

Wylie Independent School District



A G E N D A

REGULAR SESSION – MONDAY, JANUARY 22, 2024 – 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.

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

1. Invocation
2. Pledge of Allegiance

D. Recognitions

1. National Merit Commended Scholars - Wylie East High School
2. UIL 6A State Marching Contest - Wylie East High School
3. Texas High School Coaches Association - Academic All State - Football
- Wylie East High School
4. National Merit Commended Scholars - Wylie High School
5. UIL 6A State Marching Contest - Wylie High School
6. Texas High School Coaches Association - Academic All State - Football
- Wylie High School
7. Texas High School Coaches Association - Academic All State - Athletic
Trainer - Wylie High School
8. Cross Country Coaches Association of Texas - Academic All State -
Wylie High School
9. UIL 6A Cross Country State Meet - Boys - Wylie High School
10. Texas High School Coaches Association - Boys and Girls Cross
Country – Academic All State - Wylie High School
11. Esports Club – State Qualifier – Wylie High School

12. Wylie Way Award

13. School Board Appreciation

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

1. Budget Calendar 2024-2025

2. Master Facilities Plan Update

3. Wylie ISD Education Foundation – Annual Update

F. Donations

1. Mendoza Legacy Project

G. Public Forum

H. Action Items

1. Consent Agenda

a. Minutes

b. Approval of Financial Reports

1. Financial Reports

2. Investment Reports

3. Student Nutrition Reports

c. Budget Amendment 5 for the 2023-2024 School Year

d. 2023-2024 Audit Engagement Letter

e. Consider Approval of Notice of Participation in Various Purchasing Cooperatives (TEC 44.0331)

f. Consider Approving RFP 2024-J07-100-January - Fine Arts Contracted Services

- g. Consider Approval of RFP 2024-J06-101-January - Local Restaurant, Fast Food and Catering
- h. Consider Approval of RFP 2024-J06-102-January - Local Retail and Grocery
- i. Consider Approval RFP 2024-S09-108 - JOC: General Trades and Minor Construction
- j. Consider RFP 2024-S09-109-Student Nutrition - Commercial Kitchen Equipment Repair & Services
- k. Consider Approval of Resolution Authorizing Participation in the Texpool Investment Pools and Designating Authorized Representatives
- l. Consider Adoption of Local Policies CDA
- m. Consider Adoption of the TASB Local Policy Update 122
- n. Consider Adoption of HB3033: Public Information Requests
- o. Consider Approval of Update to DIA Exhibit

2. New and Unfinished Action Items

- a. Consider Approval of Authorizing Escrow Funds be Released to the City of Lucas to Complete Sewer Services
- b. Discuss and Consider Adoption of an Order Authorizing the Issuance of Unlimited Tax School Building Bonds, Establishing Sale Parameters, Authorizing the Execution of One or More Bond Purchase Agreements, Approving One or More Official Statements, and Enacting Other Provisions Relating to the Subject
- c. Consider Approval of the Quantitative Method of Compliance for Instructional Facility Space Requirements as Mandated by 19 Tex. Admin. Code Section 61.1040 for November 2023 Bond Projects

- d. Consider Approval of 2024-2025 School Calendar (Second and Final Reading)
- e. Consider Adoption of Resolution of the Board in Response to SB763
- f. Personnel – Section 551.074 of the Texas Government Code
 - 1. Resignations
 - 2. Employment
 - 3. Additional Personnel Units

I. Adjournment

Information Reports and Public Meetings

(No Action Required)

Subject: Budget Calendar 2024-2025

Presentation of the Budget Calendar for the 2024-25 school year. The presentation will provide an overview of the budgeting process and major milestones. The 2024-25 Budget Calendar is attached for your review.

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

Subject: Master Facilities Plan Update

Presentation of the Master Facilities Plan. The presentation will provide an overview of the upcoming bond projects as well as other construction items. It will also provide a recommendation by administration to formally consider the option to update Hartman Elementary School to become an Early Childhood Learning Center for Wylie ISD.

Contact: Dr. Kim Spicer, Deputy Superintendent

Subject: Wylie ISD Education Foundation – Annual Update

Annual update from the Wylie ISD Education Foundation highlighting accomplishments as well as future plans.

Contact: Windi Fuller, Executive Director, Wylie ISD Education Foundation



Budget Calendar 2024-25 School Year

January 2024	Meet with Superintendent and Senior Executive Staff to discuss budget process for 2024-25.
January 22, 2024	REGULAR BOARD MEETING Discuss events on budget calendar, budget priorities, and budget considerations for 2024-25.
January 26, 2024	Projected enrollment figures developed and ready for use in budget preparation.
February 2024	DISTRIBUTION OF BUDGET PACKETS Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.
March 22, 2024	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 2024	Staffing allocations released to principals.
March – April	Review campus and department budgets. Develop payroll budgets.
April 5, 2024	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 30, 2024	Collin County Chief Appraiser certifies an estimate of taxable value.

April – June	Schedule meetings and review budget with the Board of Trustees.
May 29, 2024	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 13, 2024	Post Notice for hearing and adoption of budget.
June 17, 2024	REGULAR BOARD MEETING Public hearing on 2024-25 Budget. Adopt 2024-25 Budget.
July 25, 2024	FOR INFORMATION ONLY District receives certified appraisal roll. Adjust revenue projections.
July 31, 2024	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, 2024	Texas Education Agency calculation and approval of Maximum Compressed Tax Rate (MCR) based on property value growth.
August 16, 2024	Post board meeting Notice for hearing and adoption of tax rate.
August 19, 2024	REGULAR BOARD MEETING Public hearing on 2024-25 tax rate if proposed tax rate is higher than previously published. Adopt 2024-25 tax rate which includes the two components of M&O and I&S.

Donations

Mendoza Legacy Project

The Mendoza Legacy Project is a memorial project at Cox Elementary to honor the legacy of Daniela and Sofia Mendoza. This design was created by PBK's landscape architect, with input from the staff that knew the girls.

The small park will be on the front of the Cox Campus on the north end of the building, so that it can be accessed by their neighborhood as well as Cox families. The park will contain a Free Little Library, Bird Feeder/Bird House, and butterfly seating, in addition to trees and native grass landscaping. The concrete and chosen materials will make it easily sustainable with minimal upkeep needed.

All funds for this project were from corporate donations from Toyota, Walmart, Tom Thumb/Albertsons and SmileBrite Orthodontics. Renderings of the project are attached for your review.

Motion Requested

Accept the donation as presented by Administration







Consent Agenda

Subject: Board Minutes

Attached for your review are the minutes from the Regular Meeting on November 13, 2023, and Special Called Meetings held on Thursday, November 16, 2023 and Tuesday, December 12, 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 2023-2024 School Year

Attached for your review is Budget Amendment 5 for the 2023-2024 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: 2023-24 Audit Engagement Letter

Attached for your review is the audit engagement letter from Edgin, Parkman, Fleming & Fleming, P.C., for the 2023-24 school year audit. The engagement letter defines the expectations between the external auditor and district for the 2023-24 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 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 2023 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 2024-J07-100-January – Fine Arts Contracted Services

This request for proposal is an extended opening bid to capture the fine arts service vendors. This is the list of vendors for the month of January 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 2024-J06-101-January – Local Restaurant, Fast Food and Catering

This request for proposal is an extended opening bid to capture the local restaurant, fast food and catering vendors. This is the list of vendors for the month of January 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 2024-J06-102-January – Local Retail and Grocery

This request for proposal is an extended opening bid to capture the local retail and grocery vendors. This is the list of vendors for the month of January 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 2024-S09-108 – JOC: General Trades and Minor Construction

This request for proposal is to capture vendors for job order contracting(JOC) vendors to perform general maintenance on our facilities as well as minor construction projections. The 2023 Bond Program included numerous projects these vendor will be able to complete for the district. 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 2024-S09-109 – Student Nutrition - Commercial Kitchen Equipment Repair & Services

This request for proposal is to capture vendors to perform kitchen equipment repair services for our campus cafeterias or other kitchen areas. 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 Resolution Authorizing Participation in the Texpool Investment Pools and Designating Authorized Representatives

In anticipation of future a bond sale, the district feels it is prudent to diversify investments. Texpool Investment Pool will provide diversification and provide the district with solid investment returns while protecting the principal investment. It is recommended that you approve this item as presented by administration.

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

Subject: Consider Adoption of Local Policy CDA

After reviewing local policies, it was determined that CDA(LOCAL) required amendment to align with practices. Proposed changes include an adjustment to wording to be consistent with the length of maturities the district can purchase throughout the policy. We also propose allowing the district to extend the maturity from 12 months to 24 months for potential investments. It is recommended that you approve this item as presented by administration.

- [CDA \(LOCAL\)](#)

Contact: Dr. Jessica Branch, Chief of Staff

Subject: Consider Adoption of the TASB Local Policy Update 122

In December 2023, TASB released Policy Update 122. There were 10 local policies included in the packet. Our departments have carefully reviewed these to ensure they meet our needs and processes. The proposed local updates are linked below, as well as the full list of legal updates. It is recommended that you approve this item as presented by administration.

- [Update 122 Explanatory Notes](#)
- [Update 122 Local Policy Comparison](#)

Contact: Dr. Jessica Branch, Chief of Staff

Subject: Consider Adoption of HB3033: Public Information Requests

As a reminder, HB 3033 requires ISDs to notate up to 10 designated non-business days for each year. For 2024, we have identified:

- Tuesday, January 2, 2024
- Wednesday, January 3, 2024
- Monday, March 11, 2024
- Tuesday, March 12, 2024
- Monday, July 1, 2024
- Tuesday, July 2, 2024
- Monday, October 14, 2024
- Tuesday, October 15, 2024
- Wednesday, November 27, 2024
- Friday, December 27, 2024

It is recommended that you approve this item as presented by administration.

Contact: Dr. Jessica Branch, Chief of Staff

Subject: Consider Approval of Update to DIA Exhibit

Attached for your review is an update to the DIA Exhibit. It is recommended that you approve this item as presented by administration.

Contact: Dr. Jessica Branch, Chief of Staff

MOTION REQUESTED

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

**WYLIE INDEPENDENT SCHOOL DISTRICT
WYLIE, TEXAS**

MONDAY, NOVEMBER 13, 2023 - BOARD MEETING - REGULAR SESSION:

The Wylie Independent School District Board of Trustees met in regular session on Monday, November 13, 2023, 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, Jacob Day, Bill Howard, Virdie Montgomery, Kylie Reising, Stacie Smith and Mike Williams

Board members absent: None

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, Magan Porter, Chris Dunkle, Tracy Halligan, Ashala Foppe - Morris, Kellye Morton, Cody Summers, Amanda Lannan, Jason Ervin, Beth Craighead, Morgan Power, Vanessa Hudgins, Jennifer Wiseman, Tiffany Leech, Christa Smyder, Levi Turner, Heather Buckley, Brian Alexander, Tiffany Doolan, 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 Secondary Education Dr. Stephen Davis, Director of Special Education Jamie Fletcher, Director of Special Services Jill Vasquez, Director of Academic and Career Connections Jason Hudson, Director of Assessment and Accountability Andie Doty, Director – Human Resources Reggie Bibb, Director of the Wylie Way Amanda Martin, (Continued on next page)

Wylie Independent School District
Board of Trustees
Regular Session
November 13, 2023
Page Two

School Officials Present (continued)

Director of Staff Development Lee Hattaway,
Director of Safety and Security Brian Kelly, Director
of Recruitment and Retention Ryan Grounds,
Web/Multimedia Coordinator Doug Bellamy,
Wylie Way/Family Liaison Joley Martin,
Audio/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 Communications LaWanna
Moody, Administrative Assistant for
Community Relations Diane Neel, District Lead
Receptionist Lucy Wade and District Receptionist
Carrie Taylor

Visitors: Approximately 10

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.

Wylie Independent School District
Board of Trustees
Regular Session
November 13, 2023
Page Three

EXECUTIVE SESSION(CONTINUED)

4. Review and Discuss Intruder Detection Audit Report Findings – Texas Government code Section 551.089.

OPEN SESSION:

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

RECOGNITIONS

1. Cooper Junior High School Principal – Amanda Lannan

INFORMATION REPORTS AND PUBLIC MEETINGS (NO ACTION REQUIRED)

1. A Wylie Way Caring and Giving Update was presented by Amanda Martin and Joley Martin.
2. The Proposed Calendar for the 2024-2025 School Year was presented by Dr. Kim Spicer.
3. A Safety and Security Update – Discussion of Districtwide Intruder Detection Audit Report Findings was presented by Scott Winn and Brian Kelly.
4. Continuing Education Credits were reported for school board trustees. All Wylie ISD trustees exceeded all required trainings.

DONATIONS

1. Whitt Elementary School PTA

A donation was received in the amount of \$31,155 from the Whitt Elementary School PTA to Whitt Elementary School to be used for a shade structure.

M/M by Mike Williams and seconded by Bill Howard to accept the donation as presented by administration

Motion carried unanimously, 7-0.

DONATIONS (CONTINUED)

2. Dodd Elementary School PTA

A donation was received in the amount of \$26,825 from the Dodd Elementary School PTA to Dodd Elementary School to be used for a playground shade structure.

M/M by Jacob Day and seconded by Kylie Reising to accept the donation from the Dodd Elementary School PTA as presented by administration.

Motion carried unanimously, 6-0.

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 2023-2024 School Year
- d. Request to Cancel December 18, 2023, Regular Scheduled Board Meeting
- e. 2022-2023 Bilingual ESL Program Evaluation
- f. Consider Approval of RFP 2024-J06-101 - November – Local Restaurant, Fast Food and Catering
- g. Consider Approval of RFP 2024-S09-107 – Career and Technology Education: Service and Supplies
- h. Consider Approval RFP 2024-S09-106 – General Automotive Supplies, Equipment, & Related Services
- i. Consider Approval Region 10 ESC Multi-Region Purchasing Cooperative – 2024-25

Wylie Independent School District
Board of Trustees
Regular Session
November 13, 2023
Page Five

CONSENT AGENDA (CONTINUED)

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

Motion carried unanimously, 7-0

2. New and Unfinished Action Items

a. 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 Bill Howard to approve resignations, employment, additional personnel units and the Superintendent’s Evaluation and Contract as presented by administration.

Motion carried unanimously, 7-0.

ELECTION OF OFFICERS

Kylie Reising was nominated as Board Secretary.

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

Motion passed unanimously, 7-0.

Stacie Smith was nominated as Board Vice President.

M/M by Jacob Day and seconded by Mike Williams for nominations to cease and Stacie Smith be elected as board vice president by acclamation.

Motion passed unanimously, 7-0.

Jacob Day was nominated as Board President.

Wylie Independent School District
Board of Trustees
Regular Session
November 13, 2023
Page Six

ELECTION OF OFFICERS (CONTINUED)

M/M by Matt Atkins and seconded by Mike Williams for nominations to cease and Jacob Day be elected president by acclamation.

Motion passed unanimously, 7-0.

ADJOURNMENT:

At 7:39p.m., the meeting was adjourned by mutual consent.

Stacie Smith, President

Kylie Reising, Secretary

**WYLIE INDEPENDENT SCHOOL DISTRICT
WYLIE, TEXAS**

THURSDAY, NOVEMBER 16, 2023 – SPECIAL CALLED BOARD MEETING:

Wylie Independent School District Board of Trustees met in a special called session on Thursday, November 16, 2023, at the Wylie Educational Service Center, 951 South Ballard, Wylie, Texas, 75098.

CALL TO ORDER:

The meeting was called to order by President Jacob Day at 8:00 a.m.

Board members present were: Matt Atkins, Jacob Day, Bill Howard, Virdee Montgomery, Kylie Reising and Stacie Smith

Board members absent were: Mike Williams

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, Executive Director for Communications April Cunningham, , Assistant to the Superintendent Rhonda Tracy, Administrative Assistant for Finance and Operations Donna Nettles

Visitors: None

OPEN SESSION:

At 8:00 a.m., the meeting moved into open session.

CANVASS VOTES OF NOVEMBER 7, 2023, BOND ELECTION

M/M by Matt Atkins and seconded by Stacie Smith to approve the canvass of votes for the November 7, 2023, Bond Election

Motion carried unanimously, 6-0.

Wylie Independent School District
Board of Trustees
Special Called Session
November 16, 2023
Page Two

ADJOURNMENT:

At 8:01 a.m., the meeting was adjourned by mutual consent.

Jacob Day, President

Kylie Reising, Secretary

**WYLIE INDEPENDENT SCHOOL DISTRICT
WYLIE, TEXAS**

TUESDAY, DECEMBER 12, 2023 – SPECIAL CALLED BOARD MEETING:

Wylie Independent School District Board of Trustees met in a special called session on Tuesday, December 12, 2023, at the Wylie Educational Service Center, 951 South Ballard, Wylie, Texas, 75098.

CALL TO ORDER:

The meeting was called to order by President Jacob Day at 11:32 a.m.

Board members present were: Matt Atkins, Jacob Day, Bill Howard, Virdie Montgomery, Kylie Reising, Stacie Smith and Mike Williams

Board members absent were: None

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, Principal Magan Porter, Executive Director for Communications April Cunningham, Executive Director for Maintenance and Operations Nathan Watson, Assistant Director for Early Education, Assistant to the Superintendent Rhonda Tracy, Administrative Assistant for Student Services Joelle Dudrow, Administrative Assistant for Finance and Operations Donna Nettles

Visitors: One

OPEN SESSION:

At 11:32 a.m., the meeting moved into open session for a board workshop on Bond and Construction Planning.

ADJOURNMENT:

At 1:27 p.m., the meeting was adjourned by mutual consent.

Jacob Day, President

Kylie Reising, Secretary

Wylie Independent School District

Interim Financial Reports

November 30, 2023

Wylie Independent School District

Interim Financial Reports

As of November 30, 2023

Table of Contents

Financial Statements	Page
Balance Sheet - All Governmental Funds	A
Financial Statements - Budget and Actual:	
General Fund	B
Special Revenue Fund	C
Food Service Fund	D
Debt Service Fund	E
Capital Projects Fund	F

Wylie Independent School District

Balance Sheet

All Governmental Funds

November 30, 2023

		<u>General Fund</u>	<u>Food Service Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
Assets						
1110	Cash and cash equivalents	\$ 18,488,067	\$ 614,510	\$ 1,065,061	\$ 10,257	\$ 24,363
1120	Current investments	63,809,068	7,164,854	2,772,654	13,640,917	3,619,608
1225	Taxes receivable, net	939,008	-	-	441,726	-
1240	Due from other governments	-	-	-	-	-
1250	Accrued Interest	-	-	-	-	-
1260	Due from other funds	908,987	-	2,500	-	-
1290	Other receivables	1,770	-	2,830	-	-
1300	Inventories	246,922	-	-	-	-
1490	Other current assets	-	-	34,390	-	91,901
1000	Total Assets	<u>\$ 84,393,822</u>	<u>\$ 7,779,364</u>	<u>\$ 3,877,435</u>	<u>\$ 14,092,900</u>	<u>\$ 3,735,872</u>
Liabilities						
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
2150	Payroll deductions & withholdings	1,664,499	20,742	44,455	-	-
2160	Accrued wages payable	-	-	-	-	-
2170	Due to other funds	906,498	-	-	-	-
2180	Due to other governments	1	-	244	82,989	-
2200	Accrued expenditures	-	-	-	-	-
2300	Unearned revenue	-	-	(25,479)	-	-
2400	Payable from restricted assets	-	-	-	-	-
2600	Deferred Inflows	939,008	883	-	441,726	-
2000	Total Liabilities	<u>3,510,006</u>	<u>21,625</u>	<u>19,220</u>	<u>524,715</u>	<u>-</u>
Fund Balances						
3410	Investments in Inventory	\$ 231,154	\$ -	-	-	-
3430	Reserve for Prepaid Items	2,624,860	-	-	-	-
3450	Restricted for Federal/State Funds Grant Restrictions	-	-	-	-	-
3470	Reserve for Capital Acq/Contractual Obligations	-	-	-	-	3,735,872
3480	Restricted for Retirement of Long-Term Debt	-	-	-	13,568,185	-
3490	Other reserves of fund balance	228,783	-	3,858,215	-	-
3540	Designated Fund Balance - Campus Activity Fund	-	-	-	-	-
3570	Assigned Fund Balance - Construction Projects	10,000,000	-	-	-	-
3590	Other Designated Fund Balances	590,757	-	-	-	-
3600	Unassigned Fund Balance	67,208,262	7,757,739	-	-	-
3000	Total Fund Balances	<u>80,883,816</u>	<u>7,757,739</u>	<u>3,858,215</u>	<u>13,568,185</u>	<u>3,735,872</u>
4000	Total Liabilities and Fund Balances	<u>\$ 84,393,822</u>	<u>\$ 7,779,364</u>	<u>\$ 3,877,435</u>	<u>\$ 14,092,900</u>	<u>\$ 3,735,872</u>

Wylie Independent School District

Budget and Actual

General Fund

November 1, 2023 through November 30, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 94,904,966	\$ 6,519,035	6.87%
5800	State sources	98,512,866	54,534,385	55.36%
5900	Federal sources	<u>3,631,800</u>	<u>718,079</u>	<u>19.77%</u>
	Total Revenues	<u>197,049,632</u>	<u>61,771,499</u>	<u>31.35%</u>
Expenditures				
11	Instruction	121,951,181	33,156,087	27.19%
12	Instructional resources & media	1,445,358	394,499	27.29%
13	Staff development	5,348,709	1,916,636	35.83%
21	Instructional administration	1,960,822	742,591	37.87%
23	School administration	10,469,408	3,925,416	37.49%
31	Guidance and counseling	5,694,345	1,714,626	30.11%
32	Social Work Services	61,943	22,914	36.99%
33	Health services	2,093,045	595,878	28.47%
34	Student transportation	8,958,624	3,113,594	34.76%
35	Food Services	275,178	63,044	22.91%
36	Co-curricular activities	6,181,701	2,270,211	36.72%
41	General administration	8,346,140	3,985,823	47.76%
51	Plant maintenance & operations	21,073,934	9,738,832	46.21%
52	Security	2,307,587	582,476	25.24%
53	Technology	4,115,639	1,946,056	47.28%
61	Community service	8,500	7,247	85.26%
71	Debt service	2,188,598	1,428,947	65.29%
81	Facilities Acquisition and Construction	4,614,586	497,464	10.78%
95	JJAEP Programs	96,000	-	0.00%
99	Other Intergovernmental Charges	920,000	424,096	46.10%
	Total Expenditures	<u>208,111,298</u>	<u>66,526,437</u>	<u>31.97%</u>
	Excess Revenues Over/(Under) Expenditures	<u>(11,061,666)</u>	<u>(4,754,938)</u>	
7XXX	Other Financing Sources	-	371,377	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>371,377</u>	
	Beginning Fund Balance - July 1, 2023	<u>85,267,377</u>	<u>85,267,377</u>	
	Estimated Fund Balance - Ending	<u>\$ 74,205,711</u>	<u>\$ 80,883,816</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

General Fund

November 1, 2023 through November 30, 2023

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
REVENUES				
Local Resources				
5711 Taxes, Current Year Levy	\$ 89,327,169	\$ 89,327,169	\$ 3,525,112	3.95%
5712 Taxes, Prior Years	300,000	300,000	(118,395)	-39.47%
5716 Penalties and Interest	210,000	210,000	68,220	32.49%
5719 Other Tax Revenue	20,000	20,000	4,984	24.92%
Total Property Tax Revenue	89,857,169	89,857,169	3,479,921	3.87%
Other Local Revenue				
5735 Student Transfer Tuition	30,000	30,000	15,956	53.19%
5737 Summer School Tuition	50,000	50,000	-	0.00%
5742 Earnings from Investments	3,270,534	3,270,534	1,768,021	54.06%
5743 Rent	670,000	670,000	473,424	70.66%
5744 Donations	172,455	272,063	99,608	36.61%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	319,000	336,500	382,715	113.73%
5752 Athletic Activity	418,700	418,700	299,390	71.50%
Total Other Local Resources	4,930,689	5,047,797	3,039,114	60.21%
Total Local Resources	94,787,858	94,904,966	6,519,035	6.87%
State Sources				
5811 Per Capita Apportionment	7,112,568	7,112,568	1,991,336	28.00%
5812 Foundation School Program (FSP)	80,172,943	80,483,943	48,628,477	60.42%
5819 Other FSP Revenues	-	-	-	0.00%
5829 State Revenue	-	-	-	0.00%
5831 TRS on Behalf	10,916,355	10,916,355	3,914,572	35.86%
5842 Supplemental State Visually Impaired	-	-	-	0.00%
5849 SSA State Revenues	-	-	-	0.00%
Total State Revenue	98,201,866	98,512,866	54,534,385	55.36%
Federal Resources				
5919 Indirect Costs from Federal Funds (SSA)	-	-	-	0.00%
5929 Indirect Costs from Federal Funds (TEA)	200,000	200,000	192,237	96.12%
5931 School Health Services (SHARS)	3,200,000	3,200,000	60,535	1.89%
5932 Medicaid Adm Claiming Program (MAC)	8,000	8,000	40,414	505.18%
5939 State Comp/Flood Area	3,800	3,800	7,546	198.58%
5941 Impact Aid	100,000	100,000	361,407	361.41%
5946 Federal Revenue from Federal Agencies	120,000	120,000	55,940	46.62%
Total Federal Revenue	3,631,800	3,631,800	718,079	19.77%
TOTAL REVENUES	\$ 196,621,524	\$ 197,049,632	\$ 61,771,499	31.35%

WYLIE INDEPENDENT SCHOOL DISTRICT

Expense Detail by Object

General Fund

November 1, 2023 through November 30, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6100s				
6100-6199 Payroll	\$ 165,781,617	\$ 168,949,886	\$ 49,194,469	29.12%
6200s				
6200-6299 Professional & Contracted Services	11,610,042	13,633,711	6,043,242	44.33%
6300s				
6300-6399 Supplies & Materials	10,263,992	10,457,257	5,166,110	49.40%
6400s				
6400-6499 Other Operating Costs	6,222,372	6,391,341	3,617,558	56.60%
6500s				
6500-6599 Debt Services	2,213,598	2,188,598	1,428,947	65.29%
6600s				
6600-6699 Capital Outlay	529,903	6,490,505	1,076,111	16.58%
TOTAL EXPENSES	\$ 196,621,524	\$ 208,111,298	\$ 66,526,437	31.97%

Wylie Independent School District

Budget and Actual

Food Service Fund

November 1, 2023 through November 30, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 4,907,420	\$ 2,228,149	45.40%
5800	State sources	185,000	79,442	42.94%
5900	Federal sources	<u>4,807,358</u>	<u>1,400,792</u>	<u>29.14%</u>
	Total Revenues	<u>9,899,778</u>	<u>3,708,383</u>	<u>37.46%</u>
Expenditures				
35	Food Services	11,238,614	3,555,053	31.63%
51	Plant Maintenance and Operations	25,240	4,822	19.10%
71	Debt Service (copiers)	4,500	-	0.00%
81	Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>0.00%</u>
	Total Expenditures	<u>11,268,354</u>	<u>3,559,875</u>	<u>31.59%</u>
	Excess Revenues Over/(Under) Expenditures	(1,368,576)	148,508	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	
	Actual Fund Balance - July 1, 2023	<u>7,609,231</u>	<u>7,609,231</u>	
	Estimated Fund Balance - Ending	<u>\$ 6,240,655</u>	<u>\$ 7,757,739</u>	

