

Wylie Independent School District



A G E N D A

REGULAR SESSION – TUESDAY, JANUARY 21, 2025 – 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. National Merit Commended Scholars - Wylie High School
3. Texas High School Coaches Association - Academic All State - Football - Wylie East High School
4. Texas High School Coaches Association – Academic All State – Girls Volleyball – Wylie East High School
5. Texas High School Coaches Association - Academic All State - Football - Wylie High School
6. Texas High School Coaches Association - Academic All State - Athletic Trainer - Wylie High School
7. UIL 6A Cross Country State Meet - Boys - Wylie High School
8. Texas High School Coaches Association – Boys/Girls - Cross Country – Academic All State - Wylie High School
9. Esports – State Competition - Wylie High School
10. Wylie Way Award
11. School Board Appreciation

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

1. Budget Calendar 2025-2026
2. Bond Project/School Naming Update
3. Wylie ISD Education Foundation – Annual Update

F. Public Forum

G. 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 4 for the 2024-2025 School Year
- d. 2024-2025 Audit Engagement Letter
- e. Consider Approval of Notice of Participation in Various Purchasing Cooperatives (TEC 44.0331)
- f. Consider Approval of RFP 2025-J06-100 - Fine Arts Contracted Services
- g. Consider Approval of RFP 2025-J06-101 - Local Restaurant, Fast Food and Catering
- h. Consider Approval of RFP 2025-J06-103 Instructional Supplies, Services, and Subscriptions and Software
- i. Consider Approval of RFP 2025-O10-105 – General Building Maintenance: Equipment, Supplies and Trade Service (Non-Construction)

- j. Consider Approval of RFP 2025-N11-106 – E-Rate: Fiber Network Maintenance and Operations
- k. Consider Approval of Region 10 ESC Multi-Region Purchasing Cooperative – 2025-26
- l. Consider Approval of Gifts and Donations
- m. Consider Action on the Designation of 2025 Nonbusiness Days for Purposes of the Texas Public Information Act

2. New and Unfinished Action Items

- a. Consider Approval of District Rezoning (Second and Final Reading)
- b. Personnel – Section 551.074 of the Texas Government Code
 - 1. Resignations
 - 2. Employment
 - 3. Additional Personnel Units

H. Adjournment

Information Reports and Public Meetings

(No Action Required)

Subject: Budget Calendar 2025-2026

Presentation of the Budget Calendar for the 2025-26 school year. The presentation will provide an overview of the budgeting process and major milestones. The 2025-26 Budget Calendar is attached for your review.

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

Subject: Bond Project/School Naming Update

The presentation will review progress on major bond projects including:

- improvements to Hartman Elementary,
- construction of Kreymer Elementary,
- upcoming construction of the new intermediate and junior high,
- and facility improvements.

In addition, an update regarding the naming of the new intermediate and junior high will be shared. Official name will be released at a future board meeting.

Contact: Dr. David Vinson, Superintendent and April Cunningham, Chief Communications Officer

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 2025-26 School Year

January 2025	Meet with Superintendent and Senior Executive Staff to discuss budget process for 2025-26.
January 21, 2025	REGULAR BOARD MEETING Discuss events on budget calendar, budget priorities, and budget considerations for 2025-26.
January 24, 2025	Projected enrollment figures developed and ready for use in budget preparation.
February 2025	DISTRIBUTION OF BUDGET PACKETS Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.
March 17 to 21, 2025	Software Conversion for Finance and HR modules (Skyward Q).
March 24, 2025	Skyward Q budget entry modules for campuses and departments for entry.
March 28, 2025	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 2025	Staffing allocations released to principals.
March – April	Review campus and department budgets. Develop payroll budgets.
April 4, 2025	Skyward Q budget entry is due to the Finance Department.

April 11, 2025	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, 2025	Collin County Chief Appraiser certifies an estimate of taxable value.
April – June	Schedule meetings and review budget with the Board of Trustees.
May 29, 2025	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 12, 2025	Post Notice for hearing and adoption of budget.
June 16, 2025	REGULAR BOARD MEETING Public hearing on 2025-26 Budget. Adopt 2025-26 Budget.
July 25, 2025	FOR INFORMATION ONLY District receives certified appraisal roll. Adjust revenue projections.
July 31, 2025	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 1, 2025	Texas Education Agency calculation and approval of Maximum Compressed Tax Rate (MCR) based on property value growth.
August 15, 2025	Post board meeting Notice for hearing and adoption of tax rate.
August 18, 2025	REGULAR BOARD MEETING Public hearing on 2025-26 tax rate if proposed tax rate is higher than previously published. Adopt 2025-26 tax rate which includes the two components of M&O and I&S.

Consent Agenda

Subject: Board Minutes

Attached for your review are the minutes from the Regular Meeting on November 18, 2024. 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 4 for the 2024-2025 School Year

Attached for your review is Budget Amendment 4 for the 2024-2025 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: 2024-25 Audit Engagement Letter

Attached for your review is the audit engagement letter from Edgin, Parkman, Fleming & Fleming, P.C., for the 2024-25 school year audit. The engagement letter defines the expectations between the external auditor and district for the 2024-25 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 this item as presented by administration.

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 2024 report of the purchasing cooperatives. It is recommended that you approve this item as presented by administration.

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

Subject: Consider Approving RFP 2025-J06-100 – 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 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 2025-J06-101 – 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 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 2025-J06-103 – Instructional Supplies, Services, Subscriptions and Software

This request for proposal is an extended opening bid to capture the instructional supplies, services, subscriptions and software vendors. This is the list of vendors for this extended RFP. It is recommended that you approve this item as presented by administration.

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

Subject: Consider Approval RFP 2025-O10-105 – General Building Maintenance: Equipment, Supplies and Trade Service (Non-Construction)

This request for proposal is to capture vendors that provide general building maintenance equipment, supplies and trade services. 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 2025-N11-106 – E-Rate: Fiber Network Maintenance and Operations

This request for proposal is to capture vendor(s) that provide maintenance and service on districts' current and future fiber network and associated equipment. The proposal will be E-rate compliant and allow the district to apply for the eligible funding. 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 Region 10 ESC Multi-Region Purchasing Cooperative – 2025-26

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

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

Subject: Consider Approval of Gifts and Donations

The district receives donations from a variety of sources including PTA's, area businesses and other groups. Many organizations within the District benefit from donations such as campuses, student groups, teachers, and class. All donations made to the District must be approved by the Board of Trustees. The report is a list of donations received from July 2024 to December 2024. It is recommended that you approve this item as presented by administration.

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

Subject: Act on the Designation of 2025 Nonbusiness Days for Purposed of the Texas Public Information Act

Section 552.0031 of the Texas Government Code clarifies business days and requires the establishment of nonbusiness days under the Texas Public Information Act (TPIA). The rule requires a governmental body to identify 10 days, each calendar year, that the governmental body's administrative offices are closed or operating with minimum staffing as nonbusiness days. The Texas Attorney General's Office recommends adopting days based on the traditional calendar. After reviewing the proposed 2025-2026 school calendar, the administration recommends the following nonbusiness days for Wylie ISD for the period of January 1, 2025, through December 31, 2025.

- 1. Monday, March 17, 2025**
- 2. Tuesday, March 18, 2025**
- 3. Wednesday, March 19, 2025**
- 4. Monday, June 30, 2025**
- 5. Tuesday, July 1, 2025**
- 6. Monday, October 13, 2025**
- 7. Tuesday, October 14, 2025**
- 8. Wednesday, October 15, 2025**
- 9. Monday, November 24, 2025**
- 10. Monday, December 22, 2025**

The Friday before or Monday after a national or state holiday is not a business day for the governmental body if the holiday occurs on a Saturday or Sunday and the governmental body observes that day on that Friday or Monday. The recognized list of national and state holidays is identified in Texas Government Code §662.003.

National Holidays:

- (1) the first day of January,
- (2) the third Monday in January,
- (3) the third Monday in February,
- (4) the last Monday in May,
- (5) the 19th day of June,
- (6) the fourth day of July,
- (7) the first Monday in September,
- (8) the 11th day of November,
- (9) the fourth Thursday in November, and
- (10) the 25th day of December.

State of Texas Holidays:

- (1) the 19th day of January,
- (2) the second day of March,
- (3) the 21st day of April,
- (4) the 27th day of August,
- (5) the Friday after Thanksgiving Day,
- (6) the 24th day of December and
- (7) the 26th day of December.

Contact: Dr. Kim Spicer, Deputy Superintendent and Ian Halperin, Executive Director of Community Relations and Marketing

MOTION REQUESTED

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

**WYLIE INDEPENDENT SCHOOL DISTRICT
WYLIE, TEXAS**

MONDAY, NOVEMBER 18, 2024 - BOARD MEETING - REGULAR SESSION:

The Wylie Independent School District Board of Trustees met in regular session on Monday, November 18, 2024, at the Wylie Independent School District Educational Service Center, 951 S. Ballard, Wylie, Texas, 75098.

CALL TO ORDER:

President, Dr. Jacob Day, called the meeting to order at 5:00 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, Cody Summers, Leslie Dodson, Jason Ervin, Beth Craighead, Morgan Power, Vanessa Hudgins, Jennifer Wiseman, Tiffany Leech, Christa Smyder, Levi Turner, Brian Alexander, Tiffany Doolan, Assistant Principal Graham Branson, Executive Director for Public Relations Ian Halperin, Chief Communications Officer April Cunningham, Executive Director of Athletics Kyle Craighead, Executive Director of Student Service Dr. Maricela Helm, Executive Director for Elementary Education Joei Shermer, 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 of Recruitment and Retention Ryan Grounds, Director of the Wylie Way Amanda Martin, (Continued on next page)

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School Officials Present (continued)

Director of Staff Development Lee Hattaway,
Director of Safety and Security Brian Kelly,
Web/Multimedia Coordinator Doug Bellamy,
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 50

BOARD WORKSHOP

At 5:00 p.m., a board workshop on demographics and rezoning was presented by Dr. Jessica Branch and Amanda Lannan.

EXECUTIVE SESSION:

At 5:35 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.

EXECUTIVE SESSION(CONTINUED)

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.

OPEN SESSION:

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

RECOGNITIONS

1. Wylie Way Award – Ruth Ononogbu
2. Wylie Way Award – Ray Jackson
3. Recognition of Service – Matt Atkins

OATH OF OFFICE

The Oath of Office was given to the following trustees: Bill Howard – Place 3, Suzi Kennon – Place 4, and Kylie Reising – Place 7

INFORMATION REPORTS AND PUBLIC MEETINGS (NO ACTION REQUIRED)

1. The Wylie ISD Council of PTA’s Annual Update was presented by Jo Murret, Council President.
2. Amanda Martin presented a Wylie Way Caring and Giving/Social Emotional Learning Update.
3. Dr. Kim Spicer presented a dual credit update.

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 16, 2024, Regular Scheduled Board Meeting
- e. Request to Change Date of January 27, 2025, Board Meeting to Tuesday, January 21, 2025
- f. Consider Approval of RFP 2025-J06-100 – Fine Arts Contracted Services
- g. Consider Approval of RFP 2025-J06-102 – Local Retail and Grocery
- h. Consider Approval RFP 2025-J06-103 – Instructional Supplies, Services, Subscriptions and Software
- i. Consider Approval of School Health Advisory Council Membership for the 2024-2025 School Year
- j. Consider Approval of Resolution Casting Votes for Collin Central Appraisal District Board of Directors

Stacie Smith requested that agenda item c. “Budget Amendment 3 for the 2024-2025 School Year” be removed from the consent agenda and discussed in New and Unfinished Action Items

M/M by Stacie Smith and seconded by Kylie Reising to approve the Consent Agenda, Items “a-b and d-j,” as presented by administration.

Motion carried unanimously, 7-0

A short recess was taken from 7:20 p.m. – 7:35 p.m. to reset the presentation system.

2. New and Unfinished Action Items

Item c. from Consent Agenda: Budget Amendment 3 for the 2024-2025 School Year

M/M by Kylie Reising and seconded by Bill Howard to approve the Consent Agenda, Item c as presented by administration.

Motion carried unanimously, 7-0

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New and Unfinished Action Items (Continued)

- a. Consider Approval for HB3 Goal

M/M by Stacie Smith and seconded Bill Howard to approve the HB 3 Goal as presented by administration.

Motion carried unanimously, 7-0.

- b. Personnel – Section 551.074 of the Texas Government Code

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

M/M by Kylie Reising and seconded by Mike Williams 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 Stacie Smith and seconded by Virdee Montgomery 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 Mike Williams and seconded by Kyle Reising 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.

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ELECTION OF OFFICERS (CONTINUED)

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

Motion passed unanimously, 7-0.

ADJOURNMENT:

At 8:16 p.m., the meeting was adjourned by mutual consent.

Dr. Jacob Day, President

Kylie Reising, Secretary

Wylie Independent School District

Interim Financial Reports

November 30, 2024

Wylie Independent School District

Interim Financial Reports

As of November 30, 2024

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Debt Service Fund	E
Capital Projects Fund	F

Wylie Independent School District

Balance Sheet

All Governmental Funds

November 30, 2024

		<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	\$ 15,216,234	\$ 786,949	\$ 2,166,916	\$ 6,656	\$ 3,698,726
1120	Current investments	64,906,802	7,235,273	2,800,688	22,023,942	270,304,977
1225	Taxes receivable, net	792,967	-	-	425,432	-
1240	Due from other governments	-	-	-	840,788	-
1250	Accrued Interest	14,019	-	-	-	-
1260	Due from other funds	880,012	-	-	-	-
1290	Other receivables	-	-	2,830	-	-
1300	Inventories	69,309	-	-	-	-
1490	Other current assets	1,731	-	-	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
1000	Total Assets	<u>\$ 81,881,074</u>	<u>\$ 8,022,222</u>	<u>\$ 4,970,434</u>	<u>\$ 23,296,818</u>	<u>\$ 274,003,703</u>
Liabilities						
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
2150	Payroll deductions & withholdings	1,687,898	20,933	30,818	-	-
2160	Accrued wages payable	-	-	-	-	-
2170	Due to other funds	880,014	-	-	-	-
2180	Due to other governments	-	-	447	83,399	-
2200	Accrued expenditures	-	-	-	-	-
2300	Unearned revenue	-	-	-	-	-
2400	Payable from restricted assets	-	-	-	-	-
2600	Deferred Inflows	792,967	883	84,199	425,432	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
2000	Total Liabilities	<u>3,360,879</u>	<u>21,816</u>	<u>115,464</u>	<u>508,831</u>	<u>-</u>
Fund Balances						
3410	Investments in Inventory	\$ 48,850	\$ -	\$ -	\$ -	\$ -
3430	Reserve for Prepaid Items	2,886,849	-	-	-	-
3450	Restricted for Federal/State Funds Grant Restrictions	-	8,000,406	-	-	-
3470	Reserve for Capital Acq/Contractual Obligations	-	-	-	-	274,003,703
3480	Restricted for Retirement of Long-Term Debt	-	-	-	22,787,987	-
3490	Other reserves of fund balance	301,242	-	3,086,802	-	-
3540	Designated Fund Balance - Campus Activity Fund	-	-	1,258,281	-	-
3570	Assigned Fund Balance - Construction Projects	10,000,000	-	-	-	-
3590	Other Designated Fund Balances	9,566,696	-	-	-	-
3600	Unassigned Fund Balance	55,716,558	-	509,887	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
3000	Total Fund Balances *	<u>78,520,195</u>	<u>8,000,406</u>	<u>4,854,970</u>	<u>22,787,987</u>	<u>274,003,703</u>
4000	Total Liabilities and Fund Balances	<u>\$ 81,881,074</u>	<u>\$ 8,022,222</u>	<u>\$ 4,970,434</u>	<u>\$ 23,296,818</u>	<u>\$ 274,003,703</u>

* Fund Balances do not include 2023-2024 year-end entries.

Wylie Independent School District

Budget and Actual

General Fund

November 1, 2024 through November 30, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 79,386,794	\$ 5,412,335	6.82%
5800	State sources	120,928,552	57,712,336	47.72%
5900	Federal sources	<u>1,381,800</u>	<u>451,835</u>	<u>32.70%</u>
	Total Revenues	<u>201,697,146</u>	<u>63,576,506</u>	<u>31.52%</u>
Expenditures				
11	Instruction	131,025,937	35,990,881	27.47%
12	Instructional resources & media	1,313,139	419,605	31.95%
13	Staff development	5,964,515	2,214,007	37.12%
21	Instructional administration	2,086,449	900,707	43.17%
23	School administration	11,093,524	4,186,002	37.73%
31	Guidance and counseling	6,220,701	2,009,420	32.30%
32	Social Work Services	65,692	23,932	36.43%
33	Health services	2,159,711	603,323	27.94%
34	Student transportation	9,932,974	3,399,487	34.22%
35	Food Services	598,784	16,758	2.80%
36	Co-curricular activities	6,480,863	2,233,577	34.46%
41	General administration	8,608,438	3,481,415	40.44%
51	Plant maintenance & operations	21,783,191	10,058,884	46.18%
52	Security	2,746,513	588,933	21.44%
53	Technology	4,198,436	2,022,865	48.18%
61	Community service	1,000	88	8.80%
71	Debt service	2,961,406	2,184,322	73.76%
81	Facilities Acquisition and Construction	1,370,819	752,604	54.90%
95	JJAEP Programs	96,000	-	0.00%
99	Other Intergovernmental Charges	920,000	422,254	45.90%
	Total Expenditures	<u>219,628,092</u>	<u>71,509,064</u>	<u>32.56%</u>
	Excess Revenues Over/(Under) Expenditures	<u>(17,930,946)</u>	<u>(7,932,558)</u>	
7XXX	Other Financing Sources	1,813,200	1,570,624	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>1,813,200</u>	<u>1,570,624</u>	
	Beginning Fund Balance - July 1, 2024	<u>84,882,129</u>	<u>84,882,129</u>	
	Estimated Fund Balance - Ending	<u>\$ 68,764,383</u>	<u>\$ 78,520,195</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, 2024 through November 30, 2024

	<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	\$ 73,740,170	\$ 73,740,170	\$ 2,349,373	3.19%
5712 Taxes, Prior Years	300,000	300,000	(176,721)	-58.91%
5716 Penalties and Interest	210,000	210,000	44,486	21.18%
5719 Other Tax Revenue	20,000	20,000	3,578	17.89%
Total Property Tax Revenue	<u>74,270,170</u>	<u>74,270,170</u>	<u>2,220,716</u>	<u>2.99%</u>
Other Local Revenue				
5735 Student Transfer Tuition	30,000	30,000	14,675	48.92%
5736 Summer Camp Tuition	50,000	50,000	(78)	-0.16%
5742 Earnings from Investments	3,470,534	3,470,534	1,509,867	43.51%
5743 Rent	500,000	500,000	206,132	41.23%
5744 Donations	257,390	257,390	-	0.00%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	380,000	390,000	1,152,867	295.61%
5752 Athletic Activity	418,700	418,700	308,156	73.60%
Total Other Local Resources	<u>5,106,624</u>	<u>5,116,624</u>	<u>3,191,619</u>	<u>62.38%</u>
Total Local Resources	<u>79,376,794</u>	<u>79,386,794</u>	<u>5,412,335</u>	<u>6.82%</u>
State Sources				
5811 Per Capita Apportionment	7,227,340	7,227,340	1,256,231	17.38%
5812 Foundation School Program (FSP)	102,339,269	102,339,269	52,218,665	51.03%
5819 Other FSP Revenues	-	-	-	0.00%
5829 State Revenue	-	-	-	0.00%
5831 TRS on Behalf	11,361,943	11,361,943	4,237,440	37.30%
5842 Supplemental State Visually Impaired	-	-	-	0.00%
5849 SSA State Revenues	-	-	-	0.00%
Total State Revenue	<u>120,928,552</u>	<u>120,928,552</u>	<u>57,712,336</u>	<u>47.72%</u>
Federal Resources				
5919 Indirect Costs from Federal Funds (SSA)	-	-	-	0.00%
5929 Indirect Costs from Federal Funds (TEA)	150,000	150,000	252,985	168.66%
5931 School Health Services (SHARS)	1,000,000	1,000,000	70,455	7.05%
5932 Medicaid Adm Claiming Program (MAC)	8,000	8,000	34,391	429.89%
5939 State Comp/Flood Area	3,800	3,800	-	0.00%
5941 Impact Aid	100,000	100,000	7,548	7.55%
5946 Federal Revenue from Federal Agencies	120,000	120,000	86,456	72.05%
Total Federal Revenue	<u>1,381,800</u>	<u>1,381,800</u>	<u>451,835</u>	<u>32.70%</u>
TOTAL REVENUES	<u><u>\$ 201,687,146</u></u>	<u><u>\$ 201,697,146</u></u>	<u><u>\$ 63,576,506</u></u>	<u><u>31.52%</u></u>

