

REGULAR MEETING BOARD OF TRUSTEES  
TOM BEAN INDEPENDENT SCHOOL DISTRICT

Notice is hereby given that on May 18, 2020, at 7:00 PM the Board of Trustees of the Tom Bean Independent School District will hold a Regular Meeting of the Board of Trustees. The Regular Meeting will be held at the Tom Bean Administration Building  
100 E. Garner

Tom Bean, TX 75489. The subjects to be discussed or considered or upon which any formal action may be taken are as follows (Items do not have to be taken in the same order as shown on this meeting agenda.)

1. **Call to Order, Establish Quorum**
2. **Invocation**
3. **Pledge of Allegiance**
4. Certificate of Election and Statement of Officer
5. Administration of the Oath of Office to New Member of the Board of Trustee  
**Presenter:** Beth Hale, Board Secretary
6. **Discussion, Monthly Reports**
  - A. Principal Reports
    1. Presented by Campus Principals
      - a. Elementary  
**Presenter:** Patrice Counts
      - b. Middle School  
**Presenter:** Steve Goodman
      - c. High School  
**Presenter:** Sara McCarty
    - B. Superintendent's Report
7. **Public Forum**

Public forum is limited to agenda items other than personnel and individual/specific students. Any personnel concern should be brought directly to the Superintendent prior to the meeting. Speakers will be limited to three (3) minutes. When more than one individual wishes to address the same agenda item, the President may ask the group to appoint one spokesperson.
8. **Consent Agenda**
  - A. Minutes from Previous Meeting(s)
  - B. Monthly Expenditures Reports
    1. Monthly Financial Report
    2. Utilities
  - C. Approval of DAEP Contract
  - D. Board Approval to Submit Waiver Requests for Missed Days Due to the Corona Virus
  - E. Auditor Selection
9. **Discussion**
  - A. STAAR Test Results, April Administration
  - B. Annual Review of Local Policies
    1. Shac Report  
**Presenter:** Kelly Lusk
    2. Review of Wellness Policy
      - a. FFA (Local)
      - b. FFAF (Local)
  - C. Financing Alternatives Available for Tom Bean ISD



**Texas Education Agency**  
**Division of Financial Compliance**

**Notification of Intent to Change the Fiscal Year Start Date**

In accordance with Texas Education Code, Section 44.0011, the board of trustees of the district determines whether the fiscal year of a school district begins on July 1 or September 1 of each year.

Instructions:

- Please provide the indicated information and signatures where indicated.
- This form should be filed no later than June 30<sup>th</sup>, one year before the district's change in fiscal year start date.
- If the district decides NOT TO CHANGE (after submission of this form) or decides to CHANGE BACK to a September 1<sup>st</sup> start date, please submit a new form to the Division of Financial Compliance.
- Special Note: Charter Schools must amended their charter prior to submission of this form

Change Start Date to (check one):       July 1<sup>st</sup>       September 1<sup>st</sup>

Start Date of New Fiscal Year (e.g. July 1, 2015): Sept. 1, 2021

Name of District: Tom Bean ISD

County-District Number: 091-918

Regional Service Center Number: 10

**Approved Copy Of School District Board of Trustees Minutes Approving Change In Fiscal Year Start Date (Required).**

➤ Type Name of Superintendent: Kelly Lusk

Signature of Superintendent:  Date: 4/17/20

➤ Type Name of School Board President: Jesse Farrer

Signature of Board President:  Date: 4/17/20

Please email, fax or mail this form and a copy of board minutes to one of the addresses listed below.

Email: schoolaudits@tea.texas.gov

Fax: (512) 463-1777

Mail: Texas Education Agency  
Division of Financial Compliance  
1701 North Congress Avenue  
Austin, Texas 78701-1494

Questions concerning this form may be forwarded to Division of Financial Compliance at (512) 463-9095.

FIN-003

April 20, 2020

The Board of Trustees of the Tom Bean Independent School District held a regular board meeting. President, Jesse Farrer called the meeting to order at 7:17 PM and Scott Renfro led the invocation. The Pledge of Allegiance was recited.

**Members Present**

Beth Hale, James Hamilton, Julie Cummings and Marion Williams  
Zoom: Jesse Farrer, Steve Rogers, Chris Curd

**Members Absent**

None

**Others Present**

Kelly Lusk, Scott Renfro and approximately 6 guests

**Reports**

The principals gave reports for their campuses. Mrs. Counts, Mr. Goodman and Mrs. McCarty each explained, due to the Covid-19 school shutdown, the process of the homework pick up/drop off, progress reports, posting homework videos, and contacting parents if students have not turned in work. Superintendent Lusk also reported on rescheduling events, tentatively Prom is scheduled for June 20 and Graduation, May 22, 2020. He gave a financial report and MOE for 2018-19 SPED, passed.

**Public Forum**

No Request

**Consent Agenda**

Motion by Beth Hale that the minutes and consent agenda be approved as presented; second by Beth Hale. The vote was 6 in favor; 0 opposed. Motion carried.

**Discussion**

**Board Member Continuing Education Compliance Report-** Board members announced their total training credit earned since April 15, 2019.

**Board Policy CDA (Local) -** Board Policy CDA (Local) was reviewed.

**Consider/Action**

**TASB Resolutions-** no action taken

**Waiver Request-** no action taken

**Action- Loyalty/Retention Stipend**

Motion by James Hamilton to approve the Loyalty/Retention Stipend as presented by the Superintendent as part of the 2020-21 employee compensation plan; second by Julie Cummings. The vote was 6 in favor; 0 opposed. Motion carried.

**Action – Pay Grades**

Motion by Beth Hale to approve the Employee Pay Grades as presented by the Superintendent; seconded by Chris Curd. The vote was 6 in favor; 0 opposed. Motion carried

**Action- Teacher Pay Step**

Motion by Marion Williams to approve the Teacher Pay Step as recommended by the Superintendent; second by Julie Cummings. The vote was 6 in favor; 0 opposed. Motion carried.

**Action- Early Resignation Notice Incentive**

Motion by James Hamilton to approve the Early Resignation Notice Incentive as presented by Superintendent; seconded by Chris Curd. The vote was 6 in favor; 0 opposed. Motion carried.

**Executive Session**

Motion by Julie Cummings to enter into Executive Session Pursuant to Texas Government Code Section 551.074 as recommended by the Superintendent; seconded by Steve Rogers. The vote was 6 in favor; 0 opposed. Motion carried.

The board entered Executive Session at 7:58 PM Pursuant to Texas Government Code Section 551.074 to discuss the employment of individual administrators.

**Reconvened**

The Board reconvened in open session at 8:40 PM.