Notes:

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

WYLIE INDEPENDENT SCHOOL DISTRICT

Budget - Revenue Detail

Food Service Fund

November 1, 2023 through November 30, 2023

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
REVENUES				
Other Local Revenue				
5742 Earnings from Investments	\$ 25,000	\$ 25,000	\$ 182,250	729.00%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	10,000	10,000	2,351	23.51%
5751 Food Service Activity	4,872,420	4,872,420	2,043,548	41.94%
Total Local Resources	<u>4,907,420</u>	<u>4,907,420</u>	<u>2,228,149</u>	<u>45.40%</u>
State Sources				
5829 State Revenue	35,000	35,000	12,648	36.14%
5831 TRS on Behalf	150,000	150,000	66,794	44.53%
Total State Revenue	<u>185,000</u>	<u>185,000</u>	<u>79,442</u>	<u>42.94%</u>
Federal Resources				
5919 Federal Revenue	-	-	-	0.00%
5921 NSLP-School Breakfast	629,604	629,604	197,015	31.29%
5922 NSLP - School Lunch	3,420,000	3,420,000	957,391	27.99%
5923 USDA Donated Commodities	597,885	597,885	-	0.00%
5939 Fed Rev Distributed by TX Govt Agency	-	159,869	246,386	154.12%
Total Federal Revenue	<u>4,647,489</u>	<u>4,807,358</u>	<u>1,400,792</u>	<u>29.14%</u>
TOTAL REVENUES	<u><u>\$ 9,739,909</u></u>	<u><u>\$ 9,899,778</u></u>	<u><u>\$ 3,708,383</u></u>	<u><u>37.46%</u></u>

WYLIE INDEPENDENT SCHOOL DISTRICT

Expense Detail by Object

Food Service Fund

November 1, 2023 through November 30, 2023

		<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES					
6100s					
6100-6199	Payroll	\$ 4,185,487	\$ 4,185,487	\$ 1,133,348	27.08%
6200s					
6200-6299	Professional & Contracted Services	81,240	264,968	151,544	57.19%
6300s					
6300-6399	Supplies & Materials	5,200,301	5,273,427	1,663,961	31.55%
6400s					
6400-6499	Other Operating Costs	41,000	44,100	9,879	22.40%
6500s					
6500-6599	Debt Services	4,500	4,500	-	0.00%
6600s					
6600-6699	Capital Outlay	1,450,000	1,495,872	601,143	40.19%
TOTAL EXPENSES		\$ 10,962,528	\$ 11,268,354	\$ 3,559,875	31.59%

Wylie Independent School District

Budget and Actual

Special Revenue Fund

November 1, 2023 through November 30, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 1,916,906	\$ 1,856,551	96.85%
5800	State sources	2,216,854	740,252	33.39%
5900	Federal sources	<u>8,477,045</u>	<u>1,625,426</u>	<u>19.17%</u>
	Total Revenues	<u>12,610,805</u>	<u>4,222,229</u>	<u>33.48%</u>
Expenditures				
11	Instruction	9,675,383	3,024,213	31.26%
12	Instructional resources & media	153,449	51,854	33.79%
13	Staff development	1,064,331	301,922	28.37%
21	Instructional administration	516	-	0.00%
23	School administration	68,121	14,530	21.33%
31	Guidance and counseling	2,277,181	597,224	26.23%
32	Social Work Services	38,572	12,090	31.34%
33	Health services	36,700	-	0.00%
34	Student transportation	1,239,268	406,940	32.84%
35	Food Service	2,120	-	0.00%
36	Co-curricular activities	909,799	401,737	44.16%
41	General administration	472,688	96,893	20.50%
51	Plant maintenance & operations	124,456	105,524	84.79%
52	Security	864,851	39,998	4.62%
53	Technology	79,740	79,740	100.00%
61	Community service	29,559	5,455	18.45%
71	Debt service	-	-	0.00%
81	Facilities Acquisition and Construction	12,788	12,787	99.99%
	Total Expenditures	<u>17,049,522</u>	<u>5,150,907</u>	<u>30.21%</u>
Excess Revenues Over/(Under) Expenditures		(4,438,717)	(928,678)	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	
Actual Fund Balance - July 1, 2023		<u>4,786,893</u>	<u>4,786,893</u>	
Estimated Fund Balance - Ending		<u>\$ 348,176</u>	<u>\$ 3,858,215</u>	

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

Debt Service Fund

November 1, 2023 through November 30, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
	Revenues			
5700	Local & intermediate sources	\$ 45,056,435	\$ 2,433,278	5.40%
5800	State sources	400,000	-	0.00%
	Total Revenues	<u>45,456,435</u>	<u>2,433,278</u>	<u>5.35%</u>
	Expenditures			
71	Debt service	<u>45,456,435</u>	<u>21,830,052</u>	<u>48.02%</u>
	Total Expenditures	<u>45,456,435</u>	<u>21,830,052</u>	<u>48.02%</u>
	Excess Revenues Over/(Under) Expenditures	<u>-</u>	<u>(19,396,774)</u>	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	-	-	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	
	Actual Fund Balance - July 1, 2023	<u>32,964,959</u>	<u>32,964,959</u>	
	Estimated Fund Balance - Ending	<u>\$ 32,964,959</u>	<u>\$ 13,568,185</u>	

Notes:

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

WYLIE INDEPENDENT SCHOOL DISTRICT

Budget - Revenue Detail

Debt Service Fund

November 1, 2023 through November 30, 2023

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
REVENUES				
Local Resources				
5711 Taxes, Current Year Levy	\$ 44,801,435	\$ 44,801,435	\$ 2,072,775	4.63%
5712 Taxes, Prior Years	120,000	120,000	(58,482)	-48.74%
5716 Penalties and Interest	75,000	75,000	32,284	43.05%
5719 Other Tax Revenue	-	-	-	0.00%
Total Property Tax Revenue	<u>44,996,435</u>	<u>44,996,435</u>	<u>2,046,577</u>	<u>4.55%</u>
Other Local Revenue				
5742 Earnings from Investments	60,000	60,000	386,701	644.50%
5749 Other Revenue from Local Sources	-	-	-	0.00%
Total Other Local Resources	<u>60,000</u>	<u>60,000</u>	<u>386,701</u>	<u>644.50%</u>
Total Local Resources	<u>45,056,435</u>	<u>45,056,435</u>	<u>2,433,278</u>	<u>5.40%</u>
State Sources				
5829 State Revenue	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>0.00%</u>
Total State Revenue	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>0.00%</u>
TOTAL REVENUES	<u><u>\$ 45,456,435</u></u>	<u><u>\$ 45,456,435</u></u>	<u><u>\$ 2,433,278</u></u>	<u><u>5.35%</u></u>

WYLIE INDEPENDENT SCHOOL DISTRICT

Expense Detail by Object

Debt Service Fund

November 1, 2023 through November 30, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6500s				
6500-6599 Debt Services	45,456,435	45,456,435	21,830,052	48.02%
TOTAL EXPENSES	\$ 45,456,435	\$ 45,456,435	\$ 21,830,052	48.02%

Wylie Independent School District
Budget and Actual
Capital Projects Fund
November 1, 2023 through November 30, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	<u>207,770</u>	<u>100,522</u>	<u>48.38%</u>
	Total Revenues	<u>207,770</u>	<u>100,522</u>	
Expenditures				
11	Instructional	10,309	10,290	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	-	-	0.00%
41	General administration	-	-	0.00%
51	Plant Maintenance & Operations	135,384	126,207	93.22%
52	Security & Monitoring	-	-	0.00%
53	Technology	-	-	0.00%
71	Debt Service	-	-	0.00%
81	Capital outlay	<u>4,358,758</u>	<u>1,212,011</u>	<u>27.81%</u>
	Total Expenditures	<u>4,504,451</u>	<u>1,348,508</u>	
	Excess Revenues Over/(Under) Expenditures	(4,296,681)	(1,247,986)	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	
	Actual Fund Balance - July 1, 2023	<u>4,983,858</u>	<u>4,983,858</u>	
	Estimated Fund Balance - Ending	<u>\$ 687,177</u>	<u>\$ 3,735,872</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

Interim Financial Reports

December 31, 2023

Wylie Independent School District

Interim Financial Reports

As of December 31, 2023

Table of Contents

Financial Statements	Page
Balance Sheet - All Governmental Funds	A
Financial Statements - Budget and Actual:	
General Fund	B
Special Revenue Fund	C
Food Service Fund	D
Debt Service Fund	E
Capital Projects Fund	F

Wylie Independent School District
Balance Sheet
All Governmental Funds
December 31, 2023

		General Fund	Food Service Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund
Assets						
1110	Cash and cash equivalents	\$ 19,367,428	\$ 767,481	\$ 938,821	\$ 9,806	\$ 24,482
1120	Current investments	85,889,948	6,801,984	3,341,897	41,457,135	3,636,260
1225	Taxes receivable, net	939,008	-	-	441,726	-
1240	Due from other governments	-	-	-	-	-
1250	Accrued Interest	-	-	-	-	-
1260	Due from other funds	910,829	-	2,500	-	-
1290	Other receivables	1,770	-	2,830	-	-
1300	Inventories	227,095	-	-	-	-
1490	Other current assets	-	-	34,425	-	91,901
1000	Total Assets	<u>\$ 107,336,078</u>	<u>\$ 7,569,465</u>	<u>\$ 4,320,473</u>	<u>\$ 41,908,667</u>	<u>\$ 3,752,643</u>
Liabilities						
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
2150	Payroll deductions & withholdings	1,663,039	19,186	44,343	-	-
2160	Accrued wages payable	-	-	-	-	-
2170	Due to other funds	908,330	-	-	-	-
2180	Due to other governments	-	-	442	82,989	-
2200	Accrued expenditures	-	-	-	-	-
2300	Unearned revenue	-	-	624,521	-	-
2400	Payable from restricted assets	-	-	-	-	-
2600	Deferred Inflows	939,008	883	-	441,726	-
2000	Total Liabilities	<u>3,510,377</u>	<u>20,069</u>	<u>669,306</u>	<u>524,715</u>	<u>-</u>
Fund Balances						
3410	Investments in Inventory	\$ 231,154	\$ -	-	-	-
3430	Reserve for Prepaid Items	2,624,860	-	-	-	-
3450	Restricted for Federal/State Funds Grant Restrictions	-	-	-	-	-
3470	Reserve for Capital Acq/Contractual Obligations	-	-	-	-	3,752,643
3480	Restricted for Retirement of Long-Term Debt	-	-	-	41,383,952	-
3490	Other reserves of fund balance	228,783	-	3,651,167	-	-
3540	Designated Fund Balance - Campus Activity Fund	-	-	-	-	-
3570	Assigned Fund Balance - Construction Projects	10,000,000	-	-	-	-
3590	Other Designated Fund Balances	590,757	-	-	-	-
3600	Unassigned Fund Balance	90,150,147	7,549,396	-	-	-
3000	Total Fund Balances	<u>103,825,701</u>	<u>7,549,396</u>	<u>3,651,167</u>	<u>41,383,952</u>	<u>3,752,643</u>
4000	Total Liabilities and Fund Balances	<u>\$ 107,336,078</u>	<u>\$ 7,569,465</u>	<u>\$ 4,320,473</u>	<u>\$ 41,908,667</u>	<u>\$ 3,752,643</u>

Wylie Independent School District

Budget and Actual General Fund

December 1, 2023 through December 31, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 94,904,966	\$ 46,943,815	49.46%
5800	State sources	98,512,866	55,807,240	56.65%
5900	Federal sources	<u>3,631,800</u>	<u>752,835</u>	<u>20.73%</u>
	Total Revenues	<u>197,049,632</u>	<u>103,503,890</u>	<u>52.53%</u>
Expenditures				
11	Instruction	121,951,181	44,477,865	36.47%
12	Instructional resources & media	1,445,358	505,250	34.96%
13	Staff development	5,348,709	2,398,479	44.84%
21	Instructional administration	1,960,822	1,001,124	51.06%
23	School administration	10,469,408	4,960,881	47.38%
31	Guidance and counseling	5,694,345	2,310,388	40.57%
32	Social Work Services	61,943	28,904	46.66%
33	Health services	2,093,045	771,901	36.88%
34	Student transportation	8,958,624	3,904,384	43.58%
35	Food Services	275,178	183,399	66.65%
36	Co-curricular activities	6,181,701	2,735,823	44.26%
41	General administration	8,346,140	4,719,828	56.55%
51	Plant maintenance & operations	21,073,934	11,178,786	53.05%
52	Security	2,307,587	875,171	37.93%
53	Technology	4,115,639	2,270,469	55.17%
61	Community service	8,500	7,264	85.46%
71	Debt service	2,188,598	1,447,320	66.13%
81	Facilities Acquisition and Construction	4,614,586	1,115,637	24.18%
95	JJAEP Programs	96,000	-	0.00%
99	Other Intergovernmental Charges	920,000	424,096	46.10%
	Total Expenditures	<u>208,111,298</u>	<u>85,316,969</u>	<u>41.00%</u>
	Excess Revenues Over/(Under) Expenditures	<u>(11,061,666)</u>	<u>18,186,921</u>	
7XXX	Other Financing Sources	-	371,403	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>371,403</u>	
	Beginning Fund Balance - July 1, 2023	<u>85,267,377</u>	<u>85,267,377</u>	
	Estimated Fund Balance - Ending	<u>\$ 74,205,711</u>	<u>\$ 103,825,701</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

General Fund

December 1, 2023 through December 31, 2023

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
REVENUES				
Local Resources				
5711 Taxes, Current Year Levy	\$ 89,327,169	\$ 89,327,169	\$ 43,447,856	48.64%
5712 Taxes, Prior Years	300,000	300,000	(177,518)	-59.17%
5716 Penalties and Interest	210,000	210,000	74,853	35.64%
5719 Other Tax Revenue	20,000	20,000	19,899	99.50%
Total Property Tax Revenue	89,857,169	89,857,169	43,365,090	48.26%
Other Local Revenue				
5735 Student Transfer Tuition	30,000	30,000	16,964	56.55%
5737 Summer School Tuition	50,000	50,000	-	0.00%
5742 Earnings from Investments	3,270,534	3,270,534	2,185,309	66.82%
5743 Rent	670,000	670,000	478,498	71.42%
5744 Donations	172,455	272,063	124,608	45.80%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	319,000	336,500	458,163	136.16%
5752 Athletic Activity	418,700	418,700	315,183	75.28%
Total Other Local Resources	4,930,689	5,047,797	3,578,725	70.90%
Total Local Resources	94,787,858	94,904,966	46,943,815	49.46%
State Sources				
5811 Per Capita Apportionment	7,112,568	7,112,568	2,440,531	34.31%
5812 Foundation School Program (FSP)	80,172,943	80,483,943	48,628,477	60.42%
5819 Other FSP Revenues	-	-	-	0.00%
5829 State Revenue	-	-	-	0.00%
5831 TRS on Behalf	10,916,355	10,916,355	4,738,232	43.40%
5842 Supplemental State Visually Impaired	-	-	-	0.00%
5849 SSA State Revenues	-	-	-	0.00%
Total State Revenue	98,201,866	98,512,866	55,807,240	56.65%
Federal Resources				
5919 Indirect Costs from Federal Funds (SSA)	-	-	-	0.00%
5929 Indirect Costs from Federal Funds (TEA)	200,000	200,000	192,237	96.12%
5931 School Health Services (SHARS)	3,200,000	3,200,000	78,835	2.46%
5932 Medicaid Adm Claiming Program (MAC)	8,000	8,000	40,414	505.18%
5939 State Comp/Flood Area	3,800	3,800	7,546	198.58%
5941 Impact Aid	100,000	100,000	361,407	361.41%
5946 Federal Revenue from Federal Agencies	120,000	120,000	72,397	60.33%
Total Federal Revenue	3,631,800	3,631,800	752,836	20.73%
TOTAL REVENUES	\$ 196,621,524	\$ 197,049,632	\$ 103,503,891	52.53%

WYLIE INDEPENDENT SCHOOL DISTRICT

Expense Detail by Object

General Fund

December 1, 2023 through December 31, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6100s				
6100-6199 Payroll	\$ 165,781,617	\$ 168,949,886	\$ 65,690,532	38.88%
6200s				
6200-6299 Professional & Contracted Services	11,610,042	13,560,651	7,054,946	52.03%
6300s				
6300-6399 Supplies & Materials	10,263,992	10,520,674	5,566,770	52.91%
6400s				
6400-6499 Other Operating Costs	6,222,372	6,400,984	3,803,117	59.41%
6500s				
6500-6599 Debt Services	2,213,598	2,188,598	1,447,320	66.13%
6600s				
6600-6699 Capital Outlay	529,903	6,490,505	1,754,283	27.03%
TOTAL EXPENSES	\$ 196,621,524	\$ 208,111,298	\$ 85,316,968	41.00%

Wylie Independent School District

Budget and Actual

Food Service Fund

December 1, 2023 through December 31, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 4,907,420	\$ 2,637,912	53.75%
5800	State sources	185,000	93,302	50.43%
5900	Federal sources	<u>4,807,358</u>	<u>1,404,800</u>	<u>29.22%</u>
	Total Revenues	<u>9,899,778</u>	<u>4,136,014</u>	<u>41.78%</u>
Expenditures				
35	Food Services	11,238,614	4,187,782	37.26%
51	Plant Maintenance and Operations	25,240	8,067	31.96%
71	Debt Service (copiers)	4,500	-	0.00%
81	Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>0.00%</u>
	Total Expenditures	<u>11,268,354</u>	<u>4,195,849</u>	<u>37.24%</u>
	Excess Revenues Over/(Under) Expenditures	(1,368,576)	(59,835)	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	
	Actual Fund Balance - July 1, 2023	<u>7,609,231</u>	<u>7,609,231</u>	
	Estimated Fund Balance - Ending	<u>\$ 6,240,655</u>	<u>\$ 7,549,396</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, 2023 through December 31, 2023

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
REVENUES				
Other Local Revenue				
5742 Earnings from Investments	\$ 25,000	\$ 25,000	\$ 218,651	874.60%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	10,000	10,000	4,513	45.13%
5751 Food Service Activity	4,872,420	4,872,420	2,414,748	49.56%
Total Local Resources	<u>4,907,420</u>	<u>4,907,420</u>	<u>2,637,912</u>	<u>53.75%</u>
State Sources				
5829 State Revenue	35,000	35,000	12,648	36.14%
5831 TRS on Behalf	150,000	150,000	80,654	53.77%
Total State Revenue	<u>185,000</u>	<u>185,000</u>	<u>93,302</u>	<u>50.43%</u>
Federal Resources				
5919 Federal Revenue	-	-	-	0.00%
5921 NSLP-School Breakfast	629,604	629,604	201,024	31.93%
5922 NSLP - School Lunch	3,420,000	3,420,000	957,391	27.99%
5923 USDA Donated Commodities	597,885	597,885	-	0.00%
5939 Fed Rev Distributed by TX Govt Agency	-	159,869	246,385	154.12%
Total Federal Revenue	<u>4,647,489</u>	<u>4,807,358</u>	<u>1,404,800</u>	<u>29.22%</u>
TOTAL REVENUES	<u><u>\$ 9,739,909</u></u>	<u><u>\$ 9,899,778</u></u>	<u><u>\$ 4,136,014</u></u>	<u><u>41.78%</u></u>

WYLIE INDEPENDENT SCHOOL DISTRICT

Expense Detail by Object

Food Service Fund

December 1, 2023 through December 31, 2023

		<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES					
6100s					
6100-6199	Payroll	\$ 4,185,487	\$ 4,185,487	\$ 1,456,403	34.80%
6200s					
6200-6299	Professional & Contracted Services	81,240	266,968	173,216	64.88%
6300s					
6300-6399	Supplies & Materials	5,200,301	5,271,427	1,944,302	36.88%
6400s					
6400-6499	Other Operating Costs	41,000	44,100	20,785	47.13%
6500s					
6500-6599	Debt Services	4,500	4,500	-	0.00%
6600s					
6600-6699	Capital Outlay	1,450,000	1,495,872	601,143	40.19%
TOTAL EXPENSES		\$ 10,962,528	\$ 11,268,354	\$ 4,195,849	37.24%

Wylie Independent School District

Budget and Actual

Special Revenue Fund

December 1, 2023 through December 31, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 2,000,140	\$ 1,956,697	97.83%
5800	State sources	2,216,854	740,253	33.39%
5900	Federal sources	<u>8,613,065</u>	<u>2,270,877</u>	<u>26.37%</u>
	Total Revenues	<u>12,830,059</u>	<u>4,967,827</u>	<u>38.72%</u>
Expenditures				
11	Instruction	8,959,357	3,260,181	36.39%
12	Instructional resources & media	166,464	61,316	36.83%
13	Staff development	1,147,579	384,563	33.51%
21	Instructional administration	1,036	-	0.00%
23	School administration	63,033	15,682	24.88%
31	Guidance and counseling	2,277,181	772,025	33.90%
32	Social work services	38,571	16,968	43.99%
33	Health services	36,700	27,826	75.82%
34	Student transportation	1,239,317	406,940	32.84%
35	Food Service	2,149	-	0.00%
36	Co-curricular activities	942,684	446,818	47.40%
41	General administration	472,688	177,167	37.48%
51	Plant maintenance & operations	132,182	110,405	83.52%
52	Security	864,851	39,998	4.62%
53	Technology	79,740	79,740	100.00%
61	Community service	29,559	5,420	18.34%
71	Debt service	-	-	0.00%
81	Facilities acquisition and construction	12,788	12,787	99.99%
93	Payments to SSA member districts	802,897	285,717	35.59%
	Total Expenditures	<u>17,268,776</u>	<u>6,103,553</u>	<u>35.34%</u>
Excess Revenues Over/(Under) Expenditures		(4,438,717)	(1,135,726)	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	
Actual Fund Balance - July 1, 2023		<u>4,786,893</u>	<u>4,786,893</u>	
Estimated Fund Balance - Ending		<u>\$ 348,176</u>	<u>\$ 3,651,167</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 and Actual

Debt Service Fund

December 1, 2023 through December 31, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
	Revenues			
5700	Local & intermediate sources	\$ 45,056,435	\$ 26,486,591	58.79%
5800	State sources	400,000	3,762,954	940.74%
	Total Revenues	<u>45,456,435</u>	<u>30,249,545</u>	<u>66.55%</u>
	Expenditures			
71	Debt service	<u>45,456,435</u>	<u>21,830,552</u>	<u>48.03%</u>
	Total Expenditures	<u>45,456,435</u>	<u>21,830,552</u>	<u>48.03%</u>
	Excess Revenues Over/(Under) Expenditures	<u>-</u>	<u>8,418,993</u>	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	-	-	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	
	Actual Fund Balance - July 1, 2023	<u>32,964,959</u>	<u>32,964,959</u>	
	Estimated Fund Balance - Ending	<u>\$ 32,964,959</u>	<u>\$ 41,383,952</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, 2023 through December 31, 2023

	<u>Original Budget</u>	<u>Approved Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
REVENUES				
Local Resources				
5711 Taxes, Current Year Levy	\$ 44,801,435	\$ 44,801,435	\$ 26,052,771	58.15%
5712 Taxes, Prior Years	120,000	120,000	(86,968)	-72.47%
5716 Penalties and Interest	75,000	75,000	35,121	46.83%
5719 Other Tax Revenue	-	-	-	0.00%
Total Property Tax Revenue	<u>44,996,435</u>	<u>44,996,435</u>	<u>26,000,924</u>	<u>57.78%</u>
Other Local Revenue				
5742 Earnings from Investments	60,000	60,000	485,668	809.45%
5749 Other Revenue from Local Sources	-	-	-	0.00%
Total Other Local Resources	<u>60,000</u>	<u>60,000</u>	<u>485,668</u>	<u>809.45%</u>
Total Local Resources	<u>45,056,435</u>	<u>45,056,435</u>	<u>26,486,592</u>	<u>58.79%</u>
State Sources				
5829 State Revenue	<u>400,000</u>	<u>400,000</u>	<u>3,762,954</u>	<u>940.74%</u>
Total State Revenue	<u>400,000</u>	<u>400,000</u>	<u>3,762,954</u>	<u>940.74%</u>
TOTAL REVENUES	<u><u>\$ 45,456,435</u></u>	<u><u>\$ 45,456,435</u></u>	<u><u>\$ 30,249,546</u></u>	<u><u>66.55%</u></u>

WYLIE INDEPENDENT SCHOOL DISTRICT

Expense Detail by Object

Debt Service Fund

December 1, 2023 through December 31, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6500s				
6500-6599 Debt Services	45,456,435	45,456,435	21,830,552	48.03%
TOTAL EXPENSES	\$ 45,456,435	\$ 45,456,435	\$ 21,830,552	48.03%

Wylie Independent School District
Budget and Actual
Capital Projects Fund
December 1, 2023 through December 31, 2023

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	<u>207,770</u>	<u>117,852</u>	<u>56.72%</u>
	Total Revenues	<u>207,770</u>	<u>117,852</u>	
Expenditures				
11	Instructional	10,309	10,290	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	-	-	0.00%
41	General administration	-	-	0.00%
51	Plant Maintenance & Operations	135,384	126,207	93.22%
52	Security & Monitoring	-	-	0.00%
53	Technology	-	-	0.00%
71	Debt Service	-	-	0.00%
81	Capital outlay	<u>4,358,758</u>	<u>1,212,570</u>	<u>27.82%</u>
	Total Expenditures	<u>4,504,451</u>	<u>1,349,067</u>	
	Excess Revenues Over/(Under) Expenditures	(4,296,681)	(1,231,215)	
7XXX	Other Financing Sources	-	-	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	
	Actual Fund Balance - July 1, 2023	<u>4,983,858</u>	<u>4,983,858</u>	
	Estimated Fund Balance - Ending	<u>\$ 687,177</u>	<u>\$ 3,752,643</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.