WYLIE INDEPENDENT SCHOOL DISTRICT

Expenditure Detail by Object

General Fund

November 1, 2024 through November 30, 2024

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6100s				
6100-6199 Payroll	\$ 176,749,315	\$ 179,883,502	\$ 52,813,873	29.36%
6200s				
6200-6299 Professional & Contracted Services	13,906,553	14,412,048	5,545,048	38.48%
6300s				
6300-6399 Supplies & Materials	11,930,064	11,755,070	4,926,001	41.91%
6400s				
6400-6499 Other Operating Costs	6,594,112	6,853,104	3,698,210	53.96%
6500s				
6500-6599 Debt Services	2,363,598	2,961,406	2,184,322	73.76%
6600s				
6600-6699 Capital Outlay	272,000	3,762,962	2,341,610	62.23%
TOTAL EXPENSES	\$ 211,815,642	\$ 219,628,092	\$ 71,509,064	32.56%

Wylie Independent School District

Budget and Actual

Food Service Fund

November 1, 2024 through November 30, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 5,293,602	\$ 2,257,450	42.64%
5800	State sources	225,000	92,509	41.12%
5900	Federal sources	<u>4,231,200</u>	<u>1,241,162</u>	<u>29.33%</u>
	Total Revenues	<u>9,749,802</u>	<u>3,591,121</u>	<u>36.83%</u>
Expenditures				
35	Food Services	17,265,623	3,143,040	18.20%
51	Plant Maintenance and Operations	28,240	3,363	11.91%
71	Debt Service (copiers)	-	-	0.00%
81	Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>0.00%</u>
	Total Expenditures	<u>17,293,863</u>	<u>3,146,403</u>	<u>18.19%</u>
	Excess Revenues Over/(Under) Expenditures	(7,544,061)	444,718	
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, 2024	<u>7,555,688</u>	<u>7,555,688</u>	
	Estimated Fund Balance - Ending	<u>\$ 11,627</u>	<u>\$ 8,000,406</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, 2024 through November 30, 2024

	<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	\$ 100,000	\$ 100,000	\$ 170,966	170.97%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	11,500	11,500	3,650	31.74%
5751 Food Service Activity	5,182,102	5,182,102	2,082,834	40.19%
Total Local Resources	<u>5,293,602</u>	<u>5,293,602</u>	<u>2,257,450</u>	<u>42.64%</u>
State Sources				
5829 State Revenue	25,000	25,000	17,802	71.21%
5831 TRS on Behalf	200,000	200,000	74,707	37.35%
Total State Revenue	<u>225,000</u>	<u>225,000</u>	<u>92,509</u>	<u>41.12%</u>
Federal Resources				
5919 Federal Revenue	-	-	-	0.00%
5921 NSLP-School Breakfast	625,000	625,000	208,858	33.42%
5922 NSLP - School Lunch	3,018,000	3,018,000	1,005,421	33.31%
5923 USDA Donated Commodities	588,200	588,200	-	0.00%
5939 Fed Rev Distributed by TX Govt Agency	-	-	26,883	0.00%
Total Federal Revenue	<u>4,231,200</u>	<u>4,231,200</u>	<u>1,241,162</u>	<u>29.33%</u>
TOTAL REVENUES	<u><u>\$ 9,749,802</u></u>	<u><u>\$ 9,749,802</u></u>	<u><u>\$ 3,591,121</u></u>	<u><u>36.83%</u></u>

WYLIE INDEPENDENT SCHOOL DISTRICT

Expenditure Detail by Object

Food Service Fund

November 1, 2024 through November 30, 2024

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6100s				
6100-6199 Payroll	\$ 4,521,989	\$ 4,521,989	\$ 1,177,511	26.04%
6200s				
6200-6299 Professional & Contracted Services	368,240	393,240	69,800	17.75%
6300s				
6300-6399 Supplies & Materials	6,495,562	7,989,255	1,673,798	20.95%
6400s				
6400-6499 Other Operating Costs	61,500	67,807	26,284	38.76%
6500s				
6500-6599 Debt Services	-	-	-	0.00%
6600s				
6600-6699 Capital Outlay	3,050,000	4,321,572	199,010	4.61%
TOTAL EXPENSES	\$ 14,497,291	\$ 17,293,863	\$ 3,146,403	18.19%

Wylie Independent School District

Budget and Actual

Special Revenue Fund

November 1, 2024 through November 30, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 1,915,593	\$ 1,961,142	102.38%
5800	State sources	1,976,600	1,418,937	71.79%
5900	Federal sources	<u>5,257,552</u>	<u>777,827</u>	<u>14.79%</u>
	Total Revenues	<u>9,149,745</u>	<u>4,157,906</u>	<u>45.44%</u>
Expenditures				
11	Instruction	5,818,827	2,101,924	36.12%
12	Instructional resources & media	167,958	37,399	22.27%
13	Staff development	958,082	309,867	32.34%
21	Instructional administration	-	-	0.00%
23	School administration	66,031	30,417	46.06%
31	Guidance and counseling	2,519,896	517,490	20.54%
32	Social work services	26,559	11,945	44.98%
33	Health services	2,500	-	0.00%
34	Student transportation	606,906	-	0.00%
35	Food Service	2,477	-	0.00%
36	Co-curricular activities	811,345	269,723	33.24%
41	General administration	954	102	10.69%
51	Plant maintenance & operations	12,639	391	3.09%
52	Security	739,149	152,983	20.70%
53	Technology	-	-	0.00%
61	Community service	20,324	4,289	21.10%
71	Debt service	-	-	0.00%
81	Facilities acquisition and construction	1	-	0.00%
93	Payments to SSA member districts	294,221	211,489	71.88%
	Total Expenditures	<u>12,047,869</u>	<u>3,648,019</u>	<u>30.28%</u>
Excess Revenues Over/(Under) Expenditures		(2,898,124)	509,887	
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, 2024		<u>4,345,083</u>	<u>4,345,083</u>	
Estimated Fund Balance - Ending		<u>\$ 1,446,959</u>	<u>\$ 4,854,970</u>	

Notes:

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- ** Year-To-Date Actuals includes all revenues and expenditures.
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Wylie Independent School District

Budget and Actual

Debt Service Fund

November 1, 2024 through November 30, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
	Revenues			
5700	Local & intermediate sources	\$ 44,697,672	\$ 1,819,586	4.07%
5800	State sources	<u>2,677,148</u>	<u>5,957,515</u>	<u>222.53%</u>
	Total Revenues	<u>47,374,820</u>	<u>7,777,101</u>	<u>16.42%</u>
	Expenditures			
71	Debt service	<u>47,374,820</u>	<u>19,827,840</u>	<u>41.85%</u>
	Total Expenditures	<u>47,374,820</u>	<u>19,827,840</u>	<u>41.85%</u>
	Excess Revenues Over/(Under) Expenditures	<u>-</u>	<u>(12,050,739)</u>	
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, 2024	<u>34,838,726</u>	<u>34,838,726</u>	
	Estimated Fund Balance - Ending	<u>\$ 34,838,726</u>	<u>\$ 22,787,987</u>	

Notes:

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WYLIE INDEPENDENT SCHOOL DISTRICT

Budget - Revenue Detail

Debt Service Fund

November 1, 2024 through November 30, 2024

	<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	\$ 44,427,672	\$ 44,427,672	\$ 1,415,496	3.19%
5712 Taxes, Prior Years	120,000	120,000	(101,479)	-84.57%
5716 Penalties and Interest	75,000	75,000	25,039	33.39%
5719 Other Tax Revenue	-	-	-	0.00%
Total Property Tax Revenue	<u>44,622,672</u>	<u>44,622,672</u>	<u>1,339,056</u>	<u>3.00%</u>
Other Local Revenue				
5742 Earnings from Investments	75,000	75,000	480,530	640.71%
5749 Other Revenue from Local Sources	-	-	-	0.00%
Total Other Local Resources	<u>75,000</u>	<u>75,000</u>	<u>480,530</u>	<u>640.71%</u>
Total Local Resources	<u>44,697,672</u>	<u>44,697,672</u>	<u>1,819,586</u>	<u>4.07%</u>
State Sources				
5829 State Revenue	<u>2,677,148</u>	<u>2,677,148</u>	<u>5,957,515</u>	<u>222.53%</u>
Total State Revenue	<u>2,677,148</u>	<u>2,677,148</u>	<u>5,957,515</u>	<u>222.53%</u>
TOTAL REVENUES	<u><u>\$ 47,374,820</u></u>	<u><u>\$ 47,374,820</u></u>	<u><u>\$ 7,777,101</u></u>	<u><u>16.42%</u></u>

WYLIE INDEPENDENT SCHOOL DISTRICT

Expenditure Detail by Object

Debt Service Fund

November 1, 2024 through November 30, 2024

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6500s				
6500-6599 Debt Services	47,374,820	47,374,820	19,827,840	41.85%
TOTAL EXPENSES	\$ 47,374,820	\$ 47,374,820	\$ 19,827,840	41.85%

Wylie Independent School District

Budget and Actual

Capital Projects Fund

November 1, 2024 through November 30, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	<u>9,053,000</u>	<u>1,879,204</u>	<u>20.76%</u>
	Total Revenues	<u>9,053,000</u>	<u>1,879,204</u>	
Expenditures				
11	Instructional	514,767	-	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	164,399	-	0.00%
41	General administration	27,900	16,900	60.57%
51	Plant Maintenance & Operations	158,099	133,743	84.59%
52	Security & Monitoring	4,446,909	1,601,870	36.02%
53	Technology	5,103,829	772,150	15.13%
71	Debt Service	-	-	0.00%
81	Capital outlay	<u>282,955,777</u>	<u>20,498,299</u>	<u>7.24%</u>
	Total Expenditures	<u>293,371,680</u>	<u>23,022,962</u>	
Excess Revenues Over/(Under) Expenditures		(284,318,680)	(21,143,758)	
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, 2024		<u>295,147,461</u>	<u>295,147,461</u>	
Estimated Fund Balance - Ending		<u>\$ 10,828,781</u>	<u>\$ 274,003,703</u>	

Notes:

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- *** May be off < > \$1 due to rounding.

Wylie Independent School District

Interim Financial Reports

December 31, 2024

Wylie Independent School District

Interim Financial Reports

As of December 31, 2024

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Wylie Independent School District

Balance Sheet

All Governmental Funds

December 31, 2024

		<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	\$ 14,955,041	\$ 724,939	\$ 2,066,053	\$ 6,714	\$ 3,653,191
1120	Current investments	90,396,530	6,540,382	3,463,131	47,494,250	270,541,282
1225	Taxes receivable, net	792,967	-	-	425,432	-
1240	Due from other governments	-	-	-	840,788	-
1250	Accrued Interest	14,019	-	-	-	-
1260	Due from other funds	908,968	-	-	-	-
1290	Other receivables	-	-	2,830	-	-
1300	Inventories	76,717	-	-	-	-
1490	Other current assets	1,261	-	-	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
1000	Total Assets	<u>\$ 107,145,503</u>	<u>\$ 7,265,321</u>	<u>\$ 5,532,014</u>	<u>\$ 48,767,184</u>	<u>\$ 274,194,473</u>
Liabilities						
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
2150	Payroll deductions & withholdings	1,780,828	19,169	30,864	-	-
2160	Accrued wages payable	-	-	-	-	-
2170	Due to other funds	908,977	-	-	-	-
2180	Due to other governments	-	-	453	83,399	-
2200	Accrued expenditures	-	-	-	-	-
2300	Unearned revenue	-	-	-	-	-
2400	Payable from restricted assets	-	-	-	-	-
2600	Deferred Inflows	792,967	883	734,199	425,432	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
2000	Total Liabilities	<u>3,482,772</u>	<u>20,052</u>	<u>765,516</u>	<u>508,831</u>	<u>-</u>
Fund Balances						
3410	Investments in Inventory	\$ 48,850	\$ -	\$ -	\$ -	\$ -
3430	Reserve for Prepaid Items	2,886,849	-	-	-	-
3450	Restricted for Federal/State Funds Grant Restrictions	-	7,245,269	9,558	-	-
3470	Reserve for Capital Acq/Contractual Obligations	-	-	-	-	274,194,473
3480	Restricted for Retirement of Long-Term Debt	-	-	-	48,258,353	-
3490	Other reserves of fund balance	301,242	-	3,077,244	-	-
3540	Designated Fund Balance - Campus Activity Fund	-	-	1,258,281	-	-
3570	Assigned Fund Balance - Construction Projects	10,000,000	-	-	-	-
3590	Other Designated Fund Balances	9,566,696	-	-	-	-
3600	Unassigned Fund Balance	80,859,094	-	421,415	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
3000	Total Fund Balances	<u>103,662,731</u>	<u>7,245,269</u>	<u>4,766,498</u>	<u>48,258,353</u>	<u>274,194,473</u>
4000	Total Liabilities and Fund Balances	<u>\$ 107,145,503</u>	<u>\$ 7,265,321</u>	<u>\$ 5,532,014</u>	<u>\$ 48,767,184</u>	<u>\$ 274,194,473</u>

Wylie Independent School District

Budget and Actual

General Fund

December 1, 2024 through December 31, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 79,386,794	\$ 48,024,696	60.49%
5800	State sources	120,928,552	59,897,050	49.53%
5900	Federal sources	<u>1,381,800</u>	<u>569,745</u>	<u>41.23%</u>
	Total Revenues	<u>201,697,146</u>	<u>108,491,491</u>	<u>53.79%</u>
Expenditures				
11	Instruction	131,025,937	48,704,252	37.17%
12	Instructional resources & media	1,313,139	534,533	40.71%
13	Staff development	5,964,515	2,750,493	46.11%
21	Instructional administration	2,086,449	1,073,866	51.47%
23	School administration	11,093,524	5,257,043	47.39%
31	Guidance and counseling	6,220,701	2,603,962	41.86%
32	Social Work Services	65,692	29,341	44.66%
33	Health services	2,159,711	820,100	37.97%
34	Student transportation	9,932,974	4,194,980	42.23%
35	Food Services	598,784	104,092	17.38%
36	Co-curricular activities	6,480,863	2,734,981	42.20%
41	General administration	8,608,438	4,189,710	48.67%
51	Plant maintenance & operations	21,783,191	11,597,299	53.24%
52	Security	2,746,513	959,580	34.94%
53	Technology	4,198,436	2,349,719	55.97%
61	Community service	1,000	88	8.80%
71	Debt service	2,961,406	2,201,474	74.34%
81	Facilities Acquisition and Construction	1,370,819	753,883	55.00%
95	JJAEP Programs	96,000	-	0.00%
99	Other Intergovernmental Charges	920,000	422,254	45.90%
	Total Expenditures	<u>219,628,092</u>	<u>91,281,650</u>	<u>41.56%</u>
Excess Revenues Over/(Under) Expenditures		<u>(17,930,946)</u>	<u>17,209,841</u>	
7XXX	Other Financing Sources	1,813,200	1,570,761	
8XXX	Other Financing Uses	<u>-</u>	<u>-</u>	
	Total Other Financing Sources/(Uses)	<u>1,813,200</u>	<u>1,570,761</u>	
Beginning Fund Balance - July 1, 2024		<u>84,882,129</u>	<u>84,882,129</u>	
Estimated Fund Balance - Ending		<u>\$ 68,764,383</u>	<u>\$ 103,662,731</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, 2024 through December 31, 2024

	<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	\$ 73,740,170	\$ 73,740,170	\$ 44,397,522	60.21%
5712 Taxes, Prior Years	300,000	300,000	(119,498)	-39.83%
5716 Penalties and Interest	210,000	210,000	56,512	26.91%
5719 Other Tax Revenue	20,000	20,000	8,303	41.52%
Total Property Tax Revenue	74,270,170	74,270,170	44,342,839	59.70%
Other Local Revenue				
5735 Student Transfer Tuition	30,000	30,000	15,302	51.01%
5736 Summer Camp Tuition	50,000	50,000	(153)	-0.31%
5742 Earnings from Investments	3,470,534	3,470,534	1,868,806	53.85%
5743 Rent	500,000	500,000	269,350	53.87%
5744 Donations	257,390	257,390	-	0.00%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	380,000	390,000	1,206,030	309.24%
5752 Athletic Activity	418,700	418,700	322,522	77.03%
Total Other Local Resources	5,106,624	5,116,624	3,681,857	71.96%
Total Local Resources	79,376,794	79,386,794	48,024,696	60.49%
State Sources				
5811 Per Capita Apportionment	7,227,340	7,227,340	2,559,486	35.41%
5812 Foundation School Program (FSP)	102,339,269	102,339,269	52,218,665	51.03%
5819 Other FSP Revenues	-	-	-	0.00%
5829 State Revenue	-	-	-	0.00%
5831 TRS on Behalf	11,361,943	11,361,943	5,118,899	45.05%
5842 Supplemental State Visually Impaired	-	-	-	0.00%
5849 SSA State Revenues	-	-	-	0.00%
Total State Revenue	120,928,552	120,928,552	59,897,050	49.53%
Federal Resources				
5919 Indirect Costs from Federal Funds (SSA)	-	-	-	0.00%
5929 Indirect Costs from Federal Funds (TEA)	150,000	150,000	252,985	168.66%
5931 School Health Services (SHARS)	1,000,000	1,000,000	81,009	8.10%
5932 Medicaid Adm Claiming Program (MAC)	8,000	8,000	34,390	429.88%
5939 State Comp/Flood Area	3,800	3,800	7,549	198.66%
5941 Impact Aid	100,000	100,000	89,781	89.78%
5946 Federal Revenue from Federal Agencies	120,000	120,000	104,031	86.69%
Total Federal Revenue	1,381,800	1,381,800	569,745	41.23%
TOTAL REVENUES	\$ 201,687,146	\$ 201,697,146	\$ 108,491,491	53.79%

WYLIE INDEPENDENT SCHOOL DISTRICT

Expenditure Detail by Object

General Fund

December 1, 2024 through December 31, 2024

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6100s				
6100-6199 Payroll	\$ 176,749,315	\$ 179,883,502	\$ 70,340,834	39.10%
6200s				
6200-6299 Professional & Contracted Services	13,906,553	14,415,971	6,764,444	46.92%
6300s				
6300-6399 Supplies & Materials	11,930,064	11,734,836	5,281,510	45.01%
6400s				
6400-6499 Other Operating Costs	6,594,112	6,877,734	3,846,904	55.93%
6500s				
6500-6599 Debt Services	2,363,598	2,961,406	2,201,474	74.34%
6600s				
6600-6699 Capital Outlay	272,000	3,754,643	2,846,484	75.81%
TOTAL EXPENSES	\$ 211,815,642	\$ 219,628,092	\$ 91,281,650	41.56%

