



Board of Trustees  
Agenda of {{MeetingTitle}}  
Monday, January 24, 2022, 6:00 PM  
WISD Admin Boardroom, 951 FM 2325, Wimberley, TX  
78676

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{{INote}}

*The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.*

The Presiding Officer will:

*Call the meeting to order, determine a quorum, pledge of allegiance, invocation, welcome*

*Read the Vision Statement*

Empowering and inspiring ALL students to achieve their FULL Potential!

*Read the Mission Statement*

Wimberley I.S.D. is dedicated to excellence in education that fosters a culture of kindness and respect, creates life-long learners and empowers students to make a positive impact in their community.

We Believe That:

- Everything that we do should help ensure the success of ALL of our students.
- As educators, we maximize class time in an engaging and challenging way.
- Our teachers are personally invested in our students.
- Students in Wimberley are committed to community service and the community supports students in return.
- A quality, public Wimberley I.S.D. education drives the future of a successful Texas.
- As a district, we strive to meet the needs of the “whole child”: academically, emotionally and socially.
- Wimberley I.S.D. provides the foundation to create engaged citizens who will become life-long learners.
- All our children, parents, faculty and staff should be treated with kindness and respect.
- We are committed to excellence in all we do.

*Read WISD Goals*

- Achieve excellence in education
- Foster a culture of kindness and respect
- Create life-long learners
- Make a positive community impact

1. **Call the meeting to order and determine a quorum -**

2. **Special Recognition - Board of Trustees -**

3. **PUBLIC FORUM -** Before we begin, I will remind the audience of the Board of Trustees' Public Comment rules:

- Persons who wish to present public comments must sign in prior to meeting start on the day of the meeting and list his/her name; name of the group that he/she represents; and agenda item.
- Each speaker's submitted comments will be allowed three minutes for presentation to the Board, with six minutes granted to a person with a translator. A group of five persons or more shall appoint one speaker who will be allowed 3 minutes for public comments.

- The same rules will be observed for public comments on non-agenda items with the following exceptions, 1) public comments on non-agenda items will only be scheduled for regular meetings of the Board and 2) the total time that will be allowed on non-agenda public comments will be 30 minutes.
- Please keep your comments or criticisms civil and courteous.
- Please also avoid using profanity and refrain from making personal attacks on others.
- Except for the speaker's student, no other student's name or identity should be discussed.
- If you have a concern that you would like heard and resolved, please present your concern through the District's grievance policies. Grievance forms can be obtained at the Central Administration Office or on the District's website.
- Trustees are not permitted by law to respond or discuss public comments. However, the Board President may direct a speaker to the appropriate administrator for further discussion.

4. **ProjectArt information and update - Board Request, Ken Strange -**

5. **Consent Agenda** - Discussion and necessary action - The following items may be considered in part or in entirety.

- A. Acceptance of the Agenda -
- B. Budget Amendment - 4
- C. Student Enrollment - 6
- D. Minutes of the Regular Meeting, December 13, 2021 - 8
- E. Approve Bond Expenditures - 12
- F. District of Innovation Plan - 13
- G. District Calendar 2022-2023 school year - 18

6. **Approval of Financial Audit Report for 2020-21 - 20**

7. **CFO's Report -**

- A. Financials - 137
- B. Check Register - 157

8. **Board President's Report -**

- A. Superintendent search update -
- B. First Tuesday's Face-to-face -

9. **Closed Session** - The Board may adjourn into closed session pursuant to Texas Government Code Section: 551.071 *et seq.* The Board may then re-enter into Open Session for further discussion and necessary action.
  - A. Deliberation Regarding Security Devices or Security Audits. *Texas Gov't Code §551.076 and §551.089* -
  - B. Personnel Matters. *Texas Gov't Code §551.074* -
    - 1) New hires/terminations/employee discipline -
  - C. Deliberation Regarding Real Property. *Texas Gov't Code §551.072* -
  - D. Consultation With Attorney. *Texas Gov't Code §551.071* -
10. **The Board will reconvene and Take Possible Action on Items Discussed in Executive Session** -
11. **Prepare for next meeting** - Discussion to include, but not limited to: Set date, time, and place of next meeting, upcoming agenda items
12. **Adjourn** -

**WIMBERLEY ISD**  
**FY 2021-22**  
**Budget Amendment #1**

**January 24, 2022**

**RECOMMENDATION:**

The Administration recommends the listed budget amendments and transfers be approved.

**BACKGROUND INFORMATION:**

In accordance with the TEA budget and accounting procedures and guidelines, the District's official budget includes the General Fund, Food Service Fund, and the Debt Service Fund. The Board of Trustees should approve the adoption of the budgets associated with these funds, and subsequent amendments, at the *Fund Function* level. Other Special Revenue Funds for grants and capital projects should be approved on a *Project Basis*; and consequently, *are* not required to be approved with the same level of detail.

The administration routinely allows transfers of existing budgeted funds within the same fund function in order to accommodate the necessary operations of the requesting department or campus. These transfers usually become necessary due to account coding requirements. Requests for transfers of existing funds between functions are reviewed by the administration to ensure that the related expenditures will not exceed the overall approved budget at the function level. These requests allowed at the administrative level are subject to final approval by the Board of Trustees.

In addition to the transfers of existing budget funds outlined above, the Board of Trustees must approve requests for new appropriations prior to expenditure. These requests include appropriations from fund balance, and reappropriation of designated fund balances.

**ADMINISTRATIVE CONSIDERATIONS:**

The Administration has reviewed the following transfers/re-appropriations and determined the following:

**Revenues:**

**Net Total Increase in the Revenue Budget is \$0.00**

**Expenditures:**

- Function 11 (Instruction) – reallocation of funds for instructional supplies, \$500
- Function 13 (Staff Development) – allocate funds for ESC13 Texas Reading Academies, \$4700
- Function 36 (Extracurricular) – allocate funding from GF Balance for VCRNow Athletic Scoreboard as approved by the Board during the December 2021 regular board meeting, \$560,003
- Function 41 (Gen Admin) – reallocate funds for ESC13 Texas Reading Academies and instructional general supplies, minus \$5200

**Net Total Increase in the Expenditures Budget is \$560,003.00**

	FY2021-22 Adopted Budget	General Fund	Nutrition Program	Debt Service	Total
5700 - Local Revenue	34,315,233				34,315,233
5800 - State Revenue	2,442,776				2,442,776
5900 - Federal Revenue	584,475				584,475
7900 - Other Resources Non-Op Revenue	425,287				425,287
<b>TOTAL REVENUES</b>	<b>37,767,771</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,767,771</b>
11 Instruction	14,342,026	500.00			14,342,526
12 Instructional Resources/Media	271,270				271,270
13 Instruction Staff Development	274,922	4,700.00			279,622
21 Instructional Leadership	482,621				482,621
23 School Leadership	1,214,473				1,214,473
31 Guidance & Counseling Services	1,118,512				1,118,512
33 Health Services	303,642				303,642
34 Student (Pupil) Transportation	744,081				744,081
35 Food Services	933,657				933,657
36 Cocurricular/Extracurricular	1,331,946	560,003.00			1,891,949
41 General Administration	1,484,995	(5,200.00)			1,479,795
51 Plant Maintenance & Operations	3,757,173				3,757,173
52 Security & Monitoring Services	420,184				420,184
53 Data Processing Services	400,023				400,023
61 Community Services	400				400
71 Debt Services	6,010,280				6,010,280
81 Facilities Acquisition/Constr.	0				0
91 Chapter 49 Payments	2,412,367				2,412,367
99 Other Intergovernmental charge	251,169				251,169
00 Other Resources Non-Op Expense	273,135				273,135
<b>TOTAL EXPENDITURES</b>	<b>36,026,876</b>	<b>560,003.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,586,879</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>1,740,895</b>	<b>(560,003.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,180,892</b>

### **ACTION REQUIRED**

Board Approval

### **SUPPORT INFORMATION**

Additional information provided upon request.

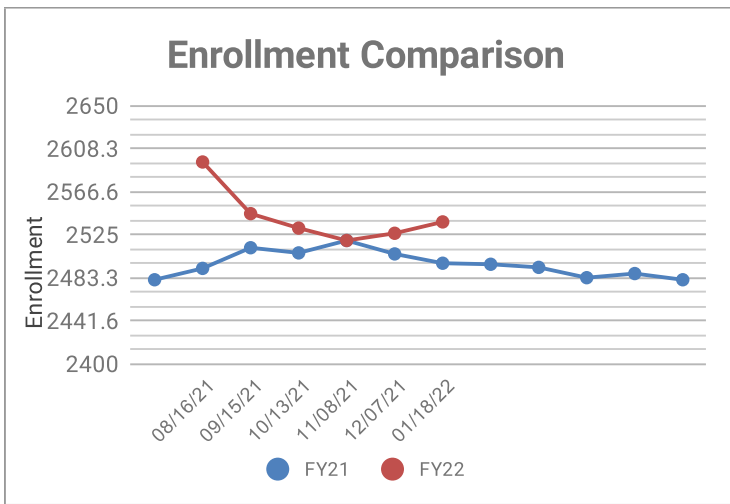
Contact: Moises Santiago – Chief Financial Officer

## WIMBERLEY INDEPENDENT SCHOOL DISTRICT FY22 Student Enrollment

By Campus	05/26/21	08/16/21	09/15/21	10/13/21	11/08/21	12/07/21	01/18/22	Feb	Mar	Apr	May	EOY
Blue Hole	539	547	545	540	534	541	539					
Jacob's Well	546	547	541	537	535	538	548					
Danforth	612	646	623	621	621	622	631					
WHS	784	855	836	833	829	825	819					

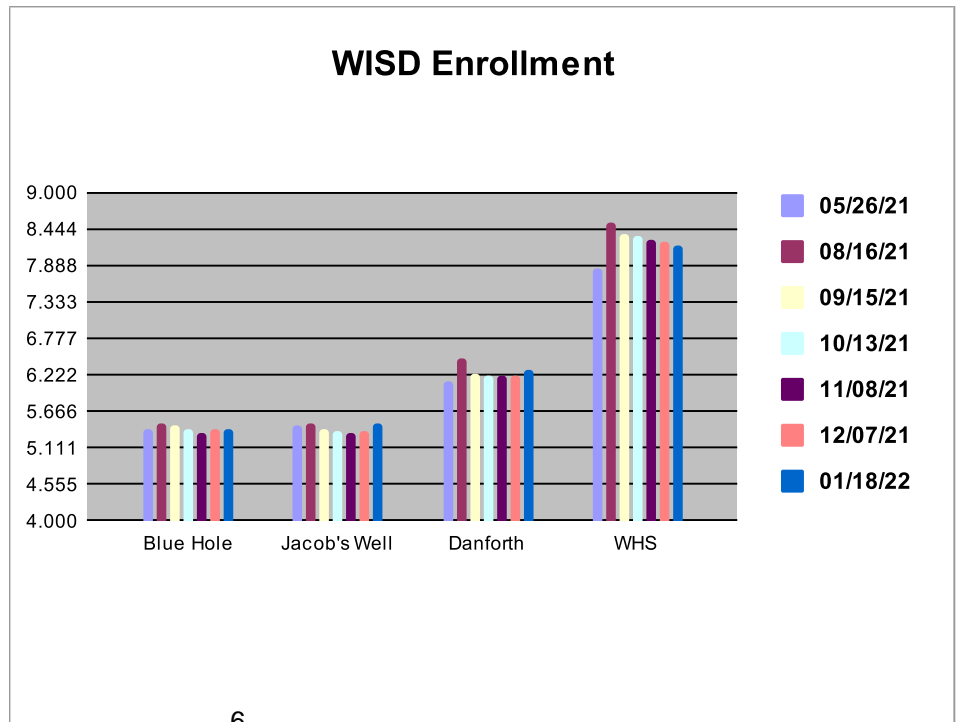
All	end of	08/16/21	09/15/21	10/13/21	11/08/21	12/07/21	01/18/22	Feb	Mar	Apr	May	EOY
FY21	2481	2492	2512	2507	2519	2506	2497	2496	2493	2483	2487	2481
FY22		2595	2545	2531	2519	2526	2537					

Transfer	end of	08/16/21	09/15/21	10/13/21	11/08/21	12/07/21	01/18/22	Feb	Mar	Apr	May	EOY
FY21	383	422	422	405	404	391	386	384	383	387	385	383
FY22		436	419	414	413	418	417					



All students		FY22	Transfer students	
#	% Increase		#	% Increase
114	5%	Aug	53	13%
64	3%	Sept	36	9%
50	2%	Oct	31	8%
38	2%	Nov	30	7%
45	2%	Dec	35	9%
56	2%	Jan	34	9%
	0%	Feb		0%
	0%	Mar		0%
	0%	Apr		0%
	0%	May		0%
#DIV/0!		EOY	#DIV/0!	

Jan 2022	All Students	Transfers	% Transfers
District	2537	417	16%
WHS	819	146	18%
Danforth	631	95	15%
JWE	548	88	16%
Blue Hole	539	88	16%



**WIMBERLEY INDEPENDENT SCHOOL DISTRICT**  
**FY21 Student Enrollment**  
**01/18/2022**

Tuition based Pre-K 82

											Transfers			
											Employee	Non Employee		
EE/PPCD	6 (drop-ins)										6			
<b>PK (drop in)</b>	<b>PK-4</b>	53		<b>PK-3</b>	16.5						70	1	9	
Kindergarten	20	20	20	16	19	20	19	18	18	170	2	28		
First Grade	20	19	19	11	16	21	16	19	18	159	3	23		
Second Grade	19	17	18	16	18	19	15	18		140	4	18		
Third Grade	21	21	21	21	21	22	20	21		168	3	19		
Fourth Grade	21	19	22	18	22	21	21	22		166	6	36		
Fifth Grade	22	21	22	21	22	21	21	21	21	214	5	19		
Sixth Grade										187	4	19		
Seventh Grade										229	4	35		
Eighth Grade										215	1	32		
Ninth Grade										202	3	32		
Tenth Grade										204	1	35		
Eleventh Grade										194	1	30		
Twelfth Grade										219	6	38		
<b>Enrollment Total</b>	<b>2619</b>										<b>FUNDED TOTAL:</b>	<b>2537</b>	44	373

417

**BLUE HOLE CAMPUS**

EC/Kindergarten - 2nd Grade

539

**JACOB'S WELL CAMPUS**

3rd - 5th Grade

548

**DANFORTH CAMPUS**

6TH - 8TH Grade

631

**HIGH SCHOOL**

9TH - 12TH Grade

819

*In District Enrollment*

**2120**

**District Transfer Students**

Appx. Savings to District

**\$2,359,086**

Austin	6
Blanco	27
Comal	69
Dripping Spr	19
Hays	85
Lake Travis	1
Lockhart	4
Luling	1
New Braunfels	1
Northside	2
San Marcos	202



## Minutes of Regular Meeting

### Board of Trustees

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A Regular Meeting of the Board of Trustees of Wimberley Independent School District was held Monday, **Monday, December 13, 2021**, beginning at **6:00 PM** in the WISD Admin Boardroom, 951 FM 2325, Wimberley, TX 78676.

1. Call the meeting to order and determine a quorum - The regular meeting of the Board of Trustees of the Wimberley Independent School District was called to order by Dr. Campbell at 6:02 p.m. A quorum was established with the following members present. Dr. Rob Campbell, Ken Strange, Lexi Jones, Andrea Justus, Nathan Cross, Will Conley

Administrators Present: Dwain York, Dee Howard, Moises Santiago, Greg Howard, Jason Valentine, SueAnna Thomas, Coach Warren, Dara Richardson

Directors Present: Allen Bruggman, Jason Grogan

Dr. Campbell led the Pledge of Allegiance to the U.S. flag and held a moment of silence. The audio of the District's Vision, Mission and Goals was played.

2. Special Recognition

Student State Qualifiers - Individuals and Teams - Jason Valentine, WHS Principal recognized the UIL Athletes. He introduced the Fall Tennis Team Coach Gustafson, Coach Coffman and Coach Anton. State Champion Tennis Team - Peyton Anderson, Ava Armstrong, Sarah Cook, Cooper Doss, Drew Gonzales, Nikki Kasper, Ella Malone, Ryan Metcalf, John Moore, Maggie Moore, Tate Murphy, Gwen Pierce, Hailey Skaggs, Lea Martin, Mack Ursha, Max Westmoreland, Nick Wright, Cade Yarbrough, and Josh Ziola. TCTA 4A Region 4, Tennis Coach of the Year, Coach Gustafson.

Kyla Brookshire-Dyleon - Speech Debate Coach introduced TFA State Meet; Elycia Becken, Layla Quatucci, Azula Hunter-Thiam, Katheryn McKinney, Charlie Warren, Josh Bober, Jack Garrett

Coach Lacey Lambert - Cross Country state qualifier - Madison Anderson

3. Public Hearing on 2019-20 District FIRST Rating Report - Moises Santiago reviewed the Financial Integrity Rating System of Texas findings for the Board and public present. Mr. Santiago stated the District received a Superior rating and a score of 92. He commended his staff for their work throughout the year.
4. PUBLIC FORUM - No individual(s) requested to address the Board during Public Forum.
5. Consent Agenda - Motion to approve the consent agenda as written. This motion, made by Ken Strange and seconded by Will Conley. Amended Motion to accept consent agenda excluding 5G. This motion, made by Ken Strange and seconded by Will Conley, Passed  
Yea: 6, Nay: 0, Absent: 1

Constable Don Montague addressed the Board regarding the traffic control at the Blue Hole Primary, Jacobs Well Elementary, and Wimberley High School campuses. His office has been in contact with TXDot to get access to the traffic lights and he is recommending an additional officer at WHS five days a week. He thanked the Board for allowing the discussion. Mr. York thanked Constable Montague and all his officers for working with the District to remedy the situation. Motion to accept consent agenda 5-G (contract with Hays County Constable regarding traffic control). This motion, made by Ken Strange and seconded by Lexi Jones, Passed Yea: 6, Nay: 0, Absent: 1

- A. Acceptance of the Agenda
- B. Student Enrollment, December 7, 2021
- C. Minutes of the Regular Meeting, November 15, 2021
- D. Minutes of the Called Meeting, November 10, 2021
- E. Minutes of the Called Meeting, November 15, 2021
- F. WHS Course Book changes for 2022-2023 school year
- G. Contract with Hays County Constable regarding traffic control

6. Athletic Storage Building update - Dwain York reported on the update of the storage building.
7. Reading Academies, K-3 – Jacob’s Well Principal SueAnna Thomas and Blue Hole Primary Principal Dara Richardson reviewed the mandatory reading academies training for the Board. Teachers commented that the training equates to a 60+ hour college course which is taking away from family time since it must be completed after school hours, increase of duties without additional pay, and normal professional development training is not scheduled due to the time required to complete this course.
  - A. Possible Approval of Stipend for Reading Academies - Dwain York recommended a \$500 stipend for each teacher upon completion of the course. Contact TEA concerning this issue. Mr. York would like to address the issue with the Commissioner of Education. Motion to give each teacher \$500 upon completion of the course. This motion was made by Ken Strange and seconded by Will Conley. Amended Motion to increase the stipend to \$1,000. This motion, made by Ken Strange and seconded by Will Conley, Passed Yea: 6, Nay: 0, Absent: 1
8. District of Innovation Update - Dee Howard reviewed the history of the District of Innovation stating the current policy will expire at the end of this school year. Ms. Howard presented the amendments recommended by the Administrators and new policies that are in place. She stated the Faculty Advisory Committee and District Education Improvement Committee have both reviewed these updates. This item will be brought back to the Board for formal approval in January.
9. Approve Texan Stadium Scoreboard Replacement - Dusty Brinley and Jeff Anderson with VCRNOW reviewed the update for the Board. Mr. Anderson stated VCRNOW has received the Alterman electrical preliminary quote. They will visit with Olson Electric and Wimberley Electric. They are expecting the formal bids to improve. Mr. Anderson reviewed the preliminary costs for the Board expecting this to be the worse-case scenario.

- A. Approve VCRNOW Contract - Dr. Campbell questioned the timeline for completion. Jeff Anderson stated January and February will be the schedule for meetings with donors, March and April will be the completion date they are planning for the project. Dr. Campbell recommended leaning towards local vendors whenever possible. Mr. Cross appreciated the time Mr. Anderson and Mr. Brinley have spent attending the meetings and their time in Wimberley reviewing the project. Discussion was held concerning the pricing of advertising slots on the scoreboard, the student technical training and excitement of the students and teachers, the involvement of WISD technology and also the recommendation of student involvement in the fundraising.
  - B. Approve Method of Payment for Scoreboard - Moises Santiago summarized the financials for the Board. He stated the audited fund balance as of 2021 is 8,972,000 which accounts to 5-months of operation. Mr. Santiago discussed a resolution to take from fund balance for the scoreboard and any funds in received will be returned to the fund balance. All proceeds go towards reimbursing the fund balance and additional funds should be stated where the funds will go. Discussion was held concerning the maintenance cost. Coach Warren was agreeable to pay the funds back to the District before any funds are distributed to the Athletic department. Discussion was held concerning the price of steel and other material and a recommendation was made by Jeff Anderson to get the supplies ordered before the end of the year to hold the price. Motion to approve the VCRNOW contract with a payment method to be drawn from our reserves with an attached resolution to be approved by the Board coming at a later date not to exceed \$560,002.90. This motion, made by Will Conley and seconded by Andrea Justus, Passed Yea: 6, Nay: 0, Absent: 1
10. Face-to-Face, First Tuesdays - Dr. Campbell reviewed the item for the Board recommending the first Tuesday of each month, beginning in February, Mr. York and Dr. Campbell would be available for anyone that would like to attend to interact and communicate with the Superintendent and Board. Board members are invited to attend not to exceed the three members for a quorum.
11. Action to approve RFP #2021-11 HVAC A/C Unit Upgrades at WHS - Moises Santiago reviewed the request for proposal for the Board stating only one bid was received. Mr. Santiago stated other districts are updating a system to approach vendors in this process hoping to get more participation in the bidding process. Motion to approve this bid. This motion, made by Ken Strange and seconded by Will Conley, Passed Yea: 6, Nay: 0, Absent: 1
12. Reports
- A. Health and Safety Report
    - 1) School Resource Officer – included in the packet
  - B. CFO's Report - Moises requested questions from the Board concerning the financials.
    - 1) Financials
    - 2) Check Register
    - 3) Quarterly Investment Report (1st Quarter)

Board took a break from 7:43 - 7:48 p.m.

13. Closed Session - The Board adjourned into closed session at 7:48 p.m. pursuant to Texas Government Code Section: 551.071 et seq.
  - A. Deliberation Regarding Security Devices or Security Audits. *Texas Gov't Code §551.076 and §551.089*
  - B. Personnel Matters. *Texas Gov't Code §551.074*
    - 1) New hires/terminations/employee discipline
  - C. Deliberation Regarding Real Property. *Texas Gov't Code §551.072*
  - D. Consultation with Attorney. *Texas Gov't Code §551.071*
14. The Board will reconvene and Take Possible Action on Items Discussed in Executive Session - The Board reconvened at 8:24 p.m. Motion to accept resignation of Sarah Schmidt. Ken Strange stated he hated to accept the resignation but is excited for her future endeavors. This motion, made by Ken Strange and seconded by Lexi Jones, Passed Yea: 6, Nay: 0, Absent: 1
15. Prepare for next meeting - The next regular meeting is scheduled for January 24, 2022 which is one week due to January 17 holiday.
16. Adjourn - There being no further business to discuss, motion to adjourn at 8:25 p.m. This motion, made by Ken Strange and seconded by Lexi Jones, Passed Yea: 6, Nay: 0, Absent: 1

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Lexi Jones, Secretary

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Dr. Campbell, President

**WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
BOARD OF EDUCATION  
WIMBERLEY, TEXAS**

**Subject: Bond Invoices**

**Date: 01/18/2022**

**Presented by: York/Farmer**

**Consent**

**BACKGROUND INFORMATION**

**Bond Invoices submitted to the Board of Trustees for Approval**

AG/CM Inc.

Project 17-048P	WISD Bond Planning	Invoice 8845	\$	3,474.00
Project 17-048P	WISD Bond Planning	Invoice 8906	\$	4,246.00

**Bond Invoices, projects approved by the Board of Trustees at previous meetings**

None

**PAY APPS submitted to the Board of Trustees for Approval**

None

<u>Total for Approval</u>	\$	<u>7,720.00</u>
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**ADMINISTRATIVE RECOMMENDATION**

Requesting Board Approval

**BOARD ACTION REQUIRED**

**WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
BOARD OF EDUCATION  
WIMBERLEY, TEXAS**

**Subject: District of Innovation 2022-2027**

**Date: 01/18/2022**

**Presented by: York**

**Consent**

**BACKGROUND INFORMATION**

H.B. 1842 (84th Session of the Texas Legislature) in part amended Chapter 12 of the Texas Education Code (TEC) to create [Districts of Innovations](#). Districts are eligible for designation if certain performance requirements are met and the district follows certain procedures for adoption as outlined in Statute. The designation provides the district will be exempt from certain sections of the TEC that inhibit the goals of the district as outlined in the locally adopted Innovation Plan.

The term of the designation as a district of innovation may not exceed 5 years.

We encourage all districts to consult with their legal counsel regarding the effect of any exemption claimed. The Texas Education Agency does not have the authority to approve a district's innovation plan. However, the Agency retains the authority to engage in investigative, intervention and enforcement activities if the district is not in compliance with legal requirements for which an exemption cannot be claimed.

The original Wimberley ISD District of Innovation was approved by the Board of Trustees on February 20, 2017. This plan has been in effect for 5 years. The updated DOI for 2022-2027 was presented to the District Education Improvement Committee and the Board on December 13, 2021 for presentation and discussion.

**ADMINISTRATIVE RECOMMENDATION**

**To approve as presented**

**BOARD ACTION REQUIRED**

**Wimberley Independent School District  
District of Innovation Proposal for 2022-2027  
Proposal Draft to be voted on January 24, 2022**

**School Calendar /Flexible Start Date**

(TEC §25.0811) (TEC §25.0812)(EB LEGAL)

**Current Law**

Students may not begin school before the 4th Monday of August. For many years this was the rule. However, districts had the option of applying for a waiver to start earlier. The vast majority of districts applied for the waiver and would begin the 3rd Monday, some even going as early as the 2nd Monday. The Texas tourism groups lobbied to have this stopped because they believed it was hurting their tourism business. Therefore, several years ago the legislature took away all waivers and dictated that districts may not begin until the 4th Monday, with no exceptions.

**WISD Proposal**

Wimberley ISD would like the flexibility of looking at the calendar each year and starting earlier. Removing the uniform start date could also let the district start classes as mid-week, easing the transition for students entering kindergarten, middle school, and high school.

**Class Size 22:1 Ratio**

(TEC §25.112) (EEB LEGAL)

**Current Law**

Pre-Kindergarten – 4th Grade classes are to be kept at a 22 student to 1 teacher ratio according to state law. When a class exceeds this limit, the district must complete a waiver with the Texas Education Agency. These waivers are never rejected by TEA. Along with the waiver, it is required that a letter is sent home to each parent in the section that exceeds the 22:1 ratio, informing them the waiver has been submitted.

**WISD Proposal**

Over the last several years, Wimberley has had to write waivers for a handful of classes and the TEA always approves the waivers. Wimberley ISD would seek board approval to exceed the 22:1 in any PK-4<sup>th</sup> grade classroom. Parents will be notified within the first three weeks of the start of school of any classroom size that is above the 22:1 ratio.

## **Behavior Coordinator Assignment-Student Discipline Provisions**

(FO LEGAL & LOCAL) (TEC §37.0012)

### **Current Law**

Currently Senate Bill 107 requires the designation of a campus behavior coordinator on each campus. This designee is responsible for maintaining student discipline and the implementation of Chapter 37, Subchapter A.

### **WISD Proposal**

The proposal is for the District to abstain from the state requirement that each school have a designated campus behavior coordinator. WISD's approach to discipline is becoming more collaborative, with multiple people providing emotional and social support to students, rather than just one person. Exemption from this requirement will allow the option of increasing collaboration in regard to student discipline, as outlined in the WISD Student Code of Conduct. Campus Administrators will continue to inform parents of discipline /incidents involving their children.

## **Teacher Contracts-Extension of Probationary Contracts**

(TEC §21.102(b)) (DCA LEGAL)

### **Current Law**

TEC 21.102(b) states that a probationary contract may not exceed one year for a person who has been employed as a teacher in public education for at least five of the eight years preceding employment with the district.

This time period may not be sufficient to evaluate the teacher's effectiveness in the classroom since teacher contract timelines demand that employment decisions must be made prior to state assessment results.

### **WISD Proposal**

Wimberley ISD would like to create a policy where experienced teachers, counselors, or nurses new to the district that have been employed as a teacher in public education for at least five of the eight previous years, may be issued a probationary contract for up to two years from the last date of district employment.

# District Transfer Policy

(TEC §25.036)

## Current Law

A district may choose to accept, as transfers, students who are not entitled to enroll in the district under §25.001. Under §25.036, a transfer is for a period of one school year.[64] The district may charge tuition under a transfer agreement to the extent permitted under §25.038.

## WISD Proposal

**The district would like the option of being able to terminate the transfer agreement for students in PK-11 when the student/ parent has not been forthcoming with information regarding discipline, special programs or other issues that end up costing the district to keep the student enrolled.**

**At any time during the school year, a transfer student who becomes a discipline issue, poor attendance, or is in need of special services which exceeds state funding for that student, WISD can terminate their transfer agreement.”**

- **Students will be held to high expectations for appropriate behavior and conduct on campuses.**
- **Parents will be held to high expectations for appropriate behavior when interacting with school personnel on and off campus, phone and email.**
- **Students will meet the attendance expectations for the campuses of be withdrawn. If their attendance rate drops below 90%, the transfer may be revoked.**
- **When a transfer student has 2 disciplinary incidents, a campus administrator will review the details of the incidents and determine the status of the transfer.**
- **If a student receives a DAIE assignment, the transfer will be immediately revoked.**

## **Credit by Examination without Prior Instruction**

(TEC 28.023 Board Policies EHDC (LEGAL) and Local))

### **Current Law:**

Texas Education Code Section 28.083 allows an elementary student to skip a grade if he or she earns a score of 80 percent or above on an approved exam for acceleration. A student would need to pass all four core subject areas with the 80% on each area in order to go to the next grade level. A student in sixth grade and above can earn individual course credits with 80% prior to instruction.

Prior to the 83<sup>rd</sup> Legislative Session (2013), the passing score for credit by exam without prior instruction was 90 percent, rather than 80 percent. Several districts comparable to Wimberley ISD have returned to the 90 percent standard for student acceleration.

### **WISD Proposal:**

- A. Relief from this statute permits the district to increase the standard required to be eligible for acceleration from 80% to 90%.
- B. Requiring a higher passing score ensures a student who accelerates a grade or course has more thoroughly mastered the content and is prepared to succeed in the next grade or series of courses.
- C. The new passing standard is applicable beginning with credit by examination administered after the 2021-2022 school year.

**WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
BOARD OF EDUCATION  
WIMBERLEY, TEXAS**

**Subject: District Calendar 2022-23**

**Date: 1/20/2022**

**Presented by: D. Howard**

**Consent**

**BACKGROUND INFORMATION**

The DEIC discussed the 2022-23 School Year Calendar at their January meeting. Calendar Option A was chosen unanimously by the members present. This calendar looks much like the current year's calendar with a few exceptions. There are three 4-day weekends built into the calendar.

**August 2-5** are designated exchange days. Teachers will need to get 4 additional days of work on top of their 5 waiver days so that the total days worked is 187 days, per the teacher contract. These days must be documented and signed off on by the campus principal. The four exchange days can be planning, meeting or working on /in the classroom or actual training. The 5 waiver days must be principal approved professional development training. Teachers that are working on Reading Academy this year will have enough hours to count for this year and next. Next year's cohort that starts this summer will be able to have hours this year and next. There are several others that are working on advanced degrees or certifications and those hours can count for both waiver and exchange just like the reading academy.

**\*November 1** is a parent- teacher conference day for grades PK-5. Those students will not have class, but grades 6-12 WILL have classes that day.

**\*May 8** is a parent- teacher conference day for PK-2. Grades 3-12 will have classes that day.

**May 19** is Graduation Day and seniors will be finished.

**May 24** is the last day for grades PK-11 and the last day for teachers is May 25th.

This calendar gives us 860 minutes over the amount required, allowing for two bad weather days without having to make up time.

\*In the past, these days are held during a normal school day which requires approximately 100 subs to cover classes on these two days. These conferences are required to be held with every parent. This will save the District approximately \$10,000 in sub pay.

**ADMINISTRATIVE RECOMMENDATION**

**To approve as presented**

**BOARD ACTION REQUIRED**



# 2022-2023 CALENDAR - Option A

**Empowering and Inspiring ALL Students to Achieve their FULL Potential!**

August 2022						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**Testing Days**  
See Testing Schedule

**Professional Development**  
August 2-5 (exchange)  
August 9-15  
November 21-23 (Waiver)  
January 2-3 (Waiver)  
February 17 (Waiver)

5 Labor Day Holiday

Minutes per month EL/SE 9240 9240  
Minutes per day EL/SE 440 440  
Teacher/Student Days 21 21

7-10 Columbus Day Holiday

Minutes per month EL/SE 8360 8360  
Minutes per day EL/SE 440 440  
Teacher/Student Days 19 19

Student minutes\_\_ days  
22,440 51

November 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	ER	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

1 Elementary Conference day  
21-25 Thanksgiving Break  
21-23 Teacher Waiver days

Minutes per month EL/SE 7480 7480  
Minutes per day EL/SE 440 440  
Teacher/Student Days 20 17

STAAR-Refer to testing calendar  
16 Early Release  
16 First Semester Ends  
19-30 Christmas Break

Minutes per month EL/SE 5280 5280  
Minutes per day EL/SE 440 440  
Teacher/Student Days 12 12

2-3 Staff/Student Holiday  
4 Teacher Workday  
5 2nd Semester Start  
16 MLK, Jr. Holiday

Minutes per month EL/SE 7920 7920  
Minutes per day EL/SE 440 440  
Teacher/Student Days 21 18

Teacher 61

Student minutes\_\_ days  
20,680 47

February 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/30	24	25	26	27	28	29

17-20 President's Day Holiday  
17 Teacher Waiver Day

Minutes per month EL/SE 7920 7920  
Minutes per day EL/SE 440 440  
Teacher/Student Days 19 18

13-17 Spring Break

Minutes per month EL/SE 7920 7920  
Minutes per day EL/SE 440 440  
Teacher/Student Days 18 18

STAAR-Refer to testing calendar  
7 Good Friday Holiday  
10 Easter Holiday  
28 No School

Minutes per month EL/SE 7480 7480  
Minutes per day EL/SE 440 440  
Teacher/Student Days 17 17

Teacher 53

Student minutes\_\_ days  
23,320 53

May 2023						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	ER	25	26	27
28	29	30	31			

June 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

STAAR-Refer to testing calendar  
8 BHP Conference Day  
19 Graduation  
24 Semester Ends  
25 Teacher Work Day  
29 Memorial Day

Minutes per month EL/SE 7920 7920  
Minutes per day EL/SE 440 440  
Teacher/Student Days 19 18

STAAR-Refer to testing calendar

WISD Summer Hours  
Mon - Thurs, 7:30 a.m. - 4:30 p.m.

Minutes per month EL/SE 0 0  
Minutes per day EL/SE 440 0

4 Independence Day

WISD Summer Hours  
Mon - Thurs, 7:30 a.m. - 4:30 p.m.

Minutes per month EL/SE 0 0  
Minutes per day EL/SE 440 0

Teacher 54

Student minutes\_\_ days  
7,920 18

440 Minutes per day

Student minutes 74,360  
Plus 2,100  
**Total Student Minutes 76,460**  
Total Teacher days 187

169

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
ANNUAL FINANCIAL AND  
COMPLIANCE REPORT  
FOR THE YEAR ENDED  
AUGUST 31, 2021



SINGLETON, CLARK  
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS



WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
ANNUAL FINANCIAL AND COMPLIANCE REPORT  
FOR THE YEAR ENDED AUGUST 31, 2021

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
ANNUAL FINANCIAL AND COMPLIANCE REPORT  
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CERTIFICATE OF BOARD

Wimberley Independent School District  
Name of School District

Hays  
County

105-905  
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) \_\_\_\_\_ approved \_\_\_\_\_ disapproved for the year ended August 31, 2021, at a meeting of the Board of Trustees of such school district on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Signature of Board Secretary

\_\_\_\_\_  
Signature of Board President

If the Board of Trustees disapproved of the auditor's report, the reason(s) for disapproving it is (are): (attach list as necessary)

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of  
Wimberley Independent School District

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wimberley Independent School District as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wimberley Independent School District as of August 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis section which precedes the basic financial statements and the pension and other post-employment liabilities related schedules following the notes to the financial statements be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wimberley Independent School District's basic financial statements. The combining statements of individual nonmajor funds and the Texas Education Agency required schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining statements of individual nonmajor funds, the Texas Education Agency required schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, the Texas Education Agency required schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2021 on our consideration of Wimberley Independent School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wimberley Independent School District's internal control over financial reporting and compliance.



Singleton, Clark & Company, PC  
Cedar Park, Texas

November 19, 2021

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED AUGUST 31, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Wimberley Independent School District (the "District") discuss and analyze the financial performance of the District for the fiscal year ended August 31, 2021. Please read this information in conjunction with the District's basic financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The District's net position for governmental activities increased by \$606,128 as a result of this year's current operations, to end at (\$14,097,001).
- Total governmental funds of the District (the General Fund plus all Special Revenue Funds, the Capital Projects Fund, and the Debt Service Fund) reported an overall fund balance decrease of \$1,426,041, to end at \$14,148,650.
- The General Fund of the District reported a fund balance increase of \$126,911 for the year, to end at \$8,956,470.

### OVERVIEW OF THE FINANCIAL SECTION

The Financial Section is the most substantial part of this Annual Financial and Compliance Report. It consists of the independent auditor's report, management's discussion and analysis (this section), a set of basic financial statements with required note disclosures, and finally, required supplementary information and other supporting statements and schedules as applicable.

#### Independent Auditor's Report

State law requires the District's financial statements to be audited by an independent certified public accountant each year. The primary purpose of the annual audit is for the auditor to express an opinion as to whether the financial statements of the District appear to be free from material misstatement. The audit is required to be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The District received an *Unmodified* opinion on its financial statements this year.

#### Management's Discussion and Analysis

The Management's Discussion and Analysis (MD&A) section of the report is intended to introduce the financial statements and to provide discussion and analysis regarding the financial performance of the District during the year. The MD&A is written by management of the District and provides for a less formal presentation of the financial activities of the District than is found within the basic financial statements themselves.

#### Basic Financial Statements

The Basic Financial Statements consist of a series of financial statements and required note disclosures. These statements include government-wide financial statements which present the District in a consolidated and long-term manner using full-accrual accounting similar to that of a business enterprise, and fund financial statements which present a more detailed view of the District using a more short-term view and traditional modified-accrual governmental accounting. These financial statements are followed with detailed notes which provide narrative explanations and additional data for full disclosure of information.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED AUGUST 31, 2021

Required Supplementary Information

The previously discussed Management's Discussion and Analysis section is considered to be required supplementary information, however, the governmental reporting framework requires that it be presented before the financial statements. When applicable, additional required supplementary information must follow the financial statements. Within this financial report, the District presents required schedules related to its participation in the Teacher Retirement System of Texas and the Texas Public School Retired Employees Group Insurance Plan.

Combining and Individual Fund Statements and Schedules

The combining statements provide detailed information about the District's nonmajor funds. While the primary financial statements present the nonmajor funds in a consolidated manner, the combining statements list all of the nonmajor funds separately, each in its own column. In addition, this section also includes schedules required by the Texas Education Agency to report tax collection information and budget to actual information for the District's child nutrition and debt service functions.

**OVERVIEW OF THE FEDERAL AWARDS SECTION**

Report on Internal Controls and Compliance

In accordance with *Government Auditing Standards*, the auditor is required to consider the internal controls the District has in place over financial reporting and whether any noncompliance with rules, laws, and regulations was noted during the audit. This report describes the scope of the testing of internal control and compliance, however, it does not provide an opinion on the effectiveness of internal control or on compliance.

Report on Compliance and Internal Control for Each Major Program

Because the District expended more than \$750,000 in federal grant awards, an additional independent auditor's report on compliance and internal control over the District's major federal grant programs was required. This report provides an opinion by the independent audit firm that the District complied, in all material respects, with the requirements applicable to the federal grants received and expended.

Schedule of Expenditures of Federal Awards

The Schedule of Expenditures of Federal Awards (SEFA) provides a detailed listing of the federal grant awards received by the District during the year. This listing includes federal grant names, identification numbers, and amounts expended.

