

**Notice of Regular Monthly Meeting  
Board of Trustees  
Dew Independent School District  
Monday, June 26, 2017**

A Regular Monthly Meeting of the Board of Trustees will be held on Monday, June 26, 2017, 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. General School Information
  - 5.b. Summer Projects
6. REVIEW DISCUSSION AND POSSIBLE ACTION
  - 6.a. Consent agenda
    - 6.a.I. Approve minutes of the previous regular meeting 3
    - 6.a.II. Approved minutes of the previous special meeting 4
    - 6.a.III. Monthly financial report 6
    - 6.a.IV. Approval of the bills 24
    - 6.a.V. Policy Update 108, (Second Reading) affecting local policies: see attached list 28
  - 6.b. Discussion
    - 6.b.I. Budget ramifications of the recently closed Texas Congressional Session. 30
    - 6.b.II. Local District Policy Update resulting from District innovations designation, affection local policies (First Reading): see attachment 31
  - 6.c. Discussion and possible action
    - 6.c.I. Review and approve a Resolution regarding the effects of losing ASATR funding at Dew ISD 39
    - 6.c.II. Authorize Superintendent and Business Manager to process end-of -year internal budget transfers and amendments for school year 2016-2017, if needed.
    - 6.c.III. Review and approve Dew ISD investment Policy, CDA (Local) 40
7. CLOSED SESSION, if necessary
  - 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
  - 8.a. Vote on any matters resulting from closed session
  - 8.b. July board meeting date
  - 8.c. Items needing future consideration by Dew ISD School Board
    - 8.c.I. 2017-2018 Budget Hearing
    - 8.c.II. Ch. 41 agreement
9. Board Discussion

## 10. 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

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For the Board of Trustees

Board members: David Fowler, Kim Massey, Laurie Lane, Chuck Lopez, and Carl Clark  
Absent was Lisa Webb and Eric Simpson

Faculty/Staff: Darrell Evans and Nolan Glass

Visitors: Sandy Hollister, Brett Myers, Nanette Harwell and Greg

Chuck made a motion to go with Citizen Bank with our depository contract 2017-2018 and was second by Laurie, the motion passed unanimously.

Superintendent's report:

New and improved calendar available on website and Facebook.

Marcus gave rundown on projects for summer, 2 year gas line check, replace and repair light in parking lot, repaint walkway clean columns and repaint gym floor, service septic tank and replace sinks in science room and trim trees and numerous other jobs.

8th grade graduation is Thursday night at 6 PM and Kindergarten graduation on Friday at 10 AM

Enrollment is at 163 and attendance is up 95.63%

Legislative report: HB21 ESA savings account senate passed back in house now may not move forward.

Next Thursday is last day of legislation.

Chuck made a motion to approve the consent agenda and was second by Carl and was approved unanimously.

Policy update 108 first reading and will be back up on next month for approval.

Went over after school program advantages and disadvantages of the program  
Just discussion at this time no action taken.

Consider report on funds expended on Substitute personnel for year was within budget so looking good.

Consider Chapter 41 situation for 2017-2018 school year

Consider and possible action to approve waiver request to Texas Education Agency for low attendance days, Kim made a motion to approve the waiver for low attendance days and was second by Laurie, the motion passed unanimously.

No action taken on this item was just clarifying notes from August 8, 2008.

Closed session entered at 7:00 PM and exited at 7:15 PM

No action taken from closed session.

June board meeting date 26th at 6:00 PM

Items 108 update investment policy, and chapter 41 for future consideration by Dew ISD school board at next meeting.

No board discussion at this time.

Laurie made a motion to adjourn and was second by Kim meeting adjourned at 7:20 PM.

Minutes of May 30, 2017  
Special Called Meeting

1. At 8:00A, President David Fowler called the Meeting to order and he led the Pledge of Allegiance.
2. Members present: David Fowler, President; Chuck Lopez, Vice-President; Kim Massey, Secretary; Carl Clark, Member; Laurie Lane, Member, Eric Simpson, Member, and Lisa Webb, Member.
3. Staff Present: Darrell Evans, Superintendent.
4. Mr. Evans shared with the board that a committee of teachers was recommending that Nadine Evans be hired as special education teacher at Dew ISD.
5. Eric Simpson made the motion to approve the recommendation.
6. It was seconded by Lisa Webb.
7. The vote to approve the recommendation was unanimous.
8. There being no further business, Carl Clark made the motion to adjourn and it was seconded by Laurie Lane.



# DEW Independent School District

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Darrell Evans, Superintendent

Nolan Glass, Business Manager

Nicole Sifford, Admin Assistant

Dear Dew ISD Board of Trustees:

It is the recommendation of our committee that Nadine Evans be hired for the open special education teaching position.

Thank you for considering our recommendation.

Respectfully submitted,

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Ginny Blackwell

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Christie Fishbeck

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Lana Lancaster

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Lori Sutton

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Kris Staggs

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Sheree Wood

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DEW ISD- 606 CR 481- Teague, Texas 75860 | Phone: 903-389-2828 | Fax: 903-389-5104

David Fowler Board President  
Chuck Lopez Vice President

Kim Massey Board Secretary  
Carl Clark Board Member  
Eric Simpson Board Member

Laurie Lane Board Member  
Lisa Webb Board Member

**Board Report**  
**Comparison of Revenue to Budget**  
**Dew ISD**  
**As of May**

Fund 199 / 7 GENERAL/LOCAL FUND

	<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	1,505,549.00	-21,283.22	-1,494,951.59	10,597.41	99.30%
5730 - TUITION & FEES FROM PATRONS	9,500.00	-995.27	-7,648.23	1,851.77	80.51%
5740 - TRANS FROM WITHIN STATE	30,000.00	-1,752.30	-12,703.44	17,296.56	42.34%
5750 - ENTERPRISING ACTIVITIES	.00	.00	-1,135.00	-1,135.00	.00%
5760 - OTHER REV FM LOCAL SOURCE	600.00	-146.58	-793.60	-193.60	132.27%
<b>Total REV FROM LOCAL &amp; INTERM SOURCE</b>	<b>1,545,649.00</b>	<b>-24,177.37</b>	<b>-1,517,231.86</b>	<b>28,417.14</b>	<b>98.16%</b>
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	776,883.00	-4,807.00	-333,624.00	443,259.00	42.94%
5820 - STATE PROGRAM REVENUES - TEA	500.00	.00	-3,160.00	-2,660.00	632.00%
5830 - STATE REV FM SOT GOVT AGE:OTHR	78,798.00	-6,616.08	-59,877.37	18,920.63	75.99%
<b>Total STATE PROGRAM REVENUES</b>	<b>856,181.00</b>	<b>-11,423.08</b>	<b>-396,661.37</b>	<b>459,519.63</b>	<b>46.33%</b>
5900 - FEDERAL PROGRAM REVENUES					
5930 - VOC EDUCATION-NON FOUNDATION	.00	-707.84	-7,785.60	-7,785.60	.00%
<b>Total FEDERAL PROGRAM REVENUES</b>	<b>.00</b>	<b>-707.84</b>	<b>-7,785.60</b>	<b>-7,785.60</b>	<b>.00%</b>
<b>Total Revenue Local-State-Federal</b>	<b>2,401,830.00</b>	<b>-36,308.29</b>	<b>-1,921,678.83</b>	<b>480,151.17</b>	<b>80.01%</b>

