

WACO INDEPENDENT SCHOOL DISTRICT
REGULAR MEETING
WISD Conference Center, 115 S 5th Street, Waco, Texas
115 S 5th Street
Waco, Texas 76701

Thursday, March 22, 2018
Closed Session 6:00 P. M.
Open Meeting 7:00 P. M.

AGENDA

- I. CALL TO ORDER
- II. ESTABLISHMENT OF QUORUM
- III. CLOSED MEETING
 - A. Texas Government Code Chapter 551:
 - 1. 551.071 Consultation with Attorney
 - 2. 551.074 Discussion on duties and responsibilities of the Superintendent
 - 3. 551.074 Personnel Matters
- IV. OPEN MEETING
- V. MOMENT OF SILENCE
- VI. PLEDGE OF ALLEGIANCE
- VII. SPECIAL RECOGNITION
- VIII. AUDIENCE FOR GUESTS
- IX. CONSENT AGENDA
 - A. Discussion and possible action to approve amendments to the 2017-2018 budget 3
 - B. Discussion and possible action to approve the bid renewal for sign language interpreting services 6
 - C. Discussion and possible action to approve the 2018-2019 tuition rate for Prekindergarten student ineligible for free Prekindergarten 8
 - D. Discussion and possible action to approve the amended notice of joint election and the revised polling locations for the May 5, 2018, Board of Trustees election 11
 - E. Discussion and possible action to approve the bid award for wide area network (wan) routing hardware and materials (E-Rate) 16
 - F. Discussion and possible action to approve Lone Star Governance Continuous Improvement:
 - 1. Board Time Use Tracker 25
 - G. Discussion and possible action to authorize and designate the Waco ISD Assistant Superintendent of Human Resources to accept resignations of contracted employees 29

H. Discussion and possible action to approve contract recommendations for teachers, other certified professionals and administrators currently serving on a term or probationary contract governed by Chapter 21 of the Texas Education Code	30
I. Discussion and possible action to approve contract recommendations for employees whose contracts are not governed by Chapter 21 of the Texas Education Code	31
J. Discussion and possible action to terminate the employment of teachers employed under probationary contracts at the end of the contract period	32
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X. DISCUSSION AND POSSIBLE ACTION	
A. Discussion and possible action to approve the order declaring unopposed District 2, Place 2, and At-Large Position, Place 6, Board of Trustees candidates elected to office	34
XI. REPORTS AND DISCUSSION	
A. Presentation and discussion of the monthly and quarterly financial reports for the period ending February 28, 2018	36
B. Presentation and discussion on Lone Star Governance Continuous Improvement: Mathematics student performance	59
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XIII. ADJOURNMENT	

If, during the course of the meeting, the Board may lawfully conduct a closed meeting as to all or part of any item on the agenda, then, if the Board chooses to conduct a closed meeting on such agenda item, it shall do so in accordance with applicable law, including the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). The Board shall not conduct a closed meeting unless a quorum of the Board first convenes in an open meeting for which proper notice has been given. Before any closed meeting is conducted, the presiding officer will publicly identify the section or sections of the Open Meetings Act or other applicable law authorizing the closed meeting. All final votes, actions, or decisions regarding any matter deliberated in a closed meeting shall only be taken in open meeting for which proper notice has been given. [See BEC(LEGAL).]

The notice for this meeting was posted in compliance with the Texas Open Meetings Act on

03/19/2018 **before** 6:00 pm.

For the Board of Trustees

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: March 15/22, 2018 **Contact Person:** David Cartwright

RE: Discussion and possible action to approve amendments to the 2017-2018 budget

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Background Information:

The Texas Education Agency has established additional requirements for school district budget preparation. As part of these requirements, a school district must amend the official budget before exceeding a functional expenditure category, i.e., instruction, administration, etc., in the total district budget. Attached are copies of the proposed amendments to the Official Budget identifying details of the requests. The following summarizes the effect of these amendments by functional category.

Summary:

Amendment #021: State Compensatory Education Department

This amendment will reallocate budgeted funds for instructional salaries and benefits to staff development for salary and benefits. The adjustment is required to appropriately reclassify the budget to the proper expenditure codes per TEA accounting guidelines.

		<u>TEA Code Function Description</u>
Source of Funds:	\$122,332.00	Instructional expenditure function
Use of Funds:	\$122,332.00	Staff Development expenditure function
Fund Balance Effect	None	

Amendment #022: Special Education Department

This amendment will reallocate budgeted funds for instructional leadership salaries to evaluation services for miscellaneous contracted services and supplies. The adjustment is required to appropriately reclassify the budget to the proper expenditure codes per TEA accounting guidelines.

		<u>TEA Code Function Description</u>
Source of Funds:	\$31,000.00	Instructional Leadership expenditure function
Use of Funds:	\$31,000.00	Counseling expenditure function
Fund Balance Effect	None	

Fiscal Implications:

There is no effect on fund balance.

Administrative Recommendation(s):

The administration recommends that the Board of Trustees approve the budget amendments, as presented.

**WACO INDEPENDENT SCHOOL DISTRICT
AMENDMENT BUDGET FORM**

AMENDMENT # 021

CAMPUS OR DEPARTMENT: State Compensatory Education Department

DATE: 2/26/2018

								A	B	C	D
BUDGET CODE								CURRENT APPROPRIATION	CURRENT ACCOUNT BALANCE	REQUESTED INCREASE (DECREASE)	AMENDED APPROPRIATION
FUND	FNC	OBJ	SO	ORG	PRG	LOPT	DESCRIPTION				
199	11	6119	00	106	30	000	Professional Salaries	104,585.00	79,961.47	(54,491.00)	50,094.00
199	11	6141	00	106	30	000	Medicare	2,296.00	2,001.51	(848.00)	1,448.00
199	11	6142	00	106	30	000	GHI	15,076.00	13,288.46	(3,769.00)	11,307.00
199	11	6143	00	106	30	000	Workers' Compensation	531.00	419.64	(196.00)	335.00
199	11	6145	00	106	30	000	Unemployment Compensation	119.00	100.16	(44.00)	75.00
199	11	6146	00	106	30	000	TRS	4,990.00	4,387.83	(2,577.00)	2,413.00
199	11	6119	00	110	30	000	Professional Salaries	53,754.00	53,754.00	(53,754.00)	0.00
199	11	6141	00	110	30	000	Medicare	780.00	780.00	(780.00)	0.00
199	11	6142	00	110	30	000	GHI	3,769.00	3,769.00	(3,769.00)	0.00
199	11	6143	00	110	30	000	Workers' Compensation	181.00	181.00	(181.00)	0.00
199	11	6145	00	110	30	000	Unemployment Compensation	41.00	41.00	(41.00)	0.00
199	11	6146	00	110	30	000	TRS	1,882.00	1,882.00	(1,882.00)	0.00
199	13	6119	00	106	30	000	Professional Salaries	0.00	0.00	54,491.00	54,491.00
199	13	6141	00	106	30	000	Medicare	0.00	0.00	848.00	848.00
199	13	6142	00	106	30	000	GHI	0.00	0.00	3,769.00	3,769.00
199	13	6143	00	106	30	000	Workers' Compensation	0.00	0.00	196.00	196.00
199	13	6145	00	106	30	000	Unemployment Compensation	0.00	0.00	44.00	44.00
199	13	6146	00	106	30	000	TRS	0.00	0.00	2,577.00	2,577.00
199	13	6119	00	110	30	000	Professional Salaries	0.00	0.00	53,754.00	53,754.00
199	13	6141	00	110	30	000	Medicare	0.00	0.00	780.00	780.00
199	13	6142	00	110	30	000	GHI	0.00	0.00	3,769.00	3,769.00
199	13	6143	00	110	30	000	Workers' Compensation	0.00	0.00	181.00	181.00
199	13	6145	00	110	30	000	Unemployment Compensation	0.00	0.00	41.00	41.00
199	13	6146	00	110	30	000	TRS	0.00	0.00	1,882.00	1,882.00

0.00

REASON FOR REQUEST: To realign budget for staff to match proper coding for job duties in State Compensatory Education.