Schedule of Findings and Questioned Costs

The Schedule of Findings and Questioned Costs provides an overall summary of auditor results, including identification of the type of opinion on the financial statements, whether any significant deficiencies or material weaknesses in internal controls were observed by the audit firm, and whether any material noncompliance was noted. This schedule also lists information related to the audit of the District's major federal programs and lists any audit findings reported by the audit firm for the year.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED AUGUST 31, 2021

## Reporting the District as a Whole

### *The Statement of Net Position and the Statement of Activities*

The analysis of the District's overall financial condition and operations begins with the government-wide financial statements which immediately follow this section. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. The primary purpose of these financial statements is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets, deferred outflows, liabilities, and deferred inflows at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The District's revenues are divided into those provided by outside parties who share the costs of some programs, such as tuition received from students from outside the District and grants provided by the U.S. Department of Education to assist children with disabilities or from disadvantaged backgrounds (program revenues), and revenues provided by the taxpayers or by the State of Texas in equalization funding processes (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

The Statement of Net Position and the Statement of Activities report the District's net position and changes in net position. The District's net position (the difference between assets, deferred outflows, liabilities, and deferred inflows) provides one measure of the District's financial health. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider nonfinancial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, school districts divide up their financial activities as follows:

- Governmental activities – School districts report basic services here, including the instruction of students, counseling, co-curricular activities, child nutrition services, transportation, maintenance, community services, and general administration. Property taxes, state block grants based on student attendance and demographics, and other state and federal grants finance most of these activities.
- Business-type activities – School districts may charge a fee to "customers" to help it cover all or most of the cost of services it provides for child care programs or other activities that closely model a business venture.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED AUGUST 31, 2021

## Reporting the District's Most Significant Funds

### *Fund Financial Statements*

The fund financial statements follow the government-wide statements and provide detailed information about the most significant funds of the District, not the District as a whole. Laws and regulations require the District to establish separate funds, such as for grants received from the state and federal government, money received from bond issues for capital projects, or for money raised specifically for debt service purposes, in order to clearly display financial accountability for use of these funds.

School districts use two different kinds of funds for operations, governmental funds and proprietary funds, which use different accounting approaches.

- A school district will use *governmental funds* to account for basic services. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.
- A school district will use *proprietary funds* to account for the activities for which it charges users (whether outside customers or other units of the District). Proprietary funds use the same accounting methods employed in the Statement of Net Position and the Statement of Activities. In fact, when a district utilizes enterprise funds, (one category of proprietary funds) these are the business-type activities reported in the government-wide statements but they contain more detail and additional information, such as cash flows. Internal service funds (the other category of proprietary funds) report activities that provide supplies and services for a district's other programs and activities, such as a district's self-insurance programs.

## The District as Trustee

### *Reporting the District's Fiduciary Responsibilities*

The District is the trustee, or fiduciary, for money raised by student activities and alumni scholarship programs. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position on pages that follow the governmental fund and proprietary fund financial statements. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is however responsible for applying sound financial internal controls over these funds and for ensuring that these resources are used for their intended purposes.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED AUGUST 31, 2021

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities and business-type activities.

Net position of the District's governmental activities increased from restated balance of (\$14,703,129) to (\$14,097,001). Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was (\$4,768,884) at August 31, 2021. The increase in governmental net position was primarily attributable to the differences between modified and full accrual accounting specifically the treatment of debt repayments given that the total net change in fund balances for governmental funds was (\$1,426,041) and the change in net position of governmental activities was \$606,128 with the positive effect of debt payment treatment being \$2,786,856.

**Table I**  
**WIMBERLEY INDEPENDENT SCHOOL DISTRICT**  
**NET POSITION**

	Governmental Activities		Change	Business-Type Activities		Change
	2021	2020		2021	2020	
Current & Other Assets	\$ 18,183,970	\$ 20,284,296	\$ (2,100,326)	\$ 241,666	\$ 186,766	\$ 54,900
Capital Assets	97,853,149	98,059,926	(206,777)	-	-	-
Total Assets	116,037,119	118,344,222	(2,307,103)	241,666	186,766	54,900
Deferred Outflows of Resources	5,569,922	6,627,701	(1,057,779)	-	-	-
Current Liabilities	3,179,471	4,640,869	(1,461,398)	103,858	59,056	44,802
Long-Term Liabilities	125,749,513	130,294,305	(4,544,792)	-	-	-
Total Liabilities	128,928,984	134,935,174	(6,006,190)	103,858	59,056	44,802
Deferred Inflows of Resources	6,775,058	5,309,748	1,465,310	-	-	-
Net Position:						
Net Investment in Capital Assets	(12,991,062)	(12,752,104)	(238,958)	-	-	-
Restricted	3,662,945	2,669,473	993,472	-	-	-
Unrestricted	(4,768,884)	(5,190,368)	421,484	137,808	127,710	10,098
Total Net Position	\$ (14,097,001)	\$ (15,272,999)	\$ 1,175,998	\$ 137,808	\$ 127,710	\$ 10,098

**WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED AUGUST 31, 2021**

**Table II  
WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
CHANGES IN NET POSITION**

	Governmental Activities 2021	Governmental Activities 2020	Change	Business- Type Activities 2021	Business- Type Activities 2020	Change
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for Services	\$ 2,032,057	\$ 868,024	\$ 1,164,033	\$ 447,721	\$ 381,536	\$ 66,185
Operating Grants & Contributions	3,859,483	3,737,874	121,609	-	-	-
<b>General Revenues:</b>						
Maintenance & Operations Taxes	23,150,904	22,959,293	191,611	-	-	-
Debt Service Taxes	6,858,234	6,150,832	707,402	-	-	-
State Aid - Formula Grants	2,050,124	1,574,853	475,271	-	-	-
Grants & Contributions not Restricted	169,727	303,438	(133,711)	18,860	18,281	579
Investment Earnings	63,663	875,355	(811,692)	-	-	-
Total Revenue	<u>38,184,192</u>	<u>36,469,669</u>	<u>1,714,523</u>	<u>466,581</u>	<u>399,817</u>	<u>66,764</u>
<b>Expenses:</b>						
Instruction	16,772,288	17,777,557	(1,005,269)	-	-	-
Instr. Resources & Media Svcs.	312,778	289,042	23,736	-	-	-
Curriculum & Instr. Staff Dev.	251,906	252,936	(1,030)	-	-	-
Instructional Leadership	559,494	502,021	57,473	-	-	-
School Leadership	1,418,062	1,570,301	(152,239)	-	-	-
Guidance, Counseling, & Eval. Svcs.	1,205,255	1,121,318	83,937	-	-	-
Health Services	516,975	356,687	160,288	-	-	-
Student Transportation	1,030,731	915,158	115,573	-	-	-
Food Services	946,120	1,017,044	(70,924)	-	-	-
Extracurricular Activities	1,737,358	1,337,990	399,368	-	-	-
General Administration	1,502,723	1,875,155	(372,432)	-	-	-
Facilities Maintenance and Operations	4,229,049	3,487,297	741,752	-	-	-
Security and Monitoring Services	530,566	510,152	20,414	-	-	-
Data Processing Services	533,044	384,179	148,865	-	-	-
Community Services	5,739	8,746	(3,007)	-	-	-
Debt Service	3,191,310	7,001,411	(3,810,101)	-	-	-
Contracted Instr. Svcs. between Public Sch.	3,204,957	2,655,017	549,940	-	-	-
Other Intergovernmental Charges	256,825	241,966	14,859	-	-	-
Business-Type Activities	-	-	-	300,651	299,828	823
Total Expenses	<u>37,767,559</u>	<u>41,303,977</u>	<u>(3,536,418)</u>	<u>300,651</u>	<u>299,828</u>	<u>823</u>
Gain (Loss) on Sale of Assets	33,663	-	33,663	-	-	-
Transfers In/(Out)	155,832	80,938	74,894	(155,832)	(80,938)	(74,894)
Change in Net Position	<u>606,128</u>	<u>(4,753,370)</u>	<u>5,359,498</u>	<u>10,098</u>	<u>19,051</u>	<u>(8,953)</u>
Net Position at 9/1/20 and 9/1/19 (Restated)	<u>(14,703,129)</u>	<u>(10,519,629)</u>	<u>(4,183,500)</u>	<u>127,710</u>	<u>108,659</u>	<u>19,051</u>
Net Position at 8/31/21 and 8/31/20	<u>\$ (14,097,001)</u>	<u>\$ (15,272,999)</u>	<u>\$ 1,175,998</u>	<u>\$ 137,808</u>	<u>\$ 127,710</u>	<u>\$ 10,098</u>

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED AUGUST 31, 2021

## THE DISTRICT'S FUNDS

As the District completed this annual period, the General Fund reported a fund balance of \$8,956,470, which is \$126,911 more than last year's restated total of \$8,829,559. The increase in fund balance is mainly attributable to higher than anticipated state revenues.

The District's Debt Service Fund reported a fund balance of \$3,448,613 which is \$1,065,151 more than last year's total of \$2,383,462. The Debt Service fund balance was more at August 31, 2021, as compared to the prior year end, due to higher than expected tax revenue collected for the year. The purpose of the Debt Service Fund is to provide for the payment of bond principal and interest payments as it becomes due.

The District's other governmental funds reported combined ending fund balances of \$1,743,567. This combined balance is \$2,618,103 less than the previous year. The primary reason for this change in the combined fund balance was due to ongoing construction projects in the Capital Projects Fund.

Over the course of the year, the Board of Trustees generally revises the District's budget based on financial updates provided by management of the District. These amendments involve moving funds from programs that did not need all the resources originally appropriated to them to programs with resource needs, or to react to originally unforeseen circumstances, such as unanticipated new revenues or unavoidable new costs. Budget amendments made during the year in the General Fund in functions 11, 51, 91 and 99 were considered significant.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

As of August 31, 2021, the District had \$97,853,149 (net of accumulated depreciation) invested in a broad range of capital assets, including facilities and equipment for instruction, transportation, athletics, administration, and maintenance.

A summary of the ending balances of capital assets by major category for both 2021 and 2020 is as follows:

	Governmental Activities 2021	Governmental Activities 2020	Change
Land	\$ 8,094,569	\$ 7,473,374	\$ 621,195
Construction in Progress	35,306,463	34,656,771	649,692
Buildings	74,169,536	73,712,526	457,010
Furniture and Equipment	9,748,692	9,520,187	228,505
Total	<u>127,319,260</u>	<u>125,362,858</u>	<u>1,956,402</u>
Less Accumulated Depreciation	<u>(29,466,111)</u>	<u>(27,302,932)</u>	<u>(2,163,179)</u>
Capital Assets, Net of Depreciation	<u>\$ 97,853,149</u>	<u>\$ 98,059,926</u>	<u>\$ (206,777)</u>

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED AUGUST 31, 2021

## Debt

At year-end, the District had \$111,924,530 in bonds and other long-term debt outstanding versus \$114,499,437 last year. The decrease is attributable to the District making scheduled payments on its long-term debt during the year.

A summary of the ending balances of long-term debt by type for both 2021 and 2020 is as follows:

	Governmental Activities 2021	Governmental Activities 2020	Change
General Obligation Bonds and Associated Premiums	\$ 111,924,530	\$ 114,499,437	\$ (2,574,907)
Total	<u>\$ 111,924,530</u>	<u>\$ 114,499,437</u>	<u>\$ (2,574,907)</u>

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal year 2021-2022 budget and tax rates. Those factors include property values, changes in enrollment, the economy, projections of future budget years, and legislative mandates. The District has adopted a General Fund budget of \$29.08 million for the 2021-2022 fiscal year. This reflects an approximate increase of \$2.13 million in budgeted expenditures from fiscal year 2020-2021 to fiscal year 2021-2022.

For the 2021-2022 budget year, the District has decreased its maintenance and operations tax rate at \$0.9085 per hundred of taxable value. The District adopted a debt service tax rate of \$0.2727 for the 2021-2022 budget year in order to fund required debt payments in the coming year. The combined tax rate of the District for the 2021-2022 budget year is \$1.1812 per hundred of taxable value.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Business Office, at Wimberley Independent School District, 951 FM 2325, Wimberley, Texas 78676, or by calling (512) 847-2414.

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## **BASIC FINANCIAL STATEMENTS**

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
AUGUST 31, 2021

Data Control Codes	Primary Government			
	1 Governmental Activities	2 Business-Type Activities	3 Total	
<b>ASSETS</b>				
1110	Cash and Cash Equivalents	\$ 1,387,998	\$ 241,666	\$ 1,629,664
1120	Investments - Current	15,398,267	-	15,398,267
1225	Property Taxes Receivable, net	1,005,659	-	1,005,659
1240	Due from Other Governments	360,944	-	360,944
1250	Accrued Interest	2,121	-	2,121
1290	Other Receivables, net	4,367	-	4,367
1300	Inventories	23,191	-	23,191
1410	Deferred Expenditures or Expenses	1,423	-	1,423
	Capital Assets:			
1510	Land	8,094,569	-	8,094,569
1520	Buildings and Improvements, net	49,519,677	-	49,519,677
1530	Furniture and Equipment, net	4,932,440	-	4,932,440
1580	Construction in Progress	35,306,463	-	35,306,463
1000	Total Assets	116,037,119	241,666	116,278,785
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
1705	Deferred Outflows-Pension	3,052,782	-	3,052,782
1706	Deferred Outflows-OPEB	2,517,140	-	2,517,140
	Total Deferred Outflows of Resources	5,569,922	-	5,569,922
<b>LIABILITIES</b>				
2110	Accounts Payable	494,263	30	494,293
2140	Interest Payable	156,484	-	156,484
2150	Payroll Deductions and Withholdings	147,425	-	147,425
2160	Accrued Wages Payable	1,242,068	-	1,242,068
2177	Due to Trust and Agency Funds	20	-	20
2180	Due to Other Governments	443,120	-	443,120
2200	Accrued Expenses	24,950	-	24,950
2300	Unearned Revenue	671,141	103,828	774,969
	Noncurrent Liabilities:			
2501	Due Within One Year	2,420,000	-	2,420,000
2502	Due in More Than One Year	109,504,530	-	109,504,530
2540	Net Pension Liability	6,510,312	-	6,510,312
2545	Other Post-Employment Benefits Liability	7,314,671	-	7,314,671
2000	Total Liabilities	128,928,984	103,858	129,032,842
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2605	Deferred Inflows-Pension	1,418,696	-	1,418,696
2606	Deferred Inflows-OPEB	5,356,362	-	5,356,362
	Total Deferred Inflows of Resources	6,775,058	-	6,775,058
<b>NET POSITION</b>				
3200	Net Investment in Capital Assets	(12,991,062)	-	(12,991,062)
	Restricted for:			
3820	Federal & State Programs	20,831	-	20,831
3850	Debt Service	3,642,114	-	3,642,114
3900	Unrestricted	(4,768,884)	137,808	(4,631,076)
3000	Total Net Position	\$ (14,097,001)	\$ 137,808	\$ (13,959,193)

The notes to the financial statements are an integral part of this statement.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	1	Program Revenues		
		3	4	
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Primary Government:</b>				
GOVERNMENTAL ACTIVITIES:				
11	Instruction	\$ 16,772,288	\$ 7,960	\$ 2,085,056
12	Instructional Resources & Media Services	312,778	-	18,069
13	Curriculum & Instructional Staff Development	251,906	-	60,772
21	Instructional Leadership	559,494	-	42,646
23	School Leadership	1,418,062	-	101,433
31	Guidance, Counseling, & Evaluation Services	1,205,255	-	155,264
33	Health Services	516,975	-	34,099
34	Student Transportation	1,030,731	-	58,395
35	Food Services	946,120	303,826	392,099
36	Extracurricular Activities	1,737,358	1,696,743	71,025
41	General Administration	1,502,723	23,528	91,958
51	Facilities Maintenance and Operations	4,229,049	-	618,664
52	Security and Monitoring Services	530,566	-	14,405
53	Data Processing Services	533,044	-	48,148
61	Community Services	5,739	-	9,874
72	Interest on Long-Term Debt	3,187,576	-	54,282
73	Bond Issuance Cost & Fees	3,734	-	-
91	Contracted Instructional Services between Public Schools	3,204,957	-	-
99	Other Intergovernmental Charges	256,825	-	3,294
TG	Total Governmental Activities:	<u>37,767,559</u>	<u>2,032,057</u>	<u>3,859,483</u>
BUSINESS-TYPE ACTIVITIES:				
01	Enterprise Fund - After School Program	102,624	127,048	-
02	Enterprise Fund - Tuition Paid Extended Pre-K	198,027	320,673	-
TB	Total Business-Type Activities:	<u>300,651</u>	<u>447,721</u>	<u>-</u>
TP	TOTAL PRIMARY GOVERNMENT:	<u>\$ 38,068,210</u>	<u>\$ 2,479,778</u>	<u>\$ 3,859,483</u>
General Revenues:				
Taxes:				
MT	Property Taxes, Levied for General Purposes			
DT	Property Taxes, Levied for Debt Service			
SF	State Aid - Formula Grants			
GC	Grants and Contributions, not Restricted			
IE	Investment Earnings			
Total General Revenues				
S1	Sale of Property			
FR	Transfers In/(Out)			
TR	Total General Revenues, Special Items, and Transfers			
CN	Change in Net Position			
NB	Net Position -- Beginning (Restated)			
NE	Net Position -- Ending			

The notes to the financial statements are an integral part of this statement.

Net (Expense) Rev. & Changes in Net Position		
6	7	8
Primary Gov.		
Governmental Activities	Business-Type Activities	Total
\$ (14,679,272)	\$ -	\$ (14,679,272)
(294,709)	-	(294,709)
(191,134)	-	(191,134)
(516,848)	-	(516,848)
(1,316,629)	-	(1,316,629)
(1,049,991)	-	(1,049,991)
(482,876)	-	(482,876)
(972,336)	-	(972,336)
(250,195)	-	(250,195)
30,410	-	30,410
(1,387,237)	-	(1,387,237)
(3,610,385)	-	(3,610,385)
(516,161)	-	(516,161)
(484,896)	-	(484,896)
4,135	-	4,135
(3,133,294)	-	(3,133,294)
(3,734)	-	(3,734)
(3,204,957)	-	(3,204,957)
(253,531)	-	(253,531)
<u>(31,876,019)</u>	<u>-</u>	<u>(31,876,019)</u>
-	24,424	24,424
-	122,646	122,646
-	<u>147,070</u>	<u>147,070</u>
<u>(31,876,019)</u>	<u>147,070</u>	<u>(31,728,949)</u>
23,150,904	-	23,150,904
6,858,234	-	6,858,234
2,050,124	-	2,050,124
169,727	18,860	188,587
63,663	-	63,663
<u>32,292,652</u>	<u>18,860</u>	<u>32,311,512</u>
33,663	-	33,663
155,832	(155,832)	-
<u>32,482,147</u>	<u>(136,972)</u>	<u>32,345,175</u>
606,128	10,098	616,226
(14,703,129)	127,710	(14,575,419)
<u>\$ (14,097,001)</u>	<u>\$ 137,808</u>	<u>\$ (13,959,193)</u>

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
AUGUST 31, 2021

Data Control Codes	10	50	98		
	General Fund	Debt Service Fund	Other Funds	Total Governmental Funds	
<b>ASSETS</b>					
1110	Cash and Cash Equivalents	\$ 474,209	\$ 350,045	\$ 555,545	\$ 1,379,799
1120	Investments - Current	10,895,375	3,100,610	1,402,282	15,398,267
1220	Property Taxes - Delinquent	902,396	215,000	-	1,117,396
1230	Allowance for Uncollectible Taxes (Credit)	(90,238)	(21,499)	-	(111,737)
1240	Due from Other Governments	168,593	3,557	188,794	360,944
1250	Accrued Interest	-	805	1,316	2,121
1260	Due from Other Funds	141,341	-	-	141,341
1290	Other Receivables	1,770	-	2,597	4,367
1310	Inventories	11,359	-	11,832	23,191
1410	Deferred Expenditures	-	-	1,423	1,423
1000A	Total Assets	<u>\$ 12,504,805</u>	<u>\$ 3,648,518</u>	<u>\$ 2,163,789</u>	<u>\$ 18,317,112</u>
<b>LIABILITIES</b>					
2110	Accounts Payable	\$ 304,602	\$ -	\$ 189,661	\$ 494,263
2150	Payroll Deductions and Withholdings	147,425	-	-	147,425
2160	Accrued Wages Payable	1,224,963	-	17,105	1,242,068
2170	Due to Other Funds	-	-	141,341	141,341
2177	Due to Trust and Agency Funds	20	-	-	20
2180	Due to Other Governments	436,716	6,404	-	443,120
2200	Accrued Expenditures	24,950	-	-	24,950
2300	Unavailable Revenues	597,501	-	72,115	669,616
2000	Total Liabilities	<u>2,736,177</u>	<u>6,404</u>	<u>420,222</u>	<u>3,162,803</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
2600	Deferred Inflows-Unavailable Revenues	812,158	193,501	-	1,005,659
	Total Deferred Inflows of Resources	<u>812,158</u>	<u>193,501</u>	<u>-</u>	<u>1,005,659</u>
<b>FUND BALANCES</b>					
Nonspendable:					
3410	Inventories	11,359	-	11,832	23,191
Restricted for:					
3450	Federal or State Funds Restricted	-	-	20,831	20,831
3470	Capital Acq. and Contractual Oblig.	-	-	1,080,319	1,080,319
3480	Retirement of Long-Term Debt	-	3,448,613	-	3,448,613
3590	Other Assigned Fund Balance	-	-	630,585	630,585
3600	Unassigned Fund Balance	8,945,111	-	-	8,945,111
3000	Total Fund Balances	<u>8,956,470</u>	<u>3,448,613</u>	<u>1,743,567</u>	<u>14,148,650</u>
4000	Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 12,504,805</u>	<u>\$ 3,648,518</u>	<u>\$ 2,163,789</u>	<u>\$ 18,317,112</u>

The notes to the financial statements are an integral part of this statement.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
AUGUST 31, 2021

1

<b>Total Fund Balances - Governmental Funds</b>		\$ 14,148,650
<p><sup>1</sup> Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.</p>		
Governmental capital assets	\$ 127,319,260	
Less accumulated depreciation	<u>(29,466,111)</u>	97,853,149
<p><sup>2</sup> Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.</p>		
Bonds payable, including unamortized premiums	(111,924,530)	
Net pension liability	(6,510,312)	
Net OPEB liability	<u>(7,314,671)</u>	(125,749,513)
<p><sup>3</sup> Accrued interest on long-term debt related to governmental fund activities is not due and payable in the current period and, therefore, not reported in the governmental funds.</p>		
		(156,484)
<p><sup>4</sup> Deferred outflows and inflows of resources related to pensions and other post-employment benefits are applicable to future periods and, therefore, are not reported in the funds.</p>		
Deferred outflows of resources related to pensions	3,052,782	
Deferred inflows of resources related to pensions	(1,418,696)	
Deferred outflows of resources related to OPEB	2,517,140	
Deferred inflows of resources related to OPEB	<u>(5,356,362)</u>	(1,205,136)
<p><sup>5</sup> Property taxes are recognized as revenue in the governmental funds when collected, but recognized on the Statement of Activities in the year levied. Therefore, property taxes receivable, net of allowance for uncollectible accounts, is added to the Statement of Net Position for governmental activities.</p>		
		1,005,659
<p><sup>6</sup> The District uses an Internal Service Fund to charge the costs of certain activities, such as the provision of workers compensation insurance, to other individual funds. Even though the Internal Service Fund is a proprietary fund, the assets and liabilities of this fund are added to the Statement of Net Position for governmental activities.</p>		
		6,674
<b><sup>19</sup> Net Position of Governmental Activities</b>		<u><u>\$ (14,097,001)</u></u>

The notes to the financial statements are an integral part of this statement.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2021

Data	10	50	98	Total
Control	General	Debt	Other	Governmental
Codes	Fund	Service Fund	Funds	Funds
<b>REVENUES</b>				
5700 Local and Intermediate Sources	\$ 24,225,445	\$ 6,810,384	\$ 885,084	\$ 31,920,913
5800 State Program Revenues	3,375,604	54,282	166,267	3,596,153
5900 Federal Program Revenues	106,145	-	2,091,217	2,197,362
5020 Total Revenues	<u>27,707,194</u>	<u>6,864,666</u>	<u>3,142,568</u>	<u>37,714,428</u>
<b>EXPENDITURES</b>				
0011 Instruction	13,606,416	-	1,404,157	15,010,573
0012 Instructional Resources & Media Services	271,702	-	10,948	282,650
0013 Curriculum & Instructional Staff Development	173,236	-	51,665	224,901
0021 Instructional Leadership	488,043	-	12,156	500,199
0023 School Leadership	1,250,604	-	18,261	1,268,865
0031 Guidance, Counseling & Evaluation Services	991,144	-	85,376	1,076,520
0033 Health Services	458,419	-	3,098	461,517
0034 Student Transportation	794,182	-	140,826	935,008
0035 Food Services	-	-	862,039	862,039
0036 Extracurricular Activities	1,162,786	-	414,650	1,577,436
0041 General Administration	1,345,267	-	7,950	1,353,217
0051 Facilities Maintenance and Operations	3,309,946	-	544,001	3,853,947
0052 Security and Monitoring Services	342,723	-	142,966	485,689
0053 Data Processing Services	360,453	-	126,764	487,217
0061 Community Services	67	-	1,831	1,898
0071 Debt Service - Principal	-	2,145,000	-	2,145,000
0072 Debt Service - Interest	-	3,650,781	-	3,650,781
0073 Debt Service - Bond Issuance Costs	-	3,734	-	3,734
0081 Facilities Acquisition and Construction	-	-	1,976,157	1,976,157
0091 Contracted Instr. Svc. between Public Schools	2,937,244	-	-	2,937,244
0099 Other Intergovernmental Charges	232,061	-	3,311	235,372
6030 Total Expenditures	<u>27,724,293</u>	<u>5,799,515</u>	<u>5,806,156</u>	<u>39,329,964</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(17,099)</u>	<u>1,065,151</u>	<u>(2,663,588)</u>	<u>(1,615,536)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
7912 Sale of Property	33,663	-	-	33,663
7915 Transfers In	155,832	-	45,485	201,317
8911 Transfers Out	(45,485)	-	-	(45,485)
7080 Total Other Financing Sources (Uses)	<u>144,010</u>	<u>-</u>	<u>45,485</u>	<u>189,495</u>
1200 Net Change in Fund Balance	126,911	1,065,151	(2,618,103)	(1,426,041)
0100 Fund Balance - Beg. (As Restated)	8,829,559	2,383,462	4,361,670	15,574,691
3000 Fund Balance - Ending	<u>\$ 8,956,470</u>	<u>\$ 3,448,613</u>	<u>\$ 1,743,567</u>	<u>\$ 14,148,650</u>

The notes to the financial statements are an integral part of this statement.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED AUGUST 31, 2021

	<b>Total Net Change in Fund Balances – Governmental Funds</b>	\$ (1,426,041)
1	Governmental funds report the portion of capital outlay for capitalized assets as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.	
	Expenditures for capitalized assets	\$ 2,669,214
	Less current year depreciation	<u>(2,875,991)</u> (206,777)
2	Repayment of principal on bonds, notes, and capital leases is an expenditure in the governmental funds, but this expenditure is removed from the Statement of Activities and the repayments instead reduce long-term liabilities on the Statement of Net Position.	2,786,856
3	Accumulated accretion on bonds issued by governmental activities is recognized only when paid in the governmental funds, but is treated as interest expense on the Statement of Activities as it accretes.	(211,949)
4	The change in accrued interest due on long-term debt issued for governmental activities does not affect current financial resources and therefore is not reported in the governmental funds.	33,298
5	Property taxes are recognized as revenue in the governmental funds when collected but recognized on the Statement of Activities in the year levied. Therefore the uncollected amount of the current year levy is added to current year property tax revenue on the Statement of Activities.	183,945
6	Governmental funds report pension contributions as expenditures. However, pension contributions are reported as deferred outflows of resources on the Statement of Net Position if made after the net pension liability measurement date. In addition, the change in the net pension liability, adjusted for changes in deferred pension items, is reported as pension expense in the Statement of Activities.	(577,279)
7	Governmental funds report OPEB contributions as expenditures. However, OPEB contributions are reported as deferred outflows of resources on the Statement of Net Position if made after the net OPEB liability measurement date. In addition, the change in the net OPEB liability, adjusted for changes in deferred OPEB items, is reported as OPEB expense in the Statement of Activities.	24,075
<b>19</b>	<b>Change in Net Position of Governmental Activities</b>	<u><u>\$ 606,128</u></u>

The notes to the financial statements are an integral part of this statement.

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Budgeted Amounts		Actual	Variance With Final Budget	
	Original	Final	Amounts (GAAP BASIS)		
<b>REVENUES</b>					
5700	Local & Intermediate Sources	\$ 23,230,567	\$ 24,132,678	\$ 24,225,445	\$ 92,767
5800	State Program Revenues	2,949,621	3,061,709	3,375,604	313,895
5900	Federal Program Revenues	171,000	106,145	106,145	-
5020	Total Revenues	26,351,188	27,300,532	27,707,194	406,662
<b>EXPENDITURES</b>					
Current:					
0011	Instruction	12,901,044	13,606,509	13,606,416	93
0012	Instructional Resources & Media Services	267,480	271,702	271,702	-
0013	Curriculum & Instructional Staff Development	290,182	174,638	173,236	1,402
0021	Instructional Leadership	499,845	493,708	488,043	5,665
0023	School Leadership	1,170,210	1,250,843	1,250,604	239
0031	Guidance, Counseling & Evaluation Services	985,678	992,444	991,144	1,300
0033	Health Services	466,552	463,031	458,419	4,612
0034	Student Transportation	759,341	830,339	794,182	36,157
0036	Extracurricular Activities	1,237,814	1,187,527	1,162,786	24,741
0041	General Administration	1,459,981	1,366,058	1,345,267	20,791
0051	Facilities Maintenance & Operations	3,656,126	3,348,713	3,309,946	38,767
0052	Security and Monitoring Services	398,569	343,405	342,723	682
0053	Data Processing Services	390,593	360,453	360,453	-
0061	Community Services	400	300	67	233
Intergovernmental:					
0091	Contracted Instr. Services between Public Sch.	2,224,154	2,937,245	2,937,244	1
0099	Other Intergovernmental Charges	240,000	1,160,675	232,061	928,614
6030	Total Expenditures	26,947,969	28,787,590	27,724,293	1,063,297
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(596,781)	(1,487,058)	(17,099)	1,469,959
<b>OTHER FINANCING SOURCES (USES)</b>					
7912	Sale of Property	-	33,665	33,663	(2)
7915	Transfers In	50,000	155,835	155,832	(3)
8911	Transfers Out	-	(102,886)	(45,485)	(57,401)
7080	Total Other Financing Sources (Uses)	50,000	86,614	144,010	57,396
1200	Net Change in Fund Balances	(546,781)	(1,400,444)	126,911	1,527,355
0100	Fund Balance-September 1 (Beginning) (Restated)	8,829,559	8,829,559	8,829,559	-
3000	Fund Balance-August 31 (Ending)	\$ 8,282,778	\$ 7,429,115	\$ 8,956,470	\$ 1,527,355

The notes to the financial statements are an integral part of this statement.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
AUGUST 31, 2021

Data Control Codes	Business-Type Activities After School Program	Business-Type Activities Tuition Paid Extended Pre-K	Governmental Activities Internal Service Fund	Total Proprietary Funds
<b>ASSETS</b>				
1110 Cash and Cash Equivalents	\$ 124,585	\$ 117,081	\$ 8,199	\$ 249,865
1000 Total Assets	<u>124,585</u>	<u>117,081</u>	<u>8,199</u>	<u>249,865</u>
<b>LIABILITIES</b>				
Current Liabilities:				
2110 Accounts Payable	30	-	-	30
2300 Unearned Revenue	35,594	68,234	1,524	105,352
2000 Total Liabilities	<u>35,624</u>	<u>68,234</u>	<u>1,524</u>	<u>105,382</u>
<b>NET POSITION</b>				
3900 Unrestricted Net Position	88,961	48,847	6,675	144,483
3000 Total Net Position	<u>\$ 88,961</u>	<u>\$ 48,847</u>	<u>\$ 6,675</u>	<u>\$ 144,483</u>

The notes to the financial statements are an integral part of this statement.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2021

Data	Business-Type	Business-Type	Governmental	Total	
Control	Activities	Activities	Activities	Proprietary	
Codes	After School Program	Tuition Paid Extended Pre-K	Internal Service Fund	Funds	
<b>OPERATING REVENUES</b>					
5700	Local and Intermediate Sources	\$ 127,048	\$ 320,673	\$ -	\$ 447,721
5800	State Program Revenues	6,998	11,862	-	18,860
5020	Total Revenues	<u>134,046</u>	<u>332,535</u>	-	<u>466,581</u>
<b>OPERATING EXPENSES</b>					
6100	Payroll Costs	99,555	197,190	-	296,745
6200	Professional and Contracted Services	145	-	-	145
6300	Supplies and Materials	2,024	837	-	2,861
6400	Other Operating Costs	900	-	-	900
6030	Total Expenses	<u>102,624</u>	<u>198,027</u>	-	<u>300,651</u>
	Income (Loss) before Contri. and Transfers	31,422	134,508	-	165,930
8911	Transfers Out	(28,014)	(127,818)	-	(155,832)
1300	Change in Net Position	<u>3,408</u>	<u>6,690</u>	-	<u>10,098</u>
0100	Total Net Position - Beginning	85,553	42,157	6,675	134,385
3300	Total Net Position - Ending	<u>\$ 88,961</u>	<u>\$ 48,847</u>	<u>\$ 6,675</u>	<u>\$ 144,483</u>

The notes to the financial statements are an integral part of this statement.

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2021

Data	Business-Type Activities	Business-Type Activities	Governmental Activities	Total
Control	After School	Tuition Paid	Internal	Proprietary
Codes	Program	Extended Pre-K	Service Fund	Funds
<u>Cash Flows from Operating Activities</u>				
Cash Received from User Charges	\$ 144,480	\$ 367,057	\$ -	\$ 511,537
Cash Payments to Employees for Services	(99,555)	(197,190)	-	(296,745)
Cash Payments to Suppliers	(2,323)	(837)	-	(3,160)
Cash Payments for Other Operating Activities	(900)	-	-	(900)
Net Cash Provided by (Used for) Operating Activities	<u>41,702</u>	<u>169,030</u>	<u>-</u>	<u>210,732</u>
<u>Cash Flows from Non-Capital Financing Activities</u>				
Transfers to Other Funds	(28,014)	(127,818)	-	(155,832)
Net Cash provided by (Used for) Non-Capital Financing Act.	<u>(28,014)</u>	<u>(127,818)</u>	<u>-</u>	<u>(155,832)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	13,688	41,212	-	54,900
Cash and Cash Equivalents at the Beginning of the Year	110,897	75,869	8,199	194,965
Cash and Cash Equivalents at the End of the Year:	<u>\$ 124,585</u>	<u>\$ 117,081</u>	<u>\$ 8,199</u>	<u>\$ 249,865</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided by (Used for) Operating Activities</u>				
Operating Income (Loss):	\$ 31,422	\$ 134,508	\$ -	\$ 165,930
Effect of Increases and Decreases in Current Assets and Liabilities:				
Decrease in Accounts Payable	(299)	-	-	(299)
Increase in Due to Other Funds	10,579	34,522	-	45,101
Net Cash Provided by (Used for) Operating Activities	<u>\$ 41,702</u>	<u>\$ 169,030</u>	<u>\$ -</u>	<u>\$ 210,732</u>

The notes to the financial statements are an integral part of this statement.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
AUGUST 31, 2021

Data Control Codes	828 Private- Purpose Trust Fund	829 Private- Purpose Trust Fund	865 Custodial Fund
<b>ASSETS</b>			
1110 Cash and Cash Equivalents	\$ 50	\$ 1,250	\$ 1,843
1260 Due from Other Funds	-	-	20
1000 Total Assets	<u>50</u>	<u>1,250</u>	<u>1,863</u>
<b>LIABILITIES</b>			
Current Liabilities:			
2110 Accounts Payable	-	-	61
2300 Deferred Revenues	50	1,250	-
2000 Total Liabilities	<u>50</u>	<u>1,250</u>	<u>61</u>
<b>NET POSITION</b>			
Restricted for:			
3800 Individuals and Organizations	-	-	1,802
3000 Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,802</u>

The notes to the financial statements are an integral part of this statement.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	828 Private- Purpose Trust Fund	829 Private- Purpose Trust Fund	865 Custodial Fund
<b>ADDITIONS</b>			
Contributions:			
5744 Foundations, Gifts, and Bequests	\$ -	\$ 750	\$ -
5750 Fundraising Activities	-	-	86,883
5020 Total Contributions	-	750	86,883
Investment Earnings:			
5742 Interest, Dividends, and Other	-	-	49
Total Additions	-	750	86,932
<b>DEDUCTIONS</b>			
6400 Other Operating Costs	-	750	92,036
6030 Total Deductions	-	750	92,036
1200 Net Increase/(Decrease) in Fiduciary Net Position	-	-	(5,104)
0100 Net Position - Beginning (Restated Custodial Fund)	-	-	6,906
3000 Net Position - Ending	\$ -	\$ -	\$ 1,802

The notes to the financial statements are an integral part of this statement.

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### The Financial Reporting Entity

This report includes those activities, organizations and functions related to Wimberley Independent School District (the “District”), which are controlled by or dependent upon the District’s governing body, the Board of Trustees (the “Board”). The Board, a seven member group, is the level of government having governance responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the District. Since the District receives funding from local, state, and federal government sources, it must comply with the requirements of the entities providing those funds. However, the District is not included in any other governmental “reporting entity” as defined by Statement No. 14 of the Governmental Accounting Standards Board (GASB), since Board members are elected by the public and have decision making authority. Furthermore, there are no legally separate organizations, known as “component units”, included within the reporting entity.

The accounting policies of the District comply with the rules prescribed by the Texas Education Agency (TEA) in its Financial Accountability System Resource Guide (FASRG). These accounting policies conform to generally accepted accounting principles applicable to state and local governments.

### Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

### Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Custodial funds have no measurement focus. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Major revenue sources considered susceptible to accrual include state and federal program revenues and property taxes. No accrual for property taxes collected within sixty days of year end has been made as such amounts are deemed immaterial; delinquent property taxes at year end are reported as deferred inflows of resources within the governmental fund financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### **Major Funds and Fund Types**

The District reports the following major governmental funds:

The General Fund includes financial resources that are not required to be reported separately in another fund. It is a budgeted fund, and any unrestricted fund balances are considered to be resources available for current operations.

The Debt Service Fund includes debt service taxes and other revenues collected to retire bond principal and to pay interest due. It is a budgeted fund.

Additionally, the District reports the following fund types:

Special Revenue Funds are governmental funds which include resources restricted, committed, or assigned for specific purposes by a grantor or the Board. Federally financed programs where unused balances are returned to the grantor at the close of specified project periods are accounted for in these funds.

Enterprise Funds are proprietary funds used to account for operations of the District whereby individuals or others are charged a fee for a specific benefit or service and there is a desire to measure a specific gain or loss on the activity.

Internal Service Funds are proprietary funds used to account for activities such as workers' compensation self-insurance, self-funded health insurance, and employee health savings accounts. The District utilizes an Internal Service Fund to account for its participation in a workers' compensation shared risk pool.

Private Purpose Trust Funds are fiduciary funds used to account for donations for which the donors have stipulated that both the principal and the income may be used for purposes that benefit parties outside the District. The District utilizes this fund type to account for money collected and held for the purpose of awarding scholarships to selected students.

Custodial Funds are fiduciary funds used to account for resources held for others in a custodial capacity. The District utilizes this fund type to account for funds held on behalf of student clubs and organizations.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED AUGUST 31, 2021

**Budgetary Information**

Budgets are prepared annually for the General Fund, the Child Nutrition Fund, and the Debt Service Fund on the modified accrual basis, which is consistent with generally accepted accounting principles. A formal budget is prepared by the end of August and is adopted by the Board at a public meeting after public notice of the meeting has been given no earlier than the 30th day or later than the 10th day before the public hearing. The legal level of control for budgeted expenditures is the function level within the budgeted funds. Amendments to the budget are required prior to expending amounts greater than the budgeted amounts at the function level. Budgets are controlled at the departmental or campus level, the same level at which responsibility for operations is assigned. The budget was monitored by the administration throughout the year and amendments were brought to the Board as needed.

**Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance**

Investments - The District's investment policies and types of investments are governed by Section 2256 of the Texas Government Code ("Public Funds Investment Act"). The types of investments allowed under the Public Funds Investment Act are detailed in Note 2 - Deposits and Investments. The District's management believes that it complied with the requirements of the Public Funds Investment Act and the District's investment policies. The District accrues interest on temporary investments based on the terms and effective interest rates of the specific investments. Temporary investments throughout the year consisted of investments in external investment pools, which are recognized at amortized cost, and money market accounts.

Inventories - Inventories are generally not recorded in the General Fund or Child Nutrition Fund due to amounts of expendable supplies held or purchased food not being deemed material. When inventories are recorded, they are charged to expenditures when consumed. Amounts recorded are offset by a fund balance classification titled "nonspendable" which indicates that the inventory does not represent "available expendable resources."

Capital Assets - Capital assets, which include land, buildings and improvements, construction in progress, furniture and equipment, and vehicles are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of at least \$5,000 and a useful life of greater than one year. Such assets are recorded at historical cost, if purchased, or estimated fair value at the date of donation, if donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Capital assets (other than land and construction in progress) are depreciated using the straight line method over the following estimated useful lives: buildings and improvements - fifteen to thirty years, furniture and equipment - three to twenty years, and vehicles - five to ten years.

Prepaid Items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are charged to expenditures when consumed. When prepaid items are recorded, they are charged to expenditures when the value represented by the prepaid item has been used. Amounts recorded are offset by a fund balance classification titled "nonspendable" which indicates that the prepaid item amount does not represent "available expendable resources."

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021

Ad Valorem Property Taxes - Delinquent taxes, when received, are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectibles within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

Accumulated Sick Leave Liability - The State of Texas (the "State") has created a minimum sick leave program consisting of five days of sick leave per year with no limit on accumulation and transferability among districts for every person regularly employed in Texas public schools. Each district's local Board is required to establish a sick leave plan. Local school districts may provide additional sick leave beyond the state minimum.

Pensions - The fiduciary net position of the Teacher Retirement System of Texas ("TRS") has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits - The fiduciary net position of the Teacher Retirement System of Texas TRS Care Plan (TRS-Care) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

Deferred Outflows and Deferred Inflows of Resources - The District complies with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which provides guidance for reporting the financial statement elements of deferred outflows of resources, which represent a consumption of the District's net position that is applicable to a future reporting period, and deferred inflows of resources, which represent the District's acquisition of net position applicable to a future reporting period.

The District complies with GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Fund Balance/Deficit - The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Statement of Cash Flows - For purposes of the statement of cash flows when Proprietary Funds are used, cash and cash equivalents include demand deposits.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021

Fair Value Measurements - The District adopted GASB Statement No. 72, *Fair Value Measurement and Application*, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into a three-level fair value hierarchy as follows:

- Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access
- Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity
- Level 3 are unobservable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available

There are three general valuation techniques that may be used to measure fair value:

- Market approach - uses prices generated by market transactions involving identical or comparable assets or liabilities
- Cost approach - uses the amount that currently would be required to replace the service capacity of an asset (replacement cost)
- Income approach - uses valuation techniques to convert future amounts to present amounts based on current market expectations

#### **Data Control Codes**

The Data Control Codes shown on the financial statements refer to the account code structure prescribed by the FASRG. TEA requires school districts to display these codes in their financial statements to ensure accuracy in building a state-wide data base for policy development and funding plans.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021

## 2. DEPOSITS AND INVESTMENTS

The Public Funds Investment Act authorizes the District to invest in funds under a written investment policy, which is approved annually by the Board. The primary objectives of the District's investment strategy for operating and custodial funds, in order of priority, are safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements. The primary objective of the District's investment strategy for Debt Service and Capital Projects Funds is sufficient investment liquidity to meet related obligations.

The District is authorized to invest in the following investment instruments provided that they meet the guidelines established in the investment policy:

- Obligations of, or guaranteed by, governmental entities
- Certificates of deposit and share certificates
- Fully collateralized repurchase agreements
- Securities lending programs
- Banker's acceptances
- Commercial paper
- No-load money market mutual funds and no-load mutual funds
- Guaranteed investment contracts as an investment vehicle for bond proceeds
- Public funds investment pools

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the School Depository Act. The depository bank deposits for safekeeping and trust with the District's agent approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance. Therefore the District is not exposed to custodial credit risk.

Under the depository contract, the District, at its own discretion, may invest funds in time deposits and certificates of deposit provided by the depository bank at interest rates approximating United States Treasury Bill rates.

At August 31, 2021, the carrying amount of the District's deposits was \$1,632,818 and the bank balance was \$1,751,316. The District's deposits with financial institutions at August 31, 2021 and during the year ended August 31, 2021 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name. The deposits were collateralized in accordance with Texas law and the District maintains copies of all safekeeping receipts in the name of the District.

The District maintains a cash pool consisting of demand deposits. The combined pool is available for use by most Special Revenue Funds. If a fund overdraws its share of the pool, the overdraft is reported as an interfund payable in that fund. The offsetting interfund receivable is reported in the General Fund.

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The following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a) Name of depository bank: Wells Fargo Bank, Texas.
- b) The amount of bond and/or security pledged as of the date of the highest combined balance on deposit was \$2,388,936.
- c) The largest cash, savings and time deposit combined account balance amounted to \$2,736,594 and occurred during the month of December 2020.
- d) Total amount of FDIC coverage at the time of highest combined balance was \$500,000.

Investments held at August 31, 2021 consisted of the following:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>	<u>Standard &amp; Poor's Rating</u>
Local Government Investment Pools:			
Lone Star Investment Pool	\$ 6,404,587	1	AAAm
TD Ameritrade (fixed income)	8,996,691		
Total Investments	<u>\$ 15,401,278</u>		

The District had investments in two external local governmental investment pool at August 31, 2021, consisting of the Lone Star Investment Pool and TD Ameritrade.

#### Lone Star (First Public)

The Corporate Overnight Fund is a fund within the Lone Star Investment Pool. Its objective is to maintain a stable \$1.00 per share net asset value (NAV), while it provides the highest possible rate of return. The fund represents one of three Texas public investment funds sponsored by the Texas Association of School Boards (TASB). The other funds--Government Overnight Fund and Corporate Overnight Plus Fund--also maintain S&P Global ratings. The Lone Star Investment Pool was created pursuant to the Interlocal Cooperation Act of the State of Texas as an investment vehicle for local school districts and other public entities. The funds within Lone Star Investment Pool are not registered mutual funds under the Investment Company Act of 1940, and are not available to individual investors.

The Lone Star Investment Pool is sponsored by TASB. The investment advisers to the pool are American Beacon Advisors and Standish. First Public LLC provides administrative and distribution services to the pool and State Street Bank is the custodian for all pool assets. In addition, CAPTRUST Financial Advisors monitors the pool's operations and performance and reports its findings to First Public and the board of trustees for the Lone Star Investment Pools.

The District also invested in US Treasury Notes with interest rates ranging from 1.375% to 2.75%. All these US Treasury Notes are custodied at TD Ameritrade.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized agencies are designed to give an indication of credit risk. At August 31, 2021, investments were included in local governmental investment pools with ratings from Standard & Poor's in compliance with the District's investment policy.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
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Custodial Credit Risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the District, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At August 31, 2021, the District was not exposed to custodial credit risk.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investments in a single issuer. Information regarding investments in any one issuer that represents five percent or more of the District's total investments must be disclosed under GASB Statement No. 40, excluding investments issued or explicitly guaranteed by the U.S. government. At August 31, 2021, the District had 100% of its investments in local governmental investment pools and US Treasury Notes.

Interest Rate Risk - As a means of minimizing risk of loss due to interest rate fluctuations, the District's investment policy requires that maturities will not exceed the weighted average maturity of 180 days for any internally created pool fund group and one year from the time of purchase for any other individual investment. The Board may specifically authorize a longer maturity for a given investment, within legal limits. The District considers the holdings in the local governmental investment pools to have a one day weighted average maturity due to the fact that the share position can usually be redeemed each day at the discretion of the shareholders, unless there has been a significant change in value. At August 31, 2021, investments were included in local government investment pools which have a weighted average maturity of one day.

### 3. PROPERTY TAXES

The Texas Legislature in 1979 adopted a comprehensive Property Tax Code (the "Code") which established a county-wide appraisal district and an appraisal review board in each county in the State. The Hays County Central Appraisal District (the "Appraisal District") is responsible for the recording and appraisal of all property in the District. Under the Code, the school board sets the tax rates on property and the Hays County Tax Assessor/Collector provides tax collection services. The Appraisal District is required under the Code to assess property at 100% of its appraised value. Further, real property must be reappraised at least every three years. Under certain circumstances, taxpayers and taxing units, including the District, may challenge orders of the Appraisal Review Board through various appeals and, if necessary, legal action.

Property taxes are levied as of October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes and penalties and interest that are ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period, including those property taxes expected to be collected during a 60 day period after the end of the District's fiscal year. The assessed value at January 1, 2020, upon which the October 2020 levy was based was \$2,500,247,499. The District levied taxes based on a combined tax rate of \$1.2295 per \$100 of assessed valuation for local maintenance (general governmental services) and debt service.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
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#### 4. DUE FROM/TO OTHER GOVERNMENTS

The District participates in a variety of federal and state programs from which it receives grants to partially or fully fund certain activities. The District also receives entitlements from the State through the School Foundation and Per Capita Programs. Grants and entitlements are recorded as revenue when earned, therefore at year end amounts earned but not yet received in cash may be recorded as due from the grantor government. Amounts already received in cash but not yet earned are recorded as due to the grantor government.

A summary of amounts recorded as Due From/Due To Other Governments in the basic financial statements as of August 31, 2021 are summarized below:

Due From Other Governments:	General	Debt Service	Non-Major Governmental	Total
	Fund	Fund	Funds	
Governmental Activities:				
Foundation & Per Capita Entitlements	\$ 157,177	\$ -	\$ -	\$ 157,177
State Grants	-	-	1,831	1,831
Federal Grants	-	-	186,963	186,963
Miscellaneous	11,416	3,557	-	14,973
Total - Governmental Activities	<u>\$ 168,593</u>	<u>\$ 3,557</u>	<u>\$ 188,794</u>	<u>\$ 360,944</u>

#### Due To Other Governments:

	General	Debt	Total
	Fund	Service Fund	
Governmental Activities:			
State Grants	\$ 436,716	\$ 6,404	\$ 443,120
Total - Governmental Activities	<u>\$ 436,716</u>	<u>\$ 6,404</u>	<u>\$ 443,120</u>

#### 5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

During the course of operations, the individual funds of the District may engage in temporary borrowings of money between one another to meet liquidity needs. These interfund receivables and payables are recorded on the balance sheet of the loaning fund as “Due from Other Funds” and on the balance sheet of the borrowing fund as “Due to Other Funds”. Amounts are repaid when funds are available in the borrowing fund.

Individual funds may also make payments between one another which are intended to be permanent and therefore not repaid. These transactions are recorded on the statement of revenues, expenditures, and changes in fund balance as “Transfers Out” for the paying fund and “Transfers In” for the receiving fund.

During the year, the General Fund transferred \$45,485 to the Child Nutrition Fund to provide for supplemental financing needs. The After School Program and the Tuition Paid Extended Pre-K Funds transferred \$28,014 and \$127,818 respectively to the General Fund related to overhead costs incurred by the General Fund to operate these funds.

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The composition of interfund balances as of August 31, 2021 was as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Funds	\$ 129,133
	Capital Projects Fund	12,208
Total General Fund		141,341
Trust and Custodial Funds	General Fund	20
Total Trust and Custodial Funds		20
Grand Total		\$ 141,361

## 6. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2021 was as follows:

	Beginning				Ending
	Balance	Additions	Retirements	Adjustments	Balance
9/1/20	8/31/21				
Governmental Activities:					
Capital Assets, not Being Depreciated:					
Land	\$ 7,473,374	\$ 621,195	\$ -	\$ -	\$ 8,094,569
Construction in Progress	34,656,771	932,652	-	(282,960)	35,306,463
Total Capital Assets, not Being Depreciated	42,130,145	1,553,847	-	(282,960)	43,401,032
Capital Assets, Being Depreciated:					
Buildings and Improvements	73,712,526	174,050	-	282,960	74,169,536
Furniture and Equipment	9,520,187	941,317	(712,812)	-	9,748,692
Total Capital Assets, Being Depreciated	83,232,713	1,115,367	(712,812)	282,960	83,918,228
Less Accumulated Depreciation for:					
Buildings and Improvements	(22,525,607)	(2,124,252)	-	-	(24,649,859)
Furniture and Equipment	(4,777,325)	(751,739)	712,812	-	(4,816,252)
Total Accumulated Depreciation	(27,302,932)	(2,875,991)	712,812	-	(29,466,111)
Governmental Activities Capital Assets, Net	\$ 98,059,926	\$ (206,777)	\$ -	\$ -	\$ 97,853,149

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
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Depreciation expense was charged to the functions of the District as follows:

Function	Depreciation Allocation
Instruction	\$ 1,368,125
Instructional Resources & Media Services	25,762
Curriculum & Instructional Staff Development	20,498
Instructional Leadership	45,590
School Leadership	115,650
Guidance, Counseling & Evaluation Services	98,119
Health Services	42,065
Student Transportation	85,221
Food Services	78,570
Extracurricular Activities	143,774
General Administration	123,338
Facilities Maintenance and Operations	351,265
Security and Monitoring Services	44,268
Data Processing Services	44,407
Community Services	173
Contracted Instructional Services between Public Schools	267,713
Other Intergovernmental Charges	21,453
Totals	<u>\$ 2,875,991</u>

## 7. BONDS, NOTES, AND OTHER LONG-TERM LIABILITIES

Governmental activities long-term debt obligations at August 31, 2021 consisted of the following:

General Long-Term Debt Description	Outstanding at August 31, 2021
\$2,705,000 Unlimited Tax Refunding Bonds, Series 2009A; due in annual installments of \$50,000 through February 15, 2022; interest at 2.50% to 4.00%.	\$ 50,000
\$25,398,706 Unlimited Tax School Building Bonds, Series 2013; due in annual installments of \$315,000 through February 15, 2022; interest at 2.00% to 5.00%.	315,000
\$8,819,996 Unlimited Tax Refunding Bonds, Series 2014; due in annual installments of \$55,000 to \$1,510,000 through February 15, 2032; interest at 2.00% to 3.75%.	8,425,537
\$8,840,000 Unlimited Tax Refunding Bonds, Series 2015; due in annual installments of \$610,000 to \$2,105,000 through February 15, 2035; interest at 4.00%.	8,840,000
\$8,875,000 Unlimited Tax Refunding Bonds, Series 2016; due in annual installments of \$480,000 to \$2,370,000 through February 15, 2037; interest at 2.00% to 4.00%.	8,875,000
\$9,005,000 Unlimited Tax Building and Refunding Bonds, Series 2017; due in annual installments of \$260,000 to \$1,405,000 through February 15, 2037; interest at 2.00% to 4.00%.	6,580,000
\$43,510,000 Unlimited Tax Building Bonds, Series 2018; due in annual installments of \$595,000 to \$2,590,000 through February 15, 2048; interest at 3.00% to 5.00%.	42,485,000
\$24,528,649 Unlimited Tax Refunding Bonds, Series 2020; due in annual installments of \$125,000 to \$4,365,000 through February 15, 2043; interest at 1.85% to 5.00%.	24,741,005
Total General Long-Term Debt	<u>\$ 100,311,542</u>

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
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The following is a summary of changes in long-term liabilities for the year ended August 31, 2021:

Type	Outstanding				Outstanding 8/31/21	Due in One Year
	9/1/20	Additions	Deletions	Accretion		
Bonds Payable:						
General Oblig. & Refunding Bonds	\$ 102,244,593	\$ -	\$ (2,145,000)	\$ 211,949	\$ 100,311,542	\$ 2,420,000
Premium on Issuance of Bonds	12,254,844	-	(641,856)	-	11,612,988	-
Total Bonds	114,499,437	-	(2,786,856)	211,949	111,924,530	2,420,000
Total Governmental Activities	\$ 114,499,437	\$ -	\$ (2,786,856)	\$ 211,949	\$ 111,924,530	\$ 2,420,000

For the general obligation bonds, the District has pledged as collateral the proceeds of a continuing, direct annual tax levied against taxable property within the District. The Texas Education Code generally limits issuance of additional ad valorem tax bonds if the tax rate needed to pay aggregate principal and interest amounts of the District's tax bond indebtedness would exceed \$0.50 per \$100 of assessed valuation of taxable property within the District.

Annual principal installments for outstanding bonds vary each year. The debt service requirements to maturity for general obligation bonds as of August 31, 2021 are as follows:

Year Ended August 31,	General Obligations			Total Requirements
	Principal	Accumulated Accretion	Interest	
2022	\$ 2,420,000	\$ -	\$ 3,579,780	\$ 5,999,780
2023	2,350,000	-	3,494,780	5,844,780
2024	1,950,000	-	3,979,734	5,929,734
2025	2,795,000	85,541	3,366,129	6,246,670
2026	3,120,000	-	3,275,479	6,395,479
2027-2031	19,115,000	-	14,192,620	33,307,620
2032-2036	25,375,000	-	10,168,998	35,543,998
2037-2041	18,093,649	212,356	6,153,613	24,459,618
2042-2046	19,705,000	-	2,723,732	22,428,732
2047-2048	5,089,996	-	306,800	5,396,796
Totals	\$ 100,013,645	\$ 297,897	\$ 51,241,665	\$ 151,553,207

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
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## 8. TEACHER RETIREMENT SYSTEM OF TEXAS PENSION PLAN

### A. Pension Plan Description

The Teacher Retirement System of Texas (TRS or System or Plan) is a public employee retirement system (PERS) that is a multiple-employer, cost-sharing, defined benefit pension plan with a special funding situation. The Plan is administered by the Board of Trustees of TRS. Information regarding the Board of TRS and its composition can be found within the separately issued TRS Comprehensive Annual Financial Report within Note 1 to the financial statements. That report may be obtained online at [www.trs.texas.gov](http://www.trs.texas.gov); by writing to TRS at 1000 Red River Street, Austin, Texas, 78701-2698; or by calling (512) 542-6592.

Benefits are established or amended under the authority of the Texas Constitution, Article XVI, Section 67 and by the Legislature in the Texas Government Code, Title 8, Subtitle C. The Board of Trustees does not have the authority to establish or amend benefits.

### B. Benefits Provided

TRS provides retirement, disability, and death benefits. Membership in the Plan includes all employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempt from membership under Texas Government Code, Title 8, Section 822.002.

State law requires the plan to be actuarially sound in order for the legislature to consider a benefit enhancement, such as a supplemental payment to the retirees.

In May 2019, the 86th Texas legislature approved the TRS Pension Reform Bill (SB12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. These increases immediately made the pension fund actuarially sound and the legislature approved funding for a 13th check.

All eligible members retired as of December 31, 2018 received an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever was less.

### C. Contributors to the Plan

Contributors to the Plan include active members, employers, and the State of Texas as the only non-employer contributing entity. The State is also the employer for senior colleges, medical schools, and state agencies, including TRS. In each respective role, the State contributes to the plan in accordance with State Statutes and the General Appropriations Act.

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The number of participating employers during fiscal year 2020 are disclosed in the following table.

<u>Participating Employers</u>	
Independent School Districts	1,022
Charter Schools (open enrollment only)	187
Community and Junior Colleges	50
Senior Colleges and Universities	48
Regional Service Centers	20
Medical Schools	9
Educational Districts	3
State Agency	1
Total	<u><u>1,340</u></u>

Plan membership as of August 31, 2019 is shown in the following table. Because the actuarial valuation was based on a roll forward from fiscal year 2019 (see Section F), the Plan membership counts are as of August 31, 2019.

<u>Pension Plan Membership</u>	
Retired plan members or beneficiaries currently receiving benefits	434,426
Inactive plan members entitled to but not yet receiving benefits	310,716
Active plan members	884,540
	<u><u>1,629,682</u></u>

The Average Expected Remaining Service Life (AERSL) of 6.2975 years is based on membership information as of the beginning of the fiscal year.

#### D. Contributions

Contribution requirements are established or amended pursuant to the following state laws:

- Article 16, Section 67 of the Texas Constitution requires the legislature to establish a member contribution rate of not less than 6 percent of the member's annual compensation and a state contribution rate of not less than 6 percent and not more than 10 percent of the aggregate annual compensation paid to members of the System during the fiscal year.
- Government Code section 821.006 prohibits benefit improvements if it increases the amortization period of TRS' unfunded actuarial liability to greater than 31 years or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System's actuary.

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As the non-employer contributing entity, the State of Texas contributes to the retirement system the current employer contribution rate times the aggregate annual compensation of all members of the Plan during the fiscal year, reduced by the employer contributions described below.

All participating employers and the State of Texas, as the employer for senior universities and medical schools, are required to pay the employer contribution rate in the following situations:

- On the portion of a member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code
- During a new member's first 90 days of employment
- When any or all of an employee's salary is paid by federal, private, local or non-educational and general funds
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50 percent of the state contribution rate for certain instructional or administrative employees and 100 percent of the state contribution rate for all other employees.

Contribution rates and amounts for active employees, participating employers, and the State of Texas for the current and prior fiscal year are shown below.

<u>Contribution Rates</u>	<u>2020</u>	<u>2021</u>
Members	7.7%	7.7%
Employer	7.5%	7.5%
State of Texas (NECE)	7.5%	7.5%
<u>Contribution Amounts</u>		
Members	\$ 1,345,669	\$ 1,421,026
Employer	501,630	561,184
State of Texas (NECE)	1,049,519	1,080,822

Employers are also required to pay surcharges in the following cases:

- All public schools, charter schools and regional education service centers must contribute 1.5 percent of the member's salary beginning in fiscal year 2020, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of TRS, the employer shall pay an amount equal to the member contribution and the state contribution as an employment after retirement surcharge.

#### E. Net Pension Liability

Components of the Net Pension Liability of the Plan as of August 31, 2020 are disclosed below.

<u>Components of Pension Liability</u>	<u>Total</u>
Total Pension Liability	\$ 218,974,205,084
Less: Plan Fiduciary Net Position	(165,416,245,243)
Net Pension Liability	<u>\$ 53,557,959,841</u>
Net Position as Percentage of Total Pension Liability	75.54%

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
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F. Actuarial Methods and Assumptions

Roll Forward

The actuarial valuation was performed as of August 31, 2019. Update procedures were used to roll forward the total pension liability to August 31, 2020. The total pension liability is determined by an annual actuarial valuation. The actuarial methods and assumptions were selected by the Board of Trustees based upon analysis and recommendations by the System's actuary. The Board of Trustees has sole authority to determine the actuarial assumptions used for the Plan. The actuarial methods and assumptions were primarily based on a study of actual experience for the three year period ending August 31, 2017 and were adopted in July 2018.

The active mortality rates were based on 90 percent of the RP 2014 Employee Mortality Tables for males and females with full generational mortality. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale U-MP.

The long-term expected rate of return on pension plan investments is 7.25 percent. The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2019 are summarized in the chart below:

Asset Class	FY 2020 Target Allocation* %	Long-Term Expected Geometric Real Rate of Return*	Expected Contribution to Long- Term Portfolio Returns
Global Equity			
USA	18.00%	3.90%	0.99%
Non-U.S. Developed	13.00%	5.10%	0.92%
Emerging Markets	9.00%	5.60%	0.83%
Private Equity	14.00%	6.70%	1.41%
Stable Value			
Government Bonds	16.00%	(0.70)%	(0.05)%
Absolute Return (Including Credit Sensitive Investments)	0.00%	1.80%	0.00%
Stable Value Hedge Funds	5.00%	1.90%	0.11%
Real Return			
Real Estate	15.00%	4.60%	1.02%
Energy, Natural Resources and Infrastructure	6.00%	6.00%	0.42%
Commodities	0.00%	0.80%	0.00%
Risk Parity			
Risk Parity	8.00%	3.00%	0.30%
Asset Allocation Leverage			
Cash	2.00%	(1.50)%	(0.03)%
Asset Allocation Leverage	(6.00)%	(1.30)%	0.08%
Inflation Expectation			2.00%
Volatility Drag*			(0.67)%
Expected Return	100.00%		7.33%

\*Target allocations are based on the FY2020 policy model.

\*\*Capital Market Assumptions come from Aon Hewitt (as of 08/31/2020).

\*\*\*The volatility drag results from the conversion between arithmetic and geometric mean returns.

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The following table discloses the assumptions that were applied to this measurement period.

Actuarial Methods and Assumptions

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-Term Expected Rate	7.25%
Municipal Bond Rate as of August 2020	2.33% - Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in Projection Period (100 years)	2119
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad hoc post-employment benefit changes	None

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2019. For a full description of these assumptions please see the actuarial valuation report dated November 14, 2019.

G. Discount Rate

A single discount rate of 7.25 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.25 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the Legislature during the 2019 legislative session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Change of Assumptions Since the Prior Measurement Date

There were no changes in assumptions since the prior measurement date.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
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I. Sensitivity of the Net Pension Liability to the Single Discount Rate Assumption

The following table presents the net pension liability of the plan using the discount rate of 7.25 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate.

Sensitivity of the Net Pension Liability to the Single Discount Rate Assumption			
	1% Decrease 6.25%	Current Single Discount Rate 7.25%	1% Increase 8.25%
District's Proportionate Share of the Net Pension Liability:	\$ 10,038,785	\$ 6,510,312	\$ 3,643,506

J. District Net Pension Liabilities, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, and Pension Expense

The Net Pension Liability of the Plan as a whole was last measured as of August 31, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The District was assigned a proportion of the Plan's Net Pension Liability based on the District's contributions to the Plan relative to the contributions of all employers for the period September 1, 2019 through August 31, 2020.

The table below presents a two-year comparison of the District's assigned proportion and resulting proportionate share of the collective Net Pension Liability, as well as the State's proportionate share of the Net Pension Liability associated with the District.

	Measurement Date		Change
	8/31/19	8/31/20	
District's Proportion of the Collective Net Pension Liability	0.000133465690	0.000121556393	(0.000011909297)
District's Proportionate Share of the Net Pension Liability	\$ 6,937,964	\$ 6,510,312	\$ (427,652)
State's Proportionate Share of the Net Pension Liability Associated with the District	11,369,458	13,515,574	2,146,116
Total Pension Liability	\$ 18,307,422	\$ 20,025,886	\$ 1,718,464

At August 31, 2021, Wimberley Independent School District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 11,887	\$ 181,686
Changes in actuarial assumptions	1,510,624	642,307
Difference between projected and actual investment earnings	290,018	158,222
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	679,069	436,481
Contributions paid to TRS subsequent to the measurement date	561,184	-
Total	\$ 3,052,782	\$ 1,418,696

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
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The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions (not including the deferred contribution paid subsequent to the measurement date) will be recognized in pension expense as follows:

Measurement Year Ended August 31,	Pension Expense Amount
2021	\$ 366,558
2022	388,191
2023	357,662
2024	111,667
2025	(125,176)
Thereafter	(26,000)

For the year ended August 31, 2021, Wimberley Independent School District recognized pension expense of \$577,279 and revenue of \$1,625,623 for support provided by the State.

## 9. EMPLOYEE HEALTH CARE COVERAGE

During the year ended August 31, 2021, employees of the District were covered by the state-wide health insurance plan, TRS Active Care. The District contributed \$225 per month per employee to the Plan, the State provided an additional \$75 per month per employee, and employees, at their option, authorized payroll withholdings to pay contributions or premiums for dependents. TRS manages TRS Active Care. The Plan is administered by Aetna while Caremark was assigned the prescription drug plan.

## 10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – TRS-CARE

### A. Plan Description

The Texas Public School Retired Employees Group Insurance Program (TRS-Care) is a multiple-employer, cost-sharing, defined Other Post-Employment Benefit (OPEB) plan with a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

The Board of Trustees of TRS administers the TRS-Care program and the related fund in accordance with the Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards. Further detailed information regarding TRS and TRS-Care is available in a separately issued Comprehensive Annual Financial Report for TRS that includes financial statements and required supplementary information. That report may be obtained online at [www.trs.texas.gov](http://www.trs.texas.gov); by writing to TRS at 1000 Red River Street, Austin, Texas, 78701-2698; or by calling (512) 542-6592.

### B. Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional service centers, and other educational districts who are members of the TRS pension system. Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system.

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The General Appropriations Act passed by the 86<sup>th</sup> Legislature included funding to maintain TRS-Care premiums at their current level through 2021. The 86<sup>th</sup> legislature also passed SB 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures. This amount is estimated at \$277,490,586 as of August 31, 2020.

C. Contributors to TRS-Care

Contributors to the plan include active and retired members, employers, and the State of Texas as the only non-employer contributing entity.

During fiscal year 2020, the number of participating employers are presented in the following table.

<u>Participating Employers</u>	
Independent School Districts	1,021
Open Enrollment Charter Schools	187
Regional Service Centers	20
Other Educational Districts	<u>3</u>
Total	<u><u>1,231</u></u>

TRS-Care plan membership as of August 31, 2019 is shown in the following table. Because the actuarial valuation was based on a roll-forward (See Section F), the counts are as of that date.

<u>TRS-Care Plan Membership</u>	
Active plan members	725,690
Inactive plan members currently receiving benefits	191,250
Inactive plan members entitled to but not yet receiving benefits	11,785
Total	<u><u>928,725</u></u>

The Average Expected Remaining Service Life (AERSL) of 9.1073 is based on the membership information as of the beginning of the fiscal year.

D. Contributions

Contribution rates for the TRS-Care plan are established in State Statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions; and contributions from the state, active employees, and participating employers are based on active employee compensation. The TRS Board does not have the authority to set or amend contribution rates.

At the inception of the plan, funding was projected to last 10 years through fiscal year 1995. The original funding was sufficient to maintain the solvency of the fund through fiscal year 2000. Since that time, appropriations and contributions have been established to fund the benefits for each successive biennium.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
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FOR THE YEAR ENDED AUGUST 31, 2021

Section 1575.202 of the Texas Insurance Code establishes the State's contribution rate which is 1.25 percent of the employee's salary. Section 1575.203 establishes the active employee rate which is 0.65 percent of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75 percent of each active employee's pay for fiscal year 2020.

Contribution rates and amounts for active employees, participating employers, and the State of Texas for the current and prior fiscal year are shown below.

<u>Contribution Rates</u>	<u>2020</u>	<u>2021</u>
Members	0.65%	0.65%
Employer	0.75%	0.75%
State of Texas	1.25%	1.25%
Federal/Private Funding*	1.25%	1.25%
<u>Contribution Amounts</u>		
Members	\$ 113,596	\$ 119,956
Employer	146,251	153,775
State of Texas (NECE)	185,209	190,733

\* Contributions paid from federal funds and private grants are remitted by the employer and paid at the State rate.

All employers whose employees are covered by the TRS pension plan are also required to pay a surcharge of \$535 per month when employing a retiree of the TRS. The TRS-Care surcharges for fiscal year 2020 totaled \$11,413,512.

A supplemental appropriation was authorized by Senate Bill 1264 of the 86<sup>th</sup> Texas Legislature to provide \$2,208,137 for fiscal year 2020 and \$3,312,206 for fiscal year 2021, for consumer protections against medical and health care billing by certain out-of-network providers. Funding will be in fiscal year 2021.

The premium rates for retirees are reflected in the following table.

TRS-Care Monthly Premium Rates			
	Medicare	Non-Medicare	
Retiree or Surviving Spouse	\$ 135	\$	200
Retiree and Spouse	529		689
Retiree or Surviving Spouse and Children	468		408
Retiree and Family	1,020		999

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
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E. Net OPEB Liability

Components of the Net OPEB Liability of the TRS-Care plan as of August 31, 2020 are disclosed in the following table.

<u>Components of OPEB Liability</u>	<u>Total</u>
Total OPEB Liability	\$ 40,010,833,815
Less: Plan Fiduciary Net Position	<u>(1,996,317,932)</u>
Net OPEB Liability	<u>\$ 38,014,515,883</u>
Net Position as a Percentage of Total OPEB Liability	4.99%

The primary reasons for this year's \$12.0 billion liability reduction related to the difference between expected and actual experience and were due to (a) savings to the fully-insured Medicare Advantage premiums, which resulted from Congress' repeal of the Health Insurer Fee in December 2019 and vendor premium guarantees, and (b) favorable claims and rebate experience for the prescription drug benefits provided to Medicare retirees.

F. Actuarial Methods and Assumptions

Roll Forward

The actuarial valuation was performed as of August 31, 2019. Update procedures were used to roll forward the total OPEB liability to August 31, 2020.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation and salary increases, used in the OPEB valuation were identical to those used in the respective TRS pension valuation. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The following assumptions used for members of TRS are identical to the assumptions employed in the August 31, 2020 TRS annual pension actuarial valuation:

- Rates of Mortality
- Rates of Retirement
- Rates of Termination
- Rates of Disability
- General Inflation
- Wage Inflation
- Salary Increases

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published scale (U-MP).

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### Health Care Trend Rates

The initial medical trend rates were 9.00 percent for Medicare retirees and 7.30 percent for non-Medicare retirees. There was an initial prescription drug trend rate of 9.00 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 13 years.

### Actuarial Methods and Assumptions

Valuation Date	August 31, 2019, rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.30%
Single Discount Rate	2.33% as of August 31, 2020
Aging Factors	Based on plan specific experience
Election Rates	Normal Retirement: 65% participation prior to age 65 and 40% participation after age 65, 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	3.05% to 9.05%, including inflation
Ad Hoc Post-Employment Benefit Changes	None

### G. Discount Rate

A single discount rate of 2.33 percent was used to measure the total OPEB liability. This was a decrease of .30 percent in the discount rate since the previous year. Since the plan is a pay-as-you-go plan, the single discount rate is equal to the prevailing municipal bond rate.

### H. Change of Assumptions Since the Prior Measurement Date

The following assumptions, methods and plan changes which are specific to TRS-Care were updated from the prior year's report:

- The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent, as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
- The ultimate health care trend assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

### I. Changes of Benefit Terms Since the Prior Measurement Date

There were no changes in benefit terms since the prior measurement date.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021

J. Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumption

The following presents the Net OPEB Liability of the plan using the discount rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, as well as what the Net OPEB Liability would be if it were calculated using a discount rate that is one-percentage point lower, 1.33 percent, or one-percentage point higher, 3.33 percent, than the AA/Aa rate.

Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumption			
	1% Decrease 1.33%	Current Single Discount Rate 2.33%	1% Increase 3.33%
District's Proportionate Share of the Net OPEB Liability	\$ 8,777,588	\$ 7,314,671	\$ 6,159,176

K. Sensitivity of the Net OPEB Liability to the Healthcare Cost Trend Rate Assumptions

The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate.

Sensitivity of the Net OPEB Liability to the Healthcare Cost Trend Rate Assumption			
	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's Proportionate Share of the Net OPEB Liability	\$ 5,975,149	\$ 7,314,671	\$ 9,098,725

L. District Net OPEB Liabilities, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB, and OPEB Expense

The Net OPEB Liability of the TRS-Care program as a whole was last measured as of August 31, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District was assigned a proportion of TRS Care's Net OPEB Liability based on the District's contributions to the program relative to the contributions of all employers for the period September 1, 2019 through August 31, 2020.

The table below presents a two-year comparison of the District's assigned proportion and resulting proportionate share of the collective Net OPEB Liability, as well as the State's proportionate share of the Net OPEB Liability associated with the District.

	Measurement Date		
	8/31/19	8/31/20	Change
District's Proportion of the Collective Net OPEB Liability	0.000187284285	0.000192417837	0.000005133552
District's Proportionate Share of the Net OPEB Liability	\$ 8,856,904	\$ 7,314,671	\$ (1,542,233)
State's Proportionate Share of the Net OPEB Liability Associated with the District	11,768,843	9,829,164	(1,939,679)
Total OPEB Liability	<u>\$ 20,625,747</u>	<u>\$ 17,143,835</u>	<u>\$ (3,481,912)</u>

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
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At August 31, 2021, Wimberley Independent School District reported its proportionate share of TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 382,993	\$ 3,347,567
Changes in actuarial assumptions	451,163	2,008,646
Difference between projected and actual investment earnings	2,526	149
Change in proportion and difference between the employer's contributions and the proportionate share of contributions	1,526,683	-
Contributions paid to TRS subsequent to the measurement date	153,775	-
Total	\$ 2,517,140	\$ 5,356,362

The net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB (not including the deferred contribution paid subsequent to the measurement date) will be recognized in OPEB expense as follows:

Measurement Year Ended August 31,	OPEB Expense Amount
2021	\$ (520,734)
2022	(521,052)
2023	(521,233)
2024	(521,184)
2025	(325,805)
Thereafter	(582,989)

For the year ended August 31, 2021, Wimberley Independent School District recognized OPEB expense of (\$24,075) and revenue of (\$68,249) for support provided by the State.

## 11. FRINGE BENEFITS PAID BY OTHER GOVERNMENTS

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Under Medicare Part D, TRS-Care receives retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended August 31, 2021 and August 31, 2020, the subsidy payments received by TRS-Care on behalf of the District were \$82,468 and \$82,541, respectively.

## 12. FUND BALANCES

The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described on the next page.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021

Nonspendable - Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

Committed - Amounts that can only be used for specific purposes pursuant to approval by formal action by the Board.

Assigned - For the General Fund, the Board, or an official or body that has been delegated authority by the Board, may appropriate amounts that are to be used for a specific purpose. For all other governmental funds, any remaining positive amounts not previously classified as nonspendable, restricted or committed.

Unassigned - Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

A detail of the fund balance amounts within each category is included on the governmental funds balance sheet.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board has delegated authority to the Superintendent to assign fund balance for a specific purpose. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

### 13. REVENUE FROM LOCAL AND INTERMEDIATE SOURCES

During the current year, revenues from local and intermediate sources consisted of the following:

Type	General Fund	Debt Service Fund	Non-Major				Total
			Governmental Funds	Proprietary Funds	Trust Funds	Custodial Fund	
Property Taxes	\$ 23,941,042	\$ 6,809,488	\$ -	\$ -	\$ -	\$ -	\$ 30,750,530
Tuition and Fees	7,960	-	-	-	-	-	7,960
Investment Income	14,834	896	47,933	-	-	49	63,712
Rent	23,528	-	-	-	-	-	23,528
Gifts	-	-	32,976	-	750	-	33,726
Insurance Recovery	66,402	-	-	-	-	-	66,402
Food Sales	-	-	303,549	-	-	-	303,549
Athletics	130,989	-	-	-	-	-	130,989
Enterprising Revenues	8,189	-	500,488	447,721	-	86,883	1,043,281
Misc. Local Revenue	32,501	-	138	-	-	-	32,639
<b>Total</b>	<b>\$ 24,225,445</b>	<b>\$ 6,810,384</b>	<b>\$ 885,084</b>	<b>\$ 447,721</b>	<b>\$ 750</b>	<b>\$ 86,932</b>	<b>\$ 32,456,316</b>

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021

#### 14. UNEARNED REVENUE

Unearned revenue at August 31, 2021 consisted of the following amounts:

Fund	Net Tax Revenue	State Grants	Federal Grants	Total
General Fund	\$ 597,500	\$ -	\$ -	\$ 597,500
Non-Major Governmental Funds	-	16,210	55,907	72,117
Proprietary Funds	105,355	-	-	105,355
Trust Funds	1,296	-	-	1,296
Total	<u>\$ 704,151</u>	<u>\$ 16,210</u>	<u>\$ 55,907</u>	<u>\$ 776,268</u>

#### 15. RISK MANAGEMENT

The District's risk management program includes coverages through third party insurance providers for property, automobile liability, school professional liability, crime, workers' compensation, and other miscellaneous bonds. During the year ended August 31, 2021, there were no significant reductions in insurance coverage from coverage in the prior year. Losses in excess of the various deductible levels are covered through traditional indemnity coverage for buildings and contents, and vehicle liability with various insurance firms. Settled claims have not exceeded insurance limits for the past three years.

#### 16. COMMITMENTS AND CONTINGENCIES

The District participates in a number of federal financial assistance programs. Although the District's grant programs have been audited in accordance with the provisions of *Government Auditing Standards* and when applicable, the Uniform Guidance, for the year ended August 31, 2021, these programs are subject to financial and compliance audits performed by the specific grantors. These audits, if performed, could result in amounts of expenditures being disallowed by the granting agencies and subject to repayment. The District however expects that such amounts, if any, would be immaterial.

