,727,570	51,507,737	60.79%
<b>Other Local Revenue</b>				
5735 Student Transfer Tuition	30,000	30,000	10,000	33.33%
5737 Summer School Tuition	50,000	50,000	(81)	-0.16%
5742 Earnings from Investments	175,000	495,000	1,103,073	222.84%
5743 Rent	500,000	500,000	213,434	42.69%
5744 Donations	130,000	195,996	63,528	32.41%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	339,000	349,000	478,775	137.18%
5752 Athletic Activity	368,700	368,700	324,245	87.94%
Total Other Local Resources	1,592,700	1,988,696	2,192,974	110.27%
<b>Total Local Resources</b>	<b>86,320,270</b>	<b>86,716,266</b>	<b>53,700,711</b>	<b>61.93%</b>
<b>State Sources</b>				
5811 Per Capita Apportionment	7,766,748	7,766,748	3,616,828	46.57%
5812 Foundation School Program (FSP)	74,658,516	74,658,516	37,971,791	50.86%
5819 Other FSP Revenues	-	-	-	0.00%
5829 State Revenue	-	-	-	0.00%
5831 TRS on Behalf	10,031,304	10,031,304	4,348,267	43.35%
5842 Supplemental State Visually Impaired	-	-	-	0.00%
5849 SSA State Revenues	-	-	-	0.00%
<b>Total State Revenue</b>	<b>92,456,568</b>	<b>92,456,568</b>	<b>45,936,886</b>	<b>49.68%</b>
<b>Federal Resources</b>				
5919 Indirect Costs from Federal Funds (SSA)	-	-	-	0.00%
5929 Indirect Costs from Federal Funds (TEA)	300,000	300,750	291,252	96.84%
5931 School Health Services (SHARS)	1,800,000	1,800,000	171,344	9.52%
5932 Medicaid Adm Claiming Program (MAC)	8,000	8,000	27,494	343.68%
5939 State Comp/Flood Area	3,800	3,800	8,925	234.87%
5941 Impact Aid	100,000	100,000	-	0.00%
5946 Federal Revenue from Federal Agencies	120,000	120,000	61,786	51.49%
<b>Total Federal Revenue</b>	<b>2,331,800</b>	<b>2,332,550</b>	<b>560,801</b>	<b>24.04%</b>
<b>TOTAL REVENUES</b>	<b>\$ 181,108,638</b>	<b>\$ 181,505,384</b>	<b>\$ 100,198,398</b>	<b>55.20%</b>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### General Fund

December 1, 2022 through December 31, 2022

		<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	\$ 153,295,283	\$ 156,388,822	\$ 59,984,095	38.36%
<b>6200s</b>					
6200-6299	Professional & Contracted Services	10,567,988	11,112,277	4,585,228	41.26%
<b>6300s</b>					
6300-6399	Supplies & Materials	9,738,699	9,852,686	4,818,438	48.90%
<b>6400s</b>					
6400-6499	Other Operating Costs	4,947,661	5,082,883	2,702,088	53.16%
<b>6500s</b>					
6500-6599	Debt Services	2,168,021	2,287,868	1,597,138	69.81%
<b>6600s</b>					
6600-6699	Capital Outlay	390,986	980,747	205,701	20.97%
<b>TOTAL EXPENSES</b>		<b>\$ 181,108,638</b>	<b>\$ 185,705,283</b>	<b>\$ 73,892,688</b>	<b>39.79%</b>



# Wylie Independent School District

## Budget and Actual

### Special Revenue Fund

December 1, 2022 through December 31, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 5,417,247	\$ 4,304,642	79.46%
5800	State sources	1,739,730	448,419	25.78%
5900	Federal sources	17,608,106	4,501,921	25.57%
	<b>Total Revenues</b>	<b>24,765,083</b>	<b>9,254,982</b>	<b>37.37%</b>
<b>Expenditures</b>				
11	Instruction	9,776,423	2,918,320	29.85%
12	Instructional resources & media	160,440	63,044	39.29%
13	Staff development	1,282,987	314,037	24.48%
21	Instructional administration	7,419	5,699	76.82%
23	School administration	407,062	14,461	3.55%
31	Guidance and counseling	2,649,483	851,782	32.15%
32	Social Work Services	65,349	19,117	29.25%
33	Health services	-	-	0.00%
34	Student transportation	1,249	-	0.00%
35	Food Service	9,107,895	3,109,032	34.14%
36	Co-curricular activities	862,976	242,354	28.08%
41	General administration	768,902	49,022	6.38%
51	Plant maintenance & operations	811,542	11,030	1.36%
52	Security	40,450	240	0.59%
53	Technology	-	-	0.00%
61	Community service	6,483	2,223	34.29%
71	Debt service	4,500	-	0.00%
81	Facilities Acquisition and Construction	23,400	23,400	0.00%
	<b>Total Expenditures</b>	<b>25,976,560</b>	<b>7,623,761</b>	<b>29.35%</b>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(1,211,477)</b>	<b>1,631,221</b>	
7XXX	Other Financing Sources	-	40,573	
8XXX	Other Financing Uses	-	-	
	<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>40,573</b>	
	Actual Fund Balance - July 1, 2022	9,919,273	9,919,273	
	<b>Estimated Fund Balance - Ending</b>	<b>\$ 8,707,796</b>	<b>\$ 11,591,067</b>	

**Notes:**

**Includes Food Service Fund**

- \* 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, 2022 through December 31, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	\$ 3,490,651	\$ 2,351,031	67.35%
5800	State sources	152,500	83,757	54.92%
5900	Federal sources	<u>5,475,751</u>	<u>2,064,530</u>	<u>37.70%</u>
	<b>Total Revenues</b>	<u><b>9,118,902</b></u>	<u><b>4,499,318</b></u>	<u><b>49.34%</b></u>
<b>Expenditures</b>				
35	Food Services	9,106,162	3,109,032	34.14%
51	Plant Maintenance and Operations	8,240	5,000	60.68%
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>9,118,902</b></u>	<u><b>3,114,032</b></u>	<u><b>34.15%</b></u>
<b>Excess Revenues Over/(Under) Expenditures</b>		-	1,385,286	
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, 2022		<u>5,410,781</u>	<u>5,410,781</u>	
<b>Estimated Fund Balance - Ending</b>		<u><b>\$ 5,410,781</b></u>	<u><b>\$ 6,796,067</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, 2022 through December 31, 2022

	<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	\$ 3,500	\$ 3,500	\$ 96,368	2753.37%
5745 Insurance Recovery	-	-	-	
5749 Other Revenue from Local Sources	9,500	9,500	5,199	54.73%
5751 Food Service Activity	3,477,651	3,477,651	2,249,464	64.68%
<b>Total Local Resources</b>	<u>3,490,651</u>	<u>3,490,651</u>	<u>2,351,031</u>	<u>67.35%</u>
<b>State Sources</b>				
5829 State Revenue	27,500	27,500	12,285	44.67%
5831 TRS on Behalf	125,000	125,000	71,472	57.18%
<b>Total State Revenue</b>	<u>152,500</u>	<u>152,500</u>	<u>83,757</u>	<u>54.92%</u>
<b>Federal Resources</b>				
5919 Federal Revenue	-	-	-	0.00%
5921 NSLP-School Breakfast	813,500	813,500	256,111	31.48%
5922 NSLP - School Lunch	3,995,000	3,995,000	1,335,108	33.42%
5923 USDA Donated Commodities	565,000	565,000	-	0.00%
5939 Fed Rev Distributed by TX Govt Agency	-	102,251	473,311	462.89%
<b>Total Federal Revenue</b>	<u>5,373,500</u>	<u>5,475,751</u>	<u>2,064,530</u>	<u>37.70%</u>
<b>TOTAL REVENUES</b>	<u><u>\$ 9,016,651</u></u>	<u><u>\$ 9,118,902</u></u>	<u><u>\$ 4,499,318</u></u>	<u><u>49.34%</u></u>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### Food Service Fund

December 1, 2022 through December 31, 2022

	<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	\$ 4,080,041	\$ 4,080,041	\$ 1,361,104	33.36%
<b>6200s</b>				
6200-6299 Professional & Contracted Services	77,225	76,125	25,320	33.26%
<b>6300s</b>				
6300-6399 Supplies & Materials	4,777,385	4,872,636	1,689,169	34.67%
<b>6400s</b>				
6400-6499 Other Operating Costs	27,500	36,100	23,941	66.32%
<b>6500s</b>				
6500-6599 Debt Services	4,500	4,500	-	0.00%
<b>6600s</b>				
6600-6699 Capital Outlay	50,000	49,500	14,498	29.29%
<b>TOTAL EXPENSES</b>	<b>\$ 9,016,651</b>	<b>\$ 9,118,902</b>	<b>\$ 3,114,032</b>	<b>34.15%</b>

# Wylie Independent School District

## Budget and Actual

### Debt Service Fund

December 1, 2022 through December 31, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
	<b>Revenues</b>			
5700	Local & intermediate sources	\$ 40,854,859	\$ 25,053,006	61.32%
5800	State sources	500,000	1,305,544	0.00%
	<b>Total Revenues</b>	<u>41,354,859</u>	<u>26,358,550</u>	<u>63.74%</u>
	<b>Expenditures</b>			
71	Debt service	<u>41,354,859</u>	<u>21,783,922</u>	<u>52.68%</u>
	<b>Total Expenditures</b>	<u>41,354,859</u>	<u>21,783,922</u>	<u>52.68%</u>
	<b>Excess Revenues Over/(Under) Expenditures</b>	<u>-</u>	<u>4,574,628</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, 2022	<u>29,924,485</u>	<u>29,924,485</u>	
	<b>Estimated Fund Balance - Ending</b>	<u>\$ 29,924,485</u>	<u>\$ 34,499,113</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

December 1, 2022 through December 31, 2022

	<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	\$ 40,629,859	\$ 40,629,859	\$ 24,804,989	61.05%
5712 Taxes, Prior Years	120,000	120,000	17,771	14.81%
5716 Penalties and Interest	75,000	75,000	21,642	28.86%
5719 Other Tax Revenue	-	-	-	
Total Property Tax Revenue	<u>40,824,859</u>	<u>40,824,859</u>	<u>24,844,402</u>	<u>60.86%</u>
<b>Other Local Revenue</b>				
5742 Earnings from Investments	30,000	30,000	208,604	695.35%
5749 Other Revenue from Local Sources	-	-	-	
Total Other Local Resources	<u>30,000</u>	<u>30,000</u>	<u>208,604</u>	<u>695.35%</u>
<b>Total Local Resources</b>	<u>40,854,859</u>	<u>40,854,859</u>	<u>25,053,006</u>	<u>61.32%</u>
<b>State Sources</b>				
5829 State Revenue	<u>500,000</u>	<u>500,000</u>	<u>1,305,544</u>	<u>261.11%</u>
<b>Total State Revenue</b>	<u>500,000</u>	<u>500,000</u>	<u>1,305,544</u>	
<b>TOTAL REVENUES</b>	<u><u>\$ 41,354,859</u></u>	<u><u>\$ 41,354,859</u></u>	<u><u>\$ 26,358,550</u></u>	<u><u>63.74%</u></u>

# WYLIE INDEPENDENT SCHOOL DISTRICT

## Expense Detail by Object

### Debt Service Fund

December 1, 2022 through December 31, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6500s				
6500-6599 Debt Services	41,354,859	41,354,859	21,783,922	52.68%
<b>TOTAL EXPENSES</b>	<b>\$ 41,354,859</b>	<b>\$ 41,354,859</b>	<b>\$ 21,783,922</b>	<b>52.68%</b>

**Wylie Independent School District**  
**Budget and Actual**  
**Capital Projects Fund**  
December 1, 2022 through December 31, 2022

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
<b>Revenues</b>				
5700	Local & intermediate sources	<u>50,000</u>	<u>191,075</u>	<u>0.00%</u>
	<b>Total Revenues</b>	<u><b>50,000</b></u>	<u><b>191,075</b></u>	
<b>Expenditures</b>				
11	Instructional	-	-	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	-	-	0.00%
36	Co-curricular Activities	166,722	166,722	0.00%
41	General administration	-	-	0.00%
51	Plant Maintenance & Operations	173,870	49,495	28.47%
52	Security & Monitoring	-	-	0.00%
53	Technology	-	-	0.00%
71	Debt Service	-	-	0.00%
81	Capital outlay	<u>16,075,721</u>	<u>6,338,792</u>	<u>39.43%</u>
	<b>Total Expenditures</b>	<u><b>16,416,313</b></u>	<u><b>6,555,009</b></u>	
	<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(16,366,313)</b>	<b>(6,363,934)</b>	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	-	-	
	<b>Total Other Financing Sources/(Uses)</b>	<u><b>-</b></u>	<u><b>-</b></u>	
	Actual Fund Balance - July 1, 2022	<u>16,397,831</u>	<u>12,986,617</u>	
	<b>Estimated Fund Balance - Ending</b>	<u><b>\$ 31,518</b></u>	<u><b>\$ 6,622,683</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**

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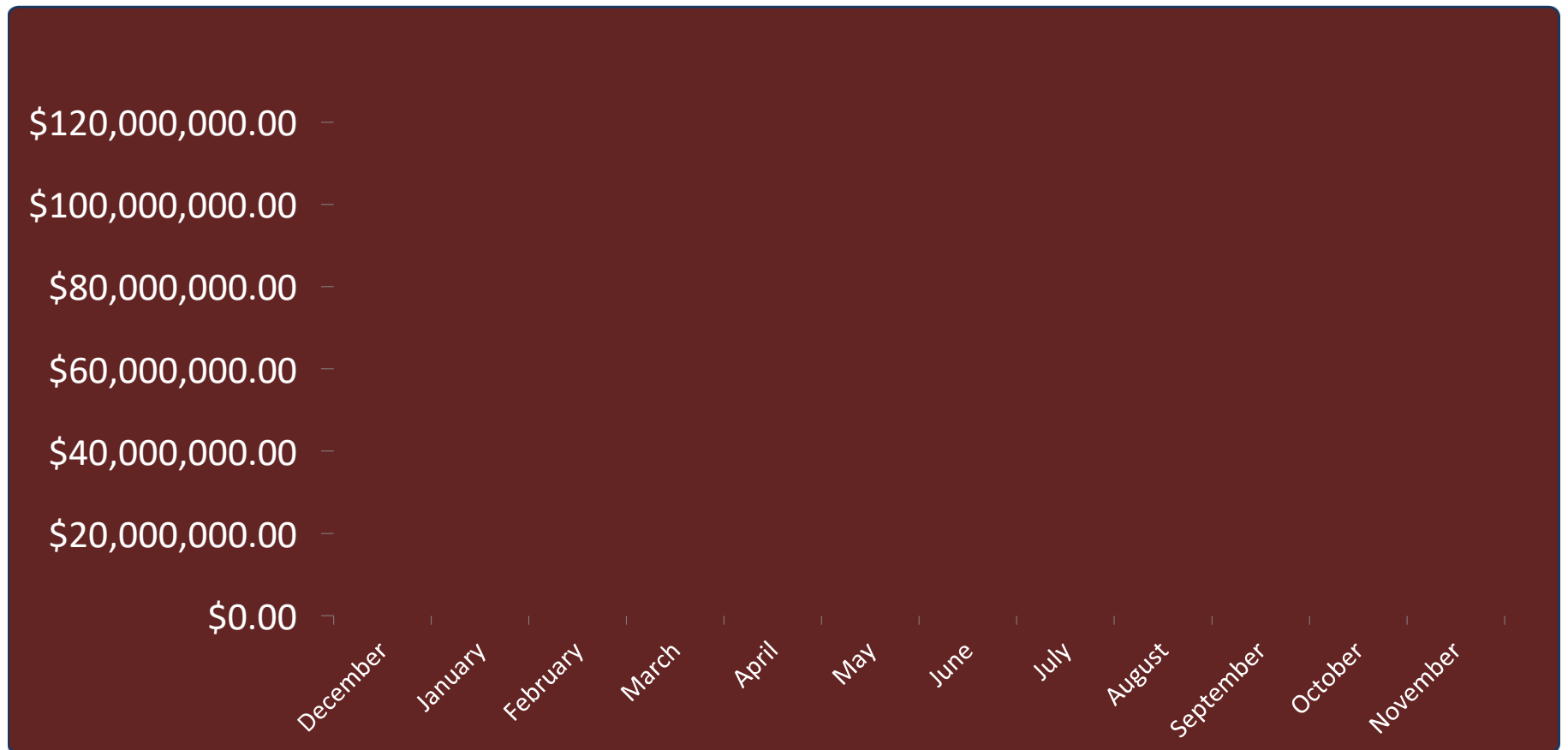
# **Monthly Investment Report**