David Cartwright
BUDGET ADMINISTRATOR /
DEPARTMENT HEAD


BUDGET COORDINATOR


CHIEF FINANCIAL OFFICER

YOU CANNOT REDUCE A BUDGET BY MORE THAN THE CURRENT ACCOUNT BALANCE AMOUNT.

Revised 10/2017

AMENDMENT # 022

DATE: 2/26/2018

0.00

REASON FOR REQUEST: To realign funds from salary savings to cover needs in contracted services.

David Cartwright
BUDGET COORDINATOR


CHIEF FINANCIAL OFFICER

Revised 10/2017

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: March 15/22, 2018

Contact Person: S. Trotts/B. Saage

RE: Discussion and possible action to renew the bid award for sign language interpreting services

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Background Information:

Requests for Proposals, RFP # 16-1048, has been previously opened for the purpose of awarding qualified vendors which can provide sign language interpreting services for our Deaf Education students in the classroom and for instructional learning. After the proposals were evaluated it was determined that all vendors would be selected to provide these services on an as needed basis. Selecting multiple vendors will provide adequate services necessary to cover all school activities on any given day. It is further recommended that the District would select the services of the vendors in the order in which they are ranked, based on availability. The rankings are listed at the bottom of the pricing worksheet for your review. Since this is a renewal, no evaluation scoresheets are attached.

The District has been pleased with the selection of vendors and would like to exercise our option to review for an additional year. This renewal will be with all vendors with the exception of Abigail Harkey, as she has relocated and is no longer available.

This bid will expire March 30, 2019.

Fiscal Implications:

The cost of these services will be charge to the individual department/campus budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the renewal of the listed vendors for sign language interpreting services, as presented.

Sign Language Interpreting Services

Pricing Worksheet

Abigail Harkey**Status: LOC**

Hourly Rate: \$ 25.00

Additional Fees: If there is a need for driving, I would like to be paid \$0.50 a mile.

Interpreters 2 Go, LLC dba: Sign of the Times**Status: LOC**

Hourly Rate: \$65.00

Additional Fees: A \$65.00 admin fee applies per assignment per interpreter. Anything over an hour travel is billed at \$65.00 per hour.

Texas Language Connection, LLC**Status: SBE**

Hourly Rate: \$130.00 for first hour and \$60.00 for each consecutive hour

Additional Fees: The above rates apply to services rendered Monday through Friday between 8 am and 5pm. Rates for evening, weekend, overnight, holiday and less-than-twenty-four-hour-notice assignments are billed according to the attached rate schedule.

Educational rates (per interpreter)	First hour	Each Consecutive hour
Monday-Friday 8:00 am – 5:00 pm	\$ 130.00	\$ 60.00
Monday-Friday 5:00 pm – 12:00 am and weekends 8:00 am – 12:00 am	\$ 195.00	\$ 90.00
Midnight – 8:00 am	\$ 260.00	\$ 120.00

Holidays:New Year's Day, Martin Luther King, Easter, Memorial Day, 4th of July, Labor Day, Veterans Day, Thanksgiving Day & Christmas Day

\$ 260.00 \$ 120.00

Less than twenty-four hour notice Time and a half the regular rate

Assignments cancelled with less than twenty-four hour notice are billed as if the original assignment had been kept.

Lori Wrzesinski**Status:**

Hourly Rate: \$ 42.00; Monday-Friday 8:00 am -7:00 pm

Additional fees: Time and a half after 7:00 pm and weekends. There is a two hour minimum

Rankings:

1. Texas Language Connections
2. Lori Wrzesinski
3. Interpreters 2 Go

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: March 15/22, 2018

Contact Person: Sheryl Davis

RE: 2018-19 Tuition Rate for Prekindergarten Students Ineligible for Free Prekindergarten

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Background Information:

Each year Waco ISD sets a tuition rate for ineligible prekindergarten students attending District programs. The Texas Education Code, § 29.1531 provides for the following:

Sec. 29.1531. TUITION-SUPPORTED AND DISTRICT-FINANCED PREKINDERGARTEN.

- (a) A school district may offer on a tuition basis or use district funds to provide:
 - (1) an additional half-day of prekindergarten classes to children eligible for classes under Section 29.153; and
 - (2) half-day and full-day prekindergarten classes to children not eligible for classes under Section 29.153.
- (b) A district that offers a prekindergarten program on a tuition basis:
 - (1) may not adopt a tuition rate for the program that is higher than necessary to cover the added costs of providing the program, including any costs associated with collecting, reporting, and analyzing data under Section 29.1532(c); and
 - (2) must submit the proposed tuition rate to the commissioner for approval.

Added by Acts 2001, 77th Leg., ch. 596, Sec. 1, eff. June 11, 2001.

The proposed annual tuition rate for the 2018-19 school year is \$4,626 for ineligible prekindergarten students enrolled in a full-day program. This is a decrease of \$218 from the full-day rate of \$4,844 for 2017-18. The 4.5 percent decrease is due to the decrease in the average salaries for staff positions utilized in the calculation.

The full-day tuition limit set by the Texas Education Agency for the 2017-18 school year is \$7,580. Limits have not yet been published for the 2018-19 school year. Approval has been requested from the Commissioner of Education. A copy of that approval will be furnished, if received, prior to the March 22, 2018 Board meeting.

The District must serve all eligible students wishing to participate in the program before accepting any ineligible students.

Fiscal Implications:

The District receives no State revenue for students who do not meet the eligibility guidelines for free prekindergarten. Tuition covers program costs not covered by State funding.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve an annual tuition rate of \$4,626 for the 2018-19 school year for ineligible full-day prekindergarten students, as presented.

Waco Independent School District
Annual Tuition Rate for Ineligible Full Day Prekindergarten Students
For the 2018-19 School Year

Direct Program Costs per Classroom

Teacher Cost	\$ 54,457
Instructional Aide	26,280
Supplies and Materials	<u>2,200</u>
Total Direct Program Costs per Classroom	\$ 82,937
Indirect Costs at 2017-18 Unrestricted Rate of 11.563%	<u>9,590</u>

Total Program Costs per Classroom

\$ 92,527

Annual Tuition Rate for Full-day Ineligible Prekindergarten Student

\$ 4,626

Monthly (9 Mos) Tuition Rate for Full-day Ineligible Prekindergarten Student

\$ 514

PreK Full Day Tuition Limit as Set by the Texas Education Agency

\$ 7,580

PreK Half Day Tuition Limit as Set by the Texas Education Agency

\$ 3,790

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: March 15/22, 2018

Contact Person: Sheryl Davis

RE: Approve Amended Notice of Election and Polling Locations for May 5, 2018 Board of Trustee Election

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Background Information:

The Waco I.S.D. Board of Trustees ordered the May 5, 2018, election on January 25, 2018. At that meeting they also approved the form of notice and polling locations. Subsequently, the Cities of Hewitt, Lacy Lakeview, and Lorena, as well as the Crawford, La Vega, Lorena, and Midway Independent School Districts have cancelled their May 5, 2018 General Elections. In addition, certain elections for the City of Waco and the Waco Independent School District elections have also been cancelled.

The Waco Independent School District will cancel elections for District 2, Place 2, and the At-Large Position, Place 6, declaring the unopposed candidates, elected. An election will still be held on May 5, 2018, for District 1, Place 1.

Due to these cancelled elections, there is a reduction in the number of Countywide Election Day Polling Places (Vote Centers) that will be utilized for the Joint General Election. This reduction has produces a change in the estimated cost of the election and in the percentage that each remaining entity will pay.

