

Contracting Entity (CE): Wichita Falls ISD

Fiscal Year Start Date (MM/YYYY): 07/2024

School Year: 2024/2025

Date: 03/25/2027

Net Cash Resources Current Assets (Excluding Inventories) - Current Liabilities	\$ 7,034,410.00
Six-Month Average Expenditures (Total Expenditures / operating months) x 6 months	-\$ 4,935,790.50
Excess Net Cash Resources (Excess Fund Balance)	\$ 2,098,619.50

Description of allowable expenditure(s) proposed to decrease excess net cash resources:

<u>Description of activity</u>	<u>Unit(s)</u>	<u>Estimated Cost</u>	<u>Time frame</u>
Freezer alarms	19	100,000.00	03/28/2026
2-door freezers	8	141,778.34	03/28/2026
McNiel cafeteria tables	40	150,000.00	03/28/2026
Food Service Delivery vans	2	150,000.00	03/28/2026
replace Crockett serving line	1	150,000.00	03/25/2027
replace Franklin serving line	1	155,000.00	03/25/2027
replace Zundy serving lines	2	220,000.00	03/25/2027
replace Zundy tables & chairs	70	200,000.00	03/25/2027
replace Milam serving line	1	160,000.00	03/25/2027
replace Hirschi tables	40	90,000.00	03/25/2027
replace Barwise tables	50	115,000.00	03/25/2027
combi smokers	2	120,000.00	03/25/2027
double combi oven	4	240,000.00	03/25/2027
TOTAL Must be greater than or equal to the Excess Net Cash Resources amount		\$ 1,991,778.34	

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Description of allowable expenditure(s) proposed to decrease excess net cash resources:

<u>Description of activity</u>	<u>Unit(s)</u>	<u>Estimated Cost</u>	<u>Time frame</u>
replace Rider walk-in cooler	1	55,000.00	03/25/2027
replace Rider walk-in freezer	1	60,000.00	03/25/2027
double door food warmer	1	30,000.00	03/25/2027
metal utility food carts	45	58,500.00	03/25/2027
TOTAL Must be greater than or equal to the Excess Net Cash Resources amount		\$ 203,500.00	

Please provide a short narrative explaining the following:

- **How the above expenses benefit the School Nutrition Program(s) and comply with procurement regulations.**
- **The processes that will be in place to prevent excess net cash resources from reoccurring in the future at all sites.**

notes: The first four items listed are from last year's TDA approved ENCR plan. Purchasing is still securing these items according to TDA guidelines.

How the above expenses benefit the School Nutrition Program(s) and comply with financial regulations.

The excess fund balance spending plan replaces older equipment and updates our serving lines at elementary schools in order to provide more efficient service allowing students more time to enjoy their meals. Freezer and cooler upgrades allow our kitchen staff quicker access to items. Cafeteria tables and chairs at Zundy, Barwise, and Hirschi listed on this plan are not a shared cost as they are only used by child nutrition therefore, they will be paid for by child nutrition.

Preventing excess funds in the future is ongoing as we continue to rapidly replace all of our older equipment. Our inflationary numbers are now accurate and each year we reduce our excess cash resources.

Lisa Lonsdale

Signature of Representative Authorized in TX-UNPS

03/05/2026

Date

Lisa Lonsdale

Printed Name of Representative Authorized in TX-UNPS

03/05/2026

Alexandra Molina

Reviewed by TDA. CE must still procure
as required by 2 CFR 200.320.

03/10/26

Date