Wylie Independent School District

Budget and Actual

Food Service Fund

December 1, 2024 through December 31, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 5,293,602	\$ 2,632,298	49.73%
5800	State sources	225,000	108,135	48.06%
5900	Federal sources	<u>4,231,200</u>	<u>1,618,551</u>	<u>38.25%</u>
	Total Revenues	<u>9,749,802</u>	<u>4,358,984</u>	<u>44.71%</u>
Expenditures				
35	Food Services	17,265,623	4,665,442	27.02%
51	Plant Maintenance and Operations	28,240	3,961	14.03%
71	Debt Service (copiers)	-	-	0.00%
81	Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>0.00%</u>
	Total Expenditures	<u>17,293,863</u>	<u>4,669,403</u>	<u>27.00%</u>
	Excess Revenues Over/(Under) Expenditures	(7,544,061)	(310,419)	
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, 2024	<u>7,555,688</u>	<u>7,555,688</u>	
	Estimated Fund Balance - Ending	<u>\$ 11,627</u>	<u>\$ 7,245,269</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, 2024 through December 31, 2024

	<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	\$ 100,000	\$ 100,000	\$ 204,362	204.36%
5745 Insurance Recovery	-	-	-	0.00%
5749 Other Revenue from Local Sources	11,500	11,500	4,301	37.40%
5751 Food Service Activity	5,182,102	5,182,102	2,423,635	46.77%
Total Local Resources	<u>5,293,602</u>	<u>5,293,602</u>	<u>2,632,298</u>	<u>49.73%</u>
State Sources				
5829 State Revenue	25,000	25,000	17,802	71.21%
5831 TRS on Behalf	200,000	200,000	90,333	45.17%
Total State Revenue	<u>225,000</u>	<u>225,000</u>	<u>108,135</u>	<u>48.06%</u>
Federal Resources				
5919 Federal Revenue	-	-	-	0.00%
5921 NSLP-School Breakfast	625,000	625,000	281,048	44.97%
5922 NSLP - School Lunch	3,018,000	3,018,000	1,310,620	43.43%
5923 USDA Donated Commodities	588,200	588,200	-	0.00%
5939 Fed Rev Distributed by TX Govt Agency	-	-	26,883	0.00%
Total Federal Revenue	<u>4,231,200</u>	<u>4,231,200</u>	<u>1,618,551</u>	<u>38.25%</u>
TOTAL REVENUES	<u><u>\$ 9,749,802</u></u>	<u><u>\$ 9,749,802</u></u>	<u><u>\$ 4,358,984</u></u>	<u><u>44.71%</u></u>

WYLIE INDEPENDENT SCHOOL DISTRICT

Expenditure Detail by Object

Food Service Fund

December 1, 2024 through December 31, 2024

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6100s				
6100-6199 Payroll	\$ 4,521,989	\$ 4,521,989	\$ 1,511,355	33.42%
6200s				
6200-6299 Professional & Contracted Services	368,240	376,240	72,674	19.32%
6300s				
6300-6399 Supplies & Materials	6,495,562	8,001,255	2,238,983	27.98%
6400s				
6400-6499 Other Operating Costs	61,500	72,807	29,035	39.88%
6500s				
6500-6599 Debt Services	-	-	-	0.00%
6600s				
6600-6699 Capital Outlay	3,050,000	4,321,572	817,356	18.91%
TOTAL EXPENSES	\$ 14,497,291	\$ 17,293,863	\$ 4,669,403	27.00%

Wylie Independent School District

Budget and Actual

Special Revenue Fund

December 1, 2024 through December 31, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	\$ 1,970,104	\$ 2,036,248	103.36%
5800	State sources	1,980,093	1,455,383	73.50%
5900	Federal sources	<u>5,395,242</u>	<u>1,202,761</u>	<u>22.29%</u>
	Total Revenues	<u>9,345,439</u>	<u>4,694,392</u>	<u>50.23%</u>
Expenditures				
11	Instruction	5,249,393	2,432,608	46.34%
12	Instructional resources & media	169,433	45,770	27.01%
13	Staff development	1,045,641	369,149	35.30%
21	Instructional administration	-	-	0.00%
23	School administration	66,639	35,075	52.63%
31	Guidance and counseling	2,519,896	675,750	26.82%
32	Social work services	31,559	11,945	37.85%
33	Health services	2,500	2,160	86.40%
34	Student transportation	1,226,248	-	0.00%
35	Food Service	2,477	-	0.00%
36	Co-curricular activities	843,798	322,190	38.18%
41	General administration	954	102	10.69%
51	Plant maintenance & operations	12,639	936	7.41%
52	Security	739,149	156,879	21.22%
53	Technology	-	-	0.00%
61	Community service	20,474	4,289	20.95%
71	Debt service	-	-	0.00%
81	Facilities acquisition and construction	18,541	4,635	25.00%
93	Payments to SSA member districts	294,222	211,489	71.88%
	Total Expenditures	<u>12,243,563</u>	<u>4,272,977</u>	<u>34.90%</u>
Excess Revenues Over/(Under) Expenditures		(2,898,124)	421,415	
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, 2024		<u>4,345,083</u>	<u>4,345,083</u>	
Estimated Fund Balance - Ending		<u>\$ 1,446,959</u>	<u>\$ 4,766,498</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, 2024 through December 31, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
	Revenues			
5700	Local & intermediate sources	\$ 44,697,672	\$ 27,289,952	61.05%
5800	State sources	<u>2,677,148</u>	<u>5,957,515</u>	<u>222.53%</u>
	Total Revenues	<u>47,374,820</u>	<u>33,247,467</u>	<u>70.18%</u>
	Expenditures			
71	Debt service	<u>47,374,820</u>	<u>19,827,840</u>	<u>41.85%</u>
	Total Expenditures	<u>47,374,820</u>	<u>19,827,840</u>	<u>41.85%</u>
	Excess Revenues Over/(Under) Expenditures	<u>-</u>	<u>13,419,627</u>	
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, 2024	<u>34,838,726</u>	<u>34,838,726</u>	
	Estimated Fund Balance - Ending	<u>\$ 34,838,726</u>	<u>\$ 48,258,353</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, 2024 through December 31, 2024

	<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	\$ 44,427,672	\$ 44,427,672	\$ 26,749,060	60.21%
5712 Taxes, Prior Years	120,000	120,000	(68,723)	-57.27%
5716 Penalties and Interest	75,000	75,000	32,018	42.69%
5719 Other Tax Revenue	-	-	-	0.00%
Total Property Tax Revenue	<u>44,622,672</u>	<u>44,622,672</u>	<u>26,712,355</u>	<u>59.86%</u>
Other Local Revenue				
5742 Earnings from Investments	75,000	75,000	577,597	770.13%
5749 Other Revenue from Local Sources	-	-	-	0.00%
Total Other Local Resources	<u>75,000</u>	<u>75,000</u>	<u>577,597</u>	<u>770.13%</u>
Total Local Resources	<u>44,697,672</u>	<u>44,697,672</u>	<u>27,289,952</u>	<u>61.05%</u>
State Sources				
5829 State Revenue	<u>2,677,148</u>	<u>2,677,148</u>	<u>5,957,515</u>	<u>222.53%</u>
Total State Revenue	<u>2,677,148</u>	<u>2,677,148</u>	<u>5,957,515</u>	<u>222.53%</u>
TOTAL REVENUES	<u><u>\$ 47,374,820</u></u>	<u><u>\$ 47,374,820</u></u>	<u><u>\$ 33,247,467</u></u>	<u><u>70.18%</u></u>

WYLIE INDEPENDENT SCHOOL DISTRICT

Expenditure Detail by Object

Debt Service Fund

December 1, 2024 through December 31, 2024

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
EXPENSES				
6500s				
6500-6599 Debt Services	47,374,820	47,374,820	19,827,840	41.85%
TOTAL EXPENSES	\$ 47,374,820	\$ 47,374,820	\$ 19,827,840	41.85%

Wylie Independent School District

Budget and Actual

Capital Projects Fund

December 1, 2024 through December 31, 2024

		<u>Budget*</u>	<u>YTD Actual**</u>	<u>% of Budget</u>
Revenues				
5700	Local & intermediate sources	<u>9,053,000</u>	<u>5,943,034</u>	<u>65.65%</u>
	Total Revenues	<u>9,053,000</u>	<u>5,943,034</u>	
Expenditures				
11	Instructional	514,767	-	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	164,399	-	0.00%
41	General administration	27,900	16,900	60.57%
51	Plant Maintenance & Operations	158,099	157,743	99.77%
52	Security & Monitoring	4,446,909	2,011,256	45.23%
53	Technology	5,103,829	703,382	13.78%
71	Debt Service	-	-	0.00%
81	Capital outlay	<u>282,955,777</u>	<u>24,006,741</u>	<u>8.48%</u>
	Total Expenditures	<u>293,371,680</u>	<u>26,896,022</u>	
Excess Revenues Over/(Under) Expenditures		(284,318,680)	(20,952,988)	
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, 2024		<u>295,147,461</u>	<u>295,147,461</u>	
Estimated Fund Balance - Ending		<u>\$ 10,828,781</u>	<u>\$ 274,194,473</u>	

Notes:

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Wylie Independent School District

Monthly Investment Report

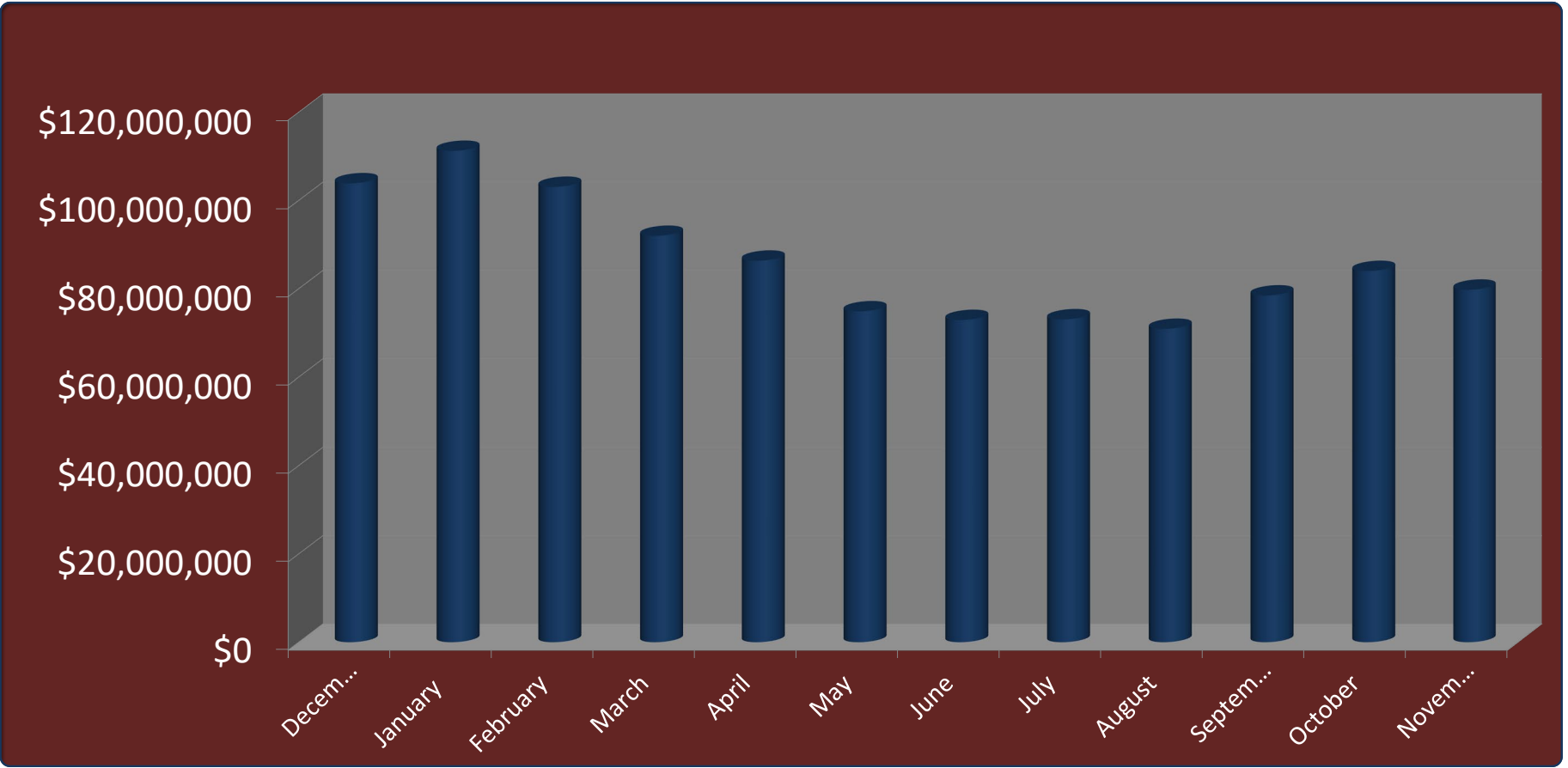
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Wylie Independent School District

Market Value of Operating Fund Investments

For the Twelve Months Ending November 30, 2024

	December	January	February	March	April	May	June	July	August	September	October	November
Total	\$103,874,846.91	\$111,223,023.88	\$103,068,291.13	\$91,969,425.32	\$86,352,493.77	\$74,874,430.86	\$72,914,564.68	\$73,068,549.05	\$70,909,529.47	\$78,470,277.61	\$84,011,834.44	\$79,785,588.26
Inwood	\$17,984,898.78	\$19,786,391.68	\$19,135,354.44	\$18,317,670.83	\$19,048,361.00	\$18,032,787.11	\$19,027,375.71	\$16,195,985.56	\$14,892,259.95	\$14,403,938.04	\$14,798,425.97	\$14,850,142.38
Lone Star/Landing Rock/ Dallas Capital Bank/Arbiter Pay	\$85,889,948.13	\$91,436,632.20	\$83,932,936.69	\$73,651,754.49	\$67,304,132.77	\$56,841,643.75	\$53,887,188.97	\$56,872,563.49	\$56,017,269.52	\$64,066,339.57	\$69,213,408.47	\$64,935,445.88



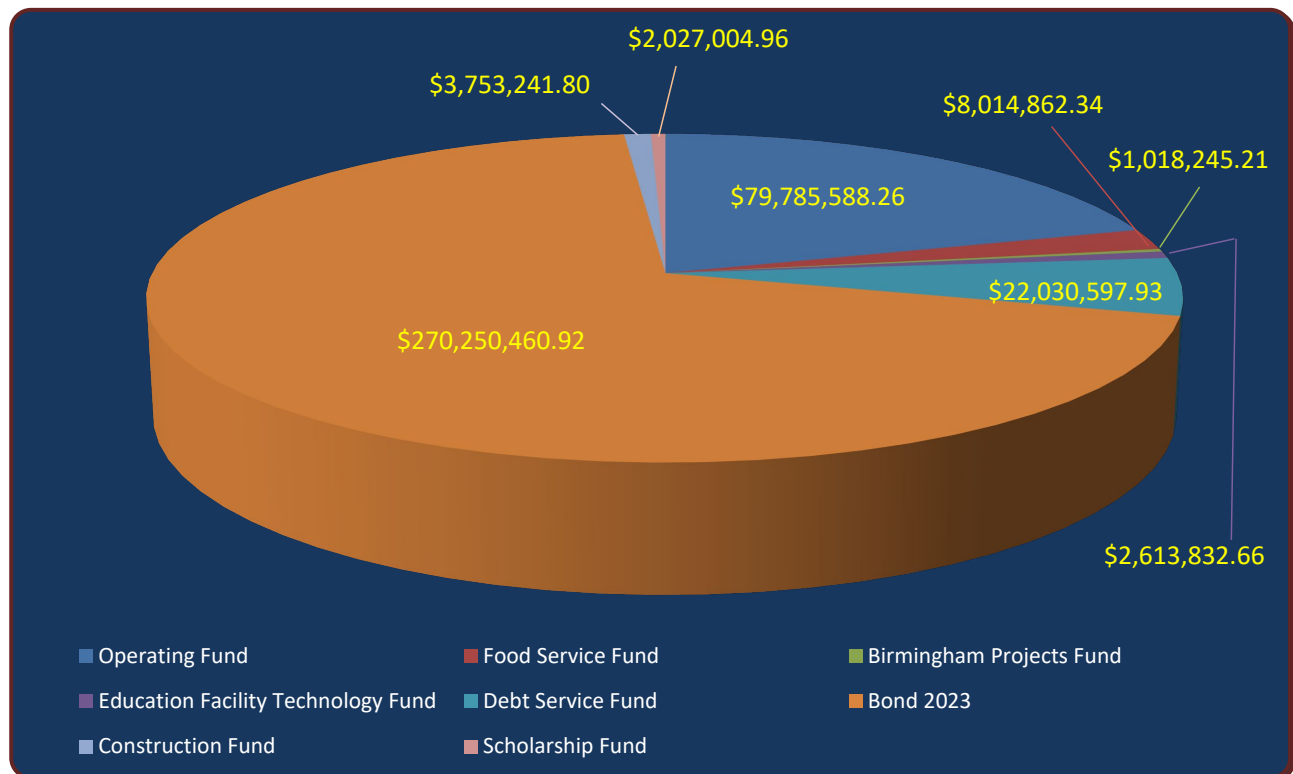
Wylie Independent School District

Market Value of Investments

As of November 30, 2024

Operating Fund	\$ 79,785,588.26
Food Service Fund	\$ 8,014,862.34
Birmingham Projects Fund	\$ 1,018,245.21
Education Facility Technology Fund	\$ 2,613,832.66
Debt Service Fund	\$ 22,030,597.93
Bond 2023	\$ 270,250,460.92
Construction Fund	\$ 3,753,241.80
Scholarship Fund	<u>\$ 2,027,004.96</u>
TOTAL	<u>\$ 389,493,834.08</u>

TOTAL PORTFOLIO



Wylie Independent School District

Current Period Change in Market Value

November 1, 2024 through November 30, 2024

<u>Fund</u>	<u>Investment Description</u>	<u>Beginning Value</u>	<u>Ending Value</u>	<u>Change</u>
199	Operating Fund			
	Inwood National Bank	14,798,425.97	14,850,142.38	51,716.41
	Lone Star Investment Fund	50,611,958.14	46,285,233.39	(4,326,724.75)
	Landing Rock Cash Mgt (form. USA Mutual)	13,571,206.15	13,621,568.31	50,362.16
	Dallas Capital Bank 9 Month CD Rate 5.25%	5,014,019.18	5,014,019.18	-
	Arbiter Pay	16,225.00	14,625.00	(1,600.00)
240	Food Service Fund			
	Inwood National Bank	882,231.24	779,588.86	(102,642.38)
	Lone Star Investment Fund	7,005,150.06	7,235,273.48	230,123.42
4XX	Birmingham Projects Fund			
	Inwood National Bank	664,964.35	622,576.14	(42,388.21)
	LOGIC Escrow 1940 Trust	213,076.96	213,922.81	845.85
	LOGIC Escrow 1950 Trust	180,068.67	180,783.47	714.80
	LOGIC Prime	958.94	962.79	3.85
494	Education Facility Technology Fund			
	Inwood National Bank	9,286.90	208,814.06	199,527.16
	Lone Star Investment Fund	2,654,913.62	2,405,018.60	(249,895.02)
511	Debt Service Fund			
	Inwood National Bank	8,655.69	6,655.69	(2,000.00)
	Lone Star Investment Fund	16,965,858.38	22,023,942.24	5,058,083.86
630	Bond 2023			
	Inwood National Bank	3,116,854.60	3,666,478.20	549,623.60
	Lone Star Investment Fund	29,447.45	6,546,009.93	6,516,562.48
	TexPool	687,378.58	37,972.79	(649,405.79)
	US Treasury SLGS	270,000,000.00	260,000,000.00	(10,000,000.00)
650	Construction Fund			
	Inwood National Bank	13,670.24	13,670.24	-
680	Construction Fund			
	Inwood National Bank	8,099.75	8,099.75	-
681	Construction Fund			
	Inwood National Bank	2,499.41	2,499.41	-
	Lone Star Investment Fund	30,234.60	30,355.60	121.00
682	Construction Fund			
	Inwood National Bank	7,978.09	7,978.09	-
	Lone Star Investment Fund	3,675,927.94	3,690,638.71	14,710.77
8XX	Scholarship Fund			
	Inwood National Bank	195,985.53	263,460.53	67,475.00
	JP Morgan Investment Management Account	1,782,266.30	1,763,544.43	(18,721.87)

