

**Notice of Regular Monthly Meeting
Board of Trustees
Dew Independent School District
Thursday, March 22, 2018**

A Regular Monthly Meeting of the Board of Trustees will be held on Thursday, March 22, 2018, beginning at 6:00 PM, in the Dew ISD Board Room, 606 CR 481, Teague, Texas 75860.

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

1. Call to order and Pledge of Allegiance
2. Establish a quorum
3. Public comments
4. Recognition of visitors
5. Superintendent's report
 - 5.a. Enrollment and attendance report 3
 - 5.b. General School information
6. REVIEW DISCUSSION AND POSSIBLE ACTION
 - 6.a. Consent agenda
 - 6.a.I. Approve Board Minutes from February 22, 2018 meeting 4
 - 6.a.II. Monthly financial report 6
 - 6.a.III. Approval of bills 27
 - 6.a.IV. Quarterly Investment Report 32
 - 6.b. Discussion and Possible Action
 - 6.b.I. First reading TASB Policy Update 110.
 - 6.b.II. Discuss/Consider employment of Karl Kacir, CPA as outside auditing firm for fiscal year 2017-2018 33
 - 6.b.III. Discuss/Consider proposed three year shared services agreement for school districts currently engaged as partners in Bi-County Coop. 41
 - 6.b.IV. Discuss findings from School Safety Survey 59
7. CLOSED SESSION
 - 7.a. Called for the purposes permitted by the Texas Open Meetings Act. Texas Government Code, Section 51.074, Personnel Matters (Appointment, Employment, Resignations, Evaluations, Reassignments, Duties, Discipline, Dismissal or Complaint): and/or property.
8. Reconvene in open session
9. Board Discussion
 - 9.a. Matters of interest to Dew ISD
10. FUTURE BOARD ITEMS
 - 10.a. April Board meeting date
11. Adjourn

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. [See TASB Policy BEC(LEGAL)]

This notice was posted in compliance with the Texas Open Meetings Act on

For the Board of Trustees

Dew ISD Enrollment and Attendance

	16-17	17-18	Attendance	Transfer
PK	12	10	94.92%	
K	20	17	93.86%	
1	21	17	96.00%	
2	19	21	95.18%	
3	19	18	94.75%	
4	17	19	95.89%	
5	16	18	96.17%	
6	12	18	96.41%	
7	13	10	94.76%	
8	12	12	95.83%	
TOTAL	161	160	95.44%	

Transfers by District

Teague	
Buffalo	
Fairfield	
Other	

Minutes School Board Meeting-Feb. 22, 2018

1. Meeting was called to order at 7:15 pm by David Fowler, followed by the pledge of allegiance.
2. Board members present were David Fowler, Laurie Lane, Lisa Webb and Carl Clark. Members absent were Eric Simpson, Kim Massey, and Chuck Lopez. Faculty/Staff present were Darrell Evans and Nolan Glass.
3. There were no public comments.
4. There were no visitors present.
5. Superintendent's report was given. Sanitization of the school due to flu and illness was discussed. Discussion was also held on the school safety plan. The "I Love You Guys" protocol was reviewed. Mr. Evans also announced that a safety survey for stakeholders will be posted on our website and Facebook. Also, the recent cafeteria inspection was reviewed.
6. Motion was made by Laurie Lane and seconded by Lisa Webb to approve the consent agenda. Motion carried.
7. Discussion was held on interim Budget Amendments. Motion was made by Lisa Webb and seconded by Laurie Lane to approve the amendments. Motion carried.
8. Discussion was held on replacing the HVAC for dressing rooms in the gymnasium. The lowest bid was from Bob Stone for \$9235.00. Motion was made by Laurie Lane and seconded by Carl Clark to accept the lowest bid from Bob Stone to replace the unit. Motion carried.
9. Discussion was held on the 2018-2019 Dew ISD Calendar. Motion was made by Carl Clark and seconded by Laurie Lane to approve the calendar.

10. There was no closed session.

11. Discussion was held on future matters of interest to DEW ISD. The teachers written assignment to help with the Staar Testing was explained.

12. Motion was made by Laurie Lane and seconded by Lisa Webb to adjourn the meeting at 8:00 pm. Motion carried.

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - REVENUE CONTROL ACCOUNTS					
5700 - REV FROM LOCAL & INTERM SOURCE					
5710 - LOCAL REAL-PERS PROPERTY TAXES	1,619,766.00	-819,632.77	-1,576,350.75	43,415.25	97.32%
5730 - TUITION & FEES FROM PATRONS	9,500.00	-2,828.00	-11,049.00	-1,549.00	116.31%
5740 - TRANS FROM WITHIN STATE	62,500.00	-11,779.87	-110,270.29	-47,770.29	176.43%
5750 - ENTERPRISING ACTIVITIES	.00	.00	-1,156.00	-1,156.00	.00%
5760 - OTHER REV FM LOCAL SOURCE	600.00	.00	-406.63	193.37	67.77%
Total REV FROM LOCAL & INTERM SOURCE	1,692,366.00	-834,240.64	-1,699,232.67	-6,866.67	100.41%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	166,634.00	.00	-235,195.00	-68,561.00	141.14%
5820 - STATE PROGRAM REVENUES - TEA	500.00	.00	.00	500.00	.00%
5830 - STATE REV FM SOT GOVT AGE:OTHR	83,819.00	-7,035.50	-42,094.02	41,724.98	50.22%
Total STATE PROGRAM REVENUES	250,953.00	-7,035.50	-277,289.02	-26,336.02	110.49%
5900 - FEDERAL PROGRAM REVENUES					
5930 - VOC EDUCATION-NON FOUNDATION	.00	-793.31	-3,959.62	-3,959.62	.00%
Total FEDERAL PROGRAM REVENUES	.00	-793.31	-3,959.62	-3,959.62	.00%
Total Revenue Local-State-Federal	1,943,319.00	-842,069.45	-1,980,481.31	-37,162.31	101.91%

Fund 199 / 8 GENERAL/LOCAL FUND

As of February

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-910,330.00	.00	538,854.32	90,925.27	-371,475.68	59.19%
6200 - PURCHASE & CONTRACTED SVS	-17,500.00	.00	8,619.22	1,282.28	-8,880.78	49.25%
6300 - SUPPLIES AND MATERIALS	-22,430.00	516.02	6,239.82	1,321.87	-15,674.16	27.82%
6400 - OTHER OPERATING COSTS	-5,500.00	.00	2,876.13	94.64	-2,623.87	52.29%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-500.00	.00	139.99	.00	-360.01	28.00%
Total Function11 INSTRUCTION	-956,260.00	516.02	556,729.48	93,624.06	-399,014.50	58.22%
12 - LIBRARY/MEDIA SERVICES						
6100 - PAYROLL COSTS	-42,587.00	.00	25,855.09	4,312.12	-16,731.91	60.71%
6200 - PURCHASE & CONTRACTED SVS	-2,200.00	.00	1,084.00	1,084.00	-1,116.00	49.27%
6300 - SUPPLIES AND MATERIALS	-2,300.00	.00	1,841.96	318.71	-458.04	80.09%
6400 - OTHER OPERATING COSTS	-300.00	.00	271.30	.00	-28.70	90.43%
Total Function12 LIBRARY/MEDIA SERVICES	-47,387.00	.00	29,052.35	5,714.83	-18,334.65	61.31%
13 - STAFF/CURRICULUM DEVELOPMENT						
6200 - PURCHASE & CONTRACTED SVS	-2,000.00	345.00	175.00	30.00	-1,480.00	8.75%
Total Function13 STAFF/CURRICULUM	-2,000.00	345.00	175.00	30.00	-1,480.00	8.75%
21 - INSTRUCTIONAL ADMINISTRATION						
6100 - PAYROLL COSTS	.00	.00	.00	.00	.00	.00%
Total Function21 INSTRUCTIONAL	.00	.00	.00	.00	.00	.00%
31 - GUIDANCE/COUNSELING SERVICES						
6100 - PAYROLL COSTS	-61,778.00	.00	35,943.69	6,176.57	-25,834.31	58.18%
6300 - SUPPLIES AND MATERIALS	-500.00	.00	270.74	16.49	-229.26	54.15%
Total Function31 GUIDANCE/COUNSELING	-62,278.00	.00	36,214.43	6,193.06	-26,063.57	58.15%
33 - HEALTH SERVICES						
6300 - SUPPLIES AND MATERIALS	-500.00	.00	334.45	167.10	-165.55	66.89%
Total Function33 HEALTH SERVICES	-500.00	.00	334.45	167.10	-165.55	66.89%
34 - PUPIL TRANSPORTATION - REGULAR						
6100 - PAYROLL COSTS	-25,906.00	.00	20,107.94	3,587.28	-5,798.06	77.62%
6200 - PURCHASE & CONTRACTED SVS	-7,500.00	.00	5,373.23	2,196.00	-2,126.77	71.64%
6300 - SUPPLIES AND MATERIALS	-15,000.00	.00	8,786.33	1,970.09	-6,213.67	58.58%
6400 - OTHER OPERATING COSTS	-2,330.00	.00	1,635.61	.00	-694.39	70.20%
Total Function34 PUPIL TRANSPORTATION -	-50,736.00	.00	35,903.11	7,753.37	-14,832.89	70.76%
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-17,989.00	.00	13,921.39	900.36	-4,067.61	77.39%
6200 - PURCHASE & CONTRACTED SVS	-1,600.00	.00	983.89	.00	-616.11	61.49%
6300 - SUPPLIES AND MATERIALS	-3,000.00	515.80	977.10	107.60	-1,507.10	32.57%
6400 - OTHER OPERATING COSTS	-7,250.00	.00	5,850.78	250.00	-1,399.22	80.70%
Total Function36 CO-CURRICULAR ACTIVITIES	-29,839.00	515.80	21,733.16	1,257.96	-7,590.04	72.83%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-201,825.00	.00	101,198.77	17,015.58	-100,626.23	50.14%
6200 - PURCHASE & CONTRACTED SVS	-83,600.00	.00	56,473.50	2,040.00	-27,126.50	67.55%
6300 - SUPPLIES AND MATERIALS	-1,750.00	8.45	949.94	292.59	-791.61	54.28%
6400 - OTHER OPERATING COSTS	-20,170.00	.00	14,496.72	1,191.85	-5,673.28	71.87%
Total Function41 GENERAL ADMINISTRATION	-307,345.00	8.45	173,118.93	20,540.02	-134,217.62	56.33%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-144,029.00	.00	74,156.90	12,028.27	-69,872.10	51.49%
6200 - PURCHASE & CONTRACTED SVS	-190,500.00	.00	97,795.33	13,752.37	-92,704.67	51.34%
6300 - SUPPLIES AND MATERIALS	-13,500.00	696.92	9,722.29	1,057.71	-3,080.79	72.02%
6400 - OTHER OPERATING COSTS	-17,217.00	.00	14,401.93	.00	-2,815.07	83.65%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
51 - PLANT MAINTENANCE & OPERATION						
6600 - CPTL OUTLY LAND BLDG & EQUIP	-6,750.00	.00	6,525.51	10.76	-224.49	96.67%
Total Function51 PLANT MAINTENANCE &	-371,996.00	696.92	202,601.96	26,849.11	-168,697.12	54.46%
52 - SECURITY & MONITORING SERVICES						
6200 - PURCHASE & CONTRACTED SVS	-500.00	.00	495.00	.00	-5.00	99.00%
Total Function52 SECURITY & MONITORING	-500.00	.00	495.00	.00	-5.00	99.00%
53 - DATA PROCESSING SERVICES						
6100 - PAYROLL COSTS	.00	.00	.00	.00	.00	.00%
6200 - PURCHASE & CONTRACTED SVS	-40,000.00	.00	35,606.00	.00	-4,394.00	89.02%
Total Function53 DATA PROCESSING	-40,000.00	.00	35,606.00	.00	-4,394.00	89.02%
91 - RECAPTURE PAYMENTS						
6200 - PURCHASE & CONTRACTED SVS	-191,301.00	.00	27,329.00	27,329.00	-163,972.00	14.29%
Total Function91 RECAPTURE PAYMENTS	-191,301.00	.00	27,329.00	27,329.00	-163,972.00	14.29%
93 - PMTS TO FISCAL AGENTS/SSA						
6400 - OTHER OPERATING COSTS	-21,000.00	.00	23,010.00	6,570.00	2,010.00	109.57%
Total Function93 PMTS TO FISCAL	-21,000.00	.00	23,010.00	6,570.00	2,010.00	109.57%
99 - TAX APPRAISAL						
6200 - PURCHASE & CONTRACTED SVS	-58,000.00	.00	41,952.81	14,163.19	-16,047.19	72.33%
Total Function99 TAX APPRAISAL	-58,000.00	.00	41,952.81	14,163.19	-16,047.19	72.33%
8000 - OTHER USES ACCOUNTS						
00 - FLOW THROUGH OUT						
8900 - OBJECT GROUP DESCRIPTION	-55,000.00	.00	.00	.00	-55,000.00	-.00%
Total Function00 FLOW THROUGH OUT	-55,000.00	.00	.00	.00	-55,000.00	-.00%
Total Expenditures	-2,194,142.00	2,082.19	1,184,255.68	210,191.70	-1,007,804.13	53.97%