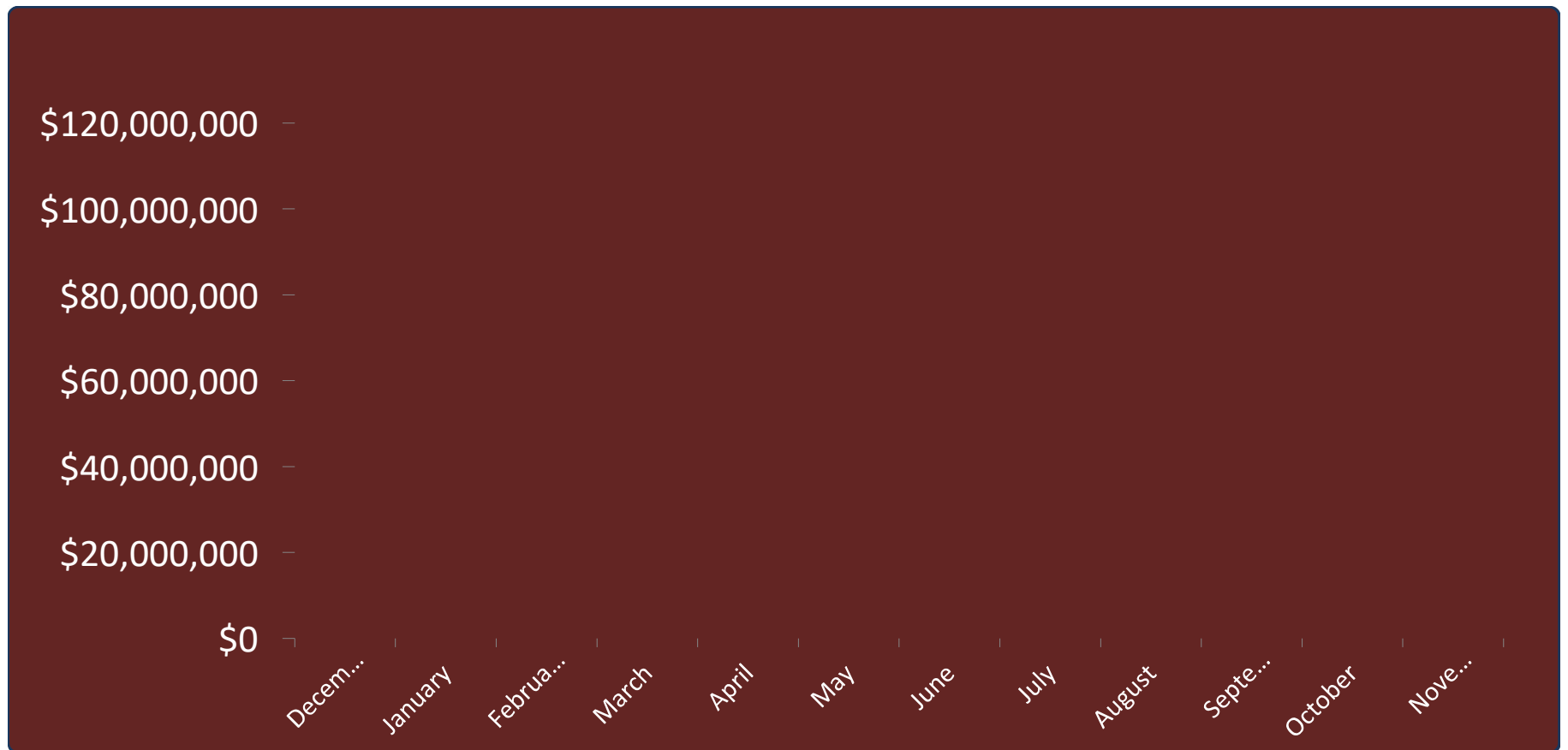
Wylie Independent School District

Monthly Investment Report

11/30/23

Wylie Independent School District
Market Value of Operating Fund Investments
For the Twelve Months Ending November 30, 2023

	December	January	February	March	April	May	June	July	August	September	October	November
Total	\$105,135,954.34	\$110,718,366.47	\$112,440,147.01	\$101,823,659.82	\$95,414,132.03	\$86,134,191.06	\$78,962,558.26	\$72,519,208.37	\$68,365,735.41	\$77,356,826.14	\$81,796,780.88	\$81,016,006.62
Inwood	\$3,550,233.80	\$2,908,927.35	\$2,159,708.09	\$2,802,316.26	\$20,170,756.67	\$21,986,057.49	\$20,325,114.98	\$18,358,166.90	\$19,866,618.40	\$18,996,960.30	\$17,310,281.24	\$17,206,937.96
Lone Star/Landing Rock	\$101,585,720.54	\$107,809,439.12	\$110,280,438.92	\$99,021,343.56	\$75,243,375.36	\$64,148,133.57	\$58,637,443.28	\$54,161,041.47	\$48,499,117.01	\$58,359,865.84	\$64,486,499.64	\$63,809,068.66



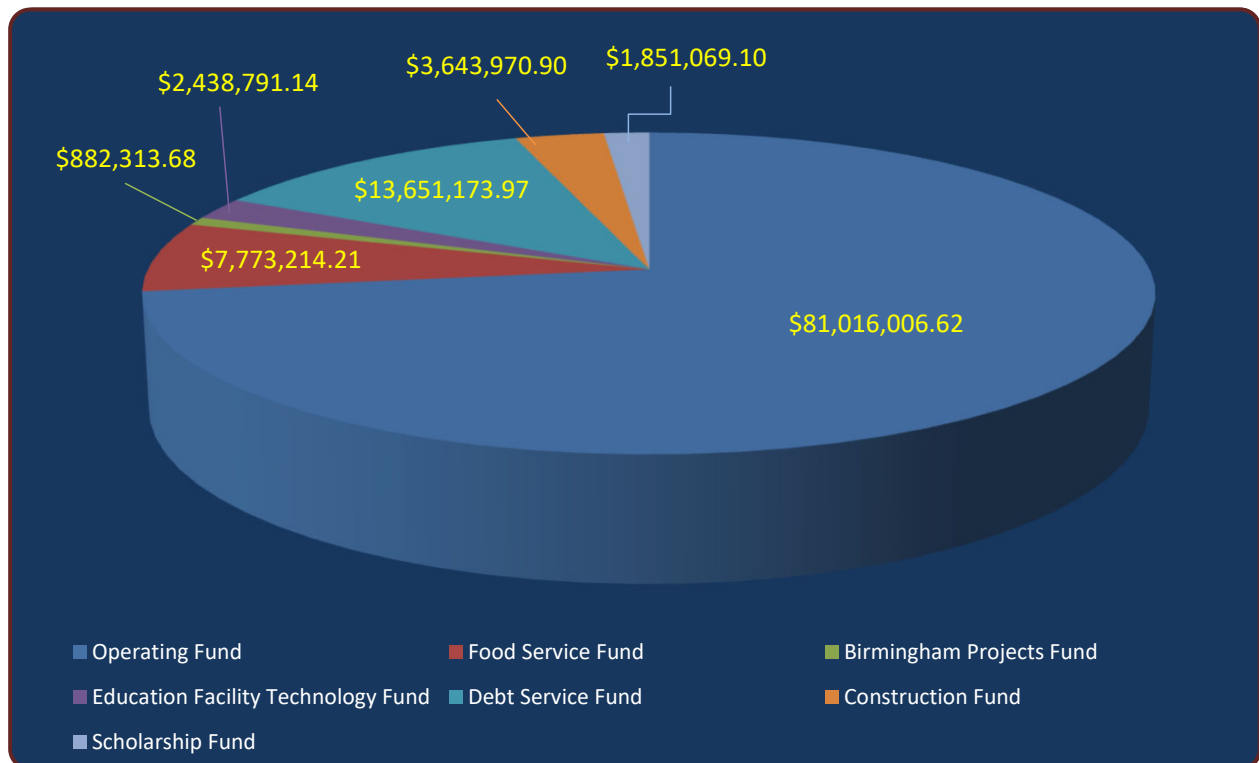
Wylie Independent School District

Market Value of Investments

As of November 30, 2023

Operating Fund	\$ 81,016,006.62
Food Service Fund	\$ 7,773,214.21
Birmingham Projects Fund	\$ 882,313.68
Education Facility Technology Fund	\$ 2,438,791.14
Debt Service Fund	\$ 13,651,173.97
Construction Fund	\$ 3,643,970.90
Scholarship Fund	\$ 1,851,069.10
TOTAL	<u>\$ 111,256,539.62</u>

TOTAL PORTFOLIO



Wylie Independent School District

Current Period Change in Market Value

November 1, 2023 through November 30, 2023

<u>Fund</u>	<u>Investment Description</u>	<u>Beginning Value</u>	<u>Ending Value</u>	<u>Change</u>
199	Operating Fund			
	Inwood National Bank	17,310,281.24	17,206,937.96	(103,343.28)
	Lone Star Investment Fund	51,578,464.68	50,846,926.05	(731,538.63)
	Landing Rock Cash Mgt (form. USA Mutual)	12,908,034.96	12,962,142.61	54,107.65
240	Food Service Fund			
	Inwood National Bank	482,384.11	608,360.19	125,976.08
	Lone Star Investment Fund	7,454,942.22	7,164,854.02	(290,088.20)
4XX	Birmingham Projects Fund			
	Inwood National Bank	598,793.19	548,419.83	(50,373.36)
	LOGIC Escrow 1940 Trust	171,158.13	171,940.28	782.15
	LOGIC Escrow 1950 Trust	160,574.84	161,308.63	733.79
	LOGIC Prime	641.98	644.94	2.96
494	Education Facility Technology Fund			
	Inwood National Bank	30.58	30.72	0.14
	Lone Star Investment Fund	2,427,480.13	2,438,760.42	11,280.29
511	Debt Service Fund			
	Inwood National Bank	10,208.78	10,257.44	48.66
	Lone Star Investment Fund	11,830,107.87	13,640,916.53	1,810,808.66
650	Construction Fund			
	Inwood National Bank	12,766.23	12,831.37	65.14
680	Construction Fund			
	Inwood National Bank	7,564.11	7,602.71	38.60
681	Construction Fund			
	Inwood National Bank	2,163.12	2,174.16	11.04
	Lone Star Investment Fund	215,510.89	216,514.87	1,003.98
682	Construction Fund			
	Inwood National Bank	1,746.21	1,755.12	8.91
	Lone Star Investment Fund	3,438,492.48	3,403,092.67	(35,399.81)
8XX	Scholarship Fund			
	Inwood National Bank	165,790.92	238,493.35	72,702.43
	JP Morgan Investment Management Account	1,587,370.63	1,612,575.75	25,205.12

Wylie Independent School District

Current Period Interest Earnings

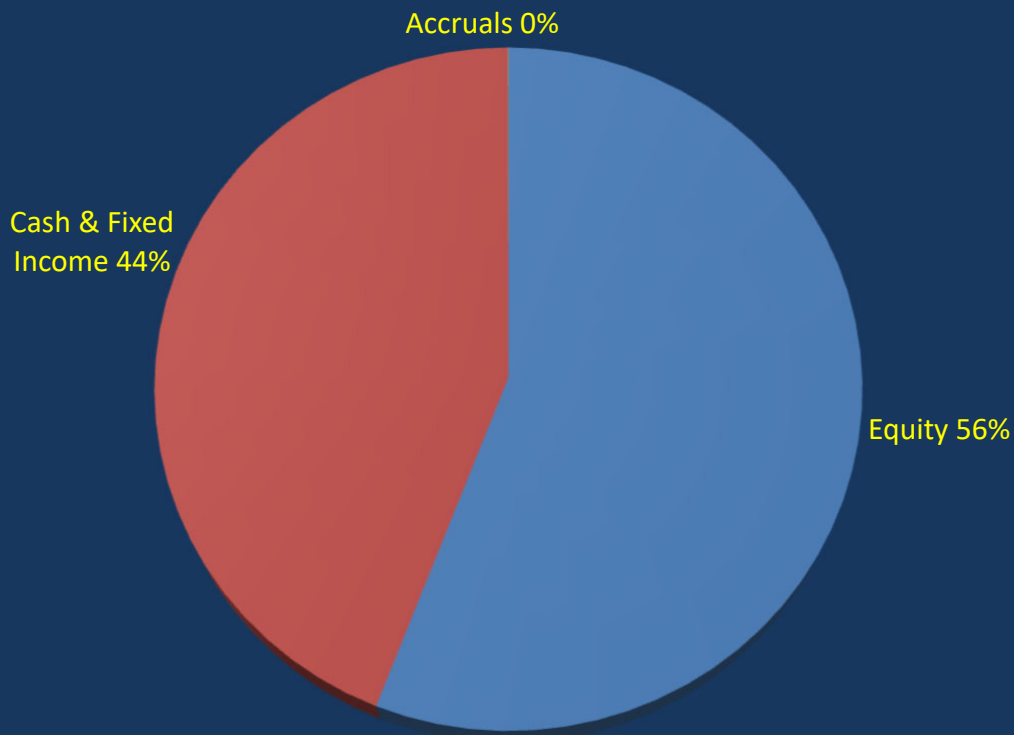
November 1, 2023 through November 30, 2023

<u>Fund</u>	<u>Investment Description</u>	<u>November 2023 YTD Interest Earned</u>	<u>November 2022 YTD Interest Earned</u>
199	Operating Fund	1,768,020.82	811,664.90
240	Food Service Fund	182,249.77	71,878.14
494	Education Facility Technology Fund	66,064.58	29,269.94
4XX	Birmingham Projects Fund	23,579.41	12,518.20
511	Debt Service Fund	386,700.98	145,833.17
650	Construction Fund	389.41	215.07
680	Construction Fund	230.73	127.43
681	Construction Fund	5,517.87	4,376.37
682	Construction Fund	94,384.15	78,516.27
8XX	Scholarship Fund	19,249.50	14,336.83
TOTAL INTEREST TO DATE		2,546,387.22	1,168,736.32

Wylie Independent School District
Birmingham Scholarship Fund - Asset Allocation
As of November 30, 2023

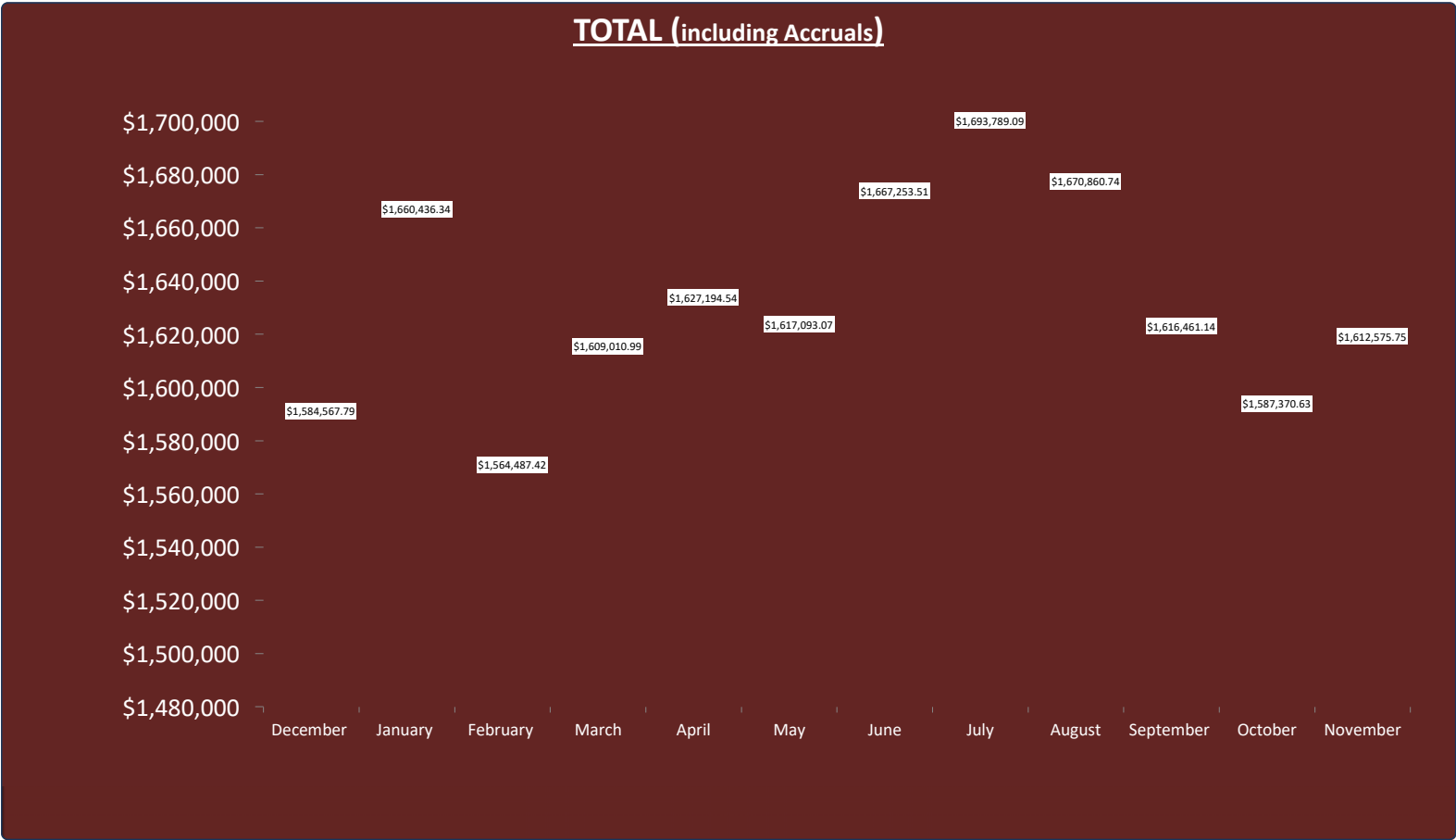
	Ending Market Value	Current Allocation
Equity	\$ 901,462.34	56%
Cash & Fixed Income	\$ 710,716.83	44%
Accruals	<u>\$ 396.58</u>	<u>0%</u>
TOTAL	<u><u>\$ 1,612,575.75</u></u>	<u><u>100%</u></u>

ASSET ALLOCATION



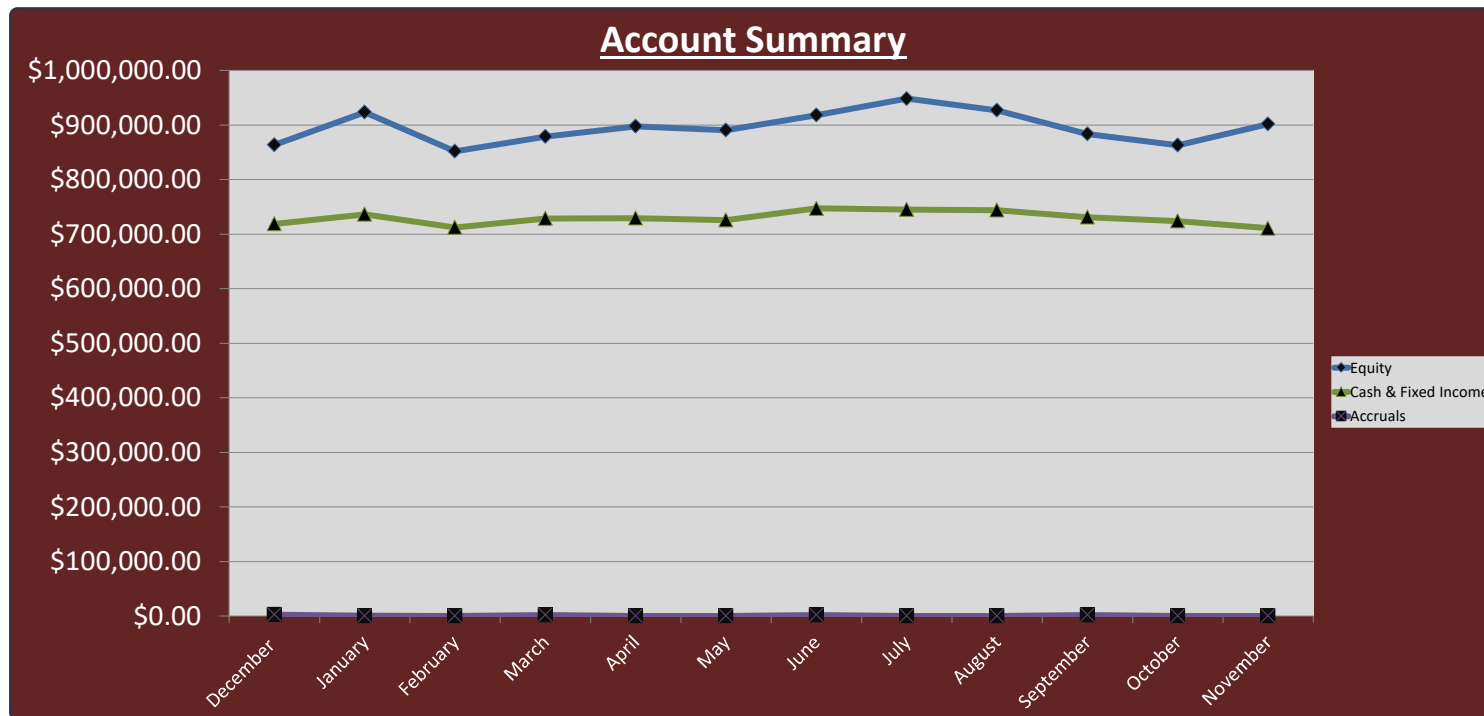
Wylie Independent School District
Market Value of Birmingham Scholarship Fund Investments (Total)
For the Twelve Months Ending November 30, 2023

December	January	February	March	April	May	June	July	August	September	October	November
\$1,584,567.79	\$1,660,436.34	\$1,564,487.42	\$1,609,010.99	\$1,627,194.54	\$1,617,093.07	\$1,667,253.51	\$1,693,789.09	\$1,670,860.74	\$1,616,461.14	\$1,587,370.63	\$1,612,575.75



Wylie Independent School District
Market Value of Birmingham Scholarship Fund Investments (Summary)
For the Twelve Months Ending November 30, 2023

	December	January	February	March	April	May	June	July	August	September	October	November
Equity	\$863,520.42	\$923,652.21	\$851,645.54	\$878,725.13	\$897,811.19	\$890,835.48	\$918,310.76	\$948,353.23	\$926,670.36	\$883,440.19	\$862,958.99	\$901,462.34
Cash & Fixed Income	\$718,753.69	\$736,444.68	\$712,486.99	\$728,420.40	\$729,037.41	\$725,896.59	\$746,883.21	\$745,014.73	\$743,772.83	\$730,969.34	\$723,965.02	\$710,716.83
Accruals	\$2,293.68	\$339.45	\$354.89	\$1,865.46	\$345.94	\$361.00	\$2,059.54	\$421.13	\$417.55	\$2,051.61	\$446.62	\$396.58



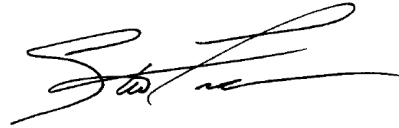
Wylie Independent School District
Current Period Change in Values - Birmingham Scholarship Fund
November 1, 2023 through November 30, 2023

Investment Description	Price	Quantity	Market Value			Adjusted Tax Cost			Yield
			Beginning	Ending	Change	Beginning	Ending	Change	
JP Morgan - TOTAL EQUITY									
US Large Cap Equity									
Six Circles US Unconstrained	14.43	13,803.64	193,371.71	199,186.47	5,814.76	174,575.38	165,202.69	(9,372.69)	1.08%
SPDR S&P 500 ETF Trust	456.40	937.00	411,090.60	427,646.80	16,556.20	231,189.22	221,173.41	(10,015.81)	1.43%
US Mid Cap Equity									
ISHARES S&P Midcap EFT	256.06	62.00	14,632.00	15,875.72	1,243.72	16,854.77	16,854.77	-	1.48%
EAFE Equity									
JPMORGAN BETABUILDERS CANADA ETF	60.71	516.00	28,467.72	31,326.36	2,858.64	25,311.63	25,311.63	-	2.57%
Six Circles International UNCON EQ	10.55	12,510.96	120,855.89	131,990.65	11,134.76	125,297.89	125,297.89	-	2.77%
European Large Cap Equity									
JPMorgan Betabuilders Europe - ETF	54.06	458.00	22,625.20	24,759.48	2,134.28	24,319.11	24,319.11	-	3.02%
Japanese Large Cap Equity									
JPMorgan Betabuilders Japan - ETF	52.16	914.00	50,222.99	47,674.24	(2,548.75)	49,446.73	44,593.20	(4,853.53)	1.30%
Asia ex-Japan Equity									
JPM Betabuilders Developed Asia EX-Japan ETF	46.19	498.00	21,692.88	23,002.62	1,309.74	26,740.10	26,740.10	-	3.67%
Total Equity			862,958.99	901,462.34	38,503.35	673,734.83	649,492.80	(24,242.03)	
JP Morgan - CASH AND US FIXED INCOME									
Cash									
US Dollar	1.00	13,868.06	23,524.02	13,868.06	(9,655.96)	23,524.02	13,868.06	(9,655.96)	5.35%
US Fixed Income									
Six Circles Ultra Short Duration	9.84	1,556.64	15,270.62	15,317.32	46.70	15,581.95	15,581.95	-	4.67%
JPM Core Bond FD - USD - R6 ISIN	9.98	3,196.94	30,722.55	31,905.41	1,182.86	39,506.77	39,506.77	-	4.04%
Pimco Income FD-INS	10.35	1,472.58	14,740.54	15,241.21	500.67	17,765.26	17,765.26	-	6.38%
ISHARES BARCLAYS 7-10 YR TREASURY	93.41	326.00	29,206.34	30,451.66	1,245.32	32,661.94	32,661.94	-	2.85%
ISHARES US TREASURY BOND ETF	22.43	703.00	15,276.19	15,768.29	492.10	15,901.73	15,901.73	-	2.59%
Vanguard Total Bond Market	71.43	909.00	62,293.77	64,929.87	2,636.10	70,616.44	70,616.44	-	3.14%
Vanguard Mortgage-Backed SEC	44.80	745.00	31,789.15	33,376.00	1,586.85	39,235.18	39,235.18	-	3.39%
Non-US Fixed Income									
Vanguard Total Intl Bond ETF	49.23	1,999.00	95,312.32	98,410.77	3,098.45	110,814.79	110,814.79	-	1.83%
Vanguard Total Intl Bnd-Adm	19.64	7,144.04	151,219.33	140,308.91	(10,910.42)	178,151.78	160,965.30	(17,186.48)	2.03%
Global Fixed Income									
Six Circles Global Bond	8.19	26,778.69	223,867.66	219,317.46	(4,550.20)	268,744.98	254,313.60	(14,431.38)	12.17%
Six Circles Credit Opport	8.55	3,721.86	30,742.53	31,821.87	1,079.34	32,827.69	32,827.69	-	8.37%
Total Alternative Assets			723,965.02	710,716.83	(13,248.19)	845,332.53	804,058.71	(41,273.82)	
Total Other			-	-	-	-	-	-	
Accruals			446.62	396.58	(50.04)				
TOTAL			1,587,370.63	1,612,575.75	25,205.12				

Investment Officers Certification

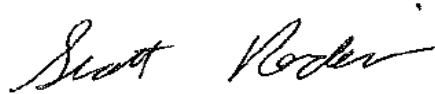
I hereby certify the preceding information is a true and accurate description of the investment portfolio of the Wylie Independent School District for the period indicated. All investments are in compliance with the Public Funds Investment Act and local district investment policies.