**Action – Personnel**

Motion by James Hamilton that the teachers recommended by the Elementary Principal and Superintendent be rehired on a Probationary Contract for the 2020-2021 school year; seconded by Chris Curd. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by Julie Cummings that the teachers recommended by the Elementary Principal and Superintendent be rehired on a Term Contract for the 2020-2021 school year; seconded by James Hamilton. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by Marion Williams that the teachers recommended by the Middle School Principal and Superintendent be rehired on a Probationary Contract for the 2020-2021 school year; seconded by Julie Cummings. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by Julie Cummings that the teachers recommended by the Middle School Principal and Superintendent be rehired on a Term Contract for the 2020-2021 school year; seconded by Beth Hale. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by James Hamilton that the teachers recommended by the High School Principal and Superintendent be rehired on a Probationary Contract for the 2020-2021 school year; seconded by Julie Cummings. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by Beth Hale that Shauna Hale be removed from the list of teachers recommended for a term contract by the High School Principal and Superintendent to be discussed individually; seconded by Julie Cummings. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by Marion Williams that Shauna Hale be rehired on a Term Contract for the 2020-2021 school year, as recommended by the High School Principal and Superintendent; seconded by James Hamilton. The vote was 5 in favor; 0 opposed; 1 abstained. Motion carried.

Motion by Julie Cummings that the teachers recommended by the High School Principal and Superintendent be rehired on a Term Contract for the 2020-2021 school year; seconded by Chris Curd. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by James Hamilton that the teachers recommended by the Middle School Principal, Superintendent, and Athletic Directors be rehired on a Dual-Assignment Term Contract for the 2020-2021 school year; seconded by Marion Williams. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by Beth Hale that the teachers recommended by the Middle School Principal, Superintendent, and Athletic Directors be rehired on a Dual-Assignment Probationary Contract for the 2020-2021 school year; seconded by Chris Curd. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by Julie Cummings that the teachers recommended by the High School Principal, Superintendent, and Athletic Directors be rehired on a Dual-Assignment Term Contract for the 2020-2021 school year; seconded by Beth Hale. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by James Hamilton that the teachers recommended by the High School Principal, Superintendent, and Athletic Directors be rehired on a Dual-Assignment Probationary Contract for the 2020-2021 school year; seconded by Marion Williams. The vote was 6 in favor; 0 opposed. Motion carried.

Motion by Marion Williams that Nurse Tiffany Yale be rehired on a Term Contract for the 2020-2021 school year as recommended by the Elementary School Principal and Superintendent; seconded by Chris Curd. The vote was 6 in favor; 0 opposed. Motion carried.

**Date for Next Board Meeting**

The date was set for next month's board meeting, May 18, 2020.

**Adjourned**

Motion by Chris Curd to adjourn the meeting at 8:56 PM; second by Julie Cummings. The vote was 6 in favor; 0 opposed. Motion carried.

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**Jesse Farrer, President**

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**Date**

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**Beth Hale, Secretary**

# May Board Meeting

As of: 4/30/2020

Local Funds:						
	Maint & Operation		Interest & Sinking		TBISD Tomcat Account (MMKT)	Independent Bank (CD)
Taxes Collected	2019-2020	2018-2019	2019-2020	2018-2019	Prev Bal	Prev Bal
Nov-Mar	2,549,584.77	2,480,675.00	520,878.20	255,308.00	X-fers out	X-fers out
April	47,146.33	137,252.38	8,861.28	14,161.53	X-fers in	X-fers in
Fiscal YTD	<b>2,596,731.10</b>	<b>2,617,927.38</b>	<b>529,739.48</b>	<b>269,469.53</b>	Anal Char Rfnd	Interest
19-20 Budget	2,729,050.00		572,900.00		Interest	Total
Collected	<u>2,596,731.10</u>	95.15%	<u>529,739.48</u>	92.47%	Total	
Bal To Collect	<b>132,318.90</b>		<b>43,160.52</b>			

State Funds:			
	2019-2020	Received	Rem. Balance
Sept-Mar	\$2,313,298.00	Foundation Payment Rec'd	
	<u>\$73,374.00</u>	Available School Payment Rec'd	
	<b>\$2,386,672.00</b>	<b>Total Rec'd</b>	
April	\$325,931.00	Foundation Payment Rec'd	
	<u>\$9,565.00</u>	Available School Payment Rec'd	
	<b>\$335,496.00</b>	<b>Total Rec'd</b>	
		Foundation	\$1,861,524.00 adjusted
		Avail School	\$74,079.00
		<b>Totals</b>	<b>\$1,935,603.00</b>

General Operating Account:	
Beg Balance	\$66,448.33
Apr Tax Dep	\$85,193.12 I&S and M&O Taxes
State Fund Dep	\$335,496.00
Food Serv Dep	\$1,478.38 inc break & lunch prog
Other Deposits	\$63,876.20 copier buyout
Apr Oper Bills	-\$212,902.86
Apr Payroll	-\$260,366.79
Xfers out	\$0.00 To I&S
Xfers in	\$400,000.00
Interest	<u>\$52.46</u>
Current Bal	<b>\$479,274.84</b>
Tomcat Acct	\$2,950,889.14
Ind Bank	<u>\$576,255.43</u>
	<b>\$4,006,419.41</b>

Interest and Sinking Account:	
Beg Balance	\$134,484.56
X-fers in	\$0.00 from GO
X-fers out	\$0.00
X-fers in	\$0.00
Interest	<u>\$27.56</u>
End Balance	\$134,512.12

## Expenditures:

Operating Bills	2018-2019	2019-2020	Payroll	2018-2019	Incentive	2019-2020	Incentive
July	\$235,911.45	\$476,723.63	July	\$223,298.07		\$237,895.11	
August	\$577,593.53	\$449,171.15	Inc Bond Pay August	\$220,252.00		\$236,251.13	
September	\$295,264.09	\$510,537.78	September	\$234,160.93		\$263,036.22	
October	\$326,019.36	\$306,442.12	October	\$241,287.11		\$269,365.24	
November	\$337,339.53	\$289,229.45	November	\$244,969.74		\$265,193.37	
December	\$328,814.49	\$301,974.03	December	\$247,622.45	\$25,941.22	\$270,897.77	\$24,637.00
January	\$280,789.28	\$302,209.68	January	\$235,761.19		\$261,526.95	
February	\$618,204.84	\$680,364.53	Inc Bond Pay February	\$243,157.44		\$266,705.97	
March	\$289,818.54	\$288,619.74	March	\$243,261.51		\$267,825.88	
April	\$432,549.60	\$212,902.86	April	\$240,944.33		\$260,366.79	
May	\$278,508.14		May	\$244,890.26			
June	\$225,817.66		June	\$246,658.93			