Board Report
Comparison of Revenue to Budget
Dew ISD
As of February

Fund 211 / 8 TITLE 1

	<u>Estimated Revenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
5000 - REVENUE CONTROL ACCOUNTS					
5900 - FEDERAL PROGRAM REVENUES					
5920 - FEDERAL REVENUE DIST BY TEA	27,943.00	.00	-11,115.62	16,827.38	39.78%
Total FEDERAL PROGRAM REVENUES	27,943.00	.00	-11,115.62	16,827.38	39.78%
Total Revenue Local-State-Federal	27,943.00	.00	-11,115.62	16,827.38	39.78%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-35,593.00	.00	23,476.43	4,063.03	-12,116.57	65.96%
6200 - PURCHASE & CONTRACTED SVS	-1,524.00	.00	1,774.00	250.00	250.00	116.40%
6300 - SUPPLIES AND MATERIALS	-100.00	.00	.00	.00	-100.00	-.00%
Total Function11 INSTRUCTION	-37,217.00	.00	25,250.43	4,313.03	-11,966.57	67.85%
Total Expenditures	-37,217.00	.00	25,250.43	4,313.03	-11,966.57	67.85%

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - REVENUE CONTROL ACCOUNTS					
5700 - REV FROM LOCAL & INTERM SOURCE					
5740 - TRANS FROM WITHIN STATE	.00	.00	-40.35	-40.35	.00%
5750 - ENTERPRISING ACTIVITIES	17,700.00	-2,359.57	-12,658.17	5,041.83	71.52%
Total REV FROM LOCAL & INTERM SOURCE	17,700.00	-2,359.57	-12,698.52	5,001.48	71.74%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES - TEA	300.00	.00	-4.91	295.09	1.64%
5830 - STATE REV FM SOT GOVT AGE:OTHR	3,519.00	-293.22	-1,759.32	1,759.68	49.99%
Total STATE PROGRAM REVENUES	3,819.00	-293.22	-1,764.23	2,054.77	46.20%
5900 - FEDERAL PROGRAM REVENUES					
5920 - FEDERAL REVENUE DIST BY TEA	38,000.00	-4,933.03	-20,971.88	17,028.12	55.19%
Total FEDERAL PROGRAM REVENUES	38,000.00	-4,933.03	-20,971.88	17,028.12	55.19%
7000 - OTHER RESOURCES					
7900 - OBJECT GROUP DESCRIPTION					
7910 - OBJECT GROUP DESCRIPTION	55,000.00	.00	.00	55,000.00	.00%
Total OBJECT GROUP DESCRIPTION	55,000.00	.00	.00	55,000.00	.00%
Total Revenue Local-State-Federal	114,519.00	-7,585.82	-35,434.63	79,084.37	30.94%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-52,010.00	.00	33,024.90	5,619.90	-18,985.10	63.50%
6200 - PURCHASE & CONTRACTED SVS	-4,500.00	.00	1,129.48	.00	-3,370.52	25.10%
6300 - SUPPLIES AND MATERIALS	-56,000.00	.00	24,019.83	5,474.40	-31,980.17	42.89%
Total Function35 FOOD SERVICES	-112,510.00	.00	58,174.21	11,094.30	-54,335.79	51.71%
Total Expenditures	-112,510.00	.00	58,174.21	11,094.30	-54,335.79	51.71%

Board Report
Comparison of Revenue to Budget
Dew ISD
As of February

Fund 255 / 8 TITLE 2 PART A

	<u>Estimated Revenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
5000 - REVENUE CONTROL ACCOUNTS					
5900 - FEDERAL PROGRAM REVENUES					
5920 - FEDERAL REVENUE DIST BY TEA	4,601.00	.00	-2,538.00	2,063.00	55.16%
Total FEDERAL PROGRAM REVENUES	4,601.00	.00	-2,538.00	2,063.00	55.16%
Total Revenue Local-State-Federal	4,601.00	.00	-2,538.00	2,063.00	55.16%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	.00	.00	.00	.00	.00	.00%
6200 - PURCHASE & CONTRACTED SVS	-4,212.00	.00	2,538.00	.00	-1,674.00	60.26%
6300 - SUPPLIES AND MATERIALS	-389.00	.00	109.95	109.95	-279.05	28.26%
Total Function11 INSTRUCTION	-4,601.00	.00	2,647.95	109.95	-1,953.05	57.55%
Total Expenditures	-4,601.00	.00	2,647.95	109.95	-1,953.05	57.55%

Board Report
Comparison of Revenue to Budget
Dew ISD
As of February

Fund 270 / 8 REAP GRANT

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - REVENUE CONTROL ACCOUNTS					
5800 - STATE PROGRAM REVENUES					
5830 - STATE REV FM SOT GOVT AGE:OTHR	.00	.00	.00	.00	.00%
Total STATE PROGRAM REVENUES	.00	.00	.00	.00	.00%
5900 - FEDERAL PROGRAM REVENUES					
5930 - VOC EDUCATION-NON FOUNDATION	23,943.58	.00	.00	23,943.58	.00%
Total FEDERAL PROGRAM REVENUES	23,943.58	.00	.00	23,943.58	.00%
Total Revenue Local-State-Federal	23,943.58	.00	.00	23,943.58	.00%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-18,952.00	.00	.00	.00	-18,952.00	-.00%
6200 - PURCHASE & CONTRACTED SVS	2,956.00	.00	5,037.00	.00	7,993.00	170.40%
6300 - SUPPLIES AND MATERIALS	-5,447.58	67.00	855.75	134.73	-4,524.83	15.71%
Total Function11 INSTRUCTION	-21,443.58	67.00	5,892.75	134.73	-15,483.83	27.48%
12 - LIBRARY/MEDIA SERVICES						
6300 - SUPPLIES AND MATERIALS	.00	.00	624.00	.00	624.00	.00%
Total Function12 LIBRARY/MEDIA SERVICES	.00	.00	624.00	.00	624.00	.00%
13 - STAFF/CURRICULUM DEVELOPMENT						
6200 - PURCHASE & CONTRACTED SVS	.00	.00	.00	.00	.00	.00%
6400 - OTHER OPERATING COSTS	-2,500.00	.00	2,412.25	1,282.13	-87.75	96.49%
Total Function13 STAFF/CURRICULUM	-2,500.00	.00	2,412.25	1,282.13	-87.75	96.49%
Total Expenditures	-23,943.58	67.00	8,929.00	1,416.86	-14,947.58	37.29%

Board Report
Comparison of Revenue to Budget
Dew ISD
As of February

Fund 289 / 8 LEP SUMMER SCHOOL

	<u>Estimated Revenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
5000 - REVENUE CONTROL ACCOUNTS					
5900 - FEDERAL PROGRAM REVENUES					
5920 - FEDERAL REVENUE DIST BY TEA	10,000.00	.00	-1,250.00	8,750.00	12.50%
Total FEDERAL PROGRAM REVENUES	10,000.00	.00	-1,250.00	8,750.00	12.50%
Total Revenue Local-State-Federal	10,000.00	.00	-1,250.00	8,750.00	12.50%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-8,750.00	.00	.00	.00	-8,750.00	-.00%
6200 - PURCHASE & CONTRACTED SVS	-1,250.00	.00	1,250.00	.00	.00	100.00%
Total Function11 INSTRUCTION	-10,000.00	.00	1,250.00	.00	-8,750.00	12.50%
Total Expenditures	-10,000.00	.00	1,250.00	.00	-8,750.00	12.50%

Comparison of Revenue to Budget

Dew ISD

Fund 410 / 8 TEA TEXTBOOK REIMBURSEMENTS

As of February

	<u>Estimated Revenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
5000 - REVENUE CONTROL ACCOUNTS					
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES - TEA	48,685.80	-5,475.77	-11,599.76	37,086.04	23.83%
Total STATE PROGRAM REVENUES	48,685.80	-5,475.77	-11,599.76	37,086.04	23.83%
Total Revenue Local-State-Federal	48,685.80	-5,475.77	-11,599.76	37,086.04	23.83%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
11 - INSTRUCTION						
6300 - SUPPLIES AND MATERIALS	-48,685.80	.00	10,220.80	2,308.70	-38,465.00	20.99%
Total Function11 INSTRUCTION	-48,685.80	.00	10,220.80	2,308.70	-38,465.00	20.99%
Total Expenditures	-48,685.80	.00	10,220.80	2,308.70	-38,465.00	20.99%