Steven Franks
Executive Director of Finance



November 30, 2023

J. Scott Roderick
Assistant Superintendent of Finance and Operations



November 30, 2023

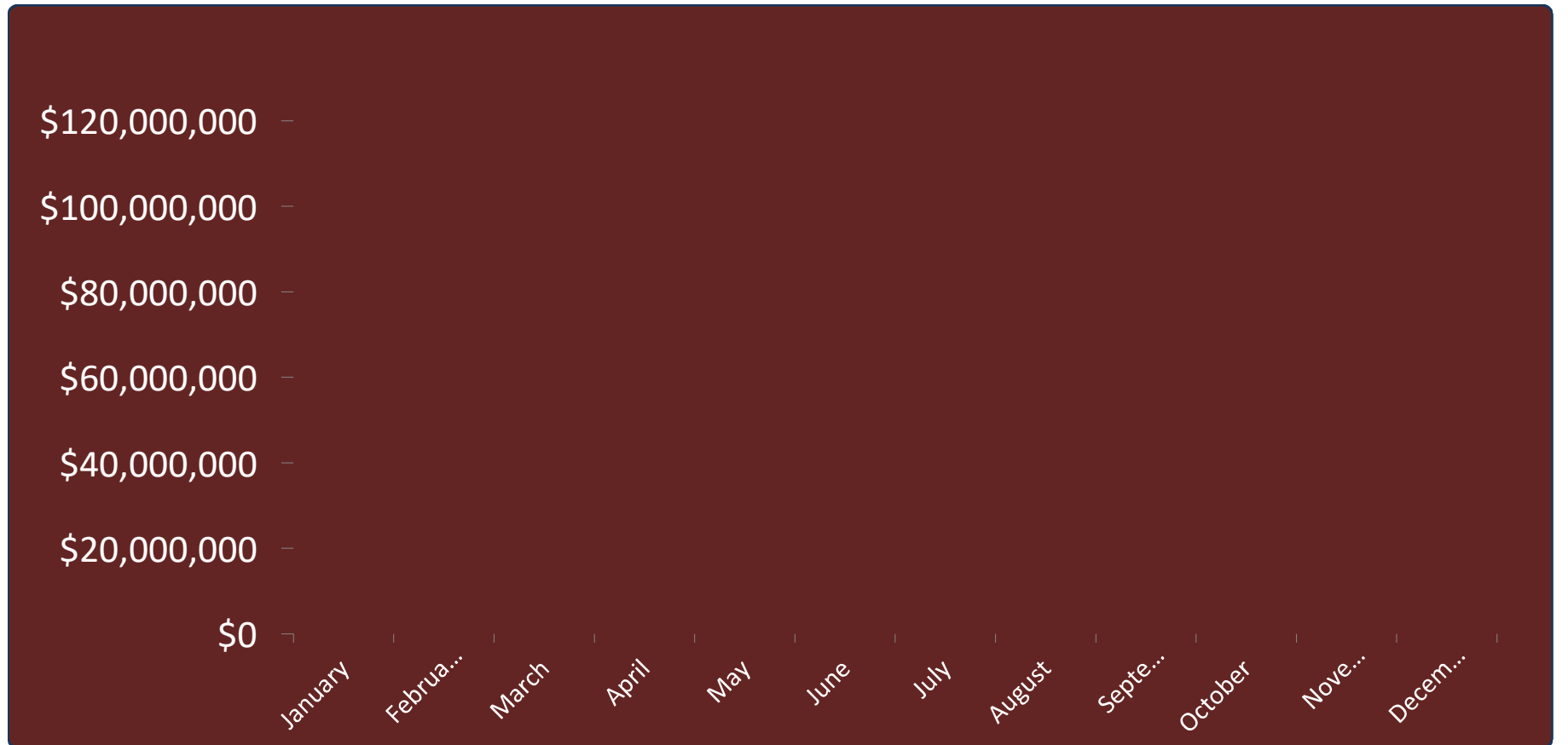
Wylie Independent School District

Monthly Investment Report

12/31/23

Wylie Independent School District
Market Value of Operating Fund Investments
For the Twelve Months Ending December 31, 2023

	January	February	March	April	May	June	July	August	September	October	November	December
Total	\$110,718,366.47	\$112,440,147.01	\$101,823,659.82	\$95,414,132.03	\$86,134,191.06	\$78,962,558.26	\$72,519,208.37	\$68,365,735.41	\$77,356,826.14	\$81,796,780.88	\$81,016,006.62	\$103,874,846.91
Inwood	\$2,908,927.35	\$2,159,708.09	\$2,802,316.26	\$20,170,756.67	\$21,986,057.49	\$20,325,114.98	\$18,358,166.90	\$19,866,618.40	\$18,996,960.30	\$17,310,281.24	\$17,206,937.96	\$17,984,898.78
Lone Star/Landing Rock	\$107,809,439.12	\$110,280,438.92	\$99,021,343.56	\$75,243,375.36	\$64,148,133.57	\$58,637,443.28	\$54,161,041.47	\$48,499,117.01	\$58,359,865.84	\$64,486,499.64	\$63,809,068.66	\$85,889,948.13



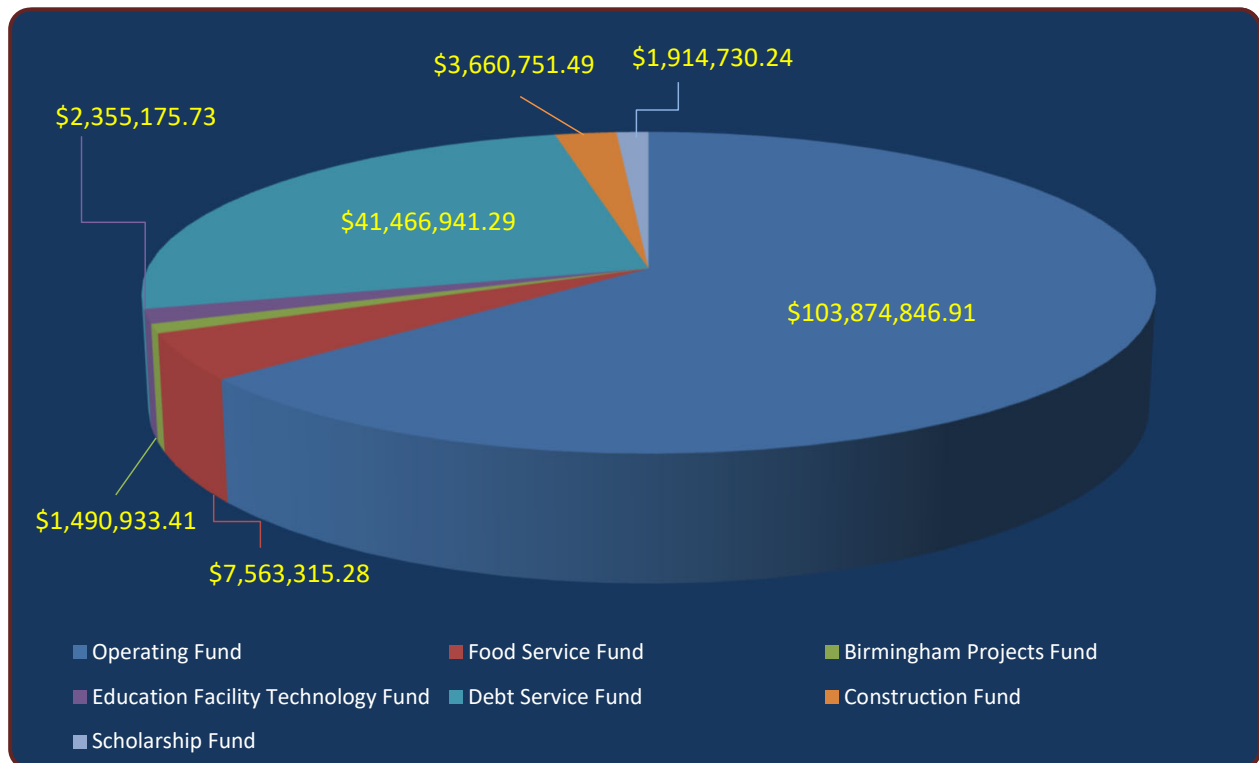
Wylie Independent School District

Market Value of Investments

As of December 31, 2023

Operating Fund	\$ 103,874,846.91
Food Service Fund	\$ 7,563,315.28
Birmingham Projects Fund	\$ 1,490,933.41
Education Facility Technology Fund	\$ 2,355,175.73
Debt Service Fund	\$ 41,466,941.29
Construction Fund	\$ 3,660,751.49
Scholarship Fund	\$ 1,914,730.24
TOTAL	<u>\$ 162,326,694.35</u>

TOTAL PORTFOLIO



Wylie Independent School District

Current Period Change in Market Value

December 1, 2023 through December 31, 2023

<u>Fund</u>	<u>Investment Description</u>	<u>Beginning Value</u>	<u>Ending Value</u>	<u>Change</u>
199	Operating Fund			
	Inwood National Bank	17,206,937.96	17,984,898.78	777,960.82
	Lone Star Investment Fund	50,846,926.05	72,871,659.91	22,024,733.86
	Landing Rock Cash Mgt (form. USA Mutual)	12,962,142.61	13,018,288.22	56,145.61
240	Food Service Fund			
	Inwood National Bank	608,360.19	761,331.41	152,971.22
	Lone Star Investment Fund	7,164,854.02	6,801,983.87	(362,870.15)
4XX	Birmingham Projects Fund			
	Inwood National Bank	548,419.83	504,166.90	(44,252.93)
	LOGIC Escrow 1940 Trust	171,940.28	703,219.45	531,279.17
	LOGIC Escrow 1950 Trust	161,308.63	282,899.07	121,590.44
	LOGIC Prime	644.94	647.99	3.05
494	Education Facility Technology Fund			
	Inwood National Bank	30.72	45.78	15.06
	Lone Star Investment Fund	2,438,760.42	2,355,129.95	(83,630.47)
511	Debt Service Fund			
	Inwood National Bank	10,257.44	9,805.86	(451.58)
	Lone Star Investment Fund	13,640,916.53	41,457,135.43	27,816,218.90
650	Construction Fund			
	Inwood National Bank	12,831.37	12,893.75	62.38
680	Construction Fund			
	Inwood National Bank	7,602.71	7,639.67	36.96
681	Construction Fund			
	Inwood National Bank	2,174.16	2,184.73	10.57
	Lone Star Investment Fund	216,514.87	217,554.61	1,039.74
682	Construction Fund			
	Inwood National Bank	1,755.12	1,763.65	8.53
	Lone Star Investment Fund	3,403,092.67	3,418,715.08	15,622.41
8XX	Scholarship Fund			
	Inwood National Bank	238,493.35	235,008.31	(3,485.04)
	JP Morgan Investment Management Account	1,612,575.75	1,679,721.93	67,146.18

Wylie Independent School District

Current Period Interest Earnings

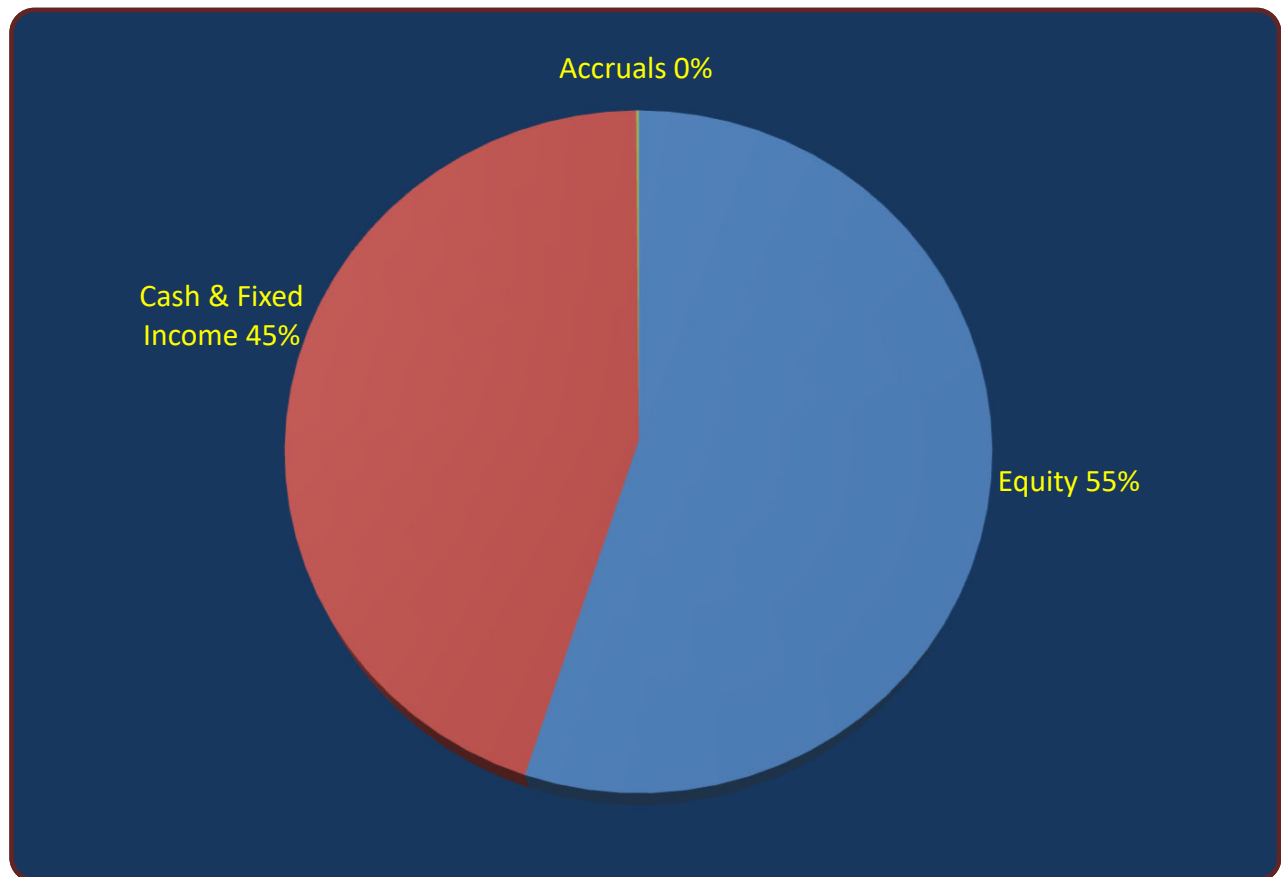
December 1, 2023 through December 31, 2023

<u>Fund</u>	<u>Investment Description</u>	<u>December 2023 YTD Interest Earned</u>	<u>December 2022 YTD Interest Earned</u>
199	Operating Fund	2,185,308.71	1,103,072.55
240	Food Service Fund	218,651.33	96,368.42
494	Education Facility Technology Fund	77,595.17	40,573.21
4XX	Birmingham Projects Fund	28,961.44	17,094.94
511	Debt Service Fund	485,667.92	208,604.64
650	Construction Fund	451.79	248.97
680	Construction Fund	267.69	147.51
681	Construction Fund	6,558.18	5,624.86
682	Construction Fund	110,574.97	100,601.88
8XX	Scholarship Fund	37,869.35	43,837.34
TOTAL INTEREST TO DATE		3,151,906.55	1,616,174.32

Wylie Independent School District
Birmingham Scholarship Fund - Asset Allocation
As of December 31, 2023

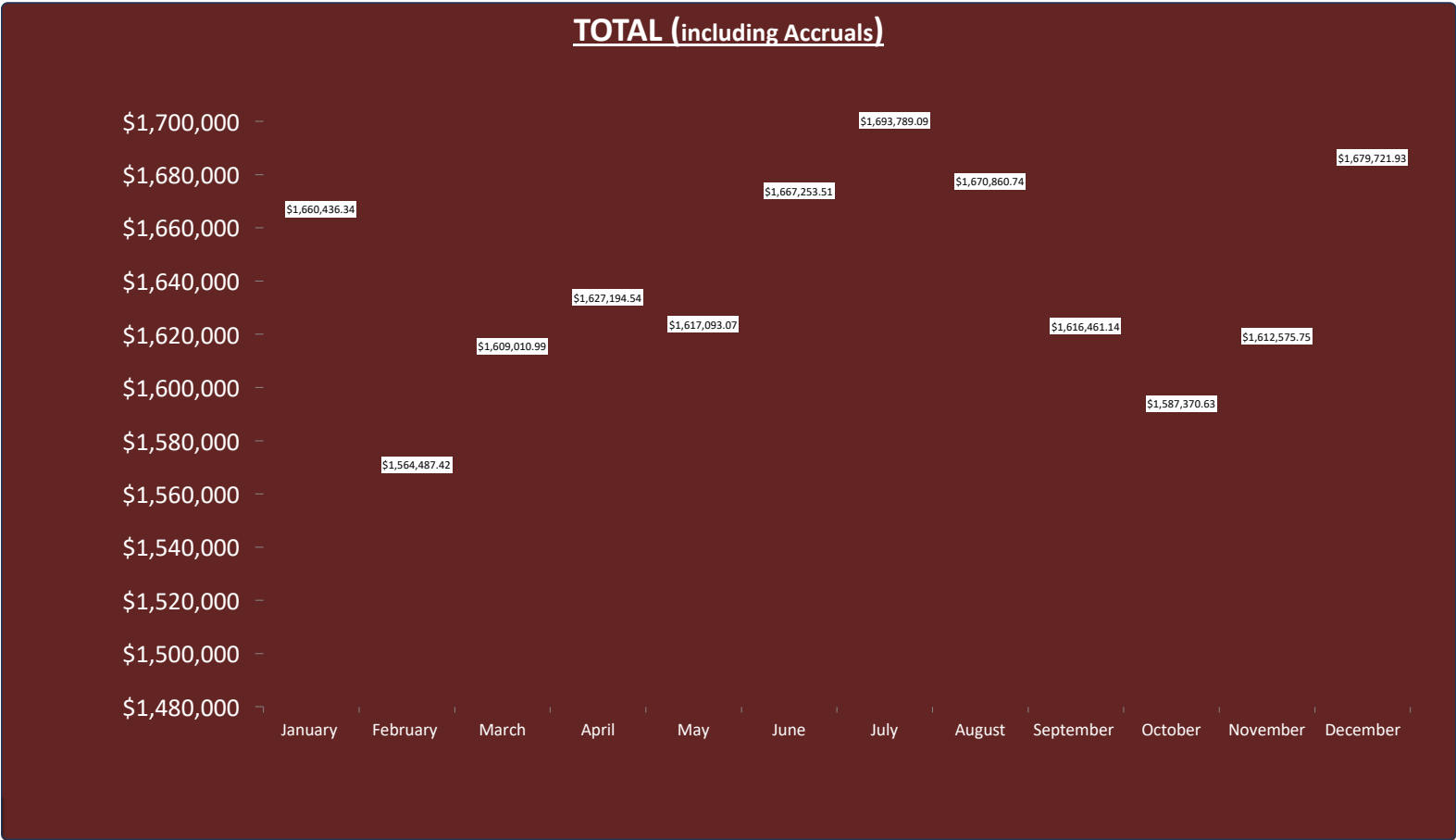
	Ending Market Value	Current Allocation
Equity	\$ 924,571.01	55%
Cash & Fixed Income	\$ 753,178.68	45%
Accruals	<u>\$ 1,972.24</u>	<u>0%</u>
TOTAL	<u><u>\$ 1,679,721.93</u></u>	<u><u>100%</u></u>

ASSET ALLOCATION



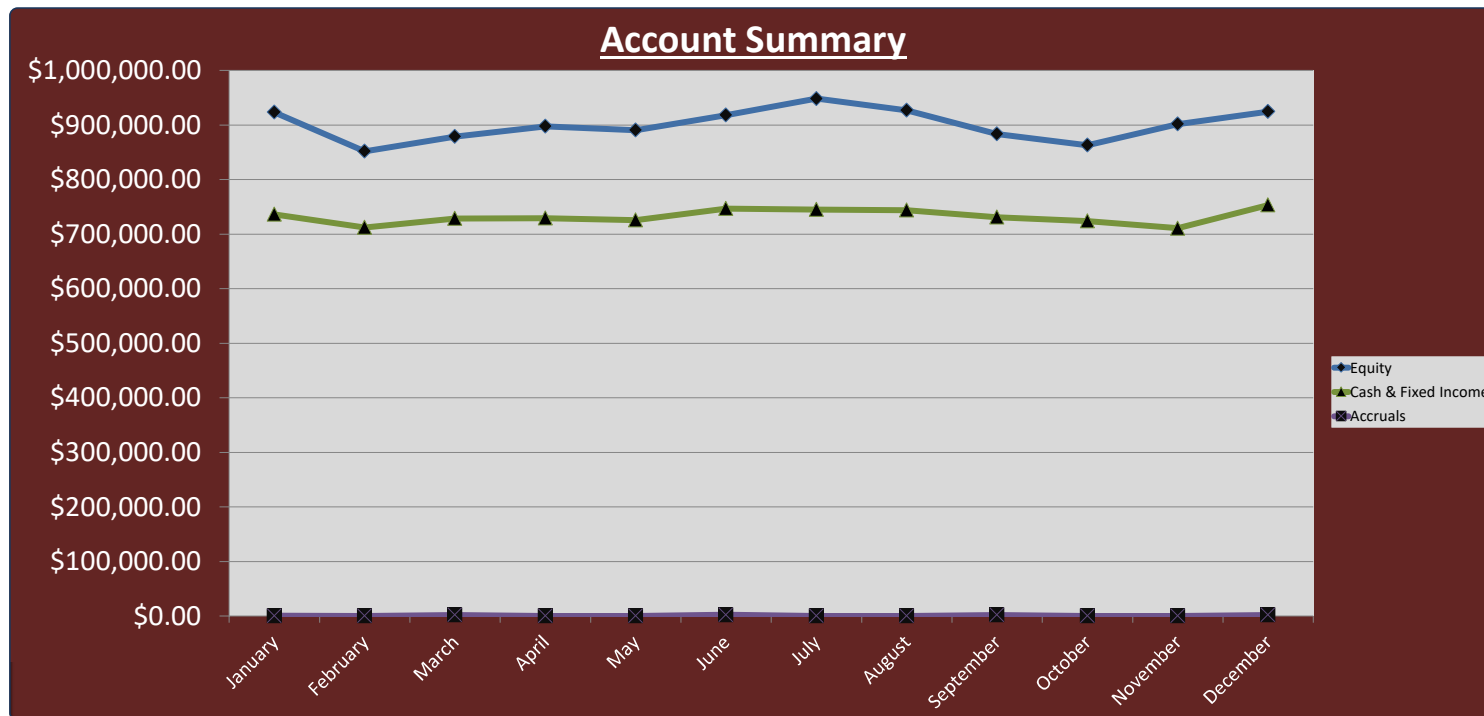
Wylie Independent School District
Market Value of Birmingham Scholarship Fund Investments (Total)
For the Twelve Months Ending December 31, 2023

January	February	March	April	May	June	July	August	September	October	November	December
\$1,660,436.34	\$1,564,487.42	\$1,609,010.99	\$1,627,194.54	\$1,617,093.07	\$1,667,253.51	\$1,693,789.09	\$1,670,860.74	\$1,616,461.14	\$1,587,370.63	\$1,612,575.75	\$1,679,721.93



Wylie Independent School District
Market Value of Birmingham Scholarship Fund Investments (Summary)
For the Twelve Months Ending December 31, 2023

	January	February	March	April	May	June	July	August	September	October	November	December
Equity	\$923,652.21	\$851,645.54	\$878,725.13	\$897,811.19	\$890,835.48	\$918,310.76	\$948,353.23	\$926,670.36	\$883,440.19	\$862,958.99	\$901,462.34	\$924,571.01
Cash & Fixed Income	\$736,444.68	\$712,486.99	\$728,420.40	\$729,037.41	\$725,896.59	\$746,883.21	\$745,014.73	\$743,772.83	\$730,969.34	\$723,965.02	\$710,716.83	\$753,178.68
Accruals	\$339.45	\$354.89	\$1,865.46	\$345.94	\$361.00	\$2,059.54	\$421.13	\$417.55	\$2,051.61	\$446.62	\$396.58	\$1,972.24



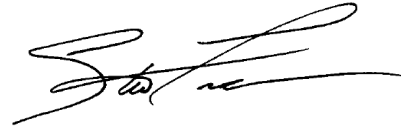
Wylie Independent School District
Current Period Change in Values - Birmingham Scholarship Fund
December 1, 2023 through December 31, 2023

Investment Description	Price	Quantity	Market Value			Adjusted Tax Cost Original Cost			Yield
			Beginning	Ending	Change	Beginning	Ending	Change	
JP Morgan - TOTAL EQUITY									
US Large Cap Equity									
Fidelity 500 Index FD-AI	165.49	49.570	-	8,203.34	8,203.34	-	8,124.00	8,124.00	1.41%
Six Circles US Unconstrained	14.84	13,803.64	199,186.47	204,845.96	5,659.49	165,202.69	165,202.69	-	1.19%
SPDR S&P 500 ETF Trust	475.31	937.00	427,646.80	445,365.47	17,718.67	221,173.41	221,173.41	-	1.40%
EAFE Equity									
JPMORGAN BETABUILDERS CANADA ETF	64.12	516.00	31,326.36	33,085.92	1,759.56	25,311.63	25,311.63	-	2.51%
Six Circles International UNCON EQ	10.75	12,510.96	131,990.65	134,492.84	2,502.19	125,297.89	125,297.89	-	2.87%
European Large Cap Equity									
JPMorgan Betabuilders Europe - ETF	56.59	458.00	24,759.48	25,918.22	1,158.74	24,319.11	24,319.11	-	2.94%
Japanese Large Cap Equity									
JPMorgan Betabuilders Japan - ETF	52.52	914.00	47,674.24	48,003.28	329.04	44,593.20	44,593.20	-	3.05%
Asia ex-Japan Equity									
JPM Betabuilders Developed Asia EX-Japan ETF	49.51	498.00	23,002.62	24,655.98	1,653.36	26,740.10	26,740.10	-	4.17%
Total Equity			901,462.34	924,571.01	23,108.67	649,492.80	640,762.03	(8,730.77)	
JP Morgan - CASH AND US FIXED INCOME									
Cash									
US Dollar	1.00	37,635.74	13,868.06	37,635.74	23,767.68	13,868.06	37,635.74	23,767.68	5.35%
US Fixed Income									
Six Circles Ultra Short Duration	9.89	1,556.64	15,317.32	15,395.15	77.83	15,581.95	15,581.95	-	4.85%
JPM Core Bond FD - USD - R6 ISIN	10.31	1,607.09	31,905.41	16,569.14	(15,336.27)	39,506.77	19,681.46	(19,825.31)	4.03%
Pimco Income FD-INS	10.62	1,472.58	15,241.21	15,638.81	397.60	17,765.26	17,765.26	-	6.21%
Vanguard Total Bond Market	73.55	909.00	64,929.87	66,856.95	1,927.08	70,616.44	70,616.44	-	3.08%
Vanguard Mortgage-Backed SEC	46.36	745.00	33,376.00	34,538.20	1,162.20	39,235.18	39,235.18	-	3.30%
Vanguard Long-Term Treasury ETF	61.53	208.00	-	17,228.40	17,228.40	-	16,174.91	16,174.91	3.33%
Vanguard Int-Term Corporate	81.28	616.00	-	50,068.48	50,068.48	-	48,464.20	48,464.20	3.72%
Non-US Fixed Income									
Vanguard Total Intl Bond ETF	49.37	1,999.00	98,410.77	98,680.64	269.87	110,814.79	110,814.79	-	4.42%
Vanguard Total Intl Bnd-Adm	19.72	7,144.04	140,308.91	140,880.43	571.52	160,965.30	160,965.30	-	2.02%
Global Fixed Income									
Six Circles Global Bond	8.48	26,778.69	219,317.46	227,083.28	7,765.82	254,313.60	254,313.60	-	11.83%
Six Circles Credit Opport	8.76	3,721.86	31,821.87	32,603.46	781.59	32,827.69	32,827.69	-	8.16%
Total Alternative Assets			710,716.83	753,178.68	42,461.85	804,058.71	824,076.52	20,017.81	
Total Other			-	-	-	-	-	-	
Accruals			396.58	1,972.24	1,575.66				
TOTAL			1,612,575.75	1,679,721.93	67,146.18				

Investment Officers Certification

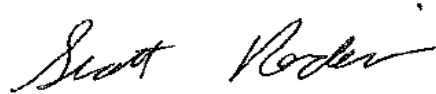
I hereby certify the preceding information is a true and accurate description of the investment portfolio of the Wylie Independent School District for the period indicated. All investments are in compliance with the Public Funds Investment Act and local district investment policies.