Fund 199 / 7 GENERAL/LOCAL FUND

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURE/EXPENSE CONT ACCT						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-805,452.00	.00	730,649.19	92,326.76	-74,802.81	90.71%
6200 - PURCHASE & CONTRACTED SVS	-25,700.00	.00	13,472.53	.00	-12,227.47	52.42%
6300 - SUPPLIES AND MATERIALS	-22,820.00	1,279.73	18,901.06	1,578.85	-2,639.21	82.83%
6400 - OTHER OPERATING COSTS	-7,250.00	.00	4,026.35	1,028.74	-3,223.65	55.54%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-500.00	.00	149.99	.00	-350.01	30.00%
<b>Total Function11 INSTRUCTION</b>	<b>-861,722.00</b>	<b>1,279.73</b>	<b>767,199.12</b>	<b>94,934.35</b>	<b>-93,243.15</b>	<b>89.03%</b>
12 - LIBRARY/MEDIA SERVICES						
6100 - PAYROLL COSTS	-39,891.00	.00	36,899.30	4,908.96	-2,991.70	92.50%
6200 - PURCHASE & CONTRACTED SVS	.00	.00	2,281.60	.00	2,281.60	.00%
6300 - SUPPLIES AND MATERIALS	-3,300.00	260.42	1,620.46	.00	-1,419.12	49.10%
<b>Total Function12 LIBRARY/MEDIA SERVICES</b>	<b>-43,191.00</b>	<b>260.42</b>	<b>40,801.36</b>	<b>4,908.96</b>	<b>-2,129.22</b>	<b>94.47%</b>
13 - STAFF/CURRICULUM DEVELOPMENT						
6200 - PURCHASE & CONTRACTED SVS	-2,600.00	195.00	570.00	.00	-1,835.00	21.92%
6400 - OTHER OPERATING COSTS	-2,200.00	.00	468.00	.00	-1,732.00	21.27%
<b>Total Function13 STAFF/CURRICULUM</b>	<b>-4,800.00</b>	<b>195.00</b>	<b>1,038.00</b>	<b>.00</b>	<b>-3,567.00</b>	<b>21.62%</b>
21 - INSTRUCTIONAL ADMINISTRATION						
6100 - PAYROLL COSTS	.00	.00	.00	.00	.00	.00%
<b>Total Function21 INSTRUCTIONAL</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
31 - GUIDANCE/COUNSELING SERVICES						
6100 - PAYROLL COSTS	-57,595.00	.00	51,890.18	6,587.23	-5,704.82	90.09%
6300 - SUPPLIES AND MATERIALS	-500.00	.00	230.57	109.74	-269.43	46.11%
<b>Total Function31 GUIDANCE/COUNSELING</b>	<b>-58,095.00</b>	<b>.00</b>	<b>52,120.75</b>	<b>6,696.97</b>	<b>-5,974.25</b>	<b>89.72%</b>
33 - HEALTH SERVICES						
6300 - SUPPLIES AND MATERIALS	-500.00	.00	1,447.74	15.17	947.74	289.55%
<b>Total Function33 HEALTH SERVICES</b>	<b>-500.00</b>	<b>.00</b>	<b>1,447.74</b>	<b>15.17</b>	<b>947.74</b>	<b>289.55%</b>
34 - PUPIL TRANSPORTATION - REGULAR						
6100 - PAYROLL COSTS	-28,952.00	.00	28,784.53	3,257.28	-167.47	99.42%
6200 - PURCHASE & CONTRACTED SVS	-1,550.00	.00	4,244.01	160.53	2,694.01	273.81%
6300 - SUPPLIES AND MATERIALS	-10,500.00	.00	10,033.88	1,557.00	-466.12	95.56%
6400 - OTHER OPERATING COSTS	-5,500.00	300.00	4,005.19	730.37	-1,194.81	72.82%
<b>Total Function34 PUPIL TRANSPORTATION -</b>	<b>-46,502.00</b>	<b>300.00</b>	<b>47,067.61</b>	<b>5,705.18</b>	<b>865.61</b>	<b>101.22%</b>
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-90,552.00	.00	86,812.99	10,177.54	-3,739.01	95.87%
6200 - PURCHASE & CONTRACTED SVS	-1,600.00	.00	1,291.28	.00	-308.72	80.70%
6300 - SUPPLIES AND MATERIALS	-3,200.00	.00	1,898.82	.00	-1,301.18	59.34%
6400 - OTHER OPERATING COSTS	-7,750.00	.00	6,693.45	410.00	-1,056.55	86.37%
<b>Total Function36 CO-CURRICULAR ACTIVITIES</b>	<b>-103,102.00</b>	<b>.00</b>	<b>96,696.54</b>	<b>10,587.54</b>	<b>-6,405.46</b>	<b>93.79%</b>
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-193,446.00	.00	147,933.19	16,473.42	-45,512.81	76.47%
6200 - PURCHASE & CONTRACTED SVS	-84,500.00	.00	52,467.19	708.00	-32,032.81	62.09%
6300 - SUPPLIES AND MATERIALS	-2,100.00	.00	897.86	4.00	-1,202.14	42.76%
6400 - OTHER OPERATING COSTS	-20,000.00	.00	15,301.59	1,291.18	-4,698.41	76.51%
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	.00	.00	.00	.00%
<b>Total Function41 GENERAL ADMINISTRATION</b>	<b>-300,046.00</b>	<b>.00</b>	<b>216,599.83</b>	<b>18,476.60</b>	<b>-83,446.17</b>	<b>72.19%</b>
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-140,280.00	.00	106,053.37	12,737.20	-34,226.63	75.60%
6200 - PURCHASE & CONTRACTED SVS	-163,500.00	644.98	98,808.32	13,478.07	-64,046.70	60.43%
6300 - SUPPLIES AND MATERIALS	-14,000.00	.00	5,404.72	1,090.90	-8,595.28	38.61%

**Board Report**  
**Comparison of Expenditures and Encumbrances to Budget**  
**Dew ISD**  
**As of May**

Fund 199 / 7 GENERAL/LOCAL FUND

	<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						
6400 - OTHER OPERATING COSTS	-14,000.00	947.24	12,656.00	.00	-396.76	90.40%
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	.00	.00	.00	.00%
<b>Total Function51 PLANT MAINTENANCE &amp;</b>	<b>-331,780.00</b>	<b>1,592.22</b>	<b>222,922.41</b>	<b>27,306.17</b>	<b>-107,265.37</b>	<b>67.19%</b>
53 - DATA PROCESSING SERVICES						
6100 - PAYROLL COSTS	.00	.00	.00	.00	.00	.00%
6200 - PURCHASE & CONTRACTED SVS	-40,000.00	.00	42,084.64	3,245.83	2,084.64	105.21%
6300 - SUPPLIES AND MATERIALS	.00	.00	.00	.00	.00	.00%
<b>Total Function53 DATA PROCESSING</b>	<b>-40,000.00</b>	<b>.00</b>	<b>42,084.64</b>	<b>3,245.83</b>	<b>2,084.64</b>	<b>105.21%</b>
91 - RECAPTURE PAYMENTS						
6200 - PURCHASE & CONTRACTED SVS	-609,252.00	.00	336,294.00	85,536.00	-272,958.00	55.20%
<b>Total Function91 RECAPTURE PAYMENTS</b>	<b>-609,252.00</b>	<b>.00</b>	<b>336,294.00</b>	<b>85,536.00</b>	<b>-272,958.00</b>	<b>55.20%</b>
93 - PMTS TO FISCAL AGENTS/SSA						
6400 - OTHER OPERATING COSTS	-41,000.00	.00	18,246.01	2,193.00	-22,753.99	44.50%
<b>Total Function93 PMTS TO FISCAL</b>	<b>-41,000.00</b>	<b>.00</b>	<b>18,246.01</b>	<b>2,193.00</b>	<b>-22,753.99</b>	<b>44.50%</b>
99 - TAX APPRAISAL						
6200 - PURCHASE & CONTRACTED SVS	-57,000.00	.00	57,117.81	13,626.43	117.81	100.21%
<b>Total Function99 TAX APPRAISAL</b>	<b>-57,000.00</b>	<b>.00</b>	<b>57,117.81</b>	<b>13,626.43</b>	<b>117.81</b>	<b>100.21%</b>
8000 - OTHER USES ACCOUNTS						
00 - FLOW THROUGH OUT						
8900 - OBJECT GROUP DESCRIPTION	-55,000.00	.00	.00	.00	-55,000.00	-.00%
<b>Total Function00 FLOW THROUGH OUT</b>	<b>-55,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>-55,000.00</b>	<b>-.00%</b>
<b>Total Expenditures</b>	<b>-2,551,990.00</b>	<b>3,627.37</b>	<b>1,899,635.82</b>	<b>273,232.20</b>	<b>-648,726.81</b>	<b>74.44%</b>