Fund 429 / 8 STATE FUNDED SPECIAL REVENUE

As of February

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - REVENUE CONTROL ACCOUNTS					
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES - TEA	.00	.00	.00	.00	.00%
5830 - STATE REV FM SOT GOVT AGE:OTHR	.00	.00	.00	.00	.00%
Total STATE PROGRAM REVENUES	.00	.00	.00	.00	.00%
Total Revenue Local-State-Federal	.00	.00	.00	.00	.00%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	.00	.00	.00	.00	.00	.00%
Total Function11 INSTRUCTION	.00	.00	.00	.00	.00	.00%
Total Expenditures	.00	.00	.00	.00	.00	.00%

	<u>Estimated Revenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
5000 - REVENUE CONTROL ACCOUNTS					
5700 - REV FROM LOCAL & INTERM SOURCE					
5710 - LOCAL REAL-PERS PROPERTY TAXES	334,017.00	-170,246.48	-328,840.72	5,176.28	98.45%
5740 - TRANS FROM WITHIN STATE	.00	.00	.00	.00	.00%
Total REV FROM LOCAL & INTERM SOURCE	334,017.00	-170,246.48	-328,840.72	5,176.28	98.45%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES - TEA	3,896.00	.00	-3,550.00	346.00	91.12%
Total STATE PROGRAM REVENUES	3,896.00	.00	-3,550.00	346.00	91.12%
Total Revenue Local-State-Federal	337,913.00	-170,246.48	-332,390.72	5,522.28	98.37%

Comparison of Expenditures and Encumbrances to Budget

Dew ISD

Fund 599 / 8 DEBT SERVICE FUND

As of February

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
71 - DEBT SERVICE						
6500 - DEBT SERVICE	-325,517.00	.00	325,516.71	.00	-.29	100.00%
Total Function 71 DEBT SERVICE	-325,517.00	.00	325,516.71	.00	-.29	100.00%
Total Expenditures	-325,517.00	.00	325,516.71	.00	-.29	100.00%

Fund 699 / 8 BUILDING FUND

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - REVENUE CONTROL ACCOUNTS					
5700 - REV FROM LOCAL & INTERM SOURCE					
5740 - TRANS FROM WITHIN STATE	.00	.00	-24.24	-24.24	.00%
Total REV FROM LOCAL & INTERM SOURCE	.00	.00	-24.24	-24.24	.00%
7000 - OTHER RESOURCES					
7900 - OBJECT GROUP DESCRIPTION					
7910 - OBJECT GROUP DESCRIPTION	.00	.00	.00	.00	.00%
Total OBJECT GROUP DESCRIPTION	.00	.00	.00	.00	.00%
Total Revenue Local-State-Federal	.00	.00	-24.24	-24.24	.00%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURE/EXPENSE CONT ACCT						
81 - FACILITIES ACQUIST & CONSTRUCT						
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	.00	.00	.00	.00%
Total Function81 FACILITIES ACQUIST &	.00	.00	.00	.00	.00	.00%
8000 - OTHER USES ACCOUNTS						
00 - FLOW THROUGH OUT						
8900 - OBJECT GROUP DESCRIPTION	.00	.00	.00	.00	.00	.00%
Total Function00 FLOW THROUGH OUT	.00	.00	.00	.00	.00	.00%
Total Expenditures	.00	.00	.00	.00	.00	.00%

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
001167	02-14-2018	Timber Lodge Ranch	008549	031118	461-00-2190.08-000-800000	*th grade class trip	1,512.00	N
005631	02-09-2018	ATPE	DEDCH		163-00-2159.00-104-800000	FEB DED MISCELLANEOUS DEDU	17.50	N
005632	02-09-2018	FBS ADMINISTRATORS,	DEDCH		163-00-2153.00-011-800000	FEB DED LIFE INSURANCE	82.50	N
			DEDCH		163-00-2153.00-012-800000	FEB DED HEALTH INSURANCE	529.29	N
			DEDCH		163-00-2153.00-013-800000	FEB DED LIFE INSURANCE	24.30	N
			DEDCH		163-00-2153.00-014-800000	FEB DED LIFE INSURANCE	532.10	N
			DEDCH		163-00-2153.00-015-800000	FEB DED LIFE INSURANCE	250.56	N
			DEDCH		163-00-2153.00-016-800000	FEB DED HEALTH INSURANCE	131.25	N
			DEDCH		163-00-2153.00-018-800000	FEB DED LIFE INSURANCE	3.60	N
			DEDCH		163-00-2153.00-019-800000	FEB DED LIFE INSURANCE	71.60	N
			DEDCH		163-00-2153.00-023-800000	FEB DED HEALTH INSURANCE	25.00	N
			DEDCH		163-00-2153.00-024-800000	FEB DED HEALTH INSURANCE	165.20	N
			DEDCH		163-00-2153.00-027-800000	FEB DED HEALTH INSURANCE	21.50	N
			DEDCH		163-00-2153.00-111-800000	FEB DED HEALTH INSURANCE	81.30	N
			DEDCH		163-00-2153.00-112-800000	FEB DED HEALTH INSURANCE	50.00	N
			DEDCH		163-00-2159.00-008-800000	FEB DED MISCELLANEOUS DEDU	11.95	N
			DEDCH		163-00-2159.00-025-800000	FEB DED MISCELLANEOUS DEDU	30.90	N
			DEDCH		163-00-2159.00-116-800000	FEB DED MISCELLANEOUS DEDU	525.00	N
			DEDCH		163-00-2159.00-118-800000	FEB DED MISCELLANEOUS DEDU	72.00	N
					Totals for Check 005632		2,608.05	
005633	02-09-2018	THE OMNI GROUP	DEDCH		163-00-2159.00-032-800000	FEB DED MISCELLANEOUS DEDU	590.00	N
			DEDCH		163-00-2159.00-033-800000	FEB DED ROTH ANNUITY	458.00	N
					Totals for Check 005633		1,048.00	
005634	02-09-2018	TEXAS STATE TEACHER	DEDCH		163-00-2159.00-005-800000	FEB DED TSTA DUES	52.80	N
990209	02-06-2018	INTERNAL REVENUE SE	008526		163-00-2151.00-000-800000	FEDERAL WITHHOLDING - FEBRU	5,533.33	N
			008526		163-00-2152.01-000-800000	EMPLR FICA / MEDI - FEBRUARY	1,462.75	N
			008526		163-00-2152.02-000-800000	EMPLOYEE FICA / MEDI - FEB	1,462.75	N
					Totals for Check 990209		8,458.83	
990209	02-06-2018	TEACHER RETIREMENT	008525		163-00-2153.00-020-800000	TRS Active Care - January	3,448.00	N
			008525		163-00-2153.00-021-800000	TRS Active Care - January	4,266.00	N
			008525		163-00-2153.00-028-800000	TRS Active Care - January	3,126.00	N
			008525		163-00-2153.00-114-800000	TRS Active Care - January	514.82	N
	02-27-2018	TEACHER RETIREMENT	008586		163-00-2155.00-000-800000	TRS February TEXNET	7,909.90	N
			008586		163-00-2155.00-000-800000	TRS February TEXNET	645.54	N
			008586		163-00-2155.01-000-800000	TRS February TEXNET	280.14	N
			008586		163-00-2155.02-000-800000	TRS February TEXNET	691.75	N
			008586		163-00-2155.03-000-800000	TRS February TEXNET	51.50	N
			008586		163-00-2155.04-000-800000	TRS February TEXNET	744.94	N
			008586		163-00-2155.08-000-800000	TRS February TEXNET	1,388.30	N
					Totals for Check 990209		23,066.89	
990215	02-15-2018	TEXAS EDUCATION AGE	008587		199-91-6224.00-999-899000	RECAPTURE PAYMENT	27,329.00	N
			008587		199-91-6224.00-999-899000	WRONG BANK	-27,329.00	N
			008587		199-91-6224.00-999-899000	RECAPTURE PAYMENT	27,329.00	N
					Totals for Check 990215		27,329.00	
					Total For District Written Checks		64,093.07	

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
015988	02-01-2018	Carrie Cromeens	008523	Dew ISD	199-41-6499.01-702-899000	Vests-Sxschool Board	420.00	N
			008523	Dew ISD	199-41-6499.01-702-899000	CHECK ALTERED	-420.00	N
Totals for Check 015988							.00	
015989	02-01-2018	ESC REGION 12	008524	076064	199-13-6239.00-101-811000	McKay-Math/Geometry	15.00	N
			008521	076130	211-11-6239.00-101-824000	DMAC (TAG)	250.00	N
Totals for Check 015989							265.00	
015990	02-01-2018	FLOWERS BAKING CO O	008516	1074974636	240-35-6341.00-101-899000	Bread	15.64	N
015991	02-01-2018	FOLLETT EDUCATION S	000827	1296695	199-12-6249.00-101-811000	Library Software System	1,084.00	N
015992	02-01-2018	FREESTONE-NAVARRO	008519	February 2018	199-93-6492.00-999-823000	Special Ed Program	3,285.00	N
015993	02-01-2018	MSB	008522	84977	199-00-5931.00-000-800000	Shars Medicaide Admin	5.55	N
			008522	85429	199-00-5931.00-000-800000	Shars Medicaide admin	23.90	N
Totals for Check 015993							29.45	
015994	02-01-2018	PERFECTION LEARNING	000825	943392	410-11-6321.00-000-800000	STAAR Supplemental/shipping	73.95	N
015995	02-01-2018	SHEREE WOOD	008517	20180129	199-11-6399.15-101-811000	Reimburse-classroom	52.94	N
			008517	20180129	199-11-6497.AS-101-811000	Reimburse-supplies	5.58	N
Totals for Check 015995							58.52	
015996	02-01-2018	SOUTH FREESTONE CO	008518	2442 acct#	199-51-6259.00-101-899000	Water 12/18 to 01/15	311.26	N
015997	02-01-2018	TRIUMPH LEARNING LL	000823	IR086011	410-11-6321.00-000-800000	STAAR Supplemental/Shipping	626.75	N
015998	02-01-2018	UNIFIRST HOLDINGS IN	008520	8440797950	199-51-6249.02-101-899000	Matts	69.61	N
015999	02-01-2018	WINTERS OIL PARTNER	000847	300209	199-34-6311.00-101-899000	fuel for busses	957.31	N
016017	02-07-2018	TXU ENERGY	008535	054302152077	199-51-6259.02-101-899000	Electricity 1/5 to 2/1	16.22	N
016018	02-07-2018	Apple Inc.	000842	6718945930	199-41-6399.00-701-899000	USB Adapters	80.50	N
016019	02-07-2018	AT&T MOBILITY	008533	287022835431X	199-51-6259.01-101-899000	Marcus cell	103.05	N
016020	02-07-2018	DARRELL EVANS	008527	20180207	199-41-6411.00-701-899000	Re-imburse Mileage	65.40	N
016021	02-07-2018	DIRECT ENERGY	008528	17360003326293	199-51-6259.02-101-899000	Electricity 11/02 to 12/03	3,472.34	N
			008528	18010003339968	199-51-6259.02-101-899000	Electricity 12/4 to 01/04	2,659.82	N
Totals for Check 016021							6,132.16	
016022	02-07-2018	ESC REGION 12	008532	076246	199-41-6239.00-750-899000	Business Support Services	2,000.00	N
016023	02-07-2018	FLOWERS BAKING CO O	008530	1074974769	240-35-6341.00-101-899000	Bread	15.64	N
016024	02-07-2018	Labatt Food Service	008537	01239028	199-11-6399.00-101-811000	Supplies	17.96	N
			008537	01307802	199-11-6399.00-101-811000	supplies	8.98	N
			008537	01093419	240-35-6341.00-101-899000	Food	1,010.58	N
			008537	01161520	240-35-6341.00-101-899000	Food	496.04	N
			008537	01239028	240-35-6341.00-101-899000	Food	923.82	N
			008537	01307802	240-35-6341.00-101-899000	Food	1,151.36	N
			008537	01093419	240-35-6342.00-101-899000	non-food	65.93	N
			008537	01161520	240-35-6342.00-101-899000	non-food	324.54	N
			008537	01239028	240-35-6342.00-101-899000	non-food	152.87	N
			008537	01307802	240-35-6342.00-101-899000	non-food	28.25	N
Totals for Check 016024							4,234.33	

