

Agenda of Regular Meeting

The Board of Trustees Grand Prairie Independent School District

A Regular Meeting of the Board of Trustees of Grand Prairie Independent School District will be held Thursday, February 15, 2024, beginning at 5:30 PM in the Board Room at the Education Center, 2602 South Belt Line Road, Grand Prairie, TX 75052.

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.

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E, or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

1. **5:30 P.M. - CALL TO ORDER**
2. **RECESS TO CLOSED SESSION**
 - A. Personnel Matters (§ 551.074)
Appointments, Discipline, Dismissals, Duties, Employment, Employment Contracts, Evaluations, Extensions, Leaves of Absence, Nonrenewals, Proposals for Nonrenewals, Renewals, Reassignments, Retirements, Job Abandonment, Terminations, Proposed Terminations, Requests for Leave of Absence, Requests for Extended Leave Without Pay, Proposed Suspension Without Pay, Resignations, and Settlements.
 1. Level III DGBA Grievance
 2. Chapter 21 Contract Recommendations for 2023-2024
 3. Superintendent Search
 - B. Deliberation Regarding Real Property (§ 551.072)
 - C. School Children; School District Employees; Disciplinary Matter or Complaint (§ 551.082)
 - D. Consultation with Attorney (§ 551.071)
Consultation with the attorney with respect to pending or contemplated litigation, settlement offers, and matters where the attorney's duty to the district, pursuant to the code of professional responsibility of the State Bar of Texas, clearly conflicts with the provisions of the Open Meetings Act, or on a matter which the attorney determines should be confidential, including but not limited to, contract negotiations in accordance with the Texas Government Code §§ 551.071, 551.082, 551.0821, 551.087.

- E. Deliberation Regarding Security Devices or Security Audits (§§ 551.076; .089). The deployment, or specific occasions for implementation, of security personnel or devices; or a security audit.
- 3. **RECONVENE IN OPEN SESSION**
- 4. **INVOCATION**
- 5. **PLEDGE TO THE AMERICAN FLAG AND TEXAS FLAG**
- 6. **RECOGNITION OF SPECIAL GUESTS**
Presenter: Sam Buchmeyer, Public Information Officer
 - A. Special Performance - De Zavala Step Team
 - B. Black History Month - MLK essay winners
 - C. CTE Month - Elementary Career Poster Contest Winners
 - D. SkillsUSA Presentations
 - E. 13th Annual GPISD Experience
 - F. 2023-2024 TEPSA Region 10 AP of the Year - Crystal Dunlap, Eisenhower
 - G. GPISD Spotlight - Eisenhower Elementary School
- 7. **OPEN FORUM FOR AGENDA ITEMS**
 - A. Persons attending the meeting may request an Open Forum Sign-Up Card. The card must be completed in its entirety and submitted to the Board President or designee by 7:00 p.m. The first Open Forum is limited to agenda items other than personnel, public officers, and individual/specific students. Speakers will be limited to three (3) minutes. When more than one individual wishes to address the same agenda item, the President may ask the group to appoint one spokesperson.
- 8. **ACTION AS A RESULT OF CLOSED SESSION**
- 9. **SUPERINTENDENT UPDATE**
Presenter: Linda Ellis, Superintendent of Schools
- 10. **CONSIDER APPROVAL OF CONSENT AGENDA ITEMS**
 - A. Minutes
 - 1. Minutes 1.11.24 4
 - 2. Minutes 1.18.24 7
 - 3. Minutes 1.25.24 9
 - B. Personnel: Routine Action
 - 1. Employment, Retirement(s), Termination(s)/Proposed Termination(s), Proposed Nonrenewal(s), Request(s) for Leave of Absence, Request(s) for Extended Leave Without Pay, Resignation(s), Reassignment(s), Request(s) for Temporary Disability, Job Abandonment, Proposed Extension of Probationary Contract(s), Proposed Suspension Without Pay, Administrator Contract Recommendations, Non-Administrator Contract Recommendations
 - 2. Personnel Report
 - a. Personnel Report
 - C. Regular Reports of the Superintendent
Presenter: Tracy Ray, Interim Deputy Superintendent of Business Operations
 - 1. Contract Listing
 - a. Board Agenda Contracts
 - 2. Property Tax Collection Report
 - a. Tax Report 10
 - 3. Revenue and Expenditure
 - a. Revenue and Expenditure Report 11
 - b. Revenue and Expenditure - \$16 Million Donation 12
 - D. Budget Transfers and Amendments
 - 1. Budget Transfer and Amendments - General Fund #6 13
 - E. Audit Engagement

1.	Engagement Letter	14
F.	GPISD Education Foundation MOU Presenter: Dr. Loraine Whitley, Assistant Superintendent of Strategic Partnerships	25
G.	Contract with O'Hanlon, Demerath & Castillo law firm for Superintendent Search Presenter: Dr. Melissa Kates, General Counsel	26
H.	Authorization for Superintendent to hire contractual personnel until September 6, 2024 Presenter: Linda Ellis, Superintendent	29
11.	CONSIDER APPROVAL OF ACTION AGENDA ITEMS	
A.	School Consolidation for 2024-2025: Choice/Programs Update and Facility Planning Presenter: Linda Ellis, Superintendent	30
B.	Resolution for Pay during Emergency Weather Closure Presenter: Linda Ellis, Superintendent	31
12.	INFORMATION/DISCUSSION ITEMS	
A.	Athletic Fields Upgrades Presenter: Joel Falcon, Chief of Operations	34
B.	HVAC Replacement Presenter: Joel Falcon, Chief of Operations	35
C.	Physical Security Audit Presenter: Neal Sandlin, Chief of Security and Emergency Preparedness	36
D.	Review of Board Agenda Calendar Presenter: Linda Ellis, Superintendent of Schools	37
13.	OPEN FORUM FOR NON-AGENDA ITEMS	
A.	Persons attending the meeting may request an Open Forum Sign-Up Card. The card must be completed in its entirety and submitted to the Board President or designee by 7:00 p.m. This second Open Forum allows individuals to address the Board on any subject, except personnel and individual/specific students. Any personnel concern should be brought directly to the attention of the Superintendent prior to the meeting. Speakers will be limited to three (3) minutes. When more than one individual wishes to address the same topic, the Board President may ask the group to appoint one spokesperson.	
14.	COMMENTS FROM INDIVIDUAL BOARD MEMBERS	
A.	Board of Trustees' expressions of thanks, congratulations, and condolences.	
15.	ADJOURNMENT	

Regular Meeting

Thursday, January 11, 2024, 5:30 PM

Board Room at the Education Center, 2602 South Belt Line Road, Grand Prairie, Texas 75052

1. 5:30 P.M. - CALL TO ORDER

Board President Emily Liles called the meeting to order at 5:31 p.m. Other trustees present were Gloria Carrillo, Terry Brooks, Bryan Parra, Nancy Bridges, and Amber Moffitt. David Espinosa was not in attendance.

2. RECESS TO CLOSED SESSION

A. Personnel Matters (§ 551.074)

Appointments, Discipline, Dismissals, Duties, Employment, Employment Contracts, Evaluations, Extensions, Leaves of Absence, Nonrenewals, Proposals for Nonrenewals, Renewals, Reassignments, Retirements, Job Abandonment, Terminations, Proposed Terminations, Requests for Leave of Absence, Requests for Extended Leave Without Pay, Proposed Suspension Without Pay, Resignations, and Settlements.