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

Fund 211 / 7 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	34,318.00	.00	-16,933.07	17,384.93	49.34%
<b>Total FEDERAL PROGRAM REVENUES</b>	<b>34,318.00</b>	<b>.00</b>	<b>-16,933.07</b>	<b>17,384.93</b>	<b>49.34%</b>
<b>Total Revenue Local-State-Federal</b>	<b>34,318.00</b>	<b>.00</b>	<b>-16,933.07</b>	<b>17,384.93</b>	<b>49.34%</b>

**Board Report**  
**Comparison of Expenditures and Encumbrances to Budget**  
**Dew ISD**  
**As of May**

	<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	-32,569.00	.00	26,329.71	3,679.50	-6,239.29	80.84%
6200 - PURCHASE & CONTRACTED SVS	-1,749.00	.00	1,749.00	.00	.00	100.00%
6300 - SUPPLIES AND MATERIALS	.00	.00	.00	.00	.00	.00%
6400 - OTHER OPERATING COSTS	.00	.00	.00	.00	.00	.00%
<b>Total Function11 INSTRUCTION</b>	<b>-34,318.00</b>	<b>.00</b>	<b>28,078.71</b>	<b>3,679.50</b>	<b>-6,239.29</b>	<b>81.82%</b>
13 - STAFF/CURRICULUM DEVELOPMENT						
6400 - OTHER OPERATING COSTS	.00	.00	.00	.00	.00	.00%
<b>Total Function13 STAFF/CURRICULUM</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
<b>Total Expenditures</b>	<b>-34,318.00</b>	<b>.00</b>	<b>28,078.71</b>	<b>3,679.50</b>	<b>-6,239.29</b>	<b>81.82%</b>

**Board Report**  
**Comparison of Revenue to Budget**  
**Dew ISD**  
**As of May**

## Fund 240 / 7 NATL SCHOOL BREAKFAST &amp; LUNCH

	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	.00	.00	.00%
5750 - ENTERPRISING ACTIVITIES	17,700.00	-1,636.51	-17,153.75	546.25	96.91%
<b>Total REV FROM LOCAL &amp; INTERM SOURCE</b>	<b>17,700.00</b>	<b>-1,636.51</b>	<b>-17,153.75</b>	<b>546.25</b>	<b>96.91%</b>
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES - TEA	300.00	.00	-403.62	-103.62	134.54%
5830 - STATE REV FM SOT GOVT AGE:OTHR	3,182.00	-237.73	-2,378.84	803.16	74.76%
<b>Total STATE PROGRAM REVENUES</b>	<b>3,482.00</b>	<b>-237.73</b>	<b>-2,782.46</b>	<b>699.54</b>	<b>79.91%</b>
5900 - FEDERAL PROGRAM REVENUES					
5920 - FEDERAL REVENUE DIST BY TEA	42,100.00	-5,114.87	-41,540.15	559.85	98.67%
<b>Total FEDERAL PROGRAM REVENUES</b>	<b>42,100.00</b>	<b>-5,114.87</b>	<b>-41,540.15</b>	<b>559.85</b>	<b>98.67%</b>
7000 - OTHER RESOURCES					
7900 - OBJECT GROUP DESCRIPTION					
7910 - OBJECT GROUP DESCRIPTION	55,000.00	.00	.00	55,000.00	.00%
<b>Total OBJECT GROUP DESCRIPTION</b>	<b>55,000.00</b>	<b>.00</b>	<b>.00</b>	<b>55,000.00</b>	<b>.00%</b>
<b>Total Revenue Local-State-Federal</b>	<b>118,282.00</b>	<b>-6,989.11</b>	<b>-61,476.36</b>	<b>56,805.64</b>	<b>51.97%</b>

**Board Report**  
**Comparison of Expenditures and Encumbrances to Budget**  
**Dew ISD**  
**As of May**

Fund 240 / 7 NATL SCHOOL BREAKFAST & LUNCH

	<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	-48,568.00	.00	47,064.15	5,666.85	-1,503.85	96.90%
6200 - PURCHASE & CONTRACTED SVS	-3,500.00	80.00	1,138.73	.00	-2,281.27	32.54%
6300 - SUPPLIES AND MATERIALS	-61,200.00	.00	48,267.27	1,234.85	-12,932.73	78.87%
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	.00	.00	.00	.00%
<b>Total Function35 FOOD SERVICES</b>	<b>-113,268.00</b>	<b>80.00</b>	<b>96,470.15</b>	<b>6,901.70</b>	<b>-16,717.85</b>	<b>85.17%</b>
<b>Total Expenditures</b>	<b>-113,268.00</b>	<b>80.00</b>	<b>96,470.15</b>	<b>6,901.70</b>	<b>-16,717.85</b>	<b>85.17%</b>

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

5000 - REVENUE CONTROL ACCOUNTS  
5900 - FEDERAL PROGRAM REVENUES  
5920 - FEDERAL REVENUE DIST BY TEA  
Total FEDERAL PROGRAM REVENUES  
Total Revenue Local-State-Federal

	<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	5,385.00	.00	-3,520.00	1,865.00	65.37%
<b>Total FEDERAL PROGRAM REVENUES</b>	<b>5,385.00</b>	<b>.00</b>	<b>-3,520.00</b>	<b>1,865.00</b>	<b>65.37%</b>
<b>Total Revenue Local-State-Federal</b>	<b>5,385.00</b>	<b>.00</b>	<b>-3,520.00</b>	<b>1,865.00</b>	<b>65.37%</b>

**Board Report**  
**Comparison of Expenditures and Encumbrances to Budget**  
 Dew ISD  
 As of May

Fund 255 / 7 TITLE 2 PART A

	<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	-4,318.00	.00	3,520.00	.00	-798.00	81.52%
6300 - SUPPLIES AND MATERIALS	-1,000.00	.00	.00	.00	-1,000.00	-.00%
6400 - OTHER OPERATING COSTS	-67.00	.00	.00	.00	-67.00	-.00%
<b>Total Function11 INSTRUCTION</b>	<b>-5,385.00</b>	<b>.00</b>	<b>3,520.00</b>	<b>.00</b>	<b>-1,865.00</b>	<b>65.37%</b>
12 - LIBRARY/MEDIA SERVICES						
6300 - SUPPLIES AND MATERIALS	.00	.00	.00	.00	.00	.00%
<b>Total Function12 LIBRARY/MEDIA SERVICES</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
13 - STAFF/CURRICULUM DEVELOPMENT						
6400 - OTHER OPERATING COSTS	.00	.00	.00	.00	.00	.00%
<b>Total Function13 STAFF/CURRICULUM</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
<b>Total Expenditures</b>	<b>-5,385.00</b>	<b>.00</b>	<b>3,520.00</b>	<b>.00</b>	<b>-1,865.00</b>	<b>65.37%</b>

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

Fund 270 / 7 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%
<b>Total STATE PROGRAM REVENUES</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
5900 - FEDERAL PROGRAM REVENUES					
5930 - VOC EDUCATION-NON FOUNDATION	19,045.00	.00	-14,059.15	4,985.85	73.82%
<b>Total FEDERAL PROGRAM REVENUES</b>	<b>19,045.00</b>	<b>.00</b>	<b>-14,059.15</b>	<b>4,985.85</b>	<b>73.82%</b>
<b>Total Revenue Local-State-Federal</b>	<b>19,045.00</b>	<b>.00</b>	<b>-14,059.15</b>	<b>4,985.85</b>	<b>73.82%</b>