Wylie Independent School District

Current Period Interest Earnings

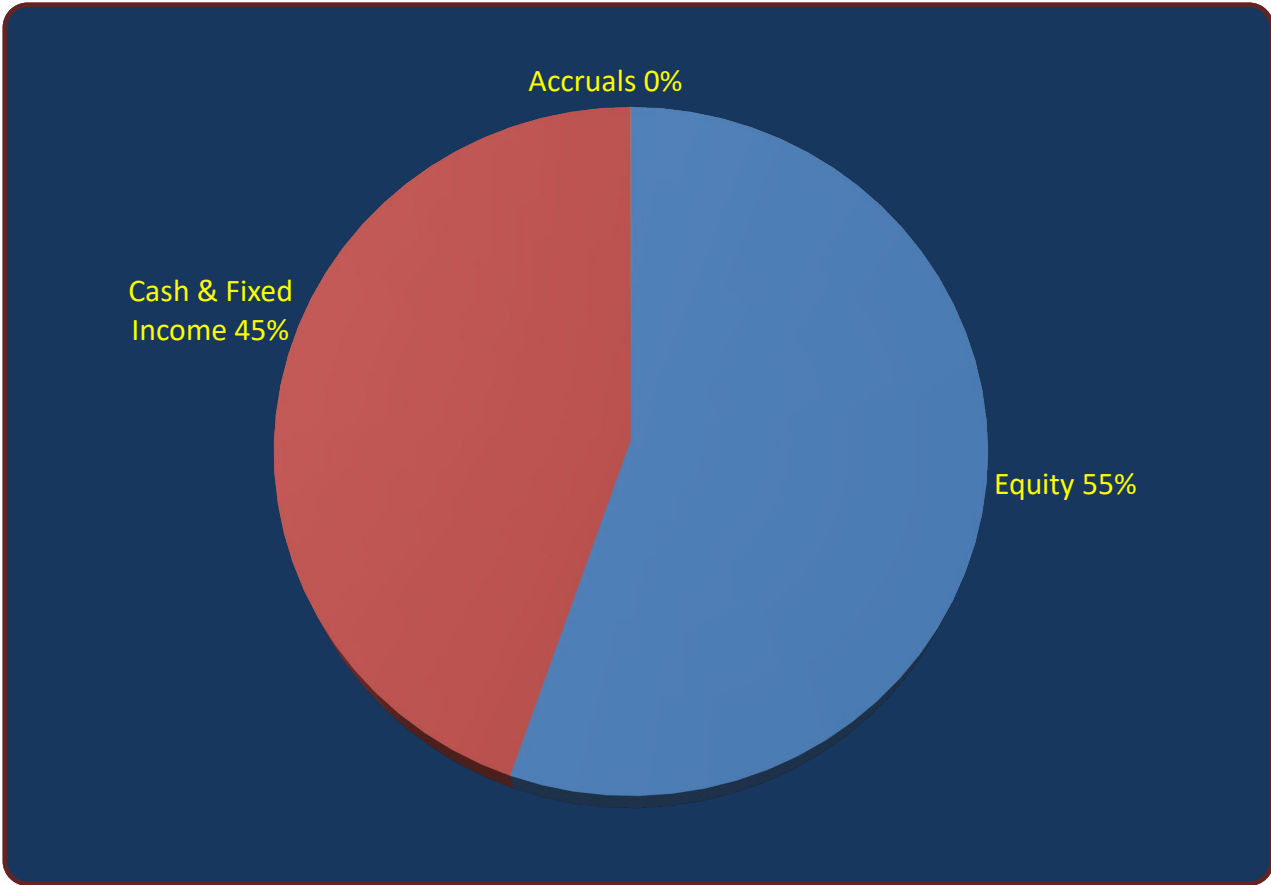
November 1, 2024 through November 30, 2024

<u>Fund</u>	<u>Investment Description</u>	<u>November 2024 YTD Interest Earned</u>	<u>November 2023 YTD Interest Earned</u>
199	Operating Fund	1,509,867.35	1,768,020.82
240	Food Service Fund	170,965.77	182,249.77
494	Education Facility Technology Fund	47,968.22	66,064.58
4XX	Birmingham Projects Fund	22,524.47	23,579.41
511	Debt Service Fund	480,530.35	386,700.98
630	Bond 2023	1,803,953.59	-
650	Construction Fund	385.84	389.41
680	Construction Fund	228.62	230.73
681	Construction Fund	2,006.02	5,517.87
682	Construction Fund	72,629.85	94,384.15
8XX	Scholarship Fund	20,689.07	19,249.50
TOTAL INTEREST TO DATE		4,131,749.15	2,546,387.22

Wylie Independent School District
Birmingham Scholarship Fund - Asset Allocation
As of November 30, 2024

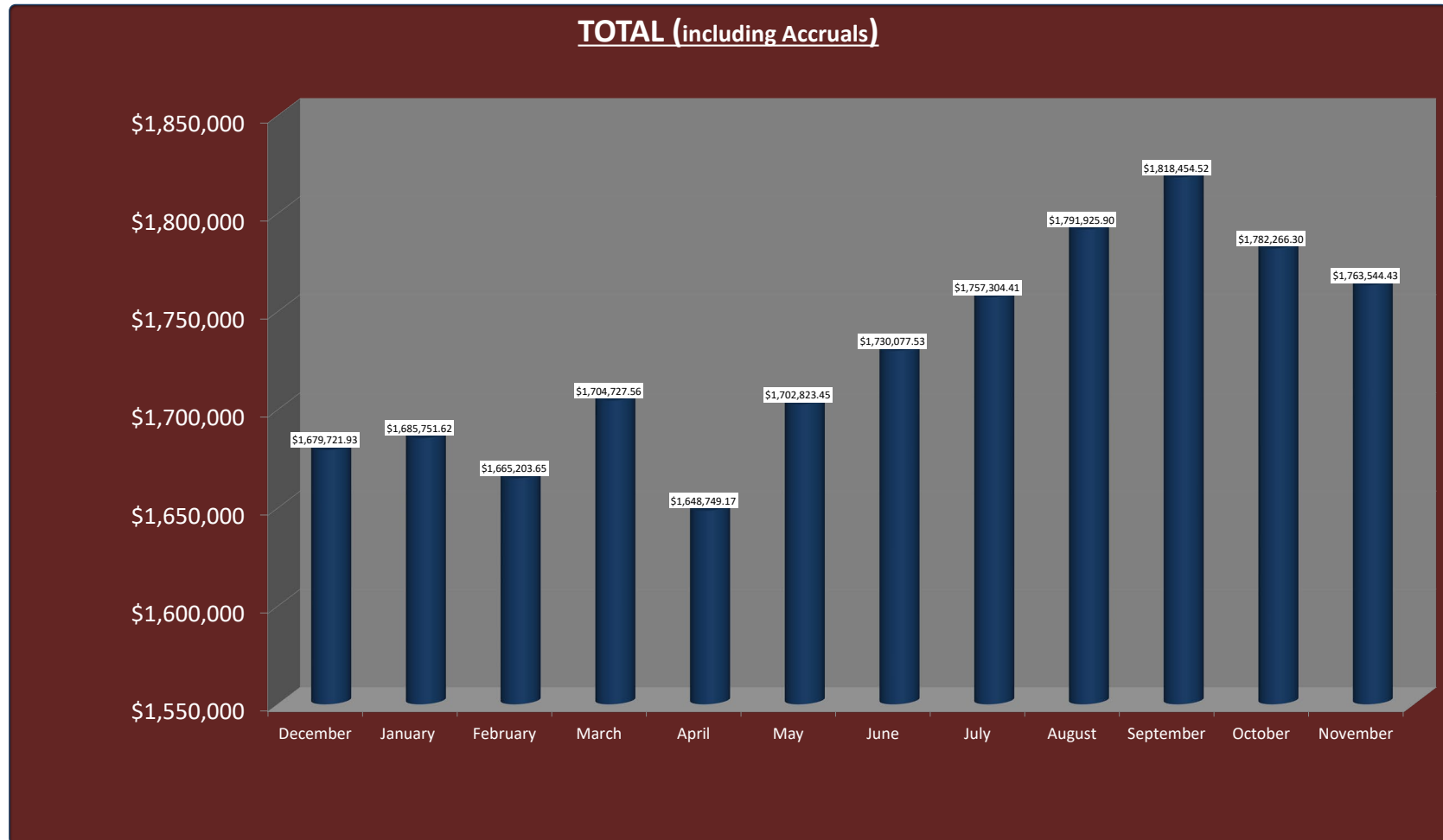
	Ending Market Value	Current Allocation
Equity	\$ 975,316.40	55%
Cash & Fixed Income	\$ 787,935.65	45%
Accruals	<u>\$ 292.38</u>	<u>0%</u>
TOTAL	<u>\$ 1,763,544.43</u>	<u>100%</u>

ASSET ALLOCATION



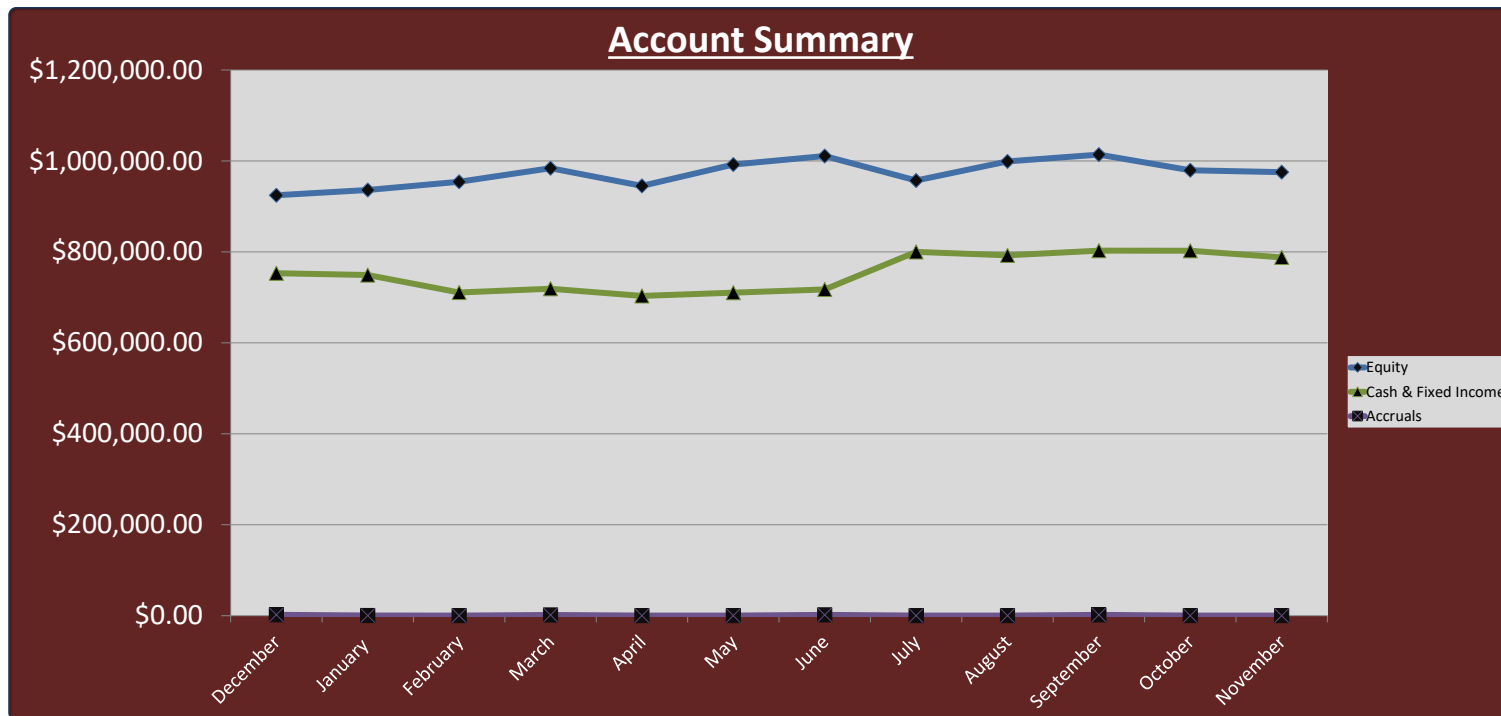
Wylie Independent School District
Market Value of Birmingham Scholarship Fund Investments (Total)
For the Twelve Months Ending November 30, 2024

December	January	February	March	April	May	June	July	August	September	October	November
\$1,679,721.93	\$1,685,751.62	\$1,665,203.65	\$1,704,727.56	\$1,648,749.17	\$1,702,823.45	\$1,730,077.53	\$1,757,304.41	\$1,791,925.90	\$1,818,454.52	\$1,782,266.30	\$1,763,544.43



Wylie Independent School District
Market Value of Birmingham Scholarship Fund Investments (Summary)
For the Twelve Months Ending November 30, 2024

	December	January	February	March	April	May	June	July	August	September	October	November
Equity	\$924,571.01	\$936,123.52	\$954,193.65	\$983,929.76	\$945,292.60	\$992,117.58	\$1,010,798.49	\$957,036.99	\$999,084.32	\$1,013,934.49	\$979,451.72	\$975,316.40
Cash & Fixed Income	\$753,178.68	\$749,152.91	\$710,724.21	\$719,092.26	\$703,188.14	\$710,431.71	\$717,360.45	\$799,922.12	\$792,567.17	\$802,746.01	\$802,502.39	\$787,935.65
Accruals	\$1,972.24	\$475.19	\$285.79	\$1,705.54	\$268.43	\$274.16	\$1,918.59	\$345.30	\$274.41	\$1,774.02	\$312.19	\$292.38



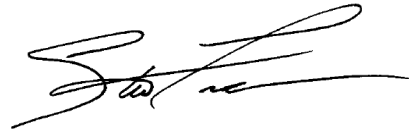
Wylie Independent School District
Current Period Change in Values - Birmingham Scholarship Fund
November 1, 2024 through November 30, 2024

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									
Six Circles US Unconstrained	19.18	11,085.94	216,694.15	212,628.27	(4,065.88)	146,528.34	137,291.92	(9,236.42)	0.92%
SPDR S&P 500 ETF Trust	602.55	820.00	491,304.96	494,091.00	2,786.04	205,278.76	195,698.42	(9,580.34)	1.16%
EAFE Equity									
JPMORGAN BETABUILDERS CANADA ETF	75.45	396.00	28,036.80	29,878.20	1,841.40	19,395.19	19,395.19	-	2.20%
Six Circles International UNCON EQ	11.25	11,930.55	136,724.09	134,218.68	(2,505.41)	119,833.95	119,833.95	-	2.75%
European Large Cap Equity									
JPMorgan Betabuilders Europe - ETF	57.84	440.00	25,951.20	25,449.60	(501.60)	23,832.20	23,832.20	-	3.06%
Japanese Large Cap Equity									
JPMorgan Betabuilders Japan - ETF	57.65	919.00	51,767.27	52,980.35	1,213.08	45,352.70	45,352.70	-	2.78%
Asia ex-Japan Equity									
JPM Betabuilders Developed Asia EX-Japan ETF	52.35	498.00	25,283.46	26,070.30	786.84	26,740.10	26,740.10	-	4.28%
Total Equity			979,451.72	975,316.40	(4,135.32)	590,315.13	568,144.48	(22,170.65)	
JP Morgan - CASH AND US FIXED INCOME									
Cash									
US Dollar	1.00	19,120.93	21,370.97	19,120.93	(2,250.04)	21,370.97	19,120.93	(2,250.04)	4.65%
US Fixed Income									
Six Circles Ultra Short Duration	9.96	1,821.88	18,145.93	18,145.93	-	18,206.02	18,206.02	-	4.69%
Pimco Income FD-INS	10.66	1,683.28	17,775.44	17,943.76	168.32	20,042.92	20,042.92	-	6.19%
ISHARES Broad USD High Yield	37.53	483.00	17,933.79	18,126.99	193.20	17,700.83	17,700.83	-	6.72%
Vanguard Total Bond Market	73.60	947.00	70,858.50	69,699.20	(1,159.30)	75,057.07	73,228.00	(1,829.07)	3.56%
Vanguard Mortgage-Backed SEC	46.36	367.00	16,812.27	17,014.12	201.85	18,754.19	18,754.19	-	3.85%
Vanguard Long-Term Treasury ETF	59.02	569.00	33,075.97	33,582.38	506.41	33,338.99	33,338.99	-	4.05%
Vanguard Int-Term Corporate	82.17	424.00	34,500.88	34,840.08	339.20	33,369.43	33,369.43	-	4.31%
Non-US Fixed Income									
Vanguard Total Intl Bond ETF	50.55	2,566.00	127,838.12	129,711.30	1,873.18	138,526.90	138,526.90	-	2.23%
Vanguard Total Intl Bnd-Adm	20.16	3,125.20	70,016.84	63,004.07	(7,012.77)	81,790.49	73,024.79	(8,765.70)	2.20%
Global Fixed Income									
Six Circles Global Bond	8.61	32,543.86	285,032.78	280,202.59	(4,830.19)	304,174.90	294,346.13	(9,828.77)	3.16%
Six Circles Credit Opport	8.96	9,658.96	89,140.90	86,544.30	(2,596.60)	87,908.69	85,128.23	(2,780.46)	6.57%
Total Alternative Assets			802,502.39	787,935.65	(14,566.74)	850,241.40	824,787.36	(25,454.04)	
Total Other			-	-	-	-	-	-	
Accruals			312.19	292.38	(19.81)				
TOTAL			1,782,266.30	1,763,544.43	(18,721.87)				

Investment Officers Certification

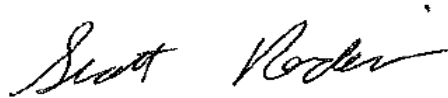
I hereby certify the preceding information is a true and accurate description of the investment portfolio of the Wylie Independent School District for the period indicated. All investments are in compliance with the Public Funds Investment Act and local district investment policies.