B. Deliberation Regarding Real Property (§ 551.072).

C. School Children; School District Employees; Disciplinary Matter or Complaint (§ 551.082).

D. Consultation with Attorney (§ 551.071)

Consultation with the attorney with respect to pending or contemplated litigation, settlement offers, and matters where the attorney's duty to the district, pursuant to the code of professional responsibility of the State Bar of Texas, clearly conflicts with the provisions of the Open Meetings Act, or on a matter which the attorney determines should be confidential, including but not limited to, contract negotiations in accordance with the Texas Government Code §§ 551.071, 551.082, 551.0821, 551.087.

E. Deliberation Regarding Security Devices or Security Audits

(§§ 551.076; .089). The deployment, or specific occasions for implementation, of security personnel or devices; or a security audit.

3. RECONVENE IN OPEN SESSION

The Board reconvened in open session at 7:08 p.m.

4. INVOCATION

5. PLEDGE TO THE AMERICAN FLAG AND TEXAS FLAG

6. RECOGNITION OF SPECIAL GUESTS

Sam Buchmeyer, Public Information Officer

A. School Board Recognition Month

B. Special Performance - GPHS Conjunto

C. GPISD Spotlight - GPISD Board of Trustees

D. Students of Character

7. OPEN FORUM FOR AGENDA ITEMS

No one addressed the Board during open forum for agenda items.

8. ACTION AS A RESULT OF CLOSED SESSION

No action taken.

9. SUPERINTENDENT UPDATE

Linda Ellis, Superintendent of Schools

10. **CONSIDER APPROVAL OF CONSENT AGENDA ITEMS**

Mr. Brooks made the motion that the consent agenda be approved as presented. Ms. Carrillo seconded the motion. Motion passed 6-0.

A. Minutes

1. Minutes 12.14.23

B. Personnel: Routine Action

1. Employment, Retirement(s), Termination(s)/Proposed Termination(s), Proposed Nonrenewal(s), Request(s) for Leave of Absence, Request(s) for Extended Leave Without Pay, Resignation(s), Reassignment(s), Request(s) for Temporary Disability, Job Abandonment, Proposed Extension of Probationary Contract(s), Proposed Suspension Without Pay, Administrator Contract Recommendations, Non-Administrator Contract Recommendations

2. Personnel Report

- a. Personnel Report

C. Regular Reports of the Superintendent

Tracy Ray, Interim Deputy Superintendent of Business Operations

1. Contract Listing

- a. Board Agenda Contracts

2. Property Tax Collection Report

- a. Tax Report

3. Revenue and Expenditure

- a. Revenue and Expenditure

- b. Revenue and Expenditure - \$16 Million Donation

4. Budget Transfers and Amendments

- a. Budget Transfer and Amendments - General Fund #5

D. Quarterly Reports

1. Quarterly Reports

11. **CONSIDER APPROVAL OF ACTION AGENDA ITEMS**

A. Order of Election

Debbie Torres, Director of Purchasing/Elections Coordinator

Ms. Carrillo made the motion to approve the Order of Election as presented. Mr. Parra seconded the motion. Motion passed 6-0.

B. Annual Financial Report for Fiscal Year Ended August 31, 2023

Tracy Ray, Interim Deputy Superintendent of Business Operations

Mr. Brooks made the motion to approve the Annual Financial Report for Fiscal Year Ending August 31, 2023, as presented. Mr. Parra seconded the motion. Motion passed 6-0.

C. Local Policy Updates

Dr. Melissa Kates, General Counsel

1. Local Policy Update

Mr. Parra made the motion to approve Local Policy Updates as presented. Mr. Brooks seconded the motion. Motion passed 6-0.

12. **INFORMATION/DISCUSSION ITEMS**

A. School of Choice/Programs of Choice Update

Linda Ellis, Superintendent

B. Facility Planning

Linda Ellis, Superintendent

C. Review of Board Agenda Calendar
Linda Ellis, Superintendent of Schools

13. **OPEN FORUM FOR NON-AGENDA ITEMS**

Sean Anderson

14. **COMMENTS FROM INDIVIDUAL BOARD MEMBERS**

A. Board of Trustees' expressions of thanks, congratulations,
and condolences.

15. **ADJOURNMENT**

President Liles adjourned the meeting at 8:51 p.m.

Approved: February 15, 2024

President, Board of Education

Attest: _____
Secretary, Board of Education

Special Meeting

Thursday, January 18, 2024, 5:30 PM

Board Room at the Education Center, 2602 South Belt Line Road, Grand Prairie, Texas 75052

1. **5:30 P.M. - CALL TO ORDER**
Board President Emily Liles called the meeting to order at 5:30 p.m. Other trustees present were Gloria Carrillo, Terry Brooks, Bryan Parra, Nancy Bridges, and Amber Moffitt. David Espinosa was not in attendance.
2. **RECESS TO CLOSED SESSION**
 - A. **Personnel Matters (§551.074)**
Appointments, Discipline, Dismissals, Duties, Employment, Employment Contracts, Evaluations, Extensions, Leaves of Absence, Nonrenewals, Proposals for Nonrenewals, Renewals, Reassignments, Retirements, Job Abandonment, Terminations, Proposed Terminations, Requests for Leave of Absence, Requests for Extended Leave Without Pay, Proposed Suspension Without Pay, Resignations, and Settlements.
 1. Accept Superintendent Retirement Effective June 30, 2024
 2. Superintendent Search
 - B. **Deliberation Regarding Real Property (§551.072).**
 - C. **Consultation with Attorney (§551.071)**
Consultation with the attorney with respect to pending or contemplated litigation, settlement offers, and matters where the attorney's duty to the district, pursuant to the code of professional responsibility of the State Bar of Texas, clearly conflicts with the provisions of the Open Meetings Act, or on a matter which the attorney determines should be confidential, including but not limited to, contract negotiations in accordance with the Texas Government Code §§551.071, 551.082, 551.0821, 551.087.
3. **RECONVENE IN OPEN SESSION**
The Board reconvened in open session at 5:38 p.m.
4. **ACTION AS A RESULT OF CLOSED SESSION**
Mr. Parra made a motion to accept the Superintendent retirement effective June 30, 2024. Mr. Brooks seconded the motion. Motion passed 6-0.
5. **RECESS BACK INTO CLOSED SESSION**
The Board reconvened back into closed session at 5:50 p.m.
6. **RECONVENE BACK INTO OPEN SESSION**
The Board reconvened back into open session at 7:38 p.m.
7. **OPEN FORUM FOR AGENDA ITEMS**
No one addressed the Board during open forum for agenda items.
8. **ACTION AS A RESULT OF CLOSED SESSION**
Ms. Carrillo made the motion to move forward with the Superintendent search with the law firm of O'Hanlon, Demerath & Castillo. Mr. Parra seconded the motion. Motion passed 6-0.

9. **ADJOURN**

President Liles adjourned the meeting at 7:39 p.m.