**Board Report**  
**Comparison of Revenue to Budget**  
**Dew ISD**  
**As of May**

**Fund 410 / 7 TEA TEXTBOOK REIMBURSEMENTS**

	<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	20,000.00	.00	-2,526.25	17,473.75	12.63%
<b>Total STATE PROGRAM REVENUES</b>	<b>20,000.00</b>	<b>.00</b>	<b>-2,526.25</b>	<b>17,473.75</b>	<b>12.63%</b>
<b>Total Revenue Local-State-Federal</b>	<b>20,000.00</b>	<b>.00</b>	<b>-2,526.25</b>	<b>17,473.75</b>	<b>12.63%</b>

Board Report  
Comparison of Expenditures and Encumbrances to Budget  
Dew ISD  
As of May

Fund 410 / 7 TEA TEXTBOOK REIMBURSEMENTS

	<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	-20,000.00	.00	5,851.55	.00	-14,148.45	29.26%
<b>Total Function11 INSTRUCTION</b>	<b>-20,000.00</b>	<b>.00</b>	<b>5,851.55</b>	<b>.00</b>	<b>-14,148.45</b>	<b>29.26%</b>
<b>Total Expenditures</b>	<b>-20,000.00</b>	<b>.00</b>	<b>5,851.55</b>	<b>.00</b>	<b>-14,148.45</b>	<b>29.26%</b>

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

Fund 461 / 7 CAMPUS ACTIVITY FUNDS

	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	.00	.00	.00%
5750 - ENTERPRISING ACTIVITIES	.00	.00	.00	.00	.00%
<b>Total REV FROM LOCAL &amp; INTERM SOURCE</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
<b>Total Revenue Local-State-Federal</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>

**Board Report**  
**Comparison of Expenditures and Encumbrances to Budget**  
**Dew ISD**  
**As of May**

**Fund 461 / 7 CAMPUS ACTIVITY FUNDS**

	<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	.00	.00	.00	.00	.00	.00%
<b>Total Function11 INSTRUCTION</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
36 - CO-CURRICULAR ACTIVITIES						
6300 - SUPPLIES AND MATERIALS	.00	.00	.00	.00	.00	.00%
<b>Total Function36 CO-CURRICULAR ACTIVITIES</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
41 - GENERAL ADMINISTRATION						
6400 - OTHER OPERATING COSTS	.00	.00	10.00	.00	10.00	.00%
<b>Total Function41 GENERAL ADMINISTRATION</b>	<b>.00</b>	<b>.00</b>	<b>10.00</b>	<b>.00</b>	<b>10.00</b>	<b>.00%</b>
<b>Total Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>10.00</b>	<b>.00</b>	<b>10.00</b>	<b>.00%</b>

**Board Report**  
**Comparison of Revenue to Budget**  
**Dew ISD**  
**As of May**

	<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	329,068.00	-4,523.57	-329,304.33	-236.33	100.07%
5740 - TRANS FROM WITHIN STATE	.00	.00	-.36	-.36	.00%
<b>Total REV FROM LOCAL &amp; INTERM SOURCE</b>	<b>329,068.00</b>	<b>-4,523.57</b>	<b>-329,304.69</b>	<b>-236.69</b>	<b>100.07%</b>
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES - TEA	2,407.00	.00	.00	2,407.00	.00%
<b>Total STATE PROGRAM REVENUES</b>	<b>2,407.00</b>	<b>.00</b>	<b>.00</b>	<b>2,407.00</b>	<b>.00%</b>
<b>Total Revenue Local-State-Federal</b>	<b>331,475.00</b>	<b>-4,523.57</b>	<b>-329,304.69</b>	<b>2,170.31</b>	<b>99.35%</b>

Board Report  
Comparison of Expenditures and Encumbrances to Budget  
Dew ISD  
As of May

Fund 599 / 7 DEBT SERVICE FUND

	<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	-326,518.70	.00	324,002.00	.00	-2,516.70	99.23%
<b>Total Function71 DEBT SERVICE</b>	<b>-326,518.70</b>	<b>.00</b>	<b>324,002.00</b>	<b>.00</b>	<b>-2,516.70</b>	<b>99.23%</b>
<b>Total Expenditures</b>	<b>-326,518.70</b>	<b>.00</b>	<b>324,002.00</b>	<b>.00</b>	<b>-2,516.70</b>	<b>99.23%</b>

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

Fund 699 / 7 BUILDING FUND

	<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					
5740 - TRANS FROM WITHIN STATE	.00	.00	.00	.00	.00%
<b>Total REV FROM LOCAL &amp; INTERM SOURCE</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
7000 - OTHER RESOURCES					
7900 - OBJECT GROUP DESCRIPTION					
7910 - OBJECT GROUP DESCRIPTION	.00	.00	.00	.00	.00%
<b>Total OBJECT GROUP DESCRIPTION</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
<b>Total Revenue Local-State-Federal</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>

Board Report  
 Comparison of Expenditures and Encumbrances to Budget  
 Dew ISD  
 As of May

Fund 699 / 7 BUILDING FUND

	<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						
34 - PUPIL TRANSPORTATION - REGULAR						
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	.00	.00	.00	.00%
<b>Total Function34 PUPIL TRANSPORTATION -</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
35 - FOOD SERVICES						
6300 - SUPPLIES AND MATERIALS	.00	.00	.00	.00	.00	.00%
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	.00	.00	.00	.00%
<b>Total Function35 FOOD SERVICES</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
41 - GENERAL ADMINISTRATION						
6300 - SUPPLIES AND MATERIALS	.00	.00	38.70	.00	38.70	.00%
<b>Total Function41 GENERAL ADMINISTRATION</b>	<b>.00</b>	<b>.00</b>	<b>38.70</b>	<b>.00</b>	<b>38.70</b>	<b>.00%</b>
51 - PLANT MAINTENANCE & OPERATION						
6200 - PURCHASE & CONTRACTED SVS	.00	.00	9,993.81	.00	9,993.81	.00%
6400 - OTHER OPERATING COSTS	.00	.00	.00	.00	.00	.00%
<b>Total Function51 PLANT MAINTENANCE &amp;</b>	<b>.00</b>	<b>.00</b>	<b>9,993.81</b>	<b>.00</b>	<b>9,993.81</b>	<b>.00%</b>
53 - DATA PROCESSING SERVICES						
6300 - SUPPLIES AND MATERIALS	.00	.00	.00	.00	.00	.00%
<b>Total Function53 DATA PROCESSING</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
71 - DEBT SERVICE						
6400 - OTHER OPERATING COSTS	.00	.00	.00	.00	.00	.00%
6500 - DEBT SERVICE	.00	.00	.65	.00	.65	.00%
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	.00	.00	.00	.00%
<b>Total Function71 DEBT SERVICE</b>	<b>.00</b>	<b>.00</b>	<b>.65</b>	<b>.00</b>	<b>.65</b>	<b>.00%</b>
81 - FACILITIES ACQUIST & CONSTRUCT						
6300 - SUPPLIES AND MATERIALS	.00	.00	.00	.00	.00	.00%
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	480.00	.00	480.00	.00%
<b>Total Function81 FACILITIES ACQUIST &amp;</b>	<b>.00</b>	<b>.00</b>	<b>480.00</b>	<b>.00</b>	<b>480.00</b>	<b>.00%</b>
8000 - OTHER USES ACCOUNTS						
00 - FLOW THROUGH OUT						
8900 - OBJECT GROUP DESCRIPTION	.00	.00	.00	.00	.00	.00%
<b>Total Function00 FLOW THROUGH OUT</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
<b>Total Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>10,513.16</b>	<b>.00</b>	<b>10,513.16</b>	<b>.00%</b>