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
077485	04-15-2020	AFLAC INSURANCE	DEDCH		199-00-2153.00-021-000000	APR DED HEALTH INSURANCE	21.58	N
077486	04-15-2020	AMERICAN PUBLIC LIFE	DEDCH		199-00-2153.00-110-000000	APR DED HEALTH INSURANCE	343.68	N
077487	04-15-2020	COMPANION LIFE	DEDCH		199-00-2153.00-105-000000	APR DED LIFE INSURANCE	134.08	N
077488	04-15-2020	FANNIN COUNTY TEACH	DEDCH		199-00-2154.00-054-000000	APR DED CREDIT UNION	1,697.00	N
077489	04-15-2020	MGM	DEDCH		199-00-2153.00-113-000000	APR DED HEALTH INSURANCE	161.03	N
077490	04-15-2020	MGM	DEDCH		199-00-2153.00-111-000000	APR DED HEALTH INSURANCE	3,017.79	N
077491	04-15-2020	MGM	DEDCH		199-00-2153.00-112-000000	APR DED LIFE INSURANCE	370.57	N
077492	04-15-2020	JEM FBO TOM BEAN ISD	DEDCH		199-00-2159.00-061-000000	APR DED 457 DEFERRED COMP.	19.52	N
077493	04-15-2020	CENTRAL UNITED LIFE	DEDCH		199-00-2153.00-013-000000	APR DED LIFE INSURANCE	17.41	N
			DEDCH		199-00-2153.00-028-000000	APR DED HEALTH INSURANCE	2,121.61	N
<b>Totals for Check 077493</b>							<b>2,139.02</b>	
077494	04-15-2020	NATIONAL BENEFIT SER	DEDCH		199-00-2159.00-033-000000	APR DED TAX SHEL. ANNUITY	50.00	N
			DEDCH		199-00-2159.00-038-000000	APR DED TAX SHEL. ANNUITY	100.00	N
			DEDCH		199-00-2159.00-042-000000	APR DED TAX SHEL. ANNUITY	2,000.00	N
			DEDCH		199-00-2159.00-047-000000	APR DED TAX SHEL. ANNUITY	50.00	N
			DEDCH		199-00-2159.00-057-000000	APR DED 457 DEFERRED COMP.	50.00	N
			DEDCH		199-00-2159.00-058-000000	APR DED 457 DEFERRED COMP.	151.98	N
			DEDCH		199-00-2159.00-059-000000	APR DED TAX SHEL. ANNUITY	7,795.18	N
			DEDCH		199-00-2159.00-060-000000	APR DED TAX SHEL. ANNUITY	2,000.00	N
			DEDCH		199-00-2159.00-068-000000	APR DED TAX SHEL. ANNUITY	905.00	N
<b>Totals for Check 077494</b>							<b>13,102.16</b>	
077495	04-15-2020	ONE AMERICA	DEDCH		199-00-2153.00-108-000000	APR DED LIFE INSURANCE	1,578.96	N
077496	04-15-2020	PRINCIPAL - PLIC-SBD G	DEDCH		199-00-2153.00-109-000000	APR DED HEALTH INSURANCE	1,947.60	N
077497	04-15-2020	SUPERIOR VISION OF T	DEDCH		199-00-2153.00-016-000000	APR DED HEALTH INSURANCE	489.31	N
077498	04-15-2020	TCTA	DEDCH		199-00-2159.00-005-000000	APR DED TSTA DUES	25.00	N
077499	04-15-2020	TEXAS TEACHERS	DEDCH		199-00-2159.00-106-000000	APR DED MISCELLANEOUS DEDU	435.00	N
077500	04-15-2020	TEXOMA EDUCATORS F	DEDCH		199-00-2154.00-004-000000	APR DED CREDIT UNION	2,568.00	N
077501	04-15-2020	TRANSAMERICA LIFE IN	DEDCH		199-00-2153.00-014-000000	APR DED LIFE INSURANCE	99.66	N
077502	04-15-2020	US DEPARTMENT OF ED	DEDCH		199-00-2159.00-114-000000	APR DED MISCELLANEOUS DEDU	613.40	N
077503	04-15-2020	ZURICH NORTH AMERIC	DEDCH		199-00-2153.00-012-000000	APR DED LIFE INSURANCE	256.25	N
200406	04-06-2020	TRS	200083		199-00-2155.00-000-000000	RETIREMENT & INS CONTR	29,803.39	N
			200083		199-00-2155.01-000-000000	FEDERAL FUND CONTR	1,041.76	N
			200083		199-00-2155.02-000-000000	STATUTORY MIN	2,408.52	N
			200083		199-00-2155.03-000-000000	FEDERAL INS CONTR	184.30	N
			200083		199-00-2155.04-000-000000	TRS CARE CONTR	2,676.99	N
			200083		199-00-2155.05-000-000000	NEW MEMBERS CONTR	88.81	N
			200083		199-00-2155.06-000-000000	PENSION SURCHARGE	993.93	N
			200083		199-00-2155.07-000-000000	TRS CARE - RETIREES	535.00	N
			200083		199-00-2155.08-000-000000	NON OASDI CONTR	4,872.26	N
<b>Totals for Check 200406</b>							<b>42,604.96</b>	

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
200414	04-14-2020	CLAIMS ADMINISTRATIV	200090		753-41-6499.00-999-099000	W/C PAYMENTS	140.00	N
200415	04-15-2020	TRS-ACTIVE CARE	200085		199-00-2153.00-026-000000	ACTIVE CARE 1 HD	19,229.00	N
			200085		199-00-2153.00-029-000000	ACTIVE CARE 2	3,823.00	N
			200085		199-00-2153.00-030-000000	ACTIVE CARE SELECT	20,456.00	N
<b>Totals for Check 200415</b>							<b>43,508.00</b>	
200422	04-22-2020	UNITED STATES TREAS	200087		199-00-2151.00-000-000000	941 PAYMENT	22,598.30	N
			200087		199-00-2152.01-000-000000	941 PAYMENT	4,913.80	N
			200087		199-00-2152.02-000-000000	941 PAYMENT	4,913.80	N
<b>Totals for Check 200422</b>							<b>32,425.90</b>	
200423	04-23-2020	NATIONAL BENEFIT SER	200089		199-00-2153.00-025-000000	UNREIMBURSED MEDICAL	4,236.67	N
<b>Total For District Written Checks</b>							<b>151,935.14</b>	