Attached are copies of the amended Notice of Election, listing the thirteen combined polling locations (Vote Centers), as well as the revised cost estimate and calculation of each entity's percentage allocation of those costs

Fiscal Implications:

The estimated cost of the election to Waco ISD was originally estimated to be \$24,487.26. With the cancellation of elections for District 2, Place 2, and the At-Large Position, Place 6, the number of polling locations has been reduced from 20 to 9 so the District's cost should be less than \$10,000.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve the amended notice of election and revised polling locations (Vote Centers) for the May 5, 2018 election of the Waco Independent School District Board of Trustees District 1, Place 1, as presented.

**NOTICE OF JOINT GENERAL ELECTION
(AVISO DE LA ELECCIÓN GENERAL CONJUNTA)**

To the registered voters of the County of McLennan, Texas:
(A los votantes registrados del Condado de McLennan, Texas:)

Notice is hereby given that the polling places listed below will be open from 7:00 a.m. to 7:00 p.m., May 5, 2018, for voting in a Joint General Election:

- to elect one (1) person for each position to serve the full term of two (2) years for three (3) positions (SMD 3, SMD 4 and one (1) At-Large position) and two (2) propositions for the City of Bellmead;
- to elect one (1) person for each position to serve the full term of two (2) years for three (3) positions for the City of Crawford;
- to elect one (1) person for each position to serve the full term of two (2) years for one (1) position (District III) for the City of Waco;
- to elect one (1) person for each position to serve the full term of three (3) years for two (2) positions (Ward II, Place 1 and Ward III, Place 1) for the City of Woodway;
- to elect one (1) person for each position to serve the full term of three (3) years for one (1) position (District one (1)) on the Board of Trustees for the Waco Independent School District;

The execution of a Joint Election Agreement with Bellmead, Crawford, Waco, Woodway and Waco ISD is hereby authorized and approved.

(Notifíquese por la presente que los lugares electorales indicados abajo estarán abiertos desde las 7 de la mañana hasta las 7 de la tarde del 5 de mayo 2018 para la votación en las elección general conjunta:

- para votar en una elección general para elegir una (1) persona para que sirvan los termino completos de dos (2) años para las tres (3) posiciones (SMD 3, SMD 4 y en a posición general) y dos (2) proposiciones para la ciudad de Bellmead;
- para votar en una elección general para elegir una (1) persona para que sirvan los termino completos de dos (2) años para las tres (3) posiciones para la ciudad de Crawford;
- para votar en una elección general para elegir una (1) persona para que sirvan los termino completos de dos (2) años para uno (1) posición (Distrito III) para la ciudad de Waco;
- para votar en una elección general para elegir una (1) persona para que sirvan los termino completos de tres (3) años para dos (2) posiciones (Ward II, Place 1 y Ward III, Place 1) para la ciudad de Woodway;
- para votar en una elección general para elegir una (1) persona para que sirvan los termino completos de tres (3) años para uno (1) posición (Distrito 1) de la junta de regentes del distrito escolar independiente de Waco;

(La ejecución de un acuerdo de elección conjunta con Bellmead, Crawford, Waco, Woodway and Waco ISD se autoriza y aprueba.)

**LOCATION(S) OF POLLING PLACES
(DIRECCIÓN(ES) DE LAS CASILLAS ELECTORALES)**

**See attached List
(Véase la lista adjunta)**

Early Voting by personal appearance will be conducted at:
(La votación adelantada en persona se llevará a cabo todos los días en:)

Early Voting Sites:
(Lugares de votación adelantada)
McLennan County Elections Administration Office
Records Building
214 North Fourth Street, Suite 300
Waco, Texas 76701

Bellmead City Hall
3015 Bellmead Drive
Bellmead, TX 76705

First Assembly of God Church
6701 Bosque Blvd.
Waco, Texas 76710

Waco Multi-Purpose Community Center
1020 Elm St.
Waco, TX 76704

The dates and times of Early Voting are:
(Los días y horas de votación adelantada son:)

Monday (lunes)	April 23, 2018 (23 de abril de 2018)	8:00 AM - 5:00 PM
Tuesday (martes)	April 24, 2018 (24 de abril de 2018)	8:00 AM - 5:00 PM
Wednesday (miércoles)	April 25, 2018 (25 de abril de 2018)	8:00 AM - 5:00 PM
Thursday (jueves)	April 26, 2018 (26 de abril de 2018)	8:00 AM - 5:00 PM
Friday (viernes)	April 27, 2018 (27 de abril de 2018)	8:00 AM - 5:00 PM
Saturday (sabado)	April 28, 2018 (28 de abril 2018)	7:00 AM - 7:00 PM
Monday (lunes)	April 30, 2018 (30 de abril de 2018)	7:00 AM - 7:00 PM
Tuesday (martes)	May 1, 2018 (1 de mayo de 2018)	7:00 AM - 7:00 PM

Applications to vote by mail should be mailed to:
(Las solicitudes para poder votar por deben ser enviadas a:)

Kathy E. Van Wolfe
McLennan County Elections Administrator
P.O. Box 2450
Waco, Texas 76703-2450
kathy.vanwolfe@co.mclennan.tx.us

Applications for ballot by mail must be received no later than the close of business on April 24, 2018:
(Las solicitudes para votar por correo tendrán que ser recibidas antes del fin del día laboral el 24 de abril 2018:)

Issued this the _____ day of _____, 2018.
(Emitada el día _____ de _____ 2018.)

President, Waco ISD Board of Trustees
(presidente, junta de regentes de Waco ISD)

ELECTION DAY VOTE CENTERS
(Centros de Voto Para el Día de las Elecciones)

Bellmead Civic Center
Crawford High School
Dewey Community Center
G. W. Carver Middle School
MCC Conference Center
South Waco Library
Waco Convention Center
Waco Multi-Purpose Community Center
Woodway City Hall

3900 Parrish Street, Waco
200 Pirate Drive, Crawford
925 N. 9th Street, Waco
1601 J. J. Flewellen Road, Waco
4601 N. 19th Street, Waco
2737 S. 18th Street, Waco
100 Washington Avenue, Waco
1020 Elm Street, Waco
922 Estates Drive, Woodway

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: March 15, 2018 **Contact Person:** S. Trotts/D. Griffin

RE: Discussion and possible action to approve the bid award for wan routing hardware and materials (E-Rate)

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Background Information:

Request for Proposal, RFP # 18-1098, has been issued and opened for the purpose of soliciting a qualified vendor to provide the District with wan routing hardware and materials for each of the District campuses and locations. This equipment is designed to operate with the Fiber Optic Wide Area Network system which was approved at the January 2018 board meeting.

The District received seven (7) proposals for this bid, however one proposer did not bid as specified, therefore was not considered a valid response. After the Technology Department evaluated all bid responses, NetSync is being recommended as the vendor offering the best product and value to the District.

Other manufacturers of network equipment were proposed as equivalent to models of Cisco network hardware specified in the RFP. Aruba and Juniper network equipment have features that differ from Cisco features in use by the district today. Most of the features currently in use are not required for generic network operation but do greatly aid in the efficient discovery, monitoring and management of the entire district's network. There are other specific features and/or limitations of each brand that are less desirable when compared to Cisco which did not adequately meet the needs of the district.

A bid tabulation and evaluation scoresheets are attached for your review.

Due to E-Rate application timelines, the administration is requesting that the bid be considered for approval at the March 15, 2018, Board of Trustees meeting.

Fiscal Implications:

If awarded, 90% of the cost of the hardware and materials will come from E-Rate funding with the remaining cost funded through the technology department budget.

Administrative Recommendation(s):

The Administration recommends that the Board of Trustees approve NetSync as the awarded vendor for the wan routing hardware and materials, as presented.