Steven Franks
Executive Director of Finance



December 31, 2023

J. Scott Roderick
Assistant Superintendent of Finance and Operations



December 31, 2023

**WYLIE INDEPENDENT SCHOOL DISTRICT
SCHOOL BOARD REPORT**

STUDENT NUTRITION DEPARTMENT

MONTH: Nov-23

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
LUNCH																					
STUDENTS-Type A	11,452	10,594	6,667	6,213	5,253	5,968	6,345	6,650	426	3,861	2,451	4,992	3,210	2,297	2,667	1,479	3,017	3,626	5,579	4,364	97,111
STUDENTS-Other	5,296	5,189	2,686	2,521	2,736	3,365	2,930	3,273	174	881	734	1,879	1,759	616	685	629	1,058	1,257	2,094	1,318	41,079
STUDENTS-Red	1,078	1,093	506	598	559	586	576	790	73	181	427	368	423	568	449	503	333	287	223	358	9,979
STUDENTS-Free	5,065	5,354	3,572	2,918	2,602	2,977	2,996	4,044	614	2,185	2,491	2,295	2,217	2,062	3,968	2,009	1,717	1,116	1,566	1,561	53,329
ADULTS-Paid	39	37	55	10	37	119	130	137	6	190	160	291	159	116	252	175	206	131	264	120	2,634
ADULTS-Free	169	157	111	94	76	81	108	76	0	75	71	79	71	77	81	43	85	81	112	46	1,693
CHILD VISITOR-Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STUDENTS SERVED	22,891	22,230	13,431	12,250	11,150	12,896	12,847	14,757	1,287	7,108	6,103	9,534	7,609	5,543	7,769	4,620	6,125	6,286	9,462	7,601	201,498
ADA	3001	2555	1003	986	916	965	985	1072	111	581	501	868	631	504	675	548	590	626	829	747	18,695
% SERVED	45%	51%	79%	73%	72%	79%	77%	81%	68%	72%	72%	65%	71%	65%	68%	50%	61%	59%	67%	60%	63%
% LAST MONTH	44%	53%	79%	74%	74%	75%	73%	78%	72%	69%	71%	65%	67%	63%	66%	49%	59%	58%	67%	60%	63%
% LAST YEAR	42%	51%	76%	74%	66%	70%	71%	78%	75%	72%	71%	65%	72%	63%	62%	50%	63%	63%	65%	60%	62%
BREAKFAST																					
STUDENTS-Type A	4,445	2,670	1,681	476	662	1,159	784	1,011	106	881	645	1,096	412	480	438	604	723	465	1,242	583	20,563
STUDENTS-Other	1,047	651	220	22	131	101	6	90	23	69	78	305	76	26	14	2	141	30	112	28	3,171
STUDENTS-Red	653	462	286	121	160	221	220	236	16	52	159	180	96	228	203	259	292	67	69	102	4,082
STUDENTS-Free	3,160	2,517	1,639	623	803	1,319	1,046	1,191	197	948	1,182	910	715	742	1,180	1,271	1,150	632	717	569	22,511
ADULTS-Paid	17	11	1	0	0	1	5	9	1	0	0	1	1	0	5	3	1	0	0	0	56
ADULTS-Free	25	37	70	0	30	48	27	21	0	29	26	67	1	40	35	2	50	48	71	24	651
STUDENTS SERVED	9,305	6,300	3,826	1,242	1,756	2,800	2,056	2,528	342	1,950	2,064	2,491	1,299	1,476	1,835	2,136	2,306	1,194	2,140	1,282	50,327
ADA	3001	2555	1003	986	916	965	985	1072	111	581	501	868	631	504	675	548	590	626	829	747	18,695
% SERVED	18%	15%	22%	7%	11%	17%	12%	14%	18%	20%	24%	17%	12%	17%	16%	23%	23%	11%	15%	10%	16%
% LAST MONTH	17%	14%	20%	7%	10%	16%	11%	13%	19%	18%	22%	16%	11%	16%	14%	22%	21%	11%	14%	10%	15%
% LAST YEAR	18%	16%	17%	6%	8%	13%	13%	16%	18%	17%	28%	20%	13%	17%	15%	24%	18%	9%	15%	12%	15%

**WYLIE INDEPENDENT SCHOOL DISTRICT
SCHOOL BOARD REPORT**

STUDENT NUTRITION DEPARTMENT

MONTH: Dec-23

DAYS IN OPERATION: 16

	WHS	WEHS	BJHS	CJHS	MJHS	DIS	DRIS	HIS	Ach A	AES	BES	BuES	CES	DES	GES	HES	SES	TES	WaES	WE	TOTALS
LUNCH																					
STUDENTS-Type A	9,783	9,184	5,877	5,457	4,626	5,498	5,906	6,050	437	3,567	2,238	4,632	2,900	2,041	2,548	1,414	2,822	3,269	5,199	4,014	87,462
STUDENTS-Other	4,562	3,111	2,487	1,993	2,372	3,063	2,773	3,239	196	885	774	1,868	1,739	650	752	554	998	1,090	2,028	1,362	36,495
STUDENTS-Red	916	963	435	552	495	542	520	771	38	179	414	347	400	495	350	459	326	250	203	311	8,966
STUDENTS-Free	4,309	4,755	3,296	2,595	2,310	2,787	2,802	3,921	626	1,991	2,252	2,091	1,996	2,000	3,728	1,896	1,700	1,039	1,452	1,500	49,046
ADULTS-Paid	35	54	45	5	22	46	63	31	4	24	20	55	28	35	27	47	41	28	48	46	704
ADULTS-Free	125	127	74	87	74	72	96	76	0	72	72	76	53	77	71	27	80	75	100	51	1,485
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	19,570	18,013	12,095	10,597	9,803	11,890	12,001	13,981	1,297	6,622	5,678	8,938	7,035	5,186	7,378	4,323	5,846	5,648	8,882	7,187	181,969
ADA	2,998	2,546	1001	993	911	958	983	1070	115	577	491	867	632	507	675	544	593	620	830	737	18,650
% SERVED	41%	44%	76%	67%	67%	78%	76%	82%	70%	72%	72%	64%	70%	64%	68%	50%	62%	57%	67%	61%	61%
% LAST MONTH	45%	51%	79%	73%	72%	79%	77%	81%	68%	72%	72%	65%	71%	65%	68%	50%	61%	59%	67%	60%	63%
% LAST YEAR	38%	48%	70%	72%	62%	67%	74%	80%	84%	72%	71%	69%	72%	62%	64%	49%	63%	61%	62%	50%	59%
	WHS	WEHS	BJHS	CJHS	MJHS	DIS	DRIS	HIS	Ach A	AES	BES	BuES	CES	DES	GES	HES	SES	TES	WaES	WE	TOTALS
BREAKFAST																					
STUDENTS-Type A	4,070	2,442	1,579	400	548	1,011	749	1,030	101	845	549	886	374	364	403	566	614	389	1,100	452	18,472
STUDENTS-Other	913	443	164	20	73	70	13	113	32	70	77	287	91	25	12	0	110	22	100	46	2,680
STUDENTS-Red	553	440	260	103	156	217	215	265	12	36	153	165	100	173	139	250	258	60	83	104	3,742
STUDENTS-Free	3,050	2,385	1,652	619	679	1,166	953	1,354	230	838	1,056	819	626	703	1,066	1,140	975	602	663	523	21,099
ADULTS-Paid	10	10	4	0	0	1	0	7	1	0	0	1	1	0	4	1	0	0	1	3	44
ADULTS-Free	20	43	58	0	24	39	22	33	0	32	34	63	0	46	31	0	43	40	69	25	622
STUDENTS SERVED	8,586	5,710	3,655	1,142	1,456	2,464	1,930	2,762	375	1,789	1,835	2,157	1,191	1,265	1,620	1,956	1,957	1,073	1,946	1,125	45,993
ADA	2,998	2,546	1001	993	911	958	983	1070	115	577	491	867	632	507	675	544	593	620	830	737	18,650
% SERVED	18%	14%	23%	7%	10%	16%	12%	16%	20%	19%	23%	16%	12%	16%	15%	22%	21%	11%	15%	10%	15%
% LAST MONTH	18%	15%	22%	7%	11%	17%	12%	14%	18%	20%	24%	17%	12%	17%	16%	23%	23%	11%	15%	10%	16%
% LAST YEAR	18%	14%	15%	7%	7%	12%	12%	15%	19%	15%	27%	18%	11%	15%	15%	23%	17%	9%	14%	8%	14%



WYLIE INDEPENDENT SCHOOL DISTRICT
DETAIL BUDGET AMENDMENT #5
2023-2024 SCHOOL YEAR

	General Fund (Fund 164, 196 & 199)				Fund 240-Student Nutrition				Fund 511-Debt Service			
<u>Monday, January 22, 2024</u>	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	94,787,858	94,904,966	25,000	94,929,966	4,907,420	4,907,420	-	4,907,420	45,056,435	45,056,435	-	45,056,435
58xx -State Revenue	98,201,866	98,512,866	-	98,512,866	185,000	185,000	-	185,000	400,000	400,000	1,500,000	1,900,000
59xx - Federal Revenue	3,631,800	3,631,800	-	3,631,800	4,647,489	4,807,358	-	4,807,358	-	-	-	-
79xx - Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Revenues	196,621,524	197,049,632	25,000	197,074,632	9,739,909	9,899,778	-	9,899,778	45,456,435	45,456,435	1,500,000	46,956,435
Func	Description											
11	Instruction	117,656,433	121,951,181	1,107,000	123,058,181	-	-	-	-	-	-	-
12	Instructional Res/Media	1,418,381	1,445,358	-	1,445,358	-	-	-	-	-	-	-
13	Curriculum/Staff Dev	5,252,919	5,348,709	13,000	5,361,709	-	-	-	-	-	-	-
21	Instructional Leadership	1,930,485	1,960,822	-	1,960,822	-	-	-	-	-	-	-
23	Campus Administration	10,569,203	10,469,408	-	10,469,408	-	-	-	-	-	-	-
31	Guidance/Counseling	5,372,753	5,694,345	-	5,694,345	-	-	-	-	-	-	-
32	Social Work Services	61,066	61,943	-	61,943	-	-	-	-	-	-	-
33	Health Services	2,053,400	2,093,045	-	2,093,045	-	-	-	-	-	-	-
34	Transportation	8,400,316	8,958,624	-	8,958,624	-	-	-	-	-	-	-
35	Food Services	5,000	275,178	-	275,178	10,932,788	11,238,614	-	11,238,614	-	-	-
36	Co-Extra Curricular	5,936,177	6,181,701	-	6,181,701	-	-	-	-	-	-	-
41	Central Administration	8,213,097	8,346,140	170,000	8,516,140	-	-	-	-	-	-	-
51	Plant Maintenance	20,593,977	21,073,934	25,000	21,098,934	25,240	25,240	-	25,240	-	-	-
52	Security	1,875,355	2,307,587	-	2,307,587	-	-	-	-	-	-	-
53	Data Processing/Technology	4,001,509	4,115,639	60,000	4,175,639	-	-	-	-	-	-	-
61	Community Service	1,000	8,500	-	8,500	-	-	-	-	-	-	-
71	Debt Service -General Fund	2,213,598	2,188,598	(50,000)	2,138,598	4,500	4,500	-	4,500	45,456,435	45,456,435	1,500,000
81	Facilities Acquisition & Construction	50,855	4,614,586	-	4,614,586	-	-	-	-	-	-	-
95	Payments to JJAEP	96,000	96,000	-	96,000	-	-	-	-	-	-	-
99	Other Intergovernmental Charges	920,000	920,000	-	920,000	-	-	-	-	-	-	-
TOTAL Expenditures	196,621,524	208,111,298	1,325,000	209,436,298	10,962,528	11,268,354	-	11,268,354	45,456,435	45,456,435	1,500,000	46,956,435
89xx - Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	196,621,524	208,111,298	1,325,000	209,436,298	10,962,528	11,268,354	-	11,268,354	45,456,435	45,456,435	1,500,000	46,956,435
Excess of revenue over (under) expenditures	-	(11,061,666)	(1,300,000)	(12,361,666)	(1,222,619)	(1,368,576)	-	(1,368,576)	-	-	-	-

WYLIE INDEPENDENT SCHOOL DISTRICT
Fund General (164 196 199)

Budget Amendment #5
Monday, January 22, 2024
for the 2023-2024 School Year

Fund 164 Scoreboard - (For Memo Only)

		Approved Current Budget	Amendment	Revised Budget	Reason for Amending
REVENUE					
164-00-5749-00-000-000000	Revenue from Local Sources	40,000	20,000	60,000	Scoreboard - Coca Cola annual sponsorship
Total Revenue-Fund 164		20,000			

EXPENDITURES

0

Total Expenditures-Fund 164		0			
-----------------------------	--	---	--	--	--

*Denotes new account code

Fund 196 Donations - (For Memo Only)

		Approved Current Budget	Amendment	Revised Budget	Reason for Amending
REVENUE					
196-00-5744-00-106-000000	Gifts and Bequests	4,560	5,000	9,560	Cox - Legacy Project Mendoza - Toyota
196-00-5744-00-106-000000	Gifts and Bequests	4,560	20,000	29,560	Cox - Legacy Project Mendoza - Tom Thumb
Total Revenue-Fund 196		25,000			

EXPENDITURES

196-51-6398-00-106-099MEN	Plant Maintenance/Operations	4,560	5,000	9,560	Cox - Legacy Project Mendoza Donation - Toyota
196-51-6398-00-106-099MEN	Plant Maintenance/Operations	4,560	20,000	29,560	Cox - Legacy Project Mendoza Donation - Tom Thumb

Total Expenditures-Fund 196		25,000			
-----------------------------	--	--------	--	--	--

*Denotes new account code

WYLIE INDEPENDENT SCHOOL DISTRICT
Fund General (164 196 199)

Budget Amendment #5
Monday, January 22, 2024
for the 2023-2024 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>
REVENUE					
				0	
Total Revenue-Fund 199			0		
EXPENDITURES					
199-11-6398-00-041-011000	Instruction	19,236	(8,000)	11,236	Burnett - Incentives for more goodies/treats for staff
199-11-6398-00-111-011000	Instruction	33,487	(5,000)	28,487	Bush - Add'l funds for staff retention and teacher appreciation
199-11-6222-00-806-023000	Instruction	555,324	910,000	1,465,324	Special Education
199-11-6299-00-806-023000	Instruction	651,500	190,000	841,500	Special Education
199-11-6398-88-999-099000	Instruction	0	20,000	20,000	Powerschool software
199-13-6499-00-041-011000	Curriculum/Staff Development	27,046	8,000	35,046	Burnett - Incentives for more goodies/treats for staff
199-13-6398-00-111-011000	Curriculum/Staff Development	2,508	5,000	7,508	Bush - Add'l funds for staff retention and teacher appreciation
199-41-6211-00-701-099000	General Administration	262,400	120,000	382,400	General Administration
199-41-6398-00-727-099000	General Administration	2,500	50,000	52,500	General Administration
199-53-6398-88-999-099000	Technology	0	60,000	60,000	Powerschool software
199-71-6512-88-999-099000	Debt Service	74,999	(50,000)	24,999	General Administration
Total Expenditures-Fund 199			1,300,000		

*Denotes new account code

**WYLIE INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENT #5
2023-2024**

Fund 511- Debt Service					
Monday, January 22, 2024					
	Description	Adopted Budget	Current Budget	Increase / Decrease	Revised Budget
	57xx - Local Revenue	45,056,435	45,056,435	-	45,056,435
	58xx - State Revenue	400,000	400,000	1,500,000	1,900,000
	59xx - Federal Revenue	-	-	-	-
	79xx - Other Sources	-	-	-	-
	TOTAL Revenue (All Sources)	45,456,435	45,456,435	1,500,000	46,956,435
Func					
71	Debt Service	45,456,435	45,456,435	1,500,000	46,956,435
00	8949 - Miscellaneous Other Uses	-	-	-	-
	TOTAL Expenditures (All Sources)	45,456,435	45,456,435	1,500,000	46,956,435
	Excess of revenue over (under) expenditures	-	-	-	-

WYLIE INDEPENDENT SCHOOL DISTRICT
WYLIE, TEXAS
Fund 511 - Debt Service

Budget Amendment #5
Monday, January 22, 2024
for the 2023-2024 School Year

Fund 511 Debt Service (For Memo Only)

		Approved Current Budget	Amendment	Revised Budget	Reason for Amending
REVENUES					
511-00-5829-00-000-000000	State Revenue	400,000	1,500,000	1,900,000	New legislation and recent refunding transaction
Total Revenue-Fund 511			1,500,000		
EXPENDITURES					
511-71-6511-00-999-099000	Bond Principal	23,133,894	1,500,000	24,633,894	New legislation and recent refunding transaction
Total Expenditures-Fund 511			1,500,000		



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 12, 2024

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, 2024.

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, 2024. 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 appropriate 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

Page Two

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.

Page Three

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.

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

Audit Procedures - Internal Control

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

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

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

Audit Procedures – Compliance

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

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

Our audit will also include the performance of certain audit procedures for the purpose of reviewing the accuracy of fiscal information provided by the District through the Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code.

Other Services

We will prepare the GASB 34 conversion and the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes as previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

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

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us and for 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

Page Six

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.

Page Seven

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 \$55,000. Our invoices will be rendered as work progresses and are payable on presentation. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs. However, it does not include any time for the MD&A, which is to be prepared by the District's management, nor the electronic filings required by TEA. Should the District need assistance in preparing the MD&A and/or the electronic filings, we will bill the District separately for that time.

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

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

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

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

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

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

Board of Trustees and
Assistant Superintendent for Finance and Operations
Wylie Independent School District
January 12, 2024

Page Eight

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. 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

2023 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 2023 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	12/31/2024
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	8/31/2024**
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
Tarrant County	\$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	7/21/2024
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 2023-2024 school year.

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

Request For Proposal – 2024-J07-100_January

Fine Arts Contracted Services

Recommendation:

(Superintendent)

Qualifications or Proposals were received from Nine (9) offerors for RFP 2024-J07-100_January.

Amanda Su

Antonio Ayala

Ashley Johnson Dickens

Kristin Wood

Salem Liles

Steven King

Steven Peterson

Vanessa Solis (Vanessa Lisette Solis)

Zachary Kocurek-Gentry

It is the recommendation that all be awarded:

Contracts shall be effective January 23, 2024, through July 31, 2025

AGENDA:

January 22, 2024

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

Request For Proposal – 2024-J06-101

Restaurant, Fast Food and Catering

Recommendation: (Superintendent)

Proposals were received from two (2) offerors for RFP 2024-J06-101_January Restaurant, Fast Food and Catering.

Napoli's Italian Restaurant

Jakes Burgers Sachse (Flat Top Road Jakes Gameday Sachse LLC)

It is the recommendation that both be awarded.

The contract shall be effective beginning January 23, 2024, through August 21, 2024, with three (3) one (1) year automatic renewals.

AGENDA:

January 22, 2024

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

Request For Proposal – 2024-J06-102

Local Retail and Grocery

Recommendation: (Superintendent)

Proposals were received from two (2) offerors for RFP 2024-J06-102_January Local Retail and Grocery.

All About U Sign Rentals (illzuminat LLC)
FCI Rental Equipment (Fulcrum Consulting
Inc.)

It is the recommendation that both be awarded.

The contract shall be effective beginning January 23, 2024, through August 21, 2024, with three (3) one (1) year automatic renewals.

AGENDA:

January 22, 2024

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

Request For Proposal – 2024-S09-108

JOC: General Trades and Minor Construction

Recommendation: (Superintendent)

Proposals were received from twenty-one (21) offerors for 2024-S09-108 JOC: General Trades and Minor Construction.

360 Labor, LLC dba 360 Wood Se
Barnett Signs, Inc.
Bears Contracting Group, LLC
Big Sky Construction Company,
C&C Group LLC
Caruth Protection Services, LLC
Concord Commercial Services In
Dallas Automatic Gate, Inc
F.H. Paschen S.N. Nielson & As
Holley and Holley Concrete Co.
Joesta Construction, LLC.
Lamarche Lawns LLC
Lawton Commercial Services, LP
Legendary Services Inc
One Reef, LLC
Parrents Painting Inc
Rutherford Services, Inc.
SFCC, Inc.
TF Harper & Associates, LP
Triphase Interiors LLC
Wildstone Construction

It is the recommendation that nineteen (19) be awarded.

360 Labor, LLC dba 360 Wood Se
Barnett Signs, Inc.
Bears Contracting Group, LLC
Big Sky Construction Company,
Caruth Protection Services, LLC
Concord Commercial Services In
Dallas Automatic Gate, Inc
F.H. Paschen S.N. Nielson & As
Holley and Holley Concrete Co.
Joesta Construction, LLC.

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

Lawton Commercial Services, LP

Legendary Services Inc

One Reef, LLC

Parrents Painting Inc

Rutherford Services, Inc.

SFCC, Inc.

TF Harper & Associates, LP

Triphase Interiors LLC

Wildstone Construction

The contract shall be effective two (2) years beginning January 23, 2024, through January 22, 2026, with three (3) possible, one (1) year automatic renewals.

AGENDA:

January 22, 2024

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

Request For Proposal – 2024-S09-109

Student Nutrition: Commercial Kitchen Equipment Repair & Services

Recommendation:

(Superintendent)

Proposals were received from two (2) offerors for 2024-S09-109 Student Nutrition: Commercial Kitchen Equipment Repair & Services.

ISI Commercial Refrigeration LLC (Strategic Equipment)

ProToCall

It is the recommendation that one (1) be awarded.

ProToCall

The contract shall be effective (1) year beginning January 23, 2024 through January 22, 2025, with three (3) possible, one (1) year automatic renewals.

AGENDA:

January 22, 2024

Title IX Coordinator

The District designates and authorizes the following person as the Title IX coordinator to be responsible for coordinating the District's efforts to comply with Title IX of the Education Amendments of 1972, as amended, for employees:

Name: ~~Reggie Bibb~~ Casey Whittle
Position: ~~Director of Employee Relations~~ Assistant Superintendent of Human Resources
Address: 951 South Ballard, Wylie, TX 75098
Email: [Title IX coordinator](mailto:reggie.bibb@wylieisd.net) (~~reggie.bibb~~casey.whittle@wylieisd.net)
Telephone: (972) 429-2984 3003

ADA/Section 504 Coordinator

The District designates and authorizes the following person as the ADA/Section 504 coordinator to be responsible for coordinating the District's efforts to comply with Title II of the Americans with Disabilities Act of 1990, as amended, which incorporates and expands upon the requirements of Section 504 of the Rehabilitation Act of 1973, as amended, for employees:

Name: ~~Reggie Bibb~~ Casey Whittle
Position: ~~Director of Employee Relations~~ Assistant Superintendent of Human Resources
Address: 951 South Ballard, Wylie, TX 75098
Email: [ADA/Section 504 coordinator](mailto:reggie.bibb@wylieisd.net) (~~reggie.bibb~~casey.whittle@wylieisd.net)
Telephone: (972) 429-2984 3003

New and Unfinished Action Items

Subject: Consider Approval of Authorizing Escrow Funds be Released to the City of Lucas to Complete Sewer Services

In 2009, Wylie ISD purchased land on the northwest corner of Parker Road and FM 1378, across the road from the Seis Lago neighborhood. Part of the that purchase, Wylie ISD and the seller of the land agreed to enter into an agreement with the City of Lucas to construct a wastewater lift station and force main to service this area. The parties through the transaction contributed one million dollars into an escrow account and as construction commenced on the project distributions would be allowed to reimburse the City of Lucas for those costs. The construction was completed in 2015 but the lift station and force main was not placed into service due to lack of development in this area. The City of Lucas in a letter dated January 4, 2024 intends to place the lift station and force main in service but will require approximately \$500,000 to finish and commission the project. A balance of \$263,051.08 remains in the escrow account and the City of Lucas has stated that Wylie ISD and the seller of the project has satisfied all obligations. The City of Lucas is requesting the remaining balance of the escrow account be released to them to place the sewer project in service and they would be responsible for the remaining cost. It is recommended that you authorize the release of escrow funds to the City of Lucas as presented by administration.

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

Motion: I move that the Board authorize the release of the remaining escrow funds to the City of Lucas for design, construction, and installation of the sewer facilities.

Subject: Discuss and Consider Adoption of an Order Authorizing the Issuance of Unlimited Tax School Building Bonds, Establishing Sale Parameters, Authorizing the Execution of One or More Bond Purchase Agreements, Approving One or More Official Statements, and Enacting Other Provisions Relating to the Subject

The voters of Wylie ISD approved a \$298 million bond program in November of 2023 and the next steps to move forward with the projects is to issue the bonds. The parameter order will give authorization to the superintendent or designee the authority to sell bonds based on items such as par amount, interest rate, maturity dates, etc. The bond parameter order will be valid for a set amount of time, usually around six months for our financial advisor and underwritings to determine the most optimum date to sell our bonds to provide the best value to the district. It is recommended that you approve the bond order as presented by administration.

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

Motion: I move that the Board approve the bond order as presented.

Subject: Consider Approval of the Quantitative Method of Compliance for Instructional Facility Space Requirements as Mandated by 19 Tex. Admin. Code Section 61.1040 for November 2023 Bond Projects

The Texas Education Agency has established a new rule that requires school districts and board of trustees to adopt construction standards for design when building new facilities. A district can choose from four levels of flexibility to calculate the minimum square footage. This commissioner's rule has been implemented since 2019, since the last time we had a bond election. It is recommended that you approve the item as presented by administration.