Approved: February 15, 2024

President, Board of Education

Attest: _____
Secretary, Board of Education

Special Meeting

Thursday, January 25, 2024, 5:30 PM

Board Room at the Education Center, 2602 South Belt Line Road, Grand Prairie,
Texas 75052

1. **5:30 P.M. - CALL TO ORDER**
2. **Board President Emily Liles called the meeting to order at 5:36 p.m.**
Other trustees present were Gloria Carrillo, Terry Brooks, Bryan Parra, Nancy Bridges, Amber Moffitt, and David Espinosa.
3. **RECESS TO CLOSED SESSION**
 - A. Personnel Matters (§551.074)
Appointments, Discipline, Dismissals, Duties, Employment, Employment Contracts, Evaluations, Extensions, Leaves of Absence, Nonrenewals, Proposals for Nonrenewals, Renewals, Reassignments, Retirements, Job Abandonment, Terminations, Proposed Terminations, Requests for Leave of Absence, Requests for Extended Leave Without Pay, Proposed Suspension Without Pay, Resignations, and Settlements.
 1. Superintendent Search
 - B. Deliberation Regarding Real Property (§551.072)
 - C. Consultation with Attorney (§551.071)
Consultation with the attorney with respect to pending or contemplated litigation, settlement offers, and matters where the attorney's duty to the district, pursuant to the code of professional responsibility of the State Bar of Texas, clearly conflicts with the provisions of the Open Meetings Act, or on a matter which the attorney determines should be confidential, including but not limited to, contract negotiations in accordance with the Texas Government Code §§551.071, 551.082, 551.0821, 551.087.
4. **RECONVENE IN OPEN SESSION**
The Board reconvened in open session at 8:01 p.m.
5. **OPEN FORUM FOR AGENDA ITEMS**
Patty Harris
6. **ACTION AS A RESULT OF CLOSED SESSION**
No action taken.
7. **ADJOURN**
President Liles adjourned the meeting at 8:51 p.m.

Approved: February 15, 2024

President, Board of Education

Attest: _____
Secretary, Board of Education



**GRAND PRAIRIE INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX COLLECTION REPORT
FOR THE PERIOD ENDING DECEMBER 31, 2023**

MAINTENANCE & OPERATION (M&O)

Description	2023-2024		DECEMBER	
	Original Budget	Revised Budget	2023-2024 Monthly Activity	2023-2024 FYTD Activity
LOCAL TAXES-CURRENT	\$ 88,997,711.00	\$ 88,997,711.00	\$ 25,961,266.00	\$ 32,517,117.93
LOCAL TAXES-PRIOR YR	700,000.00	700,000.00	84,079.77	159,604.71
PENALTY/INTEREST	500,000.00	500,000.00	40,144.66	128,317.42
TOTAL	\$ 90,197,711.00	\$ 90,197,711.00	\$ 26,085,490.43	\$ 32,805,040.06

INTEREST & SINKING (I&S)

Description	2023-2024		DECEMBER	
	Original Budget	Revised Budget	2023-2024 Monthly Activity	2023-2024 FYTD Activity
LOCAL TAXES - CUR YR	\$ 39,658,320.00	\$ 39,658,320.00	\$ 11,568,614.77	\$ 14,489,971.72
LOCAL TAXES - PRIOR YEAR	100,000.00	100,000.00	33,515.20	61,570.26
PENALTY/INTEREST/DEL	50,000.00	50,000.00	15,867.67	51,075.84
TOTAL	\$ 39,808,320.00	\$ 39,808,320.00	\$ 11,617,997.64	\$ 14,602,617.82

This report is prepared for the Board of Trustees meeting held February 15, 2024.

2023-2024 GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FINANCIAL POSITION AS OF DECEMBER 31, 2023

	General Fund Original Budget	December 31, 2023 Amended Budget	12/31/23 Revenue, Expenditures, and Change in FB	% of Budget
REVENUES:				
5700 Local revenues	\$ 102,097,711	\$ 102,097,711	\$ 37,023,316	36%
5800 State revenues	178,721,115	178,721,115	78,310,090	44%
5900 Federal revenues	4,855,000	4,855,000	466,676	10%
TOTAL REVENUES	\$ 285,673,826	\$ 285,673,826	\$ 115,800,082	41%
EXPENDITURES:				
11 Instruction	\$ 162,073,885	\$ 161,569,527	\$ 38,898,845	24%
12 Inst. Resources/Media	3,264,282	3,269,398	1,004,907	31%
13 Curr & Staff Develop	3,091,530	3,291,364	949,132	29%
21 Inst Leadership	4,971,482	4,957,326	1,604,639	32%
23 School Leadership	20,854,215	20,891,141	6,918,512	33%
31 Guidance/Counseling	13,825,769	13,973,015	4,320,142	31%
32 Social Services	412,602	414,147	204,977	49%
33 Health Services	4,182,123	4,190,047	1,094,998	26%
34 Transportation	9,018,267	9,034,096	2,994,462	33%
35 Food Service	-	26,250	26,250	100%
36 Extra-Curricular	6,025,410	6,021,350	1,632,876	27%
41 General Admin.	7,503,163	7,482,878	2,566,494	34%
51 Maint & Operations	33,268,202	33,718,340	11,556,133	34%
52 Security	6,514,692	6,517,163	1,349,498	21%
53 Data Processing	8,834,291	8,838,718	3,358,818	38%
61 Community Services	4,812,815	4,872,968	1,216,080	25%
71 Debt Service	1,207,600	1,207,600	-	0%
81 Facilities Acq/Constr.	1,417,886	1,417,886	13,800	1%
95 Juvenile Justice Prgm	67,328	67,328	10,410	15%
97 Payments to TIF	-	-	-	0%
99 Intergovernmental Chgs	484,807	484,807	242,404	50%
TOTAL EXPENDITURES	\$ 291,830,349	\$ 292,245,349	\$ 79,963,377	27%
OTHER SOURCES:				
7912 Sale of Property	\$ -	\$ -	\$ 19,054	
7913 Proceeds from Capital Leases	-	-	-	
7915 Operating Transfer In	-	-	-	
TOTAL OTHER SOURCES	\$ -	\$ -	\$ 19,054	
OTHER USES:				
8911 Operating Transfer Out	\$ -	\$ -	\$ -	
TOTAL OTHER USES	\$ -	\$ -	\$ -	
CHANGE IN FUND BALANCE	\$ (6,156,523)	\$ (6,571,523)	\$ 35,855,759	

2023-2024 GENERAL FUND - DONATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FINANCIAL POSITION AS OF DECEMBER 31, 2023

	General Fund Original Budget	December 31, 2023 Amended Budget	12/31/23 Revenue, Expenditures, and Change in FB	% of Budget
REVENUES:				
5700 Local revenues	\$ -	\$ -	\$ 312,468	0%
5800 State revenues	-	-	-	0%
5900 Federal revenues	-	-	-	0%
TOTAL REVENUES	\$ -	\$ -	\$ 312,468	0%
EXPENDITURES:				
11 Instruction	\$ -	\$ -	\$ -	0%
12 Inst. Resources/Media	-	-	-	0%
13 Curr & Staff Develop	-	-	-	0%
21 Inst Leadership	-	-	-	0%
23 School Leadership	-	-	-	0%
31 Guidance/Counseling	-	-	-	0%
32 Social Services	-	-	-	0%
33 Health Services	-	-	-	0%
34 Transportation	-	-	-	0%
35 Food Service	-	-	-	0%
36 Extra-Curricular	-	-	-	0%
41 General Admin.	-	-	-	0%
51 Maint & Operations	-	-	-	0%
52 Security	-	-	-	0%
53 Data Processing	-	-	-	0%
61 Community Services	-	-	-	0%
71 Debt Service	-	-	-	0%
81 Facilities Acq/Constr.	-	-	-	0%
95 Juvenile Justice Prgm	-	-	-	0%
97 Payments to TIF	-	-	-	0%
99 Intergovernmental Chgs	-	-	-	0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	0%
OTHER SOURCES:				
7912 Sale of Property	\$ -	\$ -	\$ -	0%
7913 Proceeds from Capital Leases	-	-	-	0%
7915 Operating Transfer In	-	-	-	0%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	0%
OTHER USES:				
8911 Operating Transfer Out	\$ -	\$ -	\$ -	0%
TOTAL OTHER USES	\$ -	\$ -	\$ -	0%
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 312,468	