18-1098
WAN Routing Hardware
and Materials
Pricing Worksheet

	AT & T	C2M	Cloud Ingenuity	NEI	Netsync	OSI Hardware	Sequel
Brand Bid:	Juniper	Cisco	Juniper	Cisco	Cisco	Cisco	Aruba
Status		LOC	SBE	LOC, SBE	SBE	SBE	SBE, DBE
Carver Academy	\$ 25,466.61	\$ 27,506.40	\$ 12,396.39	\$ 25,464.89	\$ 15,867.36	Did Not	\$ 7,560.34
GL Wiley	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21	Bid as	\$ 6,803.90
JH Hines	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21	Specified	\$ 6,803.90
Bells Hill	\$ 23,072.16	\$ 16,138.40	\$ 10,119.03	\$ 14,679.61	\$ 9,282.71		\$ 5,167.16
Dean Highland	\$ 27,861.06	\$ 24,654.40	\$ 14,673.75	\$ 22,866.12	\$ 14,101.71		\$ 8,440.64
Provident Heights	\$ 27,861.06	\$ 25,810.40	\$ 14,673.75	\$ 22,866.12	\$ 14,101.71		\$ 8,440.64
Cedar Ridge	\$ 25,466.61	\$ 16,606.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
Lake Air	\$ 27,861.06	\$ 25,498.40	\$ 14,673.75	\$ 22,866.12	\$ 14,101.71		\$ 8,440.61
Waco High	\$ 27,861.06	\$ 25,654.40	\$ 14,673.75	\$ 29,558.14	\$ 18,276.86		\$ 9,197.09
Tennyson	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 25,464.89	\$ 15,867.36		\$ 7,560.34
Crestview	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
Kendrick	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
University High	\$ 140,915.26	\$ 174,809.50	\$ 112,891.59	\$ 162,935.21	\$ 108,768.69		\$ 140,915.26
Parkdale	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
Indian Spring	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 25,464.89	\$ 15,867.36		\$ 7,560.34
Alta Vista	\$ 23,072.16	\$ 16,138.40	\$ 10,119.03	\$ 14,679.61	\$ 9,282.71		\$ 5,167.16
Cesar Chavez	\$ 23,072.16	\$ 16,138.40	\$ 10,119.03	\$ 21,371.64	\$ 13,457.86		\$ 5,923.60
Brook Avenue	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 5,167.16
West Avenue	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
Challenge Academy	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
Brazos High	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
GWAMA	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
GWAHCA	\$ 27,861.06	\$ 25,654.40	\$ 14,673.75	\$ 22,866.12	\$ 14,101.71		\$ 8,440.64
Transportation Warehouse	\$ 23,072.16	\$ 16,138.40	\$ 10,119.03	\$ 14,679.61	\$ 9,282.71		\$ 5,167.16
Maintenance	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
Athletics	\$ 25,466.61	\$ 20,896.40	\$ 12,396.39	\$ 18,772.86	\$ 11,692.21		\$ 6,803.90
Technology	\$ 134,889.42	\$ 156,431.00	\$ 116,031.19	\$ 145,317.83	\$ 97,639.87		\$ 68,328.73
South Waco	\$ 23,072.16	\$ 16,138.40	\$ 10,119.03	\$ 14,679.61	\$ 9,282.71		\$ 5,167.16
Hillcrest	\$ 27,861.06	\$ 25,654.40	\$ 14,673.75	\$ 22,866.12	\$ 14,101.71		\$ 8,440.64
Mountainview	\$ 27,861.06	\$ 25,810.40	\$ 14,673.75	\$ 22,866.12	\$ 14,101.71		\$ 8,440.64

Total All Schools	\$ 993,658.66	\$ 927,331.70	\$ 580,576.42	\$ 875,539.83	\$ 559,485.19	\$ -	\$ 405,172.11
Price Ranking	6	5	3	4	2		1
Points	18.35	19.66	31.40	20.82	32.59	-	45.00

SBE=Small Business Enterprise, DBE=Disadvantage Business Enterprise, LOC= Local Business residing within the Waco ISD
taxing base

RFP # 18-1098
WAN Routing Hardware and Materials
Combined Scoresheet

Evaluators:	Proposers						
	AT&T	C2M	Cloud Ingenuity	NEI	NetSync	OSI Hardware	Sequel
Daniel Castillo	50.35	70.66	67.40	75.82	87.59	Did not	77.00
Brandon Fisher	47.35	68.66	70.40	75.82	87.59	bid as	75.00
William Haas	48.35	67.66	67.40	75.82	87.59	specified	78.00
Andrea Lively	45.35	71.66	69.40	74.82	87.59		77.00
Shane Snider	60.35	74.66	73.40	75.82	87.59		85.00
Total:	251.75	353.30	348.00	378.10	437.95		392.00
Average:	50.35	70.66	69.60	75.62	87.59	0.00	78.40
Ranking:	6	4	5	3	1		2

RFP # 18-1098
WAN Routing
Hardware and Materials
Scoresheet

Evaluation Criteria:	Max Points	AT &T	C2M	Cloud Ingenuity	NEI	NetSync	OSI Hardware	Sequel
Price:	45	18.35	19.66	31.40	20.82	32.59	Did not	45.00
Experience and Reputation:							Bid as	
Experience doing this type of business	5	5.00	5.00	5.00	5.00	5.00	Specified	5.00
Experience doing business with other Texas school districts	10	2.00	6.00	6.00	10.00	10.00		9.00
Quality of Goods and Services:								
Based on external references	5	5.00	5.00	5.00	5.00	5.00		5.00
Extent on which the goods and services meet the district's needs	30	15.00	30.00	15.00	30.00	30.00		8.00
Required number of copies of the proposal submitted	5	5.00	5.00	5.00	5.00	5.00	0.00	5.00
Total:	100	50.35	70.66	67.40	75.82	87.59	0.00	77.00

Daniel Castillo

RFP # 18-1098
WAN Routing
Hardware and Materials
Scoresheet

Evaluation Criteria:	Max Points	AT &T	C2M	Cloud Ingenuity	NEI	NetSync	OSI Hardware	Sequel
Price:	45	18.35	19.66	31.40	20.82	32.59	Did not bid as specified	45.00
Experience and Reputation:								
Experience doing this type of business	5	5.00	5.00	5.00	5.00	5.00		5.00
Experience doing business with other Texas school districts	10	0.00	6.00	4.00	10.00	10.00		10.00
Quality of Goods and Services:								
Based on external references	5	4.00	3.00	5.00	5.00	5.00		5.00
Extent on which the goods and services meet the district's needs	30	15.00	30.00	20.00	30.00	30.00		5.00
Required number of copies of the proposal submitted	5	5.00	5.00	5.00	5.00	5.00		5.00
Total:	100	47.35	68.66	70.40	75.82	87.59	0.00	75.00

Brandon Fisher

RFP # 18-1098
WAN Routing
Hardware and Materials
Scoresheet

Evaluation Criteria:	Max Points	AT &T	C2M	Cloud Ingenuity	NEI	NetSync	OSI Hardware	Sequel
Price:	45	18.35	19.66	31.40	20.82	32.59	Did not	45.00
Experience and Reputation:							Bid as	
Experience doing this type of business	5	5.00	5.00	5.00	5.00	5.00	Specified	5.00
Experience doing business with other Texas school districts	10	3.00	4.00	6.00	10.00	10.00		8.00
Quality of Goods and Services:								
Based on external references	5	3.00	4.00	4.00	5.00	5.00		5.00
Extent on which the goods and services meet the district's needs	30	14.00	30.00	16.00	30.00	30.00		10.00
Required number of copies of the proposal submitted	5	5.00	5.00	5.00	5.00	5.00	0.00	5.00
Total:	100	48.35	67.66	67.40	75.82	87.59	0.00	78.00

William Haas

RFP # 18-1098
WAN Routing
Hardware and Materials
Scoresheet

Evaluation Criteria:	Max Points	AT &T	C2M	Cloud Ingenuity	NEI	NetSync	OSI Hardware	Sequel
Price:	45	18.35	19.66	31.40	20.82	32.59	Did not	45.00
Experience and Reputation:							Bid as	
Experience doing this type of business	5	5.00	5.00	5.00	5.00	5.00	Specified	5.00
Experience doing business with other Texas school districts	10	4.00	9.00	4.00	9.00	10.00		7.00
Quality of Goods and Services:								
Based on external references	5	3.00	3.00	4.00	5.00	5.00		5.00
Extent on which the goods and services meet the district's needs	30	10.00	30.00	20.00	30.00	30.00		10.00
Required number of copies of the proposal submitted	5	5.00	5.00	5.00	5.00	5.00	0.00	5.00
Total:	100	45.35	71.66	69.40	74.82	87.59	0.00	77.00