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**11/30/22**

**Wylie Independent School District**  
**Market Value of Operating Fund Investments**  
**For the Twelve Months Ending November 30, 2022**

	December	January	February	March	April	May	June	July	August	September	October	November
<b>Total</b>	<b>\$99,999,970.46</b>	<b>\$109,761,400.22</b>	<b>\$104,341,365.27</b>	<b>\$93,131,169.06</b>	<b>\$86,481,668.56</b>	<b>\$77,335,133.09</b>	<b>\$72,566,075.27</b>	<b>\$69,599,078.44</b>	<b>\$65,651,104.07</b>	<b>\$69,878,790.85</b>	<b>\$72,725,251.05</b>	<b>\$72,956,924.63</b>
<b>Inwood</b>	<b>\$1,004,690.19</b>	<b>\$1,095,276.92</b>	<b>\$1,327,918.60</b>	<b>\$1,086,590.58</b>	<b>\$1,088,015.01</b>	<b>\$1,163,024.43</b>	<b>\$1,352,219.41</b>	<b>\$1,132,948.87</b>	<b>\$2,565,253.38</b>	<b>\$6,831,347.73</b>	<b>\$6,886,766.62</b>	<b>\$1,581,322.06</b>
<b>Lone Star/Landing Rock</b>	<b>\$98,995,280.27</b>	<b>\$108,666,123.30</b>	<b>\$103,013,446.67</b>	<b>\$92,044,578.48</b>	<b>\$85,393,653.55</b>	<b>\$76,172,108.66</b>	<b>\$71,213,855.86</b>	<b>\$68,466,129.57</b>	<b>\$63,085,850.69</b>	<b>\$63,047,443.12</b>	<b>\$65,838,484.43</b>	<b>\$71,375,602.57</b>



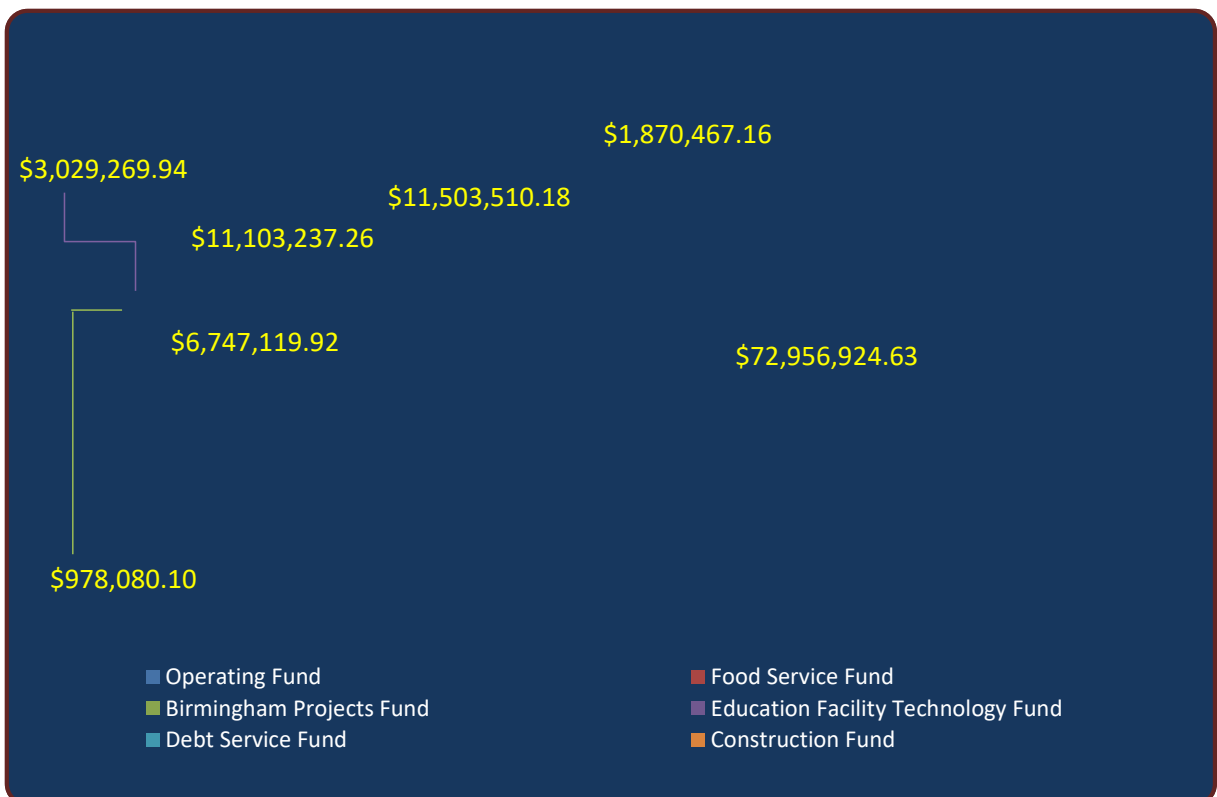
# Wylie Independent School District

## Market Value of Investments

As of November 30, 2022

Operating Fund	\$ 72,956,924.63
Food Service Fund	\$ 6,747,119.92
Birmingham Projects Fund	\$ 978,080.10
Education Facility Technology Fund	\$ 3,029,269.94
Debt Service Fund	\$ 11,103,237.26
Construction Fund	\$ 11,503,510.18
Scholarship Fund	<u>\$ 1,870,467.16</u>
<b>TOTAL</b>	<u><b>\$ 108,188,609.19</b></u>

## TOTAL PORTFOLIO



# Wylie Independent School District

## Current Period Change in Market Value

November 1, 2022 through November 30, 2022

<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	6,886,766.62	1,581,322.06	(5,305,444.56)
	Lone Star Investment Fund	53,470,090.88	58,975,440.89	5,505,350.01
	Landing Rock Cash Mgt (form. USA Mutual)	12,368,393.55	12,400,161.68	31,768.13
240	<b>Food Service Fund</b>			
	Inwood National Bank	541,851.74	338,900.63	(202,951.11)
	Lone Star Investment Fund	6,008,960.04	6,408,219.29	399,259.25
4XX	<b>Birmingham Projects Fund</b>			
	Inwood National Bank	696,242.17	648,372.46	(47,869.71)
	LOGIC Escrow 1940 Trust	183,039.62	183,630.74	591.12
	LOGIC Escrow 1950 Trust	145,531.53	146,001.49	469.96
	LOGIC Prime	16,495.67	75.41	(16,420.26)
494	<b>Education Facility Technology Fund</b>			
	Lone Star Investment Fund	3,019,369.64	3,029,269.94	9,900.30
511	<b>Debt Service Fund</b>			
	Inwood National Bank	2,292.15	1,798.20	(493.95)
	Lone Star Investment Fund	8,799,779.01	11,101,439.06	2,301,660.05
629	<b>Construction Fund</b>			
	Inwood National Bank	1,989.28	1,081.53	(907.75)
	Lone Star Investment Fund (2019 Bond)	5,522,961.55	5,138,455.80	(384,505.75)
650	<b>Construction Fund</b>			
	Inwood National Bank	12,055.11	12,059.53	4.42
680	<b>Construction Fund</b>			
	Inwood National Bank	7,142.80	7,145.42	2.62
681	<b>Construction Fund</b>			
	Inwood National Bank	2,042.63	2,043.38	0.75
	Lone Star Investment Fund	360,288.55	361,462.71	1,174.16
682	<b>Construction Fund</b>			
	Inwood National Bank	46,885.73	1,588.66	(45,297.07)
	Lone Star Investment Fund	6,089,887.96	5,979,673.15	(110,214.81)
8XX	<b>Scholarship Fund</b>			
	Inwood National Bank	232,865.38	230,890.12	(1,975.26)
	JP Morgan Investment Management Account	1,555,098.30	1,639,577.04	84,478.74

# Wylie Independent School District

## Current Period Interest Earnings

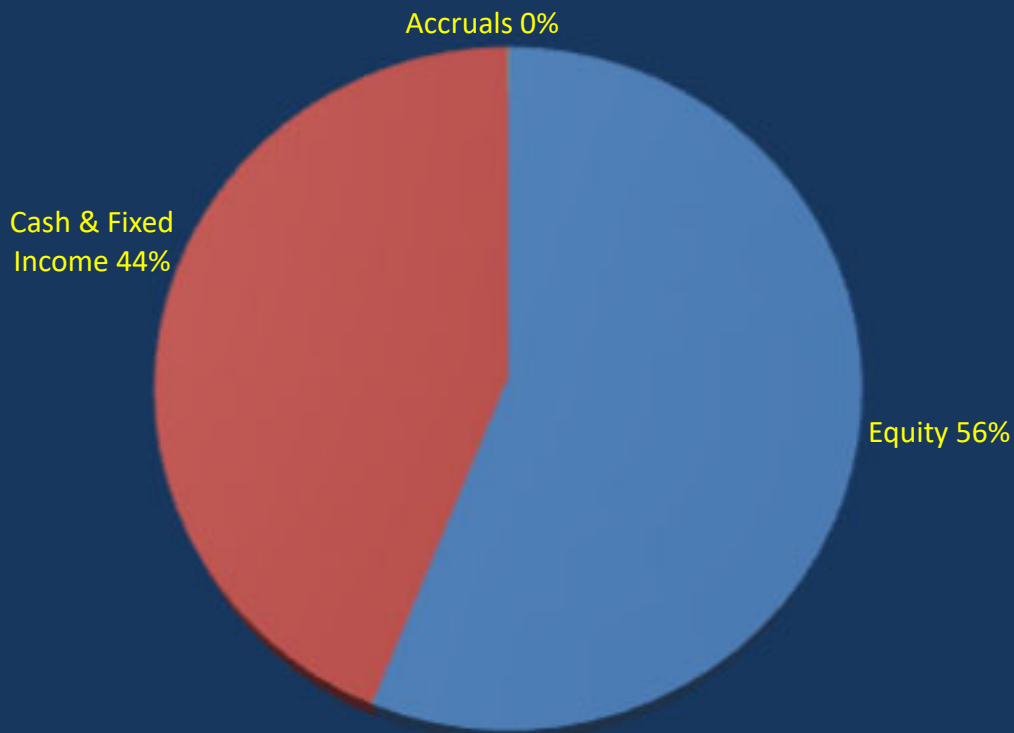
November 1, 2022 through November 30, 2022

<u>Fund</u>	<u>Investment Description</u>	<u>November 2022 YTD Interest Earned</u>	<u>November 2021 YTD Interest Earned</u>
199	Operating Fund	811,664.90	38,940.73
240	Food Service Fund	71,878.14	547.45
494	Education Facility Technology Fund	29,269.94	-
4XX	Birmingham Projects Fund	12,518.20	874.65
511	Debt Service Fund	145,833.17	5,366.64
629	Construction Fund	75,970.82	13,692.56
650	Construction Fund	215.07	32.94
680	Construction Fund	127.43	27.89
681	Construction Fund	4,376.37	135.61
682	Construction Fund	78,516.27	2,525.46
8XX	Scholarship Fund	14,336.83	9,291.72
TOTAL INTEREST TO DATE		1,244,707.14	71,435.65

**Wylie Independent School District**  
**Birmingham Scholarship Fund - Asset Allocation**  
As of November 30, 2022

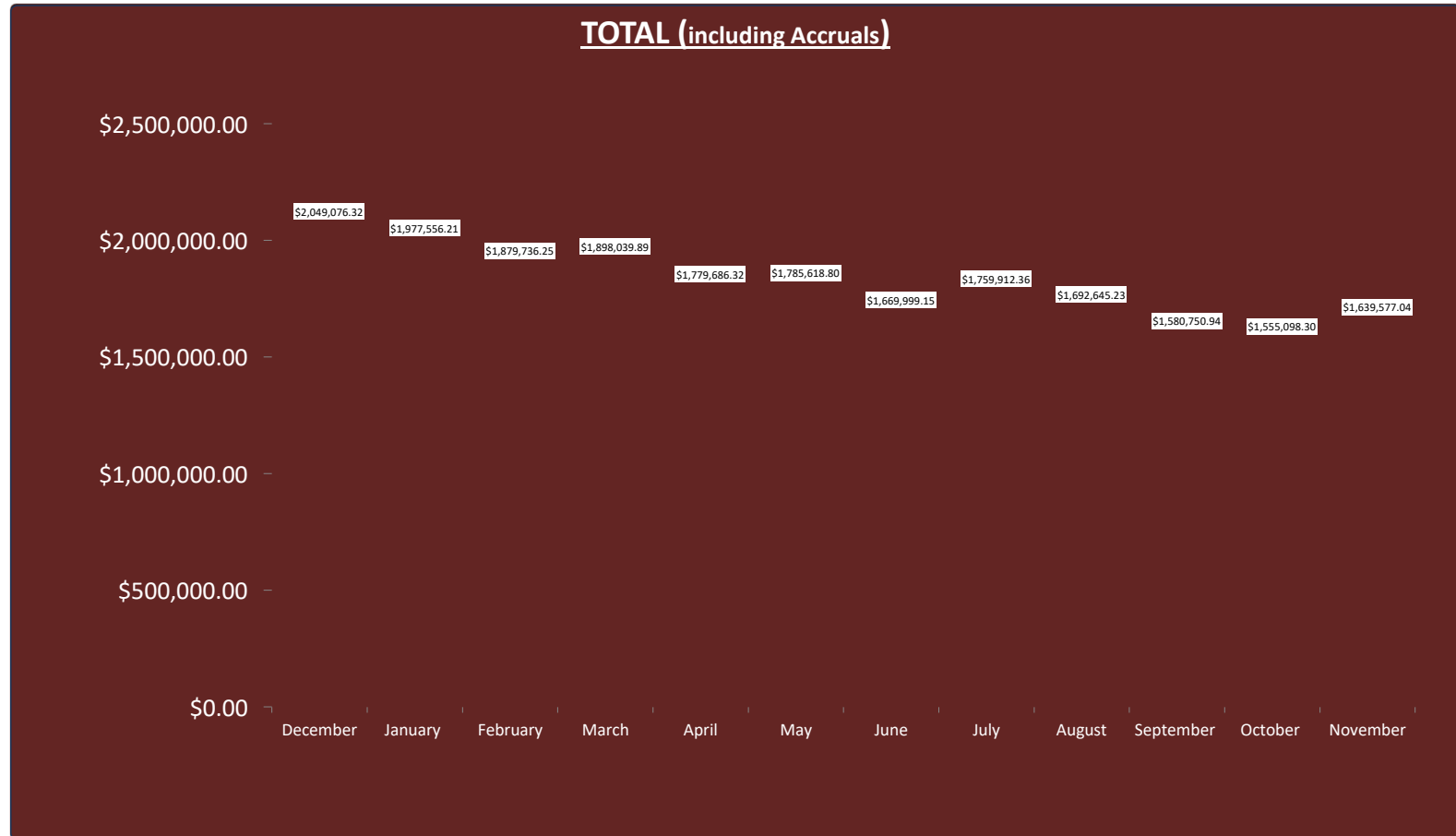
	Ending Market Value	Current Allocation
Equity	\$ 919,632.79	56%
Cash & Fixed Income	\$ 719,648.55	44%
Accruals	<u>\$ 295.70</u>	<u>0%</u>
<b>TOTAL</b>	<u><u>\$ 1,639,577.04</u></u>	<u><u>100%</u></u>