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
017220	04-08-2020	SYNCB/AMAZON	201365		865-00-2190.00-001-000017	PROM SUPPLIES	449.15	N
			201253		865-00-2190.00-001-000032	PROM SUPPLIES	269.42	N
<b>Totals for Check 017220</b>							<b>718.57</b>	
017221	04-08-2020	SYNCB/AMAZON	201391		461-00-2190.18-001-000000	printer labels	25.97	N
017222	04-15-2020	BSN SPORTS INC	201310	908608854	865-00-2190.00-001-000020	Sled, Singlets, Blocks, Shorts	921.00	N
017223	04-15-2020	NASSP	201483	9001313304	865-00-2190.00-041-000003	Membership Renewal for NJHS	385.00	N
017224	04-22-2020	CARD SERVICE CENTER	201408		865-00-2190.00-001-000003	Lighting Bundle for Theatre	438.99	N
017225	04-22-2020	WHITEWRIGHT ISD	201457		865-00-2190.00-001-000004	validation tags	100.00	N
017226	04-29-2020	APPLE INC.	201398	AC00035457	464-00-2190.04-101-000000	IPad/Apple Care for Library	378.00	N
017227	04-29-2020	POTTSBORO ISD	201500		865-00-2190.00-001-000004	Swine tags	400.00	N
077337	04-20-2020	COLLINSVILLE HS	201354		199-36-6495.06-001-091000	CANCELLED EVENT	-250.00	N
077359	04-20-2020	COLLINSVILLE ISD	201390		199-36-6495.05-001-091000	CANCELLED EVENT	-125.00	N
077443	04-08-2020	AIRGAS USA, LLC	200036	9969831827	199-11-6399.74-001-022111	OPEN PO AG CYLIN.RENT.2019-2	60.80	N
077444	04-08-2020	SYNCB/AMAZON	201321		199-11-6399.50-041-011000	Materials for MS Sci/STEM Club	409.49	N
			201272		199-36-6399.55-001-011000	OAP SUPPLIES	61.29	N
			201254		199-51-6319.02-001-099000	RPO-16 6 PIECE REPLACEMENT	10.80	N
			201254		199-51-6319.02-041-099000	RPO-16 6 PIECE REPLACEMENT	10.80	N
			201254		199-51-6319.02-101-099000	RPO-16 6 PIECE REPLACEMENT	10.80	N
			201388		199-52-6399.00-999-099000	Lockdown Magnetic Strips	155.46	N
			201356		199-53-6249.60-001-011000	Swivel Mount for Smart TV-H210	35.16	N
<b>Totals for Check 077444</b>							<b>693.80</b>	
077445	04-08-2020	COLORADO BOXED BEE	201292	9199122	240-35-6299.00-999-099000	COMMODITY DEL. DECEMBER	43.60	N
077446	04-08-2020	CONSTELLATION NEWE	200023	16955769401	199-51-6259.99-999-099000	OPEN PO ELECTRIC 2019-2020	10,816.95	N
077447	04-08-2020	CONTERRA ULTRA BRO	200025	042552	199-53-6239.70-999-099000	OPEN PO NETWORK 2019-2020	836.00	N
077448	04-08-2020	ETC LITE, LLC	200031	L14159	199-41-6219.05-703-099000	OPEN PO TRACKING 2019-2020	156.25	N
077449	04-08-2020	FIRST CHOICE TECHNO	200028	592681	199-51-6259.97-999-099000	OPEN PO PHONE 2019-2020	.34	N
077450	04-08-2020	FLOWERSFOODS	201357	40213165	240-35-6341.00-001-099000	BREAD FOR JAN.	108.10	N
			201358	40213165	240-35-6341.00-001-099000	BREAD FOR FEB.	107.97	N
			201357	40213165	240-35-6341.00-041-099000	BREAD FOR JAN.	76.12	N
			201358	40213165	240-35-6341.00-041-099000	BREAD FOR FEB.	86.34	N
			201357	40213165	240-35-6341.00-101-099000	BREAD FOR JAN.	135.55	N
			201358	40213165	240-35-6341.00-101-099000	BREAD FOR FEB.	145.82	N
<b>Totals for Check 077450</b>							<b>659.90</b>	
077451	04-08-2020	GRAYSON COLLIN COM	200030	510800	199-51-6259.97-999-099000	OPEN PO PHONE 2019-2020	1,213.63	N
			200127	510800	199-53-6239.60-999-099000	OPEN PO INTERNET 2019-2020	621.90	N
<b>Totals for Check 077451</b>							<b>1,835.53</b>	
077452	04-08-2020	INTERQUEST DETECTIO	201330	113760	199-52-6219.00-001-099000	DRUG DOG	280.00	N

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
077453	04-08-2020	KENTUCKYTOWN WATE	200022		199-51-6259.98-999-099000	OPEN WATER PO 2019-2020	183.91	N
077454	04-08-2020	LOWES	201005		199-51-6319.02-001-099000	OPEN P.O. FOR EMERGENCIES	28.23	N
			201005		199-51-6319.02-041-099000	OPEN P.O. FOR EMERGENCIES	28.23	N
			201005		199-51-6319.02-101-099000	OPEN P.O. FOR EMERGENCIES	28.22	N
			201422		199-81-6249.05-999-099000	CABINETS FOR 4 HS CLASSROO	499.60	N
<b>Totals for Check 077454</b>							<b>584.28</b>	
077455	04-08-2020	MAZON ASSOCIATES IN	200141	8672	199-53-6499.60-999-099100	OPEN PO E-RATE 2019-2020	200.00	N
077456	04-08-2020	PITNEY BOWES GLOBAL	201452	3310792126	199-23-6299.65-001-011000	POSTAGE MACHINE	44.67	N
			201452	3310792126	199-23-6299.65-041-011000	POSTAGE MACHINE	44.67	N
			201452	3310792126	199-23-6299.65-101-011000	POSTAGE MACHINE	44.67	N
			201452	3310792126	199-41-6399.65-750-099000	POSTAGE MACHINE	44.67	N
<b>Totals for Check 077456</b>							<b>178.68</b>	
077457	04-08-2020	SAM ASH	201285	0225044ugbf	199-36-6399.00-001-091000	SOUND SYSTEM FOR CHEER	449.99	N
077458	04-08-2020	WEX BANK - SHELL	201132		199-34-6311.00-999-099000	gas for Houston stock show	108.90	N
077459	04-08-2020	SHELL - WEX BANK	200084		199-34-6311.00-999-099000	PO 201234 TO SHELL/S/B WEX BA	105.65	N
077460	04-08-2020	TEXAS DEPARTMENT O	200688	CRS2020011869	199-41-6499.00-750-099000	OPEN PO CRIMINAL BACKGROUN	1.00	N
077461	04-08-2020	WASTE CONNECTIONS	200038	2089486	240-51-6259.02-999-099000	OPEN PO TRASH 2019-2020	1,774.60	N
077462	04-08-2020	WEX BANK -	200045		199-34-6311.00-999-099000	OPEN PO TRANSP.EXXON 2019-2	339.01	N
077463	04-15-2020	AAAA AUTOMOTIVE	201463		199-34-6319.01-999-099000	STATE SAFETY INSPECTION M23	7.00	N
077464	04-15-2020	ATMOS ENERGY	200115	3024459746	199-51-6259.95-999-099000	OPEN PO GAS 2019-2020	787.78	N
077465	04-15-2020	BSN SPORTS INC	200495	908106398	199-36-6399.20-001-091BSG	BB digital finals logo	630.75	N
077466	04-15-2020	DR PEPPER SNAPPLE	201447		240-35-6341.00-001-099000	DRINKS FOR HIGH SCHOOL --FEB	200.20	N
077467	04-15-2020	FLANAGAN'S OUTDOOR	200086	33736	199-34-6319.00-999-099000	OPEN PO 200530 CLOSED OUT	56.99	N
077468	04-15-2020	GRAYSON COUNTY TAX	201464		199-34-6319.01-999-099000	VEHICLE REGISTRATION M23	7.50	N
077469	04-15-2020	GRAYSON COUNTY TAX	201459		199-34-6319.01-999-099000	VEHICLE REGISTRATION TB1	7.50	N
077470	04-15-2020	HILAND DAIRY CO., LLC	201454	21836	240-35-6341.00-001-099000	MILK FOR CAMPUS FEB,	414.67	N
			201454	21836	240-35-6341.00-041-099000	MILK FOR CAMPUS FEB,	735.66	N
			201454	21836	240-35-6341.00-101-099000	MILK FOR CAMPUS FEB,	1,163.67	N
<b>Totals for Check 077470</b>							<b>2,314.00</b>	
077471	04-15-2020	LEARNING FORWARD T	201458	CTLFTX0320033	199-23-6495.00-041-099000	Conference Payment for Mr. G.	449.00	N
077472	04-15-2020	MARVEN ARTERBERRY	201474		199-36-6219.20-999-091000	SB Ump	85.00	N
077473	04-15-2020	MCKINNEY CHRISTIAN A	201453	03022002	199-21-6499.20-999-037000	Deposit for Teacher Training	500.00	N
077474	04-15-2020	OFFICE DEPOT	201443	463116259001	199-23-6399.12-001-099000	MANILLA ENVELOPES	158.26	N
077475	04-15-2020	REGION 10 ESC	201434	165034	255-21-6239.01-999-032000	Early Childhood Coop Services	600.00	N
077476	04-15-2020	REINERT PAPER & CHE	201461	409443 409098	199-51-6319.00-001-099000	LATEX GLOVES FOR ALL CAMPU	256.50	N
077477	04-15-2020	SAM'S CLUB / SYNCHRO	201364		199-11-6399.01-041-011000	Copy Paper for MS Campus	1,514.42	N