#### 17. UNEMPLOYMENT COMPENSATION POOL

During the year ended August 31, 2021, Wimberley Independent School District provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore there is no need for specific or aggregate stop loss coverage for the Unemployment Compensation pool. For the year ended August 31, 2021, the Fund anticipates that Wimberley Independent School District has no additional liability beyond the contractual obligation for payment of contribution. The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2020, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021

### 18. RESTATEMENT OF NET POSITION

During the year, the District adopted Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities. The objective of GASB 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement also is intended to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

The District accounts for its Student Activity Fund as a Custodial Fund (previously referred to as an Agency Fund) which is a type of Fiduciary Activity. Implementation of GASB 84 resulted in the recognition of revenues (additions) and expenses (deductions) which are reported on a Statement of Changes in Fiduciary Net Position. This is in contrast to the previous reporting method whereby the net effect of revenues and expenses in a given period were reported as a liability, Due to Student Groups. Further details on the new Fiduciary Activities are provided within the notes to the financial statements.

During the year, the District opted to move some of the Student Activities Clubs to Campus Activities. The District also received federal grants due to covid relief and had to reclassify qualified prior period expenditures in the current year.

The effect on beginning net position of the prior period adjustment(s) described is summarized as follows:

	Custodial Fund
Net position as previously stated at August 31, 2020	\$ 1,541
Effect of implementing GASB 84	5,365
Net Position as restated at August 31, 2020	<u>\$ 6,906</u>
	Governmental Activities
Net position as previously stated at August 31, 2020	\$ -
Reclassing Student Activities clubs as Campus Activities	522,474
Net Position as restated at August 31, 2020	<u>\$ 522,474</u>
	General Fund
Net position as previously stated at August 31, 2020	\$ 8,782,163
Effect of reclassing ESSER expenditures	47,396
Net Position as restated at August 31, 2020	<u>\$ 8,829,559</u>

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**REQUIRED SUPPLEMENTARY INFORMATION**

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY -  
TEACHER RETIREMENT SYSTEM  
FOR THE YEAR ENDED AUGUST 31, 2021

	Measurement Year			
	2020	2019	2018	2017
District's Proportion of the Net Pension Liability	0.0121556393%	0.0133465690%	0.0123998626%	0.0114466992%
District's Proportionate Share of the Net Pension Liability	\$ 6,510,312	\$ 6,937,964	\$ 6,858,185	\$ 3,660,038
State's Proportionate Share of the District Net Pension Liability	13,515,574	11,369,458	12,043,585	7,185,063
Total Pension Liability	<u>\$ 20,025,886</u>	<u>\$ 18,307,422</u>	<u>\$ 18,901,770</u>	<u>\$ 10,845,101</u>
District's Covered-Employee Payroll	\$ 17,474,896	\$ 15,491,099	\$ 14,494,988	\$ 13,790,309
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	37.26%	44.79%	47.31%	26.54%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	75.54%	75.24%	73.74%	82.17%

The amounts presented are determined as of the Plan's measurement year which was as of August 31 in each prior calendar year from the District's fiscal year end.

This schedule reflects the available years of data since the adoption of GASB 68.

Measurement Year		
2016	2015	2014
0.0001115600%	0.0001147600%	0.0000632880%
\$ 4,215,563	\$ 4,056,613	\$ 1,690,510
<u>8,520,431</u>	<u>7,930,976</u>	<u>6,911,552</u>
<u>\$ 12,735,994</u>	<u>\$ 11,987,589</u>	<u>\$ 8,602,062</u>
\$ 13,106,003	\$ 12,369,644	\$ 11,873,426
32.17%	32.79%	14.24%
78.00%	78.43%	83.25%

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF DISTRICT CONTRIBUTIONS –  
 TEACHER RETIREMENT SYSTEM  
 FOR THE YEAR ENDED AUGUST 31, 2021

	Fiscal Year			
	2021	2020	2019	2018
Contractually Required Contribution	\$ 561,184	\$ 501,630	\$ 467,143	\$ 417,373
Contribution in Relation to the Contractually Required Contribution	(561,184)	(501,630)	(467,143)	(417,373)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 18,454,874	\$ 17,474,896	\$ 15,491,099	\$ 14,494,988
Contributions as a Percentage of Covered- Employee Payroll	3.04%	2.87%	3.02%	2.88%

The amounts presented are as of the District's fiscal year end of August 31.

This schedule reflects the available years of data since the inception of GASB 68 and will eventually reflect ten years of data.

Fiscal Year		
2017	2016	2015
\$ 375,576	\$ 354,357	\$ 293,373
<u>(375,576)</u>	<u>(354,357)</u>	<u>(293,373)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 13,790,309	\$ 13,106,003	\$ 12,369,644
2.72%	2.70%	2.37%

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY –  
TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PLAN  
FOR THE YEAR ENDED AUGUST 31, 2021

	Measurement Year			
	2020	2019	2018	2017
District's Proportion of the Net Liability for Other Post Employment Benefits	0.0192417837%	0.0187284285%	0.0180048891%	0.0158458979%
District's Proportionate Share of the Net Post Employment Benefit Liability	\$ 7,314,671	\$ 8,856,904	\$ 8,990,003	\$ 6,890,787
State's Proportionate Share of the Net Post Employment Benefit Liability Associated with the District	9,829,164	11,768,843	12,481,624	10,928,127
Total Other Post Employment Benefits Liability	<u>\$ 17,143,835</u>	<u>\$ 20,625,747</u>	<u>\$ 21,471,627</u>	<u>\$ 17,818,914</u>
District's Covered Payroll	\$ 17,474,896	\$ 15,491,099	\$ 14,494,988	\$ 13,790,309
District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	41.86%	57.17%	62.02%	49.97%
Plan Fiduciary Net Position as a Percentage of the Total Net OPEB Liability	4.99%	2.66%	1.57%	0.91%

The amounts presented are determined as of the Plan's measurement year which was as of August 31 in each prior calendar year from the District's fiscal year end.

This schedule reflects the available years of data since the adoption of GASB 75.

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS –  
TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PLAN  
FOR THE YEAR ENDED AUGUST 31, 2021

	Fiscal Year		
	2021	2020	2019
Contractually Required Contribution	\$ 153,775	\$ 146,251	\$ 122,604
Contribution in Relation to the Contractually Required Contribution	<u>(153,775)</u>	<u>(146,251)</u>	<u>(122,604)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 18,454,874	\$ 17,474,896	\$ 15,491,099
Contributions as a Percentage of Covered Payroll	0.83%	0.84%	0.79%

The amounts presented are as of the District's fiscal year end of August 31.

This schedule reflects the available years of data since the inception of GASB 75 and will eventually reflect ten years of data.

Fiscal Year	
2018	2017
\$ 115,131	\$ 75,847
<u>(115,131)</u>	<u>(75,847)</u>
<u>\$ -</u>	<u>\$ -</u>
\$ 14,494,988	\$ 13,790,309
0.79%	0.55%

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 FOR THE YEAR ENDED AUGUST 31, 2021

## Teacher Retirement System

### *Actuarial Assumptions*

The information presented in the required supplementary schedules was used in the actuarial valuation for determining the actuarially determined contribution rate and the Net Pension Liability in accordance with GASB 68. Actuarial methods and assumptions used for funding purposes can be found in the Teacher Retirement System of Texas Pension Plan note to the financial statements.

### *Changes of Benefit Terms*

In May 2019, the 86th Texas legislature approved the TRS Pension Reform Bill (SB12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. These increases immediately made the pension fund actuarially sound and the legislature approved funding for a 13th check. All eligible members retired as of December 31, 2018 received an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever was less.

### *Changes of Assumptions*

- There were no changes in assumptions since the prior measurement date.

## Texas Public School Retired Employees Group Insurance Plan

### *Actuarial Assumptions*

Actuarial methods and assumptions used for funding purposes can be found in the Other Post-Employment Benefits (OPEB) Plan – TRS-Care note to the financial statements.

### *Changes of Benefit Terms*

The General Appropriations Act passed by the 86<sup>th</sup> Legislature included funding to maintain TRS-Care premiums at their current level through 2021. The 86<sup>th</sup> legislature also passed SB 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures. This amount is estimated at \$277,490,586 as of August 31, 2020.

### *Changes of Assumptions Since the Prior Measurement Date*

The following assumptions, methods and plan changes which are specific to TRS-Care were updated from the prior year's report:

- The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent, as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
- The ultimate health care trend assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 AUGUST 31, 2021

Data Control Codes	211	224	225	226	240	
	ESEA, Title I, Part A	IDEA - Part B, Formula	IDEA - Part B, Preschool	IDEA - Part B, Discretionary	National Breakfast and Lunch Program	
<b>ASSETS</b>						
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 32,446	\$ 37,953
1120	Investments - Current	-	-	-	-	-
1240	Due from Other Governments	21,232	23,054	1,241	-	53,427
1250	Accrued Interest	-	-	-	-	-
1290	Other Receivables	-	-	-	-	-
1310	Inventories	-	-	-	-	11,832
1410	Deferred Expenditures	-	1,423	-	-	-
1000A	Total Assets	<u>\$ 21,232</u>	<u>\$ 24,477</u>	<u>\$ 1,241</u>	<u>\$ 32,446</u>	<u>\$ 103,212</u>
<b>LIABILITIES</b>						
2110	Accounts Payable	\$ -	\$ 5,862	\$ -	\$ -	\$ 32,654
2160	Accrued Wages Payable	-	-	-	-	17,105
2170	Due to Other Funds	21,232	18,615	1,241	-	-
2300	Unearned Revenues	-	-	-	32,446	20,790
2000	Total Liabilities	<u>21,232</u>	<u>24,477</u>	<u>1,241</u>	<u>32,446</u>	<u>70,549</u>
<b>FUND BALANCES</b>						
Nonspendable:						
3410	Inventories	-	-	-	-	11,832
Restricted for:						
3450	Federal or State Funds Restricted	-	-	-	-	20,831
3470	Capital Acq. and Contractual Oblig.	-	-	-	-	-
Assigned for:						
3590	Other Assigned Fund Balance	-	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,663</u>
4000	Total Liab., and Fund Balances	<u>\$ 21,232</u>	<u>\$ 24,477</u>	<u>\$ 1,241</u>	<u>\$ 32,446</u>	<u>\$ 103,212</u>

244	255	263	266	277	281	282	289
Career and Technical- Basic Grant	ESEA, Title II, Part A	Title III, Part A	Elementary & Secondary School Emergency Relief (ESSER I)	Coronavirus Relief	Elementary & Secondary School Emergency Relief (ESSER II)	Elementary & Secondary School Emergency Relief (ESSER III)	Title IV, Part A, Subpart 1
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76
-	-	-	-	-	-	-	-
1,023	11,486	1,883	-	-	-	71,022	2,595
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,023</u>	<u>\$ 11,486</u>	<u>\$ 1,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,022</u>	<u>\$ 2,671</u>
\$ 1,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	11,486	1,883	-	-	-	71,022	-
-	-	-	-	-	-	-	2,671
<u>1,023</u>	<u>11,486</u>	<u>1,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,022</u>	<u>2,671</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,023</u>	<u>\$ 11,486</u>	<u>\$ 1,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,022</u>	<u>\$ 2,671</u>

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 AUGUST 31, 2021

Data Control Codes	385	392	397	410	429	
	State Supplemental Visually Impaired	Noneducational Community- Based Support	Advanced Placement Incentives	State Textbook Fund	State Funded Special Revenue Funds	
<b>ASSETS</b>						
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ 1,540	\$ 47,455	\$ 4,028
1120	Investments - Current	-	-	-	-	-
1240	Due from Other Governments	-	1,831	-	-	-
1250	Accrued Interest	-	-	-	-	-
1290	Other Receivables	-	-	-	-	-
1310	Inventories	-	-	-	-	-
1410	Deferred Expenditures	-	-	-	-	-
1000A	<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 1,831</b>	<b>\$ 1,540</b>	<b>\$ 47,455</b>	<b>\$ 4,028</b>
<b>LIABILITIES</b>						
2110	Accounts Payable	\$ -	\$ -	\$ -	\$ 36,576	\$ 1,200
2160	Accrued Wages Payable	-	-	-	-	-
2170	Due to Other Funds	-	1,831	-	-	-
2300	Unearned Revenues	-	-	1,540	10,879	2,828
2000	<b>Total Liabilities</b>	<b>-</b>	<b>1,831</b>	<b>1,540</b>	<b>47,455</b>	<b>4,028</b>
<b>FUND BALANCES</b>						
Nonspendable:						
3410	Inventories	-	-	-	-	-
Restricted for:						
3450	Federal or State Funds Restricted	-	-	-	-	-
3470	Capital Acq. and Contractual Oblig.	-	-	-	-	-
Assigned for:						
3590	Other Assigned Fund Balance	-	-	-	-	-
3000	<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4000	<b>Total Liab., and Fund Bal.</b>	<b>\$ -</b>	<b>\$ 1,831</b>	<b>\$ 1,540</b>	<b>\$ 47,455</b>	<b>\$ 4,028</b>

461	489	492	493	699		
Campus Activity Funds	Athletic Facility Grant Fund	San Marcos Civic Foundation	WISD Education Foundation	Capital Projects Fund	Total Non- Major Governmental Funds	
\$ 429,003	\$ -	\$ 471	\$ 1,145	\$ 1,428	\$ 555,545	
216,279	-	-	-	1,186,003	1,402,282	
-	-	-	-	-	188,794	
-	-	-	-	1,316	1,316	
2,107	-	490	-	-	2,597	
-	-	-	-	-	11,832	
-	-	-	-	-	1,423	
<u>\$ 647,389</u>	<u>\$ -</u>	<u>\$ 961</u>	<u>\$ 1,145</u>	<u>\$ 1,188,747</u>	<u>\$ 2,163,789</u>	
\$ 14,981	\$ -	\$ -	\$ 1,145	\$ 96,220	\$ 189,661	
-	-	-	-	-	17,105	
1,823	-	-	-	12,208	141,341	
-	-	961	-	-	72,115	
<u>16,804</u>	<u>-</u>	<u>961</u>	<u>1,145</u>	<u>108,428</u>	<u>420,222</u>	
-	-	-	-	-	11,832	
-	-	-	-	-	20,831	
-	-	-	-	1,080,319	1,080,319	
630,585	-	-	-	-	630,585	
<u>630,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,080,319</u>	<u>1,743,567</u>	
<u>\$ 647,389</u>	<u>\$ -</u>	<u>\$ 961</u>	<u>\$ 1,145</u>	<u>\$ 1,188,747</u>	<u>\$ 2,163,789</u>	

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	211	224	225	226	240
	ESEA, Title I, Part A	IDEA - Part B, Formula	IDEA - Part B, Preschool	IDEA - Part B, Discretionary	National Breakfast and Lunch Program
<b>REVENUES</b>					
5700 Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -	\$ 305,329
5800 State Program Revenues	-	-	-	-	4,157
5900 Federal Program Revenues	226,928	401,934	9,371	-	387,942
5020 Total Revenues	226,928	401,934	9,371	-	697,428
<b>EXPENDITURES</b>					
0011 Instruction	226,928	373,076	9,371	-	-
0012 Instructional Resources & Media Services	-	-	-	-	-
0013 Curriculum & Instructional Staff Dev.	-	1,125	-	-	-
0021 Instructional Leadership	-	856	-	-	-
0023 School Leadership	-	-	-	-	-
0031 Guidance, Counseling & Evaluation Services	-	26,877	-	-	-
0033 Health Services	-	-	-	-	-
0034 Student Transportation	-	-	-	-	-
0035 Food Services	-	-	-	-	862,039
0036 Extracurricular Activities	-	-	-	-	-
0041 General Administration	-	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-	-
0053 Data Processing Services	-	-	-	-	-
0061 Community Services	-	-	-	-	-
0081 Facilities Acquisition and Construction	-	-	-	-	-
0099 Other Intergovernmental Charges	-	-	-	-	-
6030 Total Expenditures	226,928	401,934	9,371	-	862,039
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(164,611)
<b>OTHER FINANCING SOURCES (USES)</b>					
7915 Transfers In	-	-	-	-	45,485
7080 Total Other Financing Sources (Uses)	-	-	-	-	45,485
1200 Net Change in Fund Balance	-	-	-	-	(119,126)
0100 Fund Balance - Beginning	-	-	-	-	151,789
3000 Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ 32,663

244	255	263	266	277	281	282	289
Career and Technical- Basic Grant	ESEA, Title II, Part A	Title III, Part A	Elementary & Secondary School Emergency Relief (ESSER I)	Coronavirus Relief	Elementary & Secondary School Emergency Relief (ESSER II)	Elementary & Secondary School Emergency Relief (ESSER III)	Title IV, Part A, Subpart 1
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	8,375	-
19,884	49,170	15,658	9,386	33,397	118,534	801,759	17,254
19,884	49,170	15,658	9,386	33,397	118,534	810,134	17,254
19,884	-	15,658	3,856	32,616	118,534	231,147	-
-	-	-	-	-	-	1,862	-
-	49,170	-	-	-	-	207	-
-	-	-	-	-	-	11,300	-
-	-	-	-	-	-	10,123	-
-	-	-	-	-	-	5,163	17,254
-	-	-	-	-	-	3,098	-
-	-	-	-	781	-	6,690	-
-	-	-	-	-	-	-	-
-	-	-	5,530	-	-	15,169	-
-	-	-	-	-	-	7,950	-
-	-	-	-	-	-	476,611	-
-	-	-	-	-	-	4,733	-
-	-	-	-	-	-	32,770	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,311	-
19,884	49,170	15,658	9,386	33,397	118,534	810,134	17,254
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	385 State Supplemental Visually Impaired	392 Noneducational Community- Based Support	397 Advanced Placement Incentives	410 State Textbook Fund	429 State Funded Special Revenue Funds
<b>REVENUES</b>					
5700 Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	750	1,831	-	114,339	36,815
5900 Federal Program Revenues	-	-	-	-	-
5020 Total Revenues	<u>750</u>	<u>1,831</u>	<u>-</u>	<u>114,339</u>	<u>36,815</u>
<b>EXPENDITURES</b>					
0011 Instruction	750	-	-	114,339	412
0012 Instructional Resources & Media Services	-	-	-	-	-
0013 Curriculum & Instructional Staff Development	-	-	-	-	1,163
0021 Instructional Leadership	-	-	-	-	-
0023 School Leadership	-	-	-	-	-
0031 Guidance, Counseling & Evaluation Services	-	-	-	-	35,240
0033 Health Services	-	-	-	-	-
0034 Student Transportation	-	-	-	-	-
0035 Food Services	-	-	-	-	-
0036 Extracurricular Activities	-	-	-	-	-
0041 General Administration	-	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-	-
0053 Data Processing Services	-	-	-	-	-
0061 Community Services	-	1,831	-	-	-
0081 Facilities Acquisition and Construction	-	-	-	-	-
0099 Other Intergovernmental Charges	-	-	-	-	-
6030 Total Expenditures	<u>750</u>	<u>1,831</u>	<u>-</u>	<u>114,339</u>	<u>36,815</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
7915 Transfers In	-	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	-	-	-	-	-
0100 Fund Balance - Beg. (Restated Campus Act.)	-	-	-	-	-
3000 Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

461	489	492	493	699	Total Non-Major Governmental Funds
Campus Activity Funds	Athletic Facility Grant Fund	San Marcos Civic Foundation	WISD Education Foundation	Capital Projects Fund	
\$ 499,147	\$ 20,000	\$ -	\$ 12,976	\$ 47,632	\$ 885,084
-	-	-	-	-	166,267
-	-	-	-	-	2,091,217
499,147	20,000	-	12,976	47,632	3,142,568
16,449	-	-	12,134	229,003	1,404,157
9,086	-	-	-	-	10,948
-	-	-	-	-	51,665
-	-	-	-	-	12,156
8,138	-	-	-	-	18,261
-	-	-	842	-	85,376
-	-	-	-	-	3,098
-	-	-	-	133,355	140,826
-	-	-	-	-	862,039
357,363	-	-	-	36,588	414,650
-	-	-	-	-	7,950
-	-	-	-	67,390	544,001
-	-	-	-	138,233	142,966
-	-	-	-	93,994	126,764
-	-	-	-	-	1,831
-	20,000	-	-	1,956,157	1,976,157
-	-	-	-	-	3,311
391,036	20,000	-	12,976	2,654,720	5,806,156
108,111	-	-	-	(2,607,088)	(2,663,588)
-	-	-	-	-	45,485
-	-	-	-	-	45,485
108,111	-	-	-	(2,607,088)	(2,618,103)
522,474	-	-	-	3,687,407	4,361,670
\$ 630,585	\$ -	\$ -	\$ -	\$ 1,080,319	\$ 1,743,567

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE  
 FOR THE YEAR ENDED AUGUST 31, 2021

Last 10 Years Ended August 31,		1	2	3
		Tax Rates		Assessed/Appraised Value for School Tax Purposes
		Maintenance	Debt Service	
2012	and prior years	Various	Various	Various
2013		1.09000	0.16270	\$ 1,452,256,269
2014		1.09000	0.20770	1,479,682,063
2015		1.09000	0.20770	1,564,987,670
2016		1.09000	0.20770	1,610,982,155
2017		1.09000	0.20770	1,735,436,466
2018		1.09000	0.20770	1,807,225,553
2019		1.09000	0.27270	2,028,233,654
2020		1.01650	0.27270	2,245,068,647
2021	(School year under audit)	0.95680	0.27270	2,500,247,499
TOTALS				

10	20	31	32	40	50
Beginning Balance 9/1/20	Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance 8/31/21
\$ 149,560	\$ -	\$ 13,401	\$ 2,000	\$ 3,792	\$ 137,951
28,828	-	2,046	305	-	26,477
35,854	-	3,097	590	-	32,167
37,587	-	3,171	604	-	33,812
53,435	-	6,256	1,192	5,661	51,648
69,016	-	13,531	2,578	3,040	55,947
78,578	-	17,894	3,410	2,989	60,263
129,140	-	14,008	3,504	(22,236)	89,392
331,015	-	119,775	32,133	(48,270)	130,837
-	30,740,543	23,534,425	6,707,606	390	498,902
<u>\$ 913,013</u>	<u>\$ 30,740,543</u>	<u>\$ 23,727,604</u>	<u>\$ 6,753,922</u>	<u>\$ (54,634)</u>	<u>\$ 1,117,396</u>

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CHILD NUTRITION FUND  
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Budgeted Amounts		Actual	Variance With Final Budget	
	Original	Final	Amounts (GAAP BASIS)		
<b>REVENUES</b>					
5700	Local & Intermediate Sources	\$ 387,150	\$ 307,020	\$ 305,329	\$ (1,691)
5800	State Program Revenues	4,000	6,750	4,157	(2,593)
5900	Federal Program Revenues	430,000	315,800	387,942	72,142
5020	Total Revenues	821,150	629,570	697,428	67,858
<b>EXPENDITURES</b>					
0035	Food Services	958,816	884,245	862,039	22,206
6030	Total Expenditures	958,816	884,245	862,039	22,206
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(137,666)	(254,675)	(164,611)	90,064
<b>OTHER FINANCING SOURCES (USES)</b>					
7915	Transfers In	-	102,886	45,485	(57,401)
7080	Total Other Finance Sources (Uses)	-	102,886	45,485	(57,401)
1200	Net Change in Fund Balances	(137,666)	(151,789)	(119,126)	32,663
0100	Fund Balance-September 1 (Beginning)	151,789	151,789	151,789	-
3000	Fund Balance-August 31 (Ending)	\$ 14,123	\$ -	\$ 32,663	\$ 32,663

WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – DEBT SERVICE FUND  
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Budgeted Amounts		Actual	Variance With Final Budget	
	Original	Final	Amounts (GAAP BASIS)		
	<b>REVENUES</b>				
5700	Local & Intermediate Sources	\$ 6,549,982	\$ 6,777,400	\$ 6,810,384	\$ 32,984
5800	State Program Revenues	-	57,675	54,282	(3,393)
5020	Total Revenues	6,549,982	6,835,075	6,864,666	29,591
<b>EXPENDITURES</b>					
Debt Service:					
0071	Principal on Long Term Debt	2,145,000	2,145,000	2,145,000	-
0072	Interest on Long Term Debt	3,650,780	3,650,780	3,650,781	(1)
0073	Bond Issuance Cost and Fees	10,500	10,500	3,734	6,766
6030	Total Expenditures	5,806,280	5,806,280	5,799,515	6,765
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	743,702	1,028,795	1,065,151	36,356
1200	Net Change in Fund Balances	743,702	1,028,795	1,065,151	36,356
0100	Fund Balance-September 1 (Beginning)	2,383,462	2,383,462	2,383,462	-
3000	Fund Balance-August 31 (Ending)	\$ 3,127,164	\$ 3,412,257	\$ 3,448,613	\$ 36,356

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS  
 FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		1 Responses
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement?	No
SF3	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If there was a warrant hold not cleared in 30 days, then not timely.)	Yes
SF4	Was the school district issued a warrant hold? (Yes even if cleared within 30 days.)	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules in effect at the fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end.	\$ 297,897

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## **FEDERAL AWARDS SECTION**

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of  
Wimberley Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wimberley Independent School District, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Wimberley Independent School District's basic financial statements, and have issued our report thereon dated November 19, 2021.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Wimberley Independent School District's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wimberley Independent School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Wimberley Independent School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

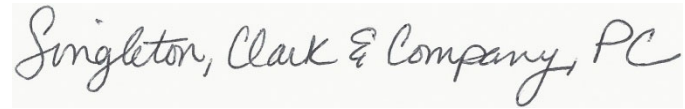
### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Wimberley Independent School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Singleton, Clark & Company, PC". The signature is written in black ink on a light gray rectangular background.

Singleton, Clark & Company, PC  
Cedar Park, Texas

November 19, 2021

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL  
FOR EACH MAJOR PROGRAM AS REQUIRED BY UNIFORM GUIDANCE AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Board of Trustees of  
Wimberley Independent School District

### Report on Compliance for Each Major Federal Program

We have audited Wimberley Independent School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Wimberley Independent School District's major federal programs for the year ended August 31, 2021. Wimberley Independent School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Wimberley Independent School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Wimberley Independent School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Wimberley Independent School District's compliance.

### Opinion on Each Major Federal Program

In our opinion, Wimberley Independent School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

### Report on Internal Control over Compliance

Management of Wimberley Independent School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Wimberley Independent School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wimberley Independent School District's internal control over compliance.

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*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

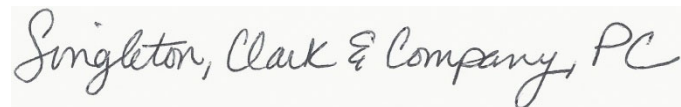
*A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by *Uniform Guidance***

We have audited the financial statements of Wimberley Independent School District as of and for the year ended August 31, 2021, and have issued our report thereon dated November 19, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Singleton, Clark & Company, PC  
Cedar Park, Texas

November 19, 2021

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2021

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	1 Federal ALN Number	2a Pass-Through Entity Identifying Number	3 Federal Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<u>Passed through Texas Education Agency</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	21610101105905	\$ 226,928
IDEA - Part B, Formula <sup>1</sup>	84.027A	206600011059056600	401,934
IDEA - Part B, Preschool <sup>1</sup>	84.173A	216610011059056610	9,371
Career and Technical Education - Basic Grant	84.048A	21420006105905	19,884
ESEA, Title II, Part A - Teacher and Principal Training	84.367A	21694501105905	49,170
Title III, Part A - English Lang. Acquisition and Enhancement	84.365A	21671001105905	15,658
Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	20521001105905	9,386
Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	52102135	118,534
Elementary and Secondary School Emergency Relief Fund (ESSER III)	84.425U	21528001105905	801,759
Title IV, Part A, Subpart 1	84.424A	21680101105905	17,254
Total Passed through Texas Education Agency			1,669,878
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			1,669,878
<b>U.S. DEPARTMENT OF TREASURY</b>			
<u>Passed through Hays County</u>			
Coronavirus Relief Fund (CRF) of the CARES Act	21.019	21-105905	33,397
Total Passed through Hays County			33,397
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>			33,397
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<u>Passed through Texas Education Agency</u>			
National School Breakfast Program <sup>2</sup>	10.553	71402101	52,039
National School Lunch Program <sup>2</sup>	10.555	71302101	257,139
Emergency Operational Cost Reimbursement Program	10.555	806780706	27,005
Total Passed through Texas Education Agency			336,183
<u>Passed through Texas Department of Agriculture</u>			
Food Distribution Program - Non-Cash Assistance <sup>2</sup>	10.555	806780706	51,759
Total Passed through Texas Department of Agriculture			51,759
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			387,942
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<u>Passed through Texas State University</u>			
Natl. Ins. of Justice Research, Eval., and Dev. Projects Grants	16.560	21-105905	30,000
Total Passed through Texas State University			30,000
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			30,000
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 2,121,217
<i>Not Considered Federal Financial Assistance:</i>			
School Health and Related Services (SHARS) Revenue			\$ 76,145
<b>TOTAL FEDERAL REVENUE PER STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE</b>			\$ 2,197,362

<sup>1</sup> Special Education (IDEA) Cluster as defined in OMB Compliance Supplement.

<sup>2</sup> Child Nutrition Cluster as defined in OMB Compliance Supplement.

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED AUGUST 31, 2021

## 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal awards expenditures of Wimberley Independent School District (the “District”) under programs of the federal government for the year ended August 31, 2021. The information in the accompanying Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, change in net position, or cash flows of the District.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** - The expenditures reported on the Schedule are presented using the modified-accrual basis of accounting, with the exception of the National School Lunch Program, School Breakfast Program and the Food Distribution Program. Under the modified-accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

Expenditures for the National School Lunch Program, School Breakfast Program and the Food Distribution Program are shown on the Schedule in an amount equal to the related revenue, but are not specifically attributable to this revenue source. Expenditures are reported in this manner due to the Child Nutrition Fund being a fund that combines local, state, and federal revenues, and spends those resources together to support the overall operations of the Child Nutrition Program.

The District has elected to not use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**Relationship to Basic Financial Statements** - Expenditures of federal awards are reported in the District’s basic financial statements in the special revenue funds.

**Relationship to Federal Financial Reports** - Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports in all significant respects.

**Valuation of Non-Cash Programs** – The District values revenues and expenditures for the Food Distribution Program based on the value of commodities received.

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED AUGUST 31, 2021

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

**FEDERAL AWARDS**

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None reported

Type of auditor’s report issued on compliance for major programs:

ESSER	Unmodified
-------	------------

Any audit findings disclosed that are required to be reported in accordance with the federal Uniform Guidance?  Yes  No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D, 84.425U	ESSER

Dollar threshold used to distinguish Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

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WIMBERLEY INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED AUGUST 31, 2021

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

Findings Related to Financial Statements Which are Required to be Reported in Accordance with Government Auditing Standards:

No findings or questioned costs required to be reported in accordance with *Government Auditing Standards* for the years ended August 31, 2021 and August 31, 2020.

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**SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

Findings Related to Federal Awards Which are Required to be Reported in Accordance with federal Uniform Guidance:

No findings or questioned costs required to be reported in accordance with federal Uniform Guidance for the years ended August 31, 2021 and 2020.



**Wimberley ISD**  
*Strength. Innovation. Excellence.*

# *Wimberley Independent School District*

Division of Business Support Services

951FM 2325  
Wimberley, Texas 78676  
Ph: (512) 847-2414  
Fx: (512) 847-2142

Date: January 24, 2022

## **Monthly Financial Highlights**

- The monthly Financial Reports represent financial data through December 31, 2021.
- The cash and investment balances of all governmental and proprietary funds at month end is \$23,563,467. The General Fund makes up the largest portion of that number with \$14,525,582 or roughly 62% and the Debt Service \$7,064,579 (30%). The unaudited ending general fund balance as of December 31, 2021 is \$13,762,347 equivalent to 6.19 operating months (**see page 2**).
- Through the end of the month (3/12 or 0.25% of the budget year):
  - The General Fund has collected \$15,018,911 (51.69% of its budgeted revenue) and has spent \$10,011,333 (34.42% of its budgeted expenditures) (**See page 3**).
  - The Child Nutrition fund has collected \$471,981 (50.55% of its budgeted revenue) and has spent \$365,363 (39.13% of its budgeted expenditures) (**See page 8**).
    - The district will be operating under an SSO (Summer Seamless Operating) program during the entire 2021-22 school year, as allowed by USDA. No Free and Reduced meal applications will be reported as all student meals will be provided free of charge. However, families are encouraged to complete applications for program reporting and state funding purposes.
    - Total meals served during the month of December were 22,044 of which 4,979 were breakfast and 17,065 lunch meals, which was a net decrease of 59% during a 12-day period (5 days less than the previous month).
  - The Debt Service fund collected \$4,082,926 (52.49% of its budgeted revenue) and spent \$750.00 (0.01% of its budgeted expenditures). Debt service payments are made twice a year, February 15<sup>th</sup> and August 15<sup>th</sup> (**See page 9**).
  - The 2018 Capital Project fund has expended \$291,789 in the current fiscal year through the month of December 2021. Updates on bond projects are provided regularly by the bond project manager or at the request of the Board. (**See page 10**).
- Special Revenue funds consist of Federal, State, and local grants received by the District. Some of these grants such as Title I and IDEA are non-competitive grants which the District receives based on certain types of student population reported through PEIMS. Other grants such as the San Marcos Civic Foundation and the Wimberley Education Foundation are competitive grants and are awarded based on demonstrated needs. This group of funds



**Wimberley ISD**

*Strength. Innovation. Excellence.*

# *Wimberley Independent School District*

Division of Business Support Services

951FM 2325

Wimberley, Texas 78676

Ph: (512) 847-2414

Fx: (512) 847-2142

also includes the Textbook (IMA) fund and federal COVID funding. Total revenue collected is \$766,934 and total expenditures spent is \$639,155 (**See page 11**).

- Total proprietary funds (Blue Hole Afterschool Program, Jacob's Well Afterschool Program and Tuition Based Pre-K Program) revenue collected is \$52,772, \$44,644, and \$241,240, respectively. Total expenditures are \$25,543, \$16,637, and \$77,565, resulting in a net profit of \$27,229, \$28,008, and \$163,675 respectively through the month of December 2021 (**See page 12**).
- Current Tax collections for the month of December 2021 totaled \$14,741,589 representing 44.18% of the levy collected during the month. Approximately 51.96% of the total levy has been collected through the end of December 2021 compared to 42.25% the previous year, an increase of 9.71%. About 51.95% of the adopted tax collection budget was realized as compared to 43.51% the previous year (**See page 13**).
- During the month of December 2021 there was total of 3,637 student riders in the morning routes and 6,881 in the afternoon routes with an average number of student riders of 303 in the morning and 573 in the afternoon routes, which is an increase of 8% student ridership. The district currently has 14 mornings and 14 afternoon routes at an average daily mileage of 673.55 (**See page 18**).

Should have any questions regarding these financials please contact me.

*Moises Santiago*, RTSBA

Chief Financial Officer

Wimberley Independent School District

# **Wimberley Independent School District**

## **Financial Reports**

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**December 31, 2021**

**Wimberley Independent School District**  
**Combined Balance Sheet**  
**for the Month Ending December 31, 2021**  
**(Un-Audited)**

	<u>General</u> <u>Fund</u>	<u>Child Nutrition</u> <u>Fund</u>	<u>Debt Service</u> <u>Fund</u>	<u>2018 Capital</u> <u>Projects Funds</u>	<u>Special Revenue</u> <u>Funds</u>	<u>Enterprising</u> <u>Funds</u>	<u>Total</u>
<i>Assets:</i>							
Cash and Cash Equivalents	\$ 331,290.39	\$ 148,996.01	\$ 18,233.79	\$ 1,089.35	\$ 560,962.46	\$ 364,947.26	\$ 1,425,519.26
Current Investments	14,194,291.52		7,046,345.65	800,191.45	97,119.24	-	22,137,947.86
<b>Total Cash and Investments</b>	<b>\$ 14,525,581.91</b>	<b>\$ 148,996.01</b>	<b>\$ 7,064,579.44</b>	<b>\$ 801,280.80</b>	<b>\$ 658,081.70</b>	<b>\$ 364,947.26</b>	<b>\$ 23,563,467.12</b>
Property Taxes - Delinquent	752,165.00	-	160,848.00	-	-	-	913,013.00
Allowance for Uncollectible Taxes	(75,215.00)	-	(16,085.00)	-	-	-	(91,300.00)
Accrued Interest	0.04	-	817.59	1,316.03	-	-	2,133.66
Due from State Agencies	8,593.89	85,938.91	-	-	316,113.53	-	410,646.33
Due from other Governments	1,588,610.83	-	476,333.13	-	-	-	2,064,943.96
Due from Other Funds	51,985.83	-	-	-	12,207.72	-	64,193.55
Other Receivables	(2,449.60)	-	-	-	2,731.86	-	282.26
<b>Total Receivables</b>	<b>\$ 2,323,690.99</b>	<b>\$ 85,938.91</b>	<b>\$ 621,913.72</b>	<b>\$ 1,316.03</b>	<b>\$ 331,053.11</b>	<b>\$ -</b>	<b>\$ 3,363,912.76</b>
Inventories	5,119.88	11,832.25	-	-	-	-	16,952.13
Prepaid Items	-	-	-	-	-	-	-
<b>Other Current Assets</b>	<b>\$ 5,119.88</b>	<b>\$ 11,832.25</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,952.13</b>
<b>Total Current Assets</b>	<b>\$ 16,854,392.78</b>	<b>\$ 246,767.17</b>	<b>\$ 7,686,493.16</b>	<b>\$ 802,596.83</b>	<b>\$ 989,134.81</b>	<b>\$ 364,947.26</b>	<b>\$ 26,944,332.01</b>
Accounts Payable	\$ 18,659.67	\$ 141.90	\$ -	\$ -	\$ 1,200.00	\$ 30.01	\$ 20,031.58
Other Liabilities	-	-	-	-	-	-	-
Payroll Deductions and Withholdings	111,448.91	-	-	-	-	-	111,448.91
Accrued Wages Payable	1,224,962.60	17,104.83	-	-	-	-	1,242,067.43
Due to Other Funds	12,742.72	-	4,536.81	12,208.00	35,241.02	-	64,728.55
Due to State Agencies	487,277.00	-	-	-	-	-	487,277.00
Due to other Governments	(5.51)	-	-	-	-	-	(5.51)
Accrued Expenses	24,950.16	-	-	-	-	-	24,950.16
Deferred Revenues	535,059.76	92,513.39	-	-	86,675.46	1,524.65	715,773.26
Deferred Inflows	676,950.00	-	144,763.00	-	-	-	821,713.00
<b>Total Liabilities</b>	<b>\$ 3,092,045.31</b>	<b>\$ 109,760.12</b>	<b>\$ 149,299.81</b>	<b>\$ 12,208.00</b>	<b>\$ 123,116.48</b>	<b>\$ 1,554.66</b>	<b>\$ 3,487,984.38</b>
<i>Fund Balance/Equity</i>							
Reserved/Designated Fund Balance		151,502.04	2,383,461.67	3,687,407.40	-	-	6,222,371.11
Reserved for Current Year							
Expenditures/Expenses	13,762,347.47	(14,494.99)	\$ 5,153,731.68	(2,897,018.57)	866,018.33	363,392.60	17,233,976.52
Unreserved Fund Balance/Fund Equity	\$ -	-	-	-	-	-	-
<b>Total Fund Balance/Equity</b>	<b>\$ 13,762,347.47</b>	<b>\$ 137,007.05</b>	<b>\$ 7,537,193.35</b>	<b>\$ 790,388.83</b>	<b>\$ 866,018.33</b>	<b>\$ 363,392.60</b>	<b>\$ 23,456,347.63</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 16,854,392.78</b>	<b>\$ 246,767.17</b>	<b>\$ 7,686,493.16</b>	<b>\$ 802,596.83</b>	<b>\$ 989,134.81</b>	<b>\$ 364,947.26</b>	<b>\$ 26,944,332.01</b>

**Wimberley Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**for the Month Ending December 31, 2021**  
**(Un-Audited)**