Steven Franks
Executive Director of Finance



November 30, 2024

J. Scott Roderick
Assistant Superintendent of Finance and Operations



November 30, 2024

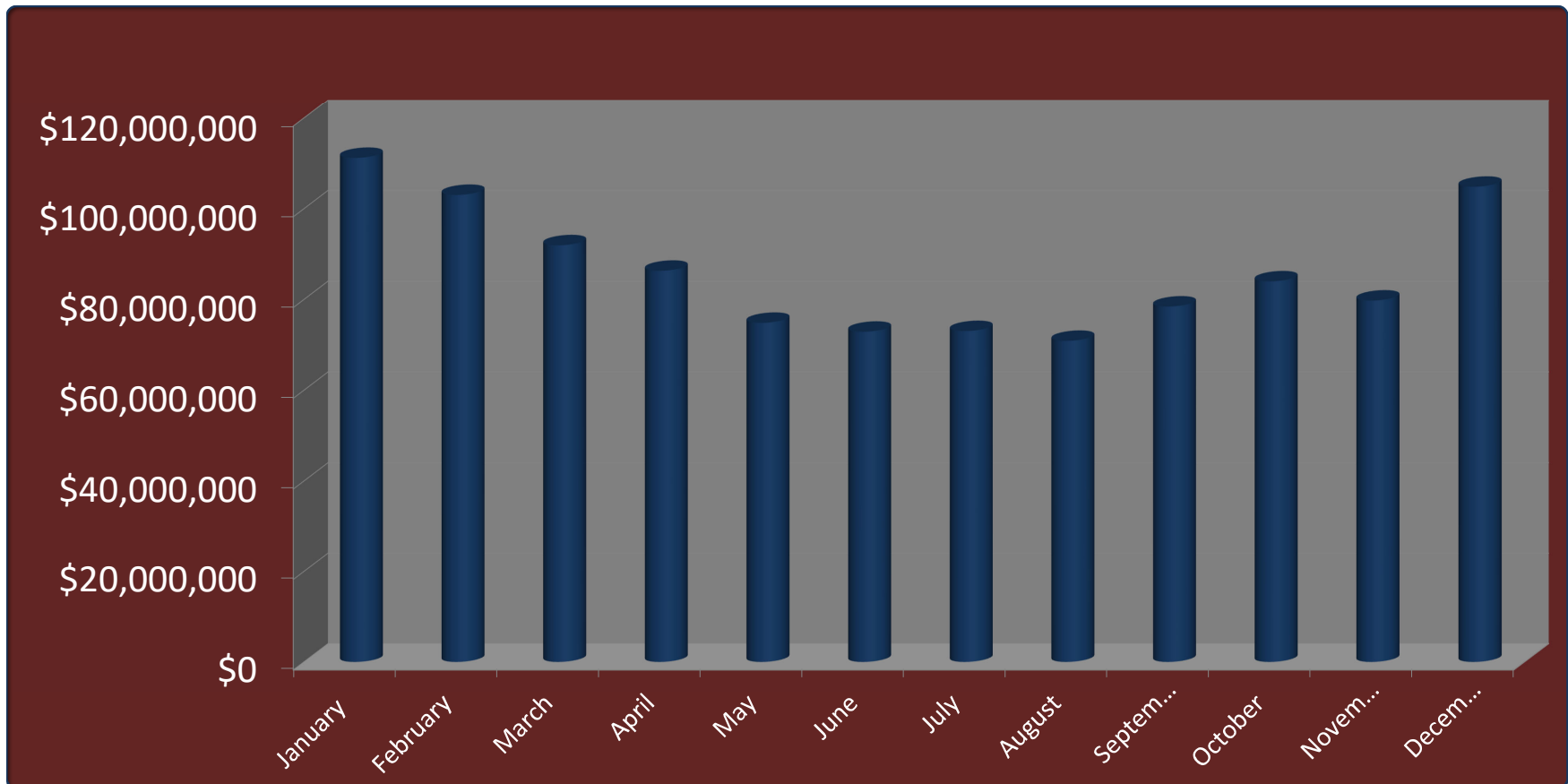
Wylie Independent School District

Monthly Investment Report

12/31/24

Wylie Independent School District
Market Value of Operating Fund Investments
For the Twelve Months Ending December 31, 2024

	January	February	March	April	May	June	July	August	September	October	November	December
Total	\$111,223,023.88	\$103,068,291.13	\$91,969,425.32	\$86,352,493.77	\$74,874,430.86	\$72,914,564.68	\$73,068,549.05	\$70,909,529.47	\$78,470,277.61	\$84,011,834.44	\$79,785,588.26	\$104,858,936.99
Inwood	\$19,786,391.68	\$19,135,354.44	\$18,317,670.83	\$19,048,361.00	\$18,032,787.11	\$19,027,375.71	\$16,195,985.56	\$14,892,259.95	\$14,403,938.04	\$14,798,425.97	\$14,850,142.38	\$14,423,339.25
Lone Star/Landing Rock/ Dallas Capital Bank/Arbiter Pay	\$91,436,632.20	\$83,932,936.69	\$73,651,754.49	\$67,304,132.77	\$56,841,643.75	\$53,887,188.97	\$56,872,563.49	\$56,017,269.52	\$64,066,339.57	\$69,213,408.47	\$64,935,445.88	\$90,435,597.74



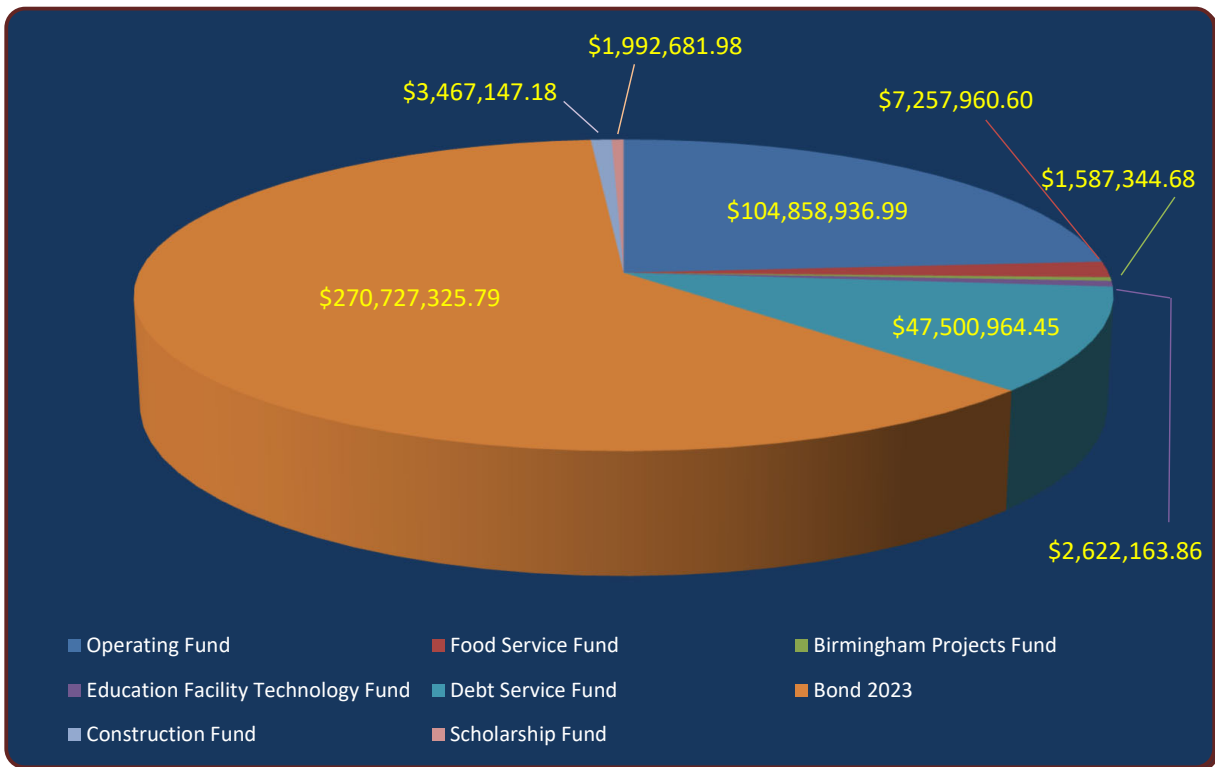
Wylie Independent School District

Market Value of Investments

As of December 31, 2024

Operating Fund	\$ 104,858,936.99
Food Service Fund	\$ 7,257,960.60
Birmingham Projects Fund	\$ 1,587,344.68
Education Facility Technology Fund	\$ 2,622,163.86
Debt Service Fund	\$ 47,500,964.45
Bond 2023	\$ 270,727,325.79
Construction Fund	\$ 3,467,147.18
Scholarship Fund	\$ 1,992,681.98
TOTAL	<u>\$ 440,014,525.53</u>

TOTAL PORTFOLIO



Wylie Independent School District

Current Period Change in Market Value

December 1, 2024 through December 31, 2024

<u>Fund</u>	<u>Investment Description</u>	<u>Beginning Value</u>	<u>Ending Value</u>	<u>Change</u>
199	Operating Fund			
	Inwood National Bank	14,850,142.38	14,423,339.25	(426,803.13)
	Lone Star Investment Fund	46,285,233.39	71,724,166.83	25,438,933.44
	Landing Rock Cash Mgt (form. USA Mutual)	13,621,568.31	13,672,363.73	50,795.42
	Dallas Capital Bank 9 Month CD Rate 5.25%	5,014,019.18	5,014,019.18	-
	Arbiter Pay	14,625.00	25,048.00	10,423.00
240	Food Service Fund			
	Inwood National Bank	779,588.86	717,578.60	(62,010.26)
	Lone Star Investment Fund	7,235,273.48	6,540,382.00	(694,891.48)
4XX	Birmingham Projects Fund			
	Inwood National Bank	622,576.14	538,946.47	(83,629.67)
	LOGIC Escrow 1940 Trust	213,922.81	740,706.03	526,783.22
	LOGIC Escrow 1950 Trust	180,783.47	306,725.51	125,942.04
	LOGIC Prime	962.79	966.67	3.88
494	Education Facility Technology Fund			
	Inwood National Bank	208,814.06	207,431.27	(1,382.79)
	Lone Star Investment Fund	2,405,018.60	2,414,732.59	9,713.99
511	Debt Service Fund			
	Inwood National Bank	6,655.69	6,714.52	58.83
	Lone Star Investment Fund	22,023,942.24	47,494,249.93	25,470,307.69
630	Bond 2023			
	Inwood National Bank	3,666,478.20	3,620,675.30	(45,802.90)
	Lone Star Investment Fund	6,546,009.93	171,838,489.77	165,292,479.84
	TexPool	37,972.79	95,268,160.72	95,230,187.93
	US Treasury SLGS	260,000,000.00	-	(260,000,000.00)
650	Construction Fund			
	Inwood National Bank	13,670.24	13,784.06	113.82
680	Construction Fund			
	Inwood National Bank	8,099.75	8,167.18	67.43
681	Construction Fund			
	Inwood National Bank	2,499.41	2,520.21	20.80
	Lone Star Investment Fund	30,355.60	7,545.84	(22,809.76)
682	Construction Fund			
	Inwood National Bank	7,978.09	8,044.52	66.43
	Lone Star Investment Fund	3,690,638.71	3,427,085.37	(263,553.34)
8XX	Scholarship Fund			
	Inwood National Bank	263,460.53	262,218.99	(1,241.54)
	JP Morgan Investment Management Account	1,763,544.43	1,730,462.99	(33,081.44)

Wylie Independent School District

Current Period Interest Earnings

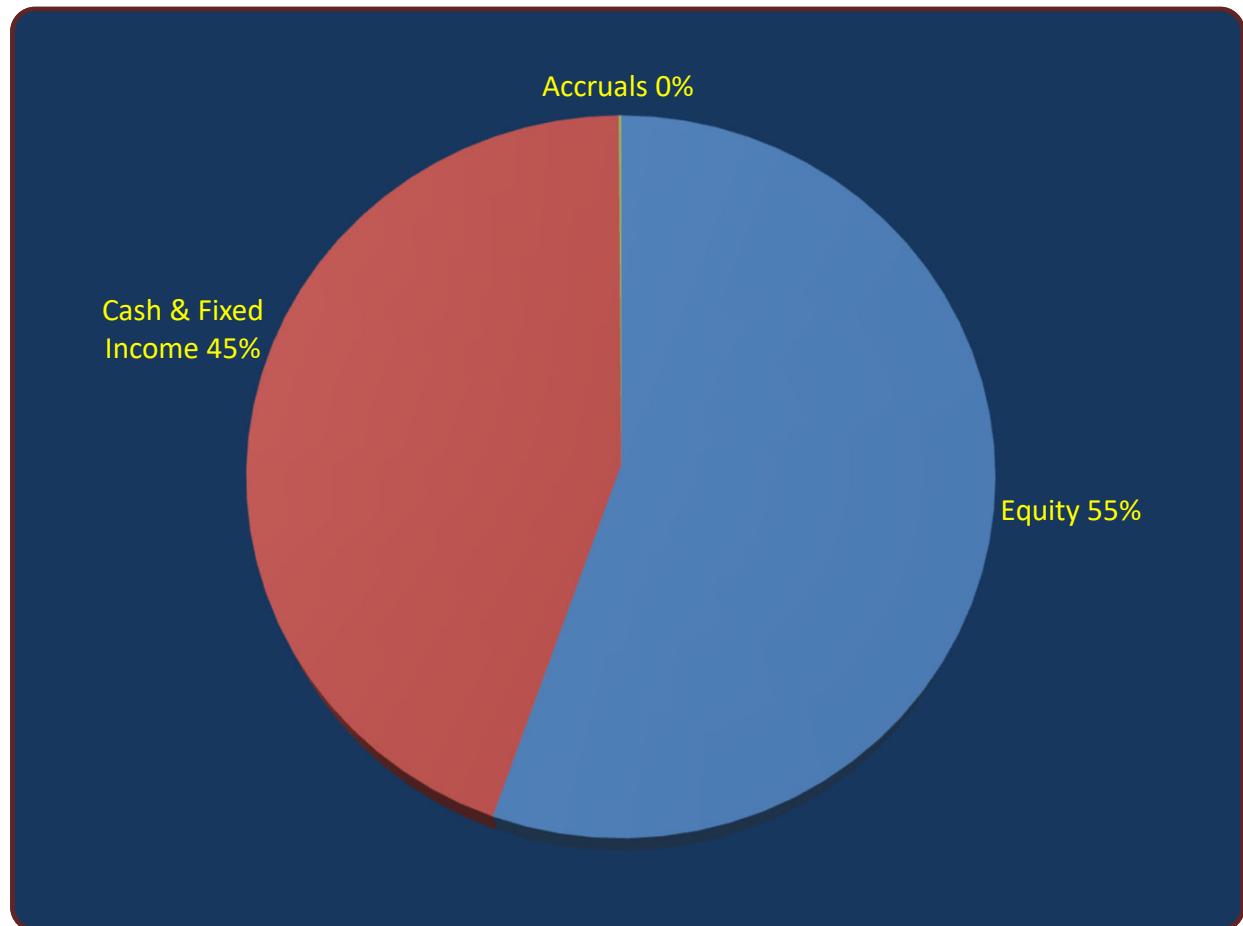
December 1, 2024 through December 31, 2024

<u>Fund</u>	<u>Investment Description</u>	<u>December 2024 YTD Interest Earned</u>	<u>December 2023 YTD Interest Earned</u>
199	Operating Fund	1,868,805.83	2,185,308.71
240	Food Service Fund	204,361.54	218,651.33
494	Education Facility Technology Fund	58,999.21	77,595.17
4XX	Birmingham Projects Fund	30,172.61	28,961.44
511	Debt Service Fund	577,597.11	485,667.92
630	Bond 2023	5,853,749.77	-
650	Construction Fund	499.66	499.66
680	Construction Fund	296.05	267.69
681	Construction Fund	2,057.06	6,558.18
682	Construction Fund	86,431.78	110,574.97
8XX	Scholarship Fund	43,806.22	34,503.62
TOTAL INTEREST TO DATE		8,726,776.84	3,148,588.69

Wylie Independent School District
Birmingham Scholarship Fund - Asset Allocation
As of December 31, 2024

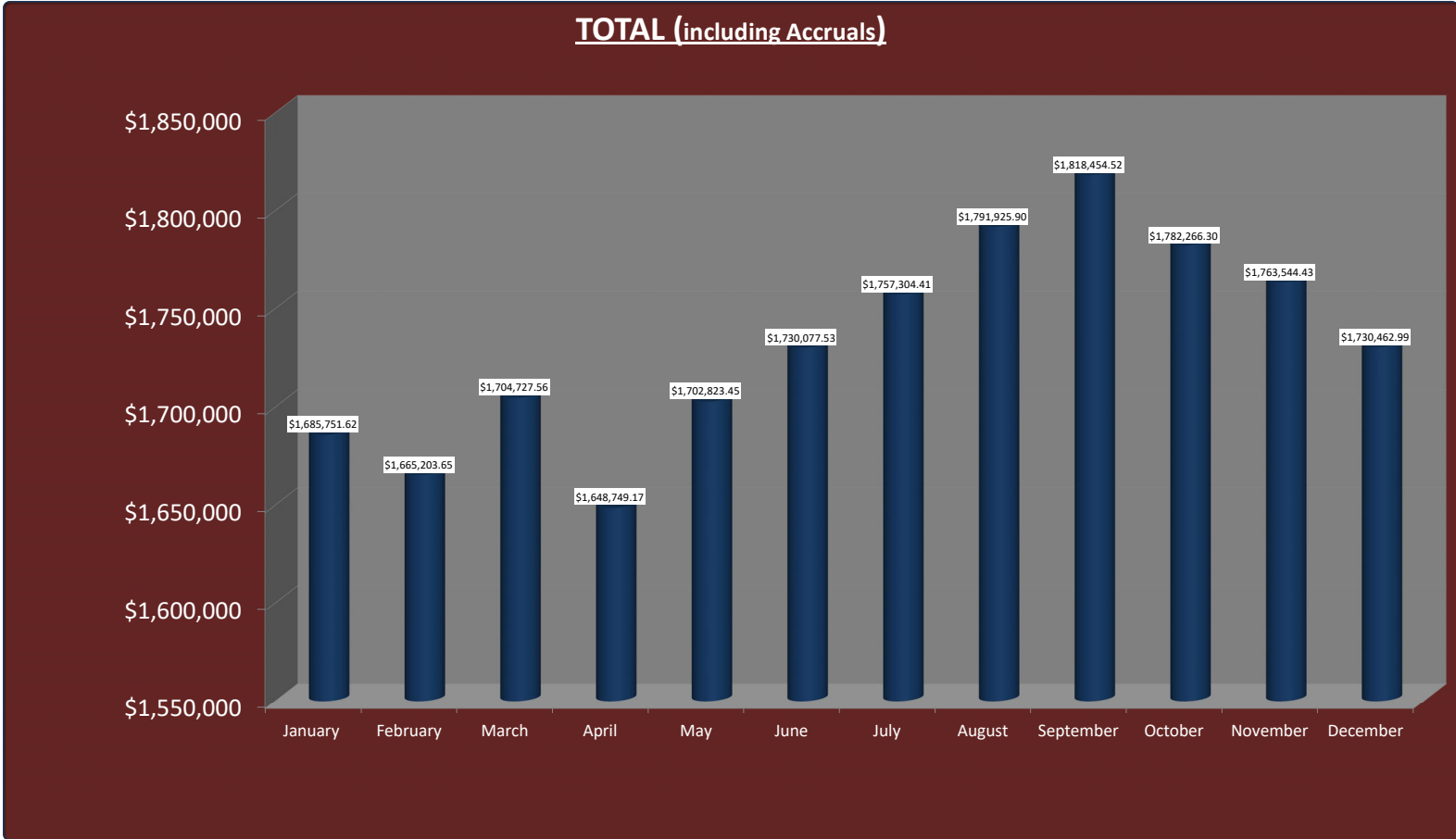
	Ending Market Value	Current Allocation
Equity	\$ 958,403.56	55%
Cash & Fixed Income	\$ 770,259.88	45%
Accruals	<u>\$ 1,799.55</u>	<u>0%</u>
TOTAL	<u>\$ 1,730,462.99</u>	<u>100%</u>