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
016025	02-07-2018	Lauren McKay	008539	20180207	270-13-6411.00-101-824000	Conf-McKay reimburse expense	83.78	N
016026	02-07-2018	Learning A-Z	000845	1916542	255-11-6399.00-101-899000	subscription renewal	109.95	N
016027	02-07-2018	LORI SUTTON	008538	20180207	270-13-6411.00-101-824000	Conference-Sutton -reimburse	360.35	N
016028	02-07-2018	METRO SANITATION, IN	008531	100218	199-51-6259.04-101-899000	Trash Feb 2018	275.00	N
016029	02-07-2018	Staff Development for Edu	000850	K4080120182367	270-13-6411.00-101-824000	Staff Development-reg.-Awalt	419.00	N
			000850	K4080120182368	270-13-6411.00-101-824000	Staff Development-reg-Stacks	419.00	N
Totals for Check 016029							838.00	
016030	02-07-2018	Talley Chemical & Supply	000853	78967	199-51-6319.00-101-899000	enzymes for septic tank	175.10	N
016031	02-07-2018	UNIFIRST HOLDINGS IN	008529	8440798756	199-51-6249.02-101-899000	Matts	69.61	N
016032	02-07-2018	WINDSTREAM	008534	Acct# 125222389	199-51-6259.01-101-899000	Internet and Phone	3,342.56	N
016033	02-07-2018	XEROX CORPORATION	008536	092101436	199-11-6269.00-101-811000	Copier lease IT	276.49	N
			008536	092101433	199-11-6269.00-101-811000	Copier leaseFront workroom	522.49	N
			008536	092101435	199-11-6269.00-101-811000	Copier lease Library	268.14	N
			008536	092101434	199-11-6269.00-101-811000	Copier lease Front office	215.16	N
Totals for Check 016033							1,282.28	
016034	02-14-2018	CARD SERVICE CENTER	008544	Acct#0749	199-11-6499.00-101-811000	Waco Tribune Sub	9.95	N
			008544	Acct #0749	199-51-6249.04-101-899000	Insignia TV 39"	179.99	N
			008544	Acct#0749	199-51-6259.01-101-899000	A T & T Data	30.42	N
Totals for Check 016034							220.36	
016035	02-14-2018	City Tire & Battery	000859	1107	199-34-6249.00-101-899000	replace tires/bus	2,196.00	N
016036	02-14-2018	DEPARTMENT OF PUBLI	008542	CRS2018021373	199-11-6499.00-101-811000	Secure name search	3.00	N
016037	02-14-2018	FISH & STILL EQUIPMEN	000855	Order#195271	199-51-6249.00-101-899000	service gator	70.22	N
016038	02-14-2018	FLOWERS BAKING CO O	008545	1074974909	240-35-6341.00-101-899000	Bread	15.64	N
016039	02-14-2018	FOLLETT LIBRARY RES	000820	755705F-3	199-12-6399.00-101-899000	Library Books	318.71	N
016040	02-14-2018	Graphite Pen & Pencil Co	000793	IVNGPC004494	199-11-6399.12-101-811000	Class Pencils	31.78	N
016041	02-14-2018	MSB	008543	85863	199-00-5931.00-000-800000	Shars medicaid admin	9.49	N
016042	02-14-2018	OAK FARMS - HOUSTON	008548	111228432-33	240-35-6341.00-101-899000	Milk	196.34	N
			008548	111228413	240-35-6341.00-101-899000	Milk	186.63	N
			008548	111228585-771	240-35-6341.00-101-899000	Milk	180.26	N
			008548	111228770	240-35-6341.00-101-899000	JMilk	115.43	N
			008548	111228976	240-35-6341.00-101-899000	Milk	236.10	N
Totals for Check 016042							914.76	
016043	02-14-2018	PITNEY BOWES	008547	80009090098854	199-41-6399.00-701-899000	Postage	201.00	N
016044	02-14-2018	SCHOOL SPECIALTY	000851	208119904079	199-11-6339.00-101-811000	Dictionaries for STAAR Testing	153.20	N
016045	02-14-2018	Summit K12	000852	1398	410-11-6321.00-000-800000	Supplemental material	888.00	N
016046	02-14-2018	Treasure Bay Inc.	000848	357664	270-11-6399.00-101-824000	School to home books	134.73	N
016047	02-14-2018	UNIFIRST HOLDINGS IN	008546	8440799588	199-51-6249.02-101-899000	Matts	69.61	N

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
016048	02-21-2018	ACE HOME CENTER	000863	105915	199-51-6319.01-101-899000	replace bad o rings	191.57	N
016049	02-21-2018	Amazon Payments	000838	989445757798	199-11-6399.00-101-823000	Special Education	401.04	N
			000856	448779463665	199-11-6399.16-101-811000	Calculator batteries	32.14	N
			000841	944767483766	199-33-6399.00-999-899000	nursing supplies	101.99	N
			000854	585836374673	199-33-6399.00-999-899000	nursing supplies	13.14	N
			000854	776847653755	199-33-6399.00-999-899000	nursing supplies	23.94	N
			000854	939356349895	199-33-6399.00-999-899000	nursing supplies	28.03	N
						Totals for Check 016049	600.28	
016050	02-21-2018	ATMOS ENERGY	008554	3033762507	199-51-6259.03-101-899000	Gas 01/12 to 02/12	2,114.77	N
			008554	3033762258	199-51-6259.03-101-899000	Gas 01/12 to 02/12	70.62	N
						Totals for Check 016050	2,185.39	
016051	02-21-2018	BI-STONE PEST CONTR	008556	Acct # 1017	199-51-6249.02-101-899000	Monthly cafe insp	75.00	N
016052	02-21-2018	BROOKSHIRE BROS.	008557	111368	199-11-6497.AS-101-811000	Supplies	36.04	N
			008557	111401	199-11-6497.AS-101-811000	After school supplies	40.07	N
			008557	111384	199-41-6399.00-701-899000	staff	11.09	N
			008557	111397	199-51-6249.01-101-899000	Maintenance	63.83	N
			008557	111369	240-35-6341.00-101-899000	Food	51.75	N
			008557	111388	240-35-6341.00-101-899000	Food	40.85	N
			008557	111394	240-35-6341.00-101-899000	Food	27.99	N
			008557	111398	240-35-6341.00-101-899000	Food	24.56	N
			008557	111402	240-35-6341.00-101-899000	Food	71.78	N
			008557	111372	240-35-6341.00-101-899000	Food	43.20	N
						Totals for Check 016052	411.16	
016053	02-21-2018	ESC REGION 12	008553	076375	199-13-6239.00-101-811000	McKay math 3-5	15.00	N
016054	02-21-2018	FLATTS	000861	806974-262529	199-11-6399.00-101-811000	labels	87.96	N
			000862	262531	199-31-6399.00-101-899000	White card stock	16.49	N
						Totals for Check 016054	104.45	
016055	02-21-2018	FLOWERS BAKING CO O	008550	1074975047	240-35-6341.00-101-899000	Bread	35.64	N
			008550	1074975049	240-35-6341.00-101-899000	Bread	9.56	N
						Totals for Check 016055	45.20	
016056	02-21-2018	FREESTONE CENTRAL	008552	April 2018	199-99-6213.00-703-899000	@nd Quarterley Payment	14,163.19	N
016057	02-21-2018	Lexia Learning Systems L	000858	SIN036558	410-11-6321.00-000-800000	license renewal	720.00	N
016058	02-21-2018	Marcus Pfeifer	008551	20180208	199-41-6411.00-750-800000	Reimburse Mileage	95.92	N
016059	02-21-2018	Realy Good Stuff	000857	6335943	199-11-6399.00-101-825000	TELPAS testing-headphones/ship	110.90	N
016060	02-21-2018	TEXAS ASSOC. OF COM	008555	Mem2017-2018	199-41-6499.00-701-899000	Membership	440.00	N
016061	02-28-2018	ACE HOME CENTER	000872	106063	199-51-6319.01-101-899000	replace water heater/supplies	8.75	N
			000871	16064	199-51-6629.00-101-899000	replace water heater/supplies	10.76	N
						Totals for Check 016061	19.51	
016062	02-28-2018	CHEM-SERV, INC	000869	114345	199-51-6319.00-101-899000	disinfectant supplies	309.75	N