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
077478	04-15-2020	SANGER ISD	201460		199-36-6412.20-001-091000	Playoff Gym Reservation	182.83	N
077479	04-15-2020	THE BOOK PC.COM,	201449	2031455	199-11-6399.77-001-022000	Media Cards for AV program	760.00	N
077480	04-15-2020	TUNE IN	200574	947395	199-36-6399.51-101-099000	U.I.L. Competition Materials	300.25	N
077481	04-15-2020	UNITED AG & TURF	201478	10871475	199-34-6319.00-999-099000	SOLENOID FOR JOHN DEERE TR	119.56	N
077482	04-15-2020	VICTOR SMITH	201475		199-36-6219.20-999-091000	SB Ump	85.00	N
077504	04-22-2020	BINSWANGER GLASS C	201445	1079046033	199-51-6249.00-101-099000	REPLACE BROKEN GLASS IN MR	329.63	N
077505	04-22-2020	CARD SERVICE CENTER	201428		199-36-6411.20-999-091000	State Tournament Hotel	234.36	N
			201326		199-36-6412.06-001-099000	Regional Powerlifting Hotels	150.10	N
			201327		199-36-6412.06-001-099000	Regional Powerlifting Hotels	160.60	N
			201410		199-36-6412.07-001-099000	Meals and Lodging (Poolville)	886.19	N
			201427		199-36-6412.20-001-091000	Regional Powerlifting Meals	160.00	N
<b>Totals for Check 077505</b>							<b>1,591.25</b>	
077506	04-22-2020	CROSSROAD COMMUNI	200026	10194	199-51-6259.97-999-099000	OPEN PO PHONE 2019-2020	335.00	N
077507	04-22-2020	FLANAGAN'S OUTDOOR	200088	3394344	199-34-6319.00-999-099000	OPEN PO 200530 CLOSED OUT	35.98	N
077508	04-22-2020	FRONTIER COMMUNICA	200029	90354605090715	199-51-6259.97-999-099000	OPEN PO PHONE 2019-2020	726.14	N
077509	04-22-2020	GRAHAM INTERNATION	201429	60123535	199-34-6319.00-999-099000	OPEN P.O. FOR EMERGENCIES	17.98	N
077510	04-22-2020	HELENA CHEMICAL CO	201226	63313381	199-81-6249.04-999-099000	Fields SB BB	640.00	N
077511	04-22-2020	LABATT FOOD SERVICE	201486	573639	240-35-6341.00-001-099000	FOOD AND SUPPLIES FOR MAR	905.00	N
			201484	573639	240-35-6341.00-001-099000	FOOD AND SUPPLIES FOR FEB.	4,453.65	N
			201486	573639	240-35-6341.00-041-099000	FOOD AND SUPPLIES FOR MAR	1,133.47	N
			201484	573639	240-35-6341.00-041-099000	FOOD AND SUPPLIES FOR FEB.	4,024.69	N
			201486	573639	240-35-6341.00-101-099000	FOOD AND SUPPLIES FOR MAR	1,774.04	N
			201484	573639	240-35-6341.00-101-099000	FOOD AND SUPPLIES FOR FEB.	3,203.16	N
			201486	573639	240-35-6342.00-001-099000	FOOD AND SUPPLIES FOR MAR	149.90	N
			201484	573639	240-35-6342.00-001-099000	FOOD AND SUPPLIES FOR FEB.	694.31	N
			201486	573639	240-35-6342.00-041-099000	FOOD AND SUPPLIES FOR MAR	140.88	N
			201484	573639	240-35-6342.00-041-099000	FOOD AND SUPPLIES FOR FEB.	428.50	N
			201486	573639	240-35-6342.00-101-099000	FOOD AND SUPPLIES FOR MAR	94.75	N
			201484	573639	240-35-6342.00-101-099000	FOOD AND SUPPLIES FOR FEB.	498.07	N
<b>Totals for Check 077511</b>							<b>17,500.42</b>	
077512	04-22-2020	MCKINNEY CHRISTIAN A	201487	030220-2	199-21-6499.20-999-037000	Balance of Dyslexia Workshop	2,700.00	N
077513	04-22-2020	NORTH TEXAS TOLLWA	200035	771443181	199-34-6411.00-999-099000	OPEN PO TOLL FEES 2019-2020	26.68	N
077514	04-22-2020	OWN THE ZONE SPORT	201198	32131	199-36-6399.20-001-091STB	BANDS FOR SB	120.45	N
077515	04-22-2020	TEXOMA BUILDERS SUP	201385	769371	199-51-6319.02-001-099000	DOOR CLOSER FOR BACK DOOR	192.00	N
077516	04-29-2020	SYNCB/AMAZON	201392		199-11-6399.61-041-011001	Assorted Supplies for MS Art	610.72	N
			201417		199-12-6399.00-101-099000	Makerspace Materials	76.84	N
			201403		199-51-6319.02-001-099000	SQUARE D 8911DPSG32V09 MOT	124.95	N
<b>Totals for Check 077516</b>							<b>812.51</b>	