ASSET ALLOCATION



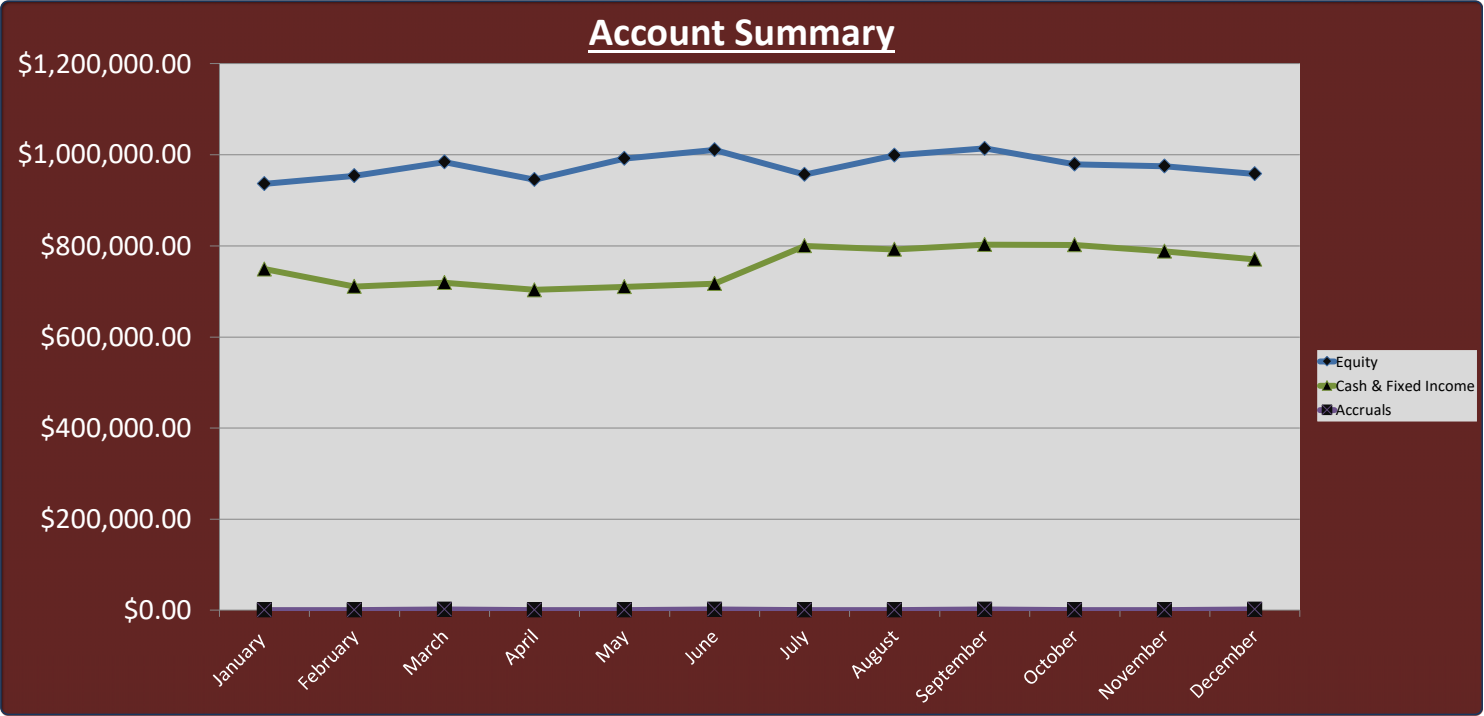
Wylie Independent School District
Market Value of Birmingham Scholarship Fund Investments (Total)
For the Twelve Months Ending December 31, 2024

January	February	March	April	May	June	July	August	September	October	November	December
\$1,685,751.62	\$1,665,203.65	\$1,704,727.56	\$1,648,749.17	\$1,702,823.45	\$1,730,077.53	\$1,757,304.41	\$1,791,925.90	\$1,818,454.52	\$1,782,266.30	\$1,763,544.43	\$1,730,462.99



Wylie Independent School District
Market Value of Birmingham Scholarship Fund Investments (Summary)
For the Twelve Months Ending December 31, 2024

	January	February	March	April	May	June	July	August	September	October	November	December
Equity	\$936,123.52	\$954,193.65	\$983,929.76	\$945,292.60	\$992,117.58	\$1,010,798.49	\$957,036.99	\$999,084.32	\$1,013,934.49	\$979,451.72	\$975,316.40	\$958,403.56
Cash & Fixed Income	\$749,152.91	\$710,724.21	\$719,092.26	\$703,188.14	\$710,431.71	\$717,360.45	\$799,922.12	\$792,567.17	\$802,746.01	\$802,502.39	\$787,935.65	\$770,259.88
Accruals	\$475.19	\$285.79	\$1,705.54	\$268.43	\$274.16	\$1,918.59	\$345.30	\$274.41	\$1,774.02	\$312.19	\$292.38	\$1,799.55



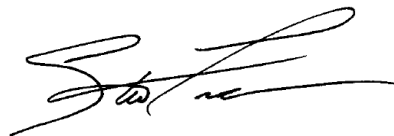
Wylie Independent School District
Current Period Change in Values - Birmingham Scholarship Fund
December 1, 2024 through December 31, 2024

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	204.19	207.56	3,689.79	42,381.06	38,691.27	3,353.89	43,701.16	40,347.27	1.14%
Six Circles US Unconstrained	17.41	11,735.85	212,628.27	204,321.15	(8,307.12)	137,291.92	148,957.85	11,665.93	1.29%
SPDR S&P 500 ETF Trust	589.08	820.00	494,091.00	480,585.60	(13,505.40)	195,698.42	195,698.42	-	1.21%
EAFE Equity									
JPMORGAN BETABUILDERS CANADA ETF	70.59	396.00	29,878.20	27,953.64	(1,924.56)	19,395.19	19,395.19	-	2.36%
Six Circles International UNCON EQ	10.66	12,841.82	134,218.68	136,893.76	2,675.08	119,833.95	129,821.44	9,987.49	3.25%
Japanese Large Cap Equity									
JPMorgan Betabuilders Japan - ETF	54.89	765.00	52,980.35	41,990.85	(10,989.50)	45,352.70	38,306.56	(7,046.14)	2.80%
Asia ex-Japan Equity									
JPM Betabuilders Developed Asia EX-Japan ETF	48.75	498.00	26,070.30	24,277.50	(1,792.80)	26,740.10	26,740.10	-	4.13%
Total Equity			979,006.19	958,403.56	(20,602.63)	571,498.37	602,620.72	31,122.35	
JP Morgan - CASH AND US FIXED INCOME									
Cash									
US Dollar	1.00	27,113.69	19,120.93	27,113.69	7,992.76	19,120.93	27,113.69	7,992.76	4.50%
US Fixed Income									
Six Circles Ultra Short Duration	9.99	1,821.88	18,145.93	18,200.59	54.66	18,206.02	18,206.02	-	4.80%
Pimco Income FD-INS	10.52	1,683.28	17,943.76	17,708.11	(235.65)	20,042.92	20,042.92	-	6.27%
ISHARES US TREASURY BOND ETF	22.98	768.00	-	17,648.64	17,648.64	-	17,557.78	17,557.78	3.12%
Vanguard Total Bond Market	71.91	947.00	69,699.20	68,098.77	(1,600.43)	73,228.00	73,228.00	-	3.67%
Vanguard Mortgage-Backed SEC	45.34	1,141.00	17,014.12	51,732.94	34,718.82	18,754.19	54,457.79	35,703.60	3.95%
Vanguard Int-Term Corporate	80.27	424.00	34,840.08	34,034.48	(805.60)	33,369.43	33,369.43	-	4.43%
Non-US Fixed Income									
Vanguard Total Intl Bond ETF	49.05	2,566.00	129,711.30	125,862.30	(3,849.00)	138,526.90	138,526.90	-	4.18%
Vanguard Total Intl Bnd-Adm	19.63	3,125.20	63,004.07	61,347.72	(1,656.35)	73,024.79	73,024.79	-	4.14%
Global Fixed Income									
Six Circles Global Bond	8.48	32,853.14	280,202.59	278,594.59	(1,608.00)	294,346.13	297,002.85	2,656.72	3.20%
Six Circles Credit Opport	8.88	7,873.65	86,544.30	69,918.05	(16,626.25)	85,128.23	68,787.61	(16,340.62)	6.90%
Total Alternative Assets			787,935.65	770,259.88	(17,675.77)	824,787.36	821,317.78	(3,469.58)	
Total Other			-	-	-	-	-	-	
Accruals			292.38	1,799.55	1,507.17				
TOTAL			1,767,234.22	1,730,462.99	(36,771.23)				

Investment Officers Certification

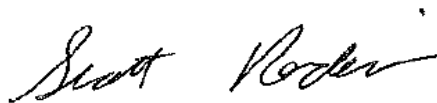
I hereby certify the preceding information is a true and accurate description of the investment portfolio of the Wylie Independent School District for the period indicated. All investments are in compliance with the Public Funds Investment Act and local district investment policies.

Steven Franks
Executive Director of Finance



December 31, 2024

J. Scott Roderick
Assistant Superintendent of Finance and Operations



December 31, 2024

**WYLIE INDEPENDENT SCHOOL DISTRICT
SCHOOL BOARD REPORT**

STUDENT NUTRITION DEPARTMENT

MONTH: Nov-24

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	10,864	10,861	6,143	6,202	4,837	5,175	5,391	6,329	638	3,667	2,458	5,597	3,340	2,400	2,351	1,334	2,620	3,181	5,322	3,939	92,649
STUDENTS-Other	5,479	4,951	2,344	2,388	3,738	2,177	2,740	3,061	418	588	743	2,067	1,686	769	754	442	868	1,083	2,289	1,623	40,209
STUDENTS-Red	1,512	1,524	882	652	660	537	520	860	143	331	468	543	430	466	474	245	253	212	406	340	11,458
STUDENTS-Free	4,739	5,052	2,752	2,340	2,828	2,286	2,596	3,211	670	1,820	2,229	1,483	2,018	2,631	3,584	1,653	1,584	827	1,294	1,027	46,624
ADULTS-Paid	14	57	22	12	39	186	195	184	17	205	164	351	178	249	148	139	245	137	287	133	2,962
ADULTS-Free	139	156	128	97	101	72	66	75	0	77	73	81	70	76	79	59	79	74	100	48	1,650
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	22,594	22,388	12,121	11,582	12,063	10,175	11,247	13,461	1,869	6,406	5,898	9,690	7,474	6,266	7,163	3,674	5,325	5,303	9,311	6,929	190,940
ADA	3098	2651	1029	990	986	940	936	1060	133	572	517	896	652	597	653	502	571	590	807	706	18,888
% SERVED	46%	53%	74%	73%	76%	68%	75%	79%	88%	70%	71%	68%	72%	66%	69%	46%	58%	56%	72%	61%	63%
% LAST MONTH	42%	53%	73%	72%	75%	63%	73%	76%	68%	68%	72%	66%	69%	65%	68%	44%	57%	54%	69%	61%	61%
% LAST YEAR	45%	51%	79%	73%	72%	79%	77%	81%	68%	72%	72%	65%	71%	65%	68%	50%	61%	59%	67%	60%	63%
BREAKFAST																					
STUDENTS-Type A	3,992	2,707	1,075	784	629	655	642	1,234	140	1,013	552	1,165	441	634	391	590	469	426	1,073	611	19,223
STUDENTS-Other	910	706	95	27	97	44	66	136	15	149	57	230	13	48	3	6	96	23	96	29	2,847
STUDENTS-Red	803	707	358	178	178	128	125	329	51	157	229	194	147	261	81	106	146	102	137	143	4,560
STUDENTS-Free	3,123	2,356	1,176	605	1,066	839	849	1,288	271	932	984	686	742	1,034	1,091	893	842	299	534	492	20,102
ADULTS-Paid	5	5	3	0	3	2	4	1	1	0	0	0	0	2	2	0	0	1	0	1	30
ADULTS-Free	7	46	62	1	22	33	4	45	0	33	31	37	0	36	32	35	50	35	44	10	563
STUDENTS SERVED	8,828	6,476	2,704	1,594	1,970	1,666	1,682	2,987	477	2,251	1,822	2,275	1,343	1,977	1,566	1,595	1,553	850	1,840	1,275	46,732
ADA	3098	2651	1029	990	986	940	936	1060	133	572	517	896	652	597	653	502	571	590	807	706	18,888
% SERVED	18%	15%	16%	10%	12%	11%	11%	18%	22%	25%	22%	16%	13%	21%	15%	20%	17%	9%	14%	11%	15%
% LAST MONTH	17%	14%	15%	8%	11%	10%	10%	15%	20%	22%	21%	16%	11%	20%	15%	20%	16%	8%	14%	11%	14%
% LAST YEAR	18%	15%	22%	7%	11%	17%	12%	14%	18%	20%	24%	17%	12%	17%	16%	23%	23%	11%	15%	10%	16%

**WYLIE INDEPENDENT SCHOOL DISTRICT
SCHOOL BOARD REPORT**

STUDENT NUTRITION DEPARTMENT

MONTH: Dec-24

DAYS IN OPERATION: 15

	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	8,480	8,351	5,478	5,728	4,333	4,777	4,861	5,896	492	3,346	2,305	4,882	3,036	2,220	2,043	1,202	2,480	2,852	4,750	3,604	81,116
STUDENTS-Other	4,317	3,972	1,969	1,981	3,150	1,860	2,815	2,925	361	443	712	1,931	1,626	705	647	338	846	1,012	2,083	1,406	35,097
STUDENTS-Red	1,231	1,190	759	633	536	483	489	748	93	301	435	505	376	410	416	169	211	180	368	323	9,856
STUDENTS-Free	3,733	4,110	2,491	2,197	2,613	2,200	2,358	3,035	686	1,710	2,264	1,368	1,920	2,421	3,339	1,527	1,509	783	1,183	951	42,398
ADULTS-Paid	25	38	23	13	20	36	93	18	1	76	22	44	23	21	19	36	33	23	63	70	697
ADULTS-Free	140	182	110	89	100	59	64	66	0	71	65	65	66	69	65	57	74	75	93	24	1,534
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	17,761	17,623	10,697	10,539	10,632	9,320	10,523	12,604	1,632	5,800	5,716	8,686	6,958	5,756	6,445	3,236	5,046	4,827	8,384	6,284	168,467
ADA	3,095	2,653	1025	989	988	943	930	1059	125	571	516	892	652	603	645	503	582	593	808	704	18,879
% SERVED	38%	44%	70%	71%	72%	66%	75%	79%	87%	68%	74%	65%	71%	64%	67%	43%	58%	54%	69%	59%	59%
% LAST MONTH	38%	44%	67%	69%	71%	64%	70%	75%	79%	65%	69%	62%	67%	61%	63%	42%	55%	52%	67%	58%	57%
% LAST YEAR	41%	44%	76%	67%	67%	78%	76%	82%	70%	72%	72%	64%	70%	64%	68%	50%	62%	57%	67%	61%	61%
	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	3,259	2,169	971	615	468	563	568	1,029	77	842	491	903	343	509	350	489	350	352	903	498	15,749
STUDENTS-Other	697	491	72	19	76	34	71	80	16	161	37	328	4	33	10	4	58	17	99	53	2,358
STUDENTS-Red	719	593	306	172	137	155	105	288	27	109	196	153	86	233	92	79	162	76	129	118	3,935
STUDENTS-Free	2,827	2,087	1,147	569	974	747	693	1,119	252	832	922	543	574	840	995	835	717	288	483	431	17,875
ADULTS-Paid	4	8	1	0	1	3	3	0	0	0	1	0	0	2	2	2	0	0	0	1	28
ADULTS-Free	18	38	57	0	29	33	15	36	0	37	33	39	1	33	30	32	48	30	45	10	564
STUDENTS SERVED	7,502	5,340	2,496	1,375	1,655	1,499	1,437	2,516	372	1,944	1,646	1,927	1,007	1,615	1,447	1,407	1,287	733	1,614	1,100	39,917
ADA	3,095	2,653	1025	989	988	943	930	1059	125	571	516	892	652	603	645	503	582	593	808	704	18,879
% SERVED	16%	13%	16%	9%	11%	11%	10%	16%	20%	23%	21%	14%	10%	18%	15%	19%	15%	8%	13%	10%	14%
% LAST MONTH	16%	13%	15%	9%	11%	10%	10%	15%	17%	21%	20%	13%	10%	17%	14%	18%	14%	8%	12%	10%	13%
% LAST YEAR	18%	14%	23%	7%	10%	16%	12%	16%	20%	19%	23%	16%	12%	16%	15%	22%	21%	11%	15%	10%	15%



WYLIE INDEPENDENT SCHOOL DISTRICT
DETAIL BUDGET AMENDMENT #4
2024-2025 SCHOOL YEAR

	General Fund (Fund 164, 196 & 199)				Fund 240-Student Nutrition				Fund 511-Debt Service			
<u>Tuesday, January 21, 2025</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	79,376,794	79,386,794	-	79,386,794	5,293,602	5,293,602	-	5,293,602	44,697,672	44,697,672	-	44,697,672
58xx -State Revenue	120,928,552	120,928,552	-	120,928,552	225,000	225,000	-	225,000	2,677,148	2,677,148	-	2,677,148
59xx - Federal Revenue	1,381,800	1,381,800	-	1,381,800	4,231,200	4,231,200	-	4,231,200	-	-	-	-
79xx - Other Sources	561,800	1,813,200	1,108,604	2,921,804	-	-	-	-	-	-	-	-
TOTAL Revenues	202,248,946	203,510,346	1,108,604	204,618,950	9,749,802	9,749,802	-	9,749,802	47,374,820	47,374,820	-	47,374,820
Func	Description											
11	Instruction				-	-	-	-	-	-	-	-
12	Instructional Res/Media				-	-	-	-	-	-	-	-
13	Curriculum/Staff Dev				-	-	-	-	-	-	-	-
21	Instructional Leadership				-	-	-	-	-	-	-	-
23	Campus Administration				-	-	-	-	-	-	-	-
31	Guidance/Counseling				-	-	-	-	-	-	-	-
32	Social Work Services				-	-	-	-	-	-	-	-
33	Health Services				-	-	-	-	-	-	-	-
34	Transportation				-	-	-	-	-	-	-	-
35	Food Services				14,494,051	17,265,623	-	17,265,623	-	-	-	-
36	Co-Extra Curricular				-	-	-	-	-	-	-	-
41	Central Administration				-	-	-	-	-	-	-	-
51	Plant Maintenance				3,240	28,240	-	28,240	-	-	-	-
52	Security				-	-	-	-	-	-	-	-
53	Data Processing/Technology				-	-	-	-	-	-	-	-
61	Community Service				-	-	-	-	-	-	-	-
71	Debt Service -General Fund				-	-	-	-	47,374,820	47,374,820	-	47,374,820
81	Facilities Acquisition & Construction				-	-	-	-	-	-	-	-
95	Payments to JJAEP				-	-	-	-	-	-	-	-
99	Other Intergovernmental Charges				-	-	-	-	-	-	-	-
TOTAL Expenditures	211,815,642	219,628,092	1,108,604	220,736,696	14,497,291	17,293,863	-	17,293,863	47,374,820	47,374,820	-	47,374,820
89xx - Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	211,815,642	219,628,092	1,108,604	220,736,696	14,497,291	17,293,863	-	17,293,863	47,374,820	47,374,820	-	47,374,820
Excess of revenue over (under) expenditures	(9,566,696)	(16,117,746)	-	(16,117,746)	(4,747,489)	(7,544,061)	-	(7,544,061)	-	-	-	-

WYLIE INDEPENDENT SCHOOL DISTRICT
Fund General (164 196 199)

Budget Amendment #4
Tuesday, January 21, 2025
for the 2024-2025 School Year



Fund 199 General Fund - (For Memo Only)

		Approved Current Budget	Amendment	Revised Budget	Reason for Amending
REVENUE					
199-00-7913-XX-XXX-XXXXXX	Proceeds from Capital Leases	1,126,900	541,604	1,668,504	Finance - Xerox Copiers
199-00-7949-00-000-000000	Other Sources	686,300	567,000	1,253,300	Finance - Cisco SmartNet software subscription (5 years)
Total Revenue-Fund 199			1,108,604		
EXPENDITURES					
199-11-6639-XX-XXX-XXXXXX	Instructional	0	495,732	495,732	Finance - Xerox Copiers
199-21-6639-XX-XXX-XXXXXX	Instructional Leadership	0	15,536	15,536	Finance - Xerox Copiers
199-23-6639-XX-XXX-XXXXXX	Campus Administration	0	27,450	27,450	Finance - Xerox Copiers
199-51-6639-XX-XXX-XXXXXX	Plant Maintenance	0	2,886	2,886	Finance - Xerox Copiers
199-53-6399-00-801-099000	Data Processions/Technology	996,354	(113,400)	882,954	TECH - Multi-year subscription/contract
199-53-6399-00-801-099APP	Data Processions/Technology	0	567,000	567,000	Finance - Cisco SmartNet software subscription (5 years)
199-71-6514-00-801-099000	Debt Service - General Fund	565,414	113,400	678,814	TECH - Multi-year subscription/contract
Total Expenditures-Fund 199			1,108,604		

*Denotes new account code



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

January 8, 2025

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, 2025.