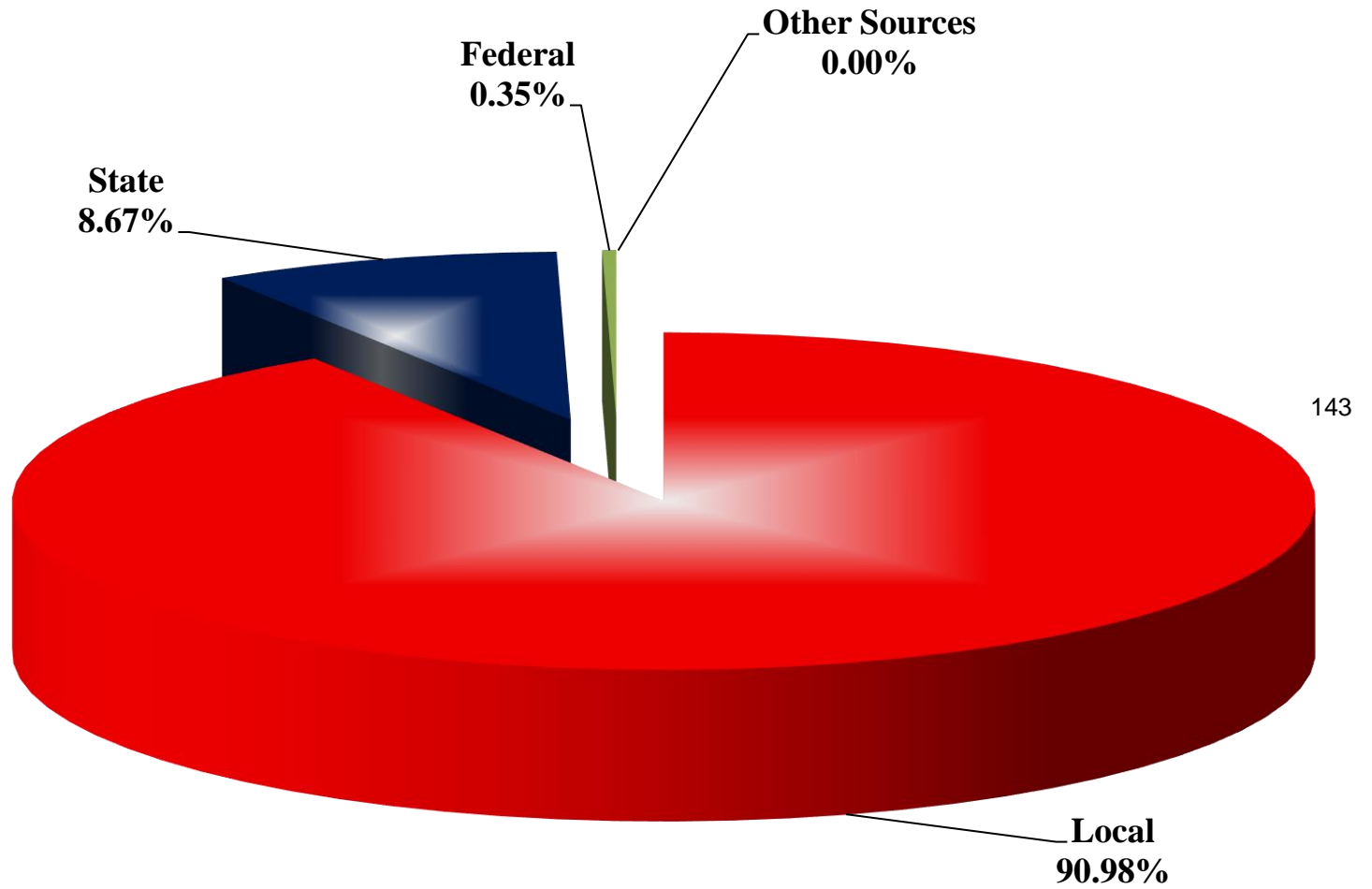
	GENERAL FUND						
	<u>Prior Year</u>	<u>Original</u>	<u>Revised</u>	<u>Encumbrances</u>	<u>Current Year</u>	<u>Unrealized/</u>	<u>Percentage</u>
	<u>Actual Revenues/ Expenditures</u>				<u>Actual Revenues/ Expenditures</u>	<u>Unexpended/ Budget</u>	
<b>Revenues:</b>							
Local	\$ 10,090,928.82	\$ 26,210,049	\$ 26,210,049	\$ -	\$ 13,664,873.60	(12,545,175.40)	52.14%
State	\$ 1,413,501.78	2,438,526	2,438,526	\$ -	\$ 1,301,844.92	(1,136,681.08)	53.39%
Federal	\$ 20,000.00	251,583	251,583	\$ -	\$ 52,192.44	(199,390.56)	20.75%
Other Sources	\$ -	155,832	155,832	\$ -	\$ -	(155,832.00)	0.00%
<b>Total Revenues</b>	<b>\$ 11,524,430.60</b>	<b>\$ 29,055,990</b>	<b>\$ 29,055,990</b>	<b>\$ -</b>	<b>\$ 15,018,910.96</b>	<b>\$ (14,037,079.04)</b>	<b>51.69%</b>
11-Instruction	\$ 4,495,658.79	14,342,026	14,342,026	36,423.85	\$ 4,996,941.04	9,308,661.11	34.84%
12-Library	\$ 75,834.02	271,270	271,270	5,205.81	\$ 86,989.09	179,075.10	32.07%
13-Prof Dev	\$ 51,973.67	274,922	274,922	13,140.00	\$ 73,120.29	188,661.71	26.60%
21-Instruct Admin	\$ 165,268.78	482,621	482,621	8,285.44	\$ 159,818.32	314,517.24	33.11%
23-Campus Admin	\$ 411,138.90	1,214,473	1,214,473	12,019.51	\$ 408,277.29	794,176.20	33.62%
31-Counselors	\$ 328,881.48	1,118,512	1,118,512	2,360.06	\$ 373,110.61	743,041.33	34.16%
33-Health Services	\$ 143,185.21	303,642	303,642	1,006.68	\$ 98,429.97	204,205.35	32.42%
34-Transportation	\$ 265,654.02	744,081	744,081	49,144.18	\$ 274,205.69	420,731.13	36.85%
36-Co-Curricular	\$ 408,918.59	1,331,946	1,331,946	25,448.94	\$ 429,561.62	876,935.44	32.25%
41-Gen Admin	\$ 504,586.39	1,484,995	1,484,995	10,113.69	\$ 496,242.13	978,639.18	33.42%
51-Maintenance	\$ 1,179,917.24	3,757,173	3,757,173	813,955.91	\$ 1,242,525.58	1,700,691.51	33.07%
52-Security	\$ 54,677.40	420,184	420,184	18,326.30	\$ 85,279.60	316,578.10	20.30%
53-Data Services	\$ 171,250.90	400,023	400,023	2,575.72	\$ 227,133.92	170,313.36	56.78%
61-Community Services	\$ 67.24	400	400			400.00	0.00%
81-Facilities Acquisition/Constr.				560,002.90	\$ 504,002.61		
91-Purchase of WADA-Chp 49	\$ 397,394.00	2,412,367	2,412,367		\$ 436,753.00	1,975,614.00	18.10%
99-Other Intergovernmental charge	\$ 112,946.27	251,169	251,169		\$ 118,941.91	132,227.09	47.36%
00-Other Uses		273,135	273,135			273,135.00	0.00%
<b>Total Expenditures and Other Uses</b>	<b>\$ 8,767,352.90</b>	<b>\$ 29,082,939</b>	<b>\$ 29,082,939</b>	<b>\$ 1,558,008.99</b>	<b>\$ 10,011,332.67</b>	<b>\$ 18,577,602.85</b>	<b>34.42%</b>
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures and Other Uses</b>	<b>\$ 2,757,077.70</b>	<b>\$ (26,949)</b>	<b>\$ (26,949)</b>	<b>(1,558,008.99)</b>	<b>\$ 5,007,578.29</b>		
<b>Unaudited Fund Balance September 1, 2021</b>		<b>\$ 8,972,334</b>	<b>\$ 8,972,334</b>	<b>-</b>	<b>\$ 8,972,334.32</b>		
<b>Fund Balance Ending - Monthly Reporting Period</b>		<b>\$ 8,945,385</b>	<b>\$ 8,945,385</b>	<b>(1,558,008.99)</b>	<b>\$ 13,979,912.61</b>	<b>\$ 5,034,527.29</b>	

**Wimberley Independent School District**  
**Detail of Expenditures & Other Uses(Program) - General Fund**  
**for the Month Ending December 31, 2021**  
**(Un-Audited)**

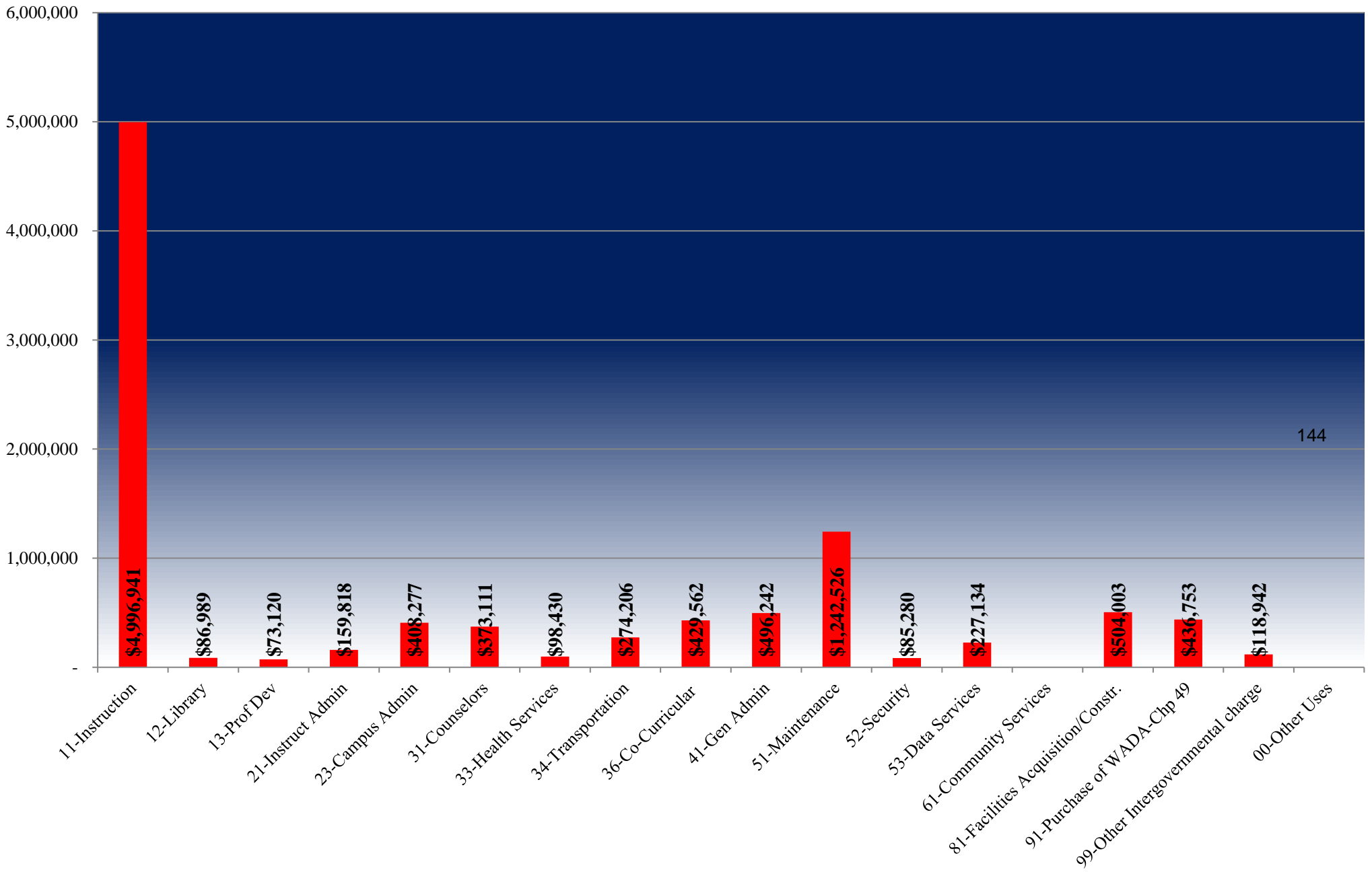
GENERAL FUND

<i>Expenditures and Other Uses by Program Code:</i>	<u>Prior Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Original</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Encumbrances</u>	<u>Current Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Unrealized/</u> <u>Unexpended</u> <u>Budget</u>	<u>Percentage</u> <u>Y-T-D</u>
11-Basic Educational Services	3,223,074.05	9,557,226	9,557,226	33,013.42	3,339,824.51	6,184,388.07	34.95%
21-Gifted and Talented	92,454.59	307,036	307,036	126.35	97,937.09	208,972.56	31.90%
22-Career and Technical	309,610.10	988,826	988,826	2,807.51	347,859.74	638,158.75	35.18%
23-Services to Students with Disabilities	726,767.06	2,480,574	2,480,574	19,212.98	858,032.97	1,603,328.05	34.59%
24-Accelerated Education	132,655.91	439,621	439,621	68.93	150,064.35	289,487.72	34.13%
25-Bilingual Education and Special Language	88,526.58	232,179	232,179	225.00	77,130.20	154,823.80	33.22%
28-Disciplinary Alternative Education (DAEP)	34,611.24	82,374	82,374		33,485.40	48,888.60	40.65%
32-Pre-Kindergarten	94,545.53	453,969	453,969		161,360.68	292,608.32	35.54%
33-Prekindergarten Special Education Services	24,962.17	68,680	68,680		22,645.33	46,034.67	32.97%
35-Prekindergarten Bilingual Services	22,926.83	61,146	61,146		24,391.60	36,754.40	39.89%
36-Early Education Allotment		171,460	171,460		59,311.17	112,148.83	34.59%
37-Dyslexia	32,018.11	153,881	153,881	384.00	51,378.30	102,118.70	33.39%
38-College, Career & Military Readiness	15,892.91	236,749	236,749		80,484.71	156,264.29	34.00%
43-Dyslexia - Special Education	9,199.27	76,858	76,858		25,772.67	51,085.33	33.53%
91-Athletics and Related Activities	362,146.94	1,121,656	1,121,656	20,527.44	373,291.74	727,836.82	33.28%
99-Undistributed	3,597,961.61	12,650,704	12,650,704	1,481,643.36	4,308,362.21	6,860,698.43	34.06%
<b>Total Expenditures and Other Uses</b>	<b>8,767,352.90</b>	<b>29,082,939</b>	<b>29,082,939</b>	<b>1,558,008.99</b>	<b>10,011,332.67</b>	<b>17,513,597.34</b>	<b>34.42%</b>

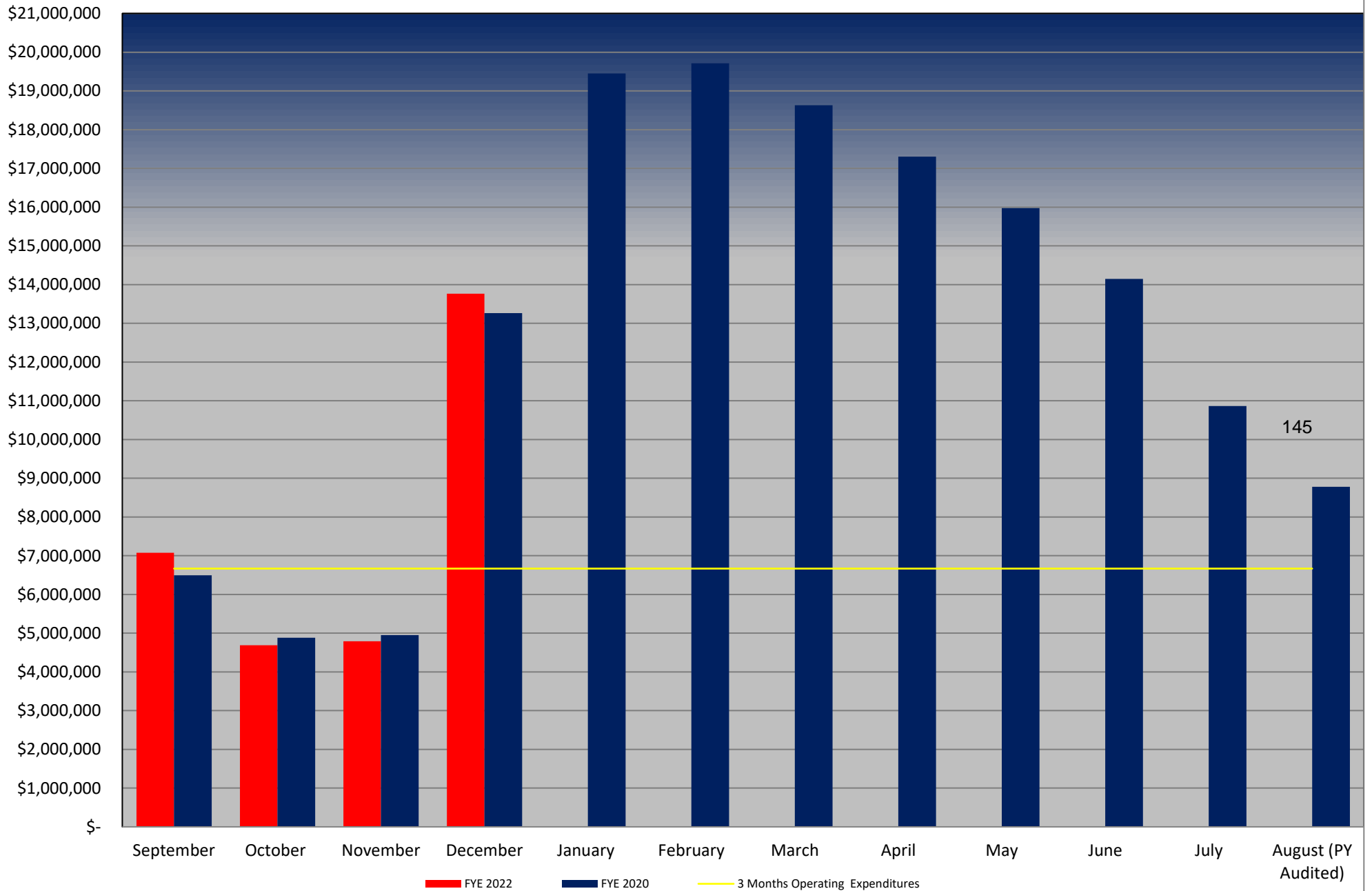
# General Fund Revenues Collected to Date



# General Fund Expenditures to Date



# Fund Balance by Month



**Wimberley Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**for the Month Ending December 31, 2021**  
**(Un-Audited)**

	CHILD NUTRITION FUND					
	<u>Prior Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Original</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Current Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Unrealized/</u> <u>Unexpended</u> <u>Budget</u>	<u>Percentage</u> <u>Y-T-D</u>
<b>Revenues and Other Resources:</b>						
Local	\$ 116,909.20	\$ 327,060	\$ 327,060	\$ 6,754.00	\$ (320,306.00)	2.07%
State	-	4,250	4,250	614.00	(3,636.00)	14.45%
Federal	99,670.37	332,892	332,892	464,612.54	131,720.54	139.57%
Other sources	-	269,455	269,455	-	(269,455.00)	0.00%
<b>Total Revenues and Other Resources</b>	<b>\$ 216,579.57</b>	<b>\$ 933,657</b>	<b>\$ 933,657</b>	<b>\$ 471,980.54</b>	<b>\$ (461,676.46)</b>	<b>50.55%</b>
<b>Expenditures and Other Uses:</b>						
35-6100 Payroll	143,313.44	477,608	477,608	\$ 155,082.29	322,525.71	32.47%
35-6200 Professional and Contracted Services	10.74	14,046	13,967	\$ 13.00	13,954.00	0.09%
35-6341 Food Supplies	104,619.54	294,709	295,129	\$ 176,010.08	119,118.92	59.64%
35-6342 Non-Food Supplies	14,649.57	34,821	35,101	\$ 18,272.63	16,828.37	52.06%
35-6344 USDA Commodities	-	72,892	72,892	-	72,892.00	0.00%
35-6349 Miscellaneous Supplies	-	7,800	3,800	\$ 37.53	3,762.47	0.99%
35-6300 Supplies & Materials	8,424.50	19,156	28,356	\$ 13,760.69	14,595.31	48.53%
35-6400 Food Service Other Operating Expenses	(8,051.69)	12,625	6,804	\$ 2,187.16	4,616.84	32.15%
35-6600 Food Service Capital Expenses	-	-	-	-	-	NA
<b>Total Expenditures</b>	<b>\$ 262,966.10</b>	<b>\$ 933,657</b>	<b>\$ 933,657</b>	<b>\$ 365,363.38</b>	<b>\$ 568,293.62</b>	<b>39.13%</b>
<b>Excess of Revenues and Other Resources</b>						
<b>Over (Under) Expenditures</b>	<b>\$ (46,386.53)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,617.16</b>		
<b>Unaudited Fund Balance September 1, 2021</b>		<b>33,162</b>	<b>33,162</b>	<b>33,162.45</b>		
<b>Fund Balance Ending - Monthly Reporting Period</b>		<b>\$ 33,162.00</b>	<b>\$ 33,162.00</b>	<b>\$ 139,779.61</b>	<b>\$ 106,617.61</b>	

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	Prior Month	Current Year/Mo.	Increase/(Decrease)	% Change	Current		Increase /	
					Prior Month	Year/Day	(Decrease)	% Change
<b>SSO Program</b> <b>(All Meals are Free of Charge)</b>								
<b>School Breakfast Program Meals Served: (Days)</b>					17	12		
Free-Bkfst	7,282	4,979	(2,303)	-32%	428	415	(13)	-3%
Reduced-Bkfst	-	-	-	NA	-	-	-	NA
Paid-Bkfst	-	-	-	NA	-	-	-	NA
<b>Total</b>	<b>7,282</b>	<b>4,979</b>	<b>(2,303)</b>	<b>-32%</b>	<b>428</b>	<b>415</b>	<b>(13)</b>	<b>-3%</b>
<b>School Lunch Program Meals Served:</b>								
Free-Lunch	23,574	17,065	(6,509)	-28%	1,387	1,422	35	3%
Reduced-Lunch	-	-	-	NA	-	-	-	NA
Paid-Lunch	-	-	-	NA	-	-	-	NA
<b>Total</b>	<b>23,574</b>	<b>17,065</b>	<b>(6,509)</b>	<b>-28%</b>	<b>1,387</b>	<b>1,422</b>	<b>35</b>	<b>3%</b>
<b>Grant Totals</b>	<b>30,856</b>	<b>22,044</b>	<b>(8,812)</b>	<b>-59%</b>	<b>1,815</b>	<b>1,837</b>	<b>22</b>	<b>-1%</b>

**Wimberley Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**for the Month Ending December 31, 2021**  
**(Un-Audited)**

**DEBT SERVICE FUND**

	<u>Prior Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>		<u>Original</u> <u>Budget</u>		<u>Revised</u> <u>Budget</u>		<u>Current Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>		<u>Unrealized/</u> <u>Unexpended/</u> <u>Budget</u>	<u>Percentage</u> <u>Y-T-D</u>
<b>Revenues:</b>										
<b>Local Revenue</b>										
Taxes, Current Year Levy	2,819,355.90	\$	7,704,424	\$	7,704,424		4,002,895.44	\$	(3,701,528.56)	51.96%
Taxes, Prior Year	5,921.78		30,000		30,000		19,589.09		(10,410.91)	65.30%
Penalties, Interest and Other Tax Revenues	6,639.69		40,700		40,700		13,083.90	\$	(27,616.10)	32.15%
Earnings from Investments	(69.73)		3,000		3,000		(5,327.14)		(8,327.14)	-177.57%
Miscellaneous Revenue	-		-		-		-		-	NA
<b>Local Revenue</b>	<b>\$ 2,831,847.64</b>	<b>\$</b>	<b>7,778,124</b>	<b>\$</b>	<b>7,778,124</b>	<b>\$</b>	<b>4,030,241.29</b>	<b>\$</b>	<b>(3,747,882.71)</b>	<b>51.82%</b>
<b>State Revenue</b>										
Additional State Aid for Homestead Exemption	\$ 57,675.00	\$	-	\$	-	\$	52,685.00		52,685.00	NA
<b>State Revenue</b>	<b>\$ 57,675.00</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>52,685.00</b>	<b>\$</b>	<b>52,685</b>	<b>NA</b>
<b>Other Sources</b>										
Issuance of Bonds	\$ -	\$	-	\$	-	\$	-		-	NA
Operating Transfer In	\$ -	\$	-	\$	-	\$	-		-	NA
Bond Premium/Discount	\$ -	\$	-	\$	-	\$	-		-	NA
<b>Other Source Revenue</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>\$ 2,889,522.64</b>	<b>\$</b>	<b>7,778,124.00</b>	<b>\$</b>	<b>7,778,124.00</b>	<b>\$</b>	<b>4,082,926.29</b>	<b>\$</b>	<b>(3,695,197.71)</b>	<b>52.49%</b>
<b>Expenditures:</b>										
71-6511 Bond Principal	-		2,420,000		2,420,000		-		2,420,000.00	0.00%
71-6521 Interest on Bonds	-		3,579,780		3,579,780		-		3,579,780.00	0.00%
71-6599 Other Debt Service Fees	(190.63)		10,500		10,500		750.00		9,750.00	7.14%
<b>Total Expenditures</b>	<b>\$ (190.63)</b>	<b>\$</b>	<b>6,010,280</b>	<b>\$</b>	<b>6,010,280</b>	<b>\$</b>	<b>750.00</b>	<b>\$</b>	<b>6,009,530</b>	<b>0.01%</b>
<b>Excess of Revenues</b>										
<b>Over (Under) Expenditures</b>	<b>\$ 2,889,713.27</b>	<b>\$</b>	<b>1,767,844</b>	<b>\$</b>	<b>1,767,844</b>	<b>\$</b>	<b>4,082,176.29</b>			
<b>Unaudited Fund Balance September 1, 2021</b>			<b>\$ 3,453,771.00</b>	<b>\$</b>	<b>3,453,771.00</b>	<b>\$</b>	<b>3,453,770.61</b>			
<b>Fund Balance Ending - Monthly Reporting Period</b>			<b>\$ 5,221,615.00</b>	<b>\$</b>	<b>5,221,615.00</b>	<b>\$</b>	<b>7,535,946.90</b>	<b>\$</b>	<b>2,314,331.90</b>	

**Wimberley Independent School District**  
**Statement of Revenues, Expenses, and Changes in Equity**  
**for the Month Ending December 31, 2021**  
**(Un-Audited)**

	<b>CAPITAL PROJECT FUNDS</b>	
	<b><u>2018</u></b>	<b><u>2021-2022</u></b>
	<b><u>Capital Projects</u></b>	<b><u>Capital Projects</u></b>
	<b><u>Program</u></b>	<b><u>Total Revenues/</u></b>
	<b><u>\$45,500,000</u></b>	<b><u>Expenses</u></b>
<b><i>Revenues and Other Resources:</i></b>		
Local	\$ 270.83	\$ 270.83
State	-	-
Other sources	-	-
<b>Total Revenues and Other Resources</b>	<b>\$ 270.83</b>	<b>\$ 270.83</b>
<b><i>Expenses and Other Uses:</i></b>		
6100 Payroll	-	-
6200 Professional and Contracted Services	28,568.31	28,568.31
6300 Supplies and Materials	13,495.88	13,495.88
6400 Other Operating Expenses	-	-
6600 Capital Outlay	249,724.67	249,724.67
8000-Other Uses	-	-
<b>Total Expenses</b>	<b>\$ 291,788.86</b>	<b>\$ 291,788.86</b>
<b>Excess of Revenues and Other Resources</b>		
<b>Over (Under) Expenses</b>	<b>\$ (291,518.03)</b>	<b>\$ (291,518.03)</b>
<b>Unaudited Fund Equity September 1, 2021</b>	<b>\$ 1,164,524.50</b>	<b>\$ 1,164,524.50</b>
<b>Fund Balance Ending - Monthly Reporting Period</b>	<b>\$ 873,006.47</b>	<b>\$ 873,006.47</b>

**Wimberley Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**for the Month Ending December 31, 2021**  
**(Un-Audited)**

<b>SPECIAL REVENUE FUNDS</b>						
	<u>Prior Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Revised Budget</u>	<u>Current Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Unrealized/</u> <u>Unexpended</u> <u>Budget</u>	<u>Percentage</u> <u>Y-T-D</u>	
<b>Revenues:</b>						
Local	\$ 642,186.61	\$ 887,726	\$ 329,244.58	\$ (558,481.05)	37.09%	
State	52,499.44	138,212	121,559.73	(16,652.03)	87.95%	
Federal	134,286.54	1,945,753	316,129.95	(1,629,623.05)	16.25%	
<b>Total Revenues</b>	<b>\$ 828,972.59</b>	<b>\$ 2,971,690</b>	<b>\$ 766,934.26</b>	<b>\$ (2,204,756.13)</b>	<b>25.81%</b>	
<b>Expenditures:</b>						
11-Instruction	98,498.85	1,803,586	358,356.59	1,445,229.16	19.87%	
12-Library	-	-	-	-	NA	
13-Prof Dev	13,181.17	56,636	19,319.93	37,316.07	34.11%	
21-Instruct Admin	381.95	-	397.22	(397.22)	NA	
23-School Leadership	1,564.20	-	63.95	(63.95)	NA	
31-Counselors	5,135.29	34,430	17,498.34	16,931.66	50.82%	
33-Health Services	-	85,754	44,380.63	41,373.37	51.75%	
34-Transportation	-	-	-	-	NA	
36-Co-Curricular	58,543.17	849,747	183,638.68	666,108.76	21.61%	
41-Gen Admin	-	-	3,062.00	(3,062.00)	NA	
51-Maintenance	-	11,710	-	11,710.00	0.00%	
52-Security	-	-	-	-	NA	
53-Data Services	-	-	-	-	NA	
61-Community Service	-	-	-	-	NA	
81-Facilities Acquisition/Constr	-	132,472	12,457.89	120,014.11	9.40%	
99-Other Intergovernmental Charges	-	-	-	-	NA	
00-Other Uses	(595.00)	-	(20.00)	20.00	NA	
<b>Total Expenditures</b>	<b>\$ 176,709.63</b>	<b>\$ 2,974,335</b>	<b>\$ 639,155.23</b>	<b>\$ 2,335,179.96</b>	<b>21.49%</b>	
<b>Excess of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>\$ 652,262.96</b>	<b>\$ (2,644.80)</b>	<b>\$ 127,779.03</b>			
<b>Unaudited Fund Balance September 1, 2021</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Fund Balance Ending - Monthly Reporting Period</b>		<b>\$ (2,644.80)</b>	<b>\$ 127,779.03</b>	<b>\$ 130,423.83</b>		

**Wimberley Independent School District**  
**Statement of Revenues, Expenses, and Changes in Equity**  
**for the Month Ending December 31, 2021**  
**(Un-Audited)**

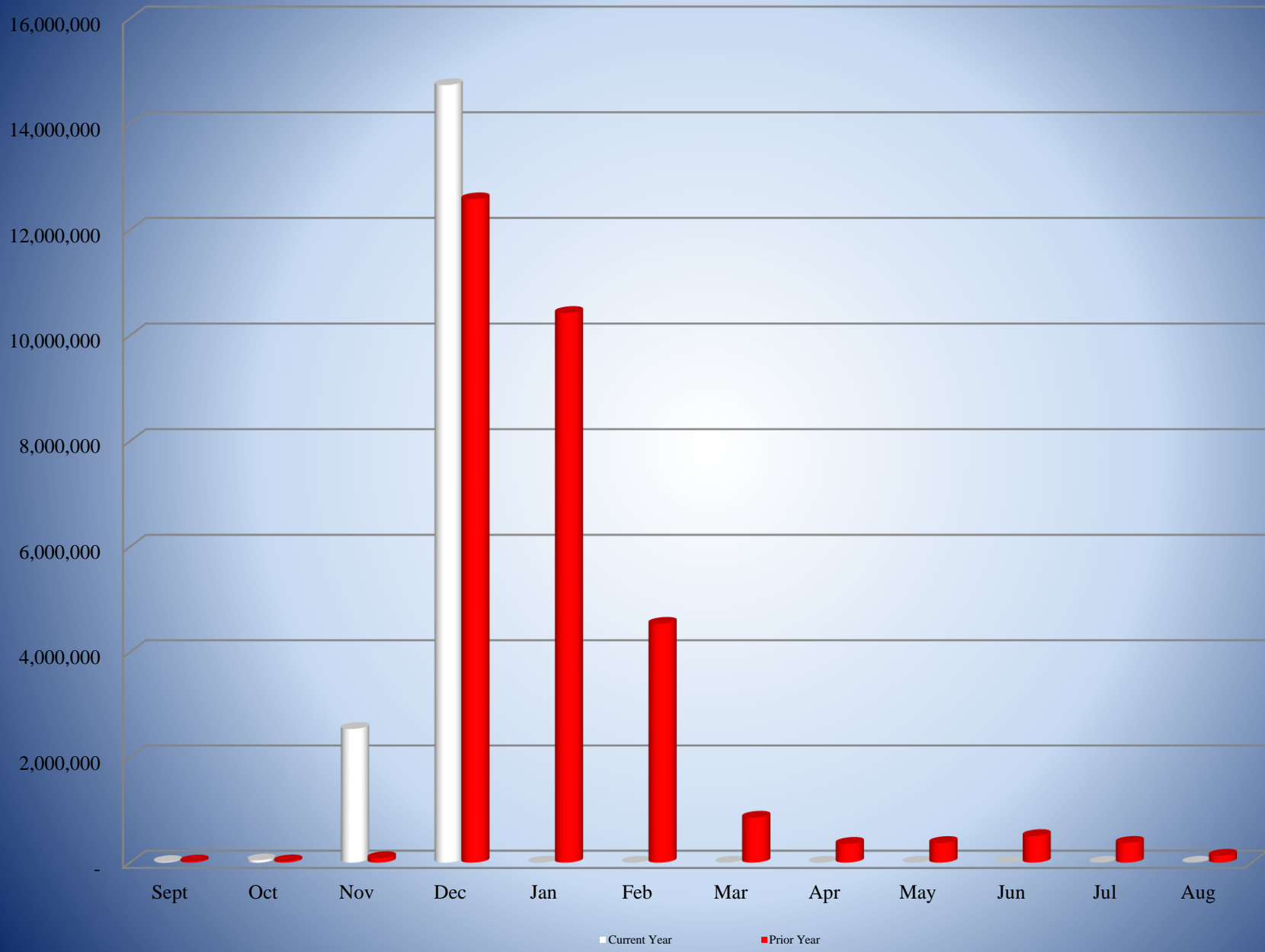
**ENTERPRISING FUNDS**

	<u>2021-2022</u> <u>Blue Hole</u> <u>After School</u> <u>Program</u>	<u>2021-2022</u> <u>Jacob's Well</u> <u>After School</u> <u>Program</u>	<u>2021-2022</u> <u>Blue Hole</u> <u>Pre-K</u> <u>Program</u>	<u>2021-2022</u> <u>Total Revenues/</u> <u>Expenses</u>
<i>Revenues and Other Resources:</i>				
Local	\$ 50,980.46	\$ 43,629.07	\$ 236,272.34	\$ 330,881.87
State	1,791.18	1,015.24	4,967.68	7,774.10
Other sources	-	-	-	-
<b>Total Revenues and Other Resources</b>	<b>\$ 52,771.64</b>	<b>\$ 44,644.31</b>	<b>\$ 241,240.02</b>	<b>\$ 338,655.97</b>
<i>Expenses and Other Uses:</i>				
6100 Payroll	24,499.74	15,346.24	76,666.67	116,512.65
6200 Professional and Contracted Services	-	-	-	-
6300 Supplies and Materials	1,042.86	-	898.58	1,941.44
6400 Other Operating Expenses	-	1,290.40	-	1,290.40
6600 Capital Outlay	-	-	-	-
8000-Other Uses	-	-	-	-
<b>Total Expenses</b>	<b>\$ 25,542.60</b>	<b>\$ 16,636.64</b>	<b>\$ 77,565.25</b>	<b>\$ 119,744.49</b>
<b>Excess of Revenues and Other Resources</b>				
<b>Over (Under) Expenses</b>	<b>\$ 27,229.04</b>	<b>\$ 28,007.67</b>	<b>\$ 163,674.77</b>	<b>\$ 218,911.48</b>
<b>Unaudited Fund Equity September 1, 2021</b>	<b>\$ 20,352.50</b>	<b>\$ 65,454.97</b>	<b>\$ 42,156.19</b>	<b>\$ 127,963.66</b>
<b>Fund Balance Ending - Monthly Reporting Period</b>	<b>\$ 47,581.54</b>	<b>\$ 93,462.64</b>	<b>\$ 205,830.96</b>	<b>\$ 346,875.14</b>

**Wimberley Independent School District**  
**Monthly Tax Collection Report**  
**for the Month Ending December 31, 2021**

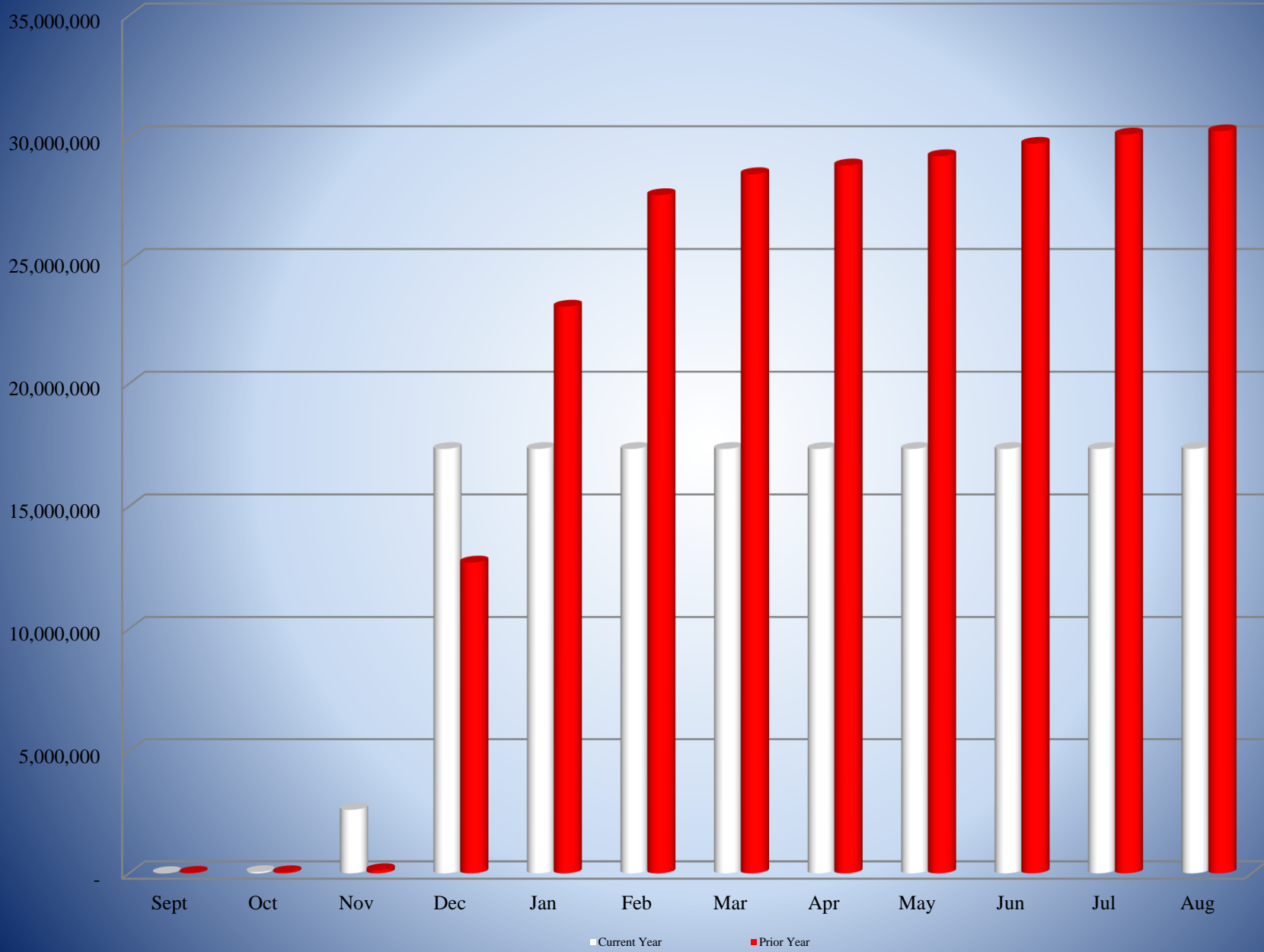
	<b>Prior Year 2020-2021</b>				<b>Current Year 2021-2022</b>			
	<b><u>General Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Total</u></b>	<b><u>% of Levy</u></b>	<b><u>General Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Total</u></b>	<b><u>% of Levy</u></b>
<b><u>Current Month Tax Collections:</u></b>								
5711 Taxes-Current Year Tax Levy	\$ 9,790,366.78	\$ 2,790,378.12	\$ 12,580,744.90	<b>41.81%</b>	\$ 11,338,243.54	\$ 3,403,345.59	\$ 14,741,589.13	<b>44.18%</b>
5712 Taxes-Delinquent Collections	\$ (15,545.84)	\$ (4,208.63)	\$ (19,754.47)		\$ 45,188.25	\$ 12,389.63	\$ 57,577.88	
5719 Penalties and Interest	\$ 6,107.45	\$ 1,371.88	\$ 7,479.33		\$ 16,845.63	\$ 4,319.85	\$ 21,165.48	
<b>Total Current Month Collections</b>	<b>\$ 9,780,928.39</b>	<b>\$ 2,787,541.37</b>	<b>\$ 12,568,469.76</b>		<b>\$ 11,400,277.42</b>	<b>\$ 3,420,055.07</b>	<b>\$ 14,820,332.49</b>	
<b><u>Fiscal Year to Date Collections:</u></b>								
5711 Taxes-Current Year Tax Levy	\$ 9,894,225.59	\$ 2,819,355.90	\$ 12,713,581.49	<b>42.25%</b>	\$ 13,337,907.86	\$ 4,002,895.44	\$ 17,340,803.30	<b>51.96%</b>
5712 Taxes-Delinquent Collections	\$ 25,355.31	\$ 5,921.78	\$ 31,277.09		\$ 91,014.93	\$ 23,626.79	\$ 114,641.72	
5719 Penalties and Interest	\$ 27,935.47	\$ 6,639.69	\$ 34,575.16		\$ 37,365.96	\$ 9,046.20	\$ 46,412.16	151
<b>Total Revenue Collected</b>	<b>\$ 9,947,516.37</b>	<b>\$ 2,831,917.37</b>	<b>\$ 12,779,433.74</b>		<b>13,466,288.75</b>	<b>4,035,568.43</b>	<b>17,501,857.18</b>	
<b>Total Budgeted Tax Revenue (Current, Delinquent, Penalty &amp; Interest)</b>	<b>\$ 22,870,365.00</b>	<b>\$ 6,499,982.00</b>	<b>\$ 29,370,347.00</b>		<b>\$ 25,917,271.00</b>	<b>\$ 7,774,424.00</b>	<b>\$ 33,691,695.00</b>	
<b>Percentage of Budget Collected</b>	<b>43.50%</b>	<b>43.57%</b>	<b>43.51%</b>		<b>51.96%</b>	<b>51.91%</b>	<b>51.95%</b>	