**ASSET ALLOCATION**



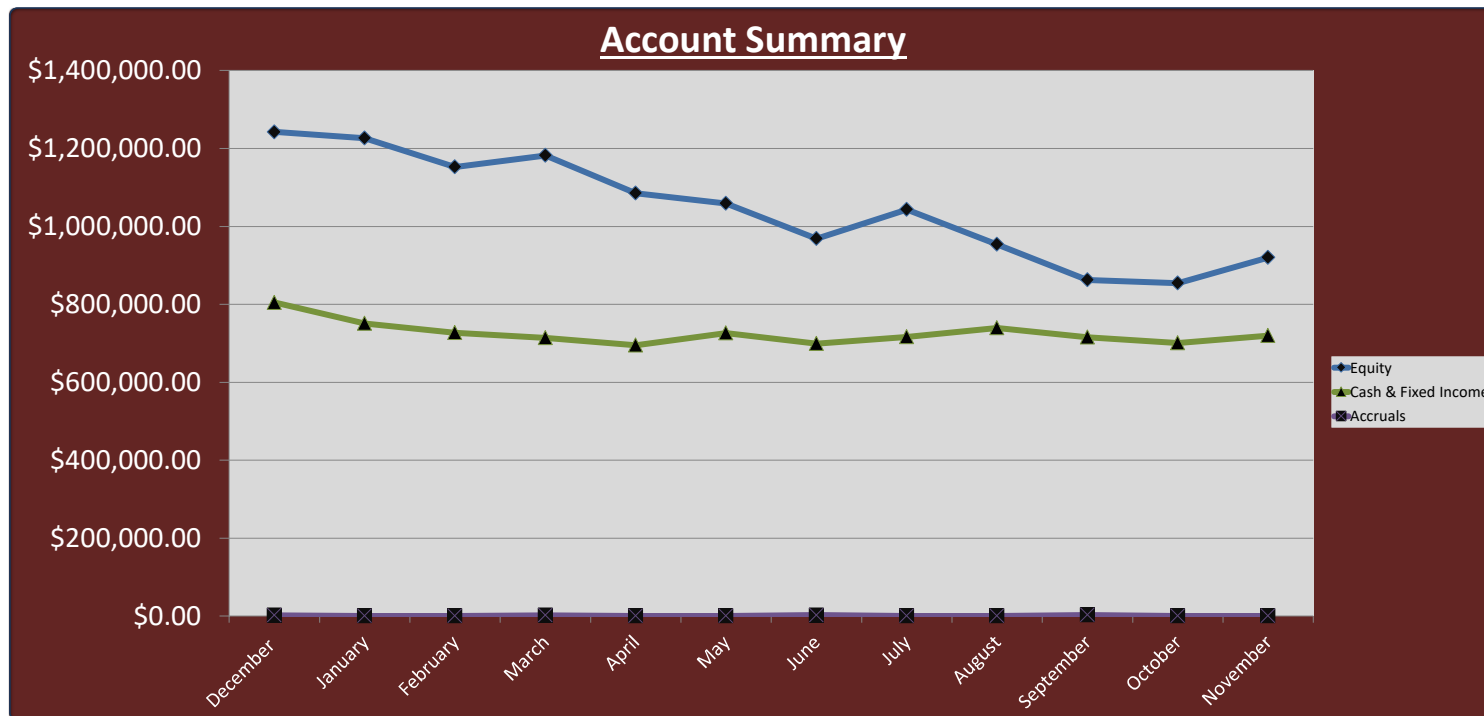
**Wylie Independent School District**  
**Market Value of Birmingham Scholarship Fund Investments (Total)**  
**For the Twelve Months Ending November 30, 2022**

December	January	February	March	April	May	June	July	August	September	October	November
\$2,049,076.32	\$1,977,556.21	\$1,879,736.25	\$1,898,039.89	\$1,779,686.32	\$1,785,618.80	\$1,669,999.15	\$1,759,912.36	\$1,692,645.23	\$1,580,750.94	\$1,555,098.30	\$1,639,577.04



**Wylie Independent School District**  
**Market Value of Birmingham Scholarship Fund Investments (Summary)**  
**For the Twelve Months Ending November 30, 2022**

	December	January	February	March	April	May	June	July	August	September	October	November
Equity	\$1,242,257.54	\$1,226,619.67	\$1,152,537.95	\$1,182,295.41	\$1,084,800.08	\$1,059,067.77	\$968,554.06	\$1,043,475.80	\$953,378.88	\$862,452.58	\$854,119.76	\$919,632.79
Cash & Fixed Income	\$804,590.63	\$750,935.86	\$727,197.71	\$713,917.61	\$694,702.68	\$726,346.64	\$699,117.30	\$716,192.98	\$739,021.72	\$715,901.81	\$700,680.61	\$719,648.55
Accruals	\$2,228.15	\$0.68	\$0.59	\$1,826.87	\$183.56	\$204.39	\$2,327.79	\$243.58	\$244.63	\$2,396.55	\$297.93	\$295.70





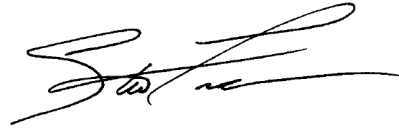
**Wylie Independent School District**  
**Current Period Change in Values - Birmingham Scholarship Fund**  
**November 1, 2022 through November 30, 2022**

Investment Description	Purchase laturity		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			143.46	77.065	-	-	-	-	-	-	1.50%	
Six Circles US Unconstrained			12.54	13,029.121	154,264.79	163,385.18	9,120.39	150,366.44	150,366.44	-	1.56%	
SPDR S&P 500 ETF Trust	26-Jun-13		407.68	1,219.000	470,789.99	496,961.92	26,171.93	282,326.90	282,326.90	-	1.51%	
US Mid Cap Equity												
EAFE Equity												
ISHARES CORE MSCI EAFE ETF			56.01	252.000	-	-	-	-	-	-	5.38%	
JPMORGAN BETABUILDERS CANADA ETF			61.21	548.000	31,427.80	33,543.08	2,115.28	26,905.55	26,905.55	-	2.56%	
Six Circles International UNCON EQ			9.82	14,305.951	122,602.00	140,484.44	17,882.44	142,081.03	142,081.03	-	2.76%	
European Large Cap Equity												
JPMorgan Betabuilders Europe - ETF			48.35	682.000			-			-	5.24%	
Japanese Large Cap Equity												
JPMorgan Betabuilders Japan - ETF			46.58	1,067.000	44,525.91	49,700.86	5,174.95	51,491.49	51,491.49	-	3.41%	
Asia ex-Japan Equity												
JPM Betabuilders Developed Asia EX-Japan ETF			49.87	713.000	30,509.27	35,557.31	5,048.04	36,313.43	36,313.43	-	6.80%	
Emerging Market Equity												
ISHARES CORE MSCI EMERGING			-	-	-	-	-	-	-	-	0.00%	
Total Equity					854,119.76	919,632.79	65,513.03	689,484.84	689,484.84	-		
JP Morgan - CASH AND US FIXED INCOME												
Cash												
US Dollar			1.00	5,909.150	18,781.55	5,909.15	(12,872.40)	18,781.55	5,909.15		3.55%	
Cost of Pending Purchases			1.00	(11,337.35)			-				0.00%	
Proceeds from Pending Sales			1.00	33,230.620			-				0.00%	
US Fixed Income												
BLCKRCK HI YLD BND PORT-K			-	-	-	-	-	-	-	-	0.00%	
Six Circles Ultra Short Duration			9.77	1,556.64	15,177.22	15,208.35	31.13	15,581.95	15,581.95		1.57%	
JPM Core Bond FD - USD - R6 ISIN			10.19	3,196.94	45,899.52	32,576.77	(13,322.75)	56,789.10	39,506.77		3.30%	
JPM HIGH YIELD FD - USD- R6			-	-	-	-	-	-	-	-	0.00%	
Pimco Investment Grade CRD BND-INST			-	-	-	-	-	-	-	-	0.00%	
Pimco Income FD-INS			10.53	1,472.58	15,079.23	15,506.28	427.05	17,765.26	17,765.26		5.01%	
ISHARES BARCLAYS 20+ YEAR TREASURY			-	-	-	-	-	-	-	-	0.00%	
ISHARES BARCLAYS 7-10 YR TREASURY			97.61	326.00	30,777.66	31,820.86	1,043.20	32,661.94	32,661.94		1.73%	
ISHARES US TREASURY BOND ETF			22.97	703.00	15,761.26	16,147.91	386.65	15,901.73	15,901.73		1.58%	
Vanguard Short-Term Bond ETF			-	-	-	-	-	-	-	-	0.00%	
Vanguard Total Bond Market			72.76	875.00	61,556.25	63,665.00	2,108.75	68,153.39	68,153.39		2.44%	
Vanguard Mortgage-Backed SEC			46.09	745.00	33,040.75	34,337.05	1,296.30	39,235.18	39,235.18		2.18%	
Non-US Fixed Income												
Vanguard Total Intl Bond ETF			49.05	2,149.00	111,460.50	105,408.45	(6,052.05)	129,713.24	119,510.29		3.58%	
Vanguard Total Intl Bnd-Adm			19.59	7,933.86	151,854.04	155,424.28	3,570.24	178,151.78	178,151.78		3.43%	
Global Fixed Income												
Six Circles Global Bond			8.95	21,750.58	153,841.06	194,667.65	40,826.59	178,523.98	215,848.98		1.65%	
Six Circles Credit Opport			8.67	5,649.00	47,451.57	48,976.80	1,525.23	52,379.26	52,379.26		6.40%	
Total Alternative Assets					700,680.61	719,648.55	18,967.94	803,638.36	800,605.68	-		
Total Other					-	-	-	-	-	-		
Accruals					297.93	295.70	(2.23)					
TOTAL					1,555,098.30	1,639,577.04	84,478.74					

## Investment Officers Certification

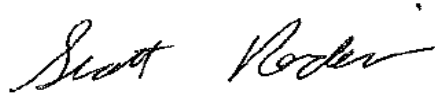
I hereby certify the preceding information is a true and accurate description of the investment portfolio of the Wylie Independent School District for the period indicated. All investments are in compliance with the Public Funds Investment Act and local district investment policies.

Steven Franks  
Executive Director of Finance



November 30, 2022

J. Scott Roderick  
Assistant Superintendent of Finance and Operations



November 30, 2022

**Wylie Independent School District**

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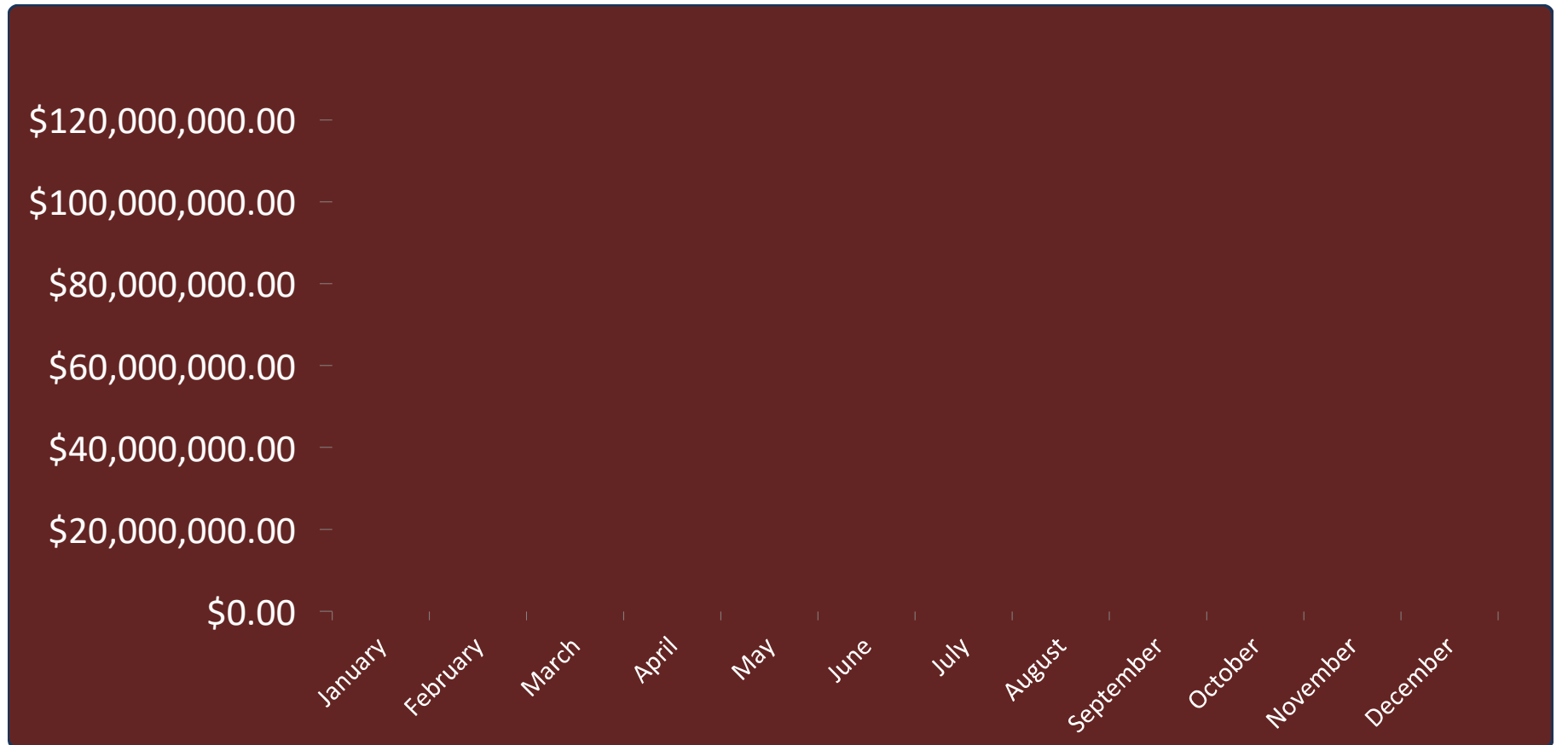
# **Monthly Investment Report**

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**12/31/22**

**Wylie Independent School District**  
**Market Value of Operating Fund Investments**  
**For the Twelve Months Ending December 31, 2022**

	January	February	March	April	May	June	July	August	September	October	November	December
<b>Total</b>	<b>\$109,761,400.22</b>	<b>\$104,341,365.27</b>	<b>\$93,131,169.06</b>	<b>\$86,481,668.56</b>	<b>\$77,335,133.09</b>	<b>\$72,566,075.27</b>	<b>\$69,599,078.44</b>	<b>\$65,651,104.07</b>	<b>\$69,878,790.85</b>	<b>\$72,725,251.05</b>	<b>\$72,956,924.63</b>	<b>\$105,135,954.34</b>
<b>Inwood</b>	<b>\$1,095,276.92</b>	<b>\$1,327,918.60</b>	<b>\$1,086,590.58</b>	<b>\$1,088,015.01</b>	<b>\$1,163,024.43</b>	<b>\$1,352,219.41</b>	<b>\$1,132,948.87</b>	<b>\$2,565,253.38</b>	<b>\$6,831,347.73</b>	<b>\$6,886,766.62</b>	<b>\$1,581,322.06</b>	<b>\$3,550,233.80</b>
<b>Lone Star/Landing Rock</b>	<b>\$108,666,123.30</b>	<b>\$103,013,446.67</b>	<b>\$92,044,578.48</b>	<b>\$85,393,653.55</b>	<b>\$76,172,108.66</b>	<b>\$71,213,855.86</b>	<b>\$68,466,129.57</b>	<b>\$63,085,850.69</b>	<b>\$63,047,443.12</b>	<b>\$65,838,484.43</b>	<b>\$71,375,602.57</b>	<b>\$101,585,720.54</b>