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, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement 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 (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient 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

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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 GAAP and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the 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 GAAS; 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.

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 GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, 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.

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) and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the completion of the audit fieldwork.

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits or other engagements or studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address

significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

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.

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.

Board of Trustees and
Assistant Superintendent for Finance and Operations
Wylie Independent School District
January 8, 2025

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

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

We estimate that our total fee for this audit will be \$57,000. 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
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January 8, 2025

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Reporting

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

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

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2021 peer review report accompanies this letter.

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

Respectfully submitted,

Edgin, Parkman, Fleming & Fleming, PC

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

RESPONSE:

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

By: _____

Title: Board President

Date: _____

By: _____

Title: Assistant Superintendent for Finance and Operations

Date: _____

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

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Report on the Firm's System of Quality Control

May 25, 2022

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

We have reviewed the system of quality control for the accounting and auditing practice of Edgin, Parkman, Fleming & Fleming, PC (the firm) in effect for the year ended December 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. 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 L.L.P.

Certified Public Accountants

WYLIE INDEPENDENT SCHOOL DISTRICT

2024 COOPERATIVE PURCHASING PROGRAM MANAGEMENT FEES

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 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 2024 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)*	\$800	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	12/31/2025
Texas Department of Information Resources	\$0		N/A
E&I Cooperative Services	\$0		N/A
EQUALIS (Region 10)	\$0		N/A
EPIC 6 (Region 6)	\$0		N/A
Educational Purchasing Cooperative of North Texas	\$100	Annual Membership	8/31/2025**
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	7/21/2025
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 2024-2025 school year.

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

Fine Arts Contracted Services

Request For Proposal 2025-J06-100

Recommendation:

(Superintendent)

Proposals were received from seven (7) offerors for RFP 2025-J06-100.

Allison Ringler Studio (Ringler)

Dante Harpe

Kaitlyn Neufeld

Kasey Bush

Molly Smit

Terry Berrier (Teresa S Berrier)

Will Chandler (William Chandler)

It is the recommendation that all be awarded:

The term of this contract is two school years, 2024-2025 and 2025-2026 with (2) two optional one-year renewals on August 1st of each eligible renewal year.

AGENDA:

January 21, 2025

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

Local Restaurant, Fast Food and Catering

Request For Proposal- 2025-J06-101

Recommendation:

(Superintendent)

Proposals were received from three (3) offerors for RFP 2025-J06-101.

Chili's
Redstone Foods
Starwood Café Wylie

It is the recommendation that all be awarded:

The term of this contract will be one (1) school year, 2024-2025, with three (3) possible, one (1) year automatic renewals on August 1st of each eligible renewal year.

AGENDA:

January 21, 2025

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

Instructional Supplies, Services, Subscriptions and Software

Request For Proposal 2025-J06-103

Recommendation:

(Superintendent)

Proposals were received from thirteen (13) offerors for RFP 2025-J06-103.

Agape Therapies & Educational Services
Barbizon Light of Texas (Barbizon Light of the Rockies)
Barnes & Noble Booksellers, Inc
Cut Time LLC
Delta Math Solutions, LLC
Discovery Education, Inc.
EAI Education (Eric Armin Inc.)
Express Readers (Express Readers Inc.)
Harrah LLC
Junction of Function, Inc.
McGraw-Hill School Education, LLC
Nearpod Inc.
Voyager Sopris Learning, Inc.

It is the recommendation that all be awarded:

The term of this contract shall be one (1) school year (2024-2025) with three (3) optional automatic renewals on August 1st of each eligible renewal year.

AGENDA:

January 21, 2025

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

General Building Maintenance: Equipment, Supplies and Trade Service (Non-Construction)

Request For Proposal 2025-O10-105

Recommendation:

(Superintendent)

Proposals were received from twenty-three (23) offerors for RFP 2025-O10-105

1-A Fire & Domestic Testing (Mr Backflow LLC)
ABC Home and Commercial Services (ABC Commercial Services)
Able Electric Service, Inc.
ACIS Inc (Air Conditioning Innovative Solutions Inc)
Adept Facilities & Design
Barsco
CI Pavement (Alderink Enterprises, Inc)
Concord Commercial Services Inc.
Dallas Glass & Door Co., Ltd
Discount Two-Way Radio Corporation
DynaTen
Eagle Fire Extinguisher
Elliot Electric Supply
EMS Heating and Air Conditioning Inc
Eubanks Sand & Gravel DBA Zachary Construction Services (Kenneth Zachary)
FireTron
HWY 78 Auto
inCon-trol Water Systems (inCon-trol Construction LLC)
Martin Heating & Air, LLC
MG Exterior Services
Texas Water Technologies
Timberlake and Dickson
Two7 Mechanical

It is the recommendation that all be awarded.

The term of this contract will be one (1) year, January 22, 2025, through January 21, 2026, with three (3) possible, one (1) year automatic renewals.

AGENDA:

January 21, 2025

WYLIE INDEPENDENT SCHOOL DISTRICT

WYLIE, TEXAS

E: RATE: Fiber Network Maintenance & Operations of Existing Fiber

Request For Proposal 2025-N11-106

Recommendation:

(Superintendent)

Qualifications or Proposals were received from one (1) offeror for RFP 2025-N11-106 E: RATE: Fiber Network Maintenance & Operations of Existing Fiber

Capco

It is the recommendation that they be awarded:

The term of this contract shall be five (5) years July 1, 2025, through June 30, 2030; with (2) two optional (5) five-year renewals.

AGENDA:

January 21, 2025



ACTION REQUIRED!
Due Date: February 28, 2025

October 21, 2024

Re: Membership and Participation in the Region 10 ESC Multi-Region Purchasing Cooperative, SY25-26

Dear Food Service Director Addressed:

Multi-Region Purchasing Cooperative (hereafter "R10MRPC") requires all Interlocal Agreements (hereafter "Agreement") to be approved by each Recipient Agency's (hereafter "RA") Board of Directors. Completed Agreements must be submitted with proof of Board approval. R10MRPC also utilizes an annual, single-year agreement encompassing membership roles, responsibilities, and bid participation for the agreement term. Region 10 Education Service Center is the "Coordinating Entity and Fiscal Agent" for R10MRPC.

This packet includes the Interlocal Agreement for RAs participating in the School Nutrition Programs that wish to purchase food service products or services through the R10MRPC formally procured and awarded bids. If the RA does not plan to purchase from any of the awarded bids, there is no need to complete an Interlocal Agreement.

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

The Multi-Region Purchasing Cooperative is fully self-funded through a Vendor Participation Fee. This fee is collected directly from the awarded commercial-only vendors. Fees are used to cover expenses related to the administration and operation of R10MRPC and the growth in services and benefits offered to our members. Studies indicate that school districts benefit through cooperative participation with considerable cost savings. While the purchasing power of the R10MRPC is significant, the costs of goods and services continue to rise annually. Studies prove that schools participating in a child nutrition purchasing cooperative receive better pricing and a higher selection of products with higher fill rates. Additional benefits of participating in the R10MRPC include training and technical support for child nutrition programs, compliant solicitations, and high-level customer service.

Thank you for considering participation in the SY 2025-2026 R10MRPC. If you have any questions, please contact me.

Please submit completed and signed Agreement to Angela McCrary: angela.mccrary@region10.org

Sincerely,

Keri Warnick
Program Coordinator
Keri.warnick@region10.org
972.348.1448

Enclosures

INTERLOCAL AGREEMENT

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

This Interlocal Agreement is a one-year agreement for the school year 2025-2026 (July 1, 2025, through June 30, 2026). If completed, a fully executed copy will be returned to the RA and kept on file with R10MRPC indefinitely.

Each RA wishing to purchase from any procured and awarded bid must complete and sign all required pages. Each RA is asked to consider which bids best fit their needs. R10MRPC requires members to forecast their product and/or service needs through R10MRPC's customized software before all bid renewals and new bids are released.

The fully completed and signed Interlocal Agreement must be approved by your school Board of Trustees or Authorized Representative and returned no later than February 28, 2025. Please note that Interlocal Agreements received after the due date or later after bids have been released may not be approved due to forecasting requirements and procurement regulations.

Please return pages 3-11 of the Agreement fully executed.

Region 10 Education Service Center
Multi-Region Purchasing Cooperative
SY25-26: INTERLOCAL AGREEMENT

This Interlocal Agreement (hereafter the "Agreement") is entered into by and between the agencies shown below as contracting parties for a single-year term, per the section entitled "Membership Term" below. The Member Recipient Agency (RA) is responsible for paying vendors' invoices for goods and services purchased by the RA through the effective termination date. Region 10 ESC is the MRPC "Coordinating Entity and Fiscal Agent."

Contracting Parties

<u>Region 10 Education Service Center</u>	<u>057-950</u>	
Fiscal Agent/Coordinating Entity	County District Number	
<u>Wylie ISD</u>	<u>043-914</u>	<u>00205</u>
District/Recipient Agency (RA)	RA County District Number	RA/Organization ID (WBSCM #)

STATEMENT OF SERVICE'S TO BE PERFORMED

The Region 10 Multi-Region Purchasing Cooperative (hereafter the "R10MRPC") organizes and administers the child nutrition cooperative purchasing and commodity processing program for RAs in Texas. Authority for such service is granted by Section 8.053 of the Texas Education Code, Chapter 791 of the Texas Government Code, and Chapter 271, Subchapter F, of the Texas Local Government Code. The goal of the cooperative is to obtain substantial savings on food service items through volume purchasing. There is no fee to join R10MRPC.

MEMBERSHIP:

Membership is a single-year term in the R10MRPC. The R10MRPC offers a variety of formally procured bids utilizing the competitive requests for proposals (RFP) method to assist RAs with their fiscal budgetary needs. RAs may commit to any bid(s) that best fits their needs. Members' bid selection is a commitment to purchase from the R10MRPC awarded vendor(s). Before releasing any formal solicitation or bid renewal, members must provide estimated quantities/forecasts for each product they plan to purchase on each bid selected. Currently, the following formally procured bids are offered:

- | | |
|---|-------------------------------|
| 1. USDA Foods for Further Processing (USDA Processed Commodities) | 8. Fresh Bread |
| 2. Full-Line Grocery Distributor (to include processed commodities) | 9. Milk Full-Service Delivery |
| 3. Manufacturer Direct-to-District Delivery (commercial foods; approval required) | 10. Ice Cream Novelties |
| 4. Small Wares | 11. Chips and Snacks |
| 5. Kitchen Chemicals & Cleaning Products (products) | 12. Beverages (contained) |
| 6. Sanitation System & Safety Training (services) | 13. Dispensed Fruit Beverages |
| 7. Fresh Produce & Raw Meats | 14. Coffee Bar Products |
| | 15. Milk Coolers |
| | 16. GDSN Connection Software |
| | 17. Armored Car Services |

LIMITATION OF AGREEMENT:

The R10MRPC reviews this Agreement annually to ensure compliance with United States Department of Agriculture (USDA) and Texas Department of Agriculture (TDA) regulations. If, following such review, the R10MRPC discovers that any provision contained herein is not in accordance with USDA and TDA regulations, R10MRPC will have 30 days to make all necessary updates and require that each participating RA sign a new Agreement. If R10MRPC does not amend the provision within the given timeframe, the RA may terminate this agreement on 10 days' written notice to R10MRPC. Child Nutrition Federal Funds are governed by USDA and TDA regulations. EDGAR does not apply to child nutrition federal funds.

GENERAL PROVISIONS:

1. The Parties agree to comply with all applicable federal, state, and local statutes, ordinances, rules, and regulations in connection with the procurement activities and programs contemplated under this Agreement. This Agreement is subject to all applicable present and future valid laws governing such programs.
2. This Agreement shall be governed by the law of the State of Texas and the venue for any dispute resolution shall be in the county where the administrative offices of Region 10 ESC are located, which is currently Dallas County, Texas.
3. The R10MRPC reserves the right, but is not obligated, to add additional members and allow participation. Adding an RA may "materially change the existing contract(s)" and, thereby, require rebidding of said contract(s). Consequently, the RA may not be permitted to participate in those affected contracts to avoid rebidding and possibly negatively impacting the membership in place at the time of the current contract(s) award. The membership of a new RA may become effective upon any new bids, rebids being awarded, new fiscal year, or as permitted at the sole discretion of the R10MRPC.
4. This Agreement and any addenda executed by the parties contains the entire agreement of the Parties hereto concerning the matters covered by its terms, and it may not be modified in any manner without the express written consent of both Parties. Modifications may be required by law or regulation, which shall require action by the R10MRPC and the RA. Failure to act by either party, within a reasonable period, on legally required modifications shall constitute good cause to terminate this Agreement effective upon written notification to the other party.
5. If any term(s) or provision(s) of this Agreement are held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions of this Agreement shall remain in full force and effect.
6. The Executive Director of Region 10 ESC or his or her designee and authorized agent of the member district shall attempt to resolve any disputes that develop under this Agreement. If any dispute is unable to be resolved, both Parties agree to nonbinding mediation before either Party may resort to litigation. The selection of the mediator shall be mutually agreed upon, and the costs for such mediation borne equally between the Parties.

7. No Party to this Agreement waives or relinquishes any immunity or defense on behalf of itself, its trustees, directors, officers, employees, and agents, because of its execution of this Agreement or the performance of the functions and obligations set forth herein.

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

9. Per USDA Federal Regulations and TDA Administrator's Reference Manual (ARM) Section 17, the R10MRPC is a Child Nutrition Program (CNP) Operator-Only Cooperative that is categorized as a "for-profit cooperative". Per ARM Section 17, R10MRPC is required to return "unanticipated profits" to the member. This Agreement allows R10MRPC to deduct the cost of services from the collected vendor fees and pay any remaining amount to members regularly. The R10MRPC's "profit margin", for purposes of this Agreement, shall be defined as the revenue received by the R10MRPC through the charging of the vendor fees outlined in the "Membership Fees" section below minus the expenses to the R10MRPC to operate the cooperative. The Coordinating Entity shall retain the profit margin; however, any revenue received more than the profit margin ("unanticipated profit") will be distributed to the R10MRPC's participating members by the Fiscal Agent. R10MRPC is not permitted per state regulations to collect a profit from sales of processed commodities.

R10MRPC adheres to the following rebate system.

- A. R10MRPC will collect all Vendor Participation Fees quarterly.
- B. R10MRPC does not charge a Vendor Fee to any USDA commodity processor.
- C. R10MRPC will utilize a year-end revenue report that details each participating member's generated sales with each awarded vendor.
 - 1) R10MRPC applies an equal percentage of the operational cost to each RFP.
 - 2) Total overhead and expenses are calculated for each RFP based on shared percentage.
 - 3) Total collected revenue is calculated against shared operational costs for each RFP. Any RFP that does not generate enough revenue to cover the shared percentage of expenses is not eligible for a rebate.
 - 4) Any member purchasing USDA commodity foods through our awarded grocery distributor will receive a rebate of collected fees minus the shared expenses.
 - 5) Any member participating in bids that have an excess of fees collected beyond the shared expenses will receive a rebate.
 - 6) Rebate amounts are calculated in October once the Region 10 ESC books are closed.
 - 7) Rebate checks are mailed to each eligible participating member in late November or December. Checks include a letter with instructions about the rebate check and that it must be deposited into the child nutrition fund account.
 - 8) R10MRPC will send out an email notification to each food service director that includes the amount of their rebate.

This Agreement allows R10MRPC to deduct the cost of services from the collected vendor fees and pay any remaining amount to members regularly. The R10MRPC's "profit margin", for purposes of this Agreement, shall be defined as the revenue received by the R10MRPC through the charging of the vendor fees outlined in the "Membership Fees" section below minus the expenses to the R10MRPC to operate the cooperative. The Coordinating Entity shall retain the profit margin; however, any revenue received more than the profit margin

(“unanticipated profit”) shall be distributed to the R10MRPC’s participating members by the Fiscal Agent. R10MRPC is not permitted per state regulations to collect a profit from sales of processed commodities.

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

Membership Term. This Agreement shall be for a one-year term unless sooner terminated per the provisions of this Agreement. The conditions outlined in this Agreement shall apply to this single-year term. The Agreement year for each purchasing cooperative program commences July 1st and will extend through June 30th of the following calendar year.

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

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

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

Authorization to Participate. The R10MRPC and each RA represent and warrant, by the execution and delivery of the Interlocal Agreement, that they have obtained all requisite authority through governing board action to enter and perform the terms of this Agreement. Proof of Board approval through Board meeting notes is accepted. If your school does not have a Board of Directors, the authorized representative’s signature is acceptable.

Cooperation and Access. Each party agrees to cooperate with any reasonable requests for information and records made by the other party. Each party reserves the right to audit the relevant records of the other party during normal business hours. Any breach of this Article shall be considered material and shall make the Agreement subject to termination on ten (10) days' written notice to the RA.

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

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

Governance. R10MRPC shall be governed by the Fiscal Agent's Board of Trustees (hereinafter the "Board") per applicable law and regulations. Procurement processes and procedures are governed by applicable laws and regulations.

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

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

Acceptance of USDA Foods Sent for Further Processing. The R10MRPC, through the Fiscal Agent, is granted the right to issue a cooperative bid/proposal (RFP) for the processing of selected USDA commodity foods donated by participating members. The R10MRPC, through the Fiscal Agent, is further granted the right to enter a Contract for Services with the commodity food processor(s) receiving the processing award(s) for agreed-upon processed end-products, to execute a service agreement on behalf of participating members. Participating members will have the right and responsibility to accept the processed end-product(s) for the life of the contract between R10MRPC, through the Fiscal Agent, and the processor for all commodity foods donated to, and for which processing was subsequently procured through, the R10MRPC. Excess commodities may be distributed according to USDA or TDA regulations and guidance.

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

PARTY ROLES AND RESPONSIBILITIES:

Role of the R10MRPC, through the Fiscal Agent:

1. Provide for the organizational and administrative structure of the program.
2. Provide staff with the time necessary for the efficient operation of the program.
3. Provide procurement training if requested.
4. Provide guidance and assistance or templates for the school's Procurement Procedures Manual and Code of Conduct Manual if requested.
5. The R10MRPC shall coordinate the Competitive Procurement Process for all Awarded Contracts using the Formal Procurement method of Requests for Proposals (RFP).
6. The R10MRPC shall follow the local, State, and Federal procurement guidelines as listed below:
 - a. United States Department (USDA) Code of Federal Regulations (2 CFR) parts 200.318-200.327 and Appendix II
 - b. Texas Department of Agriculture's (TDA) Administrator's Reference Manual (ARM) Sections 16 and 17, 17a, 17b, and 17c.
 - c. Requiring Board of Directors' approval on all R10MRPC bid award recommendations.
 - d. Texas Education Code 44.031 relating to purchasing contracts.
 - e. Education Department General Administrative Regulations (EDGAR) as the guidelines pertain to Purchasing Cooperatives' procuring on behalf of its RAs. EDGAR refers to and requires Child Nutrition Food Purchasing Cooperatives to adhere to USDA Federal Regulations located in 2 CFR 200.317-200.327.
 - f. Form 1295 will be required to be filled out and filed with the Texas Ethics Commission by all awarded vendors and will be managed by the Fiscal Agent's Business Office.
7. Send solicitations for the Further Processing of USDA foods to all companies found on the TDA "Approved List of Vendors" without limitations.
8. Enter into a detailed agreement with distributors that distribute processed end-products containing USDA Foods including language to ensure proper resolution of errors such as data, pricing, product, reports, etc.
9. Do the following regarding USDA Foods:
 - a. Track and assist RAs with the management of their USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements.
 - b. Assist RAs with Sales Verifications of end products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
 - c. Provide RAs with information on commodity processing, including, but not limited to, anticipated delivery dates, product recalls or production issues, discontinued products, and replacement recommendations.
 - d. Provide the list of commodity items to RAs for purposes of obtaining quantity requests. This is done using an online software program.
 - e. Receive quantity requests from RAs for commodity processing through district entries into the online software and prepare appropriate quantity totals by item.
 - f. Provide a delivery schedule, on behalf of each RA, for all selected USDA Foods for Further Processing to each processor and distributor based on information collected from each RA.