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

Motion: I move that the Board approve the quantitative method of compliance as presented by administration and required by 19 Tex. Admin. Code Section 61.1040 which shall include the following elements:

- (1) Wylie ISD's mission, vision, goals, and pedagogy;***
- (2) specifics related to facility type, grades served, and maximum enrollment;***
- (3) a written statement of design intent;***
- (4) minimum total square footage required to comply with the quantitative method of compliance using the applicable flexibility level delineated in Section 61.1040(h); and***
- (5) a schedule of spaces for each campus type.***

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

Subject: Consider Approval of 2024-2025 School Calendar (Second and Final Reading)

Attached to the board agenda are copies of two calendar proposals for the 2024-25 school year. Following the Board's review, district stakeholders will be asked to vote for their preferred option through an online survey. Important highlights for each calendar option:

Option A:

- Includes Fall Break (Oct. 14-18)
- First Day of School - Aug. 8
- Christmas Break
 - Early release: Dec. 20
 - Break: Dec. 23-Jan. 3
 - Student holiday/professional development: Jan. 6
- Spring Break - March 17-21
- Last Day of School (early release) - May 22

Option B:

- NO Fall Break - Fair Day is Oct. 14
- First Day of School - Aug. 15
- Christmas Break
 - Early release: Dec. 20
 - Break: Dec. 23-Jan. 3
 - Student holiday/professional development: Jan. 6
- Spring Break - March 17-21
- Last Day of School (early release) - May 22

The most significant differences between Option A and Option B are the inclusion/exclusion of Fall Break and the date of the first day of school.

Contact: Dr. Kim Spicer, Deputy Superintendent

I move that the Board approve the proposed 2024-2025 school calendar as presented by administration

Subject: Consider Adoption of Resolution of the Board in Response to SB763

In response to SB 763, it is required that the Board adopt a resolution regarding the use of chaplains in the district. The proposed resolution continues our current practices of chaplain volunteers, not employees.

Contact: Dr. Jessica Branch, Chief of Staff

I make a motion to approve the resolution to accept volunteer chaplains as presented by administration

Subject: Personnel – Section 551.074 of the Texas Government Code

1. Resignations
2. Employment
3. Additional Personnel Units

Contact: Casey Whittle, Assistant Superintendent for Human Resources

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



WYLIE INDEPENDENT SCHOOL DISTRICT

January 22, 2024

City of Lucas
665 Country Club Road
Lucas, Texas 75002

Re: Construction of Sewer Facilities

Dear Ms. Clarke:

Per the request in the letter dated January 4, 2024, Wylie ISD has granted approval to release the remaining escrow funds of \$263,051.08 held with American Escrow Company to the City of Lucas in connection with the design, construction, and installation of sewer facilities.

Please do not hesitate to contact us if you need anything further.

Sincerely,

Mr. Jacob Day, Ph.D.
Board President
Wylie Independent School District
951 S. Ballard Ave.
Wylie, Texas 75098

Copy:
Dr. David Vinson
Superintendent
Wylie Independent School District
951 S. Ballard Ave.

Ms. Shauna Dawson
American Escrow Company
2626 Howell Street 10th Floor
Dallas, Texas 75204



City of Lucas
665 Country Club Road
Lucas, Texas 75002
972.727.8999
www.lucastexas.us

January 4, 2023

Mr. John W. Creecy
JCBR Holdings, LLC
3744 Aviemore Drive,
Fort Worth, Texas 76109

Re: Construction of Sewer Facilities

Dear Mr. Creecy:

In June 2009, the City of Lucas entered into a Development Agreement with HHEC Spingo, LLC. The purpose of this agreement was to fund and construct a wastewater lift station and force main serving the commercial interests of the HHEC Spingo, LLC property (427+/- acres) on the northwest corner of the Southview Drive/Parker Road intersection. HHEC Spingo, LLC with participation from the Wylie Independent School District (WISD) would fund the project, and the City of Lucas would oversee the design and construction of the wastewater lift station and force main.

In accordance with the Development Agreement, the City was to start the design within three months of June 2009 and complete the construction work within two years by June 2011. In August 2009, a Utilities Escrow Agreement was established between the City of Lucas, HHEC Spingo, LLC, the Wylie Independent School District (WISD), and the American Escrow Company. The purpose of the Utilities Escrow Agreement was to fund the wastewater work contemplated in the Development Agreement. The estimated cost was one million dollars. The City was required to get written approval from the owners to incur any cost/expense or pay any cost/expense in connection with the design, construction, and installation of the sewer facilities.

BW2 Engineers, Inc. was retained to design the wastewater work for \$99,500 in July 2009 and finalized the plans in June 2010. At the August 5, 2010 City Council meeting, the City Council authorized the Mayor and City Manager to execute a construction contract for the construction of the sanitary sewer forced main.

Effective on September 29, 2010, the Development Agreement with HHEC Spingo, LLC was amended. In the Amended Development Agreement, HHEC Spingo, LLC agreed to deposit an additional \$100,000 with the Escrow Agent and indicated that all the escrow funds shall be the exclusive property of the City for the completion of the Sewer Facilities. HHEC Spingo, LLC and WISD conclusively were deemed to have satisfied all their obligations and liabilities for the funding under the Amended Development Agreement.

In 2015, HHEC Spinco, LLC sold the property to JCBR Holdings, LLC and requested to amend the agreements to reflect the current owner. At the City Council meeting on July 16, 2015, the City Council approved assigning the Development Agreement and the First Amendment to the Utilities Escrow Agreement to JCBR Holdings, LLC.

Because of the Utilities Escrow Agreement and a First Amendment to the Utilities Escrow Agreement in place, the City is getting pushback from the Escrow Agent indicating that the City must still receive approvals from JCBR Holdings, LLC and the Wylie Independent School District before payment can be made to the City of Lucas.

In 2022, a developer approached the City regarding a potential development for the existing site. However, prior to any development, the sewer facilities would need to be completed. To put the lift station into service, city staff requested Huitt-Zollars, Inc. to provide an engineer's opinion of construction cost to complete the design of the lift station which is being provided below:

Item	Description	Units	Quantity	Unit Price	Total Price
1.	Mobilization	LS	1	\$ 25,000.00	\$ 25,000.00
2.	Lift Station Pumps	EA	2	\$ 75,000.00	\$ 150,000.00
3.	Wet Well Piping and Valves	LS	1	\$ 25,000.00	\$ 25,000.00
4.	Valve Vault Piping and Valves	LS	1	\$ 25,000.00	\$ 25,000.00
5.	Scada System	LS	1	\$ 35,000.00	\$ 35,000.00
6.	Electrical System	LS	1	\$ 75,000.00	\$ 75,000.00
				Sub Total	\$ 335,000.00
				Contingency (30%)	\$ 100,500.00
				Total Construction Cost	\$ 435,500.00
				Engineering/Surveying Fee	\$75,000.00
				Total Project Cost	\$ 510,500.00

Since the force main was not put into service following its construction in 2015, the force main will require a full inspection. The inspection of the force main will ensure it has not been compromised. Once this is complete, the force main can be certified as secure and following the construction of the lift station. The lift station with force main has been constructed; however, the lift station doesn't have mechanical, electrical or civil site work completed. The missing items are the pumps, electrical control and power, and civil site work to include improvements to the existing site.

The current balance in the escrow account is \$263,051.08. The total cost is projected to be \$510,500 including a contingency of \$100,500 which leaves an amount of \$247,448.92 to be funded by the City of Lucas.

At the December 21, 2023 Lucas City Council meeting, the City Council authorized entering into a Professional Services Agreement between the City of Lucas and Huitt-Zollars, Inc. for the Osage Lane Lift Station Design Project (previously referred to as the Hunt Property Sewer Facilities) in the amount of \$74,500 to assist the City in completing the project.

American Escrow Company is still requiring the City of Lucas to obtain written approval from the owners, JCBR Holdings, LLC, and the Wylie Independent School District, before the City of Lucas to incur any cost/expense or pay any cost/expense in connection with the design, construction, and installation of the sewer facilities.

Therefore, the City of Lucas is requesting your approval to complete the lift station's mechanical, electrical and civil site work as well as adding the pumps, electrical control, and power. The City will also ensure that the required inspections are carried out. The City of Lucas is requesting that JCBR Holdings, LLC and the Wylie Independent School District authorize American Escrow Company to send the remaining balance in the amount of \$263,051.08 to:

City of Lucas
665 Country Club Road
Lucas, Texas 75002
Attention: Finance Director Liz Exum

For questions regarding the completion of the sewer facilities, please contact Public Works Director Scott Holden at 972-912-1208 or email sholden@lucastexas.us. Should you need information regarding the financial data or electronic payment information, please contact Finance Director Liz Exum at 972-912-1201 or email lexum@lucastexas.us.

Sincerely,



Joni Clarke
City Manager
jclarke@lucastexas.us
972-912-1212

Copy:

Mr. Jacob Day, Ph.D.
Board President, Place 6
Wylie Independent School District
951 South Ballard Avenue
P.O. Box 490
Wylie, Texas 75098
Email: Jacob.Day@wylieisd.net

Mr. David Vinson, Ph.D.
Superintendent
Wylie Independent School District
951 South Ballard Avenue
P. O. Box 490
Wylie, Texas 75098
Email: communications@wylieisd.net

Ms. Shauna Dawson
American Escrow Company
2626 Howell Street 10th Floor
Dallas, Texas 75204
Email: sdawson@republictitle.com

THE STATE OF TEXAS §
COUNTY OF COLLIN §
WYLIE INDEPENDENT SCHOOL DISTRICT §

1

(b) The bonds of Wylie Independent School District (the “Issuer”) are hereby authorized to be issued and delivered, in one or more series, in the maximum aggregate principal amount hereinafter set forth for the public purpose of providing funds for acquiring, constructing, renovating and equipping school facilities in the Issuer, the purchase of necessary sites for school facilities, and the purchase of school buses, and to pay the costs incurred in connection with the issuance of the Bonds (collectively, the “Projects”).

(c) Each bond issued pursuant to this Order shall be designated: “Wylie Independent School District Unlimited Tax School Building Bond, Series 2024,” and initially there shall be issued, sold, and delivered hereunder fully registered Bonds, without interest coupons, payable to the respective registered owners thereof (with the initial bond of each series being made payable to the initial purchaser thereof as described in Section 11 hereof), or to the registered assignee or assignees of said bonds or any portion or portions thereof (in each case, the “Registered Owner”). The Bonds shall be in the respective denominations and principal amounts, shall be numbered, shall mature and be payable on the date or dates in each of the years and in the principal amounts or amounts due at maturity, as applicable, and shall bear interest to their respective dates of maturity or redemption prior to maturity at the rates per annum, as set forth in the Pricing Certificate.

Section 2. DEFINITIONS. Unless otherwise expressly provided or unless the context clearly requires otherwise in this Order, the following term shall have the meaning specified below:

“Attorney General” means the Office of the Attorney General of the State.

“Board” means the Board of Trustees of the Issuer.

“Bond Counsel” means such nationally recognized law firm selected by the Pricing Officer to serve as bond counsel to the Issuer with respect to the issuance of the Bonds.

“Bonds” means and includes collectively any Bonds initially issued and delivered pursuant to this Order (the “Initial Bonds”) and all substitute Bonds exchanged therefor, as well as all other substitute bonds and replacement bonds issued pursuant hereto, and the term “Bond” shall mean any of the Bonds.

“Code” means the Internal Revenue Code of 1986, as amended by all legislation, if any, effective on or before the Issuance Date, including applicable regulations, published rulings, and court decisions.

“Comptroller” means the Office of the Comptroller of Public Accounts of the State.

“Financial Obligation” means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of a debt obligation or any such derivative instrument; provided that “financial obligation” shall not include municipal securities (as defined in the Securities Exchange Act of 1934, as amended) as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule.

“Issuance Date” shall mean the date of delivery of the Initial Bonds to the initial purchaser or purchasers thereof against payment therefor.

“Issuer” shall mean the Wylie Independent School District, located in Collin County, Texas.

“MSRB” shall mean the Municipal Securities Rulemaking Board.

“Paying Agent/Registrar” shall mean the bank named in the Pricing Certificate as the paying agent/registrar for the Bonds, or any successor thereto as provided in this Order.

“Pricing Certificate” means the certificate signed by the Pricing Officer described in Section 3(a) finalizing the terms and sale of the Bonds.

“Rule” shall mean SEC Rule 15c2-12, as amended from time to time.

“SEC” shall mean the United States Securities and Exchange Commission.

“State” means the State of Texas.

“Treasury Regulations” shall mean the rules and regulations of the United States Department of the Treasury and any court or administrative rulings promulgated pursuant to the Code, as amended and in effect on the Issuance Date.

Section 3. DELEGATION TO PRICING OFFICER.

(a) As authorized by Section 1371.053, Texas Government Code, as amended, the Superintendent and/or Assistant Superintendent for Finance and Operations of the Issuer (each a “Pricing Officer”) are hereby authorized to act on behalf of the Issuer in selling and delivering the Bonds and carrying out the other procedures specified in this Order, including with respect to each series of Bonds, determining the date of the Bonds, any additional or different designation or title by which the Bonds shall be known, the price at which the Bonds will be sold, the years in which the Bonds will mature, the principal amount to mature in each of such years, the rate of interest to be borne by each such maturity, the interest payment and record dates, the price and terms upon and at which the Bonds shall be subject to redemption prior to maturity at the option of the Issuer, as well as any mandatory sinking fund redemption provisions, whether the Bonds shall be issued on a tax-exempt basis or on a taxable basis, whether the Bonds shall be designated as “qualified tax-exempt obligations” as defined in section 265(b)(3) of the Code, and all other matters relating to the issuance, sale, and delivery of the Bonds, including without limitation obtaining the Permanent School Fund guarantee for the Bonds, if available, and/or procuring municipal bond insurance, including the execution of any commitment agreements, credit agreements, membership agreements in mutual insurance companies, and other similar agreements if it is determined that such insurance would be financially desirable and advantageous, and approving modifications to this Order and executing such instruments, documents and agreements as may be necessary with respect to the sale of the Bonds, all of which shall be specified in the respective Pricing Certificate, provided that:

(i) the aggregate original principal amount of the Bonds shall not exceed \$298,145,000;

(ii) no bond shall mature after August 15, 2054; and

(iii) the maximum interest rate shall not exceed the highest interest rate permitted by law.

(b) In establishing the aggregate principal amount of the Bonds, the Pricing Officer shall establish an amount not exceeding the aggregate original principal amount authorized in subsection (a) of this Section which shall be sufficient in amount to provide for the purposes for which the Bonds are authorized and to pay costs of issuing the Bonds. The delegation made hereby shall expire if not exercised by the Pricing Officer on or prior to one year following adoption of this Order. It is further provided, however, that notwithstanding the foregoing provisions, the Bonds shall not be delivered unless prior to delivery, the Bonds have been rated by a Rating Agency for in one of the four highest rating categories for long term obligations, as required by Chapter 1371. The Bonds shall be sold with and subject to such terms as set forth in the Pricing Certificate.

(c) In satisfaction of Section 1201.022(a)(3)(B), Texas Government Code, the Board of Trustees hereby determines that the delegation of the authority to the Pricing Officer to approve the final terms of the Bonds set forth in this Order is, and the decisions made by the Pricing Officer pursuant to such delegated authority and incorporated into each Pricing Certificate will be, in the Issuer's best interests, and the Pricing Officer is hereby authorized to make and include in each Pricing Certificate a finding to that effect.

Section 4. CHARACTERISTICS OF THE BONDS.

(a) Registration, Transfer, Conversion, and Exchange; Authentication. The Issuer shall keep or cause to be kept at the designated corporate trust office of the Paying Agent/Registrar books or records for the registration of the transfer, conversion, and exchange of the Bonds (the "Registration Books"), and the Issuer hereby appoints the Paying Agent/Registrar as its registrar and transfer agent to keep such books or records and make such registrations of transfers, conversions, and exchanges under such reasonable regulations as the Issuer and Paying Agent/Registrar may prescribe; and the Paying Agent/Registrar shall make such registrations, transfers, conversions, and exchanges as herein provided. The Paying Agent/Registrar shall obtain and record in the Registration Books the address of the Registered Owner of each Bond to which payments with respect to the Bonds shall be mailed, as herein provided; but it shall be the duty of each Registered Owner to notify the Paying Agent/Registrar in writing of the address to which payments shall be mailed, and such interest payments shall not be mailed unless such notice has been given. To the extent possible and under reasonable circumstances, all transfers of Bonds shall be made within three business days after request and presentation thereof. The Issuer shall have the right to inspect the Registration Books during regular business hours of the Paying Agent/Registrar, but otherwise the Paying Agent/Registrar shall keep the Registration Books confidential and, unless otherwise required by law, shall not permit their inspection by any other entity. The Paying Agent/Registrar's standard or customary fees and charges for making such registration, transfer, conversion, exchange, and delivery of a substitute Bond or Bonds shall be paid as provided in the FORM OF BOND set forth in this Order. Registration of assignments, transfers, conversions, and exchanges of Bonds shall be made in the manner provided and with the effect stated in the FORM OF BOND set forth in this Order. Each substitute Bond shall bear a letter and/or number to distinguish it from each other Bond.

An authorized representative of the Paying Agent/Registrar shall, before the delivery of any Bond, date and manually sign the Paying Agent/Registrar's Authentication Certificate, and, except as provided in subsection (c) of this Section, no Bond shall be deemed to be issued or outstanding unless such Paying Agent/Registrar's Authentication Certificate is so executed. The Paying Agent/Registrar promptly shall cancel all paid Bonds and Bonds surrendered for conversion and exchange. No additional ordinances, orders, or resolutions need be passed or adopted by the governing body of the Issuer or any other body or person so as to accomplish the foregoing conversion and exchange of any Bond or portion thereof, and the Paying Agent/Registrar shall provide for the printing, execution, and delivery of the substitute Bonds in the manner prescribed herein. Pursuant to Subchapter D, Chapter 1201, Texas Government Code, the duty of conversion and exchange of Bonds as aforesaid is hereby imposed upon the Paying Agent/Registrar and, upon the execution of said Paying Agent/Registrar's Authentication Certificate, the converted and exchanged Bond shall be valid, incontestable, and enforceable in the same manner and with the same effect as the Initial Bond.

(b) Payment of Bonds and Interest. The Issuer hereby further appoints the Paying Agent/Registrar to act as the paying agent for paying the principal of and interest on the Bonds, all as provided in this Order. The Paying Agent/Registrar shall keep proper records of all payments made by the Issuer and the Paying Agent/Registrar with respect to the Bonds, and of all conversions and exchanges of Bonds, and all replacements of Bonds, as provided in this Order. However, in the event of a nonpayment of interest on a scheduled payment date, and for thirty (30) days thereafter, a new record date for such interest payment (a "Special Record Date") will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received from the Issuer. Notice of the Special Record Date and of the scheduled payment date of the past due interest (which shall be 15 days after the Special Record Date) shall be sent at least five (5) business days prior to the Special Record Date by United States mail, first-class postage prepaid, to the address of each Registered Owner appearing on the Registration Books at the close of business on the last business day next preceding the date of mailing of such notice.

(c) In General. The Bonds (i) shall be issued in fully registered form, without interest coupons, with the principal of and interest on such Bonds to be payable only to the Registered Owners thereof, (ii) may or shall be redeemed prior to their scheduled maturities, (iii) may be transferred and assigned, (iv) may be converted and exchanged for other Bonds, (v) shall have the characteristics, (vi) shall be signed, sealed, executed, and authenticated, (vii) shall have principal and interest payable, and (viii) shall be administered by the Paying Agent/Registrar, and the Issuer shall have certain duties and responsibilities with respect to the Bonds, all as provided, and in the manner and to the effect as required or indicated, in the FORM OF BOND set forth in this Order. The Bond initially issued and delivered pursuant to this Order is not required to be, and shall not be, authenticated by the Paying Agent/Registrar, but on each substitute Bond issued in conversion of and exchange for any Bond or Bonds issued under this Order the Paying Agent/Registrar shall execute the Paying Agent/Registrar's Authentication Certificate, in the form set forth in the FORM OF BOND.

(d) Substitute Paying Agent/Registrar. The Issuer covenants with the Registered Owners of the Bonds that at all times while the Bonds are outstanding the Issuer will provide a competent and legally qualified bank, trust company, financial institution, or other agency to act as and perform the services of Paying Agent/Registrar for the Bonds under this Order, and that the Paying Agent/Registrar will be a single entity. The Issuer reserves the right to, and may, at its option, change the Paying Agent/Registrar upon not less than 120 days written notice to the Paying

Agent/Registrar, to be effective not later than 60 days prior to the next principal or interest payment date after such notice. In the event that the entity at any time acting as Paying Agent/Registrar (or its successor by merger, acquisition, or other method) should resign or otherwise cease to act as such, the Issuer covenants that promptly it will appoint a competent and legally qualified bank, trust company, financial institution, or other agency to act as Paying Agent/Registrar under this Order. Upon any change in the Paying Agent/Registrar, the previous Paying Agent/Registrar promptly shall transfer and deliver the Registration Books (or a copy thereof), along with all other pertinent books and records relating to the Bonds, to the new Paying Agent/Registrar designated and appointed by the Issuer. Upon any change in the Paying Agent/Registrar, the Issuer promptly will cause a written notice thereof to be sent by the new Paying Agent/Registrar to each Registered Owner of the Bonds, by United States mail, first-class postage prepaid, which notice also shall give the address of the new Paying Agent/Registrar. By accepting the position and performing as such, each Paying Agent/Registrar shall be deemed to have agreed to the provisions of this Order, and a certified copy of this Order shall be delivered to each Paying Agent/Registrar.

(e) Book-Entry Only System. The Bonds issued in exchange for the Initial Bond shall be initially issued in the form of a separate, single, fully registered Bond for each of the maturities thereof. Upon initial issuance, the ownership of each such Bond shall be registered in the name of Cede & Co., as nominee of The Depository Trust Company of New York (“DTC”), and except as provided in subsection (f) hereof, all of the outstanding Bonds shall be registered in the name of Cede & Co., as nominee of DTC.

With respect to Bonds registered in the name of Cede & Co., as nominee of DTC, the Issuer and the Paying Agent/Registrar shall have no responsibility or obligation to any securities brokers and dealers, banks, trust companies, clearing corporations, or certain other organizations on whose behalf DTC was created (“DTC Participant”) to hold securities to facilitate the clearance and settlement of securities transactions among DTC Participants or to any person on behalf of whom such a DTC Participant holds an interest in the Bonds. Without limiting the immediately preceding sentence, the Issuer and the Paying Agent/Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co. or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than a Registered Owner of Bonds, as shown on the Registration Books, of any notice with respect to the Bonds, or (iii) the payment to any DTC Participant or any other person, other than a Registered Owner of Bonds, as shown in the Registration Books of any amount with respect to principal of or interest on the Bonds. Notwithstanding any other provision of this Order to the contrary, the Issuer and the Paying Agent/Registrar shall be entitled to treat and consider the person in whose name each Bond is registered in the Registration Books as the absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever. The Paying Agent/Registrar shall pay all principal of and interest on the Bonds only to or upon the order of the Registered Owners, as shown in the Registration Books as provided in this Order, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the Issuer’s obligations with respect to payment of principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than a Registered Owner, as shown in the Registration Books, shall receive a Bond certificate evidencing the obligation of the Issuer to make payments of principal and interest pursuant to this Order. Upon delivery by DTC to the Paying Agent/Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., and subject to the provisions in this Order with respect to interest

checks being mailed to the Registered Owner at the close of business on the Record date, the words "Cede & Co." in this Order shall refer to such new nominee of DTC.

(f) Successor Securities Depository; Transfers Outside Book-Entry Only System. In the event that the Issuer determines that DTC is incapable of discharging its responsibilities described herein and in the Blanket Issuer Letter of Representation of the Issuer to DTC or that it is in the best interest of the beneficial owners of the Bonds that they be able to obtain certificated Bonds, the Issuer shall (i) appoint a successor securities depository, qualified to act as such under Section 17A of the Securities and Exchange Act of 1934, as amended, notify DTC and DTC Participants of the appointment of such successor securities depository and transfer one or more separate Bonds to such successor securities depository or (ii) notify DTC and DTC Participants of the availability through DTC of Bonds and transfer one or more separate Bonds to DTC Participants having Bonds credited to their DTC accounts. In such event, the Bonds shall no longer be restricted to being registered in the Registration Books in the name of Cede & Co., as nominee of DTC, but may be registered in the name of the successor securities depository, or its nominee, or in whatever name or names Registered Owners transferring or exchanging Bonds shall designate, in accordance with the provisions of this Order.

(g) Payments to Cede & Co. Notwithstanding any other provision of this Order to the contrary, so long as any Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the manner provided in the Blanket Issuer Letter of Representations of the Issuer to DTC.

(h) Cancellation of Initial Bond. On the closing date, the Initial Bond, representing the entire principal amount of the respective series of Bonds, payable in stated installments to the initial purchaser designated pursuant to Section 11 hereof or its designee, executed by manual or facsimile signature of the President and Secretary of the Board, approved by the Attorney General, and registered and manually signed by the Comptroller, will be delivered to such initial purchaser or its designee. Upon payment for the Initial Bond, the Paying Agent/Registrar shall cancel the Initial Bond and deliver to DTC on behalf of such initial purchaser one registered definitive Bond for each year of maturity of the Bonds, in the aggregate principal amount of all of the Bonds for such maturity. To the extent that the Paying Agent/Registrar is eligible to participate in DTC's FAST System, pursuant to an agreement between the Paying Agent/Registrar and DTC, the Paying Agent/Registrar shall hold the definitive Bonds in safekeeping for DTC.

Section 5. FORM OF BONDS. The form of the Bonds, including the form of Paying Agent/Registrar's Authentication Certificate, the form of Assignment, and the form of Registration Certificate of the Comptroller to be attached to the Initial Bond, shall be, respectively, substantially as follows, with such appropriate variations, omissions, or insertions as are permitted or required by this Order, and with the Bonds to be completed with information set forth in the Pricing Certificate.

(a) Form of Bond.

NO. R-____

UNITED STATES OF AMERICA
STATE OF TEXAS
COUNTY OF COLLIN
WYLIE INDEPENDENT SCHOOL DISTRICT

PRINCIPAL
AMOUNT
\$ _____

UNLIMITED TAX SCHOOL BUILDING BOND
SERIES 2024

INTEREST RATE DATE OF BONDS MATURITY DATE CUSIP NO.

_____, 20__

REGISTERED OWNER:

PRINCIPAL AMOUNT:

DOLLARS

ON THE MATURITY DATE specified above, Wylie Independent School District, in Collin County, Texas (the "Issuer"), being a political subdivision of the State of Texas, hereby promises to pay to the Registered Owner set forth above, or registered assigns (hereinafter called the "Registered Owner") the principal amount set forth above, and to pay interest thereon from the Date of Bonds set forth above, on _____ and semiannually thereafter on each _____ and _____ to the maturity date specified above, at the interest rate per annum specified above; except that if this Bond is required to be authenticated and the date of its authentication is later than the first Record Date (hereinafter defined), such principal amount shall bear interest from the interest payment date next preceding the date of authentication, unless such date of authentication is after any Record Date but on or before the next following interest payment date, in which case such principal amount shall bear interest from such next following interest payment date; provided, however, that if on the date of authentication hereof the interest on the Bond or Bonds, if any, for which this Bond is being exchanged or converted from is due but has not been paid, then this Bond shall bear interest from the date to which such interest has been paid in full.