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
077517	04-29-2020	BOB UTTER FORD LM	201504	236470	199-34-6319.00-999-099000	RUNNING LIGHTS FOR M23-SAFT	67.72	N
077518	04-29-2020	CITY OF TOM BEAN	200021		199-51-6259.98-999-099000	OPEN WATER PO 2019-2020	883.96	N
077519	04-29-2020	COLLEGE BOARD	201496	ES92233983	199-31-6339.01-001-031000	School Day SAT Testing	980.00	N
077520	04-29-2020	COMPLETE SUPPLY,	201082	222709 ,230366	199-51-6319.00-001-099000	LAUNDRY SOAP, DUSTER, BATTE	163.03	N
077521	04-29-2020	FLOWERSFOODS	201505	40213165	240-35-6341.00-001-099000	BREAD FOR MARCH 2020	39.10	N
			201505	40213165	240-35-6341.00-041-099000	BREAD FOR MARCH 2020	51.04	N
			201505	40213165	240-35-6341.00-101-099000	BREAD FOR MARCH 2020	146.68	N
						<b>Totals for Check 077521</b>	<b>236.82</b>	
077522	04-29-2020	FRONTIER COMMUNICA	200029	90354622060309	199-51-6259.97-999-099000	OPEN PO PHONE 2019-2020	292.27	N
077523	04-29-2020	FUNCTION 4, LLC	201525	INV778991	199-11-6299.65-001-011000	MONTHLY COPIER SERVICE	350.11	N
			201525	INV778991	199-11-6299.65-041-011000	MONTHLY COPIER SERVICE	350.11	N
			201525	INV778991	199-11-6299.65-101-011000	MONTHLY COPIER SERVICE	350.11	N
			201525	INV778991	199-41-6299.65-750-099000	MONTHLY COPIER SERVICE	350.11	N
						<b>Totals for Check 077523</b>	<b>1,400.44</b>	
077524	04-29-2020	GCEC	200024		199-51-6259.99-999-099000	OPEN PO ELECTRIC 2019-2020	233.82	N
077525	04-29-2020	GM DATA PRODUCTS	201473	143286	199-41-6499.00-750-099000	GENERAL OPERATING CHECKS	206.98	N
077526	04-29-2020	HILAND DAIRY CO., LLC	201509	21836	240-35-6341.00-001-099000	MILK FOR CAMPUS--MARCH	107.01	N
			201509	21836	240-35-6341.00-041-099000	MILK FOR CAMPUS--MARCH	173.89	N
			201509	21836	240-35-6341.00-101-099000	MILK FOR CAMPUS--MARCH	575.67	N
						<b>Totals for Check 077526</b>	<b>856.57</b>	
077527	04-29-2020	O'REILLY AUTOMOTIVE	201099	3956284699	199-34-6319.00-999-099000	OPEN P.O. FOR EMERGENCIES	147.29	N
077528	04-29-2020	PIONEER MANUFACTUR	201469	INV754803	199-51-6319.11-999-091000	FIELD CONDITIONER	1,200.00	N
077529	04-29-2020	PITSCO, INC.	201480	765805-1	199-11-6399.49-041-011000	MS Science Supplies	279.32	N
			201480	765805-1	199-11-6399.50-041-011000	MS Science Supplies	232.83	N
						<b>Totals for Check 077529</b>	<b>512.15</b>	
077530	04-29-2020	REINERT PAPER & CHE	201498	409606	199-51-6319.00-041-099000	FLEXWIPES ALL CAMPUSES COR	251.10	N
077531	04-29-2020	UIL MUSIC REGION 25	201250		199-36-6495.31-001-099000	UIL SOLO AND ENSEMBLE CONT	292.00	N
077532	04-29-2020	ULINE	201465	118829836	199-34-6319.00-999-099000	MAGNETIC DRY ERASE ROLL FO	258.80	N
						<b>Total For Computer Written Checks</b>	<b>64,335.25</b>	
						<b>Total Checks</b>	<b>216,270.39</b>	

End of Report

## Utility Report - May, 2020

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Electricity							\$15,751	\$16,016	\$18,647	\$20,308	\$17,761	\$16,220
KW Usage							171,675	190,242	229,582	235,996	195,442	174,505
Natural Gas							\$868	\$387	\$490	\$523	\$499	\$1,331
MCF Usage							1,692	369	534	557	520	904
Water							\$6,049	\$5,458	\$9,008	\$14,352	\$7,383	\$1,994
Gal Usage							759,940	671,960	1,204,890	1,953,991	934,450	247,040
2016												
Electricity	\$12,854	\$12,846	\$13,469	\$13,809	\$19,599	\$26,086	\$14,927	\$16,354	\$16,897	\$20,572	\$19,805	\$16,139
KW Usage	118,510	125,359	140,807	135,791	116,530	128,890	160,340	192,321	196,961	239,139	222,224	160,503
Natural Gas	\$2,026	\$2,390	\$1,880	\$1,238	\$652	\$268	\$704	\$142	\$257	\$581	\$512	\$991
MCF Usage	3,580	5,392	3,524	2,289	963	345	818	426	400	563	443.0	1,092
Water	\$1,477	\$3,995	\$2,914	\$2,163	\$2,033	\$1,737	\$5,665	\$7,117	\$4,199	\$5,310	\$4,107	\$5,881
Gal Usage	152,960	457,520	336,250	230,470	229,090	185,270	693,040	860,580	518,540	666,830	509,970	714,580
2017												
Electricity	\$25,720	\$15,467	\$13,553	\$13,443	\$14,562	\$15,136	\$15,007	\$15,819.15	\$17,230.70	\$15,104.56	\$2,943.85	\$15,593.66
KW Usage	243,690	153,706	125,815	117,361	136,138	147,130	159,020	173,628	185,208	171,778	34,356	160,322
Natural Gas	\$3,588	\$4,764	\$2,029.59	\$1,133	\$659.53	\$269.48	\$312.45	\$321.37	\$416.44	\$422.78	\$585.50	\$929.03
MCF Usage	4,727	6,848	2,665	1,673	872	131	181	192	331	332	581.0	1,020
Water	\$5,556	\$1,540	\$1,645	\$1,464.53	\$1,559.76	\$5,419.26	\$4,201.15	\$4,963.74	\$3,267.47	\$4,507.36	\$6,279.25	\$8,579.29
Gal Usage	650,510	145,310	164,120	143,050	154,850	658,480	502,960	57,510	376,810	610,840	711,410	1,030,750
2018												
Electricity	\$14,666.18	\$15,626.04	\$14,245.86	\$9,275.01	\$11,731.30	\$13,032.57	\$13,495.18	\$16,315.61	\$17,534.44	\$19,275.30	\$17,110.62	\$12,301.54
KW Usage	147,097	165,946	142,022	126,231	101,335	84,297	178,925	189,318	200,224	222,861	177,555	110,201
Natural Gas	3,755.70	\$4,503.74	\$2,967.55	\$1,612.53	\$722.55	\$321.17	\$549.00	\$290.78	\$466.73	\$412.25	\$802.20	\$2,268.62
MCF Usage	5,455	6,227.00	4,109	2,294	865	231	549	182	476	402	1131.0	3,618
Water	\$1,929.07	\$1,674.51	\$1,421.31	\$3,193.29	\$2,045.64	\$2,395.86	\$3,606.19	\$6,339.99	\$11,569.36	\$5,563.26	\$2,052.36	\$2,728.66
Gal Usage	190,380	122,760	123,110	348,490	20,907	251,420	405,630	73,230	1,401,220	641,190	199,330	289,910
2019												
Electricity	\$13,574.14	\$11,649	\$12,146.26	12,926.16	\$10,017.86	\$10,738.29	\$11,524.17	\$9,250.94	\$11,411.44	\$17,720.15	\$16,883.80	\$12,501.39
KW Usage	112,034	120,288	123,293	125,121	80,031	90,803	92,903	78,338	103,141	188,452	166,188	165,324
Natural Gas	\$3,057.50	\$3,314.73	\$2,408.50	\$908.51	\$585.04	\$253.96	\$330.51	\$203.02	\$354.00	\$418.00	\$794.87	\$1,366.68
MCF Usage	5,240	5,723	4,583	1,926	1,028	428	341	33	321	398	1212.0	2,287
Water	\$2,000.55	\$1,819.35	\$3,305.94	\$1,501.06	\$2,060.51	\$1,803.62	\$1,829.78	\$2,775.65	\$5,003.40	\$3,856.99	\$3,610.99	\$2,125.22
Gal Usage	188,880	147,830	350,100	105,330	196,430	156,590	157,990	281,980	559,796	441,975	399,700	202,404
2020												
Electricity	\$10,670.69	\$10,007.44	\$10,553.29	\$11,206.03	\$8,204.58							
KW Usage	98,002	81,729	102,564	103,114	101,379							
Natural Gas	\$1,539.49	\$1,890.32	\$1,617.70	\$787.78	\$840.85							
MCF Usage	2,544	3,500	3,524	1,327	1,510							
Water	\$1,819.84	\$1,707.35	\$1,895.04	\$1,467.01	\$988.18							
Gal Usage	153,859	128,273	13,475.30	51,947	29,179							