10. The R10MRPC assumes no responsibility for failure of delivery by vendors, however, the R10MRPC will assist all RAs with service and product quality issues to ensure all vendors adhere to the terms and conditions of the awarded contract.
11. Initiate and implement activities related to the bidding and vendor selection process. Competitive bidding procedures for Texas public schools using Child Nutrition federal funds will be strictly followed.
12. Provide RAs with procedures for ordering, delivery, and billing.
13. Mediate problems/concerns between vendors and RAs.
14. Provide RAs access to all records, reports, and documents to ensure rebates, discounts and other applicable credits will accrue to the RA.
15. Make available or provide easy access to all procurement documents created and received for each awarded RFP and vendor, as required and in compliance with State Agency Administrative and Procurement Reviews.
16. Act ethically always and in accordance with all federal, state, and local guidelines.
17. Create and monitor/host an Advisory Committee. The Advisory Committee is a voluntary member committee with a 2-year commitment that meets quarterly. The Committee goals are to act as liaison between R10MRPC and the membership base if needed, communicate information received from TDA to R10MRPC as necessary, and review or sample products to assist in the streamlining of offered bid awards and best products.

Role of the RA:

1. Commit to the General Provisions and Roles and Responsibilities of this Agreement by authorization of its governing body (School Board of Trustees) and by execution by an approved foodservice employee in the appropriate spaces on the attached form (physical signature copy must be provided to R10MRPC promptly following execution).
2. Designate a primary and secondary contact.
3. Commit to purchasing from selected bid categories as forecasted.
4. Provide an estimated quantity for each of the products desired through the use of the online required software Maestro Forecasting or as requested by the Program Coordinator during any single-year term of Participation.
5. Comply with all USDA and TDA regulations.
6. Prepare purchase orders issued to the appropriate vendor from the official award list provided by R10MRPC.
7. Accept shipments of products ordered from vendors per standard purchasing procedures.
8. Address product warranties and product qualities with the manufacturer.
9. Pay vendors' net amount due within agreed-upon terms after receipt of a correct monthly statement.
10. Participate in bid evaluation committees for the bids that the RA is utilizing. Evaluation committee meetings will include, but not be limited to, face-to-face group meetings, online voting, or any other form of participation as requested by the R10MRPC.
11. Act ethically always and in accordance with all Federal, State, and local guidelines, as well as R10MRPC Member Roles. The R10MRPC shares information with participating members that at times is considered confidential and proprietary. Members may be asked to sign Non-Disclosure Agreements and agree to adhere to the terms set forth in those agreements. Future membership in the R10MRPC may be jeopardized based on unethical handling of sensitive R10MRPC and/or vendor information.
12. Attend R10MRPC meetings and training classes to stay informed of the cooperative's processes and services offered. Training classes are specific to some of the "tools" offered by R10MRPC. Attending meetings and classes helps ensure your success as a participating RA in the R10MRPC.

13. Participates in a Member Advisory Committee through selection or appointment. The Member Advisory Committee is a small committee of R10MRPC participating members formed every 2 years. The Advisory Committee serves as the liaison for all participating members when a conflict or concern arises regarding R10MRPC if needed, and annually reviews all procurement practices by the R10MRPC to ensure compliance in all areas, along with other tasks.
14. The following roles will apply to participating members who commit entitlement dollars for the USDA processed commodity foods:
 - a. The RA shall access the Web Based Supply Chain Management (WBSCM) system on a regular basis to effectively manage USDA Foods entitlement, food requests, and allocations.
 - b. The RA shall track and manage USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements, i.e., inventory levels shall not exceed a six (6) month supply at any given time; access processor tracking systems (K12 Foodservice, ProcessorLink, or other) on a regular basis; and report inventory issues to R10MRPC.
 - c. The RA shall conduct Sales Verifications of end-products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
 - d. The RA shall maintain copies of the original Child Nutrition ("CN") Label from the product, carton; or a photograph of the CN Label as it appears on the original product carton if available.

BID PARTICIPATION SELECTIONS for SY 2025-2026

The following Bid Participation agreement, as an integrated part of the Agreement, is entered into by and between the District/RA, as indicated below, and Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for participation in one or more of the R10MRPC awarded bids. This agreement is a single-term agreement effective July 1, 2025, through June 30, 2026.

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

To help the R10MRPC represent the most accurate information to potential bidders, **please place a check mark to the left of each bid listed below that you "plan" to use during the SY 2025-2026.** Each RFP is explained on the next page to assist you in the best decision as to which bid(s) best fit your needs. The R10MRPC does not guarantee any vendor that any item will be purchased, however, members should seriously consider each selected bid as member forecasting of each product planned on each selected bid is required prior to the release of a new bid or renewal bid.

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

<input type="checkbox"/>	Chips & Snacks
<input checked="" type="checkbox"/>	Fresh Meats and Produce
<input checked="" type="checkbox"/>	Small Wares
<input checked="" type="checkbox"/>	Kitchen Chemicals & Cleaning Supplies
<input checked="" type="checkbox"/>	Sanitation Systems & Safety Training
<input type="checkbox"/>	Coffee Bar Products
<input type="checkbox"/>	Milk Coolers
<input type="checkbox"/>	Armored Car Services

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

Wylie ISD

District Name

Educational Service Center (ESC)

Main Campus/Bldg. Name

951 South Ballard Ave.

Street Number & Name

Wylie

City

TX 75098


State Zip Code

Signature and Authorization Form

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

As of July 1, 2025, Wylie ISD and the Region 10 Education Service Center/Fiscal Agent
District Name/Recipient Agency (RA)

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

Wylie ISD District/ Name 20 # Of Participating Campuses Dawn Lin Printed Name: Primary Foodservice Contact Dawn.Lin@wylieisd.net Email: Primary Contact Darelle Linzer Printed Name: Secondary Foodservice Contact 972-429-2336 Phone: Secondary Foodservice Contact	10 ESC Region Collin County/Counties in Which Campuses are Located X  Signature: Primary Foodservice Contact Darelle.Linzer@wylieisd.net Email: Secondary Foodservice Contact	19,357 2024-2025 Enrollment 11/22/24 Date Signed 972-429-2335 Phone: Primary Contact
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Board of Director Approval (or authorized rep): Date Completed and Signature Below or Meeting Minutes are acceptable.


Printed Name: Authorized Board Director (or Authorized Representative)

X _____

Signature: Authorized Board Director (or Authorized Representative)

_____ Date Signed/Completed

Below Area: For Region 10 MRPC Use Only

		Keri Warnick	
R10MRPC Authorized Signature		R10MRPC Contact Person	
Program Coordinator		972-348-1448	
Title of Contact Person		Office Phone	

Bids Overview

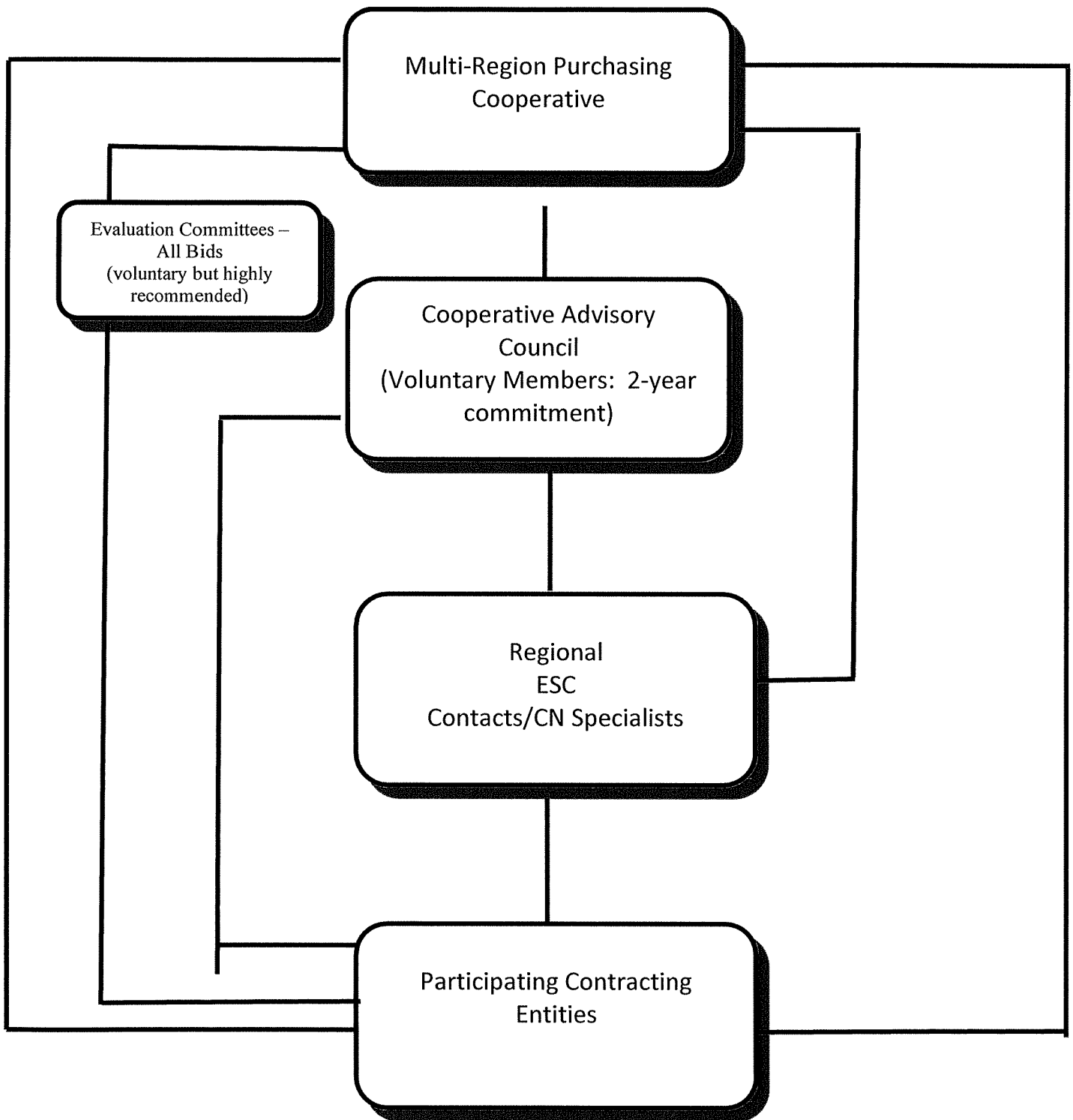
Each year awarded bids are either renewed, if options are available, or released as new based on factors such as no remaining renewal options, material change in contract value, growth in cooperative membership participation, too many discontinuations or new items to consider, or restructuring of the areas to be serviced in the cooperative. The following is the list of RFPs that will be offered in SY25-26 and information if they will be new or renewed.

Bid Category	Bid Description	Current RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY25-26
Beverages - Container	Drinks in containers such as Coke, Dr Pepper, Gatorade, Water, etc....that meet Smart Snack and/or used for before or after school events if managed by foodservice	2022-01-12	Yes	Coca Cola; Dr Pepper; Master's Distribution	4 of 5
Chips & Snacks	Smart Snack approved chips and snacks for a' la carte sales	2022-02-13	Yes	Master's Distribution	4 of 5
Coffee Bar	Cold contained coffees, coffee beans or grounds, syrups, etc.... for Coffee Bars. Smart Snack compliant	2023-03	Yes	Trident Beverage	3 of 5
Dispensed Fruit Beverages	100% dispensed fruit slush beverages, awarded company provides dispensing machine and product.	2022-11	No	TBD	1 of 5
Fresh Bread	Direct delivery from bread vendor to campuses. Fresh bread products	2023-02	Yes	Bimbo Bakery, Flowers Bakery	3 of 5
Fresh Produce & Raw Meats	Fresh produce and raw meats; produce held to monthly market price	2023-04	Yes	Brother's Food Service; Farmers Market Ft Worth; R Craig Stephens; Walnut Creek Farms; Hardie's; Freshpoint	3 of 5

Bid Category	Bid Description	Current RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY25-26
Full-Line Grocery, NOI & FFS	Main-line distributor of commercial foods, processed commodity foods, fresh produce, and non-food foodservice items.	2021-02	Yes	Labatt	5 of 5
Ice Cream	Frozen Ice Cream novelties, delivered directly from vendor, smart snack compliant	2021-05	Yes	Blue Bonnet, Klement Distribution, Yumi Ice Cream	5 of 5
Kitchen Chemicals & Cleaning Supplies	Kitchen and cafeteria cleaning supplies such as chemicals, mops, gloves, as well as testing kits, etc....	2022-08	Yes	Complete Supply, Eco Lab, Kirby	4 of 5
Manufacturer Direct-to-District	Direct delivery in large quantities to approved RAs of commercial foods only. Must have a loading dock and the ability to unload the truck and store large minimum drops of food product.	2021-08	Yes	Alpha Foods, Cool Tropics, Nat'l. Food Group, Smartmouth, Tyson	5 of 5
Milk - Full Service Delivery	Milk delivery, rotate and restock of needed products, milk boxes supplied if needed by some vendors	2023-01	No	TBD	1 of 5
Sanitation Systems & Safety Training	Sanitation System, monthly visit from rep to restock needed sanitation products; staff training and safety training classes available	2021-15	Yes	SFS PortionPac	5 of 5
Small Wares	All types of small wares for foodservice needs	2022-09	Yes	Ace Mart, Sam Tell & Son, Strategic Equipment	4 of 5
USDA Foods for Further Processing	Processed USDA foods to be received through direct delivery, distributor or contracted warehouse	2021-22	Yes	Multiple processors approved by TDA	4 of 5

Bid Category	Bid Description	Current RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY25-26
Sanitation Systems & Safety Training 2	Supplemental Bid for Sanitation System, monthly visit from rep to restock needed sanitation products; staff training and safety training classes available	2023-07	Yes	SFS PortionPac	3 of 5
Software Services	GDSN Connection Software Service: This RFP will seek to award a vendor that offers an RA the ability to connect to product data in the Global Data Synchronization Network (GDSN) through an online software platform. Benefits such as export and import features into back-of-house software, product data changes updates, menu building, procurement features, and other options will be requested.	2024-01	Renewal	inTEAM Associates	2 of 5
Armored Car Services	Cash pickup and deposit services under the security of an Armored Car.	TBD	New	TBD	1 of 5

Region 10 Education Service Center
Multi-Region Purchasing Cooperative



DONATIONS
JULY - DECEMBER 2024

Campus	Date of Donation	Donor Name	Type of Donation	Purpose	Estimated Value
Whitt Elementary	8/14/2024	Tim Wright	Monetary	Donation to go for meals at Whitt Elementary for kids whose families are facing some financial difficulties	150.00
Wylie High School	8/15/2024	Various donors	Monetary	Support the WHS Volleyball team	7,811.00
Wylie High School	8/29/2024	WHS Orchestra Band Booster	Monetary	To support the WHS Orchestra	4,613.51
Davis Intermediate School	9/5/2024	Davis PTA	Monetary	Art room stools	100.00
Davis Intermediate School	9/9/2024	Davis PTA	Monetary	PTA donation for Art stools	100.00
Watkins Elementary	9/11/2024	Watkins PTA	Tangible	Teacher grants are awarded each month for instructional materials.	932.09
Davis Intermediate School	9/12/2024	Northplace Church	Monetary	Mrs. Wren 5th grade science entered this through her church. Davis won the donation.It will be used for 5th grade science materials and supplies.	1,000.00
Wylie East High School	9/18/2024	PTSA	Monetary	Contribution for the Staff Thanksgiving Meal	3,000.00
Groves Elementary	9/19/2024	Groves PTA	Monetary	To buy t-shirts for students for field trips and gatherings.	1,500.00
Wylie High School	9/20/2024	JMEG Electrical Contractors	Monetary	Sponsorship for wrapping baseball facility with new windscreens.	16,150.28
Cooper Junior High	10/2/2024	Cooper Junior High School PTA	Tangible	Microwaves for Students, Food Warmer for Teachers' Lounge & Concession Stand, Popcorn Maker for Concession Stand, and Poster Printer	3,000.00
Wylie High School	10/3/2024	Lauren Wiggins	Tangible	10 pairs of Women's Nike KD17 x Jonquel Jones Basketball Shoes to support their academic and athletic success.	2,000.00
Smith Elementary	10/11/2024	Stephen Onyebuchi	Monetary	Smith Elementary	20.00
Akin Elementary	10/18/2024	Akin PTA	Monetary	Funds raised thru Fun Run for playground - Thermoplastic Playground surface	18,540.16
Harrison Intermediate School	10/21/2024	Sandlot Apparel	Monetary	Mural for Harrison white gym	1,400.00
Smith Elementary	10/22/2024	Juli Rombuck	Monetary	Smith Elementary - M Collins 2nd Grade Class	100.00
Whitt Elementary	10/24/2024	Texas Instruments Foundation	Monetary	School Donation Payment ID 99858827/Donation to school	60.00
Hartman Elementary	10/28/2024	Anonymous	Monetary	book fair donation - for students that don't normally get a book to get one	20.00
Hartman Elementary	10/29/2024	Marilyn Henderson	Monetary	Marilyn Henderson is a resident in Rowlett and would like to donate \$25 towards the negative balance at Hartman.	25.00
Hartman Elementary	10/30/2024	JoAnn Martinez	Tangible	books, puzzles and teacher prizes	20.00
Tibbals Elementary	11/18/2024	Tibbals PTA	Monetary	Boosterthon funds were raised to purchase sound system upgrades and electric blinds in our cafetorium	20,644.00
Akin Elementary	11/22/2024	Booster Spirit Wear	Monetary	From Booster shirts	852.69
Bush Elementary	11/20/2024	Duong Chicken LLC	Monetary	Kona Ice for students as a reward for canned food drive	400.00
Bush Elementary	12/2/2024	Jocelyn Mills	Monetary	Items for staff snack cart for Christmas	100.00
All	12/7/2024	Donation Campaign	Monetary	Wylie Way Christmas and Holiday Donations	5,701.00

New and Unfinished Action Items

Subject: Consider Approval of District Rezoning – Second and Final Reading

An initial presentation was made during a November 2024 workshop outlining the details of a district rezone in anticipation of the new campuses and response to continued growth. Public feedback was collected over the last several weeks. The second reading of the 2025 rezone will outline changes to the original plan, a summary of suggestions, and next steps for district leadership.

Contacts: Amanda Lannan, Assistant Superintendent for Human Resources and Dr. Jessica Branch, Chief of Staff

Motion: I move to approve district rezoning as presented by administration.

Subject: Personnel – Section 551.074 of the Texas Government Code

1. Resignations
2. Employment
3. Additional Personnel Units

Contact: Amanda Lannan, Assistant Superintendent for Human Resources

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