Check Payments  
 Dew ISD  
 District Written Checks  
 For the Month of May

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
001141	05-10-2017	CARD SERVICE CENTER	008123	0749	461-00-2190.05-000-700000	SMBG Corcicana	351.00	N
			008123	0749	461-00-2190.05-000-700000	Six Flags	2,361.44	N
<b>Totals for Check 001141</b>							<b>2,712.44</b>	
001142	05-12-2017	CASH	008125	20170512	461-00-2190.02-000-700000	Change for Book Fair	100.00	N
001143	05-17-2017	Urban Air Trampoline Park	000597	Band trip	461-00-2190.03-000-700000	Check for Reward Trip	150.00	N
001144	05-17-2017	CASH	000592	Meals-cash	461-00-2190.03-000-700000	Rew. Trip kids' meals cash	147.00	N
001145	05-19-2017	WhirlyBall & LaserWhird P	000600	Library Field	461-00-2190.02-000-700000	PO Created by Req: 000747	224.25	N
001146	05-31-2017	Helen Pickett	008157	20170531	461-00-2190.06-000-700000	Overpaid-yearbook	30.00	N
015428	05-05-2017	Gilbertos	008107	20170509	199-11-6499.04-101-711000	Teacher appreciation meal	522.65	N
			008107	20170509	199-11-6499.04-101-711000	Wrong check date	-522.65	N
	05-09-2017	Gilbertos	008107	20170509	199-11-6499.04-101-711000	Teacher appreciation meal	522.65	N
<b>Totals for Check 015428</b>							<b>522.65</b>	
015465	05-19-2017	CASH	000599	20170519	199-36-6499.01-999-791000	Money for Dinner	70.00	N
990515	05-15-2017	TEXAS EDUCATION AGE	008182		199-91-6224.00-999-799000	Recapture Pmt	83,586.00	N
			008183		199-91-6224.00-999-799000	Recapture Pmt	1,950.00	N
<b>Totals for Check 990515</b>							<b>85,536.00</b>	
990531	05-25-2017	TEACHER RETIREMENT	008135		163-00-2155.00-000-700000	TexNet - Teacher Retirement	7,817.84	N
			008135		163-00-2155.00-000-700000	TexNet - Teacher Retirement	659.97	N
			008135		163-00-2155.01-000-700000	TexNet - Teacher Retirement	289.30	N
			008135		163-00-2155.02-000-700000	TexNet - Teacher Retirement	718.00	N
			008135		163-00-2155.03-000-700000	TexNet - Teacher Retirement	42.55	N
			008135		163-00-2155.04-000-700000	TexNet - Teacher Retirement	558.44	N
			008135		163-00-2155.05-000-700000	TexNet - Teacher Retirement	141.05	N
			008135		163-00-2155.08-000-700000	TexNet - Teacher Retirement	1,364.54	N
<b>Totals for Check 990531</b>							<b>11,591.69</b>	
<b>Total For District Written Checks</b>							<b>101,084.03</b>	

Check Payments  
 Dew ISD  
 Computer Written Checks  
 For the Month of May

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
015429	05-10-2017	TXU ENERGY	008120	054251997357	199-51-6259.02-101-799000	Electricity 4/4 to 5/3	20.14	N
015430	05-10-2017	BRYAN FREIGHTLINER	000586	PS220264310:01	199-34-6249.00-101-799000	Mirroe foe Bus#3, Antifreeze	160.53	N
015431	05-10-2017	BUFFALO EXPRESS	008114	15714	199-11-6499.00-101-711000	PreK-K Round-up ads	224.00	N
015432	05-10-2017	CARD SERVICE CENTER	008123	0749	199-11-6399.00-101-711000	Adobe Acropro	14.99	N
			008123	0749	199-11-6399.16-101-711000	7th gade teks math practice te	3.83	N
			008123	0749	199-41-6499.01-702-799000	School Board Meal	66.48	N
			008123	0749	199-51-6259.01-101-799000	AT&T data	30.42	N
<b>Totals for Check 015432</b>							<b>115.72</b>	
015433	05-10-2017	CJ ENTERPRISES, INC	008117	14967	199-51-6249.00-101-799000	Service call	155.00	N
			008117	14948	199-51-6249.00-101-799000	Service call	352.50	N
<b>Totals for Check 015433</b>							<b>507.50</b>	
015434	05-10-2017	ESC REGION 12	008110	071865	199-53-6239.00-101-799000	TXeis Piems	1,245.83	N
			008110	071855	199-53-6239.00-101-799000	Business office Support	2,000.00	N
<b>Totals for Check 015434</b>							<b>3,245.83</b>	
015435	05-10-2017	Graduation Source	000573	SO700805	199-11-6399.00-101-711000	Graduation	238.14	N
015436	05-10-2017	LANA LANCASTER	008121	20070510	199-11-6330.00-101-711000	Reimburse staar test snacks	24.30	N
015437	05-10-2017	MSB	008122	72715	199-00-5931.00-000-700000	Tx Shars Medicaide admin	18.57	N
015438	05-10-2017	OAK FARMS - HOUSTON	008109	1108770286/275	240-35-6341.00-101-799000	Milk	303.34	N
			008109	110877530	240-35-6341.00-101-799000	Milk	277.34	N
			008109	110877670/1316	240-35-6341.00-101-799000	Milk	265.43	N
			008109	13223387	240-35-6341.00-101-799000	Milk	229.06	N
<b>Totals for Check 015438</b>							<b>1,075.17</b>	
015439	05-10-2017	Screen Graphics	008112	29667	199-00-5749.00-000-700000	T-shirts Activity Day	1,089.25	N
015440	05-10-2017	SIMPLEX GRINNELL	008118	79408282	199-51-6249.02-101-799000	Annual contract alarm 2017/18	724.52	N
015441	05-10-2017	Texas Associ of Communit	008108	2017-2018 Mem	199-41-6499.00-701-799000	Membership 2017-2018	440.00	N
015442	05-10-2017	THE TEAGUE CHRONICL	008111	ID# 2330	199-11-6499.00-101-711000	PreK-K Round-up ads	162.00	N
015443	05-10-2017	UNIFIRST HOLDINGS IN	008119	8440767198	199-51-6249.02-101-799000	Matts	56.39	N
015444	05-10-2017	UPS	008115	0000R17440177	199-11-6399.00-101-711000	Same Day pick-up	6.90	N
015445	05-10-2017	WALSH GALLEGOS TRE	008116	518206	199-41-6211.00-701-799000	Email conf Superintendent	708.00	N
015446	05-10-2017	WINDSTREAM	008113	125222389	199-51-6259.01-101-799000	Internet & phone 4/28 to 5/27	3,134.58	N
015447	05-17-2017	ACE HOME CENTER	000589	99689	199-51-6249.01-101-799000	Cleaning Supplies	60.31	N
015448	05-17-2017	Amazon.com, Inc.	000577	228105988256	199-11-6399.00-101-723000	Special Education	36.19	N
			000577	159855483167	199-11-6399.00-101-723000	Special Education	41.98	N
			000577	135041315936	199-11-6399.00-101-723000	Special Education	31.96	N
			000577	225075730852	199-11-6399.00-101-723000	Special Education	109.99	N
			000558	093789658868	199-11-6399.12-101-711000	Classroom - General	79.00	N
			000584	275898269779	199-11-6499.04-101-711000	Staff Appreciation	111.46	N
			000581	234692035824	199-31-6399.00-101-799000	STAAR Party	102.74	N
<b>Totals for Check 015448</b>							<b>513.32</b>	