Andrea Lively

RFP # 18-1098
WAN Routing
Hardware and Materials
Scoresheet

Evaluation Criteria:	Max Points	AT &T	C2M	Cloud Ingenuity	NEI	NetSync	OSI Hardware	Sequel
Price:	45	18.35	19.66	31.40	20.82	32.59	Did not	45.00
Experience and Reputation:							Bid as	
Experience doing this type of business	5	5.00	5.00	5.00	5.00	5.00	Specified	5.00
Experience doing business with other Texas school districts	10	10.00	10.00	10.00	10.00	10.00		10.00
Quality of Goods and Services:								
Based on external references	5	5.00	5.00	5.00	5.00	5.00		5.00
Extent on which the goods and services meet the district's needs	30	17.00	30.00	17.00	30.00	30.00		15.00
Required number of copies of the proposal submitted	5	5.00	5.00	5.00	5.00	5.00	0.00	5.00
Total:	100	60.35	74.66	73.40	75.82	87.59	0.00	85.00

Shane Snider

Waco Independent School District
Board of Trustees Meeting Agenda Item

Date: March 22, 2018

Contact Person: Dr. A. Marcus Nelson

RE: Discussion and possible action to approve the Continuous Lone Star Governance

=====

Background Information:

The next steps the Board needs to take in implementation of the Lone Star Governance model are to:

1. Approve the updated Board Time Use Tracker.

Fiscal Implications:

None

Administration Recommendations:

The Administration recommends that the Board of Trustees approve the updated Board Time Use Tracker.

Board Time Use Tracker - Identification Chart

Date of meeting: February 22, 2018

Framework	Activity	Minutes Used	% of Total Minutes Used	Notes
Vision 1	Student Outcome Goal Setting			
Vision 2	Student Outcome Goal Monitoring	30	66%	GPM 2.2 GPM 1.1, 1.2, 1.3
Vision 3	Constraints Setting			
Vision 4	Constraints Monitoring			
Accountability 1	Superintendent Evaluation			
Accountability 2	Board Self-Evaluation			
Structure	Voting			
Advocacy 1	Community Engagement	13	28%	Special Recognition
Advocacy 2	Student/Family Engagement			
Advocacy 3	Community Training			
Other	Other	2	6%	Announcements
Total Vision-focused Minutes				
Total Minutes		45	100%	

From: "Crabill, A.J." <[mailto:A.J.Crabill@tea.texas.gov]A.J.Crabill@tea.texas.gov>

Subject: Re: Time tracker

If the workshop is to provide background on a specific board item, I'd associate it with **voting**. If it's to inform/educate about a broader area, I would use **other**. If it is to set goals/GPMs I'd associate it with **goal setting** and so forth.

In short: it can go whichever way the content of the session determines. But if the session is to add context for a specific board item that's up for a vote, I'd count it as an extension of voting.

Time Tracker: does not include closed session.

Board Time Use Tracker - Identification Chart

Date of meeting: March 15, 2018

Framework	Activity	Minutes Used	% of Total Minutes Used	Notes
Vision 1	Student Outcome Goal Setting			
Vision 2	Student Outcome Goal Monitoring	60	54%	Student outcomes for the District Social Studies and Science Departments
Vision 3	Constraints Setting			
Vision 4	Constraints Monitoring			
Accountability 1	Superintendent Evaluation			
Accountability 2	Board Self-Evaluation			
Structure	Voting	2		Empower contract and Erate
Advocacy 1	Community Engagement			
Advocacy 2	Student/Family Engagement			
Advocacy 3	Community Training			
Other	Other	49	46%	Budget update and Transformation Zone Budget
Total Vision-focused Minutes				
Total Minutes		111	100%	

From: "Crabill, A.J." <[mailto:A.J.Crabill@tea.texas.gov]A.J.Crabill@tea.texas.gov>

Subject: Re: Time tracker

If the workshop is to provide background on a specific board item, I'd associate it with **voting**. If it's to inform/educate about a broader area, I would use **other**. If it is to set goals/GPMs I'd associate it with **goal setting** and so forth.

In short: it can go whichever way the content of the session determines. But if the session is to add context for a specific board item that's up for a vote, I'd count it as an extension of voting.

Time Tracker: does not include closed session.

Board Time Use Tracker
(LSG Framework Accountability 1)

Meeting Date	% Time Spent on S Outcome Goals
06-15-17	3%
06-22-17	23%
07-20-17	7%
08-24-17	68%
08-31-17	14%
09-21-17	75%
09-26-17	56%
9-28-17	38%
10-19-17	70%
10-26-17	55%
11-16-17	77%
11-30-17	53%
12-7-17	67%
12-14-17	65%
1-18-18	54%
1-25-18	28%
2-15-18	57%
2-22-18	67%
3-15-18	54%

Does Not Meet Focus:	Of total minutes spent in Board-authorized public meetings, fewer than 25 percent are invested in progress monitoring of the Board's student outcome goals
Meets Focus:	Of total minutes spent in Board-authorized public meetings, no fewer than 25 percent are invested in progress monitoring of the Board's student outcome goals
Masters Focus:	Of total minutes spent in Board-authorized public meetings, no fewer than 50 percent are invested in progress monitoring of the Board's student outcome goals

Waco Independent School District
Board of Trustees Meeting Agenda Item

Date: March 15/22, 2018

Contact Person: Dr. Marcus Nelson

RE: Discussion and possible action to authorize and designate the Waco ISD Assistant Superintendent of Human Resources to accept resignations of contracted employees

Background Information:

According to policy DFE (Local) the Superintendent or designee shall be authorized to receive a contract employee's resignation effective at the end of the school year or submitted after the last day of the school year and before the penalty-free resignation date. The resignation requires no further action by the District and is accepted upon receipt. Elaine Botello, Assistant Superintendent of Human Resources, is the Superintendent's designee to receive a contract employee's resignation effective at the end of the school year.

Additionally, according to policy DFE (Local), the Superintendent or other person designated by Board action shall be authorized to accept a contract employee's resignation submitted or effective at any other time. The Superintendent or other Board designee shall either accept the resignation or submit the matter to the Board in order to pursue sanctions allowed by law.

Employee resignations are routinely sent to the Waco ISD Human Resources department therefore, in an effort to ensure consistency, transparency, and efficiency, of the acceptance and processing of resignations from contracted staff, Administration recommends the Board authorize and designate Elaine Botello, Assistant Superintendent of Human Resources, to accept a contract employee's resignation.

Fiscal Implications:

None

Administrative Recommendation(s):

Authorize and designate Elaine Botello, Assistant Superintendent of Human Resources, to accept resignations of contracted employees at any time in which a resignation is received.

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: March 15/22, 2018

Contact Person: Elaine Botello

RE: Discussion and possible action to approve contract recommendations for teachers, other certified professionals and administrators currently serving on a term or probationary contract governed by Chapter 21 of the Texas Education Code

=====

Background Information:

Supervisors have made contract recommendations for employees whose contracts are governed by Chapter 21 of the Texas Education Code. Included are teachers, administrators, and other certified professionals who are currently serving on a term or probationary contract. Contract recommendations will be provided to the Board under separate cover.

Fiscal Implications:

None

Administrative Recommendation(s):

The administration recommends approval of the contract recommendations for teachers, administrators, and other certified professionals (provided under separate cover) for the 2018-2019 school year.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: March 15/22, 2018

Contact Person: Elaine Botello

**RE: Discussion and possible action to approve the Contract Recommendations
for employees whose contracts are not governed by Chapter 21 of the
Texas Education Code**

=====

Background Information:

According to DCE (Local), the District employs certain non-certified professional and administrative employees on contracts that are not governed by Chapter 21 of the Texas Education Code. Supervisors have made contract recommendations for the non-certified professionals, and these have been provided under separate cover.