8/31/23 FUND BALANCE	\$ 16,662,125
2023-2024 Revenue (Interest Earnings) as of 12/31/23	\$ 312,468
2023-2024 Expenditures as of 12/31/23	\$ -
12/31/23 FUND BALANCE	\$ 16,974,593

**2023-2024 General Fund
Summary of Proposed Budget Transfers/Amendments
02/15/2024 Regular Board Meeting**

	General Fund Original Budget	January, 2024 Amended Budget	February, 2024 Proposed Budget Transfers	February, 2024 Proposed Budget Amendment	February, 2024 Proposed Amended Budget
REVENUES:					
5700 Local revenues	\$ 102,097,711	\$ 102,097,711	\$ -	\$ 500,000	\$ 102,597,711
5800 State revenues	178,721,115	178,721,115	-	1,000,000	179,721,115
5900 Federal revenues	4,855,000	4,855,000	-	(1,500,000)	3,355,000
TOTAL REVENUES	\$ 285,673,826	\$ 285,673,826	\$ -	\$ -	\$ 285,673,826
EXPENDITURES:					
11 Instruction	\$ 162,073,885	\$ 161,570,027	\$ -	\$ -	\$ 161,570,027
12 Inst. Resources/Media	3,264,282	3,269,398	-	-	3,269,398
13 Curr & Staff Develop	3,091,530	3,291,364	-	-	3,291,364
21 Inst Leadership	4,971,482	4,957,326	-	-	4,957,326
23 School Leadership	20,854,215	20,891,141	-	-	20,891,141
31 Guidance/Counseling	13,825,769	13,973,015	-	-	13,973,015
32 Social Services	412,602	414,147	-	-	414,147
33 Health Services	4,182,123	4,189,547	-	-	4,189,547
34 Transportation	9,018,267	9,034,096	-	-	9,034,096
35 Food Service	-	26,250	-	-	26,250
36 Extra-Curricular	6,025,410	6,021,350	-	-	6,021,350
41 General Admin.	7,503,163	7,482,878	-	-	7,482,878
51 Maint & Operations	33,268,202	33,718,340	-	-	33,718,340
52 Security	6,514,692	6,517,163	-	-	6,517,163
53 Data Processing	8,834,291	8,838,718	-	-	8,838,718
61 Community Services	4,812,815	4,872,968	-	-	4,872,968
71 Debt Service	1,207,600	1,207,600	-	-	1,207,600
81 Facilities Acq/Constr.	1,417,886	1,417,886	-	-	1,417,886
95 Juvenile Justice Prgm	67,328	67,328	-	-	67,328
99 Intergovernmental Chgs	484,807	484,807	-	-	484,807
TOTAL EXPENDITURES	\$ 291,830,349	\$ 292,245,349	\$ -	\$ -	\$ 292,245,349
OTHER SOURCES:					
7912 Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -
7915 Operating Transfer In	-	-	-	-	-
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER USES:					
8911 Operating Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (6,156,523)	\$ (6,571,523)	\$ -	\$ -	\$ (6,571,523)

Grand Prairie ISD Board of Trustees

CREATE.
EMPOWER.
LEAD.

Information

Action

Consent

Topic: Consider Approval of Weaver and Tidwell, LLP, Audit Engagement Letter for the 2023-2024 Fiscal Year

Submitted by: Tracy Ray, Interim Deputy Superintendent of Business Operations

Approved for Transmittal:



Board Meeting Date: 2/15/2024

Recommendation:

Administration recommends that the Board of Trustees approve Weaver and Tidwell, LLP, to perform the annual external financial audit services for the 2023-2024 fiscal year as outlined in the engagement letter.

Rationale:

Weaver and Tidwell is a well-known and reputable firm that has an extensive history as a governmental audit firm. They specialize in education audits, and they currently provide audit services for 50+ public and charter schools, including the five largest districts in the state.

Budget Information:

General Fund Budget

Board Policy Reference and Compliance:

CFC (LEGAL)

CFC (LOCAL)

January 23, 2024

To the Board of Trustees and Management
Grand Prairie Independent School District
2602 South Belt Line Road
Grand Prairie, Texas 75052

You have requested that Weaver and Tidwell, L.L.P (“Weaver”, “our”, “us”, and “we”) audit the governmental activities, each major fund, and the aggregate remaining fund information of Grand Prairie Independent School District (the “District”), as of August 31, 2024, and for the year then ended and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents. In addition, we will audit the District’s compliance over major federal award programs for the period ended August 31, 2024.

Accounting principles generally accepted in the United States of America (“U.S. GAAP”), as promulgated by the Governmental Accounting Standards Board (“GASB”) require that management’s discussion and analysis and budgetary comparison information, among other items, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (“RSI”) in accordance with auditing standards generally accepted in the United States of America (“U.S. GAAS”). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management’s responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual –General Fund
3. Schedule of the District’s Proportionate Share of the Net Pension Liability of a Cost- Sharing Multiple- Employer Pension Plan – Teacher Retirement System
4. Schedule of the District’s Contributions to the Teacher Retirement System Pension Plan
5. Schedule of the District’s Proportionate Share of the Net OPEB Liability of a Cost- Sharing Multiple-Employer OPEB Plan – Teacher Retirement System
6. Schedule of the District’s Contributions to the Teacher Retirement System OPEB Plan

Supplementary information other than RSI will accompany the District’s basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Schedule of Expenditures of Federal Awards
2. Combining and Individual Fund Financial Statements
3. Compliance Schedules

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

1. Introductory Section
2. Statistical Section

Weaver and Tidwell, L.L.P.

3. Schedule of Required Responses to Selected FIRST Indicators

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material aspects, in conformity with U.S. GAAP and to report on the fairness of the supplementary information referred to above when considered in relation to the basic financial statements as a whole. The objective also includes reporting on internal control related to the basic financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the basic financial statements in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States of America (“GAGAS”); and internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS, the standards applicable to financial audits contained in GAGAS, and the provisions of the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of assets, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we may request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and GAGAS.

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

In making our risk assessments, we consider internal control relevant to the District’s preparation and fair presentation of the basic 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 District’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit.

Jennifer Ripka is the engagement partner for the audit services specified in this letter, and is responsible for supervising our services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

We expect to begin our audit procedures in June 2024, and issue our report no later than in January 2025. We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Trustees of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants that could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with the provisions is not an objective of our audit, and accordingly, we will not express such an opinion.