Check Payments  
 Dew ISD  
 Computer Written Checks  
 For the Month of May

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.S0-0rg-Pr0g	Reason	Amount	EFT
015449	05-17-2017	ATMOS ENERGY	008133	3033762507	199-51-6259.03-101-799000	Gas 4/13 to 5/10	53.00	N
			008133	3033762258	199-51-6259.03-101-799000	Gas 4/13 to 5/10	148.40	N
<b>Totals for Check 015449</b>							<b>201.40</b>	
015450	05-17-2017	CJ ENTERPRISES, INC	008130	15016	199-51-6249.02-101-799000	Service call parts/labor	99.50	N
015451	05-17-2017	DARRELL EVANS	008127	20170517	199-41-6411.00-701-799000	Reimburse-Mileage	112.35	N
015452	05-17-2017	DIRECT ENERGY	008134	17128003091092	199-51-6259.02-101-799000	Electricity 4/4 to 5/3	4,186.65	N
015453	05-17-2017	ESC REGION 12	008129	071983	199-41-6499.01-702-799000	Team Building-Board	525.00	N
015454	05-17-2017	FLATTS	000591	243525-00	199-11-6399.00-101-711000	supplies	30.73	N
			000591	243525-00	199-33-6399.00-999-799000	supplies	15.17	N
<b>Totals for Check 015454</b>							<b>45.90</b>	
015455	05-17-2017	FLOWERS BAKING CO O	008131	1493607497	240-35-6341.00-101-799000	Food	41.41	N
015456	05-17-2017	L&M	000596	506903	199-11-6399.01-101-711000	Band Awards/UIL	297.90	N
015457	05-17-2017	MIKE STAAS SERVICES	000587	240207	199-51-6249.02-101-799000	Expansion Tank/labor	382.00	N
015458	05-17-2017	MSB	008132	73098	199-00-5931.00-000-700000	Shars medicade admin	11.25	N
015459	05-17-2017	NAVCO SAFE & LOCK C	000598	S051502	199-51-6249.01-101-799000	Duplicate keys-classroom	30.48	N
015460	05-17-2017	PARKER AUTO SUPPLY	000590	465-95-67-68	199-34-6499.01-101-799000	Parts/supplies	33.37	N
015461	05-17-2017	SHERWIN-WILLIAMS	000595	8409-7	199-51-6249.00-101-799000	Paint for Summer	321.93	N
015462	05-17-2017	Teach Big	008124	8595	270-12-6399.01-101-711000	4th Staar writing curriculum	105.00	N
015463	05-17-2017	THE FLOWER HOUSE	008126	1416	199-41-6399.01-701-799000	Flowers-Nicole, Wilson	89.00	N
015464	05-17-2017	UNIFIRST HOLDINGS IN	008128	8440767988	199-51-6249.02-101-799000	Matts	56.39	N
015466	05-25-2017	All Star Ford	000605	6022780/1	199-34-6499.01-101-799000	Tires for 09 Surburban	600.00	N
015467	05-25-2017	BI-STONE PEST CONTR	008141	2793	199-51-6249.02-101-799000	Monthly cafeteria Insp	75.00	N
015468	05-25-2017	BROOKSHIRE BROS.	008146	105054	199-00-5739.AS-000-700000	After school treats	20.97	N
			008146	106423	199-00-5739.AS-000-700000	After school treats	19.78	N
			008146	106432	199-00-5739.AS-000-700000	After school treats	11.78	N
			008146	106432	199-11-6399.15-101-711000	Science class	64.44	N
			008146	106424	240-35-6341.00-101-799000	Food	88.19	N
<b>Totals for Check 015468</b>							<b>205.16</b>	
015469	05-25-2017	Evelyn Troiano	008136	20170525	461-00-2190.02-000-700000	Found Library Book	16.00	N
015470	05-25-2017	FREESTONE CENTRAL	008142	20170515	199-99-6213.00-703-799000	Third Quarterly Payment	13,626.43	N
015471	05-25-2017	Freestone Health Clinic	008144	ID 20755	199-36-6499.00-999-791000	Physicals 17 students	340.00	N
015472	05-25-2017	K&S TIRE, TOWING AND	000603	3257	199-34-6499.01-101-799000	Roadside Service	97.00	N
015473	05-25-2017	LIFETOUCH NSS	008140	24444410	461-00-2190.06-000-700000	Bal due yearbooks	386.17	N
015474	05-25-2017	Mexia Pump and Motor	000608	52298	199-51-6249.00-101-799000	Repair xmark mower	1,842.75	N
015475	05-25-2017	MIKE STAAS SERVICES	000607	240203	199-51-6249.02-101-799000	Test/Service backflow septic	837.52	N

Check Payments  
 Dew ISD  
 Computer Written Checks  
 For the Month of May

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
015476	05-25-2017	MSB	008145	73482	199-00-5931.00-000-700000	Shars Medicaide Admin	13.52	N
015477	05-25-2017	Realy Good Stuff	000572	5950344	199-11-6399.12-101-711000	Classroom	77.77	N
015478	05-25-2017	Talley Chemical & Supply	000606	77031	199-51-6249.02-101-799000	Repair scrubber	62.68	N
			000562	76722	199-51-6319.00-101-799000	Custodial supplies-summer	1,090.90	N
<b>Totals for Check 015478</b>							<b>1,153.58</b>	
015479	05-25-2017	TAMMIE MOORE	008138	20170525	461-00-2190.02-000-700000	Found Library Book	12.99	N
015480	05-25-2017	TEAGUE ISD	008139	100	199-31-6399.00-101-799000	31 x 24 Poster	7.00	N
015481	05-25-2017	UNIFIRST HOLDINGS IN	008143	8440768800	199-51-6249.02-101-799000	Matts	56.39	N
015482	05-25-2017	WINTERS OIL PARTNER	000602	281095	199-34-6311.00-101-799000	Gas, Diesel	1,557.00	N
015483	05-31-2017	ACE HOME CENTER	000612	100268	199-51-6249.01-101-799000	Supplies-building	56.51	N
015484	05-31-2017	AT&T MOBILITY	008152	287022835431X0	199-51-6259.01-101-799000	Marcus cell	93.70	N
015485	05-31-2017	Brenda Pickett	008150	20170531	240-00-5751.00-000-700000	Lunch acct bal-Gavin Pickett	.75	N
015486	05-31-2017	CAPPS TRUE VALUE HA	000613	A98652	199-51-6249.00-101-799000	Makaza/Eraser	45.00	N
015487	05-31-2017	DARRELL EVANS	008147	20170531	199-41-6411.00-701-799000	Replace lost check #15451	112.35	N
015488	05-31-2017	FLOWERS BAKING CO O	008156	1509807497	240-35-6341.00-101-799000	Food	18.80	N
			008156	1525707497	240-35-6341.00-101-799000	Food	11.28	N
<b>Totals for Check 015488</b>							<b>30.08</b>	
015489	05-31-2017	FREESTONE-NAVARRO	008151	June 2017	199-93-6492.00-999-723000	Special Ed Program	2,193.00	N
015490	05-31-2017	METRO SANITATION, IN	008154	100617	199-51-6259.04-101-799000	Trash June02017	275.00	N
015491	05-31-2017	SOUTH FREESTONE CO	008153	00002442	199-51-6259.00-101-799000	Water 4/17 to 5/17	321.31	N
015492	05-31-2017	Tabatha Doss	008149	20170531	240-00-5751.00-000-700000	Lunch acct balance-Molli Doss	3.20	N
015493	05-31-2017	Teresa Wood	008148	20170531	240-00-5751.00-000-700000	Lunch acct balance-Terry Wood	10.50	N
015494	05-31-2017	WORTHINGTON DIRECT	000594	275811DEW001	199-11-6399.00-101-711000	Map rail for classrooms	520.73	N
015495	05-31-2017	XEROX CORPORATION	008155	148149450	199-11-6499.00-101-711000	Priority delivery -Toner	8.63	N
<b>Total For Computer Written Checks</b>							<b>43,639.74</b>	
<b>Total Checks</b>							<b>144,723.77</b>	