Fiscal Implications:

None

Administrative Recommendation(s):

The administration recommends the employees whose names were provided under separate cover be employed by Non-Chapter 21 contracts for the 2018-2019 school year.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: March 15/22, 2018

Contact Person: Elaine Botello

**RE: Discussion and possible action to terminate employment of teachers
employed under probationary contracts at the end of the contract period**

=====

Background Information:

According to the Texas Education Code Subchapter E 21.103, the Board of Trustees must give notice of its decision to terminate the employment of a teacher employed under a probationary contract at the end of the contract period.

The list of recommended contract terminations will be provided to the Board under separate cover.

Fiscal Implications:

There is no impact on the current budget.

Administrative Recommendation(s):

The administration recommends the Board determine that it is in the best interest of the District to terminate the individuals' employment at the end of the probationary contract and provide notice to the individuals of the decision to terminate employment as required by law.

Waco Independent School District
Board of Trustees Meeting Agenda Item

Date: March 15/22, 2018

Contact Person: Elaine Botello

RE: Discussion and possible action to approve the recommendation to propose the non-renewal of Term Chapter 21 contracts and give notice of the proposed non-renewal

=====

Background Information:

According to the Texas Education Code Subchapter E 21.206, the Board of Trustees shall notify in writing each teacher whose contract is about to expire whether the Board proposes to renew or non-renew a contract.

The list of proposed non-renewals will be presented at the Board of Trustees' meeting under separate cover.

Fiscal Implications:

None

Administrative Recommendation(s):

The administration recommends the Board approve administration's recommendation to propose the non-renewal of term Chapter 21 contracts and give notice of the proposed non-renewal as required by law to employees listed and provided to the Board under separate cover.

Waco Independent School District
Board of Trustee Meeting Agenda Item

Date: March 15/22, 2018

Contact Person: Sheryl Davis

**RE: Order Declaring Unopposed District 2, Place 2, and At-Large, Position 6,
Board of Trustees Candidates Elected to the Office**

=====

Background Information:

Election Code, §2.052 and §2.053, allow an election to be canceled in school district board election positions if the candidate whose name is to appear on the ballot in that position is unopposed, and no candidate's name is to be placed on a list of write-in candidates for that office. The deadline to file was Friday, February 16, 2018. February 20, 2018, was the deadline for write-in candidates to file a Declaration of Write-in Candidacy.

As of filing deadline, only the incumbents, Stephanie Korteweg and Pat Atkins filed an application for a place on the ballot for District 2, Place 2, and the At-Large Position, Place 6, respectively, for the May 5, 2018 Board of Trustees election.

Two candidates filed for a place on the ballot for District 1, Place 1, including the incumbent, Norman Manning, and Ashley Womack. Consequently, an election will be held for that district.

The Waco ISD may now declare the incumbents, Stephanie Korteweg and Pat Atkins, unopposed and cancel those elections. Attached is a copy of the order declaring the unopposed District 2, Place 2, and the At-Large Position, Place 6, Board of Trustees candidates elected to office.

Fiscal Implications:

With the cancellations of the Waco ISD elections as well as a number of other entities, the number of polling locations will be reduced from 20 to 9 decreasing Waco ISD's share of the election cost from the previously estimated \$24,487.26 to less than \$10,000.

Administrative Recommendation(s):

The administration recommends the approval of the order cancelling the elections and declaring unopposed candidates, Stephanie Korteweg, District 2, Place 2, and Pat Atkins, At-Large Position, Place 6, elected.

**ORDER OF CANCELLATION
ORDEN DE CANCELACIÓN**

The Waco Independent School District hereby cancels the election scheduled to be held on May 5, 2018 in accordance with Section 2.053(a) of the Texas Election Code. The following candidates have been certified as unopposed and are hereby elected as follows:

El distrito escolar independiente de Waco por la presente cancela la elección que, de lo contrario, se hubiera celebrado el 5 de mayo de 2018 de conformidad, con la Sección 2.053(a) del Código de Elecciones de Texas, Los siguientes candidatos han sido certificados como candidatos únicos y por la presente quedan elegidos como se haya indicado a continuación:

Candidate Candidato	Office Sought Cargo al que presenta candidatura
Stephanie Korteweg	District 2, Place 2
Pat Atkins	At-large Position, Place 6

A copy of this order will be posted on Election Day at each polling place that would have been used in the election.

El Dia de las Elecciones se exhibirá una copia de esta orden en todas las mesas electorales que se hubieran utilizado en la elección.

President (*Presidente*)

Secretary (*Secretario*)

(seal) (*sello*)

Date of adoption (*Fecha de adopción*)

Waco Independent School District

Board of Trustee Meeting Agenda Item

Date: March 22, 2018

Contact Person: Sheryl Davis

**RE: Presentation and discussion of monthly and quarterly financial reports
for the period ended February 28, 2018**

=====

Background Information:

Attached are the compiled February monthly financial reports for the following:

- General Fund
- Food Service Fund
- Debt Service Fund
- Internal Services Fund

Also attached are the quarterly reports for the following:

- Athletic Complex Statement of Operations
- Tax Collection Report
- Cash and Investment Report
- Cash Flow Projection

These interim financial statements have been prepared utilizing data generated from the automated financial system and do not include any information related to other special revenue funds, capital projects funds, or trust and agency funds. Balances included in the report are unaudited and may change as a result of final year end closing entries and audit activities.

Fiscal Implications:

Report only.

Administrative Recommendations:

The report is presented for information and discussion, only. No action is required.



**Waco Independent School
District
Business & Support Services**

Sheryl Davis
Chief Finance Officer

P.O. Box 27, Waco, Texas 76703
Phone: 254-755-9440

March 15, 2018

Board of Trustees
Waco Independent School District
Waco, Texas

The accompanying balance sheets, statements of revenues, expenditures and changes in fund balance, and encumbrances and expenditures by fund, function and object for the month ending February 28, 2018 have been compiled for the General Fund, Food Service Fund, and Debt Service Fund. Final cash reconciliation procedures and financial audit activities may result in additional adjustments to the February financial statements. These preliminary financial reports are prepared utilizing the following assumptions:

Revenue:	Recorded on a cash basis with adjustments to accrual basis to be made at August 31, 2018.
Expenditure:	Totals on the "Statement of Revenues, Expenditures and Changes in Fund Balance" include expenditures occurring during the interim period reported. Balances will be adjusted to accrual basis at August 31, 2018. Outstanding encumbrances are included on the "Encumbrances and Expenditures by Fund, Function and Object" schedule, only.
Beginning Fund Balance:	Represents August 31, 2017 audited ending fund balance.

I have not performed an audit or review of these financial statements. Please do not hesitate to call if you have any questions or need further assistance.

Sheryl Davis
Chief Finance Officer

Comparison of Fiscal Year 2017-2018 Revenues and Expenditures to Previous Fiscal Year as of February 28, 2018

Variations in revenues and expenditures as compared to the previous year are primarily due to the cyclical nature of budgetary receipts and expenditures. The larger variances are explained in this summary.

General Fund

Revenues:

5710 Local Property Taxes – Tax collections have increased \$4,435,577 over last year. As a percent of budget, collections at the end of February were 1.24% higher than collections in 2016-17.

5730 Tuition and Fees – Tuition for prekindergarten has increased \$43,563 and fees for after-school programs have decreased \$932 from last year. Paid enrollment in the prekindergarten program has increased by 105.4% over 2016-17.

5740 Other Local Revenue – The increase of \$1,330,657 is primarily attributable to increases in tax collections for properties in the tax increment zone of \$1,121,994, a 27.8% increase over 2016-17. Additionally, investment income has increased \$225,368 or 138.5% and rental revenue has increase by \$6,504. These increases are offset by a decrease in other miscellaneous revenue of \$23,208.