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
016063	02-28-2018	DARRELL EVANS	008565	20180223	199-41-6411.00-701-899000	Reimburse mileage/meals	97.71	N
016064	02-28-2018	FAIRFIELD ISD	008567	20180228	199-36-6412.00-101-891000	Track relay entry fee	250.00	N
016065	02-28-2018	FLATTS	000873	807009-00	199-11-6399.00-101-811000	copy paper	424.97	N
			000860	262532-00	199-36-6399.02-999-891000	PO Created by Req: 001016	86.60	N
Totals for Check 016065							511.57	
016066	02-28-2018	FREESTONE-NAVARRO	008558	Maech 2018	199-93-6492.00-999-823000	Special Ed Program	3,285.00	N
016067	02-28-2018	Genea Cannon	008566	20180226	199-36-6399.02-999-891000	Reimburse-Laundry detergent	21.00	N
016068	02-28-2018	Heart of Texas Council of	008561	20180228	199-41-6219.00-701-899000	2018 Dues	40.00	N
016069	02-28-2018	LOWES	000865	Trans#6147800	199-51-6319.01-101-899000	replace water heater	372.54	N
016070	02-28-2018	METRO SANITATION, IN	008564	100318	199-51-6259.04-101-899000	Trash March 2018	275.00	N
016071	02-28-2018	MSB	008562	86651	199-00-5931.00-000-800000	TX Shars Med Admin	44.71	N
			008562	87213	199-00-5931.00-000-800000	TX Shars Med Admin	19.21	N
Totals for Check 016071							63.92	
016072	02-28-2018	NOLAN GLASS	008560	20180226	199-41-6411.00-750-800000	Reinburse mileage	72.82	N
016073	02-28-2018	SOUTH FREESTONE CO	008559	002442	199-51-6259.00-101-899000	Watet 1/15 to 2/16	338.83	N
016074	02-28-2018	TEXAS DEPARTMENT O	000875	01553110	199-51-6249.01-101-899000	renewal/applicator license	75.00	N
016075	02-28-2018	UNIFIRST HOLDINGS IN	008563	844081197	199-51-6249.02-101-899000	Matts	69.61	N
016076	02-28-2018	WINTERS OIL PARTNER	000870	300387	199-34-6311.00-101-899000	fuel for busses	1,012.78	N
Total For Computer Written Checks							57,160.02	
Total Checks							121,253.09	

End of Report

**Quarterly Investment Report
Dew Independent School District**

Quarter Ending: 2/28/18

<u>Account Name</u>	<u>Account Type</u>	<u>Certificates of Deposit</u>		<u>Pools</u>	<u>Current Yield</u>	<u>Book Balance</u>		<u>Earnings</u>	
		<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Avg Wtd Maturity</u>		<u>Beginning</u>	<u>Ending</u>	<u>This Period</u>	<u>Year-to-Date</u>
Bank Deposits									
General Fund	Public Funds NOW Checking				0.75%	\$ 1,177,338	\$ 1,921,644	\$ 2,641	\$ 4,629
I & S Fund	Public Funds Checking				0.00%	82,829	175,134	-	-
Student Activity Fund	Public Funds Checking				0.00%	11,650	10,201	-	-
Building Fund	Public Funds Checking				0.00%	18,851	18,851	-	-
Investment Funds	Public Funds Preferred Investment				0.95%	7,641	180,392	81	99
Pools									
TexPool	Investment Pool			36 days	1.01%				
Certificates of Deposit									
						\$ 1,298,309	\$ 2,306,223	\$ 2,722	\$ 4,727

Dates of undercollateralized deposits:
None

This report is presented in accordance with the Texas Public Funds Investment Act.

I (we) hereby certify that, to the best of my (our) knowledge on the date this report was created, Dew ISD was in compliance with the provisions of the Public Funds Investment Act and with the stated policies and strategies of Dew ISD.

Investment Officer

Investment Officer

Karl Kacir, CPA

P. O. Box 193
Rogers, Texas 76569
(254) 721-7228 cell
kwkacir@gmail.com

March 7, 2018

Board of Trustees and Superintendent Darrell Evans
Dew Independent School District
606 CR 481
Teague, Texas 75860

Dear Trustees and Superintendent Evans:

I am pleased to confirm my understanding of the services I am to provide Dew Independent School District for the year ended August 31, 2018.

Audit Services

I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Dew ISD as of and for the year ended August 31, 2018.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI) to supplement Dew Independent School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Dew Independent School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Statement of Revenues, Expenditures and Changes in Fund Balance – 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 Of Texas (TRS); and,
- 4) Schedule of District Contributions to the Teacher Retirement System Pension Plan.

I have also been engaged to report on supplementary information other than RSI that accompanies Dew Independent School District's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for Nonmajor Funds;
- 2) Schedule of Delinquent Taxes Receivable;
- 3) Schedule of Revenues, Expenditures & Changes in Fund Balance - Budget & Actual - Food Service Fund;

- 4) Schedule of Revenues, Expenditures & Changes in Fund Balance - Budget & Actual - Debt Service Fund; and,
- 5) Schedule of Required Responses to Selected School First Indicators.

Audit Objectives

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Dew ISD and other procedures I consider necessary to enable me to express such opinions. My audit and reports will comply with the requirements of the Texas Education Agency's *Financial Accountability System Resource Guide*. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions on the financial statements are other than unmodified, I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

If during my audit I become aware that Dew ISD is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and the Board of Trustees that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as your auditor is limited to the period covered by my audit and does not extend to later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.³⁴

At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Controls

My audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, I will communicate to management and the Board of Trustees internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Dew ISD's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

I will also assist in preparing the following information based on information provided by you in connection with the preparation of the annual financial statements:

- 1) The annual financial statements and related notes of Dew Independent School District in conformity with U.S. generally accepted accounting principles;
- 2) GASB 34 adjustments and financial statements, including supporting workpapers for GASB 68 and GASB 75 entries; and,
- 3) The depreciation schedule for capital assets.

I will perform these services in accordance with applicable professional standards. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The nonaudit services are limited to these identified services. I, in my sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for ensuring that management and financial information is reliable and properly recorded. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to me³⁵

in the representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that I may report.

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for me previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

Client Assistance

Your employees will complete the year-end close out for the District's financial reporting, including posting of all significant transactions, preparation of supporting reconciliations and schedules, and preparation of other workpapers necessary for completion of the annual financial report. Copies of documents will be provided to me as requested.

Your employees will prepare all cash or other confirmations I request and will locate any documents selected by me for testing.

Distribution of Report Copies

I will have twelve copies of the annual financial report printed which will include my reports on the financial statements, and on internal controls and compliance.

I will be responsible for filing one PDF copy with TEA, and uploading accurate financial data for the GASB data feed. The GASB data feed will be available for final verification by the District in a reasonable amount of time prior to the submission due date. Dew ISD is responsible for verifying the accuracy of the GASB data feed and performing the final submission steps.

Dew ISD is responsible for publishing a copy of Exhibit C-2 in a local paper, and distribution of the reports and the financial statements to any other required parties.

Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

Audit Documentation

The audit documentation for this engagement is my property and constitutes confidential information. However, pursuant to authority given by law or regulation, I may be requested to make certain audit documentation available to TEA or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under my supervision. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If I am aware that TEA or a federal awarding agency is contesting an audit finding, I will contact the party or parties contesting the audit finding for guidance prior to destroying the audit documentation.

Audit Schedule

I will perform planning and preparation work at my office upon receipt of an engagement letter. Interim phase and final phase audit work in your offices will be planned at mutually acceptable times. I will provide you with a draft of the financial statements prior to the board meeting for your review and approval. I am a sole proprietor, and, as such, am responsible for completing all of the engagement and signing the auditor's reports.

The current time frame planned for the audit is:

- Interim work this summer;
- Final field work will be in November; and,
- Annual financial reports presented to the Board at the December 2018 meeting.

Estimated Fees and Invoicing

My fee for audit services is based on the time to complete audit work at my standard hourly rate plus out-of-pocket costs, such as report reproduction and travel. The time to complete audit work is affected by the conditions of the accounting records, the level of client assistance, and the levels of internal control and procedures performed by management. Fees are also affected by regulatory requirements and actions taken by regulatory agencies, and changes in accounting and auditing standards.

I provide a fee estimate prior to the start of each engagement and will remain committed to that amount unless the District does not provide financial records or support to the level represented to me, the District requests additional services in conjunction with my audit, or there are changes in regulatory or other requirements that arise after the fee estimate was provided. I will immediately advise the District of any situation that would impact fees and we will arrive at a mutually agreeable fee estimate before performing any additional work.

Additional accounting services required to complete the audit due to unforeseen problems will be billed at \$75 per hour. The need for additional services would be discussed with management prior to performing work.

My fee estimate for the 2017-18 audit is \$9,400, subject to the conditions in the preceding paragraphs.

My invoices will be rendered as work progresses and are payable on presentation. Unless there are unusual circumstances, work progress will be based on the following schedule:

- 30% upon completion of interim testwork;
- 60% upon completion of final fieldwork;
- 90% upon report completion and presentation to the Board; and,
- 100% upon filing with TEA.

In accordance with my policies, work may be suspended if your account becomes sixty days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination.

Other

A copy of my most recent external peer review report accompanies this letter.

I appreciate the opportunity to be of service to Dew ISD and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Sincerely,



Karl Kacir

RESPONSE:

This letter correctly sets forth the understanding of Dew ISD.

Board of Trustees

Management

By: _____

Title: _____

Superintendent

Date: _____

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

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Report on the Firm's System of Quality Control

January 17, 2017

To the Practitioner,
Karl Kacir, CPA
and the Texas Society of CPA's Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Karl Kacir, CPA (the firm) in effect for the year ended August 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Karl Kacir, CPA in effect for the year ended August 31, 2016, 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*. Karl Kacir, CPA has received a peer review rating of *pass*.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

FREESTONE-NAVARRO BI-COUNTY COOPERATIVE
SHARED SERVICES AGREEMENT

Blooming Grove Independent School District, Dawson Independent School District, Dew Independent School District, Fairfield Independent School District, Frost Independent School District, Kerens Independent School District, Mildred Independent School District, Rice Independent School District, and Wortham Independent School District (hereinafter “Member Districts”), agree to jointly and cooperatively operate their special education programs under the authority of Texas Education Code §29.007 and Texas Government Code §791.001 *et seq.*, as the Freestone-Navarro Bi-County Co-op for Special Education (hereinafter “Co-op”), as provided below. Member Districts mutually agree to the following:

General Covenants and Provisions

1. The purpose of the Cooperative is to effectively provide special education programs in compliance with law, bring about a better understanding of the special education program as it relates to a Co-op, and make all Member Districts aware of their responsibilities and obligations to the Co-op and to eligible students with disabilities.
2. The special education program will be operated in compliance with all applicable federal and state laws and regulations, Co-op policies approved by Member District, Co-op administrative procedures, and requirements for other categorically specially funded programs in which the Co-op may participate. For any special education federal and state fund sources that flow through a grant application process, a Shared Services Arrangement (SSA) fiscal agent is responsible for ensuring that funds are used in accordance with grant provisions.
3. The special education programs will be continuously improved as necessary to meet Texas Education Agency requirements and the effectiveness of the special education programs will be evaluated as part of the required annual performance report.