End of Report

Instruction Sheet  
TASB Localized Policy Manual Update 108

District Dew ISD

Code	Action To Be Taken	Note
AIA (LEGAL)	Replace policy	Revised policy
AIB (LEGAL)	Replace policy	Revised policy
AIC (LEGAL)	Replace policy	Revised policy
BBB (EXHIBIT)	DELETE exhibit	See explanatory note
BBG (LEGAL)	Replace policy	Revised policy
BED (LEGAL)	Replace policy	Revised policy
BJCF (LEGAL)	Replace policy	Revised policy
BQ (LEGAL)	Replace policy	Revised policy
BQA (LEGAL)	Replace policy	Revised policy
CH (LEGAL)	Replace policy	Revised policy
CJA (LEGAL)	Replace policy	Revised policy
COB (LEGAL)	Replace policy	Revised policy
COA (LEGAL)	Replace policy	Revised policy
DBA (LEGAL)	Replace policy	Revised policy
DBAA (LEGAL)	Replace policy	Revised policy
DF (LEGAL)	Replace policy	Revised policy
DHB (LEGAL)	Replace policy	Revised policy
DK (LEGAL)	Replace policy	Revised policy
DK (EXHIBIT)	Replace exhibit	Revised exhibit
E (LEGAL)	Replace table of contents	Revised table of contents
EF (LEGAL)	Replace policy	Revised policy
EF (LOCAL)	ADD policy	See explanatory note
EFA (LEGAL)	Replace policy	Revised policy
EFA (LOCAL)	DELETE policy	See explanatory note
EFAA (LEGAL)	DELETE policy	See explanatory note
EFAA (LOCAL)	DELETE policy	See explanatory note
EFAA (LEGAL)	DELETE policy	See explanatory note
EHAAC (LEGAL)	Replace policy	Revised policy
EHB (LEGAL)	ADD policy	See explanatory note
EHDB (LOCAL)	Replace policy	Revised policy
EKBA (LEGAL)	Replace policy	Revised policy
EL (LOCAL)	Replace policy	Revised policy

**Instruction Sheet**  
**TASB Localized Policy Manual Update 108**

FEA	(LEGAL)	Replace policy	Revised policy
FED	(LEGAL)	Replace policy	Revised policy
FFEA	(LEGAL)	Replace policy	Revised policy
FNCF	(LEGAL)	Replace policy	Revised policy
FNCF	(EXHIBIT)	DELETE exhibit	See explanatory note
FOC	(LEGAL)	Replace policy	Revised policy
FOC	(EXHIBIT)	DELETE exhibit	See explanatory note
G	(LEGAL)	Replace table of contents	Revised table of contents
GKB	(LOCAL)	Replace policy	Revised policy

Property Values	2015	2016	2017	Total
	206,590,066	146,587,009	127,800,000	-78,790,066
		(-30%)	(-13%)	(-38.2%)

Revenue	2015	2016	2017	2018	2019
	1,651,891	1,782,727	1,289,521	1,501,170	1,619,668
	(ASATR)	(ASATR)	(No ASATR)	(No ASATR)	(No ASATR)

**Assuming successful  
TRE**

Tax Rate	2015	2016	2017	2018	2019
	0.098	1.04	1.04	1.04	1.17
		1.99 needed to maintain same revenue			

Two factors have brought us to this point: 1. 38.2% loss of property values due to declining mineral values; and  
2. Loss of ASATR \$493, 000.

### ADD POLICY

In accordance with state law, the District has completed all requirements for designation as an innovation district, and the Board has adopted an [innovation plan](#).<sup>1</sup>

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<sup>1</sup> Innovation Plan: [http://www.dewisd.net/pdfs/DOI%20Plan%202\\_0-4.pdf](http://www.dewisd.net/pdfs/DOI%20Plan%202_0-4.pdf)

### PROPOSED REVISIONS

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**Note:** [This local policy has been revised in accordance with the District's innovation plan.<sup>1</sup>](#)

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UPDATING  
CREDENTIALS

All employees who have earned certificates, endorsements, or degrees of higher rank since the previous school year shall file with the District:

1. An official college transcript showing the highest degree earned and date conferred.
2. Proof of the certificate or endorsement.

CONTRACT  
PERSONNEL

The Superintendent or designee shall ensure that contract personnel possess valid credentials before issuing contracts.

[STATE TEACHER  
CERTIFICATION](#)

[In accordance with the District's innovation plan, the District is exempt from the state law that generally requires school districts to hire teachers who are certified by the State Board for Educator Certification. The Superintendent shall have the authority to permit a certified teacher to teach up to one course outside his or her certified field\(s\). All other teaching assignments shall require certification in accordance with state law. \[See DK\]](#)

SOCIAL SECURITY  
NUMBER

The District shall not use an employee's social security number as an employee identifier, except for tax purposes [see DC]. In accordance with law, the District shall keep an employee's social security number confidential.

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<sup>1</sup> [Innovation Plan: http://www.dewisd.net/pdfs/DOI%20Plan%202017-2020-4.pdf](http://www.dewisd.net/pdfs/DOI%20Plan%202017-2020-4.pdf)

**PROPOSED REVISIONS**

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**Note:** [This local policy has been revised in accordance with the District's innovation plan.<sup>1</sup>](#)

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PERSONNEL DUTIES      The Superintendent shall define the qualifications, duties, and responsibilities of all positions and shall ensure that job descriptions are current and accessible to employees and supervisors.

POSTING VACANCIES      The Superintendent or designee shall establish guidelines for advertising employment opportunities and posting notices of vacancies. These guidelines shall advance the Board's commitment to equal opportunity employment and to recruiting well-qualified candidates. Current District employees may apply for any vacancy for which they have appropriate qualifications.

APPLICATIONS      All applicants shall complete the application form supplied by the District. Information on applications shall be confirmed before a contract is offered for a contractual position and before hiring or as soon as possible thereafter for a noncontractual position.

[For information related to the evaluation of criminal history records, see DBAA.]

EMPLOYMENT OF CONTRACTUAL PERSONNEL      The Superintendent has sole authority to make recommendations to the Board regarding the selection of contractual personnel.

The Board retains final authority for employment of contractual personnel; however, from June 1 to August 31, the Board delegates to the Superintendent the authority to employ classroom teachers. The Superintendent shall inform the Board of any persons offered a term contract under this authority.

[See DCA, DCB, DCC, and DCE as appropriate]

LENGTH OF CONTRACT

[In accordance with the District's innovation plan, the District is exempt from the state law requiring a contract between the District and an educator to be ten months and a minimum of 187 days of service. The required service days for a contract between the District and an educator shall be determined in accordance with the calendar set by the District, as indicated in the employee's contract. The District may reduce the number of days of service, but such a reduction by the District shall not reduce an educator's salary.](#)

EMPLOYMENT OF NONCONTRACTUAL PERSONNEL      The Board delegates to the Superintendent final authority to employ and dismiss noncontractual employees on an at-will basis.  
[See DCD]

EMPLOYMENT PRACTICES

DC  
(LOCAL)

EMPLOYMENT  
ASSISTANCE  
PROHIBITED

No District employee shall assist another employee of the District or of any school district in obtaining a new job if the employee knows, or has probable cause to believe, that the other employee engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition. [See CJ for prohibitions relating to contractors and agents and DH(EXHIBIT) for the Educators' Code of Ethics.]

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[Innovation Plan: http://www.dewisd.net/pdfs/DOI%20Plan%202020-4.pdf](http://www.dewisd.net/pdfs/DOI%20Plan%202020-4.pdf)

## PROPOSED REVISIONS

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**Note:** [This local policy has been revised in accordance with the District's innovation plan.<sup>1</sup>](#)

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### SUPERINTENDENT'S AUTHORITY

All personnel are employed subject to assignment and reassignment by the Superintendent or designee when the Superintendent determines that the assignment or reassignment is in the best interest of the District. Reassignment shall be defined as a transfer to another position, department, or facility that does not necessitate a change in the employment contract of a contract employee. Any change in an employee's contract shall be in accordance with policy DC.