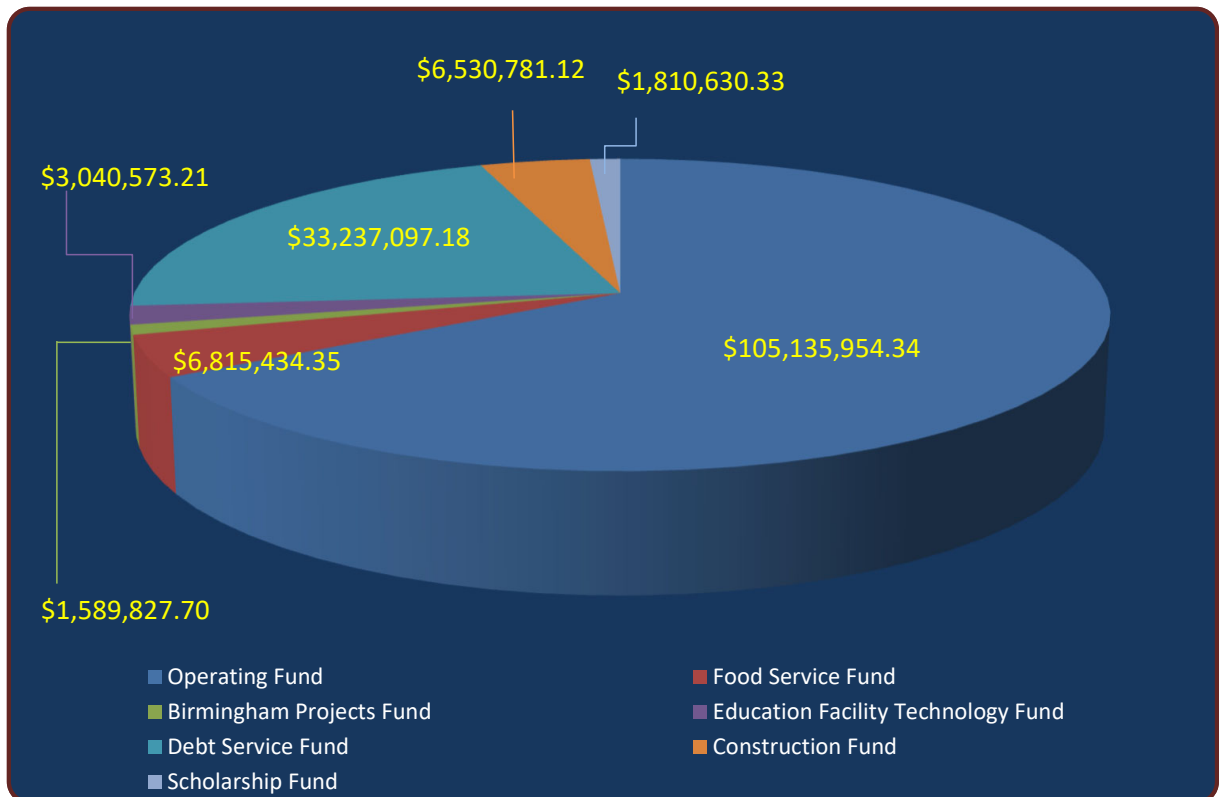
# Wylie Independent School District

## Market Value of Investments

As of December 31, 2022

Operating Fund	\$ 105,135,954.34
Food Service Fund	\$ 6,815,434.35
Birmingham Projects Fund	\$ 1,589,827.70
Education Facility Technology Fund	\$ 3,040,573.21
Debt Service Fund	\$ 33,237,097.18
Construction Fund	\$ 6,530,781.12
Scholarship Fund	<u>\$ 1,810,630.33</u>
<b>TOTAL</b>	<u><b>\$ 158,160,298.23</b></u>

## TOTAL PORTFOLIO



# Wylie Independent School District

## Current Period Change in Market Value

December 1, 2022 through December 31, 2022

<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	1,581,322.06	3,550,233.80	1,968,911.74
	Lone Star Investment Fund	58,975,440.89	89,149,003.86	30,173,562.97
	Landing Rock Cash Mgt (form. USA Mutual)	12,400,161.68	12,436,716.68	36,555.00
240	<b>Food Service Fund</b>			
	Inwood National Bank	338,900.63	333,820.87	(5,079.76)
	Lone Star Investment Fund	6,408,219.29	6,481,613.48	73,394.19
4XX	<b>Birmingham Projects Fund</b>			
	Inwood National Bank	648,372.46	577,806.87	(70,565.59)
	LOGIC Escrow 1940 Trust	183,630.74	739,062.28	555,431.54
	LOGIC Escrow 1950 Trust	146,001.49	272,882.83	126,881.34
	LOGIC Prime	75.41	75.72	0.31
494	<b>Education Facility Technology Fund</b>			
	Lone Star Investment Fund	3,029,269.94	3,040,573.21	11,303.27
511	<b>Debt Service Fund</b>			
	Inwood National Bank	1,798.20	1,805.10	6.90
	Lone Star Investment Fund	11,101,439.06	33,235,292.08	22,133,853.02
629	<b>Construction Fund</b>			
	Inwood National Bank	1,081.53	1,084.57	3.04
	Lone Star Investment Fund (2019 Bond)	5,138,455.80	141,099.64	(4,997,356.16)
650	<b>Construction Fund</b>			
	Inwood National Bank	12,059.53	12,093.43	33.90
680	<b>Construction Fund</b>			
	Inwood National Bank	7,145.42	7,165.50	20.08
681	<b>Construction Fund</b>			
	Inwood National Bank	2,043.38	2,049.12	5.74
	Lone Star Investment Fund	361,462.71	338,705.46	(22,757.25)
682	<b>Construction Fund</b>			
	Inwood National Bank	1,588.66	39,314.67	37,726.01
	Lone Star Investment Fund	5,979,673.15	5,989,268.73	9,595.58
8XX	<b>Scholarship Fund</b>			
	Inwood National Bank	230,890.12	226,062.54	(4,827.58)
	JP Morgan Investment Management Account	1,639,577.04	1,584,567.79	(55,009.25)

# Wylie Independent School District

## Current Period Interest Earnings

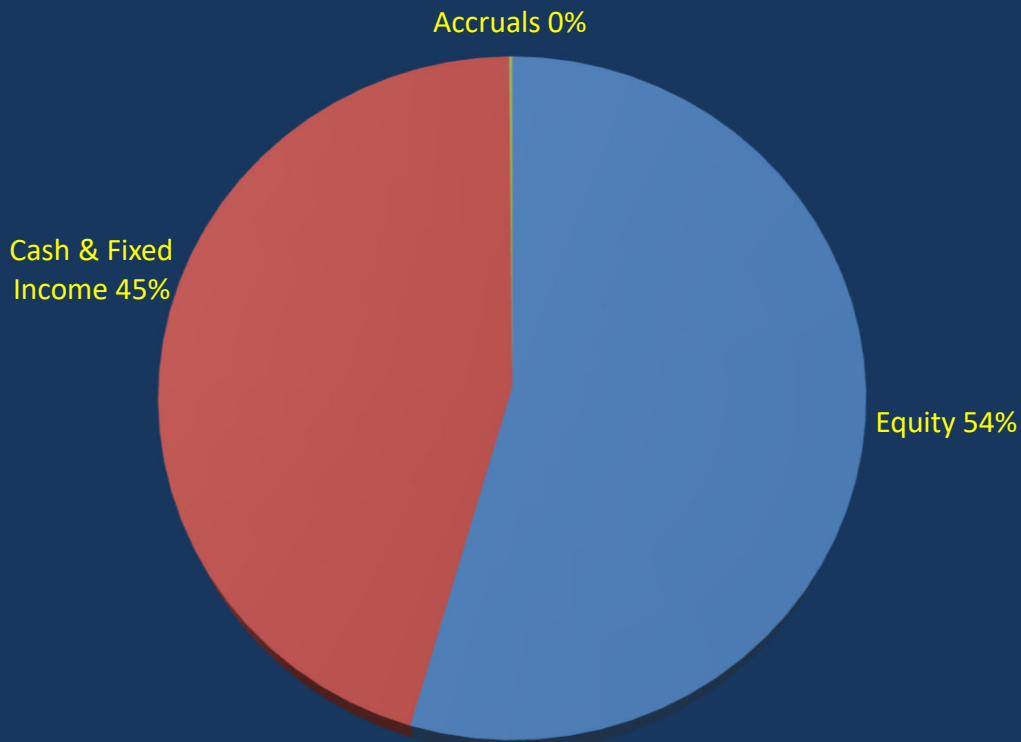
December 1, 2022 through December 31, 2022

<u>Fund</u>	<u>Investment Description</u>	<u>December 2022 YTD Interest Earned</u>	<u>December 2021 YTD Interest Earned</u>
199	Operating Fund	1,103,072.55	46,993.95
240	Food Service Fund	96,368.42	707.95
494	Education Facility Technology Fund	40,573.21	-
4XX	Birmingham Projects Fund	17,094.94	1,123.24
511	Debt Service Fund	208,604.64	6,089.55
629	Construction Fund	84,451.35	15,746.71
650	Construction Fund	248.97	38.91
680	Construction Fund	147.51	29.97
681	Construction Fund	5,624.86	165.76
682	Construction Fund	100,601.88	3,092.26
8XX	Scholarship Fund	43,837.34	44,797.57
TOTAL INTEREST TO DATE		1,700,625.67	118,785.87

**Wylie Independent School District**  
**Birmingham Scholarship Fund - Asset Allocation**  
As of December 31, 2022

	Ending Market Value	Current Allocation
Equity	\$ 863,520.42	54%
Cash & Fixed Income	\$ 718,753.69	45%
Accruals	<u>\$ 2,293.68</u>	<u>0%</u>
<b>TOTAL</b>	<u><u>\$ 1,584,567.79</u></u>	<u><u>100%</u></u>

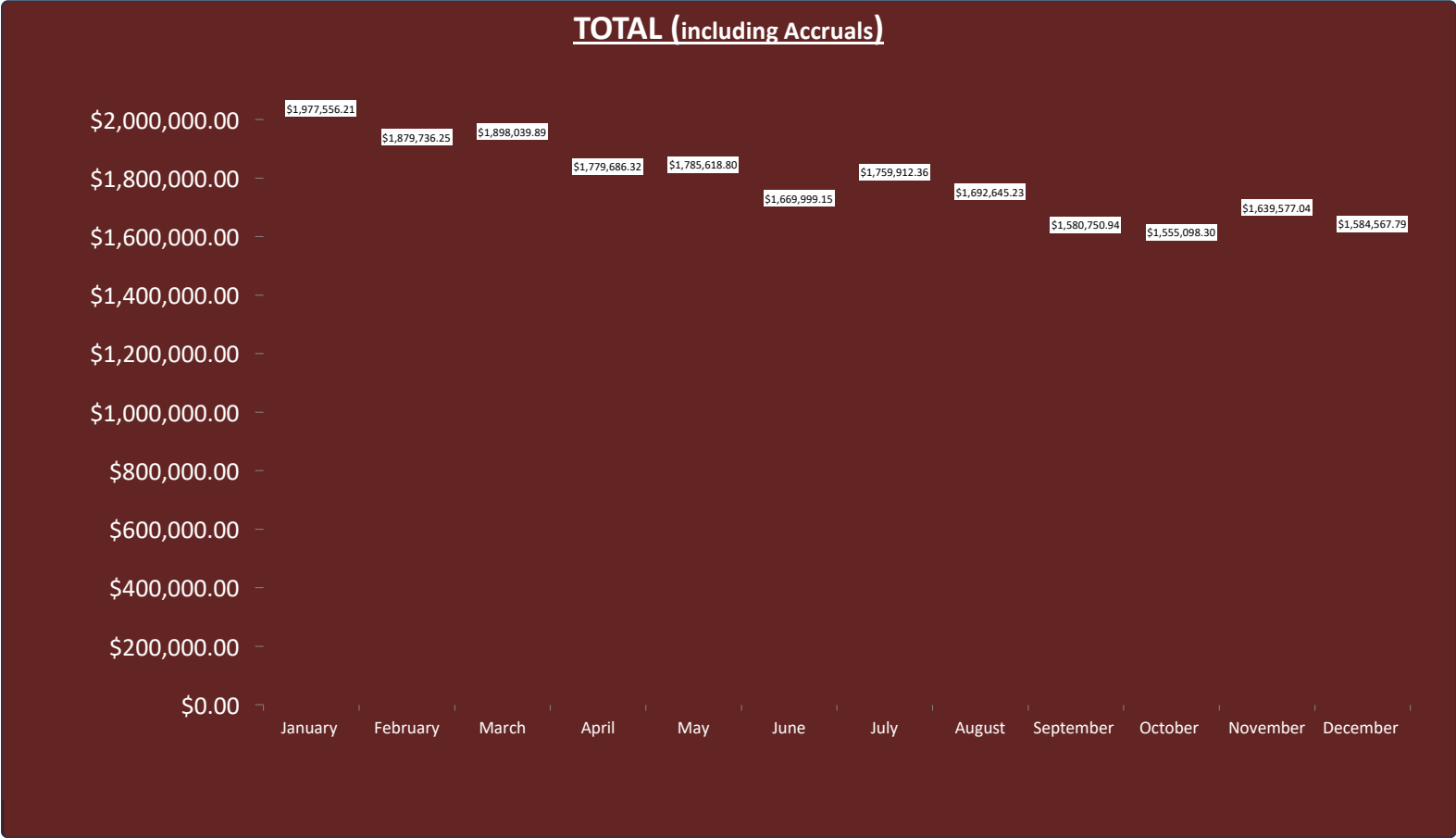
## ASSET ALLOCATION





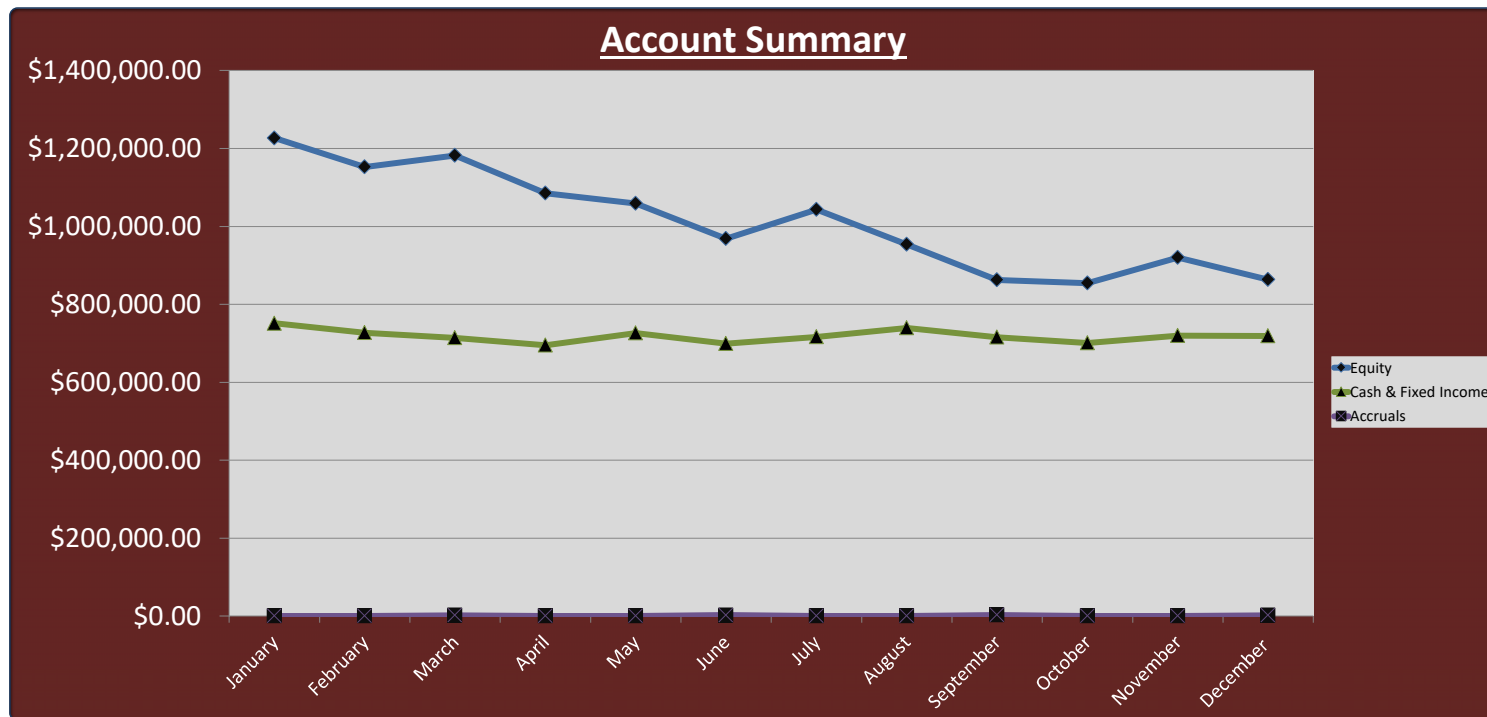
**Wylie Independent School District**  
**Market Value of Birmingham Scholarship Fund Investments (Total)**  
**For the Twelve Months Ending December 31, 2022**