5750 Extracurricular Activities – Revenues from athletic events are reflecting a \$52,727 decrease from the prior year. However, revenue from advertising has increased \$33,702.

5810 Per Capita and Foundation School Program Revenue – Revenue reflects a decrease of \$484,086. However, state revenue projections, based on average daily attendance at the end of the fourth six weeks, currently show a loss of \$1,435,588 in the general fund in spite of a funding increases in Career and Technology of \$437,283 and Special Education of \$320,862.

5900 Federal Sources Revenue – Federal revenues are down \$1,059,508 from 2016-17. The decrease is due primarily to a reduction in E-Rate revenue of \$779,874 from Category 2 reimbursements for infrastructure projects. The District did not receive similar funding in the most recent E-Rate cycle. Medicaid revenue from the Medicaid Administrative Claiming (MAC) and School Health and Related Services (SHARS) programs are also down by \$131,765. Losses in E-Rate and Medicaid funding were anticipated in building the 2017-18 budget.

Functional Expenditures:

Expenditures in the functional categories appear to be consistent with last year's spending pattern with the exceptions shown below.

11 Instruction – The increase of \$1,759,395 in expenditures over last year results primarily from the timing of tuition payments of \$825,876 to the Greater Waco Advanced Academies and McLennan Community College for dual credit participation. The remaining amount is due to salary and benefit increases.

13 Curriculum and Instructional Staff Development – The increase of \$174,553 is attributable to earlier payment of contracted services, primarily to the Educational Service Center, of \$180,525.

34 Student Transportation – Transportation expenditures show an increase of \$800,344 and include \$1,313,677 in bus purchases which were ordered last summer but not received until December and January. An order for seven additional buses, totaling \$707,009, has recently been placed.

51 Plant Maintenance and Operations – Current year expenditures have decreased \$1,614,870 from last year. 2016-17 expenditures reflected payments on projects which were not completed at August 31, 2016 as well as new portables installation and the delivery of two replacement box trucks. The projects include the renovations at Lake Waco for the expansion of the Brazos High School and Credit Recovery.

81 Facilities Acquisition and Construction – The increase of \$801,444 reflects payments on the renovations of the old maintenance shops to house the Child Nutrition Services offices, warehouse, and training facilities.

95 Juvenile Justice Program – The decrease of \$218,710 reflects a lower District participation in the Challenge Academy as well as a reduction in tuition rates for 2017-18. Funding for the Academy is dependent on participation so an additional assessment at year end may be required to cover costs.

97 Payments to Tax Increment Fund – Expenditures are a pass-through of taxes collected for properties in the Tax Increment zones and reflect the substantial value increases and related collections. Collections for properties in the TIF zones have increased \$1,128,983 over last year.

Food Service Fund

Revenues:

5900 Federal Sources Revenue – Federal reimbursements have increased \$167,084 over last year while local revenues from paid meal has decreased \$71,999.

Functional Expenditures:

Expenditures in the functional categories appear to be consistent with last year's spending pattern with the exceptions shown below.

35 Food Services – Beginning July 1, 2017, federal regulations require that the contract for the District's food services operations be billed on a fixed-price per meal basis rather than the cost-reimbursable contract that has been in effect in previous years. As a result, fluctuations in the timing of food and non-food supplies should not be reflected in the financial statements. Fixed-price billings do not include payroll costs or equipment costs paid directly by the school district. Year-to date expenditures have increased \$478,848 including \$327,959 in capitalized vehicles and kitchen equipment.

Debt Service Fund

Revenues:

5710 Local Property Taxes – Tax collections have increased \$1,344,166 over last year. Approximately \$363,436 of the increase is due to the \$0.01 increase in the Interest and Sinking tax rate. The remainder results from increased property values.

5740 Other Local Revenue – The increase of \$281,543 in other local revenue is primarily due to increased tax collections for properties in the tax increment reinvestment zones of \$264,665. This increase is offset by increased expenditures in function 97. Additionally, investment income has increased \$16,879 over 2016-17.

5820 Other State Program Revenue – The loss in revenues from the Existing Debt and Instructional Facilities Allotments of \$411,490 reflect the impact of increased property values, particularly on properties in the Tax Increment Reinvestment Zones (TIRZ). Projections, based on average daily attendance as of the third six weeks, would indicate that the District has been overpaid by \$59,738. These funds, after final calculations, may be recaptured by the state. While the District is held harmless for these value increases in the General Fund, that is not the case for debt service.

Functional Expenditures:

Expenditures in the functional categories appear to be consistent with last year's spending pattern with the exceptions shown below.

97 Payments to Tax Increment Fund – The increase in pass-through payments of \$264,664 reflect the increase in tax collections for properties in the Tax Increment Refinancing Zones.

Proprietary Fund – Governmental Activities – Internal Service Fund

Effective January 1, 2018, the District has moved from fully-insured group health insurance to a self-insured plan. Accounting for the program will be recorded and reported through a proprietary fund in the form of an internal service fund. Internal service funds are utilized to account for the financing of goods or services provided by one organizational unit of the school district to other organizational units. It essentially facilitates the allocation of costs to all funding sources. Internal service funds are accounted for on the accrual basis.

Although the fund has previously been utilized to account for the District's unemployment and workers' compensation coverage, the addition of the group health program significantly increases the materiality of the fund and, for financial transparency and to assist management in making financial decisions, we will be providing periodic statements as part of the financial report submitted monthly to the Board of Trustees.

Proprietary funds are not governmental funds and the financial statements for these funds reflect a slightly different format and terminology. Similar to the government-wide statements, proprietary funds do not show a "fund balance" but a "net position" nor are outflows referred to as "expenditures" but as "expenses". The proprietary fund statements will include a "Statement of Net Position" rather than a "Balance Sheet" and a "Statement of Revenues, Expenses, and Changes in Net Position" rather than the "Statement of Revenues, Expenditures, and Changes in Fund Balance" as included for governmental funds. Additionally, a "Statement of Cash Flows" is required for proprietary funds.

Operating revenues and operating expenses have been included in a detail designed to provide relevant information. Revenues from District contributions (assessments to other funds) are distinguished from revenues from employee contributions to health insurance. Expenses detail claims payments, medical and prescription drugs, administrative fees, and stop-loss or excess

insurance costs. Since we are still working out accounting and payment issues, changes in the reports may occur to better provide information necessary to monitor the program.

As of February 28, 2018, the statements reflect operating revenues exceeding operating expenditures by \$905,161. We are anticipating similar patterns through the first year of being self-funded as employee and district contributions will be recognized as made but expenditures for medical claims will lag the date incurred, sometimes by several months.

Athletic Complex

Revenues:

While rental revenues have increased \$2,933 and other revenues, including advertising, have increased by \$26,582, athletic revenues from ticket sales have decreased by \$53,278. As a result, total revenues show a loss of \$23,763 from 2016-17.

Expenditures:

Total expenditures at the stadium have decreased by \$38,856 primarily due to a decrease in concession costs of \$25,164.

Tax Collections

Cumulative value adjustments at February 28, 2018, have increased taxable values by \$308,642,387 compared to a decrease in values of \$13,891,404 in the previous tax year. This reflects final decisions on value appeals.

Current year tax collections have increased \$7,145,414 while collections on prior years' levies have increased \$77,645 and penalties and interest have increased \$55,913. Of this increase, an additional \$1,386,659 was passed through to the tax increment reinvestment zone.

Total taxes receivable at February 28, 2018, total \$6,738,129.