THE PRINCIPAL OF AND INTEREST ON this Bond are payable in lawful money of the United States of America, without exchange or collection charges. The principal of this Bond shall be paid to the Registered Owner hereof upon presentation and surrender of this Bond at maturity, at the designated corporate trust office of [NAME OF PAYING AGENT/REGISTRAR], [CITY], [STATE], which is the "Paying Agent/Registrar" for this Bond. The payment of interest on this Bond shall be made by the Paying Agent/Registrar to the Registered Owner hereof on each interest payment date by check or draft, dated as of such interest payment date, drawn by the Paying Agent/Registrar on, and payable solely from, funds of the Issuer required by the order authorizing the issuance of the Bonds (the "Order") to be on deposit with the Paying Agent/Registrar for such purpose as hereinafter provided; and such check or draft shall be sent by the Paying Agent/Registrar by United States mail, first-class postage prepaid, on each such interest payment date, to the Registered Owner hereof, at its address as it appeared on the _____ day of the month next preceding each such date (the "Record Date") on the Registration Books kept by the Paying Agent/Registrar, as hereinafter described. In addition, interest may be paid by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the Registered Owner. In the event of a non-payment of interest on a scheduled payment date, and for 30 days thereafter, a new record date for such interest payment (a "Special Record Date") will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received from the Issuer. Notice of the Special Record Date and of the scheduled payment date of the past due interest (which shall be 15 days after the Special Record Date) shall be sent at least five business days prior to the Special Record Date by United States mail, first-class postage prepaid, to the address of each owner of a Bond appearing on the

Registration Books at the close of business on the last business day next preceding the date of mailing of such notice.

ANY ACCRUED INTEREST due at maturity shall be paid to the Registered Owner upon presentation and surrender of this Bond for payment at the principal corporate trust office of the Paying Agent/Registrar. The Issuer covenants with the Registered Owner of this Bond that on or before each principal payment date and interest payment date for this Bond it will make available to the Paying Agent/Registrar, from the "Interest and Sinking Fund" created by the Order, the amounts required to provide for the payment, in immediately available funds, of all principal of and interest on the Bonds, when due.

IF THE DATE for any payment due on this Bond shall be a Saturday, Sunday, a legal holiday, or a day on which banking institutions in the city where the principal corporate trust office of the Paying Agent/Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not such a Saturday, Sunday, legal holiday, or day on which banking institutions are authorized to close, and payment on such date shall have the same force and effect as if made on the original date payment was due.

THIS BOND is one of a Series of Bonds dated as of _____, 2024, authorized in accordance with the Constitution and laws of the State of Texas in the principal amount of \$ _____ for the public purpose of providing funds for acquiring, constructing, renovating and equipping school facilities in the Issuer, the purchase of necessary sites for school facilities, and the purchase of school buses, and to pay the costs incurred in connection with the issuance of the Bonds.

ON _____, or on any date thereafter, the Bonds of this series may be redeemed prior to their scheduled maturities, at the option of the Issuer, with funds derived from any available and lawful source, as a whole, or in part, and, if in part, the particular Current Interest Bonds, or portions thereof, to be redeemed shall be selected and designated by the Issuer (provided that a portion of a Bond may be redeemed only in an integral multiple of \$5,000), at a redemption price equal to the principal amount to be redeemed plus accrued interest to the date fixed for redemption.

THE BONDS scheduled to mature on _____ in the years ____ and ____ (the "Term Bonds") are subject to scheduled mandatory redemption by the Paying Agent/Registrar by lot, or by any other customary method that results in a random selection, at a price equal to the principal amount thereof, plus accrued interest to the redemption date, out of moneys available for such purpose in the interest and sinking fund for the Bonds, on the dates and in the respective principal amounts, set forth in the following schedule:

Term Bond Maturing _____, 20__	Term Bond Maturing _____, 20__	Term Bond Maturing _____, 20__
<u>Date</u> <u>Principal Amount</u>	<u>Date</u> <u>Principal Amount</u>	<u>Date</u> <u>Principal Amount</u>
(1) _____ (1) Stated maturity	(1) _____	(1) _____

The principal amount of Term Bonds of a stated maturity required to be redeemed on any mandatory redemption date pursuant to the operation of the mandatory sinking fund redemption provisions shall be reduced, at the option of the Issuer, by the principal amount of any Term Bonds of the same maturity which, at least 45 days prior to a mandatory redemption date (1) shall have been acquired by the Issuer at a price not exceeding the principal amount of such Term Bonds plus accrued interest to the date of purchase thereof, and delivered to the Paying Agent/Registrar for cancellation, (2) shall have been purchased and canceled by the Paying Agent/Registrar at the request of the Issuer at a price not exceeding the principal amount of such Term Bonds plus accrued interest to the date of purchase, or (3) shall have been redeemed pursuant to the optional redemption provisions and not theretofore credited against a mandatory redemption requirement.

AT LEAST 30 days prior to the date fixed for any redemption of Bonds or portions thereof prior to maturity a written notice of such redemption shall be sent by the Paying Agent/Registrar by United States mail, first-class postage prepaid, to the registered owner of each Bond to be redeemed at its address as it appeared at the close of business on the business day next preceding the date of mailing such notice and to major securities depositories, national bond rating agencies and bond information services; provided, however, that the failure of the registered owner to receive such notice, or any defect therein or in the sending or mailing thereof, shall not affect the validity or effectiveness of the proceedings for the redemption of any Bond. By the date fixed for any such redemption, due provision shall be made with the Paying Agent/Registrar for the payment of the required redemption price for the Bonds or portions thereof which are to be so redeemed. If such written notice of redemption is sent and if due provision for such payment is made, all as provided above, the Bonds or portions thereof which are to be so redeemed thereby automatically shall be treated as redeemed prior to their scheduled maturities, and they shall not bear interest after the date fixed for redemption, and they shall not be regarded as being outstanding except for the right of the registered owner to receive the redemption price from the Paying Agent/Registrar out of the funds provided for such payment. If a portion of any Bond shall be redeemed a substitute Bond or Bonds having the same maturity date, bearing interest at the same rate, in any denomination or denominations in any integral multiple of \$5,000, at the written request of the registered owner, and in aggregate amount equal to the unredeemed portion thereof, will be issued to the registered owner upon the surrender thereof for cancellation, at the expense of the Issuer, all as provided in the Bond Order.

IF AT THE TIME OF MAILING of notice of optional redemption there shall not have either been deposited with the Paying Agent/Registrar or legally authorized escrow agent immediately available funds sufficient to redeem all the Bonds called for redemption, such notice must state that it is conditional, and is subject to the deposit of the redemption moneys with the Paying Agent/Registrar or legally authorized escrow agent at or prior to the redemption date, and such notice shall be of no effect unless such moneys are so deposited on or prior to the redemption date. If such redemption is not effectuated, the Paying Agent/Registrar shall, within 5 days thereafter, give notice in the manner in which the notice of redemption was given that such moneys were not so received and shall rescind the redemption.

ALL BONDS OF THIS SERIES are issuable solely as fully registered Bonds, without interest coupons, in the denomination of \$5,000 in principal amount or any integral multiple thereof. As provided in the Bond Order, this Bond may, at the request of the Registered Owner or the assignee or assignees hereof, be assigned, transferred, converted into and exchanged for a like aggregate amount of fully registered Bonds, without interest coupons, payable to the appropriate Registered Owner, assignee or assignees, as the case may be, having any authorized

denomination or denominations as requested in writing by the appropriate Registered Owner, assignee or assignees, as the case may be, upon surrender of this Bond to the Paying Agent/Registrar for cancellation, all in accordance with the form and procedures set forth in the Bond Order. Among other requirements for such assignment and transfer, this Bond must be presented and surrendered to the Paying Agent/Registrar, together with proper instruments of assignment, in form and with guarantee of signatures satisfactory to the Paying Agent/Registrar, evidencing assignment of this Bond or any portion or portions hereof in any authorized denomination to the assignee or assignees in whose name or names this Bond or any such portion or portions hereof is or are to be registered. The form of Assignment printed or endorsed on this Bond may be executed by the Registered Owner to evidence the assignment hereof, but such method is not exclusive, and other instruments of assignment satisfactory to the Paying Agent/Registrar may be used to evidence the assignment of this Bond or any portion or portions hereof from time to time by the Registered Owner. The Paying Agent/Registrar's reasonable standard or customary fees and charges for assigning, transferring, converting and exchanging any Bond or portion thereof will be paid by the Issuer. In any circumstance, any taxes or governmental charges required to be paid with respect thereto shall be paid by the one requesting such assignment, transfer, conversion or exchange, as a condition precedent to the exercise of such privilege. The Paying Agent/Registrar shall not be required to make any such transfer or exchange with respect to Bonds (i) during the period commencing with the close of business on any Record Date and ending with the opening of business on the next following principal or interest payment date, or (ii) with respect to any Bond or any portion thereof called for redemption prior to maturity, within 45 days prior to its redemption date.

IN THE EVENT any Paying Agent/Registrar for the Bonds is changed by the Issuer, resigns, or otherwise ceases to act as such, the Issuer has covenanted in the Order that it promptly will appoint a competent and legally qualified substitute therefor, and cause written notice thereof to be mailed to the Registered Owners of the Bonds.

IT IS HEREBY certified, recited, and covenanted that this Bond has been duly and validly authorized, issued, and delivered; that all acts, conditions, and things required or proper to be performed, exist, and be done precedent to or in the authorization, issuance and delivery of this Bond have been performed, existed, and been done in accordance with law; that this Bond is a general obligation of the Issuer, issued on the full faith and credit thereof; and that ad valorem taxes sufficient to provide for the payment of the interest on and principal of this Bond, as such interest comes due, and as such principal matures, have been levied and ordered to be levied against all taxable property in the Issuer, and have been pledged for such payment, without legal limit as to rate or amount.

THE ISSUER ALSO HAS RESERVED THE RIGHT to amend the Order as provided therein, and under some (but not all) circumstances amendments thereto must be approved by the Registered Owners of a majority in aggregate principal amount of the outstanding Bonds.

BY BECOMING the Registered Owner of this Bond, the Registered Owner thereby acknowledges all of the terms and provisions of the Order, agrees to be bound by such terms and provisions, acknowledges that the Order is duly recorded and available for inspection in the official minutes and records of the governing body of the Issuer, and agrees that the terms and provisions of this Bond and the Order constitute a contract between each Registered Owner hereof and the Issuer.

IN WITNESS WHEREOF, the Issuer has caused this Bond to be signed with the manual or facsimile signature of the President of the Board of Trustees of the Issuer and countersigned with the manual or facsimile signature of the Secretary of the Board of Trustees of the Issuer, and has caused the official seal of the Issuer to be duly impressed, or placed in facsimile, on this Bond.

(signature)
Secretary, Board of Trustees

(signature)
President, Board of Trustees

(SEAL)

(b) Form of Paying Agent/Registrar's Authentication Certificate.

PAYING AGENT/REGISTRAR'S AUTHENTICATION CERTIFICATE

(To be executed if this Bond is not accompanied by an
executed Registration Certificate of the Comptroller
of Public Accounts of the State of Texas)

It is hereby certified that this Bond has been issued under the provisions of the Order described in the text of this Bond; and that this Bond has been issued in conversion or replacement of, or in exchange for, a bond, bonds, or a portion of a bond or bonds of a Series which originally was approved by the Attorney General of the State of Texas and registered by the Comptroller of Public Accounts of the State of Texas.

Dated _____

[NAME OF PAYING AGENT/REGISTRAR]
[CITY], [STATE]
Paying Agent/Registrar

By _____
Authorized Representative

(c) Form of Assignment.

ASSIGNMENT

For value received, the undersigned hereby sells, assigns, and transfers unto

Please insert Social Security or Taxpayer Identification Number of Transferee:

Please print or typewrite name and address, including zip code of Transferee:

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints
_____, attorney,
to register the transfer of the within Bond on the books kept for registration thereof, with full power
of substitution in the premises.

Dated: _____

Signature Guaranteed:

NOTICE: Signature(s) must be guaranteed by an eligible guarantor institution participating in a securities transfer association recognized signature guarantee program.

NOTICE: The signature above must correspond with the name of the Registered Owner as it appears upon the front of this Bond in every particular, without alteration or enlargement or any change whatsoever.

(d) Form of Registration Certificate of the Comptroller of Public Accounts.

COMPTROLLER'S REGISTRATION CERTIFICATE: REGISTER NO. _____

I hereby certify that there is on file and of record in my office a true and correct copy of the opinion of the Attorney General of the State of Texas approving this Bond and that this Bond has been registered this day by me.

Witness my signature and seal this

XXXXXXX

Comptroller of Public Accounts
of the State of Texas

(COMPTROLLER'S SEAL)

(e) Insertions for Initial Bonds.

(i) The Initial Bond of each series shall be in the form set forth in subsection (a) above, except that:

A. immediately under the name of the Bond, the headings "INTEREST RATE" and "MATURITY DATE" shall both be completed with the words "As shown below" and "CUSIP NO. _____" shall be deleted.

B. the first paragraph shall be deleted and the following will be inserted:

"WYLIE INDEPENDENT SCHOOL DISTRICT, in Collin County, Texas (the "Issuer"), being a political subdivision of the State of Texas, hereby promises to pay to the Registered Owner set forth above, or registered assigns (hereinafter called the "Registered Owner"), on the dates, in the principal amounts and bearing interest at the per annum rates set forth in the following schedule:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
----------------------	-------------------------	----------------------

(Information for the Bonds from respective Pricing Certificate to be inserted)

The Issuer promises to pay interest on the unpaid principal amount hereof (calculated on the basis of a 360-day year of twelve 30-day months) from the Date of Bonds set forth above, on _____ and semiannually thereafter on each _____ and _____ to the respective maturity date specified above, at the respective interest rate per annum specified above; except that if this Bond is required to be authenticated and the date of its authentication is later than the first Record Date (hereinafter defined), such principal amount shall bear interest from the interest payment date next preceding the date of authentication, unless such date of authentication is after any Record Date but on or before the next following interest payment date, in which case such principal amount shall bear interest from such next following interest payment date; provided, however, that if on the date of authentication hereof the interest on the Bond or Bonds, if any, for which this

Bond is being exchanged or converted from is due but has not been paid, then this Bond shall bear interest from the date to which such interest has been paid in full.”

C. The initial Bond shall be numbered “TR-1.”

Section 6. TAX LEVY.

(a) A special Interest and Sinking Fund (the “Interest and Sinking Fund”) is hereby created solely for the benefit of the Bonds, and the Interest and Sinking Fund shall be established and maintained by the Issuer at an official depository bank of the Issuer. The Interest and Sinking Fund shall be kept separate and apart from all other funds and accounts of the Issuer, and shall be used only for paying the interest on and principal of the Bonds. All ad valorem taxes levied and collected for and on account of the Bonds, together with any accrued interest received from the initial purchasers of the Bonds, shall be deposited, as collected, to the credit of the Interest and Sinking Fund. During each year while any of the Bonds or interest thereon are outstanding and unpaid, the governing body of the Issuer shall compute and ascertain a rate and amount of ad valorem tax which will be sufficient to raise and produce the money required to pay the interest on the Bonds as such interest comes due, and to provide and maintain a sinking fund adequate to pay the principal of its Bonds as such principal matures; and said tax shall be based on the latest approved tax rolls of the Issuer, with full allowance being made for tax delinquencies and the cost of tax collection. Said rate and amount of ad valorem tax is hereby levied, and is hereby ordered to be levied, against all taxable property in the Issuer for each year while any of the Bonds or interest thereon are outstanding and unpaid; and said tax shall be assessed and collected each such year and deposited to the credit of the aforesaid Interest and Sinking Fund. Said ad valorem taxes sufficient to provide for the payment of the interest on and principal of the Bonds as such interest comes due and such principal matures are hereby pledged for such payment, without limit as to rate or amount.

(b) Chapter 1208, Government Code, applies to the issuance of the Bonds and the pledge of the taxes granted by the Issuer under this Section, and is therefore valid, effective, and perfected. If State law is amended at any time while the Bonds are outstanding and unpaid such that the pledge of the taxes granted by the Issuer under this Section is to be subject to the filing requirements of Chapter 9, Business & Commerce Code, then in order to preserve to the Registered Owners of the Bonds the perfection of the security interest in said pledge, the Issuer agrees to take such measures as it determines are reasonable and necessary under State law to comply with the applicable provisions of Chapter 9, Business & Commerce Code and enable a filing to perfect the security interest in said pledge to occur.

Section 7. DEFEASANCE OF BONDS.

(a) Any Bond and the interest thereon shall be deemed to be paid, retired, and no longer outstanding (a “Defeased Bond”) within the meaning of this Order, except to the extent provided in subsection (d) of this Section, when payment of the principal of such Bond, plus interest thereon to the due date (whether such due date be by reason of maturity or otherwise) either (i) shall have been made or caused to be made in accordance with the terms thereof, or (ii) shall have been provided for on or before such due date by irrevocably depositing with or making available to the Paying Agent/Registrar in accordance with an escrow agreement or other instrument (the “Future Escrow Agreement”) for such payment (1) lawful money of the United States of America sufficient to make such payment or (2) Defeasance Securities that mature as to principal and interest in such

amounts and at such times as will insure the availability, without reinvestment, of sufficient money to provide for such payment, and when proper arrangements have been made by the Issuer with the Paying Agent/Registrar for the payment of its services until all Defeased Bonds shall have become due and payable. At such time as a Bond shall be deemed to be a Defeased Bond hereunder, as aforesaid, such Bond and the interest thereon shall no longer be secured by, payable from, or entitled to the benefits of, the ad valorem taxes herein levied and pledged as provided in this Order, and such principal and interest shall be payable solely from such money or Defeasance Securities, and thereafter the Issuer will have no further responsibility with respect to amounts available to the Paying Agent/Registrar (or other financial institution permitted by applicable law) for the payment of such Defeased Bonds, including any insufficiency therein caused by the failure of the Paying Agent/Registrar (or other financial institution permitted by applicable law) to receive payment when due on the Defeasance Securities, and thereafter the Issuer will have no further responsibility with respect to amounts available to the Paying Agent/Registrar (or other financial institution permitted by applicable law) for the payment of such Defeased Bonds, including any insufficiency therein caused by the failure of the Paying Agent/Registrar (or other financial institution permitted by applicable law) to receive payment when due on the Defeasance Securities. Notwithstanding any other provision of this Order to the contrary, it is hereby provided that any determination not to redeem Defeased Bonds that is made in conjunction with the payment arrangements specified in (a)(i) or (ii) of this Section shall not be irrevocable, provided that: (1) in the proceedings providing for such payment arrangements, the Issuer expressly reserves the right to call the Defeased Bonds for redemption; (2) gives notice of the reservation of that right to the owners of the Defeased Bonds immediately following the making of the payment arrangements; and (3) directs that notice of the reservation be included in any redemption notices that it authorizes.

(b) Any moneys so deposited with the Paying Agent/Registrar may at the written direction of the Issuer also be invested in Defeasance Securities, maturing in the amounts and times as hereinbefore set forth, and all income from such Defeasance Securities received by the Paying Agent/Registrar that is not required for the payment of the Bonds and interest thereon, with respect to which such money has been so deposited, shall be turned over to the Issuer, or deposited as directed in writing by the Issuer. Any Future Escrow Agreement pursuant to which the money and/or Defeasance Securities are held for the payment of Defeased Bonds may contain provisions permitting the investment or reinvestment of such moneys in Defeasance Securities or the substitution of other Defeasance Securities upon the satisfaction of the requirements specified in (a)(i) or (ii) of this Section. All income from such Defeasance Securities received by the Paying Agent/Registrar which is not required for the payment of the Defeased Bonds, with respect to which such money has been so deposited, shall be remitted to the Issuer or deposited as directed in writing by the Issuer.

(c) The term “Defeasance Securities” means any securities and obligations now or hereafter authorized by State law that are eligible to discharge obligations such as the Bonds.

(d) Until all Defeased Bonds shall have become due and payable, the Paying Agent/Registrar shall perform the services of Paying Agent/Registrar for such Defeased Bonds the same as if they had not been defeased, and the Issuer shall make proper arrangements to provide and pay for such services as required by this Order.

(e) In the event that the Issuer elects to defease less than all of the principal amount of Bonds of a maturity, the Paying Agent/Registrar shall select, or cause to be selected, such amount of Bonds by such random method as it deems fair and appropriate.

Section 8. DAMAGED, MUTILATED, LOST, STOLEN, OR DESTROYED BONDS.

(a) Replacement Bonds. In the event any outstanding Bond is damaged, mutilated, lost, stolen, or destroyed, the Paying Agent/Registrar shall cause to be printed, executed, and delivered, a new bond of the same principal amount, maturity, and interest rate, as the damaged, mutilated, lost, stolen, or destroyed Bond, in replacement for such Bond in the manner hereinafter provided.

(b) Application for Replacement Bonds. Application for replacement of damaged, mutilated, lost, stolen, or destroyed Bonds shall be made by the Registered Owner thereof to the Paying Agent/Registrar. In every case of loss, theft, or destruction of a Bond, the Registered Owner applying for a replacement bond shall furnish to the Issuer and to the Paying Agent/Registrar such security or indemnity as may be required by them to save each of them harmless from any loss or damage with respect thereto. Also, in every case of loss, theft, or destruction of a Bond, the Registered Owner shall furnish to the Issuer and to the Paying Agent/Registrar evidence to their satisfaction of the loss, theft, or destruction of such Bond. In every case of damage or mutilation of a Bond, the Registered Owner shall surrender to the Paying Agent/Registrar for cancellation the Bond so damaged or mutilated.

(c) No Default Occurred. Notwithstanding the foregoing provisions of this Section, in the event any such Bond shall have matured, and no default has occurred which is then continuing in the payment of the principal of or interest on the Bond, the Issuer may authorize the payment of the same (without surrender thereof except in the case of a damaged or mutilated Bond) instead of issuing a replacement Bond, provided security or indemnity is furnished as above provided in this Section.

(d) Charge for Issuing Replacement Bonds. Prior to the issuance of any replacement bond, the Paying Agent/Registrar shall charge the Registered Owner of such Bond with all legal, printing, and other expenses in connection therewith. Every replacement bond issued pursuant to the provisions of this Section by virtue of the fact that any Bond is lost, stolen, or destroyed shall constitute a contractual obligation of the Issuer whether or not the lost, stolen, or destroyed Bond shall be found at any time, or be enforceable by anyone, and shall be entitled to all the benefits of this Order equally and proportionately with any and all other Bonds duly issued under this Order.

(e) Authority for Issuing Replacement Bonds. In accordance with Subchapter B, Chapter 1206, Texas Government Code, this Section shall constitute authority for the issuance of any such replacement bond without necessity of further action by the governing body of the Issuer or any other body or person, and the duty of the replacement of such bonds is hereby authorized and imposed upon the Paying Agent/Registrar, and the Paying Agent/Registrar shall authenticate and deliver such Bonds in the form and manner and with the effect, as provided in Section 4(a) of this Order for Bonds issued in conversion and exchange for other Bonds.

Section 9. CUSTODY, APPROVAL, AND REGISTRATION OF BONDS; BOND COUNSEL'S OPINION, CUSIP NUMBERS, AND CONTINGENT INSURANCE PROVISION, IF OBTAINED. The Pricing Officer is hereby authorized to have control of each Initial Bond and all necessary records and proceedings pertaining to the Bonds pending their

delivery and investigation, examination, and approval by the Attorney General, and registration by the Comptroller. Upon registration of each Initial Bond said Comptroller (or a deputy designated in writing to act for said Comptroller) shall manually sign the Comptroller's Registration Certificate attached to each Initial Bond, and the seal of said Comptroller shall be impressed, or placed in facsimile, on such Comptroller's Registration Certificate. The approving legal opinion of Bond Counsel and the assigned CUSIP numbers may, at the option of the Issuer, be printed on the Bonds issued and delivered under this Order, but neither shall have any legal effect, and shall be solely for the convenience and information of the Registered Owners of the Bonds.

Section 10. COVENANTS REGARDING TAX EXEMPTION OF INTEREST ON THE BONDS. The Issuer covenants to take any action necessary to assure, or refrain from any action which would adversely affect, the treatment of the Bonds as obligations described in section 103 of the Code, the interest on which is not includable in the "gross income" of the holder for purposes of federal income taxation. In furtherance thereof, the Issuer covenants as follows:

(a) to take any action to assure that no more than 10 percent of the proceeds of the Bonds or the projects financed therewith (less amounts deposited to a reserve fund, if any) are used for any "private business use," as defined in section 141(b)(6) of the Code or, if more than 10 percent of the proceeds or the projects financed therewith are so used, such amounts, whether or not received by the Issuer, with respect to such private business use, do not, under the terms of this Order or any underlying arrangement, directly or indirectly, secure or provide for the payment of more than 10 percent of the debt service on the Bonds, in contravention of section 141(b)(2) of the Code;

(b) to take any action to assure that in the event that the "private business use" described in subsection (a) hereof exceeds 5 percent of the proceeds of the Bonds or the projects financed therewith (less amounts deposited into a reserve fund, if any) then the amount in excess of 5 percent is used for a "private business use" which is Arelated@ and not "disproportionate," within the meaning of section 141(b)(3) of the Code, to the governmental use;

(c) to take any action to assure that no amount which is greater than the lesser of \$5,000,000, or 5 percent of the proceeds of the Bonds (less amounts deposited into a reserve fund, if any) is directly or indirectly used to finance loans to persons, other than state or local governmental units, in contravention of section 141(c) of the Code;

(d) to refrain from taking any action which would otherwise result in the Bonds being treated as "private activity bonds" within the meaning of section 141(b) of the Code;

(e) to refrain from taking any action that would result in the Bonds being "federally guaranteed" within the meaning of section 149(b) of the Code;

(f) to refrain from using any portion of the proceeds of the Bonds, directly or indirectly, to acquire or to replace funds which were used, directly or indirectly, to acquire investment property (as defined in section 148(b)(2) of the Code) which produces a materially higher yield over the term of the Bonds, other than investment property acquired with —

(1) proceeds of the Bonds invested for a reasonable temporary period of 3 years or less, or, in the case of refunding bonds, for a period of 90 days or less, until such proceeds are needed for the purpose for which the Bonds or refunding bonds are issued,

(2) amounts invested in a bona fide debt service fund, within the meaning of section 1.148-1(b) of the Treasury Regulations, and

(3) amounts deposited in any reasonably required reserve or replacement fund to the extent such amounts do not exceed 10 percent of the proceeds of the Bonds;

(g) to otherwise restrict the use of the proceeds of the Bonds or amounts treated as proceeds of the Bonds, as may be necessary, so that the Bonds do not otherwise contravene the requirements of section 148 of the Code (relating to arbitrage);

(h) to refrain from using the proceeds of the Bonds to pay debt service on another issue more than 90 days after the date of issue of the Bonds in contravention of the requirements of section 149(d) of the Code (relating to advance refundings); and

(i) to pay to the United States of America at least once during each five-year period (beginning on the Issuance Date) an amount that is at least equal to 90 percent of the “Excess Earnings,” within the meaning of section 148(f) of the Code and to pay to the United States of America, not later than 60 days after the Bonds have been paid in full, 100 percent of the amount then required to be paid as a result of Excess Earnings under section 148(f) of the Code.