Our audit of the District's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the provisions of the Uniform Guidance; and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the District has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the District's major federal award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

In accordance with the requirements of GAGAS, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the District's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. for the preparation and fair presentation of the basic financial statements in accordance with the framework described in Audit Objectives above;
- b. for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, for fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;

- c. to provide us with:
 - i. access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
 - ii. additional information that we may request from management for the purpose of the audit; and
 - iii. unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
- d. for including the auditor's report, and our report on any supplementary information if described above, in any document containing the basic financial statements that indicates that such basic financial statements have been audited by the District's auditor;
- e. for identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- f. for adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
- g. for maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- h. for identifying all federal awards expended during the period including federal awards and funding increments received prior to December 26, 2014, and those received in accordance with the Uniform Guidance generally received after December 26, 2014;
- i. for preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- j. for the design, implementation, and maintenance of internal control over compliance;
- k. For identifying and ensuring that the District complies with laws, regulations, grants, and contracts applicable to its activities and its federal award programs;
- l. For following up and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- m. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- n. For submitting the reporting package and data collection form to the appropriate parties;
- o. For making the auditor aware of any significant vendor relationships where the vendor is responsible for program compliance;
- p. with regard to the supplementary information referred to above: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon;
- q. informing us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the basic financial statements are issued;
- r. for confirming your understanding of your responsibilities in this letter to us in your management representation letter.

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If we agree herein or otherwise to perform any non-attest services (such as tax services or any other non-attest services), you agree to assume all management responsibilities for those services; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. The entity has designated Lara Brown, Director of Finance, to oversee these services. Such services include:

- i. Preparation of financial statements and related notes
- ii. Preparation of schedule of expenditures of federal awards (as applicable)
- iii. Assisting with entries to convert accounting records from modified accrual to full accrual (GASB 34 entries)
- iv. Preparation of the Data Collection Form

GAGAS require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a nonaudit/nonattest service.

During the course of our engagement, we will request information and explanations from management regarding the District's operations, internal controls, future plans, specific transactions and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide certain representations in a written representation letter. The District agrees that as a condition of our engagement to perform an audit that management will, to the best of its knowledge and belief, be truthful, accurate and complete in all representations made to us during the course of the audit and in the written representation letter. The procedures we perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. False or misleading representations could cause us to expend unnecessary efforts in the audit; or, worse, could cause a material error or a fraud to go undetected by our procedures.

Fees and Invoicing

We estimate the fee for this engagement will be \$80,000. The total fee for our services will be determined by the complexity of the work performed and the tasks required. Individual hourly rates vary according to the degree of responsibility involved and the skills required. It is understood that neither our fees nor the payment thereof will be contingent upon the results of this engagement.

Our fee estimate is based on anticipated cooperation from all involved and the assumption that unexpected circumstances will not be encountered during the engagement. Our engagement fees do not include consulting on the adoption of new accounting standards and any future increased duties because of any regulatory body, auditing standard or an unknown or unplanned significant transaction. If significant additional time is necessary, we will discuss the reasons with you and arrive at a new fee estimate before we incur the additional costs.

In addition to the fee for our services, reasonable and necessary out-of-pocket expenses we incur (such as parking, reproduction and printing, postage and delivery, and out-of-market travel, meals, and accommodations) will be invoiced at cost. At this time, we do not anticipate incurring substantial expenses.

We will also invoice for reasonable and necessary time and out-of-pocket expenses we incur to respond to any request (such as a subpoena, summons, court order, or administrative investigative demand) pertaining to this engagement in a legal matter to which we are not a party. Our time to facilitate the response will be billed at our then-current standard hourly rates, and our expenses (including attorney's fees) will be billed at cost. If we agree to perform additional substantive services related to or arising out of the request, such matters may be the subject of a new engagement letter.

Our invoices are payable in accordance with Texas Government Code § 2251.021. Our invoices are payable on presentation and will be rendered (generally monthly) as work progresses. You will have thirty (30) days from the invoice date to review the invoice and communicate to us in writing any disagreement with the charges, after which you will waive the right to contest them. For invoices not paid within sixty (60) days of the invoice date, a late charge will be added to any uncontested outstanding balance. The late charge will be assessed at a rate of half a percent (0.5%) of the unpaid balance per month. If

invoices are not paid within one hundred twenty (120) days of the invoice date, this engagement will be placed on hold and we will stop work until the balance is brought current, or we may withdraw from this engagement (and any other engagements for the same client), and we will not be liable for any damages you may incur as a result.

Ethical Conflict Resolution

In the unlikely event that circumstances occur which we in our sole discretion believe could create a conflict with either the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved or we may resign from the engagement. We will notify you of such conflict as soon as practicable, and will discuss with you any possible means of resolving them prior to suspending our services.

The hiring of or potential employment discussions with any of our personnel could impair our independence. Accordingly, you agree to inform the engagement partner or equivalent prior to any such potential employment discussions taking place.

Audit Documentation and Confidentiality

The audit documentation we prepare pertaining to and in support of this engagement is our property and constitutes confidential information. If we are requested to make the audit documentation available to outside parties, except in the case of requests during our peer review (discussed below) or when prohibited by law or direction of law enforcement, any such requests will be discussed with you before we make the documentation available to the requesting parties.

Depending on the requirements of this engagement, we may use third-party service providers to assist us. Before sharing confidential information with those service providers, we will (i) secure agreements to maintain the confidentiality of confidential information and ensure the confidential information is only used for the purpose of assisting us with the performance of this engagement and (ii) take commercially reasonable precautions to determine the service providers have appropriate procedures in place to prevent the unauthorized disclosure of confidential information. If we use such service providers, we will remain responsible for all work performed and any breach of our confidentiality arrangements by those service providers.

We may be requested to make certain audit documentation (working papers) available to regulators and other government agencies, pursuant to authority given by law or regulation. You should understand that responding to many such requests is mandatory. In those cases, access to such working papers will be provided under our supervision and we may, upon their request, provide the regulator or agency with copies of all or selected working papers. The requesting party may intend or decide to distribute the copies or information contained therein to others, including other regulators or agencies. You will be billed for additional fees as a result of the aforementioned work.

Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years, we subject our system of quality control to an examination by another accounting firm. As part of this process, the firm conducting our peer review will review a sample of our work. It is possible that the work we perform for you may be selected for such a review. If it is, our peer review firm is bound by professional standards to keep all information confidential and we are required to provide the required information.

It is expected that prior to the conclusion of the engagement, sections of the Data Collection Form will be completed by our firm. The sections that we will complete summarize our audit findings by federal grant or contract. Management is responsible to submit the reporting package (defined as including basic financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. The instructions to the Data Collection Form require that the reporting package be an unlocked, unencrypted, text searchable portable document file (PDF) or else it will be rejected by the Federal Audit Clearinghouse. We will be available to assist management in creating the PDF if needed.

We will coordinate with you the electronic submission and certification upon the reporting package completion. If applicable, we will provide copies of our report for you to include with the reporting package if there is a need to submit the package to pass-through entities.

The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of our reports or nine months after the end of the audit period.

January 23, 2024

We will retain our audit documentation for a period of at least seven years from the date of our report. You agree that following such period, we may destroy the audit documentation without notice to you.

To maintain independence, we will not act as the host of your financial or non-financial information or as your information back-up service provider. Instead, it is your responsibility to maintain a complete set of your financial and non-financial data and records. If some portion of your data and records is contained only within our files, you agree to inform us before the issuance of our report and we will provide that to you.

Except as may be noted herein, the parties do not intend this engagement letter to be for the benefit of any third-party. You may inform us of third-parties who will receive a copy of our report. Unless you inform us of such third-parties in writing, we are not aware of who you intend to supply our report to and we do not anticipate any such third-parties' reliance upon our professional services unless expressly stated herein.

In order to facilitate this engagement, we may transmit and store data via email, the cloud, or other electronic and Internet-based mechanisms. Please be aware that those mediums inherently pose a risk of misdirection or interception of confidential information. Any request you have to limit such transmissions or use a different means of transmission or storage must be made in writing and you will be responsible for any resulting compromise in data security.