Any employee may request reassignment within the District to another position for which he or she is qualified.

### CAMPUS ASSIGNMENTS

The principal's criteria for approval of campus assignments and reassignments shall be consistent with District policy regarding equal opportunity employment, and with staffing patterns approved in the District and campus plans. [See BQ series] In exercising their authority to approve assignments and reassignments, principals shall work cooperatively with the central office staff to ensure the efficient operation of the District as a whole.

[In accordance with the District's local innovation plan exemption regarding SBEC certification \[see DBA\], the Superintendent shall have the authority to approve a request by the principal to assign a certified teacher to teach up to one course outside his or her certified field\(s\). All other teaching assignments shall require certification in accordance with state law. \[See DBA\]](#)

### SUPPLEMENTAL DUTIES

Noncontractual supplemental duties for which supplemental pay is received may be discontinued by either party at any time. An employee who wishes to relinquish a paid supplemental duty may do so by notifying the Superintendent or designee in writing. Paid supplemental duties are not part of the District's contractual obligation to the employee, and an employee shall hold no expectation of continuing assignment to any paid supplemental duty.

### WORK CALENDARS AND SCHEDULES

Subject to the Board-adopted budget and compensation plan and in harmony with employment contracts, the Superintendent shall determine required work calendars for all employees. [See DC, EB]

Daily time schedules for all employees shall be determined by the Superintendent or designee and principals.

Dew ISD  
081906

ASSIGNMENT AND SCHEDULES

DK  
(LOCAL)

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[i Innovation Plan: http://www.dewisd.net/pdfs/DOI%20Plan%200-4.pdf](http://www.dewisd.net/pdfs/DOI%20Plan%200-4.pdf) |

**PROPOSED REVISIONS**

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**Note:** [This local policy has been revised in accordance with the District's innovation plan.<sup>i</sup>](#)

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SCHOOL CALENDAR

The Superintendent shall be authorized to approve variations from the Board-adopted school calendar, as necessary.

[SCHOOL START AND END DATES](#)

[In accordance with the District's innovation plan, the District is exempt from the state law that generally prohibits instruction for students from beginning before the fourth Monday in August and ending before May 15th. Instruction for students shall begin no earlier than the third Monday in August and shall end at a date that allows for at least 75,600 minutes of instruction per year.](#)

SCHOOL CLOSURE

The Board delegates to the Superintendent the authority to close schools for reasons of public health and safety.

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<sup>i</sup> Innovation Plan: <http://www.dewisd.net/pdfs/DOI%20Plan%2020-4.pdf>

## PROPOSED REVISIONS

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**Note:** This local policy has been revised in accordance with the District's innovation plan.<sup>1</sup>

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### MINUTES OF INSTRUCTION

In accordance with the District's innovation plan, the District is exempt from state laws requiring an instructional day to consist of seven hours or 420 minutes.

The Board-adopted school calendar shall provide 75,600 instructional minutes in accordance with state law.

### LOSS OF CLASS TIME

The District shall not remove a student from a regularly scheduled class for tutoring or test preparation for more than ten percent of the school days on which the class is offered without a parent's written consent.

### INTERRUPTIONS

The District shall limit nonacademic activities that interrupt and distract from the academic process and shall enforce the following restrictions:

1. Announcements, other than emergency announcements, shall be made over the public address system only once during the school day.
2. Selling or solicitation shall not be permitted during class time. [For fundraising activities, see FJ]

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<sup>1</sup> Innovation Plan: <http://www.dewisd.net/pdfs/DOI%20Plan%202010-4.pdf>

**RESOLUTION OF THE BOARD REGARDING ELIMINATION OF THE ADDITIONAL STATE AID FOR TAX REDUCTION  
(ASATR)**

**WHEREAS** When the Legislature reduced property tax rates by one-third in 2006, they guaranteed that school districts would have the ability to maintain at least the same level of per-student funding for weighted average daily attendance (WADA) as they received for the 2005-06 school year by creating Additional State Aid for Tax Reduction (ASATR).

**WHEREAS** each district was entitled to different amounts of revenue based on a variety of district-specific factors, relating to the revenue they would have otherwise been able to generate at the time of tax rate compression.

**WHEREAS** in 2011, the State significantly reduced funding for public education and some of those cuts came through a percentage reduction to ASATR. At that time the Legislature also enacted a repeal of ASATR effective September 1, 2017.

**WHEREAS** even before the 2011 legislation, districts' reliance on ASATR payments was already declining, due to natural growth of property values. The amount of ASATR funding to Texas districts has declined from \$5.6 billion in 2008 to an expected \$300 million in 2016. Currently, about 200 of the 1,019 districts still receive ASATR funding.

**WHEREAS** by enacting an arbitrary deadline to ASATR funding, the Texas Legislature has sent some school districts barreling toward a fiscal cliff. These are districts that, by no fault of their own, rely heavily on ASATR funding for the operations of their school district (some as high as 40% of total M&O funding), due to the Legislature's decision to reduce property tax rates.

**WHEREAS** the districts headed toward the cliff are also the very districts that saw the greatest funding cuts implemented in 2011—and unlike other districts that saw cuts fully restored, the ASATR districts have not seen their cuts restored and remain at funding levels below that of the 2010-2011 school year.

**WHEREAS** the loss of funding for districts means less funding for the system as a whole, and it carries negative consequences for districts (both property-wealthy and property-poor) who rely on ASATR funding.

**NOW THEREFORE BE IT RESOLVED** that the Board of Trustees of Dew Independent School District School prays upon the Legislature of the State of Texas to enact finance reforms prior to September 1, 2017 that will prevent districts from falling off the ASATR cliff thus impacting the education of thousands of students.

Adopted this 26th day of June, 2017, by the Dew ISD Board of Trustees.

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Presiding Officer

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Vice President

OTHER REVENUES  
INVESTMENTS

CDA  
(LOCAL)

INVESTMENT  
AUTHORITY

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

APPROVED  
INVESTMENT  
INSTRUMENTS

From those investments authorized by law and described further in CDA(LEGAL) under AUTHORIZED INVESTMENTS, the Board shall permit investment of District funds in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

SAFETY

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

OTHER REVENUES  
INVESTMENTS

CDA  
(LOCAL)

INVESTMENT  
MANAGEMENT

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

LIQUIDITY AND  
MATURITY

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

DIVERSITY

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

MONITORING MARKET  
PRICES

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done at least quarterly, as required by law, and more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

MONITORING RATING  
CHANGES

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

FUNDS / STRATEGIES

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

OPERATING FUNDS

Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

OTHER REVENUES  
INVESTMENTS

CDA  
(LOCAL)

AGENCY FUNDS	Investment strategies for agency funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
DEBT SERVICE FUNDS	Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
CAPITAL PROJECT FUNDS	Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.
SAFEKEEPING AND CUSTODY	The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.
BROKERS / DEALERS	Prior to handling investments on behalf of the District, brokers/dealers must submit required written documents in accordance with law. [See SELLERS OF INVESTMENTS, CDA(LLEGAL)] Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC), and be in good standing with the Financial Industry Regulatory Authority (FINRA).
SOLICITING BIDS FOR CD'S	In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.
INTEREST RATE RISK	<p>To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.</p> <p>The District shall monitor interest rate risk using weighted average maturity and specific identification.</p>
INTERNAL CONTROLS	<p>A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:</p> <ol style="list-style-type: none"><li>1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.</li></ol>

OTHER REVENUES  
INVESTMENTS

CDA  
(LOCAL)

2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

PORTFOLIO REPORT

In addition to the quarterly report required by law and signed by the District's investment officer, a comprehensive report on the investment program and activity shall be presented annually to the Board.

ANNUAL REVIEW

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

ANNUAL AUDIT

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.