# Month to Date Tax Collections Current Levy



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# Year to Date Tax Collections Current Levy



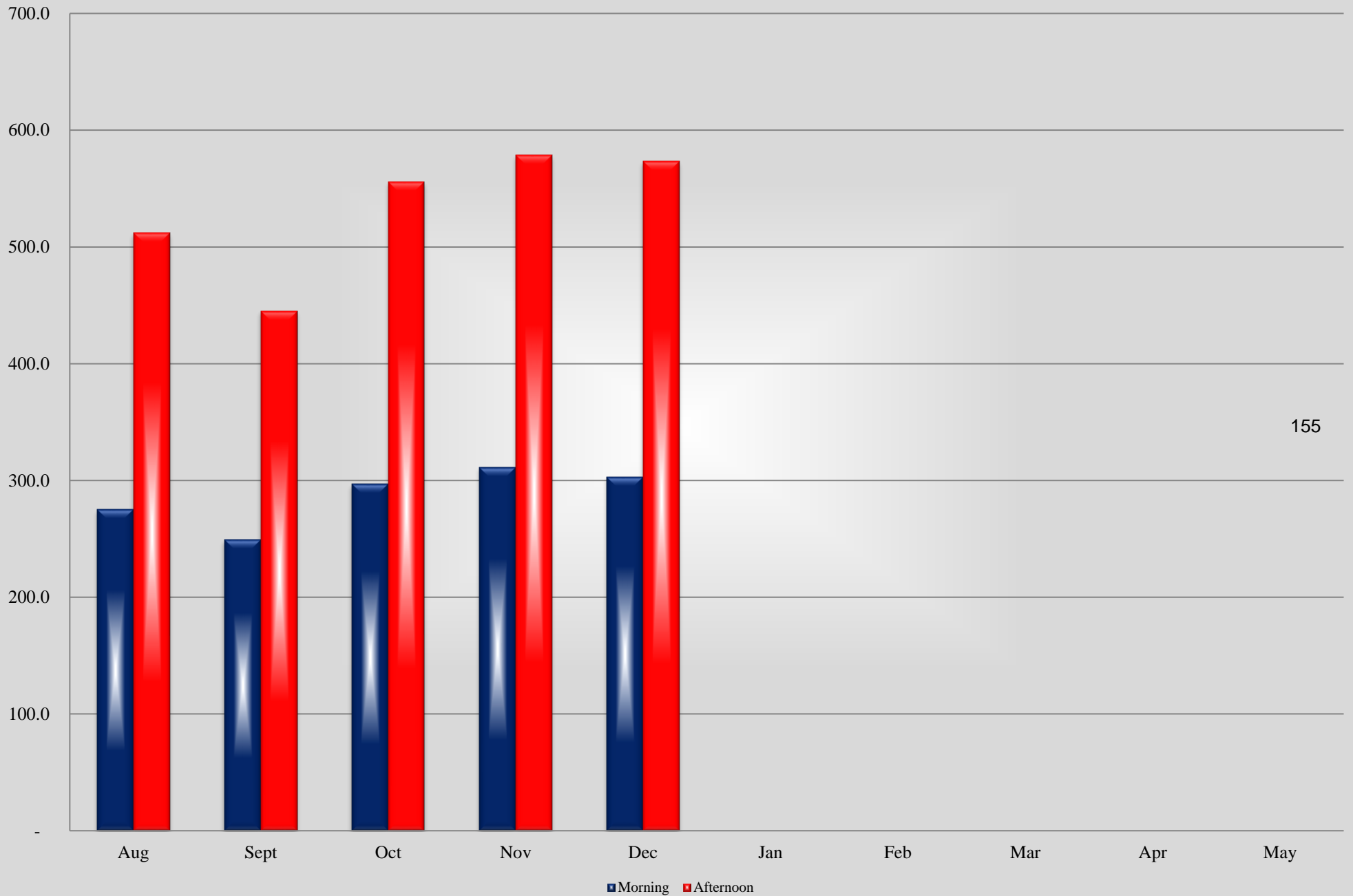
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**Wimberley Independent School District**  
**Summary of Transportation - Student Riders**  
**for the Month Ending December 31, 2021**

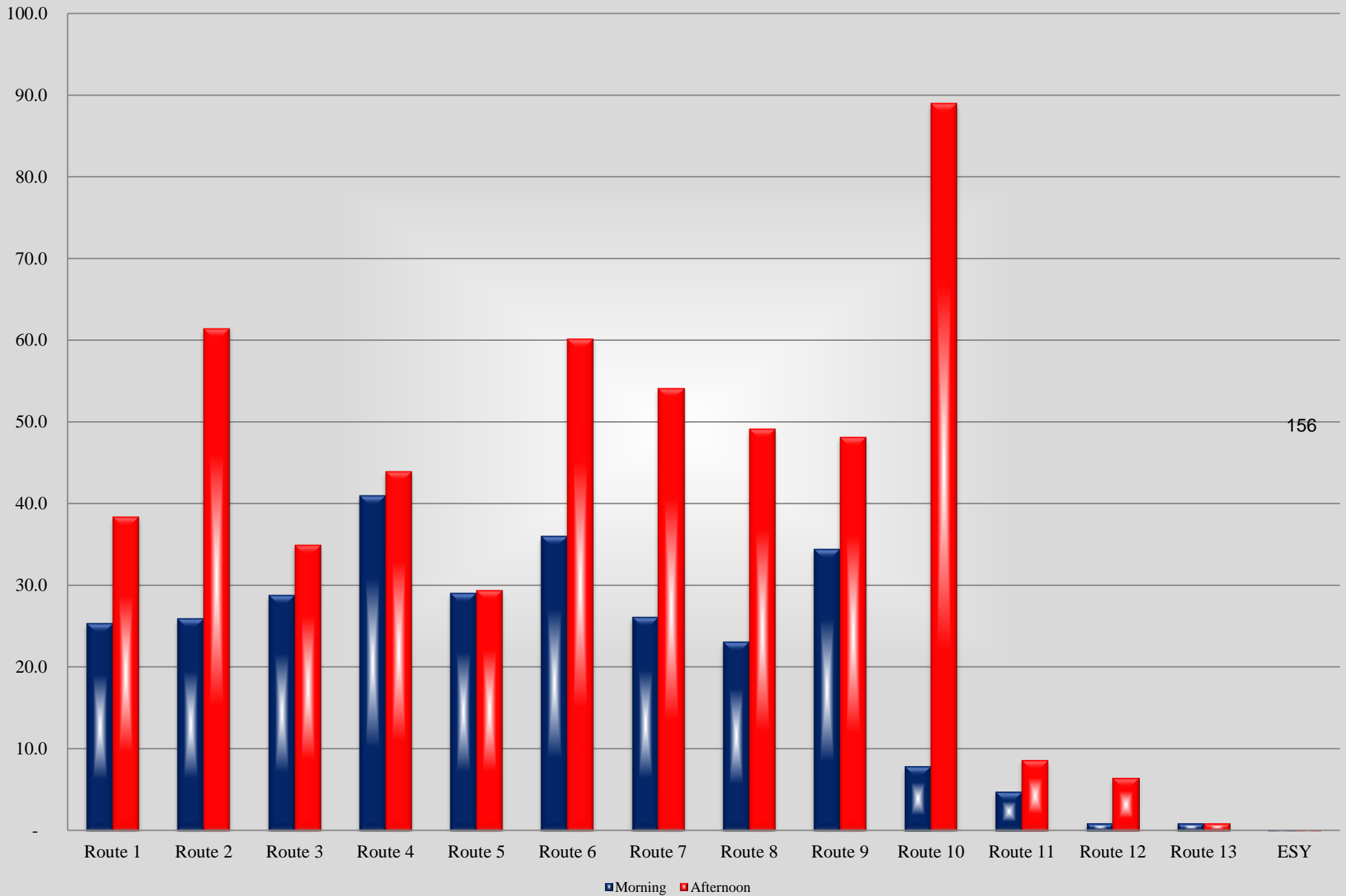
	Days:	10	25	19	17	12						83	<u>Average</u>	<u>Daily</u>	<u>Annual</u>
<u>Morning:</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Total</u>	<u>Ridership</u>	<u>Mileage</u>	<u>Mileage</u>	
Route 1	261.0	532.0	505.0	493.0	312.0						2,103.0	25.3	39.35	3,266.05	
Route 2	233.0	573.0	532.0	484.0	326.0						2,148.0	25.9	29.29	2,431.07	
Route 3	277.0	616.0	544.0	537.0	414.0						2,388.0	28.8	24.80	2,058.40	
Route 4	389.0	920.0	807.0	752.0	532.0						3,400.0	41.0	25.07	2,080.81	
Route 5	311.0	612.0	644.0	494.0	346.0						2,407.0	29.0	19.54	1,621.82	
Route 6	360.0	815.0	678.0	690.0	443.0						2,986.0	36.0	27.27	2,263.41	
Route 7	248.0	577.0	522.0	485.0	335.0						2,167.0	26.1	28.98	2,405.34	
Route 8	200.0	500.0	448.0	444.0	320.0						1,912.0	23.0	17.51	1,453.33	
Route 9	324.0	767.0	679.0	648.0	435.0						2,853.0	34.4	18.12	1,503.96	
Route 11	77.0	176.0	152.0	142.0	100.0						647.0	7.8	22.18	1,840.94	
Route 12	46.0	97.0	99.0	95.0	54.0						391.0	4.7	29.99	2,489.17	
Route 13	11.0	19.0	17.0	16.0	10.0						73.0	0.9	38.67	3,209.61	
Route 15	10.0	20.0	17.0	14.0	10.0						71.0	0.9	0.59	48.97	
Route 16	4.0	-	-	-	-						4.0	0.0	9.80	813.40	
<b>Total</b>	<b>2,751.0</b>	<b>6,224.0</b>	<b>5,644.0</b>	<b>5,294.0</b>	<b>3,637.0</b>	-	-	-	-	-	<b>23,550.0</b>	<b>283.7</b>	<b>331.16</b>	<b>27,486.28</b>	
<b>Average number of students</b>	<b>275.1</b>	<b>249.0</b>	<b>297.1</b>	<b>311.4</b>	<b>303.1</b>	-	-	-	-	-	<b>283.7</b>			<b>154</b>	

	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>Total</u>	<u>Average</u>	<u>Daily</u>	<u>Annual</u>
<u>Afternoon:</u>											<u>Ridership</u>	<u>Mileage</u>	<u>Mileage</u>	
Route 1	412.0	810.0	746.0	716.0	499.0						3,183.0	38.3	40.71	3,378.93
Route 2	462.0	1,301.0	1,285.0	1,192.0	859.0						5,099.0	61.4	28.71	2,382.93
Route 3	343.0	771.0	698.0	649.0	436.0						2,897.0	34.9	34.02	2,823.66
Route 4	469.0	931.0	821.0	863.0	564.0						3,648.0	44.0	24.98	2,073.34
Route 5	280.0	556.0	659.0	554.0	385.0						2,434.0	29.3	24.41	2,026.03
Route 6	652.0	1,138.0	1,170.0	1,185.0	850.0						4,995.0	60.2	21.54	1,787.82
Route 7	395.0	1,198.0	1,109.0	1,038.0	753.0						4,493.0	54.1	26.12	2,167.96
Route 8	463.0	1,027.0	997.0	925.0	666.0						4,078.0	49.1	20.00	1,660.00
Route 9	489.0	1,002.0	974.0	897.0	630.0						3,992.0	48.1	21.22	1,761.26
Route 10	1,004.0	2,048.0	1,774.0	1,524.0	1,035.0						7,385.0	89.0	11.70	971.10
Route 11	72.0	193.0	174.0	161.0	113.0						713.0	8.6	27.59	2,289.97
Route 12	65.0	134.0	136.0	118.0	81.0						534.0	6.4	22.78	1,890.74
Route 13	11.0	19.0	17.0	16.0	10.0						73.0	0.9	38.61	3,204.63
ESY	4.0	-	-	-	-						4.0	0.0	0.00	0.00
<b>Total</b>	<b>5,121.0</b>	<b>11,128.0</b>	<b>10,560.0</b>	<b>9,838.0</b>	<b>6,881.0</b>	-	-	-	-	-	<b>43,528.0</b>	<b>524.4</b>	<b>342.39</b>	<b>28,418.37</b>
<b>Average number of students</b>	<b>512.1</b>	<b>445.1</b>	<b>555.8</b>	<b>578.7</b>	<b>573.4</b>	-	-	-	-	-	<b>524.4</b>			
<b>Average daily mileage</b>														<b>673.55</b>

# Total Average Number of Students



# Average Ridership by Routes







CHECK		CHECK		ACCOUNT		INVOICE			
NUMBER	DATE	NUMBER			VENDOR	DESCRIPTION		AMOUNT	
0	11/16/2021	161 E 36 6412 ME 001 0 91 DCO			Olive Garden of Texas LLC	Meals for XC State Meet		54.91	
0	11/16/2021	161 E 36 6412 ME 001 0 91 DCO			Panera Bread	Meals for Volleyball at Regionals		324.76	
0	11/16/2021	461 E 36 6412 A4 001 0 91 000			Panera Bread	Meals for Volleyball Team		281.50	
0	11/16/2021	199 E 31 6339 00 833 0 23 000			PAR Inc.	Supplies		228.00	
0	11/16/2021	461 E 36 6499 A4 041 0 91 000			Pizza Hut - Wimberley	JH Volleyball Concessions		59.54	
0	11/16/2021	461 E 36 6499 A4 041 0 91 000			Pizza Hut - Wimberley	JH Volleyball Concessions		90.19	
0	11/16/2021	461 E 36 6499 A8 041 0 91 000			Pizza Hut - Wimberley	JH Boys Basketball Concessions		106.00	
0	11/16/2021	711 E 61 6499 00 101 0 99 000			Sam's Club Direct	Supplies for Kid Connection		262.42	
0	11/16/2021	461 E 36 6499 49 101 0 99 000			Sam's Club Direct	Supplies for Kid Connection		47.46	
0	11/16/2021	199 E 36 6399 00 001 0 91 CHR			Sam's Club Direct	Supplies for Cheer Sr. Pep Rally		89.13	
0	11/16/2021	199 E 36 6399 00 001 0 91 CHR			Sam's Club Direct	CREDIT: Supplies for Cheer Sr Pep Rally		-89.13	
0	11/16/2021	161 E 36 6412 ME 001 0 91 DCO			Schlotzsky's	Meal for Volleyball Team at Playoffs		14.16	
0	11/16/2021	161 E 36 6412 ME 001 0 91 DCO			Schlotzsky's	Meal for Tennis at State Playoff		206.32	
0	11/16/2021	199 E 36 6412 00 001 0 22 EGN			Schlotzsky's	Meal for Competition		31.35	
0	11/16/2021	199 E 36 6412 00 001 0 91 CHR			Schlotzsky's	Meal for Cheer		215.62	
0	11/16/2021	199 E 36 6412 00 001 0 91 CHR			Schlotzsky's	Meal for Cheer - Tax Credit		-16.43	
0	11/16/2021	461 E 36 6499 AA 001 0 91 000			Shell	Gas for Girls Basketball Tournament		50.00	
0	11/16/2021	461 E 36 6412 A3 001 0 91 000			Sonic Drive In	Meal for Football Team		512.00	
0	11/16/2021	199 E 21 6411 00 833 0 23 000			Texas Association Of School Busines	2021 Synergy - Remote for L. Grisham		325.00	
0	11/16/2021	199 E 13 6411 00 041 0 99 SCI			Texas Computer Ed. Association	TCEA Conference - M. Williamson		364.00	
0	11/16/2021	199 E 41 6499 00 750 0 99 HRS			Texas Dept of Public Safety	Online Criminal History Search on 11/03/2021		3.32	
0	11/16/2021	199 E 36 6399 00 001 0 99 SPC			The Forensics Files	Classroom Supplies		30.00	
0	11/16/2021	461 E 36 6412 AA 001 0 91 000			Whataburger, Inc.	Meal for Girls Basketball		59.09	
0	11/16/2021	199 E 36 6412 00 001 0 91 CHR			Whataburger, Inc.	Meal for Cheer Competition		48.38	
0	11/16/2021	199 E 36 6412 00 001 0 99 SPC			Whataburger, Inc.	Student Meals - Speech at Meet		51.51	
0	11/16/2021	199 E 21 6411 ME 832 0 99 000			Whataburger, Inc.	Meal for D. Howard & G. Howard at Volleyball Playoff		11.60	
0	11/16/2021	199 E 23 6411 ME 041 0 99 000			Whataburger, Inc.	Meal for D. Howard & G. Howard at Volleyball Playoff		11.59	
0	11/16/2021	199 E 41 6411 ME 701 0 99 000			Whataburger, Inc.	Meal for D. York at Tennis Semi-Finals		10.98	
0	11/16/2021	199 E 41 6411 ME 701 0 99 000			Whataburger, Inc.	Meal for D. York at Football Playoff		10.54	
0	11/16/2021	461 E 36 6412 AA 001 0 91 000			Whataburger, Inc.	Meal for Girls Basketball Tournament		83.92	
0	11/16/2021	199 E 21 6411 ME 832 0 99 000			Whataburger, Inc.	Meal for Admin at State Tennis		29.56	
0	11/16/2021	199 E 41 6411 ME 701 0 99 000			Whataburger, Inc.	Meal for District Communications Officer at State Tennis		11.14	
0	11/16/2021	461 E 36 6412 A8 041 0 91 000			Whataburger, Inc.	Meal for Coaches at JH Boys Basketball		27.17	
0	11/16/2021	461 E 36 6499 A3 001 0 91 000			Wimberley Ace Hardware	Rope & Chain for Football Stadium Gates		81.75	
0	11/16/2021	199 E 23 6499 00 041 0 99 000			Wimberley Cafe	Meal for Office Staff Meeting		85.12	
0	11/16/2021	199 E 34 6399 00 805 0 99 000			XL Parts LLC	Parts		6.50	
								Totals for 0	12,492.71
47985	12/02/2021	461 E 36 6499 AA 001 0 91 000			Agile Sports Technologies	Hudl Assist Subscription for Girls Basketball		900.00	

CHECK NUMBER	CHECK DATE	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
Totals for 47985					900.00
47993	12/02/2021	199 E 11 6399 00 001 0 22 EGN	Amazon Capital Services	painters tape	23.99
47993	12/02/2021	493 E 11 6399 00 101 0 21 G05	Amazon Capital Services	*****WEF***** GT Coding, STEM Grant	608.34
47993	12/02/2021	199 E 11 6399 00 101 0 23 000	Amazon Capital Services	Classroom management (Brittney Higgins)	135.75
47993	12/02/2021	199 E 11 6399 05 101 0 11 GEN	Amazon Capital Services	Supplies for Ms. Parma	107.71
47993	12/02/2021	199 E 11 6399 04 101 0 11 GEN	Amazon Capital Services	Supplies for Mrs. Bursiel	111.66
47993	12/02/2021	493 E 11 6399 00 102 0 23 G17	Amazon Capital Services	*****WEF***** Meta-Play Kits Grant	20.99
47993	12/02/2021	195 E 11 6395 00 101 0 11 000	Amazon Capital Services	Chargers For JWE	159.80
47993	12/02/2021	199 E 21 6399 00 833 0 23 000	Amazon Capital Services	Sped office supplies - K.Wood - class management	96.94
47993	12/02/2021	199 E 52 6399 00 811 0 99 000	Amazon Capital Services	Supplies for Student Suppor	71.93
47993	12/02/2021	199 E 52 6399 00 811 0 99 000	Amazon Capital Services	Supplies for Student Suppor	37.99
47993	12/02/2021	199 E 41 6399 00 701 0 99 000	Amazon Capital Services	supplies	111.85
47993	12/02/2021	199 E 11 6399 04 101 0 11 GEN	Amazon Capital Services	Supplies for Mrs. Bursiel	68.53
47993	12/02/2021	244 E 11 6399 00 001 2 22 000	Amazon Capital Services	Welch Allyn Electronic Thermometer	316.25
47993	12/02/2021	199 E 11 6399 03 101 0 11 GEN	Amazon Capital Services	Supplies for Mrs. Grant	23.29
47993	12/02/2021	199 E 11 6399 00 102 0 11 GEN	Amazon Capital Services	Little Tikes FOAMO Refill	99.95
47993	12/02/2021	199 E 11 6399 04 101 0 11 GEN	Amazon Capital Services	Supplies for Mrs. Latchford	89.44
47993	12/02/2021	199 E 11 6399 05 101 0 11 GEN	Amazon Capital Services	Supplies for Mrs. Thibodeaux	278.78
47993	12/02/2021	493 E 11 6399 00 102 0 23 G17	Amazon Capital Services	*****WEF***** Meta-Play Kits Grant	378.20
47993	12/02/2021	199 E 11 6399 03 101 0 11 GEN	Amazon Capital Services	Supplies for Ms. Carpenter	19.34
47993	12/02/2021	461 E 36 6499 A8 001 0 91 000	Amazon Capital Services	Basketball Towells	113.96
47993	12/02/2021	199 E 23 6399 00 102 0 99 000	Amazon Capital Services	180 days of self care - Ridiculously Amazing Schools: Creating a Culture Where Everyone Thrives	75.91
47993	12/02/2021	199 E 11 6399 00 102 0 11 ART	Amazon Capital Services	Supplies	405.84
47993	12/02/2021	461 E 36 6499 AG 001 0 91 000	Amazon Capital Services	Bat Tape for Softball	25.97
47993	12/02/2021	199 E 11 6399 00 001 0 11 PED	Amazon Capital Services	X-40 USA Pickleball	29.99
47993	12/02/2021	199 E 11 6399 03 101 0 11 GEN	Amazon Capital Services	Supplies for Ms. Carpenter	172.45
47993	12/02/2021	199 E 41 6399 00 701 0 99 000	Amazon Capital Services	supplies	49.59
47993	12/02/2021	199 E 41 6399 00 701 0 99 000	Amazon Capital Services	supplies	135.67
47993	12/02/2021	199 E 11 6399 04 101 0 11 GEN	Amazon Capital Services	Supplies for Ms. Porter	290.41
47993	12/02/2021	493 E 11 6399 00 101 0 11 G06	Amazon Capital Services	*****WEF*****Literacy Integration Grant	125.18
47993	12/02/2021	199 E 11 6399 00 001 0 11 DRA	Amazon Capital Services	Performance props	153.76
47993	12/02/2021	199 E 11 6399 03 101 0 11 GEN	Amazon Capital Services	Supplies for Ms. Carpenter	-14.91
47993	12/02/2021	199 E 11 6399 00 001 0 11 GEN	Amazon Capital Services	1/2 inch binders black	-83.88
47993	12/02/2021	240 E 35 6399 00 999 0 99 000	Amazon Capital Services	Sweat Band for Employee	-5.99
47993	12/02/2021	240 E 35 6349 00 101 0 99 000	Amazon Capital Services	Beard Net and 2XL gloves for employee	37.53
47993	12/02/2021	240 E 35 6399 00 999 0 99 000	Amazon Capital Services	Sweat Band for Employee	15.98
47993	12/02/2021	199 E 11 6394 00 001 0 11 GEN	Amazon Capital Services	TI 84 + Battery covers yellow	26.99

CHECK		CHECK		ACCOUNT		INVOICE			
NUMBER	DATE	NUMBER			VENDOR	DESCRIPTION		AMOUNT	
47993	12/02/2021	199 E 11 6399 00 001 0 11	PED	Amazon Capital Services	Badminton nets indoor			143.84	
47993	12/02/2021	199 E 11 6399 00 001 0 11	PED	Amazon Capital Services	Badminton nets indoor			-143.84	
47993	12/02/2021	199 E 11 6399 00 001 0 11	GEN	Amazon Capital Services	1/2 inch binders black			83.88	
47993	12/02/2021	199 E 11 6399 01 102 0 11	GEN	Amazon Capital Services	Turner Class \$ - Supplies			37.90	
47993	12/02/2021	493 E 11 6399 00 101 0 21	G05	Amazon Capital Services	*****WEF***** GT Coding, STEM Grant			217.63	
47993	12/02/2021	199 E 36 6399 00 001 0 99	SPC	Amazon Capital Services	22 x 28 white poster board			31.19	
47993	12/02/2021	199 E 11 6399 00 001 0 22	CTE	Amazon Capital Services	Big & Tall Chair 400 Desk chair mesh computer chair			119.99	
47993	12/02/2021	199 E 11 6399 00 001 0 11	DRA	Amazon Capital Services	Performance props			280.90	
								Totals for 47993	5,086.67
47994	12/02/2021	199 E 51 6259 09 001 0 99 000		Aqua Texas, Inc	2021-2022: Sewer - November 2021			1,990.38	
47994	12/02/2021	199 E 51 6259 09 041 0 99 000		Aqua Texas, Inc	2021-2022: Sewer - November 2021			1,315.88	
47994	12/02/2021	199 E 51 6259 09 102 0 99 000		Aqua Texas, Inc	2021-2022: Sewer - November 2021			1,071.55	
47994	12/02/2021	199 E 51 6259 09 804 0 99 000		Aqua Texas, Inc	2021-2022: Sewer - November 2021			189.06	
47994	12/02/2021	199 E 51 6259 06 101 0 99 000		Aqua Texas, Inc	2021-2022: Water and Sewer - November 2021			985.19	
47994	12/02/2021	199 E 51 6259 06 801 0 99 000		Aqua Texas, Inc	2021-2022: Water and Sewer - November 2021			153.54	
47994	12/02/2021	199 E 51 6259 06 802 0 99 000		Aqua Texas, Inc	2021-2022: Water and Sewer - November 2021			153.54	
47994	12/02/2021	199 E 51 6259 06 805 0 99 000		Aqua Texas, Inc	2021-2022: Water and Sewer - November 2021			153.54	
47994	12/02/2021	199 E 51 6259 09 101 0 99 000		Aqua Texas, Inc	2021-2022: Water and Sewer - November 2021			1,341.82	
47994	12/02/2021	199 E 51 6259 09 102 0 99 000		Aqua Texas, Inc	2021-2022: Water and Sewer - November 2021			506.46	
47994	12/02/2021	199 E 51 6259 09 801 0 99 000		Aqua Texas, Inc	2021-2022: Water and Sewer - November 2021			223.37	
47994	12/02/2021	199 E 51 6259 09 802 0 99 000		Aqua Texas, Inc	2021-2022: Water and Sewer - November 2021			223.37	
47994	12/02/2021	199 E 51 6259 09 805 0 99 000		Aqua Texas, Inc	2021-2022: Water and Sewer - November 2021			223.37	
								Totals for 47994	8,531.07
47995	12/02/2021	199 E 36 6412 00 001 0 91	CHR	Arevalo, Julie	Cheer meals VF Playoff 11-26			155.83	
47995	12/02/2021	199 E 36 6412 00 001 0 91	CHR	Arevalo, Julie	Cheer meals 11/20/21			11.89	
								Totals for 47995	167.72
47996	12/02/2021	162 E 11 6399 00 001 0 11 000		ATSSB Region 18	entry fee for ATSSB all region. Please all out ASAP			625.00	
								Totals for 47996	625.00
47997	12/02/2021	162 E 36 6499 00 041 0 99 000		ATSSB Region 18	ATSSB Middle School All-Region Entry Fees			512.50	
								Totals for 47997	512.50
47998	12/02/2021	461 E 36 6499 90 001 0 99 000		Austin Community College	TSIA Assessment fees			1,247.00	
								Totals for 47998	1,247.00
47999	12/02/2021	199 E 34 6499 00 805 0 99	PTR	Bonilla, Virginia	Transportation of students			199.36	

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NUMBER	DATE	NUMBER		VENDOR	DESCRIPTION	AMOUNT
47999	12/02/2021	199 E 34 6499 00 805 0 99 PTR		Bonilla, Virginia	Transportation of students	199.36
					Totals for 47999	398.72
48000	12/02/2021	199 E 41 6411 ME 701 0 99 000		Bruggman, Allen	Travel Reimbursement 10/20/21 - 11/11/21	148.96
48000	12/02/2021	199 E 41 6499 00 701 0 99 000		Bruggman, Allen	Travel Reimbursement 10/20/21 - 11/11/21	17.00
					Totals for 48000	165.96
48001	12/02/2021	161 E 36 6499 00 001 0 91 SOF		Burnet High School	2022 Varsity Softball Tournament March 3-5	350.00
					Totals for 48001	350.00
48002	12/02/2021	199 E 51 6411 MI 830 0 99 000		Campbell, Eddie	Mileage Reimbursement for district travel December 2020 (410 @ 0.575 per mile) and January - November 2021 (5241 @ 0.56 per mile)	235.75
48002	12/02/2021	199 E 51 6411 MI 830 0 99 000		Campbell, Eddie	Mileage Reimbursement for district travel December 2020 (410 @ 0.575 per mile) and January - November 2021 (5241 @ 0.56 per mile)	2,934.96
					Totals for 48002	3,170.71
48003	12/02/2021	195 E 53 6395 00 831 0 99 000		CDW Government, Inc.	LED Monitor for tech dept use	675.73
					Totals for 48003	675.73
48004	12/02/2021	199 E 34 6319 00 805 0 99 000		Chalk's Truck Parts, Inc.	Bus 26 Fan Clutch	1,716.59
48004	12/02/2021	199 E 34 6319 00 805 0 23 000		Chalk's Truck Parts, Inc.	Bus 20 Parts	386.70
					Totals for 48004	2,103.29
48005	12/02/2021	199 E 34 6249 00 805 0 99 000		Conley Enterprises Co. Inc.	Vehicle Sate Inspections - #22	7.00
					Totals for 48005	7.00
48006	12/02/2021	199 E 51 6249 00 102 0 99 BHP		Culligan of San Marcos	Monthly Salt for Blue Hole - Open PO - November 2021	32.05
					Totals for 48006	32.05
48007	12/02/2021	161 E 36 6299 GO 041 0 91 DCO		Dehoyos, Alberto	Official for Boys JH basketball 11/15/21	135.00
					Totals for 48007	135.00
48008	12/02/2021	195 E 53 6395 00 831 0 99 000		Dell Marketing L.P.	Laptop For New Technician	1,978.89
48008	12/02/2021	195 E 53 6395 LF 831 0 99 000		Dell Marketing L.P.	Server Warranties	3,101.65
48008	12/02/2021	195 E 53 6395 LF 831 0 99 000		Dell Marketing L.P.	Server Warranty	1,148.00
					Totals for 48008	6,228.54

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NUMBER	DATE	NUMBER					VENDOR	DESCRIPTION	AMOUNT	
48010	12/02/2021	199 E 13 6411 00 102 0 99 000					Education Service Center, Region 13	Dube Region 13 Early Childhood Exploring the Math PK-workshop FA2146521	85.00	
48010	12/02/2021	199 E 13 6411 00 001 0 23 000					Education Service Center, Region 13	Standards-Based Individualized Education Program Process Training	50.00	
48010	12/02/2021	199 E 13 6411 00 001 0 23 000					Education Service Center, Region 13	Merging Explicit Instruction with Dyslexia Strategies for All Students: Engagement (Sarah Myers)	85.00	
48010	12/02/2021	199 E 51 6259 11 999 0 99 000					Education Service Center, Region 13	2021-2022 TXED Internet Services: September, October & November 2021	11,850.00	
Totals for 48010									12,070.00	
48011	12/02/2021	199 E 41 6239 00 750 0 99 ZAB					Education Service Center, Region 20	Region 20 Commitments	1,648.00	
Totals for 48011									1,648.00	
48012	12/02/2021	493 E 11 6399 00 041 0 11 G01					Flinn Scientific, Inc.	*****WEF*****Electronic Balances Grant	4,617.00	
Totals for 48012									4,617.00	
48013	12/02/2021	199 E 12 6329 00 102 0 99 000					Follett School Solutions	Follett - BHP-Fall 2021 list attached	588.76	
48013	12/02/2021	199 E 12 6329 00 102 0 99 000					Follett School Solutions	Follett - BHP-Fall 2021 list attached	3,524.80	
Totals for 48013									4,113.56	
48014	12/02/2021	199 E 51 6259 08 001 0 99 000					Frontier Communications, Inc.	2021-2022: Telephone Lines for Fire Alarms - November 2021	405.60	
48014	12/02/2021	199 E 51 6259 08 041 0 99 000					Frontier Communications, Inc.	2021-2022: Telephone Lines for Fire Alarms - November 2021	319.66	
48014	12/02/2021	199 E 51 6259 08 101 0 99 000					Frontier Communications, Inc.	2021-2022: Telephone Lines for Fire Alarms - November 2021	147.93	
48014	12/02/2021	199 E 51 6259 08 804 0 99 000					Frontier Communications, Inc.	2021-2022: Telephone Lines for Fire Alarms - November 2021	98.77	
48014	12/02/2021	199 E 51 6259 08 805 0 99 000					Frontier Communications, Inc.	2021-2022: Telephone Lines for Fire Alarms - November 2021	135.56	
48014	12/02/2021	199 E 51 6259 08 833 0 23 000					Frontier Communications, Inc.	2021-2022: Telephone Lines for Fire Alarms - November 2021	69.64	
48014	12/02/2021	199 E 51 6259 08 836 0 99 000					Frontier Communications, Inc.	2021-2022: Telephone Lines for Fire Alarms - November 2021	131.42	
Totals for 48014									1,308.58	
48015	12/02/2021	461 E 36 6499 A0 001 0 91 000					Hampton Inn Keller Town Center	Swim Team to Keller for meet 12/3/21	1,188.10	
Totals for 48015									1,188.10	
48016	12/02/2021	240 E 35 6341 00 999 0 99 KAP					Hardie's Fresh Foods	KAPS - Lunch Food	41.00	
48016	12/02/2021	240 E 35 6341 00 999 0 99 KAP					Hardie's Fresh Foods	KAPS - Lunch Food	67.00	
Totals for 48016									108.00	
48017	12/02/2021	199 E 99 6213 00 703 0 99 000					Hays Central Appraisal Dist	2022 1st QTR 039	60,359.45	
Totals for 48017									60,359.45	

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NUMBER	DATE	NUMBER		VENDOR	DESCRIPTION	AMOUNT
48018	12/02/2021	199 E 99 6213 00 703 0 99 000		Hays County Tax Assessor	Assessing-Collecting Fees for 2020 Tax Rolls (13,635 @ \$0.15/parcel and 9 @ \$0.85/parcel)	2,052.90
Totals for 48018						2,052.90
48019	12/02/2021	461 E 36 6499 49 101 0 99 000		HEB Credit Receivables	Open PO for Supplies	88.46
48019	12/02/2021	199 E 11 6399 03 101 0 11 GEN		HEB Credit Receivables	Supplies for Mrs. Leinneweber	72.02
Totals for 48019						160.48
48020	12/02/2021	161 E 36 6299 GW 001 0 91 DCO		Heffner, Carla	Trainer for Girls Basketball 11/12/21	100.00
Totals for 48020						100.00
48021	12/02/2021	199 E 36 6399 00 041 0 99 UIL		Hexco, Inc.	UIL Academic Contest Materials	83.00
Totals for 48021						83.00
48022	12/02/2021	199 E 41 6499 00 702 0 99 000		Hill Country Trophy, LLC	School Board Recognition	56.95
Totals for 48022						56.95
48023	12/02/2021	199 E 51 6249 05 830 0 99 000		Hill Country Tire & Automotive	Maint. Tires and Tire Repairs - 2 new tires for M06	369.00
Totals for 48023						369.00
48025	12/02/2021	199 E 51 6249 00 001 0 99 000		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - Lawn Top Choice	302.84
48025	12/02/2021	199 E 51 6249 00 041 0 99 000		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - Lawn Top Choice	164.05
48025	12/02/2021	199 E 51 6249 00 101 0 99 000		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - Lawn Top Choice	164.05
48025	12/02/2021	199 E 51 6249 00 102 0 99 000		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - Lawn Top Choice	164.05
48025	12/02/2021	199 E 51 6249 02 800 0 99 000		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - Lawn Top Choice	261.20
48025	12/02/2021	199 E 51 6249 02 804 0 99 000		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - Lawn Top Choice	101.59
48025	12/02/2021	199 E 51 6249 02 805 0 99 000		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - Lawn Top Choice	101.59
48025	12/02/2021	199 E 51 6249 02 830 0 99 000		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - Lawn Top Choice	101.59
48025	12/02/2021	199 E 51 6249 00 102 0 99 BHP		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - Lawn Top Choice	164.04
48025	12/02/2021	199 E 51 6249 00 001 0 99 000		Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - December	167.80

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NUMBER	DATE	NUMBER			VENDOR	DESCRIPTION		AMOUNT	
						2021			
48025	12/02/2021	199 E 51 6249 00 041 0 99 000			Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - December		90.90	
						2021			
48025	12/02/2021	199 E 51 6249 00 101 0 99 000			Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - December		90.90	
						2021			
48025	12/02/2021	199 E 51 6249 00 102 0 99 000			Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - December		90.90	
						2021			
48025	12/02/2021	199 E 51 6249 02 800 0 99 000			Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - December		144.73	
						2021			
48025	12/02/2021	199 E 51 6249 02 804 0 99 000			Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - December		56.29	
						2021			
48025	12/02/2021	199 E 51 6249 02 805 0 99 000			Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - December		56.29	
						2021			
48025	12/02/2021	199 E 51 6249 02 830 0 99 000			Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - December		56.29	
						2021			
48025	12/02/2021	199 E 51 6249 00 102 0 99 BHP			Hired Killers, Inc.	Monthly Pest Control Services for All Campuses - December		90.90	
						2021			
						Totals for 48025		2,370.00	
48026	12/02/2021	199 E 34 6319 00 805 0 99 000			Hofmann's Supply	2021-2022: Monthly Cylinder Rental - December 2021		14.98	
						Totals for 48026		14.98	
48027	12/02/2021	199 E 34 6319 00 805 0 99 000			HotsyCarlson Equipment Co.	Cleaning Supply		57.55	
						Totals for 48027		57.55	
48028	12/02/2021	865 E 36 6499 50 001 0 22 000			Houston Livestock Show & Rodeo	Entries		2,152.00	
						Totals for 48028		2,152.00	
48029	12/02/2021	199 E 51 6259 07 102 0 99 000			Hydro Gas Co.	2021-2022: Propane at Blue Hole on 11/18/2021		399.28	
						Totals for 48029		399.28	
48030	12/02/2021	199 E 34 6319 00 805 0 99 000			Interstate Billing Service	Bus 28 VGT Parts		1,659.92	
48030	12/02/2021	199 E 34 6319 00 805 0 99 000			Interstate Billing Service	Bus 28 VGT Parts		-218.75	
48030	12/02/2021	199 E 34 6319 00 805 0 99 000			Interstate Billing Service	TS-51 Sealbelt		98.61	
						Totals for 48030		1,539.78	
48031	12/02/2021	699 E 81 6639 00 805 0 99 OTH			JF Petroleum Group	Subcontractor to repaint existing fuel tank, fuel piping, bollards, & remote fill cabinets		11,851.54	
						Totals for 48031		11,851.54	