Dispute Resolution Procedure including Jury Waiver

If a dispute arises out of or relates to this engagement or engagement letter, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation before resorting to litigation. In such event, the parties will attempt to agree upon a location, mediator, and mediation procedures, but absent such agreement any party may require mediation in Dallas, Texas, administered by the AAA under its Commercial Mediation Procedures.

This engagement letter and all disputes between the parties shall be governed by, resolved, and construed in accordance with the laws of the State of Texas, without regard to conflict-of-law principles. Any action arising out of or relating to this engagement or engagement letter shall only be brought in, and each party agrees to submit and consent to the exclusive jurisdiction of the federal or state courts in the State of Texas and convenience of those situated in Dallas County, Texas.

Each party hereby irrevocably waives any right it may have to trial by jury in any proceeding arising out of or relating to this engagement or this engagement letter.

Whenever possible, this engagement letter shall be interpreted in such a manner as to be effective and valid under applicable laws, regulations, or published interpretation, but if any term of this engagement letter is declared illegal, unenforceable, or unconscionable, that term shall be severed or modified and the remaining terms of the engagement letter shall remain in force. The parties agree that the court should modify any term declared to be illegal, unenforceable, or unconscionable in a manner that will retain the intended term as closely as possible.

If because of a change in status or due to any other reason, any provision in this engagement letter or any other contract we have with you, or enter into, would be prohibited by, or would impair our independence for this engagement under laws, regulations or published interpretations by governmental bodies, professional organizations or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and the contract shall consist of the remaining portions.

Miscellaneous

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of the latest external peer review report of our firm for your consideration and files.

We may at times provide you with documents marked as drafts. You understand that those documents are for your review purposes only. You should not rely upon those documents in any way.

Although the engagement partner or equivalent responsible for this engagement is a licensed certified public accountant, we inform you that we have nonlicensees who may provide services pertaining to this engagement.

If you intend to make reference to our firm or include our report or any portion of it in a published document or other reproduction, and that document or other reproduction includes a version of our report or the financial statements that is assembled differently than any version we provided you or audited, you agree to provide us with printers' proofs or masters for our review and approval before reproducing. You also agree to provide us with a copy of the final reproduced material

January 23, 2024

for our written approval before it is distributed. If, in our professional judgment, the circumstances require, we may withhold our approval. This requirement does not pertain to distributing our report or the financial statements when you do not modify their assembly or in situations where you disseminate the audited financial statements as a standalone document, such as on your website.

This engagement letter sets forth all of the agreed upon terms and conditions of our engagement with respect to the matters covered herein and supersedes any that may have come before. This engagement letter may not be amended or modified except by further writing signed by all the parties. Any provisions of this engagement letter which expressly or by implication are intended to survive its termination or expiration will survive and continue to bind the parties. The use of electronic signatures or multiple counterparts to execute this engagement letter shall have the same force and effect as a manually or physically signed original instrument.

We appreciate the opportunity to assist you and look forward to working with you and your team.

Sincerely,

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement as described herein, including each party's respective responsibilities. By signing below, the signatory also represents that they have been authorized to execute this agreement.

Grand Prairie Independent School District

By: _____

Printed Name: _____

Title: _____

Date: _____



Report on Firm's System of Quality Control

September 19, 2022

To the Partners of Weaver & Tidwell, L.L.P.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Weaver & Tidwell, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, and examinations of service organizations [SOC 1 and SOC 2 engagements].)

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Weaver & Tidwell, L.L.P. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Weaver & Tidwell, L.L.P. has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP

Grand Prairie ISD Board of Trustees

CREATE.
EMPOWER.
LEAD.

Information

Action

Consent

Topic: GPISD Education Foundation Update

Submitted by: Dr. Loraine Whitley, Assistant Superintendent of Strategic Partnerships

Approved for Transmittal: *Judith*

Board Meeting Date: 2/15/2024

Recommendation:

The GPISD Education Foundation's Memorandum of Understanding is presented for GPISD School Board review and signature.

Rationale:

The GPISD Education Foundation and GPISD work in partnership to meet district goals and objectives.

Budget Information:

Board Policy Reference and Compliance:

Grand Prairie ISD Board of Trustees

CREATE.
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LEAD.

Information

Action

Consent

Topic: Contract with O'Hanlon, Demerath & Castillo law firm for Superintendent Search

Submitted by: Dr. Melissa Kates, General Counsel

Approved for Transmittal:



Board Meeting Date: 2/15/2024

Recommendation:

It is recommended that the Board approve the contract with O'Hanlon, Demerath & Castillo for an amount not to exceed \$35,000 for the superintendent search.

Rationale:

The Board approved the hiring of O'Hanlon, Demerath & Castillo law firm to conduct the Superintendent Search for Grand Prairie ISD at the Special Called Meeting on January 18, 2024. The contract sets a cap on the amount O'Hanlon, Demerath & Castillo can charge GPISD to perform the superintendent search to an amount not to exceed \$35,000.

Budget Information:

Local Funds

Board Policy Reference and Compliance:

BAA (LEGAL), (LOCAL); CH (LOCAL); CHE(LOCAL)

LEGAL SERVICES AGREEMENT BETWEEN GRAND PRAIRIE INDEPENDENT
SCHOOL DISTRICT AND O'HANLON, DEMERATH & CASTILLO

This agreement is made between the Grand Prairie Independent School District ("District") and O'Hanlon, Demerath & Castillo ("Firm") to provide Superintendent Search Services to the District.

1. Fees and Expenses: **We agree that our total fees, including expenses such as copies, postage and advertising, will not exceed \$35,000.00.** Time will be billed by the Firm as follows: an hourly fee of \$350.00 per hour for work performed by Firm attorneys and \$110.00 per hour for work performed by Firm Paralegals. The Firm will receive reimbursement for reasonable and necessary expenses, including expenses for investigation, and other experts, and travel. Time will be billed in 1/10th hour increments.

2. Additional Legal Services. Any and all legal work not related to the Superintendent Search or A-F accountability litigation and assigned by General Counsel or District shall be performed at our standard hourly rate without a cap.

3. Termination: You will have the right to **terminate** our representation **at any time**. In the event of any such termination, we will cooperate in all steps necessary to free us of any obligations to perform further, including the execution of any documents reasonably necessary to complete our withdrawal. The District will be responsible for our fees and expenses incurred to the date of termination under the terms of this agreement.

4. Conflict Issues: We have not detected any conflict between our firm and your interests. Further, we do not anticipate any conflict to arise in the future.

5. Miscellaneous: This letter agreement is governed by the laws of the State of Texas and is binding upon and inures to the benefit of both you and these firms and our respective heirs, legal representatives, successors, and assigns. This letter agreement constitutes the entire agreement between us with respect to matters involving the engagement of our firms and the payment of fees in connection with this engagement. Since the outcome of litigation or other legal matters is subject to the vagaries and risks inherent in the litigation or legal process, it is understood that we have made no promises or guarantees to you concerning any outcomes as a result of our representation. Nothing in this letter shall be construed as such a promise or guarantee.

[Signature Page Follows This Page]

GRAND PRAIRIE INDEPENDENT SCHOOL
DISTRICT

O'HANLON, DEMERATH & CASTILLO

Emily Liles
Board President



Nick Maddox
Shareholder

Grand Prairie ISD Board of Trustees

CREATE.
EMPOWER.
LEAD.