Management

4. A Board of Superintendents (hereinafter “the Management Board”), composed of the Superintendents of the Member Districts, who shall serve as the representatives of the boards of trustees of the Member Districts, shall govern the Co-op and act as its general agent. Superintendents and/or specifically designated personnel shall attend the regularly scheduled Board meetings. Superintendents and Fiscal Agent designees shall be responsible for keeping their respective Boards of Trustees advised and informed of Management Board actions, and for accurately representing the position of their respective Boards of Trustees in management Board deliberations and decisions.

5. The Management Board shall have the following responsibilities:
 - Selecting and hiring the Director and supporting him/her in the discharge of his/her duties.
 - Approving the hiring of other Co-op personnel, upon nomination and recommendation of the Director.
 - Considering and approving policies for the cooperative program. Policies may be proposed by the Director, members of the Management Board, or by the general public. Any policy change proposed by the public shall be submitted to the Management Board through the Director for consideration.
 - Proposing, considering, and approving salary schedules for all Co-op employees, including the Director.
 - Directing the Director to issue reports concerning the instructional program and the financial status of the Co-op and reviewing and evaluating such reports.
 - Proposing, considering, and approving the annual budget.
 - Advising the Director on his/her recommendations with regard to the Co-op.
 - Assist in effectively presenting to the public the progress of the Co-op's educational system, as well as its needs.
 - Proposing, considering, and approving the funds necessary to finance the operation of the Co-op.
 - Selecting the Fiscal Agent, subject to the Fiscal Agent's right to withdraw as fiscal agent as outlined in this document.
 - Determining a school calendar for the Co-op and any Co-op business, which may be the Fiscal Agent's calendar, if appropriate.
6. Additional powers and duties of the Management Board may be determined by Co-op policy.
7. A chairperson will be elected by the Management Board to serve two-year terms. The Director or his/her designee will record the minutes of each Management Board meeting. The Director will distribute the minutes to all members. Should the Director's designee record the minutes, the Director shall ensure their accuracy prior to distribution.
8. The Management Board shall meet five times a year, the first Tuesday in January, March, May, September, and November at 10:00 A.M. at the Co-op Meeting Room unless otherwise changed. If additional meetings become necessary, they may be called by the Chairperson or the Director.
9. The Special Education Director will be the chief administrator of the Co-op. The Director will be selected by the Management Board, and recommended by the Management Board for employment to the board of trustees of the Fiscal Agent. The Director's salary shall be determined by the Management Board, **along with that of other Co-op personnel.** The Fiscal Agent District shall issue the Director, **and all other contract Co-op personnel,** a contract for employment on behalf of the Co-op. **The Director and other Co-op personnel shall serve under contract to the Fiscal Agent on behalf of the Co-op and shall** be subject to applicable personnel policies of the Fiscal

Agent. The Director shall be evaluated annually by the Management Board. All recommendations concerning the Director shall be submitted to the superintendent of the Fiscal Agent through the Management Board and the Fiscal Agent may only act on said recommendations of the Management Board.

10. Superintendents from five Member Districts must be present before Management Board business can be discussed. Management Board actions shall require the approval of a majority of a quorum of the Management Board.

11. Members of the Management Board shall have authority as members of the Management Board only when legally in session and acting as a board.

12. Neither the Management Board nor the Fiscal Agent's Board of Trustees shall be bound in any way by any statement or action on the part of any of its individual members, except when such statement or action is taken at the specific direction of the Boards.

13. The Management Board shall present to the Fiscal Agent all proposals of the Co-op to be acted upon by the Fiscal Agent's Board of Trustees, except for those that require Member District Board approval.

14. The Co-op's relationship to the Member District Boards will be indirect, in that the Co-op will work through the Member District's administrative staff. The Co-op will conform to the Member District Board policies with respect to all Co-op activities carried out by the Member Districts.

15. The Member Districts will employ appropriately certified personnel to provide special education services in their districts, as well as provide suitable facilities for special education staff serving the Member District, as determined by their local board. Co-op personnel, including support and itinerant staff, shall serve under contract with the Fiscal Agent District and be subject to the personnel policies of the fiscal agent. Employment disputes relating to Co-op employees shall be directed to the Co-op Director, who will present unresolved disputes to the Co-op Management Board. The Management Board will present unresolved disputes to the superintendent of the Fiscal Agent, who will follow the personnel policies of the Fiscal Agent with respect to such disputes.

16. Travel regulations for Co-op employees, including the Director, shall be determined by the Management Board.

17. The Co-op Management board shall provide two automobiles and cell phones for use by the Co-op Director and Assistant Director for the execution of Co-op business.

18. The Management Board shall provide general liability and professional liability insurance for the Co-op and its personnel, including the Director.

19. The Fiscal Agent shall be responsible for providing automotive insurance for

school-owned vehicles used by itinerant employees and workers compensation insurance for itinerant Co-op employees. **In addition, the Fiscal Agent shall be responsible for providing automotive insurance for any Co-op vehicles in which students are transported. The vehicle insurance for Co-op vehicles must cover all Co-op students transported in the vehicles.** The cost of such insurance coverage will be an administrative cost of the Co-op.

20. Audit exceptions of personnel employed in each Member District will be the responsibility of the Member District. Audit exceptions of itinerant and support staff personnel will be shared by Co-op member schools, prorated based on the number of special education students served in the member districts.

21. Personnel records on each special education staff person of a Member District will be maintained by the Member District that employs such staff person. Personnel records of Co-op personnel will be maintained by the Fiscal Agent on behalf of the Co-op.

Fiscal Agent

22. The Fiscal Agent for the Co-op is the Fairfield Independent School District, an accredited K through 12th grade school district chosen by the Board among the member districts, subject to the Fiscal Agent's right to withdraw under this Agreement.

23. The Fiscal Agent shall be responsible for applying for, receiving, collecting, expending, and distributing all funds, regardless of source, in accordance with the budget adopted by the Management Board. Additionally, the Fiscal Agent shall provide accounting services, reports, Co-op records, and perform any other responsibilities provided for in Co-op policies. **In addition, the Fiscal Agent shall secure insurance coverage for Co-op buildings equal or substantially similar to the insurance currently covering Fiscal Agent's school facilities. The costs of such insurance coverage shall be an administrative cost of the Coop (see section 36 below).**

24. The Fiscal Agent shall maintain fiscal records, personnel records, and payroll systems for Co-op staff. The auditor employed by the Fiscal Agent shall audit all Co-op fiscal records. A copy shall be furnished to each Member District upon request.

25. The Fiscal Agent shall prepare and submit, on behalf of the Co-op, any reports required by federal or state law or Co-op policy, including all fiscal accounting, applications and reports to TEA. Annually, the Fiscal Agent shall submit the PEIMS 032 and 033 records that report expenditures by the Co-op's Fiscal Agent that were made on behalf of the Member Districts.

26. All Member Districts agree to support the Co-op financially to ensure the successful implementation of its special education program. It is further agreed that special education funds will be used to operate the Co-op, and that such funds must be spent according to TEA guidelines. For any special education federal and state fund

sources that flow through a grant application process, the Fiscal Agent is responsible for ensuring that funds are used in accordance with grant provisions. If the funds are not used in accordance with grant provisions or if other federal requirements are not met, the fiscal agent is financially responsible to the TEA for the consequences of instances of noncompliance, regardless of whether the fiscal agent has retained and expended grant funds on behalf of the Co-op or flowed funds to Member Districts of the Co-op.

27. All Co-op funds are to be expended through action of the Fiscal Agent. All categorized monies must be expended in the proper category. The operating monies are to be used to maintain the operation of the Co-op. The Director will present a budget to the Management Board annually. The Management Board's approval is required before the budget is submitted to the Fiscal Agent's Board.

28. Budget-making will be the responsibility of the Co-op Director. The following procedures will be followed:

- A. Director submits a proposed budget to the Management Board.
- B. The Management Board approves or modifies the budget and it is then presented to the Fiscal Agent's Board.
- C. Budget administration is the responsibility of the Fiscal Agent.

29. **The Member District that agrees to serve as the Co-op's Fiscal Agent must commit to serving in that capacity for at least three years. That three-year commitment, moreover, shall renew with each renewal of this Agreement.** The Fiscal Agent must notify the Management Board, at a Management Board meeting, of any intention to withdraw as fiscal agent of the Co-op by the October 1st preceding the end of the last fiscal year it intends to serve as fiscal agent. **Such October 1st notice means the Fiscal Agent's withdrawal as Fiscal Agent for the Co-op becomes effective at the end of the current Agreement term, assuming the District has completed at least a three-year commitment as Fiscal Agent.** After a satisfactory independent audit of the Co-op's accounts, fiscal agent status will transfer to a new Fiscal Agent effective July 1.

Member Districts

30. The Co-op will operate on a budget prepared by the Special Education Director and approved by the Board. Such budget shall ensure that member districts have the resources necessary to provide their special education students with a free appropriate public education as required by law. **Each Member District commits to remain a member of the Co-op for at least three years following the execution of this agreement. The agreement will renew automatically every year for an additional three years.**

31. Each Member District is responsible for contracts with nonpublic schools, governmental agencies, or other school districts for special education and related services for students with disabilities in accordance with the law and with the approval of the Management Board and/or Member Districts as provided in Co-op policy. The Director

will coordinate, review, and if necessary, revise, all contracts. Each Member District will be solely liable for any and all costs associated with students placed in residential treatment centers by such Member District.

32. Each Member District will be responsible for any liability resulting from the actions of any of their employees. **As individual Member Districts are ultimately responsible for the provision of a free appropriate public education (FAPE) to its IDEA-eligible resident and otherwise-enrolled students, they shall bear the legal costs of any special education due process hearing filing or related litigation. Relevant Co-op personnel, however, shall provide assistance needed in resolving or litigating such actions.** Liability of Co-op personnel will be shared by Co-op member district, prorated based on the relative number of special education students served in the member districts in relation to the total number of special education students in the Co-op as a whole.

33. Each Member District shall remit Co-op budgeted state and federal funds earmarked for the special education Co-op to the Fiscal Agent. **Each Member District's share of costs for the fiscal year shall be determined by averaging the Member District's special education population in the previous three school years, as reported on the snapshot date for each District.**

34. Each Member District shall be responsible for submitting a prorated share of Co-op operational expenses to the Fiscal Agent. The prorated share will be based on the number of students served in each district. In the event that the budget exceeds the above funds, each Member District shall contribute a fixed sum for ADA of the district.

35. The Co-op budget shall ensure that member districts have the resources necessary to provide their special education students with a free and appropriate public education as required by law.