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NUMBER	DATE	NUMBER				VENDOR	DESCRIPTION			AMOUNT
48032	12/02/2021	199 E 51 6319 00 001 0 99 000				Johnstone Supply	Tube cutter/Nitrogen refill/Sandscreen cloth/Oxygen refill & APMC gas refill			34.20
48032	12/02/2021	199 E 51 6319 00 041 0 99 000				Johnstone Supply	Tube cutter/Nitrogen refill/Sandscreen cloth/Oxygen refill & APMC gas refill			34.20
48032	12/02/2021	199 E 51 6319 00 101 0 99 000				Johnstone Supply	Tube cutter/Nitrogen refill/Sandscreen cloth/Oxygen refill & APMC gas refill			34.20
48032	12/02/2021	199 E 51 6319 00 102 0 99 BHP				Johnstone Supply	Tube cutter/Nitrogen refill/Sandscreen cloth/Oxygen refill & APMC gas refill			34.18
									Totals for 48032	136.78
48033	12/02/2021	199 E 12 6329 00 041 0 99 000				Junior Library Guild	JLG - Danforth 2021 list attached			2,619.50
									Totals for 48033	2,619.50
48034	12/02/2021	161 E 36 6499 00 001 0 91 SWN				Keller ISD	Swim meet entry 12/3/21			136.00
									Totals for 48034	136.00
48035	12/02/2021	199 E 51 6249 00 041 0 99 000				Kurita America Inc.	Monthly Water Treatment/Chemical Service - Open PO - November 2021			484.27
									Totals for 48035	484.27
48036	12/02/2021	240 E 35 6342 00 999 0 99 KAP				Labatt Food Service LLC	KAPS - Lunch Food			114.74
									Totals for 48036	114.74
48037	12/02/2021	199 E 51 6319 01 001 0 99 000				Matera Paper Co., Inc.	Custodial Supplies			948.27
48037	12/02/2021	199 E 51 6319 01 041 0 99 000				Matera Paper Co., Inc.	Custodial Supplies			948.27
48037	12/02/2021	199 E 51 6319 01 101 0 99 000				Matera Paper Co., Inc.	Custodial Supplies			948.27
48037	12/02/2021	199 E 51 6319 01 800 0 99 000				Matera Paper Co., Inc.	Custodial Supplies			948.27
48037	12/02/2021	199 E 51 6319 01 102 0 99 BHP				Matera Paper Co., Inc.	Custodial Supplies			948.25
									Totals for 48037	4,741.33
48038	12/02/2021	199 E 11 6399 00 001 0 22 MFG				Matheson Tri-Gas, Inc.	Cylinders gas - December 2021			72.00
									Totals for 48038	72.00
48039	12/02/2021	199 E 34 6311 DF 805 0 99 000				Midtex Oil, L.P.	2021-2022: Engine Fluids			138.04
48039	12/02/2021	199 E 34 6311 DF 805 0 23 000				Midtex Oil, L.P.	2021-2022: Engine Fluids			62.12
									Totals for 48039	200.16
48040	12/02/2021	161 E 36 6299 GW 001 0 91 DCO				Morrow, Bryan	Girls Basketball 11/16/21 vs. Cornerstone Christian			37.50

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NUMBER	DATE	NUMBER				VENDOR	DESCRIPTION			AMOUNT
48040	12/02/2021	161 E 36 6299 GW 041 0 91 DCO				Morrow, Bryan	Clock for JH Boys basketball 11/15/21			32.50
48040	12/02/2021	161 E 36 6299 GW 001 0 91 DCO				Morrow, Bryan	Clock for Girls basketball 11/2/21			35.00
									Totals for 48040	105.00
48041	12/02/2021	199 E 36 6495 00 001 0 99 SPC				National Speech & Debate Associatio	Lifetime membership Kinser, E. Martin)			40.00
									Totals for 48041	40.00
48042	12/02/2021	161 E 36 6299 GW 041 0 91 DCO				Neil, Jack	Gate Worker JH Boys Basketball 11/15/21			30.63
									Totals for 48042	30.63
48043	12/02/2021	199 E 34 6319 00 805 0 99 000				O'Reilly Auto Parts	September First Call EB			-20.19
48043	12/02/2021	199 E 34 6319 00 805 0 99 000				O'Reilly Auto Parts	Bus 26 Belts			82.93
48043	12/02/2021	199 E 34 6319 00 805 0 99 000				O'Reilly Auto Parts	Bus 26 Belt Tensioner			210.25
48043	12/02/2021	199 E 34 6319 00 805 0 99 000				O'Reilly Auto Parts	Shop Supplies			294.97
									Totals for 48043	567.96
48045	12/02/2021	240 E 35 6341 BK 102 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			103.89
48045	12/02/2021	240 E 35 6341 LU 102 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			311.65
48045	12/02/2021	240 E 35 6341 BK 102 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			80.45
48045	12/02/2021	240 E 35 6341 LU 102 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			241.35
48045	12/02/2021	240 E 35 6341 BK 101 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			62.21
48045	12/02/2021	240 E 35 6341 LU 101 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			145.14
48045	12/02/2021	240 E 35 6341 BK 101 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			83.46
48045	12/02/2021	240 E 35 6341 LU 101 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			194.74
48045	12/02/2021	240 E 35 6341 BK 101 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			43.92
48045	12/02/2021	240 E 35 6341 LU 101 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			102.48
48045	12/02/2021	240 E 35 6341 LU 041 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			136.46
48045	12/02/2021	240 E 35 6341 BK 041 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			45.49
48045	12/02/2021	240 E 35 6341 LU 041 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			173.16
48045	12/02/2021	240 E 35 6341 BK 041 0 99 000				DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			57.72
									Totals for 48045	1,782.12
48046	12/02/2021	199 E 11 6399 00 001 0 22 SPC				Office Depot, Inc.	foam boards			52.76
48046	12/02/2021	199 E 11 6399 00 001 0 11 GEN				Office Depot, Inc.	expos			201.82
48046	12/02/2021	199 E 11 6399 00 001 0 11 GEN				Office Depot, Inc.	Clocks			98.35
48046	12/02/2021	199 E 41 6399 00 750 0 99 000				Office Depot, Inc.	Business Office Supplies			59.69
48046	12/02/2021	199 E 11 6399 00 001 0 22 AGR				Office Depot, Inc.	HP 962 XL Black 962 tricolor cartridges			176.62
									Totals for 48046	589.24

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NUMBER	DATE	NUMBER					VENDOR	DESCRIPTION	AMOUNT	
48047	12/02/2021	199 E 51 6259 10 001 0 99 000					PEC	2021-2022: Electric - November 2021	12,734.63	
48047	12/02/2021	199 E 51 6259 10 041 0 99 000					PEC	2021-2022: Electric - November 2021	11,027.82	
48047	12/02/2021	199 E 51 6259 10 101 0 99 000					PEC	2021-2022: Electric - November 2021	9,022.97	
48047	12/02/2021	199 E 51 6259 10 102 0 99 000					PEC	2021-2022: Electric - November 2021	6,641.64	
48047	12/02/2021	199 E 51 6259 10 800 0 99 000					PEC	2021-2022: Electric - November 2021	452.12	
48047	12/02/2021	199 E 51 6259 10 801 0 99 000					PEC	2021-2022: Electric - November 2021	462.24	
48047	12/02/2021	199 E 51 6259 10 802 0 99 000					PEC	2021-2022: Electric - November 2021	462.24	
48047	12/02/2021	199 E 51 6259 10 804 0 99 000					PEC	2021-2022: Electric - November 2021	767.79	
48047	12/02/2021	199 E 51 6259 10 805 0 99 000					PEC	2021-2022: Electric - November 2021	462.23	
48047	12/02/2021	199 E 51 6259 10 806 0 99 000					PEC	2021-2022: Electric - November 2021	422.84	
48047	12/02/2021	199 E 51 6259 10 830 0 99 000					PEC	2021-2022: Electric - November 2021	673.92	
48047	12/02/2021	199 E 51 6259 10 808 0 99 000					PEC	2021-2022: Electric - November 2021	6,377.26	
48047	12/02/2021	199 E 51 6259 10 836 0 99 000					PEC	2021-2022: Electric - November 2021	2,534.00	
Totals for 48047									52,041.70	
48048	12/02/2021	199 E 11 6329 00 041 0 11 ENG					Perfection Learning Corp.	Night Novels	463.67	
Totals for 48048									463.67	
48049	12/02/2021	199 E 23 6399 00 001 0 99 000					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	414.00	
48049	12/02/2021	199 E 23 6399 00 041 0 99 000					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	77.40	
48049	12/02/2021	199 E 23 6399 00 101 0 99 000					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	1.10	
48049	12/02/2021	199 E 23 6399 00 102 0 99 000					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	2.20	
48049	12/02/2021	199 E 41 6399 00 701 0 99 000					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	44.20	
48049	12/02/2021	199 E 41 6399 00 750 0 99 000					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	305.40	
48049	12/02/2021	240 E 35 6399 00 999 0 99 000					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	3.20	
48049	12/02/2021	199 E 41 6499 00 750 0 99 000					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	5.00	
48049	12/02/2021	199 E 21 6399 00 833 0 23 000					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	60.30	
48049	12/02/2021	199 E 41 6399 00 750 0 99 HRS					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	4.00	
48049	12/02/2021	199 A 00 1290 00 000 0 00 WEF					Pitney Bowes Purchase Power	2021-2022 Postage on 11/02/2021	88.20	
Totals for 48049									1,005.00	
48050	12/02/2021	199 E 36 6399 00 001 0 99 DRA					Riali, Rhonda	Costumes Fall play	49.95	
Totals for 48050									49.95	
48051	12/02/2021	199 E 31 6339 00 102 0 21 000					Riverside Insights	Riverside Scoring Services For GogAT (GT Testing-kinder)	43.65	
Totals for 48051									43.65	
48052	12/02/2021	162 E 36 6499 00 001 0 99 000					RMA Toll Processing	Toll Charges for WHS Band on 10/02/2021	3.76	
48052	12/02/2021	162 E 36 6499 00 001 0 99 000					RMA Toll Processing	Toll Charges for WHS Band on 10/02/2021	3.76	



CHECK		CHECK		ACCOUNT		INVOICE			
NUMBER	DATE	NUMBER			VENDOR	DESCRIPTION		AMOUNT	
48064	12/02/2021	240 E 35 6499 00 999 0 99 000			TITAN School Solutions Inc.	2021-2022: Online Service Fees - October 2021		538.20	
						Totals for 48064		538.20	
48065	12/02/2021	199 E 51 6249 00 001 0 99 000			Turnkey Security, Inc.	Monitoring Fee - Open PO - December 2021		75.00	
48065	12/02/2021	199 E 51 6249 00 041 0 99 000			Turnkey Security, Inc.	Monitoring Fee - Open PO - December 2021		25.00	
48065	12/02/2021	199 E 51 6249 00 101 0 99 000			Turnkey Security, Inc.	Monitoring Fee - Open PO - December 2021		25.00	
48065	12/02/2021	199 E 51 6249 00 804 0 99 000			Turnkey Security, Inc.	Monitoring Fee - Open PO - December 2021		25.00	
48065	12/02/2021	199 E 51 6249 00 805 0 99 000			Turnkey Security, Inc.	Monitoring Fee - Open PO - December 2021		25.00	
48065	12/02/2021	199 E 51 6249 00 102 0 99 BHP			Turnkey Security, Inc.	Monitoring Fee - Open PO - December 2021		25.00	
						Totals for 48065		200.00	
48066	12/02/2021	161 L 00 2183 SD 000 0 00 000			UIL - University of Texas at Austin	UIL Fee for Boerne vs. Canyon Lake 11/11/21 Hosted at Texan Stadium		883.84	
						Totals for 48066		883.84	
48067	12/02/2021	161 A 00 1243 SD 000 0 00 000			UIL - University of Texas at Austin	UIL Fee for Schulenburg vs. Mason 11/12/21 Hosted at Texan Stadium		325.12	
						Totals for 48067		325.12	
48068	12/02/2021	199 E 23 6411 MI 001 0 99 000			Valentine, Jason	Mi / admn ( 5 trips)		318.08	
						Totals for 48068		318.08	
48069	12/02/2021	199 E 51 6249 00 001 0 99 000			Vanguard Fire Systems, LP	Backflow Inspections		118.00	
48069	12/02/2021	199 E 51 6249 00 041 0 99 000			Vanguard Fire Systems, LP	Backflow Inspections		118.00	
48069	12/02/2021	199 E 51 6249 00 101 0 99 000			Vanguard Fire Systems, LP	Backflow Inspections		118.00	
48069	12/02/2021	199 E 51 6249 00 102 0 99 000			Vanguard Fire Systems, LP	Backflow Inspections		118.00	
48069	12/02/2021	199 E 51 6249 00 102 0 99 BHP			Vanguard Fire Systems, LP	Backflow Inspections		118.00	
						Totals for 48069		590.00	
48070	12/02/2021	199 E 36 6412 00 001 0 91 CHR			Varsity Spirit Brands	UIL Championships 1/13-1/15		500.00	
						Totals for 48070		500.00	
48074	12/02/2021	195 E 53 6499 00 831 0 99 000			Wimberley Ace Hardware	Technology Supplies - Open PO		27.98	
48074	12/02/2021	199 E 51 6319 00 830 0 99 000			Wimberley Ace Hardware	Maint. materials and supplies - Open PO		16.98	
48074	12/02/2021	199 E 51 6319 00 830 0 99 000			Wimberley Ace Hardware	Maint. materials and supplies - Open PO		6.09	
48074	12/02/2021	199 E 51 6319 00 809 0 99 000			Wimberley Ace Hardware	Maint. materials and supplies - Open PO		12.78	
48074	12/02/2021	199 E 51 6319 00 830 0 99 000			Wimberley Ace Hardware	Maint. materials and supplies - Open PO		14.27	
48074	12/02/2021	199 E 51 6319 00 001 0 99 000			Wimberley Ace Hardware	Maint. materials and supplies - Open PO		16.97	
48074	12/02/2021	199 E 51 6319 00 041 0 99 000			Wimberley Ace Hardware	Maint. materials and supplies - Open PO		16.97	

CHECK		CHECK		ACCOUNT				VENDOR				INVOICE		AMOUNT
NUMBER	DATE	NUMBER										DESCRIPTION		
48074	12/02/2021	199 E 51 6319 00 101 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	16.97	
48074	12/02/2021	199 E 51 6319 00 102 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	16.97	
48074	12/02/2021	199 E 51 6319 00 102 0 99 BHP	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	16.96	
48074	12/02/2021	199 E 51 6319 00 102 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	5.09	
48074	12/02/2021	199 E 51 6319 00 830 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	41.60	
48074	12/02/2021	199 E 51 6319 02 806 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	30.41	
48074	12/02/2021	199 E 51 6319 00 041 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	11.04	
48074	12/02/2021	199 E 51 6319 00 041 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	4.50	
48074	12/02/2021	199 E 51 6319 00 041 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	5.09	
48074	12/02/2021	199 E 51 6319 00 102 0 99 BHP	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	3.90	
48074	12/02/2021	199 E 51 6319 00 102 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	52.64	
48074	12/02/2021	199 E 51 6319 00 102 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	4.24	
48074	12/02/2021	199 E 51 6319 00 102 0 99 000	Wimberley Ace Hardware									Maint. materials and supplies - Open PO	11.20	
48074	12/02/2021	461 E 36 6499 SO 001 0 23 000	Wimberley Ace Hardware									Uniform	49.99	
													Totals for 48074	382.64
48075	12/02/2021	699 E 11 6399 00 102 0 23 OTH	Worthington Contract Furniture, L.P Tall Mobile Storage For BHP SPED										3,516.24	
													Totals for 48075	3,516.24
48076	12/09/2021	161 E 36 6299 GO 041 0 91 DCO	Agnew, James									Official for JH boys basketball 11-08-21	135.00	
													Totals for 48076	135.00
48077	12/09/2021	199 E 21 6395 00 832 0 99 000	Aloe Software Group LLC									OnSuiteData Software Annual Licensing Fee	2,747.50	
48077	12/09/2021	199 E 41 6395 LF 750 0 99 000	Aloe Software Group LLC									OnSuiteData Software Annual Licensing Fee	2,747.50	
													Totals for 48077	5,495.00
48078	12/09/2021	195 E 11 6395 CB 041 0 11 000	Amazon Capital Services									Chromebook Charging Station	719.98	
48078	12/09/2021	199 E 21 6399 00 833 0 23 000	Amazon Capital Services									Sped office supplies- K.Wood - class management	9.50	
48078	12/09/2021	199 E 11 6399 01 102 0 11 GEN	Amazon Capital Services									Turner Class \$Supplies	76.13	
48078	12/09/2021	195 E 53 6395 00 831 0 99 000	Amazon Capital Services									Monitor For Technology Dept.	449.99	
													Totals for 48078	1,255.60
48079	12/09/2021	162 E 11 6399 00 001 0 11 000	ATSSB Region 18									Region entry fee for late entry	100.00	
													Totals for 48079	100.00
48080	12/09/2021	162 E 11 6495 00 041 0 11 000	ATSSB Region 18									All-Region late student fee	25.00	
													Totals for 48080	25.00
48081	12/09/2021	161 A 00 1243 SD 000 0 00 000	Balke, Kevin									Official for Mason vs. Schulenburg Hosted Playoff game	135.00	

CHECK NUMBER	CHECK DATE	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
				11/12/21	
				Totals for 48081	135.00
48082	12/09/2021	161 A 00 1243 SD 000 0 00 000	Barrington, Jason	Official for Mason vs. Schulenburg Hosted Playoff game	135.00
				11/12/21	
				Totals for 48082	135.00
48083	12/09/2021	161 L 00 2183 SD 000 0 00 000	Beckhusen, Jordan	Official for hosted game Canyon Lake vs. Boerne 11-11-21	145.00
				Totals for 48083	145.00
48084	12/09/2021	199 E 11 6244 00 001 0 11 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	31.68
				Totals for 48084	31.68
48085	12/09/2021	161 L 00 2183 SD 000 0 00 000	Boerne High School	Playoff Share vs. Canyon Lake 11/11/21	415.44
				Totals for 48085	415.44
48086	12/09/2021	865 E 36 6499 BB 001 0 99 000	C.C. Creations LTD	T-shirts	879.25
48086	12/09/2021	865 E 36 6499 KC 101 0 99 000	C.C. Creations LTD	T-shirts for Sunshine Club	751.29
				Totals for 48086	1,630.54
48087	12/09/2021	161 A 00 1243 SD 000 0 00 000	Cain, Charlie	Official for Mason vs. Schulenburg Hosted Playoff game	284.64
				11/12/21	
				Totals for 48087	284.64
48088	12/09/2021	161 A 00 1243 SD 000 0 00 000	Campbell, August	Official for Mason vs. Schulenburg Hosted Playoff game	286.88
				11/12/21	
				Totals for 48088	286.88
48089	12/09/2021	161 L 00 2183 SD 000 0 00 000	Canyon Lake Athletics	Playoff Share vs. Boerne 11/11/21	415.44
				Totals for 48089	415.44
48090	12/09/2021	199 E 11 6394 00 041 0 11 000	CDW Government, Inc.	Printer Ink Cartridges	154.82
				Totals for 48090	154.82
48091	12/09/2021	461 E 36 6499 34 001 0 99 000	Centex Recognition	Speech/Debate T-shirts	475.50
48091	12/09/2021	865 E 36 6499 SC 001 0 22 000	Centex Recognition	T-shirts	455.00
48091	12/09/2021	461 E 36 6499 A4 001 0 91 000	Centex Recognition	Volleyball White Out Shirts	936.00
				Totals for 48091	1,866.50



CHECK		CHECK		ACCOUNT		INVOICE				
NUMBER	DATE	NUMBER				VENDOR	DESCRIPTION			AMOUNT
48104	12/09/2021	199 E 11 6399 00 041 0 23 000				Griffis, John	Classroom reinforcers			30.88
48104	12/09/2021	199 E 11 6399 00 041 0 23 000				Griffis, John	Classroom reinforcers			33.23
48104	12/09/2021	199 E 11 6399 00 041 0 23 000				Griffis, John	Classroom reinforcers			7.98
48104	12/09/2021	199 E 11 6399 00 041 0 23 000				Griffis, John	Classroom reinforcers			49.80
48104	12/09/2021	199 E 11 6399 00 041 0 23 000				Griffis, John	Classroom reinforcers			16.25
48104	12/09/2021	199 E 11 6399 00 041 0 23 000				Griffis, John	Classroom reinforcers			22.11
48104	12/09/2021	199 E 11 6399 00 041 0 23 000				Griffis, John	Classroom reinforcers			27.66
48104	12/09/2021	199 E 11 6399 00 041 0 23 000				Griffis, John	Classroom reinforcers			27.36
Totals for 48104										215.27
48105	12/09/2021	240 E 35 6342 LU 102 0 99 000				Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole			6.75
48105	12/09/2021	240 E 35 6342 BK 102 0 99 000				Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole			6.75
48105	12/09/2021	240 E 35 6342 LU 102 0 99 000				Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole			91.70
48105	12/09/2021	240 E 35 6342 BK 102 0 99 000				Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole			36.74
48105	12/09/2021	240 E 35 6342 LU 102 0 99 000				Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole			132.18
48105	12/09/2021	240 E 35 6342 BK 102 0 99 000				Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole			44.07
Totals for 48105										318.19
48109	12/09/2021	240 E 35 6341 00 999 0 99 KAP				Hardie's Fresh Foods	KAPS - Lunch Food			120.35
48109	12/09/2021	240 E 35 6341 00 999 0 99 KAP				Hardie's Fresh Foods	KAPS - Lunch Food			69.85
48109	12/09/2021	240 E 35 6341 BK 102 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole			50.00
48109	12/09/2021	240 E 35 6341 LU 102 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole			102.75
48109	12/09/2021	240 E 35 6341 BK 102 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole			10.00
48109	12/09/2021	240 E 35 6341 LU 102 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole			54.70
48109	12/09/2021	240 E 35 6341 BK 102 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole			10.00
48109	12/09/2021	240 E 35 6341 LU 102 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole			54.70
48109	12/09/2021	240 E 35 6341 BK 102 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole			70.00
48109	12/09/2021	240 E 35 6341 LU 102 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole			452.52
48109	12/09/2021	240 E 35 6341 BK 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			50.00
48109	12/09/2021	240 E 35 6341 LU 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			201.74
48109	12/09/2021	240 E 35 6341 BK 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			30.00
48109	12/09/2021	240 E 35 6341 LU 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			65.75
48109	12/09/2021	240 E 35 6341 BK 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			10.00
48109	12/09/2021	240 E 35 6341 LU 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			119.40
48109	12/09/2021	240 E 35 6341 BK 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			10.00
48109	12/09/2021	240 E 35 6341 LU 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			119.40
48109	12/09/2021	240 E 35 6341 BK 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			90.00
48109	12/09/2021	240 E 35 6341 LU 101 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE			720.92
48109	12/09/2021	240 E 35 6341 LU 041 0 99 000				Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Danforth JH			589.29

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NUMBER	DATE	NUMBER			VENDOR	DESCRIPTION		AMOUNT	
48109	12/09/2021	240 E 35 6341 BK 041 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Danforth JH		90.00	
48109	12/09/2021	240 E 35 6341 LU 041 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Danforth JH		368.49	
48109	12/09/2021	240 E 35 6341 BK 041 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Danforth JH		70.00	
48109	12/09/2021	240 E 35 6341 LU 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		22.35	
48109	12/09/2021	240 E 35 6341 BK 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		10.00	
48109	12/09/2021	240 E 35 6341 LU 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		256.40	
48109	12/09/2021	240 E 35 6341 BK 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		50.00	
48109	12/09/2021	240 E 35 6341 LU 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		434.15	
48109	12/09/2021	240 E 35 6341 BK 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		40.00	
								Totals for 48109	4,342.76
48110	12/09/2021	161 A 00 1243 SD 000 0 00 000			Hemann, Ronnie	Official for Mason vs. Schulenburg Hosted Playoff game 11/12/21		135.00	
								Totals for 48110	135.00
48111	12/09/2021	461 E 36 6499 A8 001 0 91 000			Hill Country Trophy, LLC	Plaques for boys bball subvarsity tournament		149.70	
								Totals for 48111	149.70
48112	12/09/2021	199 E 51 6249 03 830 0 99 000			Hill Country Tire & Automotive	Maint. Tires and Tire Repairs - Mount 2 Lawn Tires		37.00	
								Totals for 48112	37.00
48113	12/09/2021	199 E 34 6319 00 805 0 99 000			Hofmann's Supply	2021-2022: Monthly Cylinder Rental - October 2021		14.98	
48113	12/09/2021	199 E 34 6319 00 805 0 99 000			Hofmann's Supply	2021-2022: Monthly Cylinder Rental - September 2021		14.98	
48113	12/09/2021	199 E 34 6319 00 805 0 99 000			Hofmann's Supply	2020-2021: Monthly Cylinder Rental - May 2021		14.98	
48113	12/09/2021	199 E 34 6319 00 805 0 99 000			Hofmann's Supply	2020-2021: Monthly Cylinder Rental - April 2021		14.98	
								Totals for 48113	59.92
48114	12/09/2021	161 E 36 6299 GW 041 0 91 DCO			Houser, Jerry JR	Clock worker for JH Boys basketball 11-29-21		30.00	
								Totals for 48114	30.00
48115	12/09/2021	199 E 21 6299 00 833 0 23 000			Houston ISD	MFCS - eShars from 11/01/2021 - 11/30/2021		198.61	
								Totals for 48115	198.61
48116	12/09/2021	199 E 52 6299 00 001 0 99 000			Interquest Detection Canines	2021-2022: Canine Contraband Detention on 11/16/2021		275.00	
48116	12/09/2021	199 E 52 6299 00 041 0 99 000			Interquest Detection Canines	2021-2022: Canine Contraband Detention on 11/16/2021		275.00	
								Totals for 48116	550.00
48117	12/09/2021	199 E 11 6394 00 101 0 11 TEC			iTurity LLC	Chromebook Repair		544.00	
								Totals for 48117	544.00

CHECK NUMBER	CHECK DATE	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
48118	12/09/2021	199 E 51 6319 00 001 0 99 000	Johnstone Supply	HVAC supplies for WHS RTU-3/theater	1,571.68
Totals for 48118					1,571.68
48119	12/09/2021	161 L 00 2183 SD 000 0 00 000	Kelarek, Kenny	Official for hosted game Canyon Lake vs. Boerne 11-11-21	235.80
Totals for 48119					235.80
48120	12/09/2021	161 E 36 6299 GO 001 0 91 DCO	Kersting, John	Official for girls HS basketball vs. Cornerstone 11/16/21	175.00
Totals for 48120					175.00
48121	12/09/2021	199 E 51 6319 00 830 0 99 000	King Feed & Hardware, Inc	Maint. materials and supplies - Open PO	21.68
Totals for 48121					21.68
48122	12/09/2021	240 E 35 6341 LU 101 0 99 000	La Costenita Distributor Inc	2021-2022: Breakfast and Lunch Food for JWE	312.00
Totals for 48122					312.00
48123	12/09/2021	161 E 36 6411 MI 999 0 91 000	Lambert, Lacey	Mileage Reimbursement for travel to Volleyball Game on 10/05/2021	53.76
Totals for 48123					53.76
48124	12/09/2021	161 L 00 2183 SD 000 0 00 000	Langley, Jeremy	Official for hosted game Canyon Lake vs. Boerne 11-11-21	145.00
Totals for 48124					145.00
48125	12/09/2021	161 A 00 1243 SD 000 0 00 000	Lartique, William JR	Official for Mason vs. Schulenburg Hosted Playoff game 11/12/21	135.00
Totals for 48125					135.00
48126	12/09/2021	161 E 36 6299 GO 001 0 91 DCO	Lewis, Ted	Official for Girls HS Basketball vs. Randolph 11/30/21	160.00
Totals for 48126					160.00
48127	12/09/2021	180 A 00 1243 SD 000 0 00 000	Lindsey, Kathy	Mileage Reimbursement for travel to and from Blanco ISD - November 2021	136.64
Totals for 48127					136.64
48128	12/09/2021	161 E 36 6299 GO 001 0 91 DCO	McKenney, Warren	Official for girls HS basketball vs. Cornerstone 11/16/21	175.00
Totals for 48128					175.00
48129	12/09/2021	199 E 23 6499 00 041 0 99 000	Milagro's, LLC	Milagros - Beef Fajita Buffet Plus Gratuity - School Leadership Christmas Dinner	1,122.31

CHECK CHECK		ACCOUNT		INVOICE		
NUMBER	DATE	NUMBER		VENDOR	DESCRIPTION	AMOUNT
48129	12/09/2021	461 E 36 6499 00 041 0 99 000		Milagro's, LLC	Milagros - Beef Fajita Buffet Plus Gratuity - School Leadership Christmas Dinner	206.19
48129	12/09/2021	865 E 36 6499 26 041 0 99 000		Milagro's, LLC	Milagros - Beef Fajita Buffet Plus Gratuity - School Leadership Christmas Dinner	175.00
Totals for 48129						1,503.50
48130	12/09/2021	461 E 36 6499 A4 001 0 91 000		Milagro's, LLC	Volleyball Banquet Catering 12/6/21	2,038.80
Totals for 48130						2,038.80
48131	12/09/2021	461 E 36 6499 AA 001 0 91 000		Milagro's, LLC	Hospitality at Sub-Varsity Tournament 12/11/21	220.00
Totals for 48131						220.00
48132	12/09/2021	461 E 36 6499 AA 001 0 91 000		Mima's	Tacos for Sub-varsity Basketball Tournament 12/11/21	110.00
Totals for 48132						110.00
48133	12/09/2021	161 E 36 6299 GW 001 0 91 DCO		Morrow, Bryan	Clock for Girls HS Basketball vs. Randolph 11/30/21	35.00
48133	12/09/2021	161 E 36 6299 GW 041 0 91 DCO		Morrow, Bryan	Clock worker for JH girls basketball 11-18-21	37.50
Totals for 48133						72.50
48134	12/09/2021	161 E 36 6299 GW 041 0 91 DCO		Neil, Jack	Game worker for JH Boys basketball 11/29/21	30.63
Totals for 48134						30.63
48137	12/09/2021	240 E 35 6341 00 999 0 99 KAP		DFA Dairy Brands DALLAS	KAPS - Lunch Food	110.72
48137	12/09/2021	240 E 35 6341 BK 102 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole	78.24
48137	12/09/2021	240 E 35 6341 LU 102 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole	234.70
48137	12/09/2021	240 E 35 6341 BK 102 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole	109.73
48137	12/09/2021	240 E 35 6341 LU 102 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole	329.17
48137	12/09/2021	240 E 35 6341 BK 101 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE	96.62
48137	12/09/2021	240 E 35 6341 LU 101 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE	225.43
48137	12/09/2021	240 E 35 6341 LU 041 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH	65.89
48137	12/09/2021	240 E 35 6341 BK 041 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH	21.96
48137	12/09/2021	240 E 35 6341 LU 041 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH	201.03
48137	12/09/2021	240 E 35 6341 BK 041 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH	67.01
48137	12/09/2021	240 E 35 6341 LU 001 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS	65.51
48137	12/09/2021	240 E 35 6341 BK 001 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS	21.84
48137	12/09/2021	240 E 35 6341 LU 001 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS	34.73
48137	12/09/2021	240 E 35 6341 BK 001 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS	11.58
48137	12/09/2021	240 E 35 6341 LU 001 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS	14.47
48137	12/09/2021	240 E 35 6341 BK 001 0 99 000		DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS	4.82

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NUMBER	DATE	NUMBER			VENDOR	DESCRIPTION		AMOUNT	
48137	12/09/2021	240 E 35 6341 LU 001 0 99 000			DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS		113.27	
48137	12/09/2021	240 E 35 6341 BK 001 0 99 000			DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS		37.75	
							Totals for 48137		1,844.47
48138	12/09/2021	162 E 11 6399 00 001 0 11 000			Pender's Music Company	Winter and concert music		452.01	
							Totals for 48138		452.01
48139	12/09/2021	161 E 36 6299 GO 001 0 91 DCO			Phillips, Craig	Official for Girls HS Basketball vs. Randolph 11/30/21		160.00	
							Totals for 48139		160.00
48140	12/09/2021	461 E 36 6499 AH 001 0 91 000			Pleasanton High School	Men's Soccer Tournament Entry January 2022		375.00	
							Totals for 48140		375.00
48141	12/09/2021	199 E 34 6499 00 805 0 99 000			Ready Refresh	2021-2022: Water Delivery Service & Rental for Transportation - October 2021		-11.85	
48141	12/09/2021	199 E 34 6499 00 805 0 99 000			Ready Refresh	2021-2022: Water Delivery Service & Rental for Transportation - November 2021		48.97	
							Totals for 48141		37.12
48142	12/09/2021	199 E 36 6399 00 001 0 99 DRA			Riali, Rhonda	Costumes Play		94.96	
48142	12/09/2021	199 E 36 6399 00 001 0 99 DRA			Riali, Rhonda	Costumes ( Winter Production)		348.83	
							Totals for 48142		443.79
48143	12/09/2021	162 E 36 6499 00 001 0 11 000			RMA Toll Processing	Toll Charges for WHS Band on 10/02/2021		16.27	
							Totals for 48143		16.27
48144	12/09/2021	461 E 36 6499 61 001 0 99 000			Sam's Club Direct	Vending		253.60	
							Totals for 48144		253.60
48145	12/09/2021	199 E 41 6491 00 750 0 99 000			San Marcos Daily Record	Legal Classifieds: HVAC Proposals on 11/14/2021 & 11/21/2021		43.44	
							Totals for 48145		43.44
48146	12/09/2021	161 E 36 6299 GO 001 0 91 DCO			Scott, Richard	Official for girls HS basketball vs. Cornerstone 11/16/21		120.00	
							Totals for 48146		120.00
48147	12/09/2021	199 E 41 6212 00 750 0 99 000			Singleton, Clark & Company, PC	Audit - Final: Professional Auditing Services - Final Fieldwork - Additional 50% of Estimated Fee		13,500.00	
							Totals for 48147		13,500.00



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NUMBER	DATE	NUMBER				VENDOR	DESCRIPTION			
									Totals for 48156	145.00
48157	12/09/2021	161 E 36 6299 GO 001 0 91 DCO				Tostado, Kalina	Official for Girls HS Basketball vs. Randolph 11/30/21			160.00
									Totals for 48157	160.00
48161	12/09/2021	199 E 51 6319 05 830 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			2.99
48161	12/09/2021	199 E 51 6319 00 001 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			75.92
48161	12/09/2021	199 E 51 6319 00 041 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			7.64
48161	12/09/2021	199 E 51 6319 00 800 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			38.00
48161	12/09/2021	199 E 51 6319 03 830 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			46.98
48161	12/09/2021	199 E 51 6319 00 001 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			12.21
48161	12/09/2021	199 E 51 6319 00 001 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			7.64
48161	12/09/2021	199 E 51 6319 00 041 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			1.36
48161	12/09/2021	199 E 51 6319 00 102 0 99 BHP				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			27.16
48161	12/09/2021	199 E 51 6319 00 102 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			87.47
48161	12/09/2021	199 E 51 6319 00 830 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			3.90
48161	12/09/2021	199 E 51 6319 00 041 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			5.62
48161	12/09/2021	199 E 51 6319 02 806 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			20.99
48161	12/09/2021	199 E 51 6319 00 001 0 99 000				Wimberley Ace Hardware	Maint. materials and supplies - Open PO			4.75
									Totals for 48161	342.63
48162	12/09/2021	461 E 36 6499 A3 001 0 91 000				Wimberley Flower Shop	Roses for Football Senior Night/ Carnations for Volleyball Senior Night			150.00
48162	12/09/2021	461 E 36 6499 A4 001 0 91 000				Wimberley Flower Shop	Roses for Football Senior Night/ Carnations for Volleyball Senior Night			225.00
									Totals for 48162	375.00
48163	12/09/2021	199 E 51 6259 06 001 0 99 000				Wimberley Water Supply	2021-2022: Water - November 2021			1,427.74
48163	12/09/2021	199 E 51 6259 06 041 0 99 000				Wimberley Water Supply	2021-2022: Water - November 2021			883.41
48163	12/09/2021	199 E 51 6259 06 102 0 99 000				Wimberley Water Supply	2021-2022: Water - November 2021			250.39
48163	12/09/2021	199 E 51 6259 06 804 0 99 000				Wimberley Water Supply	2021-2022: Water - November 2021			70.01
48163	12/09/2021	199 E 51 6259 06 830 0 99 000				Wimberley Water Supply	2021-2022: Water - November 2021			37.00
48163	12/09/2021	199 E 51 6259 06 808 0 99 000				Wimberley Water Supply	2021-2022: Water - November 2021			488.44
									Totals for 48163	3,156.99
48164	12/09/2021	161 L 00 2183 SD 000 0 00 000				Wolfe, Jason	Official for hosted game Canyon Lake vs. Boerne 11-11-21			145.00
									Totals for 48164	145.00
48165	12/16/2021	199 E 11 6399 00 101 0 11 GEN				ACCO Brands LLC	Laminating Film for School			374.28

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NUMBER	DATE	NUMBER		VENDOR	DESCRIPTION	
Totals for 48165						374.28
48166	12/16/2021	699 E 81 6629 00 999 0 99 PAC		AGCM, Inc.	BOND: 17-084P Wimberley ISD Bond Planning 11/01/2021-11/28/2021	3,474.00
Totals for 48166						3,474.00
48167	12/16/2021	461 E 36 6499 AH 001 0 91 000		Agile Sports Technologies	Soccer Hudl Assist for Boys and Girls	350.00
48167	12/16/2021	461 E 36 6499 AI 001 0 91 000		Agile Sports Technologies	Soccer Hudl Assist for Boys and Girls	350.00
Totals for 48167						700.00
48168	12/16/2021	161 E 36 6299 GO 041 0 91 DCO		Agnew, James	Official for JH Girls Bball vs. Medina Valley 12-9-21; Official for Subvarsity Girls Bball 12-11-21	135.00
48168	12/16/2021	461 E 36 6499 AA 001 0 91 000		Agnew, James	Official for JH Girls Bball vs. Medina Valley 12-9-21; Official for Subvarsity Girls Bball 12-11-21	210.00
48168	12/16/2021	161 E 36 6299 GO 041 0 91 DCO		Agnew, James	Official for JH vs Boerne MS 12-2-21	140.00
48168	12/16/2021	161 E 36 6299 GO 001 0 91 DCO		Agnew, James	Official for HS Boys Basketball 12-14-21	100.00
Totals for 48168						585.00
48169	12/16/2021	161 E 36 6299 GO 001 0 91 DCO		Aguilera, Hector	Official for HS Boys Basketball 12-14-21	175.00
Totals for 48169						175.00
48170	12/16/2021	199 E 34 6249 00 805 0 99 000		Aguirrie Paint & Body Inc.	Credit MEMO: Bus 33 Fender Repair	-7.90
48170	12/16/2021	199 E 51 6249 05 830 0 99 000		Aguirrie Paint & Body Inc.	Windshield Repair for 2010 Ford F250	665.00
48170	12/16/2021	199 E 34 6249 00 805 0 99 000		Aguirrie Paint & Body Inc.	Payment for repairs to Bus 17, TASB Insurance Claim 2021001600, Work Order#30301 TASB Check #36740	3,408.99
Totals for 48170						4,066.09
48179	12/16/2021	199 E 11 6399 00 001 0 22 CTE		Amazon Capital Services	Nursing 2022 Drug Handbook/Blood pressure kits	222.48
48179	12/16/2021	461 E 36 6499 77 001 0 99 000		Amazon Capital Services	ELf night	151.75
48179	12/16/2021	199 E 33 6399 00 001 0 99 000		Amazon Capital Services	Wipes	53.97
48179	12/16/2021	461 E 36 6499 BF 001 0 22 000		Amazon Capital Services	BBQ pit materials	195.99
48179	12/16/2021	461 E 36 6499 00 102 0 99 000		Amazon Capital Services	Christmas gifts	77.45
48179	12/16/2021	461 E 36 6499 00 102 0 99 000		Amazon Capital Services	Christmas gifts	199.39
48179	12/16/2021	461 E 36 6499 00 102 0 99 000		Amazon Capital Services	Christmas gifts	43.88
48179	12/16/2021	199 E 11 6399 00 102 0 11 GEN		Amazon Capital Services	Adjustable sign stand 11x17	113.18
48179	12/16/2021	199 E 11 6399 00 101 0 11 MUS		Amazon Capital Services	Supplies for Music Teacher	261.47
48179	12/16/2021	199 E 11 6399 03 101 0 11 GEN		Amazon Capital Services	Supplies for Mrs. Leinne Weber	30.98
48179	12/16/2021	199 E 11 6394 00 101 0 11 TEC		Amazon Capital Services	Containers for technology	39.99
48179	12/16/2021	199 E 11 6399 03 101 0 11 GEN		Amazon Capital Services	Reorder item for Carpenter that was returned	19.90