January	February	March	April	May	June	July	August	September	October	November	December
\$1,977,556.21	\$1,879,736.25	\$1,898,039.89	\$1,779,686.32	\$1,785,618.80	\$1,669,999.15	\$1,759,912.36	\$1,692,645.23	\$1,580,750.94	\$1,555,098.30	\$1,639,577.04	\$1,584,567.79



**Wylie Independent School District**  
**Market Value of Birmingham Scholarship Fund Investments (Summary)**  
**For the Twelve Months Ending December 31, 2022**

	January	February	March	April	May	June	July	August	September	October	November	December
Equity	\$1,226,619.67	\$1,152,537.95	\$1,182,295.41	\$1,084,800.08	\$1,059,067.77	\$968,554.06	\$1,043,475.80	\$953,378.88	\$862,452.58	\$854,119.76	\$919,632.79	\$863,520.42
Cash & Fixed Income	\$750,935.86	\$727,197.71	\$713,917.61	\$694,702.68	\$726,346.64	\$699,117.30	\$716,192.98	\$739,021.72	\$715,901.81	\$700,680.61	\$719,648.55	\$718,753.69
Accruals	\$0.68	\$0.59	\$1,826.87	\$183.56	\$204.39	\$2,327.79	\$243.58	\$244.63	\$2,396.55	\$297.93	\$295.70	\$2,293.68



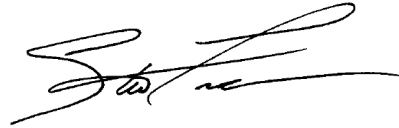
**Wylie Independent School District**  
**Current Period Change in Values - Birmingham Scholarship Fund**  
**December 1, 2022 through December 31, 2022**

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			143.46	77.065	-	-	-	-	-	-	1.50%	
Six Circles US Unconstrained			11.52	13,029.121	163,385.18	150,095.47	(13,289.71)	150,366.44	150,366.44	-	1.35%	
SPDR S&P 500 ETF Trust	26-Jun-13		382.43	1,219.000	496,961.92	466,182.17	(30,779.75)	282,326.90	282,326.90	-	1.65%	
US Mid Cap Equity												
EAFE Equity												
ISHARES CORE MSCI EAFE ETF			56.01	252.000	-	-	-	-	-	-	5.38%	
JPMORGAN BETABUILDERS CANADA ETF			57.29	548.000	33,543.08	31,394.92	(2,148.16)	26,905.55	26,905.55	-	2.65%	
Six Circles International UNCON EQ			9.30	14,305.951	140,484.44	133,045.34	(7,439.10)	142,081.03	142,081.03	-	3.14%	
European Large Cap Equity												
JPMorgan Betabuilders Europe - ETF			48.35	682.000	-	-	-	-	-	-	5.24%	
Japanese Large Cap Equity												
JPMorgan Betabuilders Japan - ETF			44.90	1,067.000	49,700.86	47,908.30	(1,792.56)	51,491.49	51,491.49	-	1.51%	
Asia ex-Japan Equity												
JPM Betabuilders Developed Asia EX-Japan ETF			48.94	713.000	35,557.31	34,894.22	(663.09)	36,313.43	36,313.43	-	5.06%	
Emerging Market Equity												
ISHARES CORE MSCI EMERGING			-	-	-	-	-	-	-	-	0.00%	
Total Equity					919,632.79	863,520.42	(56,112.37)	689,484.84	689,484.84	-		
JP Morgan - CASH AND US FIXED INCOME												
Cash												
US Dollar			1.00	34,845.840	5,909.15	34,845.84	28,936.69	5,909.15	34,845.84		4.15%	
Cost of Pending Purchases			1.00	(11,337.35)			-				0.00%	
Proceeds from Pending Sales			1.00	33,230.620			-				0.00%	
US Fixed Income												
BLCKRCK HI YLD BND PORT-K			-	-	-	-	-	-	-		0.00%	
Six Circles Ultra Short Duration			9.72	1,556.64	15,208.35	15,130.52	(77.83)	15,581.95	15,581.95		1.57%	
JPM Core Bond FD - USD - R6 ISIN			10.11	3,196.94	32,576.77	32,321.01	(255.76)	39,506.77	39,506.77		3.27%	
JPM HIGH YIELD FD - USD- R6			-	-	-	-	-	-	-		0.00%	
Pimco Investment Grade CRD BND-INST			-	-	-	-	-	-	-		0.00%	
Pimco Income FD-INS			10.35	1,472.58	15,506.28	15,241.21	(265.07)	17,765.26	17,765.26		5.30%	
ISHARES BARCLAYS 20+ YEAR TREASURY			-	-	-	-	-	-	-		0.00%	
ISHARES BARCLAYS 7-10 YR TREASURY			95.78	326.00	31,820.86	31,224.28	(596.58)	32,661.94	32,661.94		1.96%	
ISHARES US TREASURY BOND ETF			22.72	703.00	16,147.91	15,972.16	(175.75)	15,901.73	15,901.73		1.76%	
Vanguard Short-Term Bond ETF			-	-	-	-	-	-	-		0.00%	
Vanguard Total Bond Market			71.84	875.00	63,665.00	62,860.00	(805.00)	68,153.39	68,153.39		2.52%	
Vanguard Mortgage-Backed SEC			45.52	745.00	34,337.05	33,912.40	(424.65)	39,235.18	39,235.18		2.35%	
Non-US Fixed Income												
Vanguard Total Intl Bond ETF			47.43	2,149.00	105,408.45	101,927.07	(3,481.38)	119,510.29	119,510.29		1.51%	
Vanguard Total Intl Bnd-Adm			18.94	7,933.86	155,424.28	150,267.27	(5,157.01)	178,151.78	178,151.78		1.11%	
Global Fixed Income												
Six Circles Global Bond			8.09	21,750.58	194,667.65	175,962.15	(18,705.50)	215,848.98	215,948.98		1.83%	
Six Circles Credit Opport			8.69	5,649.00	48,976.80	49,089.78	112.98	52,379.26	52,379.26		6.39%	
Total Alternative Assets					719,648.55	718,753.69	(894.86)	800,605.68	829,642.37	-		
Total Other					-	-	-	-	-	-		
Accruals					295.70	2,293.68	1,997.98					
TOTAL					1,639,577.04	1,584,567.79	(55,009.25)					

## Investment Officers Certification

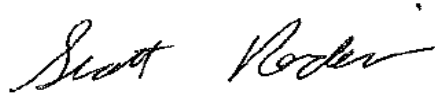
I hereby certify the preceding information is a true and accurate description of the investment portfolio of the Wylie Independent School District for the period indicated. All investments are in compliance with the Public Funds Investment Act and local district investment policies.

Steven Franks  
Executive Director of Finance



December 31, 2022

J. Scott Roderick  
Assistant Superintendent of Finance and Operations



December 31, 2022

**WYLIE INDEPENDENT SCHOOL DISTRICT  
SCHOOL BOARD REPORT**

*STUDENT NUTRITION DEPARTMENT*

MONTH: Nov-22

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	10,592	9,649	5,993	5,816	5,130	4,919	5,552	6,215	580	3,485	2,655	4,657	3,072	2,868	2,536	1,234	2,910	3,797	5,323	4,521	91,504
STUDENTS-Other	4,893	5,188	3,141	3,207	1,995	2,079	2,711	3,045	413	1,320	737	1,777	1,807	799	614	567	925	1,362	2,025	1,588	40,191
STUDENTS-Red	1,008	1,133	534	542	524	527	415	789	95	369	434	332	390	574	376	343	193	216	420	300	9,514
STUDENTS-Free	4,596	5,244	3,031	2,692	2,412	2,525	2,770	3,369	736	1,820	2,620	2,549	2,266	2,218	3,367	2,423	1,397	907	1,960	1,518	50,420
ADULTS-Paid	33	50	50	12	14	65	85	161	6	145	109	301	158	46	202	79	164	131	228	101	2,140
ADULTS-Free	173	157	134	27	64	83	93	64	0	78	75	89	57	85	75	48	66	77	107	48	1,600
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	21,089	21,214	12,699	12,257	10,061	10,050	11,448	13,418	1,824	6,994	6,446	9,315	7,535	6,459	6,893	4,567	5,425	6,282	9,728	7,927	191,629
ADA	2947	2445	985	974	896	842	950	1009	144	569	536	840	614	606	649	542	506	589	878	773	18,294
% SERVED	42%	51%	76%	74%	66%	70%	71%	78%	75%	72%	71%	65%	72%	63%	62%	50%	63%	63%	65%	60%	62%
% LAST MONTH	45%	53%	79%	80%	72%	67%	71%	77%	75%	75%	70%	67%	72%	64%	64%	52%	61%	62%	65%	63%	63%
% LAST YEAR	45%	59%	93%	87%	83%	86%	91%	91%	80%	87%	83%	82%	80%	80%	72%	60%	85%	74%	79%	74%	73%
<b>BREAKFAST</b>																					
STUDENTS-Type A	4,640	2,997	1,312	451	407	680	912	1,127	154	727	875	1,171	404	620	405	568	585	379	1,254	833	20,501
STUDENTS-Other	1,235	691	250	22	71	70	47	132	36	70	71	351	126	10	1	8	119	41	136	98	3,585
STUDENTS-Red	511	456	221	74	98	139	150	224	19	70	266	125	150	208	37	244	99	30	111	105	3,337
STUDENTS-Free	2,680	2,301	1,119	498	623	935	981	1,254	243	733	1,297	1,153	721	930	1,237	1,391	730	470	784	491	20,571
ADULTS-Paid	5	12	5	0	0	0	3	2	0	0	0	3	1	0	1	1	1	0	0	1	35
ADULTS-Free	37	12	85	1	30	58	22	13	0	39	38	49	3	55	34	1	38	34	68	34	651
STUDENTS SERVED	9,066	6,445	2,902	1,045	1,199	1,824	2,090	2,737	452	1,600	2,509	2,800	1,401	1,768	1,680	2,211	1,533	920	2,285	1,527	47,994
ADA	2947	2445	985	974	896	842	950	1009	144	569	536	840	614	606	649	542	506	589	878	773	18294
% SERVED	18%	16%	17%	6%	8%	13%	13%	16%	18%	17%	28%	20%	13%	17%	15%	24%	18%	9%	15%	12%	15%
% LAST MONTH	18%	15%	15%	6%	8%	12%	12%	16%	14%	15%	28%	18%	12%	16%	15%	24%	17%	8%	15%	11%	15%
% LAST YEAR	24%	23%	20%	12%	16%	29%	25%	25%	18%	21%	32%	33%	13%	28%	21%	30%	24%	14%	20%	19%	23%

**WYLIE INDEPENDENT SCHOOL DISTRICT  
SCHOOL BOARD REPORT**

*STUDENT NUTRITION DEPARTMENT*

MONTH: Dec-22

DAYS IN OPERATION: 12

	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	6,821	6,536	4,037	4,055	3,437	3,323	4,031	4,423	380	2,452	1,860	3,432	2,182	1,997	1,839	898	2,041	2,606	3,569	3,243	63,162
STUDENTS-Other	2,876	3,296	1,953	2,037	1,171	1,413	2,075	2,249	291	919	580	1,349	1,176	577	481	354	652	891	1,388	1,113	26,840
STUDENTS-Red	648	737	364	378	359	337	299	582	85	276	272	222	280	390	266	234	138	137	271	214	6,489
STUDENTS-Free	2,931	3,494	2,013	1,940	1,635	1,731	2,005	2,411	578	1,295	1,854	1,934	1,678	1,557	2,415	1,743	1,002	664	1,340	1,090	35,310
ADULTS-Paid	13	31	21	3	4	34	40	11	1	45	19	58	14	12	25	11	29	38	41	17	467
ADULTS-Free	118	99	60	22	34	54	63	57	0	53	48	64	41	60	51	24	47	57	68	31	1,051
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	13,276	14,063	8,367	8,410	6,602	6,804	8,410	9,665	1,334	4,942	4,566	6,937	5,316	4,521	5,001	3,229	3,833	4,298	6,568	5,660	131,801
ADA	2,947	2,445	990	974	891	842	945	1011	132	570	536	841	619	605	650	549	507	585	877	950	18,466
% SERVED	38%	48%	70%	72%	62%	67%	74%	80%	84%	72%	71%	69%	72%	62%	64%	49%	63%	61%	62%	50%	59%
% LAST MONTH	42%	51%	76%	74%	66%	70%	71%	78%	75%	72%	71%	65%	72%	63%	62%	50%	63%	63%	65%	60%	62%
% LAST YEAR	39%	56%	87%	85%	78%	79%	87%	88%	95%	85%	82%	81%	78%	79%	73%	57%	82%	71%	74%	73%	70%
	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	3,253	1,891	795	341	259	433	577	701	79	462	608	743	247	364	299	408	392	256	766	530	13,404
STUDENTS-Other	845	401	155	20	37	42	19	94	17	31	54	219	59	6	3	6	66	22	49	54	2,199
STUDENTS-Red	346	302	138	58	67	93	99	167	21	68	166	82	82	135	48	158	41	26	73	80	2,250
STUDENTS-Free	1,869	1,435	713	376	385	612	668	878	185	464	902	792	435	588	824	941	555	338	566	294	13,820
ADULTS-Paid	1	4	4	0	0	0	4	2	0	0	0	2	0	1	1	0	0	1	1	1	22
ADULTS-Free	17	12	62	1	22	44	16	18	0	22	25	23	5	37	24	0	34	24	40	19	445
STUDENTS SERVED	6,313	4,029	1,801	795	748	1,180	1,363	1,840	302	1,025	1,730	1,836	823	1,093	1,174	1,513	1,054	642	1,454	958	31,673
ADA	2,947	2,445	990	974	891	842	945	1011	132	570	536	841	619	605	650	549	507	585	877	950	18,466
% SERVED	18%	14%	15%	7%	7%	12%	12%	15%	19%	15%	27%	18%	11%	15%	15%	23%	17%	9%	14%	8%	14%
% LAST MONTH	18%	16%	17%	6%	8%	13%	13%	16%	18%	17%	28%	20%	13%	17%	15%	24%	18%	9%	15%	12%	15%
% LAST YEAR	23%	23%	20%	12%	13%	25%	24%	24%	24%	20%	33%	30%	11%	28%	21%	31%	25%	13%	20%	19%	22%