36. Administrative costs, including, but not limited to, all costs and salaries related to the Director, supervisor(s), vocational adjustment coordinators, homebound teachers, diagnosticians, counselors, Speech Therapists, Teachers of the Hearing Impaired and Visually Impaired, and Co-op office aides, as well as any legal costs, actual damages, court costs, attorneys' fees, or other uncontrollable costs incurred by the Co-op, shall be prorated among member districts based on the prior year December 1st count used to determine entitlement to Federal funds.

37. **A Member District is eligible to withdraw from the Co-op only after it has completed its commitment to remain in the Co-op for a minimum of three years after entry into the Co-op. An October 1st notice of withdrawal means the Member District's withdrawal from the Co-op becomes effective at the end of the current Agreement term, assuming the District has completed at least a three-year commitment as a Coop Member.** If a Member District wishes to withdraw from the Co-op, prior approval by the Member District's Board is required. Upon withdrawal of individual Member Districts, all material and equipment coded specifically to that district

will remain with the district. Other material and equipment bought with appraisal funds and/or current operating monies will become property of the remaining districts. The withdrawal will take effect on the July 1st at the end of the current three year agreement and after the above notice has been properly given.

After official notice of withdrawal in October, the Member District will continue to remain solely liable for any actions brought by any party against the district for events, acts, or omissions that occurred prior to or on July 31st of the year in which the Member District withdraws from the Co-op. The Member District will remain liable for a prorated share of the uninsured portion of any legal defense, judgment and/or award arising from legal actions or proceedings brought against the Co-op, its Management Board, and/or individually by a Co-op student, parent, guardian, employee or any other party arising out of events, acts, or omissions occurring prior to or on July 31 of the year in which the Member District withdraws from the Co-op.

The withdrawing Member District will be entitled to a percentage of the Co-op's unallocated state and local fund balance based on the percentage of the students served during the last year of membership, and IDEA-B Carry-Over Funds will be based upon child counts that generated those funds and were reported back to the Co-op by the Texas Education Agency for the current year. Funds will be distributed after the annual financial audit is completed by the Fiscal Agent auditors.

If the Co-op acquires an interest in real property, a withdrawing member district shall not receive its investment share in such property until and if such property is sold. Member districts cannot force the sale of such real property, and hereby waive any potential legal right to take action to do so. If the Co-op leases real property, a withdrawing member district would remain responsible for their portion of the lease or purchase amount through the entirety of the lease or purchase term.

When the Co-op's configuration changes, the Fiscal Agent and the affected Member District or Districts (i.e., the Member District or Districts joining or withdrawing from the Co-op) must submit a letter of notification to the Division of Federal Fiscal Compliance and Reporting by February 1st for changes that will become effective for the next school year. The revised Co-op Shared Services Arrangement Agreement must be submitted to the Division of Federal Fiscal Compliance and Reporting by June 1.

38. If a school district not in the Co-op seeks to become a member district of the Co-op, the requesting district's membership must be unanimously approved by the Management Board, and the new Member District must agree to be bound by the terms of this Agreement. As a condition for acceptance into the Co-op, a new Member District must commit to remain a member of the Co-op for at least seven years after their entry into the Co-op. The new Member District must pay all legal expenses and/or attorney's fees and other costs incurred in becoming a Co-op member. Specifically, an entering district must agree to financially contribute to any Co-op purchase or lease of real property, in the appropriate proportional amount. Should the Management Board choose to waive an entering district's responsibility for a portion of the costs of purchase or lease

of real estate, then that district would not be entitled to any part or interest in that real estate should the district subsequently withdraw from the Co-op.

39. If a school district that has withdrawn from the Co-op wishes to reenter the Co-op, the full membership of the Co-op must approve the requesting district's re-entry into the Co-op. The Management Board may require compensation from the requesting district as part of the re-entry into the Co-op.

40. Member Districts will insure against, or be responsible for, any and all legal costs, damages, court costs, and attorney's fees involving individual employees under contract to the Member District and subject to the Member District's personnel policies that result from an act of omission by the employee that is deemed in the course and scope of their duties of employment on behalf of the Member District or the Co-op arising from their employment with the Member District.

41. Member Districts will insure district vehicles used in the transportation of children with disabilities for the statutory maximum limits of school district liability for motor vehicle accidents.

42. Each Member District is solely responsible for any action brought by a parent, student, guardian of the student, or any other party against the Member District. Court costs, legal fees, legal expenses, and/or damages awarded in litigation against the Co-op that are not covered by insurance will be the sole responsibility of the Member District within which the party initiating the litigation is a legal resident, with no joint and several liability of remaining member districts. If no individual party is named as plaintiff or petitioner, or no individual district or districts are named defendants or respondents, or the legal costs are not associated with litigation, such costs will be borne by the Member Districts on a prorated basis, depending on the current percentages used to determine each district's funding contributions, as with other prorated costs under this Agreement.

43. Any court costs, legal fees, legal expenses and/or damages incurred as a results of actions or omissions of the Management Board, Co-op support staff, or Co-op itinerant personnel will be shared by the Member Districts on a prorated basis, depending on the current percentages used to determine each district's funding contributions, as with other prorated costs under this Agreement.

44. Every Member District is responsible for complying with "Maintenance of Effort" (MOE) requirements. Each Member District shall provide information pertaining to MOE to the Fiscal Agent in a timely manner. Should the Texas Education Agency (TEA) monitor a Member District with respect to funding maintenance of efforts (MOE) requirements and determine the Member District to be out of compliance with the requirement, if the amount determined by TEA to be lacking in local effort is then reduced from the IDEA-B funds allocated to the Co-op on behalf of the district, the Director will increase the amount of local funds due to the Co-op on behalf of the district in an amount equal to the amount of MOE non-compliance.

45. Uncontrollable costs not anticipated in the annual budgeting process will be addressed through budget amendment procedures, and any such additional costs will be charged to the Member Districts using the same prorated formula used in the original budget.

46. Cost of residential placement for each child shall be the sole responsibility of the Member District within which the student is a legal resident, with no joint or several liability of remaining member districts, **other than in the method of calculating set-aside funding, as required by TEA (see section 47 below).**

47. As set forth above, the cost of day-school or residential placement shall be the sole responsibility of the Member District within which the child requiring such placement resides, except as follows:

As required by regulation, the Co-op will reserve for such a Member District funds equivalent to 25% of the member district's prorated portion of the Co-op members' total **combined** IDEA-B formula federal fund entitlement for the prior year. Said entitlement shall be determined in accordance with TEA instructions relating to the Standard Application System. The remaining costs, if any, of a day-school or residential placement shall be the sole responsibility of the Member District within which the child requiring such placement resides, with no joint or several liability of remaining member districts. If the affected member district's 25% set-aside described above is insufficient to fund the selected day-school or residential placement, the Co-op Director will assist the Member District in applying for discretionary TEA funding for such placement, including assisting with necessary forms and documentation. If, for some reason, the necessary 25% of IDEA-B formula entitlement is not set aside for such a placement, an equivalent amount of state/local fund combination will be contributed by each member district prorated in accordance with the method set forth above for Co-op administrative costs. Member Districts must recognize that, in accordance with the Least Restrictive Environment mandate of the IDEA, residential placement is a placement of last resort, to be considered only when no District or Co-op placement is able to provide an appropriate education to an IDEA-eligible child.

48. In the event that the Management Board should decide that the Co-op should be dissolved, the following plan would be followed:

- A. All materials and equipment coded specifically to an individual district will remain with that district.
- B. A fair market value would be placed on all other materials and equipment in the Co-op inventory. Each Member District would receive materials and equipment based on the percentage of students served based on the following formula:

Value of Co-op inventory X the percent of students served.

- C. Office machines and equipment will be sold, and the proceeds divided among Member Districts through the use of the above formula.

D. All monies will be distributed to each Member District based on the following formula:

Total monies X the percent of students served.

49. For any years that the Co-op Management Board opts to bill for services reimbursable through Medicaid, all Member Districts shall participate in the reimbursement process. Any Medicaid-reimbursed funds shall be paid directly to each Member District based on services provided to each Member District's students. The Co-op shall not receive any reimbursed funds. Each Member District is responsible for complying with SHARS (School Health and Related Services) reimbursement rules and completing all required forms and reports.

50. Upon proper execution, this Agreement will be effective June 1, 2018. Thereafter, it will be automatically renewed each subsequent July 1st for an additional three year term, unless notice of withdrawal or dissolution is given other Member Districts under the terms of this Agreement (see sections 29 and 37)..

51. Dissolution of the Co-op shall require an affirmative vote of 5 of the 9 Member Districts. The dissolution would take effect on July 1, after the January 1st following the Management Board's dissolution vote.

52. This Agreement will apply to and bind the representatives and successors in interest of the parties to this Agreement.

Executed this _____ day of _____, 2018.

Superintendent
Blooming Grove Independent
School District

Board President
Blooming Grove Independent
School District

Superintendent
Dawson Independent School District

Board President
Dawson Independent School District

Superintendent
Dew Independent School District

Board President
Dew Independent School District

Superintendent
Fairfield Independent School
District

Board President
Fairfield Independent School
District

Superintendent
Frost Independent School District

Board President
Frost Independent School District

Superintendent
Kerens Independent School
District

Board President
Kerens Independent School
District

Superintendent
Mildred Independent School
District

Board President
Mildred Independent School
District

Superintendent
Rice Independent School District

Board President
Rice Independent School District

Superintendent
Wortham Independent School
District

Board President
Wortham Independent School
District

70 responses



SUMMARY

INDIVIDUAL

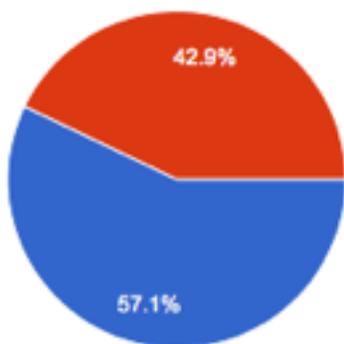
Accepting responses



Dew ISD School Safety Survey

Please select which statement best describes you.