# Utility Report - May, 2020

2015	YEAR TOTAL
Electricity	\$ 104,703.00
KW Usage	
Natural Gas	\$ 4,098.00
MCF Usage	
Water	\$ 44,244.00
Gal Usage	
<b>2016</b>	
Electricity	\$ 203,357.00
KW Usage	
Natural Gas	\$ 11,641.00
MCF Usage	
Water	\$ 46,598.00
Gal Usage	
<b>2017</b>	
Electricity	\$ 179,580.11
KW Usage	
Natural Gas	\$ 15,430.85
MCF Usage	
Water	\$ 48,982.81
Gal Usage	
<b>2018</b>	
Electricity	\$ 159,943.47
KW Usage	
Natural Gas	\$ 14,917.12
MCF Usage	
Water	\$ 42,590.43
Gal Usage	
<b>2019</b>	
Electricity	\$ 150,343.50
KW Usage	
Natural Gas	\$ 13,995.32
MCF Usage	
Water	\$ 31,693.06
Gal Usage	
<b>2020</b>	
Electricity	\$ 50,642.03
KW Usage	
Natural Gas	\$ 6,676.14
MCF Usage	
Water	\$ 7,877.42
Gal Usage	



# 2019-20 COVID-19 Missed School Day Waiver Attestation Statement

## SECTION I: Information/Requirements

If an LEA chooses to voluntarily close school and the LEA is below (or due to the closure falls below) the 75,600 operational minute requirement, the agency will provide missed school day waivers for the closed days with the requirement that the LEA provide educational supports for the off-campus education of all students.

In the event schools are closed, the current policy regarding missed school days still applies to LEAs at or above the 75,600 operational minute requirement (or 180 days for charter schools on a days calendar). Generally, the first two missed days must be made up using bad weather make up days or by using built in or additional minutes, prior to the granting of waivers, up to the 4,200 minute waiver cap, per Section 3.8.2 of the Student Attendance Accounting Handbook (SAAH).

If an LEA has a school closure based on COVID-19 related concerns that cannot be accommodated by the above mechanism or other options available to the district, the district may seek additional minute waivers from the agency. Those waivers would be granted as long as the district commits to supporting students instructionally while absent from school grounds. This attestation will be required to be submitted with the waiver.

The school district or charter school is responsible for providing all necessary educational resources to a student’s parent/guardian and must also provide guidance on how the instruction is to be delivered to the student.

## SECTION II: Attestation Statement

\_\_\_\_\_ attests that parents/guardians are being provided with the educational resources and implementation assistance necessary to support an instructional program that will be provided off-campus to students who are absent due to concerns, rather than illness, associated with COVID-19.

## SECTION III: Signatures

District Name	Superintendent Name	Board President Name

Date	Superintendent Signature

I, the superintendent of schools, attest that the district will comply with the requirements of the waiver application for the 2019-20 school year if granted.

Date	Board President Signature

I, the Board President, attest that the district will comply with the requirements of the waiver application for the 2019-20 school year if granted.



**SECTION I: Information/Requirements**

If an LEA chooses to voluntarily close school and the LEA is below (or due to the closure falls below) the 75,600 operational minute requirement, the agency will provide missed school day waivers for the closed days with the requirement that the LEA provide educational supports for the off-campus education of all students.

In the event schools are closed, the current policy regarding missed school days still applies to LEAs at or above the 75,600 operational minute requirement (or 180 days for charter schools on a days calendar). Generally, the first two missed days must be made up using bad weather make up days or by using built in or additional minutes, prior to the granting of waivers, up to the 4,200 minute waiver cap, per Section 3.8.2 of the Student Attendance Accounting Handbook (SAAH).

If an LEA has a school closure based on COVID-19 related concerns that cannot be accommodated by the above mechanism or other options available to the district, the district may seek additional minute waivers from the agency. Those waivers would be granted as long as the district commits to supporting students instructionally while absent from school grounds. This attestation will be required to be submitted with the waiver.

The school district or charter school is responsible for providing all necessary educational resources to a student’s parent/guardian and must also provide guidance on how the instruction is to be delivered to the student. Texas Education Agency (TEA) auditors may perform random audits to ensure that school districts and charter schools provided the necessary educational resources.

**SECTION II: Attestation Statement**

\_\_\_\_\_ attests that parents/guardians are being provided with the educational resources and implementation assistance necessary to support an instructional program that will be provided off-campus to students who are absent due to concerns about the potential of illness or actual illness associated with COVID-19.

**SECTION III: Signatures**

District Name	Superintendent Name	Board President Name

Date	Superintendent Signature

I, the superintendent of schools, attest that the district will comply with the requirements of the waiver application for the 2019-20 school year if granted.

Date	Board President Signature

I, the Board President, attest that the district will comply with the requirements of the waiver application for the 2019-20 school year if granted.

May 11, 2020

To the Board of Trustees and Management  
Tom Bean Independent School District  
Tom Bean, Texas

We are pleased to confirm our understanding of the services we are to provide Tom Bean Independent School District ("the District") for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tom Bean Independent School District, as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient 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. Schedule of the District's Proportionate Share of the Net Pension Liability – Teacher Retirement System of Texas.
3. Schedule of District's Contributions for Pensions - Teacher Retirement System of Texas.
4. Schedule of the District's Proportionate Share of the Net OPEB Liability – Teacher Retirement System of Texas.
5. Schedule of District's Contributions for Other Post-Employment Benefits (OPEB) – Teacher Retirement System of Texas.

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

1. Combining statements.
2. Required TEA schedules.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your 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 supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our 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 the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Trustees of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and 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 on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in terms of the engagement, we will communicate to management and those charged with governance 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, our 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. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements, 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 District or to acts by management or employees acting on behalf of the District. 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 we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, 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, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our 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. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we 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**

Our audit will include obtaining an understanding of the District 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 we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

## **Audit Procedures – Compliance**

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

## **Other Services**

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the District's depreciation schedule based on capital asset costs and useful lives provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services and depreciation calculations previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **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 us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, 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 us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, related notes, depreciation calculations, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, related notes, and depreciation calculations and that you have reviewed and approved the financial statements, related notes, and depreciation calculations 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.

### **Audit Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hankins, Eastup, Deaton, Tonn & Seay, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Texas Education Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hankins, Eastup, Deaton, Tonn & Seay, P.C. personnel. Furthermore, upon

request, we may provide photocopies 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 government agencies.