**WYLIE INDEPENDENT SCHOOL DISTRICT  
DETAIL BUDGET AMENDMENT #5  
2022-2023 SCHOOL YEAR**

<u>Monday, January 23, 2023</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	86,320,270	86,716,266	264,000	86,980,266	3,490,651	3,490,651	-	3,490,651	40,854,859	40,854,859	-	40,854,859
58xx -State Revenue	92,456,568	92,456,568	-	92,456,568	152,500	152,500	-	152,500	500,000	500,000	-	500,000
59xx - Federal Revenue	2,331,800	2,332,550	-	2,332,550	5,373,500	5,475,751	-	5,475,751	-	-	-	-
79xx - Other Sources	-	-	4,028,081	4,028,081	-	-	-	-	-	-	-	-
<b>TOTAL Revenues</b>	<b>181,108,638</b>	<b>181,505,384</b>	<b>4,292,081</b>	<b>185,797,465</b>	<b>9,016,651</b>	<b>9,118,902</b>	<b>-</b>	<b>9,118,902</b>	<b>41,354,859</b>	<b>41,354,859</b>	<b>-</b>	<b>41,354,859</b>
<b>Func Description</b>												
11 Instruction	108,796,008	110,948,587	3,003,286	113,951,873	-	-	-	-	-	-	-	-
12 Instructional Res/Media	1,382,268	1,454,936	41,165	1,496,101	-	-	-	-	-	-	-	-
13 Curriculum/Staff Dev	5,391,260	5,475,307	137,911	5,613,218	-	-	-	-	-	-	-	-
21 Instructional Leadership	1,626,711	1,658,135	41,795	1,699,930	-	-	-	-	-	-	-	-
23 Campus Administration	9,708,943	9,923,565	264,977	10,188,542	-	-	-	-	-	-	-	-
31 Guidance/Counseling	4,762,626	4,870,628	149,610	5,020,238	-	-	-	-	-	-	-	-
32 Social Work Services	55,088	54,498	1,940	56,438	-	-	-	-	-	-	-	-
33 Health Services	1,886,481	1,921,677	53,798	1,975,475	-	-	-	-	-	-	-	-
34 Transportation	7,382,521	7,893,398	18,892	7,912,290	-	-	-	-	-	-	-	-
35 Food Services	-	215,983	32,938	248,921	9,003,911	9,106,162	350,000	9,456,162	-	-	-	-
36 Co-Extra Curricular	5,543,781	5,612,478	41,648	5,654,126	-	-	-	-	-	-	-	-
41 Central Administration	7,199,478	7,384,494	164,244	7,548,738	-	-	-	-	-	-	-	-
51 Plant Maintenance	18,525,415	18,998,107	47,325	19,045,432	8,240	8,240	-	8,240	-	-	-	-
52 Security	1,817,932	1,834,969	32,635	1,867,604	-	-	-	-	-	-	-	-
53 Data Processing/Technology	3,867,453	4,020,133	259,917	4,280,050	-	-	-	-	-	-	-	-
61 Community Service	1,100	1,100	-	1,100	-	-	-	-	-	-	-	-
71 Debt Service -General Fund	2,168,021	2,287,868	-	2,287,868	4,500	4,500	-	4,500	41,354,859	41,354,859	-	41,354,859
81 Facilities Acquisition & Construction	7,000	162,868	-	162,868	-	-	-	-	-	-	-	-
95 Payments to JJAEP	96,000	96,000	-	96,000	-	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	890,552	890,552	-	890,552	-	-	-	-	-	-	-	-
<b>TOTAL Expenditures</b>	<b>181,108,638</b>	<b>185,705,283</b>	<b>4,292,081</b>	<b>189,997,364</b>	<b>9,016,651</b>	<b>9,118,902</b>	<b>350,000</b>	<b>9,468,902</b>	<b>41,354,859</b>	<b>41,354,859</b>	<b>-</b>	<b>41,354,859</b>
89xx - Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>181,108,638</b>	<b>185,705,283</b>	<b>4,292,081</b>	<b>189,997,364</b>	<b>9,016,651</b>	<b>9,118,902</b>	<b>350,000</b>	<b>9,468,902</b>	<b>41,354,859</b>	<b>41,354,859</b>	<b>-</b>	<b>41,354,859</b>
<b>Excess of revenue over (under) expenditures</b>	<b>-</b>	<b>(4,199,899)</b>	<b>-</b>	<b>(4,199,899)</b>	<b>-</b>	<b>-</b>	<b>(350,000)</b>	<b>(350,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

WYLIE INDEPENDENT SCHOOL DISTRICT  
Fund General (164 196 199)

Budget Amendment #5  
Monday, January 23, 2023  
for the 2022-2023 School Year

Fund 196 Donations - (For Memo Only)

		Approved Current Budget	Amendment	Revised Budget	Reason for Amending
REVENUE					
196-00-5744-00-111-000000	Gifts and Bequests	0	14,000	14,000	Bush - Inspiration HOA donation
Total Revenue-Fund 196			14,000		
EXPENDITURES					
196-52-6299-00-111-099000*	Security	0	14,000	14,000	Bush - Donation for security purposes (Collin County Officer)
Total Expenditures-Fund 196			14,000		

\*Denotes new account code



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

**Budget Amendment #5**  
**Monday, January 23, 2023**  
**for the 2022-2023 School Year**

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

		<i>Approved Current Budget</i>	<i>Amendment</i>	<i>Revised Budget</i>	<i>Reason for Amending</i>
<b>REVENUE</b>					
199-00-5742-00-000-000000	Earnings From Investments	495,000	250,000	745,000	<i>Increase interest income</i>
199-00-7913-00-000-000000	Proceeds from Cap. Leases	0	4,028,081	4,028,081	<i>Staff laptops &amp; other items new lease offset</i>
<b>Total Revenue-Fund 199</b>			<b>4,278,081</b>		
<b>EXPENDITURES</b>					
199-11-6398-00-041-011000	Instructional	23,660	(6,000)	17,660	<i>Burnett - Incentives for treats/goodies for staff</i>
199-11-6398-00-104-011000	Instructional	22,420	(1,000)	21,420	<i>Dodd - To cover staff Christmas lunch</i>
199-11-6399-00-XXX-0XX000*	Instructional		2,760,286	2,760,286	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-11-6395-88-999-011000	Instructional	4,362	250,000	254,362	<i>Finance - Furniture WEHS,Portables,Pre-K movement &amp; chairs for centers</i>
199-12-6399-00-XXX-0XX000*	Instructional Resources/Media		41,165	41,165	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-13-6499-00-041-011000	Curriculum/Staff Development	27,361	6,600	33,961	<i>Burnett - Incentives for treats/goodies for staff</i>
199-13-6499-00-104-011000	Curriculum/Staff Development	6,220	1,000	7,220	<i>Dodd - To cover staff Christmas lunch</i>
199-13-6499-00-808-099000	Curriculum/Staff Development	3,326	2,500	5,826	<i>SpSrvcs - To cover staff development and incentives (Teacher Appreciation)</i>
199-13-6399-00-XXX-0XX000*	Curriculum/Staff Development		127,811	127,811	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-21-6398-00-808-099000	Instructional Leadership	3,671	(2,500)	1,171	<i>SpSrvcs - To cover staff development and incentives (Teacher Appreciation)</i>
199-21-6399-00-XXX-0XX000*	Instructional Leadership		44,295	44,295	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-23-6411-00-041-099000	Campus Administration	4,000	(600)	3,400	<i>Burnett - Incentives for treats/goodies for staff</i>
199-23-6399-00-XXX-099000*	Campus Administration		265,577	265,577	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-31-6399-00-XXX-0XX000*	Guidance/Counseling		149,610	149,610	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-32-6399-00-XXX-0XX000*	Social Work Services		1,940	1,940	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-33-6399-00-XXX-099000*	Health Services		53,798	53,798	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-34-6399-00-935-099000	Transportation	109,617	18,892	128,509	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-35-6399-00-938-099000*	Food Services		32,938	32,938	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>

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

**Budget Amendment #5**  
**Monday, January 23, 2023**  
**for the 2022-2023 School Year**

199-36-6399-00-XXX-0XX000*	Co-Extra Curricular		41,648	41,648	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-41-6399-00-XXX-099000*	Central Administration		164,244	164,244	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-51-6399-00-936-099000	Plant Maintenance	70,000	47,325	117,325	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-52-6399-00-XXX-099000*	Security		18,635	18,635	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>
199-53-6399-00-801-099000	Data Processing/Technology	1,023,876	259,917	1,283,793	<i>Finance - To cover the new lease agreement for staff laptops &amp; other items</i>

**Total Expenditures-Fund 199**

**4,278,081**

\*Denotes some new account codes within campus/PIC

**WYLIE INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENT #5  
2022-2023**

Fund 240 - Student Nutrition					
Monday, January 23, 2023					
	Description	Adopted Budget	Current Budget	Increase / Decrease	Revised Budget
	57xx - Local Revenue	3,490,651	3,490,651	-	3,490,651
	58xx - State Revenue	152,500	152,500	-	152,500
	59xx - Federal Revenue	5,373,500	5,475,751	-	5,475,751
	79xx - Other Sources	-	-	-	-
	<b>TOTAL Revenue (All Sources)</b>	<b>9,016,651</b>	<b>9,118,902</b>	<b>-</b>	<b>9,118,902</b>
<b>Func</b>					
35	Food Services	9,003,911	9,106,162	350,000	9,456,162
51	Plant Maintenance	8,240	8,240	-	8,240
71	Debt Service	4,500	4,500	-	4,500
81	Facilities Acquisition	-	-	-	-
	<b>TOTAL Expenditures (All Sources)</b>	<b>9,016,651</b>	<b>9,118,902</b>	<b>350,000</b>	<b>9,468,902</b>
	<b>Excess of revenue over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>(350,000)</b>	<b>(350,000)</b>

WYLIE INDEPENDENT SCHOOL DISTRICT  
WYLIE, TEXAS

Fund 240 - Student Nutrition

Budget Amendment #5  
Monday, January 23, 2023  
for the 2022-2023 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					
240-35-6341-81-938-099000	Food Supplies	315,000	100,000	415,000	Increasing food costs and unexpected delivery delays
240-35-6342-00-938-099000	Non-Food Supplies	343,000	75,000	418,000	Increasing food costs and unexpected delivery delays
240-35-6341-94-938-099000	Food Supplies	1,941,420	175,000	2,116,420	Increasing food costs and unexpected delivery delays
Total Expenditures-Fund 240			350,000		

\*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 3, 2023

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, 2023.

### **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, 2023. 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

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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.



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### **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

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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.

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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 \$53,500. 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.

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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 2021 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 25, 2022

To the Shareholders of  
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, 2021. 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, 2021, 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

### 2022 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 2022 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	EXPIRY DATE
1 GPA	\$0		N/A
791 (Region 15)	\$0		N/A
Allied States Cooperative (Region 19)	\$0		N/A
BuyBoard	\$0		N/A
BuyBoard (Vehicle Administration Fee)*	\$1200	Vehicle/Bus Admin Fee	N/A
Choice Partners	\$0		N/A
Collin County Governmental Purchasers Forum	\$0		N/A
Central Texas Purchasing Alliance	\$150	Annual Membership	12/31/2023
Texas Department of Information Resources	\$0		N/A
E&I Cooperative Services	\$0		N/A
EQUALIS (Region 10)	\$0		N/A
Educational Purchasing Cooperative of North Texas	\$100	Annual Membership	8/31/2022**
GOODBUY (Region 2)	\$0		N/A
General Service Administration	\$0		N/A
Houston Galveston Area Council	\$0		N/A
Multi-Region Purchasing Cooperative (Region 10)	\$0		N/A
National Cooperative Purchasing Alliance (Region 14)	\$0		N/A
Political Subdivision Alliance of Texas	\$0		N/A
Purchasing Association Cooperative Entities (Region 20)	\$0		N/A
Purchasing Cooperative of America (Region 3)	\$0		N/A
Purchasing Solutions Alliance	\$0		N/A
Sourcewell	\$0		N/A
TexBuy (Region 16)	\$0		N/A
The Interlocal Purchasing System (Region 8)	\$0		N/A
TASB Risk Management	\$0		N/A
Texas Multiple Award Schedule	\$100	Annual Membership	7/21/2022
OMNIA Partners	\$0		N/A

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

\*\* Membership Dues waived for the 2022-2023 school year.

**WYLIE INDEPENDENT SCHOOL DISTRICT**

**WYLIE, TEXAS**

**Request for Proposal –Fine Arts Contracted Services**

**2023-J06-100 – 5**

Recommendation:

(Superintendent)

Proposals were received from seven (7) offerors for Fine Arts Contracted Services RFP 2023-J06-100.

Yata for Luda  
James Gabonay  
VanDoren Music LLC  
Andrew Toth  
Daniel Morrison  
Quincey Jarmon  
Kristin Hames

It is the recommendation that all be awarded:

Contracts shall be effective: January 24,2023 through August 15, 2024. The term of this contract is one (1) year with three (3) one (1) year optional renewals.

AGENDA:

January 23, 2023

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

**Request for Proposal –Local Retail and Grocery**

**2023-J07-102-3**

Recommendation:

(Superintendent)

Proposals were received from one (1) offerors for Local Retail and Grocery RFP 2023-J07-102.

It is the recommendation that **Turner Up Automotive** be awarded:

Contracts shall be effective January 24, 2023 through August 15, 2023. The term of this contract is one (1) year with three (3) one (1) year optional renewals.

AGENDA:

January 23, 2023



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

**Request for Proposal –Restaurant , Fast Food and Catering**

**2023-J07-103-4**

Recommendation:

(Superintendent)

Proposals were received from three (3) offeror for Local Restaurant and Fast-Food RFP 2023-J07-102-3.

It is the recommendation that the following be awarded:

**The South (Duong Chicken LLC)**  
**Travelin Tom's of McKinney (Bit Coffee LLC)**  
**Lalo's Street Tacos (Eduardo Bustos)**

Contracts shall be effective: January 24, 2023 through August 15, 2023. The term of this contract is one (1) year with three (3) one (1) year optional renewals.

AGENDA:

January 23, 2023



**ACTION REQUIRED!**  
**Due Date: February 28, 2023**

November 15, 2022

Re: Membership and Participation in the Region 10 ESC Multi-Region Purchasing Cooperative, SY23-24

Dear Food Service Director Addressed:

Multi-Region Purchasing Cooperative (hereinafter "R10MRPC") requires all Interlocal Agreements (hereinafter "Agreement") to be approved by each Contracting Entity's Board of Trustees. Completed Agreements must be submitted with proof of Board approval. R10MRPC is also utilizing an annual, single-year agreement that encompasses both membership roles and responsibilities along with bid participation for the Agreement term.

This packet includes the complete Interlocal Agreement for Contracting Entities (hereinafter the "CE") participating in the School Nutrition Programs that wish to purchase foodservice products through the R10MRPC formally procured and awarded bids. If the CE does not plan to purchase from any of the awarded bids, there is no need to complete an Interlocal Agreement.

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

The Multi-Region Purchasing Cooperative is a fully self-funded entity through a Vendor Participation Fee. This fee is collected directly from the awarded commercial-only vendors. Fees are used to cover expenses related to the administration and operation of R10MRPC and growth in services. Studies indicate that school districts benefit through cooperative participation with a considerable cost savings. While the purchasing power of the R10MRPC is significant, the costs of goods and services continues to rise annually. Studies prove that schools participating in a child nutrition purchasing cooperative receive better pricing and higher selection of products with higher fill rates. Additional benefits of participating in the R10MRPC include reduced costs associated with advertising, paperwork, reduced time, and worry spent on the bidding process, as well as Industry-specific workshops, trainings, and technical support for child nutrition programs.