Information

Action

Consent

Topic: Authorization for Superintendent to hire contractual personnel until September 6, 2024

Submitted by: Linda Ellis, Superintendent of Schools

Approved for Transmittal:



Board Meeting Date: 2/15/2024

Recommendation:

Under Board Policy DC (Local), the Board delegates to the Superintendent final authority to hire certain Chapter 21 employees from February 16, 2024 – September 6, 2024.

Rationale:

Approval of this action agenda item will authorize the Superintendent to hire employees from February 16, 2024, until September 6, 2024, under (1) Chapter 21 teacher contracts and (2) Chapter 21 administrator contracts on a Pay Grade 5 or below. Due to the shortage of educators across the country, delegating the authority of the Superintendent to approve, offer, and sign contracts on behalf of the district for the specifically listed employees will lower the risk of losing qualified candidates, who would otherwise have to wait until the next Board meeting before being offered a position. Additionally, new employees hired under Chapter 21 teacher contracts and Chapter 21 administrator contracts (on a Pay Grade 5 or below) can start working over the summer to prepare for the upcoming school year. The Board will retain authority to hire administrators under a Chapter 21 contract on a Pay Grade 6 and above.

Budget Information:

Board Policy Reference and Compliance:

DC (LOCAL)

Grand Prairie ISD Board of Trustees

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Information

Action

Consent

Topic: School Consolidation for 2024-2025: Choice/Programs Update and Facility Planning

Submitted by: Linda Ellis, Superintendent

Approved for Transmittal:



Board Meeting Date: 2/15/2024

Recommendation:

After a thorough evaluation of our district's enrollment and projections, financial goals, and staffing challenges, Administration is making the following recommendations for the Board's approval for the 2024-2025 school year:

- Consolidate two small, single gender middle schools, Young Women's Leadership Academy and Young Men's Leadership Academy, to form Bill Arnold Middle School, which will have a leadership focus
- Transition early education students from Bonham EES and Crockett EES to their home campuses
- Relocate the School for the Highly Gifted, Grand Prairie Collegiate Institute and YWLA (grades 11 and 12) to John F. Kennedy
- Establish a comprehensive Family Service Center at Bonham

Rationale:

Schools stand at the heart of the community, nurturing the growth and development of students in Grand Prairie ISD. Therefore, any changes to our school system, especially consolidation, are approached with deep consideration and care. After a thorough evaluation of our district's enrollment trends and projections, financial goals, and staffing challenges, a difficult but promising course of action emerged to present to the Board for consideration.

Throughout the evaluation process, several critical factors were considered: student success, fiscal responsibility, building capacity/efficiency, and declining enrollment.

Budget Information:

Board Policy Reference and Compliance:

BA (LEGAL) and (LOCAL)

Grand Prairie ISD Board of Trustees

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Information

Action

Consent

Topic: Resolution for Pay during Emergency Weather Closure

Submitted by: Linda Ellis, Superintendent of Schools

Approved for Transmittal: *Judith*

Board Meeting Date: 2/15/2024

Recommendation:

The Administration recommends that the Board consider approval of the resolution for pay during the emergency weather closure on Tuesday, January 16, 2024.

Rationale:

The Board believes that paying employees for days that will not be made up serves a public purpose.

Budget Information:

Board Policy Reference and Compliance:

DEA(LOCAL)

**RESOLUTION OF THE BOARD OF TRUSTEES OF
GRAND PRAIRIE INDEPENDENT SCHOOL DISTRICT**

WHEREAS, the Board of Trustees (the “Board”) of the Grand Prairie Independent School District (the “District”) is authorized by Texas Education Code § 11.51 to govern and oversee the management of the public schools in the District; and

WHEREAS, the Dallas/Fort Worth area endured unusually cold temperatures beginning January 14, 2024, where temperatures would be well below freezing through January 16, 2024; and Administration assessed the expected weather on January 15, 2024, which indicated freezing temperatures were expected to persist into January 16, 2024; Administration determined the freezing temperatures caused a concern about the District’s ability to safely carry out normal school operations;

WHEREAS, neighboring districts’ announced their intention to cancel classes on Tuesday, January 16, 2024, which increased the potential number of District staff who would request a day off on January 16, 2024;

WHEREAS, with the expected freezing temperatures, the decision to close school facilities on January 16, 2024, was made due to the concern of the District’s ability to safely carry out normal school operations; and

WHEREAS, the public purpose for payment of employees for the workday missed is based on the concern for student and staff safety and the concern for the District to operate our schools in a normal fashion due to the freezing temperatures;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE GRAND PRAIRIE INDEPENDENT SCHOOL DISTRICT:

RESOLVED, the Board of Trustees finds that the public interest will be served by paying all employees, including full-time substitutes, who were idled due to the unexpected closure of the District due to bad weather for missed workdays on January 16, 2024, that will not be made up.

RESOLVED, the Board authorizes and directs the Superintendent to pay all employees, including full-time substitutes, for a regular duty day pursuant to Grand Prairie ISD Board Policy for the unexpected closure of the District due to bad weather, including those employees who were idle and not working those days that will not be made up.

RESOLVED, the Board authorizes and directs the Superintendent to pay employees who were required to work during the bad weather storm which caused an emergency closing as declared by a federal, state, or local official or the Board, at the rate of two times their regular hourly rate of pay for those hours only. The Superintendent shall approve payments and ensure that accurate time records are kept of actual hours worked during emergency closings.

RESOLVED, the Board of Trustees hereby (1) determines that these payments serve a public purpose, (2) retains sufficient control over the expenditures to ensure a public purpose is served, and (3) is confident the District will receive a return benefit.

RESOLVED, this resolution does not establish ongoing policy and Grand Prairie ISD is under no obligation to pay employees for any other days not worked.

PASSED AND APPROVED this 15th day of February 2024.

By: _____
Emily Liles, President of the Grand Prairie ISD Board of Trustees

Attest: _____
Amber Moffitt, Board Secretary

Grand Prairie ISD Board of Trustees

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Action

Consent

Topic: Athletic Facilities Upgrades

Submitted by: Joel Falcon, Chief of Operations

Approved for Transmittal: 

Board Meeting Date: 02/15/2024

Recommendation:

The Administration will update the Board of Trustees on the athletic upgrades at Grand Prairie High School and South Grand Prairie High School.

- Resurfacing of tennis courts at Grand Prairie High and South Grand Prairie High
- Replacement of existing turf at the Gopher Warrior Bowl

Rationale:

The Gopher Warrior Bowl's existing turf is 10 years old and is at the end of its serviceable life. The tennis courts at Grand Prairie High and South Grand Prairie High are worn and aging, and this presents safety concerns.

Budget Information:

Fund Balance

Board Policy Reference and Compliance:

CH (Legal)
CH (Local)

Grand Prairie ISD Board of Trustees

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Information

Action

Consent

Topic: Hector P. Garcia HVAC Replacement

Submitted by: Joel Falcon, Chief of Operations

Approved for Transmittal:



Board Meeting Date: 02/15/2024

Recommendation:

The Administration will update the Board of Trustees on the Hector P. Garcia HVAC replacement.

Rationale:

The current variable refrigerant flow system (HVAC) has been problematic and unreliable, and it continues to break down on a regular basis. We have been advised by two different mechanical engineering firms that this system needs to be replaced. The District recommends that the VRF system be replaced with a fluid cooler system.