In order to facilitate compliance with the above covenant (i), a “Rebate Fund” is hereby established by the Issuer for the sole benefit of the United States of America, and such fund shall not be subject to the claim of any other person, including without limitation the bondholders. The Rebate Fund is established for the additional purpose of compliance with section 148 of the Code.

The Issuer understands that the term “proceeds” includes “disposition proceeds” as defined in the Treasury Regulations and, in the case of refunding bonds, transferred proceeds (if any) and proceeds of the refunded bonds expended prior to the date of issuance of the Bonds. It is the understanding of the Issuer that the covenants contained herein are intended to assure compliance with the Code and any Treasury Regulations or rulings promulgated pursuant thereto. In the event that regulations or rulings are hereafter promulgated which modify or expand provisions of the Code, as applicable to the Bonds, the Issuer will not be required to comply with any covenant contained herein to the extent that such failure to comply, in the opinion of nationally recognized bond counsel, will not adversely affect the exemption from federal income taxation of interest on the Bonds under section 103 of the Code. In the event that regulations or rulings are hereafter promulgated which impose additional requirements which are applicable to the Bonds, the Issuer agrees to comply with the additional requirements to the extent necessary, in the opinion of nationally recognized bond counsel, to preserve the exemption from federal income taxation of interest on the Bonds under section 103 of the Code. In furtherance of such intention, the Issuer hereby authorizes and directs the Pricing Officer to execute any documents, certificates, or reports required by the Code and to make such elections, on behalf of the Issuer, which may be permitted by the Code as are consistent with the purpose for the issuance of the Bonds.

(i) Reimbursement. This Order is intended to satisfy the official intent requirements set forth in section 1.150-2 of the Treasury Regulations.

Section 11. SALE OF BONDS; OFFICIAL STATEMENT.

(a) The Bonds shall be sold and delivered subject to the provisions of Sections 1 and 3 through a negotiated sale, competitive sale or private placement and pursuant to the terms and provisions of a purchase contract or a notice of sale and bidding instructions and official bid form (in either case, the “Purchase Agreement”) which the Pricing Officer is hereby authorized to execute and deliver and in which the initial purchaser or purchasers (collectively, the “Initial Purchaser”) of the Bonds shall be designated. Each Initial Bond shall be registered in the name of the purchaser thereof as set forth in the respective Pricing Certificate.

(b) The Pricing Officer is hereby authorized, in the name and on behalf of the Issuer, to approve, distribute, and deliver a notice of sale and bidding instructions, official bid form, preliminary official statement and a final official statement relating to the Bonds to be used by the Initial Purchaser in the marketing of the Bonds.

Section 12. FURTHER PROCEDURES.

(a) The President or Vice President and Secretary of the Board, the Pricing Officer and all other officers, employees and agents of the Issuer, and each of them, shall be and they are hereby expressly authorized, empowered and directed from time to time and at any time to do and perform all such acts and things and to execute, acknowledge and deliver in the name and under the corporate seal and on behalf of the Issuer a Paying Agent/Registrar Agreement with the Paying Agent/Registrar and all other instruments, whether or not herein mentioned, as may be necessary or desirable in order to carry out the terms and provisions of this Order, the Blanket Issuer Letter of Representations with DTC, the Bonds, the sale of the Bonds and the Official Statement. Notwithstanding anything to the contrary contained herein, while the Bonds are subject to DTC’s Book-Entry Only System and to the extent permitted by law, the Blanket Issuer Letter of Representations of the Issuer to DTC is hereby incorporated herein and its provisions shall prevail over any other provisions of this Order in the event of conflict. In case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes the same as if such officer had remained in office until such delivery.

(b) The obligation of the initial purchasers to accept delivery of the Bonds is subject to the initial purchasers being furnished with the final, approving opinion of Bond Counsel, which opinion shall be dated as of the Issuance Date. The authority to engage a law firm as bond counsel to the Issuer in connection with issuance, sale and delivery of the Bonds is hereby delegated to the Pricing Officer. The Pricing Officer is hereby authorized to execute and deliver in the name of and on behalf of the Issuer an engagement letter between the Issuer and such firm, with respect to such services as bond counsel, in such form as may be approved by Pricing Officer.

Section 13. COMPLIANCE WITH RULE 15c2-12. The Issuer hereby makes the following undertaking with respect to the Bonds. The Pricing Officer is hereby authorized to modify the undertaking contained in this Section 13, and any such modifications, if any, shall be set forth in the Pricing Certificate.

(a) Annual Reports.

The Issuer shall provide certain updated financial information and operating data annually to the MSRB. The information to be updated includes all quantitative financial information and operating data with respect to the Issuer of the general type included in the Official Statement in “Appendix A – FINANCIAL INFORMATION REGARDING THE DISTRICT SUBJECT TO CONTINUING DISCLOSURE” and in “Appendix D – AUDITED FINANCIAL STATEMENTS”. The Issuer will update and provide the information in “Appendix A – FINANCIAL INFORMATION REGARDING THE DISTRICT SUBJECT TO CONTINUING DISCLOSURE” within six months after the end of each fiscal year ending in and after 2024. The Issuer will additionally provide audited financial statements within 12 months after the end of each fiscal year ending in or after 2024. Any financial statements so to be provided shall be (1) prepared in accordance with the accounting principles described in the notes to the financial statements included in the Official Statement, or such other accounting principles as the Issuer may be required to employ from time to time pursuant to state law or regulation, and (2) audited, if the Issuer commissions an audit of such statements and the audit is completed within the period during which they must be provided. If the audit of such financial statements is not complete within such period, then the Issuer shall provide unaudited financial information that is available to the Issuer by the required time and will provide audited financial statements for the applicable fiscal year to the MSRB, when and if the audit report on such statements become available. Such information shall be transmitted electronically to the MSRB, in such format and accompanied by such identifying information as prescribed by the MSRB.

If the Issuer changes its fiscal year, it will notify the MSRB of the change (and of the date of the new fiscal year end) prior to the next date by which the Issuer otherwise would be required to provide financial information and operating data pursuant to this Section. The financial information and operating data to be provided pursuant to this Section may be set forth in full in one or more documents or may be included by specific reference to any document (including an official statement or other offering document, if it is available from the MSRB) that theretofore has been provided to the MSRB or filed with the SEC.

(b) Notice of Certain Events. (i) The Issuer shall file notice of any of the following events with respect to the Bonds with the MSRB in a timely manner and not more than 10 business days after occurrence of the event:

- (1) Principal and interest payment delinquencies;
- (2) Non-payment related defaults, if material;
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers, or their failure to perform;
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB), or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds;
- (7) Modifications to rights of holders of the Bonds, if material;
- (8) Bond calls, if material, and tender offers;
- (9) Defeasances;
- (10) Release, substitution, or sale of property securing repayment of the Bonds, if material;

- (11) Rating changes;
- (12) Bankruptcy, insolvency, receivership, or similar event of the Issuer;
- (13) The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into of a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
- (14) Appointment of a successor or additional trustee or the change of name of a trustee, if material;
- (15) Incurrence of a Financial Obligation of the Issuer, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the Issuer, any of which affect security holders, if material; and
- (16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the Issuer, any of which reflect financial difficulties.

For these purposes, (i) any event described in the immediately preceding paragraph (12) is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent, or similar officer for the Issuer in a proceeding under the United States Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the Issuer, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers of the Issuer in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement, or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the Issuer., and (ii) the Issuer intends the words used in the immediately preceding paragraphs (15) and (16) and the definition of Financial Obligation in this Section to have the same meanings as when they are used in the Rule, as evidenced by SEC Release No. 34-83885, dated August 20, 2018.

The Issuer shall file notice with the MSRB, in a timely manner, of any failure by the Issuer to provide financial information or operating data in accordance with Subsection (a) of this Section by the time required by such Subsection.

(c) Limitations, Disclaimers, and Amendments. (i) The Issuer shall be obligated to observe and perform the covenants specified in this Section for so long as, but only for so long as, the Issuer remains an “obligated person” with respect to the Bonds within the meaning of the Rule, except that the Issuer in any event will give the notice required by Subsection (b) hereof of any Bond calls and defeasance that cause the Issuer to no longer be such an “obligated person”.

(ii) The provisions of this Section are for the sole benefit of the registered owners and beneficial owners of the Bonds, and nothing in this Section, express or implied, shall give any benefit or any legal or equitable right, remedy, or claim hereunder to any other person. The Issuer undertakes to provide only the financial information, operating data, financial statements, and notices which it has expressly agreed to provide pursuant to this Section and does not hereby undertake to provide any other information that may be relevant or material to a complete presentation of the Issuer’s financial results, condition, or prospects or hereby undertake to update any information provided in accordance with this Section or otherwise, except as expressly

provided herein. The Issuer does not make any representation or warranty concerning such information or its usefulness to a decision to invest in or sell Bonds at any future date.

(iii) UNDER NO CIRCUMSTANCES SHALL THE ISSUER BE LIABLE TO THE REGISTERED OWNER OR BENEFICIAL OWNER OF ANY BOND OR ANY OTHER PERSON, IN CONTRACT OR TORT, FOR DAMAGES RESULTING IN WHOLE OR IN PART FROM ANY BREACH BY THE ISSUER, WHETHER NEGLIGENT OR WITHOUT FAULT ON ITS PART, OF ANY COVENANT SPECIFIED IN THIS SECTION, BUT EVERY RIGHT AND REMEDY OF ANY SUCH PERSON, IN CONTRACT OR TORT, FOR OR ON ACCOUNT OF ANY SUCH BREACH SHALL BE LIMITED TO AN ACTION FOR MANDAMUS OR SPECIFIC PERFORMANCE.

(iv) No default by the Issuer in observing or performing its obligations under this Section shall comprise a breach of or default under this Order for purposes of any other provision of this Order. Nothing in this Section is intended or shall act to disclaim, waive, or otherwise limit the duties of the Issuer under federal and state securities laws.

(v) The provisions of this Section may be amended by the Issuer from time to time to adapt to changed circumstances that arise from a change in legal requirements, a change in law, or a change in the identity, nature, status, or type of operations of the Issuer, but only if (1) the provisions of this Section, as so amended, would have permitted an underwriter to purchase or sell Bonds in the primary offering of the Bonds in compliance with the Rule, taking into account any amendments or interpretations of the Rule since such offering as well as such changed circumstances and (2) either (a) the registered owners of a majority in aggregate principal amount (or any greater amount required by any other provision of this Order that authorizes such an amendment) of the outstanding Bonds consent to such amendment or (b) a person that is unaffiliated with the Issuer (such as nationally recognized bond counsel) determined that such amendment will not materially impair the interest of the registered owners and beneficial owners of the Bonds. If the Issuer so amends the provisions of this Section, it shall include with any amended financial information or operating data next provided in accordance with subsection (a) of this Section an explanation, in narrative form, of the reason for the amendment and of the impact of any change in the type of financial information or operating data so provided. The Issuer may also amend or repeal the provisions of this continuing disclosure agreement if the SEC amends or repeals the applicable provision of the Rule or a court of final jurisdiction enters judgment that such provisions of the Rule are invalid, but only if and to the extent that the provisions of this sentence would not prevent an underwriter from lawfully purchasing or selling Bonds in the primary offering of the Bonds.

Section 14. INTEREST EARNINGS ON BOND PROCEEDS. Interest earnings derived from the investment of proceeds from the sale of the Bonds shall be used along with other bond proceeds for the purpose for which the Bonds are issued, as set forth in Section 1 hereof; provided that after completion of such purpose, if any of such interest earnings remain on hand, such interest earnings shall be deposited in the Interest and Sinking Fund. It is further provided, however, that any interest earnings on bond proceeds which are required to be rebated to the United States of America pursuant to Section 10 hereof in order to prevent the Bonds from being arbitrage bonds shall be so rebated and not considered as interest earnings for the purposes of this Section.

Section 15. ALLOCATION OF, AND LIMITATION ON, EXPENDITURES FOR THE PROJECTS. The Issuer covenants to account for the expenditure of sale proceeds and investment earnings to be used for the Projects on its books and records by allocating proceeds to expenditures within 18 months of the later of the date that (1) the expenditure is made, or (2) the Projects are completed. The foregoing notwithstanding, the Issuer shall not expend sale proceeds or investment earnings thereon more than 60 days after the earlier of (1) the fifth anniversary of the delivery of the Bonds, or (2) the date the Bonds are retired, unless the Issuer obtains an opinion of nationally-recognized bond counsel that such expenditure will not adversely affect the status, for federal income tax purposes, of the Bonds or the interest thereon. For purposes hereof, the Issuer shall not be obligated to comply with this covenant if it obtains an opinion that such failure to comply will not adversely affect the excludability for federal income tax purposes from gross income of the interest.

Section 16. CONSTRUCTION FUND.

(a) The Issuer hereby creates and establishes and shall maintain on the books of the Issuer a separate fund to be entitled the “Series 2024 Unlimited Tax School Building Bonds Construction Fund” (the “Construction Fund”) for use by the Issuer for payment of all lawful costs associated with the acquisition and construction of the Projects as hereinbefore provided. Upon payment of all such costs, any moneys remaining on deposit in said fund shall be transferred to the Interest and Sinking fund. Amounts so deposited to the Interest and Sinking Fund shall be used in the manner described in Section 6 of this Order.

(b) The Issuer may invest proceeds of the Bonds (including investment earnings thereon) issued for Projects and amounts deposited into the Interest and Sinking Fund in investments authorized by the Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended; provided, however, that the Issuer hereby covenants that the proceeds of the sale of the Bonds will be used as soon as practicable for the purposes for which the Bonds are issued.

(c) All deposits authorized or required by this Order shall be secured to the fullest extent required by law for the security of public funds.

Section 17. DISPOSITION OF PROJECT. The Issuer covenants that the property constituting the projects financed with the proceeds of the Bonds will not be sold or otherwise disposed in a transaction resulting in the receipt by the Issuer of cash or other compensation, unless any action taken in connection with such disposition will not adversely affect the tax-exempt status of the Bonds. For purpose of the foregoing, the Issuer may rely on an opinion of nationally-recognized bond counsel that the action taken in connection with such sale or other disposition will not adversely affect the tax-exempt status of the Bonds. For purposes of the foregoing, the portion of the property comprising personal property and disposed in the ordinary course shall not be treated as a transaction resulting in the receipt of cash or other compensation. For purposes hereof, the Issuer shall not be obligated to comply with this covenant if it obtains an opinion of nationally recognized bond counsel that such failure to comply will not adversely affect the excludability for federal income tax purposes from gross income of the interest on the Bonds.

Section 18. FACILITIES ALLOTMENT FUNDS; STATE ASSISTANCE FUNDS. In connection with the issuance of the Bonds, the Issuer may receive financial assistance from the Texas Education Agency in accordance with one or more programs established pursuant to Chapter 46, Texas Education Code, as amended (the “Program”). In each fiscal year in which the Issuer

receives funding under the Program or any successor State funding program which provides a debt service subsidy for the Bonds and, in either case, which requires the Issuer to deposit such debt service subsidy into the Interest and Sinking Fund for the Bonds (such funds being collectively referred to herein as “Debt Subsidy Funds”), the Issuer shall deposit immediately upon receipt the Debt Subsidy Funds received to the credit of the Interest and Sinking Fund for the Bonds created pursuant to Section 6. Notwithstanding the requirements of Section 6, if Debt Subsidy Funds are actually on deposit in the Interest and Sinking Fund for the Bonds in advance of the time when ad valorem taxes are scheduled to be levied for any fiscal year, then the amount of ad valorem taxes which otherwise would have been required to be levied pursuant to Section 6 shall be reduced to the extent and by the amount of the Debt Subsidy Funds then on deposit in the Interest and Sinking Fund for the Bonds.

Section 19. PERMANENT SCHOOL FUND GUARANTEE PROGRAM. The Issuer has made application for guarantee of the Bonds by the Permanent School Fund of the State of Texas (the “Permanent School Fund”). In connection therewith, the Issuer covenants as follows:

(a) To timely comply with all applicable requirements and procedures under Article VII, Section 5 of the Texas Constitution, Subchapter C of Chapter 45, Texas Education Code and the Rules of the State Board of Education relating to the guarantee of the principal and interest on the Bonds by the Permanent School Fund.

(b) Upon defeasance of such Bonds prior to maturity in accordance with applicable law, the guarantee of the principal and interest on such Bonds by the Permanent School Fund shall cease and no longer be available.

(c) In case of a default in the payment of principal or interest on the Bonds, and in accordance with Section 45.061, Texas Education Code, the Comptroller shall be authorized to withhold from the Issuer amounts equal to the amounts paid by the Permanent School Fund on account of such default, plus interest thereon, from the first state money payable to the Issuer from the following sources and in the following order, to wit: foundation school fund, available school fund.

Section 20. METHOD OF AMENDMENT. The Issuer hereby reserves the right to amend this Order subject to the following terms and conditions, to wit:

(a) The Issuer may from time to time, without the consent of any Registered Owner, except as otherwise required by paragraph (b) below, amend or supplement this Order to (i) cure any ambiguity, defect or omission in this Order that does not materially adversely affect the interests of the Registered Owners, (ii) grant additional rights or security for the benefit of the Registered Owners, (iii) add events of default as shall not be inconsistent with the provisions of this Order and that shall not materially adversely affect the interests of the Registered Owners, (iv) qualify this Order under the Trust Indenture Act of 1939, as amended, or corresponding provisions of federal laws from time to time in effect, or (v) make such other provisions in regard to matters or questions arising under this Order as shall not be materially inconsistent with the provisions of this Order and that shall not, in the opinion of nationally recognized bond counsel, materially adversely affect the interests of the Registered Owners.

(b) Except as provided in paragraph (a) above, a majority of the Registered Owners (for purposes of this sentence only, 100% of the aggregate principal amount of Bonds which are insured

by a bond insurance provider at the time that the Issuer seeks approval of an amendment shall be deemed to be owned by such bond insurance provider) of Bonds then outstanding that are the subject of a proposed amendment shall have the right from time to time to approve any amendment hereto that may be deemed necessary or desirable by the Issuer; provided, however, that without the consent of 100% of the Registered Owners in aggregate principal amount of the then outstanding Bonds, nothing herein contained shall permit or be construed to permit amendment of the terms and conditions of this Order or in any of the Bonds so as to:

- (1) Make any change in the maturity of any of the outstanding Bonds;
- (2) Reduce the rate of interest borne by any of the outstanding Bonds;
- (3) Reduce the amount of the principal payable on any outstanding Bonds;
- (4) Modify the terms of payment of principal or of interest on outstanding Bonds or any of them or impose any condition with respect to such payment; or
- (5) Change the minimum percentage of the principal amount of the Bonds necessary for consent to such amendment.

(c) If at any time the Issuer shall desire to amend this Order under this Section, the Issuer shall send by U.S. mail to each Registered Owner of the affected Bonds a copy of the proposed amendment.

(d) Whenever at any time within one year from the date of mailing of such notice the Issuer shall receive an instrument or instruments executed by the Registered Owners of at least a majority in aggregate principal amount of all of the Bonds then outstanding that are required for the amendment (or 100% if such amendment is made in accordance with paragraph (b)), which instrument or instruments shall refer to the proposed amendment and which shall specifically consent to and approve such amendment, the Issuer may adopt the amendment in substantially the same form.

(e) Upon the adoption of any amendatory Order pursuant to the provisions of this Section, this Order shall be deemed to be modified and amended in accordance with such amendatory Order, and the respective rights, duties, and obligations of the Issuer and all Registered Owners of such affected Bonds shall thereafter be determined, exercised, and enforced, subject in all respects to such amendment.

(f) Any consent given by the Registered Owner of a Bond pursuant to the provisions of this Section shall be irrevocable for a period of six months from the date of the such consent and shall be conclusive and binding upon all future Registered Owners of the same Bond during such period. Such consent may be revoked at any time after six months from the date of said consent by the Registered Owner who gave such consent, or by a successor in title, by filing notice with the Issuer, but such revocation shall not be effective if the Registered Owners the required amount of the affected Bonds then outstanding, have, prior to the attempted revocation, consented to and approved the amendment.

For the purposes of establishing ownership of the Bonds, the Issuer shall rely solely upon the registration of the ownership of such Bonds on the Registration Books kept by the Paying Agent/Registrar.

Section 21. APPROPRIATION. To pay the debt service coming due on the Bonds, if any (as determined by the Pricing Officer in each Pricing Certificate) prior to receipt of the taxes levied to pay such debt service, there is hereby appropriated from current funds on hand, which are hereby certified to be on hand and available for such purpose, an amount sufficient to pay such debt service, and such amount shall be used for no other purpose.

Section 22. GOVERNING LAW. This Order shall be construed and enforced in accordance with the laws of the State and the United States of America.

Section 23. SEVERABILITY. If any provision of this Order or the application thereof to any circumstance shall be held to be invalid, the remainder of this Order and the application thereof to other circumstances shall nevertheless be valid, and this governing body hereby declares that this Order would have been enacted without such invalid provision.



Wylie ISD

2024-2025 Calendar

FIRST SEMESTER

85 days

Aug 8 - Oct 11 (45 days)
Oct 21 - Dec 20 (40 days)

SECOND SEMESTER

89 days

Jan 7 - Mar 14 (47 days)
Mar 24 - May 22 (42 days)

Stay in TOUCH



www.wylieisd.net



[/wylieisd](https://www.facebook.com/wylieisd)



[/wylieisd](https://twitter.com/wylieisd)



[/TheWylieISD](https://www.youtube.com/TheWylieISD)

JULY 2024

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

July 1-5: District Closed

July 4: Independence Day

July 12, 19, & 26: District Closed

July 25: Professional Development

July 29-31: Professional Development

AUGUST 2024

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Aug 1-7: Professional Development

Aug 8: 1st Day of School

Aug 8: 1st Term Begins

SEPTEMBER 2024

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Sept 2: Labor Day

Sept 11: Wylie Way Day

Sept 30: Professional Development

OCTOBER 2024

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Oct 2: Wylie Way Day Follow-Up

Oct 11: 1st Term Ends

Oct 14-18: Fall Break

Oct 21: 2nd Term Begins

Oct 23: Unity Day

Oct 28: Kickoff to Food Drive

NOVEMBER 2024

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Nov 11: Veterans Day

Nov 18: Wylie Way Christmas Begins

Nov 25-29: Thanksgiving Break

DECEMBER 2024

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Dec 4: Relationships Day

Dec 20: Early Release

Dec 20: 2nd Term Ends

Dec 23-31: Christmas Break

JANUARY 2025

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Jan 1-3: Christmas Break

Jan 6: Professional Development

Jan 8: 3rd Term Begins

Jan 20: Martin Luther King Jr. Day

FEBRUARY 2025

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

Feb 5: Wylie Way Day

Feb 17: Professional Development

MARCH 2025

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Mar 10-14: College Week

Mar 12: Wylie Way Day Follow-Up

Mar 14: 3rd Term Ends

Mar 17-21: Spring Break

Mar 24: 4th Term Begins

Mar 28: Day of Happiness

APRIL 2025

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Apr 1: Ripples of Hope Begins

Apr 16: Day of Gratitude

Apr 18: Easter Break

Apr 21: Easter Break

Apr 21: 2nd Bad Weather Day

MAY 2025

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

May 5-9: Teacher Appreciation Week

May 16: Day of Celebration

May 22: Achieve Graduation

May 22: Last Day/4th Term Ends/Early Release

May 23: Teacher Work Day/1st Bad Weather Day

May 24: WHS & WEHS Graduation

May 26: Memorial Day

May 30: District Closed

JUNE 2025

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

June 6, 13, 20, 27: District Closed

PROFESSIONAL DEVELOPMENT AND STUDENT HOLIDAYS

July 25 (Compliance Training)
July 29-31
August 1-2 & 5-7
September 30
January 6-7
February 17
May 23

HOLIDAYS

July 4.....Independence Day
Sept 2.....Labor Day
Oct 14-18.....Fall Break
Nov 25-29.....Thanksgiving Break
Dec 23-Jan 5.....Christmas Break
Jan 20.....Martin Luther King Jr. Day
March 17-21.....Spring Break
April 18-21.....Easter Break
May 26.....Memorial Day

MODIFIED SUMMER WORK DAYS

Summer office hours are
Monday - Thursday
7:30 a.m. - 5:00 p.m.*

*Effective May 30, 2025 Wylie ISD will close each Friday through July 27, 2025. In addition, the District will close the week of June 30- July 4, 2025.

WYLIE WAY DAYS

Sept 11, Oct 2, Feb 5, Mar 12

Oct 23.....Unity Day
Oct 28.....Kickoff to Food Drive
Nov 18.....Wylie Way Christmas Begins
Dec 4.....Relationships Day
Mar 10-14.....College Week
Mar 28.....Day of Happiness
Apr 1.....Ripples of Hope Begins
Apr 16.....Day of Gratitude
May 16.....Day of Celebration

Start/Stop of Terms

GRADUATION DATES

EARLY RELEASE DAYS

Resolution of the Board to Employ or Accept Volunteer Chaplains

WHEREAS, Section 23.001 of the Texas Education Code permits the district to employ or accept as a volunteer a chaplain to provide support, services, and programs for students as assigned by the Board;

WHEREAS, Senate Bill 763, passed by the 88th Texas Legislature, requires each school board to take a record vote between September 1, 2023, and March 1, 2024, on whether to adopt a policy authorizing a campus of the district to employ or accept as a volunteer a chaplain under Education Code Chapter 23;

WHEREAS, The Wylie Independent School District requires its guidance counselor applicants to hold a master's degree in counseling from an accredited college or university, and a valid Texas school counselor certificate pursuant to Texas Education Code §21.003. These employees are then certified by the Texas Education Agency to perform the position of counselor. As a part of that certification process, counselors must meet rigorous criteria promulgated in state regulations to obtain a certificate. Chaplains generally do not have this training or expertise;

WHEREAS, The Wylie Independent School District requires its guidance counselor employees to plan, implement, and evaluate a comprehensive developmental guidance and counseling program at the assigned campus. Counsel students to fully develop each student's academic, career, personal, and social abilities and address the needs of special population students.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Wylie Independent School District hereby:

Affirms the District's practice to continue to allow chaplains in schools in their current capacity as visitors or volunteers, as outlined in policies and regulations, and declines to adopt a policy for chaplains to be employed as school counselors or volunteer to fulfill the duties of a school counselor.

Adopted this 22nd day of January, 2024, by the Board of Trustees.

Presiding
officer's
signature: _____

Secretary's
signature: _____