If I can be of further assistance in this matter, please contact me at 512-487-4597. I am available to talk to your school board if needed. Thank you for your consideration for participation in the SY 2023-2024 R10MRPC.

Sincerely,

Keri Warnick  
Program Coordinator

Enclosures

# **INTERLOCAL AGREEMENT**

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

**This Interlocal Agreement is a one-year agreement for school year 2023-2024 (July 1, 2023 through June 30, 2024). If completed, a fully executed copy will be returned to the CE and kept on file with R10MRPC.**

**Each CE wishing to purchase from any procured and awarded bid must complete and sign all required pages. Each CE is asked to seriously consider which bids best fit their needs. R10MRPC requires forecasting of each product planned for purchase prior to all bid renewals and new bids through Maestro Forecasting, the customized software program.**

**The fully completed and signed Interlocal Agreement must be approved by your school Board of Trustees and returned no later than February 28, 2023. Please note that Interlocal Agreements received after the due date or later after bids have been released may not be approved due to forecasting requirements and procurement regulations.**

**Please return the entire Agreement fully executed: pages 3-11.**

Region 10 Education Service Center  
Multi-Region Purchasing Cooperative  
**SY23-24: INTERLOCAL AGREEMENT**

*This Interlocal Agreement (hereinafter the "Agreement") is entered into by and between the agencies shown below as contracting parties for a single-year term, in accordance with the section entitled "Membership Term" below. The Member Contracting Entity (CE) shall be responsible for paying any vendors invoices for goods and services purchased by CE through the effective termination date.*

**Contracting Parties**

<b>Region 10 Education Service Center</b> Fiscal Agent/Coordinating Entity	<b>057-950</b> County District Number	
<b>Wylie ISD</b> District/Contracting Entity (CE)	<b>043-914</b> CE County District Number	<b>00205</b> TX-UNPS CE ID

**STATEMENT OF SERVICE'S TO BE PERFORMED**

The Region 10 Multi-Region Purchasing Cooperative (hereinafter the "R10MRPC") organizes and administers the child nutrition cooperative purchasing and commodity processing program for CEs located in the state of Texas. Authority for such service is granted by Section 8.053 of the Texas Education Code, Chapter 791 of the Texas Government Code, and Chapter 271, Subchapter F, of the Texas Local Government Code. The goal of the cooperative is to obtain substantial savings on food service items through volume purchasing. The R10MRPC does not charge a membership fee.

**MEMBERSHIP:**

Membership is a single-year term in the R10MRPC. The R10MRPC procures a variety of formal, competitive requests for proposals (RFP's) to assist CEs with their fiscal budgetary needs. CEs have the option to commit to any bid(s) that best fits their needs. Members are required to select from a list of offered bids, which is seen as a commitment to purchase from the R10MRPC awarded vendor(s). Prior to the release of any formal solicitation or bid renewal, members are required to provide estimated quantities/forecast for each product they plan to purchase on each bid selected, although R10MRPC makes no guarantees of quantities to any vendor. Currently the following formally procured bids are offered:

1. USDA Foods for Further Processing (USDA Processed Commodities)
2. Full-Line Grocery Distributor (to include processed commodities)
3. Manufacturer Direct-to-District Delivery (commercial foods; approval required)
4. Small Wares
5. Kitchen Chemicals & Cleaning Products (products)
6. Sanitation System & Safety Training (services)
7. Fresh Produce & Raw Meats
8. Fresh Bread
9. Milk Full-Service Delivery
10. Ice Cream Novelties
11. Chips and Snacks
12. Beverages (contained)
13. Dispensed Fruit Beverages
14. Coffee Bar Products

## **LIMITATION OF AGREEMENT:**

The R10MRPC reviews this Agreement each year to ensure compliance with United States Department of Agriculture (USDA) and Texas Department of Agriculture (TDA) regulations. If, following such review, the R10MRPC discovers that any provision contained herein is not in accordance with USDA and TDA regulation, R10MRPC will have 30 days to make all necessary updates and require that each CE sign a new Agreement. If R10MRPC does not amend the provision within the given timeframe, the CE may terminate this agreement on 10 days' written notice to R10MRPC. Child Nutrition Federal Funds are governed by USDA and TDA, therefore, if any conflicts between the procurement requirements set forth in EDGAR and those required by TDA/USDA exist, those required by TDA/USDA will apply to any solicitations when CN Federal Funds will be used for purchasing.

## **GENERAL PROVISIONS:**

1. The Parties agree to comply with all applicable federal, state, and local statutes, ordinances, rules, and regulations in connection with the procurement activities and programs contemplated under this Agreement. This Agreement is subject to all applicable present and future valid laws governing such programs.
2. This Agreement shall be governed by the law of the State of Texas and venue for any dispute resolution shall be in the county in which the administrative offices of Region 10 ESC are located, which is currently Dallas County, Texas.
3. The R10MRPC reserves the right, but is not obligated, to add additional members and allow participation, because adding a CE may "materially changes the existing contract(s)" and, thereby, require rebidding of said contract(s). Consequently, the CE may not be permitted to participate in those affected contracts to avoid rebidding and possibly negatively affecting the membership in place at the time of the current contract(s) award. The membership of a new CE may become effective upon any new bids, rebids being awarded, new fiscal year, or as permitted at the sole discretion of the R10MRPC.
4. This Agreement and any addenda executed by the parties contains the entire agreement of the Parties hereto with respect to the matters covered by its terms, and it may not be modified in any manner without the express written consent of both Parties. Modifications may be required by law or regulation, which shall require action by the R10MRPC and the CE. Failure to act by either party, within a reasonable period, on legally required modifications shall constitute good cause to terminate this Agreement effective upon written notification to the other party.
5. If any term(s) or provision(s) of this Agreement are held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions of this Agreement shall remain in full force and effect.
6. Before any Party may resort to litigation, any claims, disputes, or other matters in question between the Parties to this Agreement shall be submitted to nonbinding mediation. The selection of the mediator shall be mutually agreed upon, and the costs for such mediation borne equally between the Parties.
7. No Party to this Agreement waives or relinquishes any immunity or defense on behalf of itself, its trustees, directors, officers, employees, and agents, because of its execution of this Agreement or the performance of the functions and obligations set forth herein.

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

9. In accordance with USDA Federal Regulations and TDA Administrator's Reference Manual (ARM) Section 17, the R10MRPC is a Child Nutrition Program (CNP) Operator-Only Cooperative that is categorized as a "for profit cooperative". Per ARM Section 17, R10MRPC is required to return "unanticipated profits" to the CE. This Agreement allows R10MRPC to deduct the cost of services from the collected vendor fees and pay any remaining amount to members on a regular basis. The R10MRPC's "profit margin", for purposes of this Agreement, shall be defined as the revenue received by the R10MRPC through the charging of the vendor fees set forth in the "Membership Fees" section below minus the expenses to the R10MRPC to operate the cooperative. The Coordinating Entity shall retain the profit margin; however, any revenue received more than the profit margin ("unanticipated profit"), if any, shall be distributed to the R10MRPC's participating members by the Fiscal Agent.

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

**Membership Term.** This Agreement shall be for a one-year term unless sooner terminated in accordance with the provisions of this Agreement. The conditions set forth in this Agreement shall apply to this single-year term. The Agreement year for each purchasing cooperative program commences on July 1<sup>st</sup> and will extend through June 30<sup>th</sup> of the following calendar year.

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

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

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

**Authorization to Participate.** The R10MRPC and each CE represents and warrants, by the execution and delivery of the Interlocal Agreement, that they have obtained all requisite authority through governing board action to enter and perform the terms of this Agreement. Proof of Board approval acceptable to R10MRPC is required.

**Cooperation and Access.** Each party agrees that it will cooperate with any reasonable requests for information and/or records made by the other party. Each party reserves the right to audit the relevant records of the other party during

normal working hours. Any breach of this Article shall be considered material and shall make the Agreement subject to termination on ten (10) days written notice to the CE.

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

**Defense and Prosecution of Claims.** The CE authorizes the Fiscal Agent, only with respect to matters arising out of or contemplated by this Agreement: (1) to control the commencement, defense, intervention or participation in a judicial, administrative or other governmental proceeding; (2) to represent the R10MRPC in an arbitration, mediation, or any other form of alternative dispute resolution; (3) to represent the R10MRPC in any other appearance necessary to protect the rights of the R10MRPC relating to actions concerning any past or current CE, including any appearances and actions in litigation, claim or dispute; and (4) to engage legal counsel and appropriate experts that, in the Fiscal Agent's sole discretion, will assist with such defense or prosecution of any action or claim in matters arising out of this Agreement. The CE does hereby agree that any suit brought against R10MRPC, the Fiscal Agent, or a R10MRPC or Fiscal Agent employee or agent may be defended in the name of R10MRPC, Region 10 Education Service Center, or the CE by the counsel selected by the Fiscal Agent, in its sole discretion, or its designee, on behalf of and at the expense of the R10MRPC as necessary for the prosecution or defense of any litigation or claim. Full cooperation by the CE shall be extended to supplying any information needed or requested by the Fiscal Agent or R10MRPC in such prosecution or defense. Subject to specific revocation, the CE hereby designates the Fiscal Agent to act as a class representative on its behalf in matters arising out of this Agreement.

**Governance.** R10MRPC shall be governed by the Fiscal Agent's Board of Trustees (hereinafter the "Board") in accordance with applicable law and regulation. Procurement processes and procedures are governed by applicable law and regulation.

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

**Notice.** Any written notice to the R10MRPC or the Fiscal Agent shall be made by: first class mail, postage prepaid and delivered to the Multi-Region Purchasing Cooperative, Region 10 Education Service Center, 400 E Spring Valley Rd, Richardson, TX 75081-1300; faxed to 972 348-1449, Attn: Keri Warnick (contact person); or emailed to [keri.warnick@region10.org](mailto:keri.warnick@region10.org) with a copy to [sue.hayes@region10.org](mailto:sue.hayes@region10.org).

**Acceptance of USDA Foods Sent for Further Processing.** The R10MRPC, through the Fiscal Agent, is granted the right to issue a cooperative bid/proposal (RFP) for the processing of selected commodity foods donated by participating

members. The R10MRPC, through the Fiscal Agent, is further granted the right to enter into a Contract for Services with the processor(s) receiving the processing award(s) for agreed upon processed end-products, for the purpose of executing a service agreement on behalf of participating members. Participating members will have the right and responsibility to accept the processed end-product(s) for the life of the contract between R10MRPC, through the Fiscal Agent, and the processor for all commodity foods donated to, and for which processing was subsequently procured through, the R10MRPC. Excess commodities may be distributed according to USDA or TDA regulation and guidance.

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

#### **PARTY ROLES AND RESPONSIBILITIES:**

##### ***Role of the R10MRPC, through the Fiscal Agent:***

1. Provide for the organizational and administrative structure of the program.
2. Provide staff time necessary for efficient operation of the program.
3. Provide procurement trainings as group or on an individual basis if requested.
4. Provide guidance and assistance or templates for the school's Procurement Procedures Manual and Code of Conduct Manual if requested.
5. The R10MRPC shall coordinate the Competitive Procurement Process for all Awarded Contracts through use of the Formal Procurement method of Requests for Proposals (RFP).
6. The R10MRPC shall follow the local, State, and Federal procurement guidelines as listed below:
  - a. United States Department (USDA) Code of Federal Regulations (2 CFR) parts 200.318-200.327 and Appendix II
  - b. Texas Department of Agriculture's (TDA) Administrator's Reference Manual (ARM) Sections 16 and 17, 17a, 17b, and 17c.
  - c. Requiring Board of Directors' approval on all R10MRPC bid award recommendations.
  - d. Texas Education Code 44.031 relating to purchasing contracts.
  - e. Education Department General Administrative Regulations (EDGAR) as the guidelines pertain to Purchasing Cooperatives' procuring on behalf of its CEs. Currently EDGAR refers and requires Child Nutrition Food Purchasing Cooperatives to adhere to 2 CFR 200.318-200.327
  - f. Form 1295 will be required to be filled out and filed with the Texas Ethics Commission by all awarded vendors and will be managed by the Fiscal Agent's Business Office.
7. Send solicitations for the Further Processing of USDA foods to all companies found on the TDA "Approved List of Vendors" without limitations.
8. Enter into a detailed agreement with distributors that provide the distribution of processed end-products containing USDA Foods that includes language to ensure proper resolution of errors such as data, pricing, product, reports, etc.
9. Do the following regarding USDA Foods:
  - a. Track and assist CEs with management of their USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements.
  - b. Assist CEs with Sales Verifications of end products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
  - c. Assist CEs with the utilization of carryover pounds to avoid swept inventory.



- d. Provide CEs with information on commodity processing, including, but not limited to, anticipated delivery dates, product recalls or production issues, discontinued products, and replacement recommendations.
  - e. Make all surveys open to the CEs as surveys are opened by TDA.
  - f. Provide the list of commodity items to CEs for purposes of obtaining quantity requests. This is done using an online software program.
  - g. Receive quantity requests from CEs for commodity processing through district entries into the online software and prepare appropriate quantity totals by item.
  - h. Provide a delivery schedule, on behalf of each CE, for all selected USDA Foods for Further Processing to each processor and distributor based on information collected from each CE.
10. The R10MRPC assumes no responsibility for failure of delivery by vendors, however, the R10MRPC will assist all CEs with service and product quality issues to ensure all vendors adhere to the terms and conditions of the awarded contract.
  11. Initiate and implement activities related to the bidding and vendor selection process. Competitive bidding procedures for Texas public schools using Child Nutrition federal funds will be strictly followed.
  12. Provide CEs with procedures for ordering, delivery, and billing.
  13. Mediate problems/concerns between vendors and CEs.
  14. Provide CEs access to all records, reports, and documents to ensure rebates, discounts and other applicable credits will accrue to the CE.
  15. Make available or provide easy access to all procurement documents created and received for each awarded RFP and vendor, as required and in compliance with State Agency Administrative and Procurement Reviews.
  16. Act ethically always and in accordance with all federal, state, and local guidelines.
  17. Create and monitor/host an Advisory Committee. The Advisory Committee is a voluntary member committee with a 2-year commitment that meets quarterly. The Committee goals are to act as liaison between R10MRPC and the membership base if needed, communicate information received from TDA to R10MRPC as necessary, and review or sample products to assist in the streamlining of offered bid awards and best products.

### ***Role of the CE:***

1. Commit to the General Provisions and Roles and Responsibilities of this Agreement by authorization of its governing body (School Board of Trustees) and by execution by an approved foodservice employee in the appropriate spaces on the attached form (physical signature copy must be provided to R10MRPC promptly following CE execution).
2. Designate a primary and secondary contact.
3. Commit to purchasing on selected bid categories on an as needed basis.
4. Provide an estimated quantity for each of the products desired through use of the online required software or as requested by the Program Coordinator during any single-year term of Participation.
5. Comply with all USDA and TDA regulations, including, but not limited to, Roles and Responsibilities for Further Processing of USDA Foods or any other Annual Agreement per USDA or TDA.
6. Prepare purchase orders issued to the appropriate vendor from the official award list provided by R10MRPC.
7. Accept shipments of products ordered from vendors in accordance with standard purchasing procedures.
8. Address product warranties and product qualities with manufacturer.
9. Pay vendors net amount due within agreed upon terms after receipt of a correct monthly statement.