Budget Information:

Fund Balance

Board Policy Reference and Compliance:

CH (Legal)

CH (Local)

Grand Prairie ISD Board of Trustees

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Information

Action

Consent

Topic: Physical Security Audit

Submitted by: Neal Sandlin, Chief of Security and Emergency Preparedness

Approved for Transmittal:



Board Meeting Date: 2/15/2024

Recommendation:

No recommendation; this is an information-only report to the Board of Trustees.

Rationale:

Update on the TEA Intruder Detection Audit as required

Budget Information:

N/A

Board Policy Reference and Compliance:

CK (LEGAL) and (LOCAL)

Grand Prairie ISD Board of Trustees

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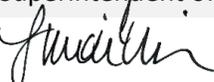
Action

Consent

Topic: Review of Board Agenda Calendar

Submitted by: Linda Ellis, Superintendent of Schools

Approved for Transmittal:



Board Meeting Date: 2/15/2024

Recommendation:

The Board Agenda Calendar is presented for your review for revisions or additions.

Rationale:

Budget Information:

N/A

Board Policy Reference and Compliance:

Grand Prairie ISD
 Board of Trustees
 AGENDA CALENDAR

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February 2024

Planning/ Evaluation	<ol style="list-style-type: none"> Attendance Zones Texas Academic Performance Report (TAPR) Public Hearing
Personnel	<ol style="list-style-type: none"> Administrator Contract Recommendations
Budget	
Team Development	
Policy	
Other	
District Events	<ol style="list-style-type: none"> Bad Weather Make-Up Day: February 19, 2024
Other Board Related Events	<ol style="list-style-type: none"> Soup's on for Love TASA/TASB Legislative Conference

Grand Prairie ISD
 Board of Trustees
 AGENDA CALENDAR

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March 2024

Planning/ Evaluation	
Personnel	<ol style="list-style-type: none"> 1. Non-Administrator Contract Recommendations and Proposed Non-renewals/ Terminations
Budget	
Team Development	
Policy	
Other	<ol style="list-style-type: none"> 1. Dolores C. Huerta and Cesar E. Chavez Day: March 25, 2024 2. Good Friday Holiday: March 29, 2024
District Events	<ol style="list-style-type: none"> 1. GPISD Experience 2. Texas Public Schools Week 3. Spring Break: March 11-March 15, 2024
Other Board Related Events	

Grand Prairie ISD
 Board of Trustees
 AGENDA CALENDAR

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April 2024

Planning/ Evaluation	
Personnel	<ol style="list-style-type: none"> 1. Administrator Contract Recommendations 2. Non-Administrator Contract Recommendations and Proposed Non-renewals; Terminations
Budget	
Team Development	
Policy	<ol style="list-style-type: none"> 1. Investment Policy and Strategy Review and Approval
Other	<ol style="list-style-type: none"> 1. Holiday/Bad Weather Make-Up Day: April 1, 2024
District Events	<ol style="list-style-type: none"> 1. Service Awards Banquet and Retiree Recognition
Other Board Related Events	<ol style="list-style-type: none"> 1. Announce Board Member Training Credits

Grand Prairie ISD
 Board of Trustees
 AGENDA CALENDAR

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May 2024

Planning/ Evaluation	
Personnel	
Budget	
Team Development	
Policy	
Other	<ol style="list-style-type: none"> 1. Canvass School Board Election (called meeting) 2. Cinco de Mayo: May 5, 2024 3. Memorial Day Holiday: May 27, 2024 4. Asian American and Pacific Islander Heritage Month
District Events	<ol style="list-style-type: none"> 1. GPISD Graduations
Other Board Related Events	<ol style="list-style-type: none"> 1. School Board Election

Grand Prairie ISD
 Board of Trustees
 AGENDA CALENDAR

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June 2024

Planning/ Evaluation	
Personnel	
Budget	
Team Development	<ol style="list-style-type: none"> 1. New Board Member Orientation
Policy	
Other	<ol style="list-style-type: none"> 1. Reorganization of Board 2. Juneteenth: June 19, 2024
District Events	
Other Board Related Events	<ol style="list-style-type: none"> 1. TASB Post-Legislative Conference 2. TASB Summer Leadership Institute

Grand Prairie ISD
 Board of Trustees
 AGENDA CALENDAR

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July 2024

Planning/ Evaluation	1. Approve Hazardous Bus Routes
Personnel	
Budget	1. Review Draft of Budget
Team Development	
Policy	
Other	
District Events	<ol style="list-style-type: none"> 1. Mandatory GPISD Closing 2. Independence Day Observed
Other Board Related Events	<ol style="list-style-type: none"> 1. Approve Board Participation in TASA/TASB Annual Convention 2. Approve Board Delegate and Alternate to TASB Delegate Assembly 3. Texas Institute for School Boards Center for Reformed School Systems Training (CRSS)

Grand Prairie ISD
 Board of Trustees
 AGENDA CALENDAR

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August 2024

Planning/ Evaluation	
Personnel	
Budget	<ol style="list-style-type: none"> 1. Public Hearing for New Fiscal Year Budget 2. Approval of New Fiscal Year Budget 3. Order Establishing Tax Rate and Levying/Assessing Ad Valorem Taxes 4. Budget Workshop 5. Final Budget Amendment for Current Year
Team Development	
Policy	<ol style="list-style-type: none"> 1. Student Code of Conduct
Other	
District Events	<ol style="list-style-type: none"> 1. Convocation 2. Summer Graduation 3. First Day of School
Other Board Related Events	<ol style="list-style-type: none"> 1. Virtual Summer School for Trustees 2. MASBA: September 14-16, 2024

Grand Prairie ISD
 Board of Trustees
 AGENDA CALENDAR

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September 2024

Planning/ Evaluation	
Personnel	
Budget	<ol style="list-style-type: none"> 1. Budget Amendment #1
Team Development	<ol style="list-style-type: none"> 1. Board Team of 8 Training/Annual Goal Setting
Policy	
Other	<ol style="list-style-type: none"> 1. National Hispanic Heritage Month
District Events	<ol style="list-style-type: none"> 1. Football season begins 2. Labor Day Holiday
Other Board Related Events	<ol style="list-style-type: none"> 1. TASA/TASB Convention

Grand Prairie ISD
Board of Trustees
AGENDA CALENDAR

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October 2024

Planning/ Evaluation	
Personnel	
Budget	
Team Development	
Policy	
Other	
District Events	<ol style="list-style-type: none">1. Indigenous Peoples' Day2. Education Foundation Golf Tournament
Other Board Related Events	

Grand Prairie ISD
Board of Trustees
AGENDA CALENDAR

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November 2024

Planning/ Evaluation	
Personnel	
Budget	
Team Development	
Policy	
Other	
District Events	1. Thanksgiving Break
Other Board Related Events	

Grand Prairie ISD
Board of Trustees
AGENDA CALENDAR

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December 2024

Planning/ Evaluation	
Personnel	
Budget	
Team Development	
Policy	
Other	
District Events	<ol style="list-style-type: none">1. YES Conference2. Winter Break
Other Board Related Events	

Grand Prairie ISD
Board of Trustees
AGENDA CALENDAR

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January 2025

Planning/ Evaluation	
Personnel	1. Evaluation of Superintendent/Superintendent's Contract
Budget	1. Approve Audit Report
Team Development	
Policy	
Other	1. Adoption of Election Order
District Events	1. Martin Luther King, Jr. Day: January 20, 2025
Other Board Related Events	1. School Board Recognition Month