CHECK NUMBER	CHECK DATE	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
Totals for 48179					11,264.43
48180	12/16/2021	461 E 36 6499 AA 001 0 91 000	Asadourian, Chris	Official for Subvarsity tournament girls bball	210.00
Totals for 48180					210.00
48181	12/16/2021	195 E 11 6395 CB 041 0 11 000	Asset Genie, Inc.	USB-C AC ADAPTER- AG-45W	658.50
48181	12/16/2021	195 E 11 6395 00 001 0 11 000	Asset Genie, Inc.	Replacement Screens	4,500.00
Totals for 48181					5,158.50
48182	12/16/2021	461 E 36 6499 AD 001 0 91 000	Athletic Supply Inc.	Boys Track Shirts w/ logo	535.00
48182	12/16/2021	461 E 36 6499 A3 041 0 91 000	Athletic Supply Inc.	JH Boys Athletics Uniforms	4,409.00
Totals for 48182					4,944.00
48183	12/16/2021	224 E 11 6219 00 833 2 23 000	Audability, PLLC	Audiology Services 2021-2022 on 11/08/2021	646.25
Totals for 48183					646.25
48184	12/16/2021	195 E 53 6395 00 831 0 99 000	Best Buy Education	LG 32" Ultra Gear QHD Monitor and LG Ultra Gear 32" LED QHD AMD	299.99
48184	12/16/2021	195 E 53 6395 00 831 0 99 000	Best Buy Education	LG 32" Ultra Gear QHD Monitor and LG Ultra Gear 32" LED QHD AMD	499.99
Totals for 48184					799.98
48185	12/16/2021	199 E 11 6321 00 001 0 21 SOS	Biggers, Bradley	Atlantic Monthly	29.99
Totals for 48185					29.99
48187	12/16/2021	161 E 36 6244 00 808 0 91 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	166.52
48187	12/16/2021	199 E 11 6244 00 001 0 11 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	28.96
48187	12/16/2021	199 E 11 6244 00 101 0 11 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	399.67
48187	12/16/2021	199 E 11 6244 00 102 0 11 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	569.23
48187	12/16/2021	199 E 12 6244 00 001 0 99 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	55.13
48187	12/16/2021	199 E 12 6244 00 041 0 99 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	4.18
48187	12/16/2021	199 E 21 6244 00 832 0 99 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	10.75
48187	12/16/2021	199 E 21 6244 00 833 0 23 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	354.93
48187	12/16/2021	199 E 23 6244 00 001 0 99 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	78.44
48187	12/16/2021	199 E 23 6244 00 041 0 99 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	78.97
48187	12/16/2021	199 E 23 6244 00 101 0 99 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	115.06
48187	12/16/2021	199 E 23 6244 00 102 0 99 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	812.01
48187	12/16/2021	199 E 31 6244 00 001 0 99 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	103.08
48187	12/16/2021	199 E 31 6244 00 041 0 99 ZAB	BizDoc, Inc.	2021-2022: District Copy Maintenance - November 2021	118.45



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NUMBER	DATE	NUMBER				VENDOR	DESCRIPTION			AMOUNT
48195	12/16/2021	461 E 36 6499 A4 001 0 91 000				Centex Recognition	Volleyball Playoff Shirts			330.75
							Totals for 48195			330.75
48196	12/16/2021	461 E 36 6499 A8 001 0 91 000				Chick-fil-A	200 Sandwiches for Concessions 12-16-21			830.00
							Totals for 48196			830.00
48197	12/16/2021	461 E 36 6499 A8 001 0 91 000				Chick-fil-A	200 Sandwiches for Concessions 12-18-21			830.00
							Totals for 48197			830.00
48198	12/16/2021	461 E 36 6499 A8 001 0 91 000				Chick-fil-A	Sandwiches for concessions Varsity Basketball Tournament Delivery 1			415.00
48198	12/16/2021	461 E 36 6499 AA 001 0 91 000				Chick-fil-A	Sandwiches for concessions Varsity Basketball Tournament Delivery 1			415.00
							Totals for 48198			830.00
48200	12/16/2021	199 E 51 6249 00 001 0 99 000				Commercial Kitchen	Commercial Dish Washer for High School			965.67
							Totals for 48200			965.67
48202	12/16/2021	161 E 36 6299 GO 001 0 91 DCO				Cooper, Craig	Official for HS Boys Basketball vs. Florence 12-6-21			175.00
							Totals for 48202			175.00
48203	12/16/2021	161 E 36 6299 GO 001 0 91 DCO				DeBose, Larence	Official for Varsity Girls Basketball 11-12-21			120.00
							Totals for 48203			120.00
48204	12/16/2021	199 E 36 6299 00 001 0 99 OAP				Dramatists Play Service, Inc.	License # web 375522 2/11/22-5/10/22			240.00
							Totals for 48204			240.00
48205	12/16/2021	461 E 36 6499 AA 001 0 91 000				Druck, David	Official for Subvarsity tournament girls bball			210.00
							Totals for 48205			210.00
48206	12/16/2021	199 E 11 6399 00 041 0 11 MTH				Eric Armin Inc	Math Calculators			48.95
							Totals for 48206			48.95
48207	12/16/2021	461 E 36 6499 AA 001 0 91 000				Evans, Robert	Official for Subvarsity tournament girls bball			195.00
48207	12/16/2021	161 E 36 6299 GO 001 0 91 DCO				Evans, Robert	Official for HS Boys Basketball vs. Florence 12-6-21			175.00
							Totals for 48207			370.00
48208	12/16/2021	161 E 36 6299 GO 041 0 91 DCO				Garza, Brianna	Official for JH Basketball vs. Medina Valley 12-9-21			135.00



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NUMBER	DATE	NUMBER			VENDOR	DESCRIPTION		AMOUNT	
48218	12/16/2021	240 E 35 6342 BK 041 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Danforth JH		57.88	
48218	12/16/2021	240 E 35 6342 LU 041 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Danforth JH		173.60	
48218	12/16/2021	240 E 35 6342 BK 041 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Danforth JH		24.71	
48218	12/16/2021	240 E 35 6342 LU 041 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Danforth JH		74.11	
48218	12/16/2021	240 E 35 6342 BK 041 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Danforth JH		24.71	
48218	12/16/2021	240 E 35 6342 LU 041 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Danforth JH		74.11	
48218	12/16/2021	240 E 35 6342 BK 041 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Danforth JH		61.69	
48218	12/16/2021	240 E 35 6342 LU 041 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Danforth JH		185.06	
48218	12/16/2021	240 E 35 6342 BK 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		74.03	
48218	12/16/2021	240 E 35 6342 LU 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		172.72	
48218	12/16/2021	240 E 35 6342 BK 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		47.88	
48218	12/16/2021	240 E 35 6342 LU 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		111.72	
48218	12/16/2021	240 E 35 6342 BK 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		6.75	
48218	12/16/2021	240 E 35 6342 LU 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		6.75	
48218	12/16/2021	240 E 35 6342 BK 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		52.88	
48218	12/16/2021	240 E 35 6342 LU 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		123.37	
48218	12/16/2021	240 E 35 6342 BK 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		64.77	
48218	12/16/2021	240 E 35 6342 LU 101 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for JWE		93.90	
48218	12/16/2021	240 E 35 6342 LU 102 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole		126.25	
48218	12/16/2021	240 E 35 6342 BK 102 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole		6.75	
48218	12/16/2021	240 E 35 6342 LU 102 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole		37.05	
48218	12/16/2021	240 E 35 6342 BK 102 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole		12.36	
48218	12/16/2021	240 E 35 6342 LU 102 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole		185.06	
48218	12/16/2021	240 E 35 6342 BK 102 0 99 000			Gulf Coast Paper Co.	2021-2022: Disposables for Blue Hole		61.69	
Totals for 48218								3,667.44	
48219	12/16/2021	461 E 36 6499 A8 041 0 91 000			Gumbert, Wendy	Reimburse water purchase for concessions 11-29-21		23.00	
Totals for 48219								23.00	
48223	12/16/2021	240 E 35 6341 LU 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		332.65	
48223	12/16/2021	240 E 35 6341 BK 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		50.00	
48223	12/16/2021	240 E 35 6341 BK 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		10.00	
48223	12/16/2021	240 E 35 6341 LU 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		196.10	
48223	12/16/2021	240 E 35 6341 LU 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		36.50	
48223	12/16/2021	240 E 35 6341 BK 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		90.00	
48223	12/16/2021	240 E 35 6341 LU 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		456.24	
48223	12/16/2021	240 E 35 6341 BK 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		10.00	
48223	12/16/2021	240 E 35 6341 LU 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		127.40	
48223	12/16/2021	240 E 35 6341 00 999 0 99 KAP			Hardie's Fresh Foods	KAPS - Lunch Food		43.79	

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NUMBER	DATE	NUMBER			VENDOR	DESCRIPTION		AMOUNT	
48223	12/16/2021	240 E 35 6341 BK 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		10.00	
48223	12/16/2021	240 E 35 6341 LU 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		77.30	
48223	12/16/2021	240 E 35 6341 LU 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		22.35	
48223	12/16/2021	240 E 35 6341 BK 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		10.00	
48223	12/16/2021	240 E 35 6341 00 999 0 99 KAP			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		32.35	
48223	12/16/2021	240 E 35 6341 BK 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		10.00	
48223	12/16/2021	240 E 35 6341 LU 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		119.40	
48223	12/16/2021	240 E 35 6341 LU 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		71.25	
48223	12/16/2021	240 E 35 6341 BK 001 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for WHS		30.00	
48223	12/16/2021	240 E 35 6341 LU 041 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Danforth JH		299.57	
48223	12/16/2021	240 E 35 6341 BK 041 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Danforth JH		90.00	
48223	12/16/2021	240 E 35 6341 BK 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		10.00	
48223	12/16/2021	240 E 35 6341 LU 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		184.10	
48223	12/16/2021	240 E 35 6341 LU 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		30.00	
48223	12/16/2021	240 E 35 6341 BK 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		50.00	
48223	12/16/2021	240 E 35 6341 LU 101 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for JWE		357.97	
48223	12/16/2021	240 E 35 6341 BK 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		10.00	
48223	12/16/2021	240 E 35 6341 LU 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		119.40	
48223	12/16/2021	240 E 35 6341 BK 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		30.00	
48223	12/16/2021	240 E 35 6341 LU 102 0 99 000			Hardie's Fresh Foods	2021-2022: Breakfast and Lunch Food for Blue Hole		69.50	
							Totals for 48223	2,985.87	
48224	12/16/2021	461 E 36 6499 49 101 0 99 000			HEB Credit Receivables	Open PO for Supplies		163.24	
48224	12/16/2021	865 E 36 6499 50 001 0 22 000			HEB Credit Receivables	Winter conference		15.00	
48224	12/16/2021	865 E 36 6499 50 001 0 22 000			HEB Credit Receivables	Winter conference		34.45	
48224	12/16/2021	865 E 36 6499 50 001 0 22 000			HEB Credit Receivables	Winter conference		287.66	
							Totals for 48224	500.35	
48225	12/16/2021	161 E 36 6299 GW 001 0 91 DCO			Heffner, Carla	Wimberley vs. Sinton 11-4-21 Volleyball Game Worker		224.37	
							Totals for 48225	224.37	
48226	12/16/2021	199 E 51 6299 00 830 0 99 000			Herrgon Maintenance LLC	Lawn Maintenance Service Contract - December 2021		8,416.67	
							Totals for 48226	8,416.67	
48227	12/16/2021	199 E 51 6249 05 830 0 99 000			Hill Country Tire & Automotive	Maint. Tires and Tire Repairs - New Tires		465.00	
							Totals for 48227	465.00	
48228	12/16/2021	461 E 36 6499 77 001 0 99 000			Hobby Lobby Stores, Inc.	ELF night supplies		105.18	
							Totals for 48228	105.18	



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NUMBER	DATE	NUMBER		VENDOR	DESCRIPTION	AMOUNT		
48244	12/16/2021	240 E 35 6341 BK 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	142.16		
48244	12/16/2021	240 E 35 6342 LU 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	18.98		
48244	12/16/2021	240 E 35 6341 LU 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	1,003.73		
48244	12/16/2021	240 E 35 6341 BK 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	60.00		
48244	12/16/2021	240 E 35 6342 BK 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	15.95		
48244	12/16/2021	240 E 35 6342 LU 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	43.73		
48244	12/16/2021	240 E 35 6341 LU 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	1,385.35		
48244	12/16/2021	240 E 35 6341 BK 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	120.02		
48244	12/16/2021	240 E 35 6342 BK 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	19.41		
48244	12/16/2021	240 E 35 6342 LU 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	10.37		
48244	12/16/2021	240 E 35 6341 LU 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	1,627.91		
48244	12/16/2021	240 E 35 6341 BK 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	326.15		
48244	12/16/2021	240 E 35 6342 LU 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	431.54		
48244	12/16/2021	240 E 35 6341 LU 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	887.21		
48244	12/16/2021	240 E 35 6341 BK 001 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for WHS	139.52		
48244	12/16/2021	240 E 35 6341 LU 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	487.58		
					JH			
48244	12/16/2021	240 E 35 6341 BK 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	664.17		
					JH			
48244	12/16/2021	240 E 35 6341 LU 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	878.81		
					JH			
48244	12/16/2021	240 E 35 6341 BK 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	151.65		
					JH			
48244	12/16/2021	240 E 35 6341 LU 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	14.23		
					JH			
48244	12/16/2021	240 E 35 6341 LU 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	1,667.72		
					JH			
48244	12/16/2021	240 E 35 6341 BK 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	290.26		
					JH			
48244	12/16/2021	240 E 35 6341 LU 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	1,095.67		
					JH			
48244	12/16/2021	240 E 35 6341 BK 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	88.95		
					JH			
48244	12/16/2021	240 E 35 6342 BK 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	48.60		
					JH			
48244	12/16/2021	240 E 35 6342 LU 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	197.60		
					JH			
48244	12/16/2021	240 E 35 6341 LU 041 0 99 000		Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	1,002.47		
					JH			

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48244	12/16/2021	240	E	35	6341	BK	041	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	79.11	
											JH			
48244	12/16/2021	240	E	35	6342	LU	041	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	35.22	
											JH			
48244	12/16/2021	240	E	35	6341	LU	041	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	1,303.48	
											JH			
48244	12/16/2021	240	E	35	6341	BK	041	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	66.54	
											JH			
48244	12/16/2021	240	E	35	6342	BK	041	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	58.54	
											JH			
48244	12/16/2021	240	E	35	6342	LU	041	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth	175.61	
											JH			
48244	12/16/2021	240	E	35	6341	BK	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	277.34	
48244	12/16/2021	240	E	35	6341	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	1,464.53	
48244	12/16/2021	240	E	35	6342	BK	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	33.74	
48244	12/16/2021	240	E	35	6342	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	78.72	
48244	12/16/2021	240	E	35	6341	BK	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	222.76	
48244	12/16/2021	240	E	35	6341	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	1,444.02	
48244	12/16/2021	240	E	35	6342	BK	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	1.98	
48244	12/16/2021	240	E	35	6342	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	1.98	
48244	12/16/2021	240	E	35	6341	BK	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	347.49	
48244	12/16/2021	240	E	35	6341	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	2,117.51	
48244	12/16/2021	240	E	35	6342	BK	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	25.92	
48244	12/16/2021	240	E	35	6342	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	60.48	
48244	12/16/2021	240	E	35	6341	BK	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	340.17	
48244	12/16/2021	240	E	35	6341	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	1,475.16	
48244	12/16/2021	240	E	35	6342	BK	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	65.19	
48244	12/16/2021	240	E	35	6342	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	152.10	
48244	12/16/2021	240	E	35	6341	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	29.94	
48244	12/16/2021	240	E	35	6342	BK	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	20.25	
48244	12/16/2021	240	E	35	6342	LU	101	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for JWE	47.22	
48244	12/16/2021	240	E	35	6341	LU	102	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue	128.85	
											Hole			
48244	12/16/2021	240	E	35	6341	BK	102	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue	101.10	
											Hole			
48244	12/16/2021	240	E	35	6341	LU	102	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue	130.40	
											Hole			
48244	12/16/2021	240	E	35	6341	BK	102	0	99	000	Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue	668.95	
											Hole			

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NUMBER	DATE	NUMBER			VENDOR	DESCRIPTION		AMOUNT	
48244	12/16/2021	240 E 35 6341 LU 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		2,298.31	
48244	12/16/2021	240 E 35 6342 LU 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		112.15	
48244	12/16/2021	240 E 35 6342 BK 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		22.16	
48244	12/16/2021	240 E 35 6341 BK 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		371.25	
48244	12/16/2021	240 E 35 6341 LU 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		2,499.86	
48244	12/16/2021	240 E 35 6342 LU 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		135.68	
48244	12/16/2021	240 E 35 6342 BK 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		45.23	
48244	12/16/2021	240 E 35 6341 BK 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		865.42	
48244	12/16/2021	240 E 35 6341 LU 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		3,108.48	
48244	12/16/2021	240 E 35 6342 LU 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		152.07	
48244	12/16/2021	240 E 35 6342 BK 102 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Blue Hole		50.70	
48244	12/16/2021	240 E 35 6341 LU 041 0 99 000			Labatt Food Service LLC	2021-2022: Breakfast and Lunch Food & Non-Food for Danforth JH		-69.14	
								Totals for 48244	37,139.54
48245	12/16/2021	461 E 36 6499 AA 001 0 91 000			LaCour, Arnold	Official for Subvarsity tournament girls bball		210.00	
								Totals for 48245	210.00
48246	12/16/2021	161 L 00 2183 SD 000 0 00 000			La Grange ISD	Tennis Court Rental Wimberley vs. Needville Playoff 10-15-21		100.00	
								Totals for 48246	100.00
48247	12/16/2021	461 E 36 6499 A8 001 0 91 000			Lasr Signs	Magnets for Boys Basketball		41.06	
								Totals for 48247	41.06
48248	12/16/2021	180 A 00 1243 SD 000 0 00 000			Lindsey, Kathy	Mileage Reimbursement for travel to and from Blanco ISD - December 2021		109.31	
								Totals for 48248	109.31

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48249	12/16/2021	199 E 51 6259 08 001 0 99 000		LogMeIn Communications, Inc	2021-2022: Telephone - November 2021	1,697.73
48249	12/16/2021	199 E 51 6259 08 041 0 99 000		LogMeIn Communications, Inc	2021-2022: Telephone - November 2021	1,036.00
48249	12/16/2021	199 E 51 6259 08 101 0 99 000		LogMeIn Communications, Inc	2021-2022: Telephone - November 2021	852.95
48249	12/16/2021	199 E 51 6259 08 102 0 99 000		LogMeIn Communications, Inc	2021-2022: Telephone - November 2021	1,231.06
48249	12/16/2021	199 E 51 6259 08 804 0 99 000		LogMeIn Communications, Inc	2021-2022: Telephone - November 2021	463.78
48249	12/16/2021	199 E 51 6259 08 805 0 99 000		LogMeIn Communications, Inc	2021-2022: Telephone - November 2021	111.12
48249	12/16/2021	199 E 51 6259 08 808 0 99 000		LogMeIn Communications, Inc	2021-2022: Telephone - November 2021	101.18
48249	12/16/2021	199 E 51 6259 08 807 0 99 000		LogMeIn Communications, Inc	2021-2022: Telephone - November 2021	267.85
48249	12/16/2021	199 E 51 6259 08 836 0 99 000		LogMeIn Communications, Inc	2021-2022: Telephone - November 2021	552.08
Totals for 48249						6,313.75
48250	12/16/2021	161 E 36 6299 GO 001 0 91 DCO		Loredo, David	Official for HS Boys Basketball 12-14-21	175.00
Totals for 48250						175.00
48251	12/16/2021	161 E 36 6299 GO 041 0 91 DCO		Losoya, Johnny	Official for Wimberley JH Boys Basketball vs. Medina Valley 120621	130.00
Totals for 48251						130.00
48252	12/16/2021	199 E 34 6499 00 805 0 99 000		Lower Colorado River Authority	2021-2022: Monthly Radio Service Fee for Transportation Dept. - November 2021	501.48
48252	12/16/2021	199 E 34 6499 00 805 0 23 000		Lower Colorado River Authority	2021-2022: Monthly Radio Service Fee for Transportation Dept. - November 2021	125.37
Totals for 48252						626.85
48253	12/16/2021	199 E 51 6319 01 001 0 99 000		Matera Paper Co., Inc.	Custodial Supplies	893.07
48253	12/16/2021	199 E 51 6319 01 041 0 99 000		Matera Paper Co., Inc.	Custodial Supplies	893.07
48253	12/16/2021	199 E 51 6319 01 101 0 99 000		Matera Paper Co., Inc.	Custodial Supplies	893.07
48253	12/16/2021	199 E 51 6319 01 800 0 99 000		Matera Paper Co., Inc.	Custodial Supplies	893.09
48253	12/16/2021	199 E 51 6319 01 102 0 99 BHP		Matera Paper Co., Inc.	Custodial Supplies	893.09
48253	12/16/2021	199 E 51 6319 01 001 0 99 000		Matera Paper Co., Inc.	Custodial Supplies	5.99
48253	12/16/2021	199 E 51 6319 01 041 0 99 000		Matera Paper Co., Inc.	Custodial Supplies	5.99
48253	12/16/2021	199 E 51 6319 01 101 0 99 000		Matera Paper Co., Inc.	Custodial Supplies	5.99
48253	12/16/2021	199 E 51 6319 01 800 0 99 000		Matera Paper Co., Inc.	Custodial Supplies	5.99
48253	12/16/2021	199 E 51 6319 01 102 0 99 BHP		Matera Paper Co., Inc.	Custodial Supplies	6.01
Totals for 48253						4,495.36
48254	12/16/2021	199 E 11 6399 00 001 0 22 MFG		Matheson Tri-Gas, Inc.	Cylinders gas - December 2021	76.00
Totals for 48254						76.00



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NUMBER	DATE	NUMBER				VENDOR	DESCRIPTION			AMOUNT
48265	12/16/2021	240 E 35 6341 LU 041 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			190.34
48265	12/16/2021	240 E 35 6341 BK 041 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			63.44
48265	12/16/2021	240 E 35 6341 BK 101 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			62.10
48265	12/16/2021	240 E 35 6341 LU 101 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			144.90
48265	12/16/2021	240 E 35 6341 BK 102 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			88.68
48265	12/16/2021	240 E 35 6341 LU 102 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			266.02
48265	12/16/2021	240 E 35 6341 BK 102 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			81.30
48265	12/16/2021	240 E 35 6341 LU 102 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			243.90
48265	12/16/2021	240 E 35 6341 00 999 0 99 KAP	000	000	000	DFA Dairy Brands DALLAS	KAPS - Lunch Food			59.10
48265	12/16/2021	240 E 35 6341 00 999 0 99 KAP	000	000	000	DFA Dairy Brands DALLAS	KAPS - Lunch Food			29.25
48265	12/16/2021	240 E 35 6341 00 999 0 99 KAP	000	000	000	DFA Dairy Brands DALLAS	KAPS - Lunch Food			43.90
48265	12/16/2021	240 E 35 6341 LU 001 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS			114.42
48265	12/16/2021	240 E 35 6341 BK 001 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for WHS			38.14
48265	12/16/2021	240 E 35 6341 LU 041 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			129.85
48265	12/16/2021	240 E 35 6341 BK 041 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			43.28
48265	12/16/2021	240 E 35 6341 LU 041 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			201.40
48265	12/16/2021	240 E 35 6341 BK 041 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Danforth JH			67.13
48265	12/16/2021	240 E 35 6341 BK 101 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			53.25
48265	12/16/2021	240 E 35 6341 LU 101 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			124.25
48265	12/16/2021	240 E 35 6341 BK 101 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			97.61
48265	12/16/2021	240 E 35 6341 LU 101 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for JWE			227.74
48265	12/16/2021	240 E 35 6341 BK 102 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			18.50
48265	12/16/2021	240 E 35 6341 LU 102 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			55.50
48265	12/16/2021	240 E 35 6341 BK 102 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			55.40
48265	12/16/2021	240 E 35 6341 LU 102 0 99 000	000	000	000	DFA Dairy Brands DALLAS	2021-2022: Breakfast and Lunch Food for Blue Hole			166.20
Totals for 48265										2,665.60
48266	12/16/2021	199 E 11 6399 00 001 0 22 EGN	000	000	000	Office Depot, Inc.	class supplies			5.89
48266	12/16/2021	199 E 11 6399 00 001 0 22 EGN	000	000	000	Office Depot, Inc.	class supplies			259.03
48266	12/16/2021	199 E 11 6399 00 001 0 11 MTH	000	000	000	Office Depot, Inc.	Calculators, pens			30.50
48266	12/16/2021	199 E 11 6399 00 001 0 11 MTH	000	000	000	Office Depot, Inc.	Calculators, pens			100.20
48266	12/16/2021	199 E 11 6399 00 001 0 11 GEN	000	000	000	Office Depot, Inc.	Clocks			13.62
Totals for 48266										409.24
48267	12/16/2021	199 E 11 6399 01 102 0 11 GEN	000	000	000	Oriental Trading Company	Hardbound Story Writing Books #13640623	14 @ \$20.99		279.17
Totals for 48267										279.17
48268	12/16/2021	162 E 11 6399 00 001 0 11 000	000	000	000	Pender's Music Company	UIL solos and ensembles			91.71

CHECK NUMBER	CHECK DATE	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
Totals for 48268					91.71
48269	12/16/2021	493 E 11 6399 00 001 0 11 G08	J W Pepper & Son, Inc.	*****WEF***** Hands Free Sound Expansion Grant	24.75
48269	12/16/2021	493 E 11 6399 00 001 0 11 G08	J W Pepper & Son, Inc.	*****WEF***** Hands Free Sound Expansion Grant	71.99
48269	12/16/2021	493 E 11 6399 00 001 0 11 G08	J W Pepper & Son, Inc.	*****WEF***** Hands Free Sound Expansion Grant	400.66
Totals for 48269					497.40
48270	12/16/2021	224 E 11 6219 00 833 2 23 000	Perez, Amanda	Physical Therapy Services 2021-2022: 11/01/2021 - 12/10/2021	1,575.00
Totals for 48270					1,575.00
48271	12/16/2021	199 E 51 6319 00 001 0 99 000	Rexel USA, Inc.	Theater Air Conditioner Unit	335.56
48271	12/16/2021	199 E 51 6319 00 001 0 99 000	Rexel USA, Inc.	50-70W Lumens Photocell Housing Dimmable Lights	90.12
48271	12/16/2021	199 E 51 6319 00 001 0 99 000	Rexel USA, Inc.	Octron & Comp Flour Lamps for all campuses	224.77
48271	12/16/2021	199 E 51 6319 00 041 0 99 000	Rexel USA, Inc.	Octron & Comp Flour Lamps for all campuses	224.77
48271	12/16/2021	199 E 51 6319 00 101 0 99 000	Rexel USA, Inc.	Octron & Comp Flour Lamps for all campuses	224.77
48271	12/16/2021	199 E 51 6319 00 102 0 99 000	Rexel USA, Inc.	Octron & Comp Flour Lamps for all campuses	224.77
48271	12/16/2021	199 E 51 6319 00 102 0 99 BHP	Rexel USA, Inc.	Octron & Comp Flour Lamps for all campuses	224.78
Totals for 48271					1,549.54
48272	12/16/2021	162 E 36 6499 00 001 0 99 000	RMA Toll Processing	Toll Charges for WHS Band on 10/02/2021	14.04
Totals for 48272					14.04
48273	12/16/2021	461 E 36 6499 AA 001 0 91 000	Rodriguez, Cyrenna	Official for Girls Sub-varsity tournament 12-11-21	210.00
Totals for 48273					210.00
48274	12/16/2021	161 E 36 6299 GO 001 0 91 DCO	Rodriguez, Juaquin	Official for HS Boys Basketball vs. Florence 12-6-21	85.00
48274	12/16/2021	161 E 36 6299 GO 001 0 91 DCO	Rodriguez, Juaquin	Official for Girls Subvarsity Basketball 11-16-21	55.00
Totals for 48274					140.00
48275	12/16/2021	461 E 36 6499 AA 001 0 91 000	Rohrs, Courtney	Official for Subvarsity tournament girls bball	195.00
Totals for 48275					195.00
48276	12/16/2021	199 E 41 6495 00 701 0 99 000	Rotary Club Of Wimberley	Members Meals and Dues (November & December 2021) & Rotary Foundation Contribution	128.00
Totals for 48276					128.00
48277	12/16/2021	461 E 36 6499 AA 001 0 91 000	Sam's Club Direct	Concession for Boys and Girls Basketball	176.98
48277	12/16/2021	461 E 36 6499 A8 001 0 91 000	Sam's Club Direct	Concession for Boys and Girls Basketball	154.44

CHECK		CHECK		ACCOUNT		INVOICE				
NUMBER	DATE	NUMBER				VENDOR	DESCRIPTION			AMOUNT
48277	12/16/2021	461 E 36 6499 AA 001 0 91 000				Sam's Club Direct	Concession for Boys and Girls Basketball			154.43
48277	12/16/2021	461 E 36 6499 77 001 0 99 000				Sam's Club Direct	Elf Night			36.30
									Totals for 48277	522.15
48278	12/16/2021	224 E 11 6219 00 833 2 23 000				Sights Unseen Experience Based Lear	CTVI Services For 2021-2022: 10/21/2021 - 12/13/2021			2,470.00
									Totals for 48278	2,470.00
48279	12/16/2021	161 E 36 6299 GO 001 0 91 DCO				Snyder, Larson	Official for Girls varsity basketball 12-10-21			105.00
									Totals for 48279	105.00
48280	12/16/2021	199 E 11 6399 00 001 0 22 AGR				Southern Floral Co.	wreaths bowls			59.82
48280	12/16/2021	199 E 11 6399 00 001 0 22 AGR				Southern Floral Co.	Greenery			185.60
									Totals for 48280	245.42
48281	12/16/2021	199 E 11 6399 00 041 0 11 MTH				Staples Business Advantage	Math Supplies			11.99
									Totals for 48281	11.99
48282	12/16/2021	162 E 11 6249 00 001 0 11 000				Strait Music	tenor sax and piccolo repair			35.00
48282	12/16/2021	162 E 11 6249 00 001 0 11 000				Strait Music	tenor sax and piccolo repair			92.00
48282	12/16/2021	162 E 11 6249 00 001 0 11 000				Strait Music	tenor sax and piccolo repair			162.00
48282	12/16/2021	162 E 36 6399 00 001 0 99 000				Strait Music	Yamaha CM15V 15" 2-WAY MONITOR			680.00
48282	12/16/2021	162 E 36 6399 00 001 0 99 000				Strait Music	drum heads for marching season			292.00
									Totals for 48282	1,261.00
48283	12/16/2021	461 E 36 6499 88 001 0 23 000				Styrolite Chair LLC	Styrolite Chair/desk purple			783.00
									Totals for 48283	783.00
48284	12/16/2021	461 E 36 6499 95 001 0 22 000				T & W Tire LLC	AG Trailer tires			765.20
									Totals for 48284	765.20
48285	12/16/2021	461 E 36 6499 AA 001 0 91 000				Taylor, Jason	Official for Girls SubVarsity Tournament 12-11-21			195.00
									Totals for 48285	195.00
48286	12/16/2021	699 E 51 6249 00 001 0 99 OTH				TDIndustries, Inc.	Software Replacement For Energy Mgmt System For HS A/C System			12,460.31
									Totals for 48286	12,460.31
48287	12/16/2021	493 E 11 6399 00 101 0 21 G05				Teacher Synergy LLC	*****WEF*****GT Coding, STEM Grant			83.19
									Totals for 48287	83.19

CHECK NUMBER	CHECK DATE	ACCOUNT NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT
48288	12/16/2021	161 E 36 6399 00 001 0 91	SOF Team Express	Backpacks for Softball	383.79
Totals for 48288					383.79
48289	12/16/2021	699 E 53 6395 00 831 0 99	P01 Technology For Education, LLC	Districtwide Network Upgrade (60% Erate Reimbursable of Total Project Cost)	3,520.00
Totals for 48289					3,520.00
48290	12/16/2021	199 E 51 6319 00 001 0 99	000 Temperature Control Systems LLC	VT7652B5031B Thermostat for High School Volleyball Coaches office	236.30
Totals for 48290					236.30
48291	12/16/2021	199 E 51 6259 22 804 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up at Admin - November 2021	205.00
48291	12/16/2021	199 E 51 6259 22 001 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	1,120.00
48291	12/16/2021	199 E 51 6259 22 041 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	692.00
48291	12/16/2021	199 E 51 6259 22 101 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	648.00
48291	12/16/2021	199 E 51 6259 22 102 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	648.00
48291	12/16/2021	199 E 51 6259 22 800 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	273.00
48291	12/16/2021	199 E 51 6259 22 830 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	225.00
48291	12/16/2021	199 E 51 6259 22 805 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	75.00
48291	12/16/2021	199 E 51 6259 22 801 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	75.00
48291	12/16/2021	199 E 51 6259 22 802 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	75.00
48291	12/16/2021	199 E 51 6259 22 836 0 99	000 Texas Disposal Systems, Inc.	2021-2022: Trash & Recycling Pick Up - November 2021	546.00
Totals for 48291					4,582.00
48292	12/16/2021	162 E 11 6399 00 001 0 11	000 Texas Educational Colorguard Assoc.	TECA Winter guard entry fee. PLEASE MAIL	700.00
Totals for 48292					700.00
48293	12/16/2021	199 E 51 6319 00 001 0 99	000 The Home Depot Pro	Supplies for WHS	100.13
48293	12/16/2021	199 E 52 6399 00 810 0 99	000 The Home Depot Pro	Silt Fence for CTE Bldg	107.10
48293	12/16/2021	199 E 51 6319 00 001 0 99	000 The Home Depot Pro	Hardware for all Campus'	28.03
48293	12/16/2021	199 E 51 6319 00 041 0 99	000 The Home Depot Pro	Hardware for all Campus'	28.03
48293	12/16/2021	199 E 51 6319 00 101 0 99	000 The Home Depot Pro	Hardware for all Campus'	28.03
48293	12/16/2021	199 E 51 6319 00 102 0 99	000 The Home Depot Pro	Hardware for all Campus'	28.03
48293	12/16/2021	199 E 51 6319 00 102 0 99	BHP The Home Depot Pro	Hardware for all Campus'	28.05
48293	12/16/2021	199 E 52 6399 00 810 0 99	000 The Home Depot Pro	Orange Safety Barrier Fence for CTE Bldg	101.94
Totals for 48293					449.34

CHECK		CHECK		ACCOUNT				INVOICE		
NUMBER	DATE	NUMBER					VENDOR	DESCRIPTION	AMOUNT	
48294	12/16/2021	240 E 35 6341 00 999 0 99	KAP	The New World Bakery, Inc				KAPS - Lunch Food	3.96	
48294	12/16/2021	240 E 35 6341 00 999 0 99	KAP	The New World Bakery, Inc				KAPS - Lunch Food	37.30	
48294	12/16/2021	240 E 35 6341 LU 001 0 99	000	The New World Bakery, Inc				2021-2022: Breakfast and Lunch Food for WHS	43.35	
48294	12/16/2021	240 E 35 6341 LU 001 0 99	000	The New World Bakery, Inc				2021-2022: Breakfast and Lunch Food for WHS	42.35	
Totals for 48294									126.96	
48296	12/16/2021	161 E 36 6299 GO 001 0 91	DCO	Tostado, Kalina				Official for Girls varsity basketball 12-10-21	105.00	
Totals for 48296									105.00	
48297	12/16/2021	161 E 36 6399 00 001 0 91	TRN	Trinity University				Training Registration on Sports Medicine for Johnny Gonzales	110.00	
Totals for 48297									110.00	
48298	12/16/2021	199 E 41 6499 00 701 0 99	000	Tx School Public Relations Assoc				Star Award Entry Fees	105.00	
Totals for 48298									105.00	
48299	12/16/2021	161 E 36 6399 00 001 0 91	TRN	UTSA - Health Science Center				Training Registration on Sports Medicine for Johnny Gonzales	100.00	
Totals for 48299									100.00	
48300	12/16/2021	199 E 51 6249 00 102 0 99	BHP	Vanguard Fire Systems, LP				Alarm Service Trip and Labor for Blue Hole	297.00	
48300	12/16/2021	199 E 51 6249 00 001 0 99	000	Vanguard Fire Systems, LP				Alarm Service Trip and Labor for High School	250.00	
48300	12/16/2021	199 E 51 6249 00 041 0 99	000	Vanguard Fire Systems, LP				Alarm Service Trip and Labor for Danforth	465.98	
Totals for 48300									1,012.98	
48301	12/16/2021	161 E 36 6299 GO 041 0 91	DCO	Weeks, Emily				Official for JH 11-18-21 & HS Basketball 12-10-21	135.00	
48301	12/16/2021	161 E 36 6299 GO 001 0 91	DCO	Weeks, Emily				Official for JH 11-18-21 & HS Basketball 12-10-21	115.00	
Totals for 48301									250.00	
48302	12/16/2021	711 E 61 6499 00 101 0 99	000	Wells Fargo Bank - Cash				Kid Connection Supplies	60.44	
Totals for 48302									60.44	
48303	12/16/2021	461 E 36 6499 A3 001 0 91	000	Whataburger, Inc.				Order# 118767 Wimberley Football Meals 11-19-21	722.25	
Totals for 48303									722.25	
48304	12/16/2021	199 E 33 6399 00 101 0 99	000	William V. Macgill & Co.				health office general supplies	642.75	
Totals for 48304									642.75	
48305	12/16/2021	161 E 36 6299 GO 041 0 91	DCO	Williams, Clayton				Official for JH Girls Basketball 12-2-21	140.00	

CHECK CHECK		ACCOUNT		INVOICE	
NUMBER	DATE	NUMBER		DESCRIPTION	AMOUNT
48305	12/16/2021	161 E 36 6299 GO 041 0 91 DCO	Williams, Clayton	Official for JH Boys Basketball 12/13/21	135.00
Totals for 48305					275.00
48306	12/16/2021	199 E 51 6319 05 830 0 99 000	Willie T's	Decals for new vehicle	86.90
Totals for 48306					86.90
48307	12/16/2021	195 E 53 6499 00 831 0 99 000	Wimberley Ace Hardware	Technology Supplies - Open PO	6.45
48307	12/16/2021	199 E 11 6399 00 001 0 22 MFG	Wimberley Ace Hardware	OPEN PO	22.12
48307	12/16/2021	199 E 11 6399 00 001 0 22 MFG	Wimberley Ace Hardware	OPEN PO	16.30
48307	12/16/2021	199 E 11 6399 00 001 0 22 MFG	Wimberley Ace Hardware	OPEN PO	21.35
Totals for 48307					66.22
48308	12/16/2021	461 E 36 6499 78 101 0 99 000	Witt, Holly	Overpaid for Camp Champions	8.00
Totals for 48308					8.00
48309	12/16/2021	199 E 41 6411 MI 701 0 99 000	York, Dwain	Travel Reimbursement 11/12/2021 - 12/15/2021 and receipts from TASA/TASB Convention	497.50
48309	12/16/2021	199 E 41 6411 00 701 0 99 000	York, Dwain	Travel Reimbursement 11/12/2021 - 12/15/2021 and receipts from TASA/TASB Convention	67.11
Totals for 48309					564.61
Totals for checks					486,714.74

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
161	Athletics Fund	4,732.61	0.00	10,259.97	14,992.58
162	Band	0.00	0.00	3,850.81	3,850.81
180	General Reimbursable Fund	245.95	0.00	0.00	245.95
195	ERATE/Technology	0.00	0.00	37,286.01	37,286.01
199	General Operating Fund	88.20	0.00	266,979.45	267,067.65
224	IDEA B Formula	0.00	0.00	4,691.25	4,691.25
240	Food Service Fund	0.00	0.00	57,391.22	57,391.22
244	CARL PERKINS, TITLE I PART C	0.00	0.00	606.25	606.25
461	Campus Activity Funds	0.00	0.00	34,817.98	34,817.98
493	WISD Education Foundation	0.00	0.00	12,827.50	12,827.50
699	Capital Projects Fund	0.00	0.00	47,189.29	47,189.29
711	Afterschool Program	0.00	0.00	322.86	322.86
865	ACTIVITY FUND	0.00	0.00	5,425.39	5,425.39
***	Fund Summary Totals ***	5,066.76	0.00	481,647.98	486,714.74

\*\*\*\*\* End of report \*\*\*\*\*