10. Participate in bid evaluation committees for the bid's that the CE is utilizing. Evaluation committee meetings will include, but not be limited to, face-to-face group meetings, online voting, or any other form of participation as requested by the R10MRPC.
11. Act ethically always and in accordance with all Federal, State, and local guidelines, as well as R10MRPC Member Roles. The R10MRPC shares information with participating members that at times is considered confidential and proprietary. Members may be asked to sign Non-Disclosure Agreements and agree to adhere to the terms set forth in those agreements. Future membership in the R10MRPC may be jeopardized based on unethical handling of sensitive R10MRPC and/or vendor information.
12. Attend R10MRPC meetings and training classes to stay informed of the cooperative's processes and services offered. Training classes are specific to some of the "tools" offered by R10MRPC. Attending meetings and classes helps ensure your success as a CE in the R10MRPC.
13. Participates in a Member Advisory Committee through selection or appointment. The Member Advisory Committee is a small committee of R10MRPC participating members formed every 2 years. The Advisory Committee serves as the liaison for all participating members when a conflict or concern arises regarding R10MRPC if needed, and annually reviews all procurement practices by the R10MRPC to ensure compliance in all areas, along with other tasks.
14. The following roles will apply to participating members who commit entitlement dollars for the USDA processed commodity foods:
  - a. The CE shall access the Texas Unified Nutrition Program System (TX-UNPS) Food Distribution Program (FDP) Module on a regular basis to effectively manage USDA Foods entitlement, food requests, allocations, and as applicable, storage and delivery of USDA Foods from assigned state-contracted warehouse.
  - b. The CE shall track and manage USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements, i.e., inventory levels shall not exceed a six (6) month supply at any given time; access processor tracking systems (K12 Foodservice, ProcessorLink, Lunchline Inc., or other) on a regular basis; and report inventory issues to R10MRPC.
  - c. The CE shall conduct Sales Verifications of end-products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
  - d. The CE shall maintain copies of the original Child Nutrition ("CN") Label from the product, carton; or a photograph of the CN Label as it appears on the original product carton if available.
  - e. The CE shall attend and/or access online trainings provided by TDA on the management of the USDA Foods program to obtain the latest information on the program.

## BID PARTICIPATION SELECTIONS for SY 2023-2024

The following Bid Participation agreement, as an integrated part of the Agreement, is entered into by and between the District/CE, as indicated below, and Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for participation in one or more of the R10MRPC awarded bids. This agreement is a single-term agreement effective July 1, 2023, through June 30, 2024.

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

To help the R10MRPC represent the most accurate information to potential bidders, **please place a check mark to the left of each bid listed below that you “plan” to use during the SY 2023-2024.** Each RFP is explained on the next page to assist you in the best decision as to which bid(s) best fit your needs. The R10MRPC does not guarantee any vendor that any item will be purchased, however, CE members should seriously consider each selected bid as member forecasting of each product planned on each selected bid is required prior to the release of a new bid or renewal bid.

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

<input type="checkbox"/>	Dispensed Fruit Beverages
<input type="checkbox"/>	Chips & Snacks
<input checked="" type="checkbox"/>	Fresh Meats and Produce
<input checked="" type="checkbox"/>	Small Wares
<input type="checkbox"/>	Kitchen Chemicals & Cleaning Supplies
<input checked="" type="checkbox"/>	Sanitation Systems & Safety Training
<input checked="" type="checkbox"/>	Coffee Bar Products

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

Wylie ISD

District Name

Educational Service Center

Campus/Bldg. Name

951 South Ballard

Street Number & Name

Wylie

City

TX 75098


State Zip Code

## Interlocal Agreement for SY 2023-2024

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

As of July 1, 2023, Wylie ISD and the Region 10 Education Service Center/Fiscal  
District Name/Contracting Entity (CE)

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

Wylie ISD	Region 10	18500
District/CE Name	ESC Region	2022-2023 Enrollment
19	Denton/Collin	
# Of Participating Campuses	County/Counties in Which Campuses are Located	
Dawn Lin		12/12/2022
Printed Name: Primary Foodservice Contact	Signature: Primary Foodservice Contact	Date Signed
dawn.lin@wylieisd.net		972-429-2335
Email: Primary Contact		Phone: Primary Contact
Darelle Linzer	darelle.linzer@wylieisd.net	
Printed Name: Secondary Foodservice Contact	Email: Secondary Foodservice Contact	
972-429-2336		
Phone: Secondary Foodservice Contact		

**Board of Director Approval: Signature or Attached Meeting Minutes are acceptable.**

\_\_\_\_\_  
 Printed Name: Authorized Board Director

X \_\_\_\_\_  
 Signature: Authorized Board Director

\_\_\_\_\_  
 Date Signed

**Below Area: For Region 10 MRPC Use Only**

<div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 0.5em;"></div> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 0.5em;"></div> <div style="text-align: center;"> <b>R10MRPC Authorized Signature</b>  <b>Program Coordinator</b>  <small>Title of Contact Person</small> </div> </div> <div style="width: 60%;"> <div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 0.5em;"></div> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 0.5em;"></div> <div style="text-align: center;"> <b>Keri Warnick</b>  <b>R10MRPC Contact Person</b> </div> </div> <div style="width: 60%;"> <div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 0.5em;"></div> <div style="text-align: center;"> <b>Date Signed</b>    <b>972-348-1448</b>  <small>Office Phone</small> </div> </div> </div> </div> </div>	
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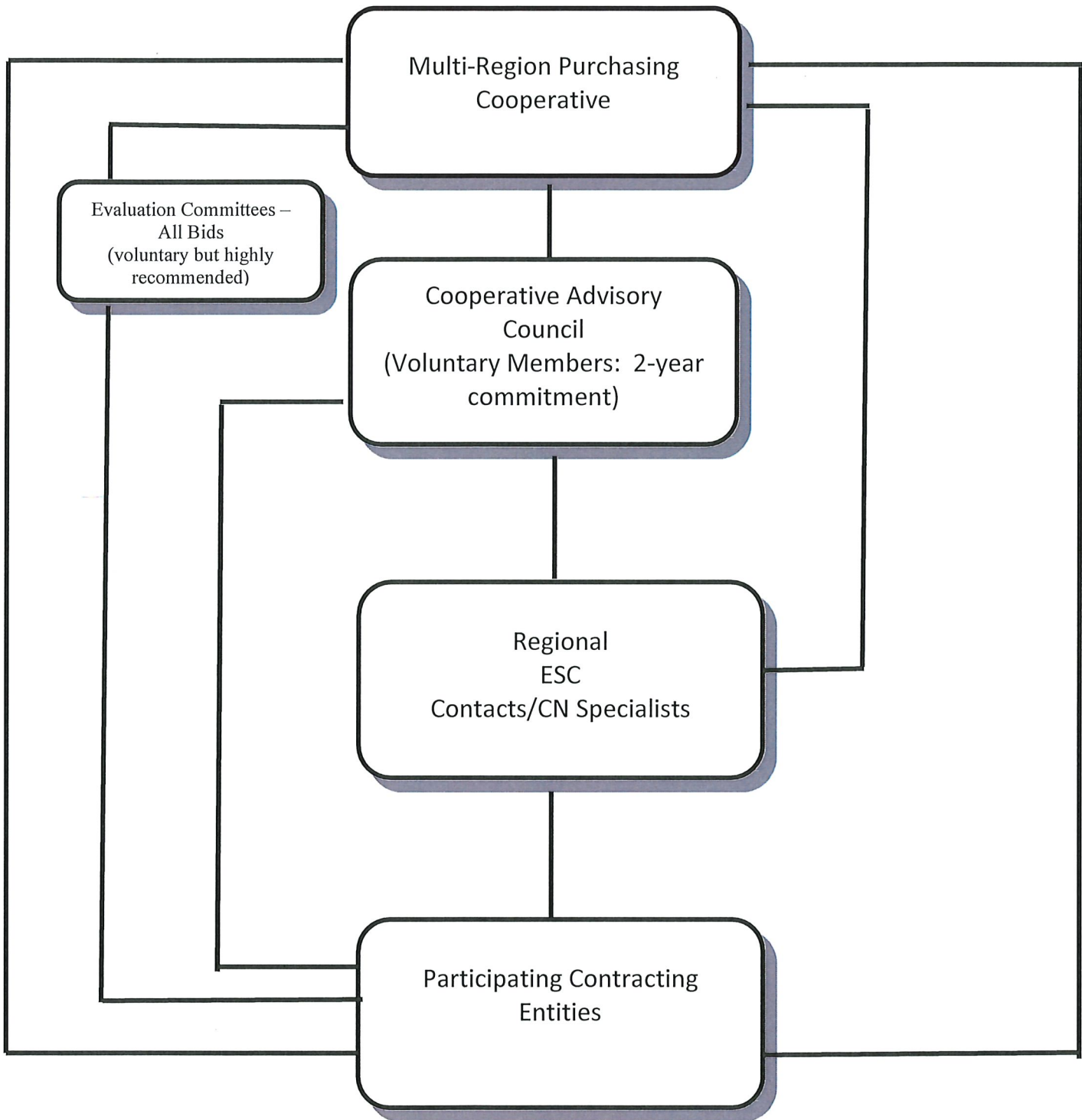
## Bids Overview

Each year awarded bids are either renewed, if options are available, or released as new based on factors such as no remaining renewal options, material change in contract value, growth in cooperative membership participation, too many discontinuations or new items to consider, or restructuring of the areas to be serviced in the cooperative. The following is the list of RFP's that will be offered in SY23-24 and information if they will be new or renewed.

Bid Category	Bid Description	SY22-23 RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY23-24
Beverages - Container	Drinks in containers such as Coke, Dr Pepper, Gatorade, Water, etc....that meet Smart Snack and/or used for before or after school events if managed by foodservice	2022-01-12'	Yes	Coca Cola; Dr Pepper; Master's Distribution	2 of 5
Chips & Snacks	Smart Snack approved chips and snacks for a la carte sales	2022-02-13'	Yes	Master's Distribution	2 of 5
Coffee Bar	Cold contained coffees, coffee beans or grounds, syrups, etc.... for Coffee Bars. Smart Snack compliant	2022-10	No	New Bid	1 of 5
Dispensed Fruit Beverages	100% dispensed fruit slush beverages, awarded company provides dispensing machine and product.	2021-11	Yes	Trident Beverage	3 of 5
Fresh Bread	Direct delivery from bread vendor to campuses. Fresh bread products	2021-04	No	New Bid	1 of 5
Fresh Produce & Raw Meats	Fresh produce and raw meats; produce held to weekly market price	2021-06	Yes	Brother's Food Service; Farmers Market Ft Worth; R Craig Stephens; Walnut Creek Farms	3 of 5
Full-Line Grocery, NOI & FFS	Main-line distributor of commercial foods, processed commodity foods, fresh produce, and non-food foodservice items.	2021-02	Yes	Labatt	3 of 5

Bid Category	Bid Description	SY22-23 RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY23-24
Ice Cream	Frozen Ice Cream novelties, delivered directly from vendor, smart snack compliant	2021-05	Yes	Blue Bonnet, Klement Distribution, Yumi Ice Cream	3 of 5
Kitchen Chemicals & Cleaning Supplies	Kitchen and cafeteria cleaning supplies such as chemicals, mops, gloves, as well as testing kits, etc....	2022-08	Yes	Complete Supply, Eco Lab, Kirby	2 of 5
Manufacturer Direct-to-District	Direct delivery in large quantities to approved CEs of commercial foods only. Must have a loading dock and ability to unload the truck and store large minimum drops of food product.	2021-08	No	New Bid	1 of 5
Milk - Full Service Delivery	Milk delivery, rotate and restock of needed products, milk boxes supplied if needed by some vendors	2021-03	No	New Bid	1 of 5
Sanitation Systems & Safety Training	Sanitation System, monthly visit from rep to restock needed sanitation products; staff training and safety training classes available	2021-15	Yes	SFS PortionPac; Sanitech	3 of 5
Small Wares	All types of small wares for foodservice needs	2022-09	Yes	Ace Mart, Pasco, Sam Tell & Son, Strategic Equipment	2 of 5
USDA Foods for Further Processing	Processed USDA foods to be received through direct delivery, distributor or contracted warehouse	2021-22	Yes	Multiple processors approved by TDA	1 of 5

Region 10 Education Service Center  
Multi-Region Purchasing Cooperative



# New and Unfinished Action Items

## **Subject: Consider Approval of Board Policy Updates**

TASB Update 120 includes several LEGAL and LOCAL policy updates. As a reminder, all LEGAL policy is accepted as is and requires no board approval. Approval is required for the following LOCAL policies:

- CB (LOCAL) – regarding public notice of federal grant applications and superintendent authorization.
- CKC (LOCAL) – regarding EOPs and train derailment procedures.
- FNG (LOCAL) – regarding student/parent complaints
- FO (LOCAL) – regarding student restraint

The following document provides a side-by-side comparison of the updates:

[Update 120 Local Comparison](#)

In October 2021, we reviewed and amended our Board Operating Procedures. At that time, we were able to review procedures from neighboring districts and evaluate meeting management. Since this time, we've adhered to a 3-minute public forum response time. An update to BED (LOCAL) will create alignment and consistency to our Board Operating Procedures and current practices and a redline update can be found [here](#).

Contact: Dr. Jessica Branch, Chief of Staff

***I make a motion to approve board policy updates as presented by administration***

## **Subject: Consider Approval of Resolution Authorizing Architectural and Engineering Services**

As we conclude the 2019 Bond Program, our objective is to start planning for the next 5 years for the district. Selecting an architectural and engineering firms to help in the planning process is imperative as we look to future needs. PBK Architects and RLK Engineering has demonstrated competence and qualifications to perform services based on their past projects with the district.

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

***I move that the Board approve the resolution to negotiate and execute a contract with PBK Architects and RLK Engineering for professional architectural and engineering services.***



**Subject: Consider and Take Possible Action Approving Construction Delivery Method Related to Future Capital Projects**

As we conclude the 2019 Bond Program, our objective is to start planning for the next 5 years for the district. The construction environment continues to be a challenge with material delays and rising costs. Declaring the delivery method for future capital projects allows the district to select a construction manager to work with the district and our architects to help plan and determine future costs and timelines.

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

***I move that the Board approve the construction manager at risk delivery method, and further authorize and direct the Superintendent to negotiate contracts and execute such documents necessary for the procurement of a construction manager at risk.***

**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.***

**RESOLUTION OF THE BOARD OF TRUSTEES OF  
WYLIE INDEPENDENT SCHOOL DISTRICT  
ARCHITECTURAL & ENGINEERING SERVICES**

**WHEREAS**, the Board of Trustees (“Board”) of the Wylie Independent School District (“District”) is authorized by Texas Education Code §44.031(f) to contract for professional services rendered with an architect and engineering firms; and

**WHEREAS**, the Board, as authorized by Government Code §2254.003(a) shall make the selection and award to contract on the basis of demonstrated competence and qualifications to perform the services; and for a fair and reasonable price; and

**WHEREAS**, the Board finds that as such PBK Architects and RLK Engineering, awarded on RFQ 2019-S09-06 for the District’s 2019 bond work, has been qualified with demonstrated competence; and

**THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE WYLIE INDEPENDENT SCHOOL DISTRICT:**

**Section 1**, the Board of Trustees authorizes the Superintendent to negotiate and execute a contract with PBK Architects for the provision of professional architectural services for the District including future construction projects; and

**Section 2**, the Board of Trustees authorizes the Superintendent to negotiate and execute a contract with RLK Engineering, L.L.C. for the provision of professional engineering services for the District including future construction projects; and

**Section 3**, this resolution shall become effective from and after its passage and remain in effect until rescinded by either party.

**DULY PASSED AND APPROVED** this 23rd day of January 2023 by the Board of Trustees for the Wylie Independent School District.

\_\_\_\_\_  
Stacie Smith, President  
Board of Trustees  
Wylie Independent School District

Attest:

\_\_\_\_\_  
Kylie Reising, Secretary  
Board of Trustees  
Wylie Independent School District