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

We expect to begin our audit in June 2020 and to issue our reports no later than October 31, 2020. Dan Tonn is the engagement partner and is responsible for supervising the engagement and signing the report. Our estimated fee for these services will be \$17,000. Our invoices for these fees will be rendered as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

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

Very truly yours,

*Hankins, Eastup, Deaton, Tonn & Seay*

Hankins, Eastup, Deaton, Tonn & Seay, P.C.  
Denton, Texas

RESPONSE:

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

Management signature:

By: Kerry D

Title: Superintendent

Date: \_\_\_\_\_

Board of Trustees signature:

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



M. Vail & Associates, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
AUDIT, TAX AND ADVISORY SERVICES

Michael G. Vail, CPA  
Charles T. Gregg, CPA  
Don E. Graves, CPA  
Dinesh Pal, CISA

Members:  
American Institute of CPAs  
Texas Society of CPAs

## Report on the Firm's System of Quality Control

April 1, 2019

To: The Partners of Hankins, Eastup, Deaton, Tonn & Seay, PC and the  
Peer Review Committee of the Texas Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice Hankins, Eastup, Deaton, Tonn & Seay, PC (the firm) in effect for the year ended February 28, 2018. 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](http://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 Hankins, Eastup, Deaton, Tonn & Seay, PC in effect for the year ended February 28, 2018 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*, or *fail*. Hankins, Eastup, Deaton, Tonn & Seay, PC has received a peer review rating of *pass*.

*M. Vail & Associates, P.C.*

M. Vail & Associates, P.C.



The District shall support the general wellness of all students by implementing measureable goals to promote sound nutrition and student health and to reduce childhood obesity.

[See EHAA for information regarding the District's coordinated school health program.]

**Development,  
Implementation, and  
Review of Guidelines  
and Goals**

The local school health advisory council (SHAC), on behalf of the District, shall review and consider evidence-based strategies and techniques and shall develop nutrition guidelines and wellness goals as required by law. In the development, implementation, and review of these guidelines and goals, the SHAC shall permit participation by parents, students, representatives of the District's food service provider, physical education teachers, school health professionals, members of the Board, school administrators, and members of the public.

[See BDF for required membership of the SHAC.]

Wellness Plan

The SHAC shall develop a wellness plan to implement the District's nutrition guidelines and wellness goals. The wellness plan shall, at a minimum, address:

1. Strategies for soliciting involvement by and input from persons interested in the wellness plan and policy;
2. Objectives, benchmarks, and activities for implementing the wellness goals;
3. Methods for measuring implementation of the wellness goals;
4. The District's standards for foods and beverages provided, but not sold, to students during the school day on a school campus; and
5. The manner of communicating to the public applicable information about the District's wellness policy and plan.

The SHAC shall review and revise the plan on a regular basis and recommend revisions to the wellness policy when necessary.

**Nutrition Guidelines**

Foods and  
Beverages Sold

The District's nutrition guidelines for reimbursable school meals and all other foods and beverages sold or marketed to students during the school day shall be designed to promote student health and reduce childhood obesity and shall be at least as restrictive as federal regulations and guidance, except when the District allows an exemption for fundraising activities as authorized by state and federal rules. [See CO and FJ]

Foods and  
Beverages Provided

The District shall establish standards for all foods and beverages provided, but not sold, to students during the school day. These standards shall be addressed in the District's wellness plan.

**Wellness Goals**

Nutrition Promotion  
and Education

The District shall implement, in accordance with law, a coordinated school health program with a nutrition education component. [See EHAA] The District's nutrition promotion activities shall encourage participation in the National School Lunch Program, the School Breakfast Program, and any other supplemental food and nutrition programs offered by the District.

The District establishes the following goals for nutrition promotion:

1. The District's food service staff, teachers, and other District personnel shall consistently promote healthy nutrition messages in cafeterias, classrooms, and other appropriate settings.
2. The District shall share educational nutrition information with families and the general public to promote healthy nutrition choices and positively influence the health of students.

The District establishes the following goals for nutrition education:

1. The District shall deliver nutrition education that fosters the adoption and maintenance of healthy eating behaviors.
2. The District shall make nutrition education a District-wide priority and shall integrate nutrition education into other areas of the curriculum, as appropriate.
3. The District shall provide professional development so that teachers and other staff responsible for the nutrition education program are adequately prepared to effectively deliver the program.

Physical Activity

The District shall implement, in accordance with law, a coordinated health program with physical education and physical activity components and shall offer at least the required amount of physical activity for all grades. [See BDF, EHAA, EHAB, and EHAC]

The District establishes the following goals for physical activity:

1. The District shall provide an environment that fosters safe, enjoyable, and developmentally appropriate fitness activities for all students, including those who are not participating in physical education classes or competitive sports.

2. The District shall provide appropriate staff development and encourage teachers to integrate physical activity into the academic curriculum where appropriate.
3. The District shall make appropriate before-school and after-school physical activity programs available and shall encourage students to participate.
4. The District shall make appropriate training and other activities available to District employees in order to promote enjoyable, lifelong physical activity for District employees and students.
5. The District shall encourage parents to support their children's participation, to be active role models, and to include physical activity in family events.
6. The District shall encourage students, parents, staff, and community members to use the District's recreational facilities, such as tracks, playgrounds, and the like, that are available outside of the school day. [See GKD]

**Other School-Based Activities**

The District establishes the following goals to create an environment conducive to healthful eating and physical activity and to promote and express a consistent wellness message through other school-based activities:

1. The District shall allow sufficient time for students to eat meals in cafeteria facilities that are clean, safe, and comfortable.
2. The District shall promote wellness for students and their families at suitable District and campus activities.
3. The District shall promote employee wellness activities and involvement at suitable District and campus activities.
4. School personnel shall properly supervise the students in the cafeteria and serve as role models for the students.

**Implementation**

The child nutrition director shall oversee the implementation of this policy and the development and implementation of the wellness plan and appropriate administrative procedures.

**Evaluation**

The District shall comply with federal requirements for evaluating this policy and the wellness plan.

**Public Notification**

The District shall annually inform and update the public about the content and implementation of the wellness policy, including posting on its website copies of the wellness policy, the wellness plan, and the required implementation assessment.

**Records Retention**

The District shall retain all the required records associated with the wellness policy, in accordance with law and the District's records management program. [See CPC and FFA(LEGAL)]

**Food Allergy  
Management Plan**

The District shall develop and implement a student food allergy management plan that includes the components below.

General Procedures

Procedures to limit the risk posed to students with food allergies shall include:

1. Specialized training for employees responsible for the development, implementation, and monitoring of the District's food allergy management plan.
2. Awareness training for employees regarding signs and symptoms of food allergies and emergency response in the event of an anaphylactic reaction.
3. General strategies to reduce the risk of exposure to common food allergens.
4. Methods for requesting specific food allergy information from a parent of a student with a diagnosed food allergy. [See FD]
5. Annual review of the District's food allergy management plan.

Students at Risk for  
Anaphylaxis

Procedures regarding the care of students with diagnosed food allergies who are at risk for anaphylaxis shall include:

1. Development and implementation of food allergy action plans, emergency action plans, individualized health-care plans, and Section 504 plans, as appropriate.
2. Training, as necessary, for employees and others to implement each student's care plan, including strategies to reduce the student's risk of exposure to the diagnosed allergen.
3. Review of individual care plans and procedures periodically and after an anaphylactic reaction at school or at a school-related activity.

**Distribution**

Information regarding this policy and the District's food allergy management plan shall be distributed annually in the student handbook and made available at each campus.