70 responses

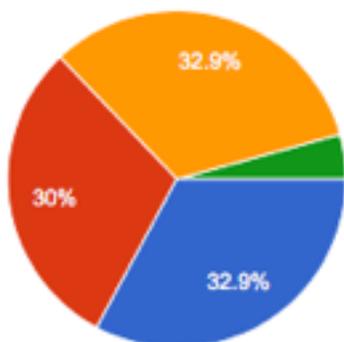


- I currently have children in Dew ISD school
- I DO NOT currently have children in Dew ISD school

Please rate the following items

I feel that our students are safe at school

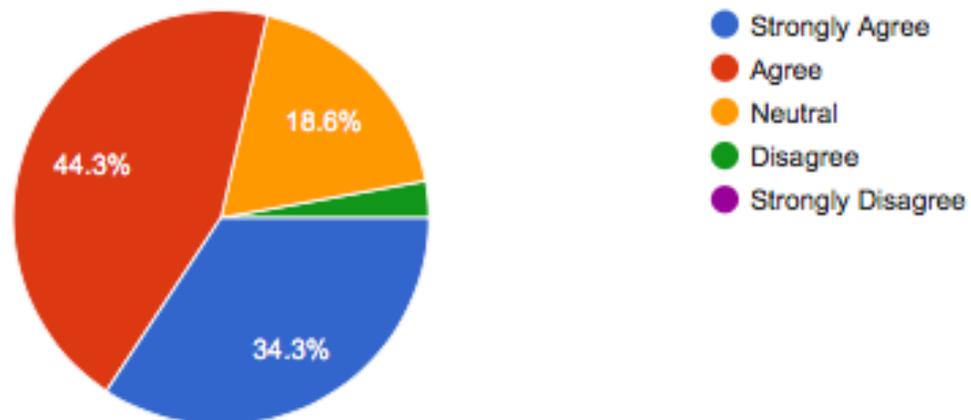
70 responses



- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

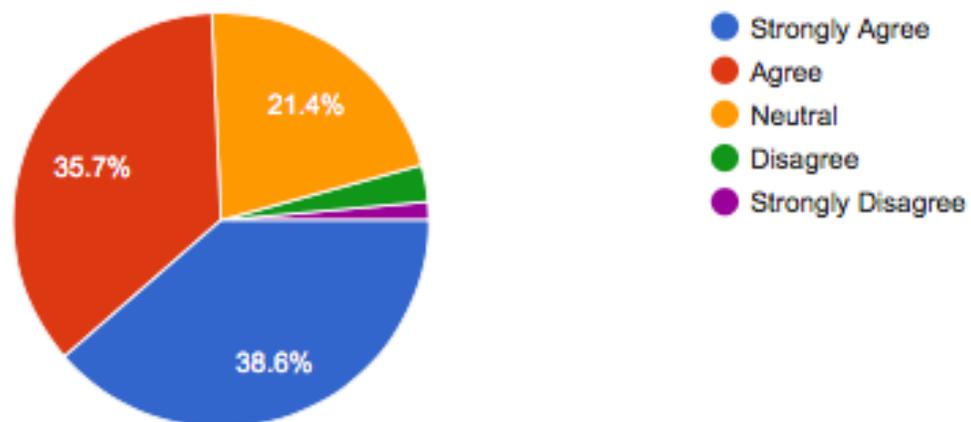
I feel like Dew ISD is proactive in securing the campus

70 responses



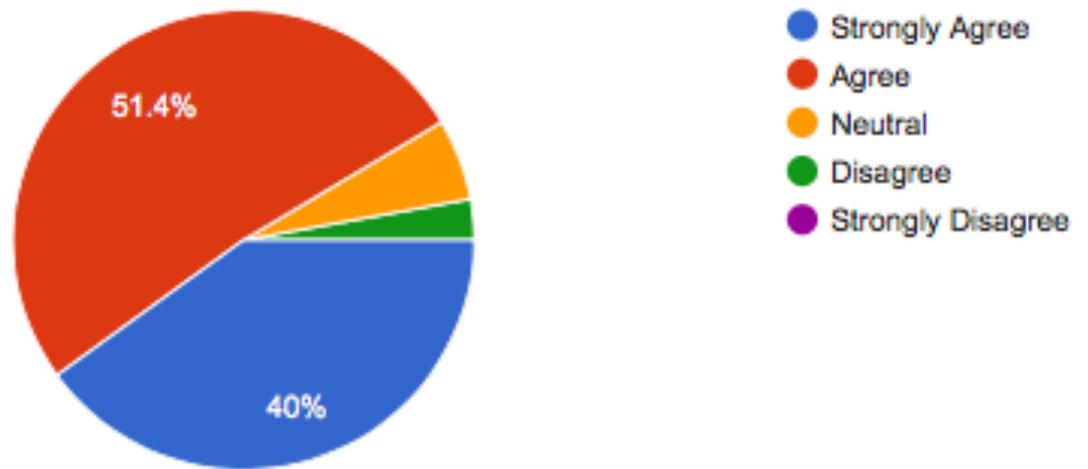
I believe school disturbances are infrequent (fights, lockdowns, etc)

70 responses



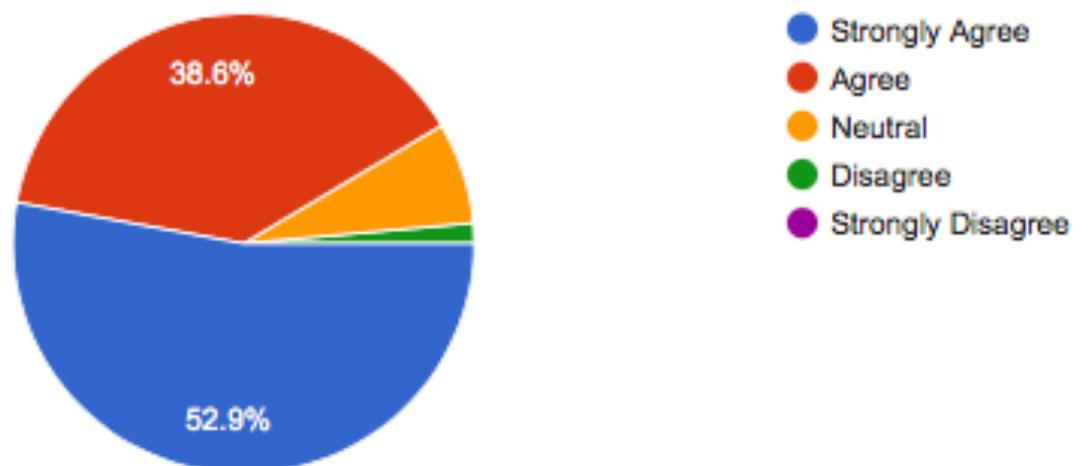
I feel like the local authorities and Dew ISD work together to make school safe

70 responses



I feel like safety is a priority for the leadership of Dew ISD

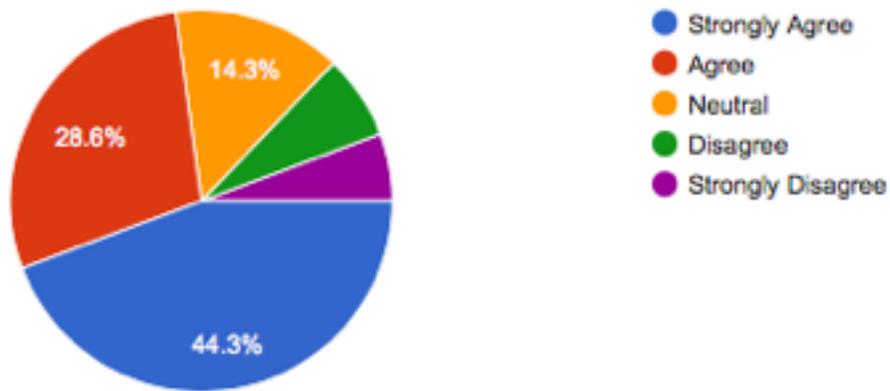
70 responses



Please answer the following questions regarding the possibility of training and arming our staff (sometimes known as a School Marshal or Guardian Program where teachers/staff carry a weapon on campus)

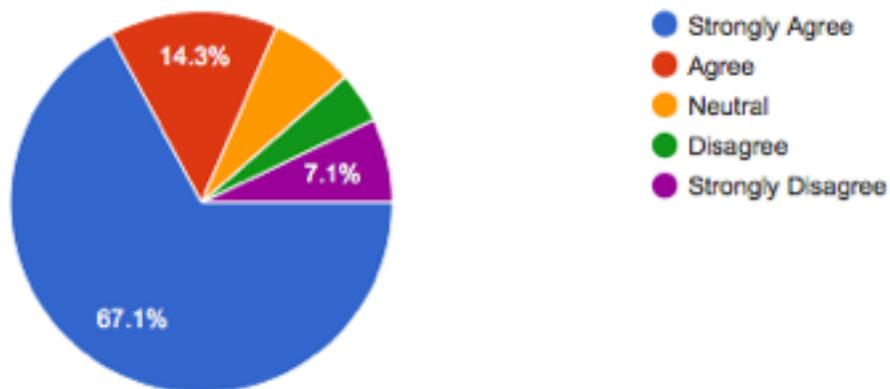
I believe that arming DISD teachers would be a deterrent to school shootings

70 responses



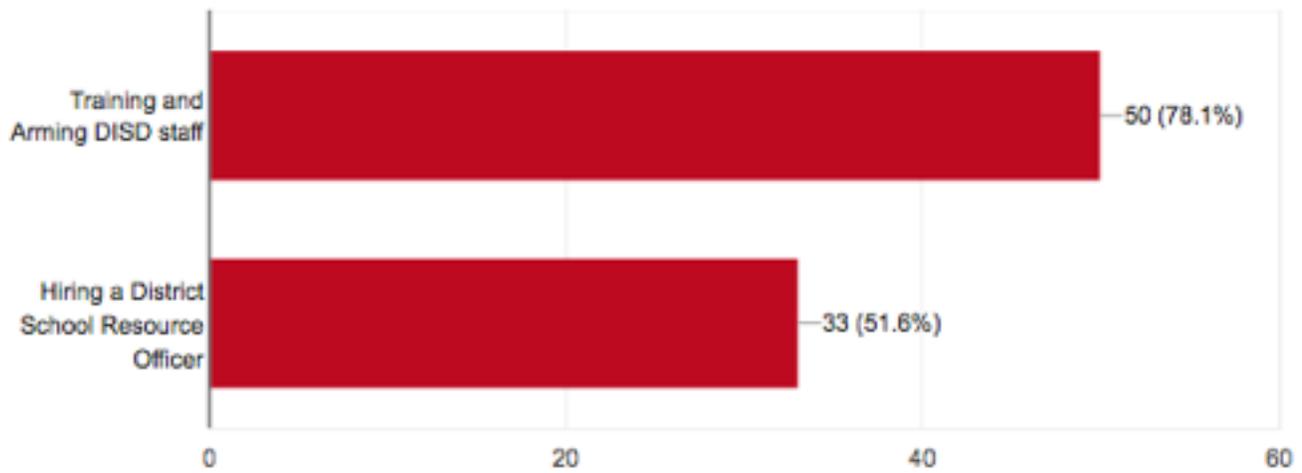
I believe that Dew ISD should train and arm specific teachers/staff on campus

70 responses



Which step do you think would be MOST effective in enhancing DISD security?

64 responses



Other, please specify

23 responses