Waco Independent School District
BALANCE SHEET
GENERAL FUND
As of February 28, 2018

ASSETS

Cash and Temporary Investments	\$ 78,456,400
Property Taxes Receivable, Net of Allowance of \$1,066,491	1,297,614
Due from Other Governments	74,828
Accrued Interest	93,616
Due from Other Funds	1,268,037
Other Receivables	7,080
Inventories	229,988
Deferred Expenditures	-
Long-term Investments	-
Total Assets	<u>\$ 81,427,563</u>

LIABILITIES

Accounts Payable	\$ 997,797
Other Current Liabilities	-
Payroll Withholdings and Contributions Payable	1,270,737
Accrued Wages Payable	9,044,674
Due to Other Funds	2,214,431
Due to Other Governments	-
Unearned Revenue	-
Total Liabilities	<u>\$ 13,527,639</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenues - Property Taxes	<u>\$ 1,297,614</u>
Total Deferred Inflows of Resources	<u>\$ 1,297,614</u>

FUND BALANCES

Nonspendable Fund Balance	\$ 229,988
Committed Fund Balance	2,257,155
Assigned Fund Balance	34,292
Unassigned Fund Balance	<u>64,080,875</u>
Total Fund Balances	<u>\$ 66,602,310</u>
Total Liabilities and Fund Balances	<u><u>\$ 81,427,563</u></u>

Unaudited

Waco Independent School District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended February 28, 2018

GENERAL FUND

			(Memo)		(Memo)		Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget	
			Monthly		Year-to-Date					
			Current 2/28/2018	Prior Year 2/28/2017	Current 2/28/2018	Prior Year 2/28/2017				
Adopted Budget			Amended Budget							
REVENUES										
LOCAL SOURCES										
5710	Local Property Taxes	\$ 58,155,762	58,155,762	13,956,409	12,302,596	56,448,028	52,012,451	(1,707,734)	97.06%	95.82%
5720	Services to Other Districts	100,984	100,984	9,020	7,565	49,310	40,590	(51,674)	48.83%	55.37%
5730	Tuition & Fees	177,000	177,000	19,086	18,960	163,265	120,634	(13,735)	92.24%	77.83%
5740	Other Local Revenue	6,191,910	6,191,910	1,159,203	1,225,697	5,673,630	4,342,973	(518,280)	91.63%	84.90%
5750	Extracurricular Activities	524,580	524,580	22,678	18,239	398,838	418,537	(125,742)	76.03%	84.42%
Total Local Sources		\$ 65,150,236	65,150,236	15,166,396	13,573,057	62,733,071	56,935,185	(2,417,165)	96.29%	94.70%
STATE SOURCES										
5810	Per Capita & FSP Act	\$ 66,052,240	66,052,240	98,678	184,749	31,955,142	32,439,228	(34,097,098)	48.38%	47.93%
5820	Other State Program (TEA)	-	-	-	-	-	68,272	-	0.00%	0.00%
5830	Other State Program	6,019,446	6,019,446	498,310	467,889	2,827,307	2,634,800	(3,192,139)	46.97%	51.42%
Total State Sources		\$ 72,071,686	72,071,686	596,988	652,638	34,782,449	35,142,300	(37,289,237)	48.26%	48.27%
FEDERAL SOURCES										
5900	Federal Sources Revenue	3,661,226	3,661,226	190,105	199,894	2,154,125	3,213,633	(1,507,101)	58.84%	86.15%
Total Revenues		\$ 140,883,148	140,883,148	15,953,489	14,425,589	99,669,645	95,291,118	(41,213,503)	70.75%	69.73%
EXPENDITURES										
11	Instruction	\$ 76,449,367	76,306,536	7,391,280	7,209,031	42,607,883	40,848,488	33,698,653	55.84%	54.47%
12	Instructional Resources & Media	898,008	898,008	75,288	76,503	474,130	461,289	423,878	52.80%	50.99%
13	Curriculum & Staff Development	3,856,543	3,812,826	301,833	263,696	1,779,647	1,605,094	2,033,179	46.68%	41.92%
21	Instructional Leadership	2,689,886	2,654,420	184,804	215,630	1,160,834	1,358,300	1,493,586	43.73%	49.75%
23	School Leadership	9,245,559	9,287,839	837,428	828,455	4,768,288	4,730,102	4,519,551	51.34%	50.20%
31	Guidance, Counseling & Evaluation	3,745,800	3,861,810	345,635	333,814	1,965,048	1,865,537	1,896,762	50.88%	51.99%
32	Social Work Services	912,675	912,675	58,907	65,787	422,944	387,203	489,731	46.34%	41.32%
33	Health Services	1,113,051	1,134,164	112,549	114,526	629,608	631,425	504,556	55.51%	55.44%
34	Student Transportation	3,546,386	5,485,171	32,985	(26,736)	2,518,764	1,718,420	2,966,407	45.92%	32.30%
35	Food Services	-	-	-	-	-	-	-	0.00%	0.00%
36	Co/Extracurricular Activities	4,399,225	4,432,246	241,859	282,972	2,238,249	2,297,723	2,193,997	50.50%	51.69%
41	General Administration	4,988,253	5,037,644	344,863	362,764	2,348,434	2,414,195	2,689,210	46.62%	46.58%
51	Plant Maintenance & Operations	16,756,066	18,208,567	1,010,878	896,797	7,317,316	8,932,186	10,891,251	40.19%	43.42%
52	Security & Monitoring Services	2,239,732	2,279,453	119,059	129,138	965,520	956,149	1,313,933	42.36%	43.91%
53	Data Processing Services	2,593,316	2,797,915	143,636	120,825	1,384,253	1,450,001	1,413,662	49.47%	44.05%
61	Community Services	796,079	814,493	60,860	34,886	377,785	320,010	436,708	46.38%	42.67%
71	Debt Service	361,235	361,235	-	-	337,024	324,925	24,211	93.30%	86.25%
81	Facilities Acquisition & Construction	-	1,328,741	156,971	-	868,052	66,608	460,689	65.33%	3.03%
93	Shared Services Arrangements	440,000	440,000	-	-	-	-	440,000	0.00%	0.00%
95	Juvenile Justice Program	750,000	750,000	35,995	96,990	172,420	391,130	577,580	22.99%	79.02%
97	Payments to Tax Increment Fund	6,806,529	6,666,529	1,014,833	1,180,672	5,173,815	4,044,862	1,492,714	77.61%	78.97%
99	Other Intergovernmental Charges	746,760	836,760	-	-	397,809	350,499	438,951	47.54%	48.45%
Total Expenditures		\$ 143,334,470	148,307,032	12,469,663	12,185,750	77,907,823	75,154,146	70,399,209	52.53%	50.56%
Excess (Deficiency) of Revenues Over (Under) Expenditures		\$ (2,451,322)	(7,423,884)	3,483,826	2,239,839	21,761,822	20,136,972	29,185,706		
OTHER FINANCING SOURCES (USES)										
7900	Other Sources	-	-	-	8,500	18,000	17,000	18,000		
8900	Other Uses	(608,001)	(608,001)	-	-	-	-	(608,001)		
Total Other Financing Source (Uses)		\$ (608,001)	(608,001)	-	8,500	18,000	17,000	(590,001)		
Total Changes in Fund Balances		\$ (3,059,323)	(8,031,885)	3,483,826	2,248,339	21,779,822	20,153,972	29,811,707		
Fund Balances, Beginning		46,039,507	46,039,507			44,822,488	45,917,241	(1,217,019)		
Fund Balances, Ending		\$ 42,980,184	38,007,622			66,602,310	66,071,213	28,594,688		

Unaudited

Waco Independent School District
EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT
GENERAL FUND
For the Period Ended February 28, 2018

44

								(Memo)
		Payroll	Purchased &	Supplies &	Other	Debt	Capital	Total
		Costs	Contracted	Materials	Operating	Services	Outlay	Year-to-Date
		6100	6200	6300	6400	6500	6600	2/28/2018
								6000
								6000
11	Instruction	\$ 40,159,174	1,562,021	1,132,580	309,597	-	15,810	43,179,182
12	Instructional Resources & Media	411,968	34,525	96,586	138	-	-	543,217
13	Curriculum & Staff Development	1,383,450	447,680	18,125	83,263	-	-	1,932,518
21	Instructional Leadership	1,044,068	74,127	35,133	99,920	-	-	1,253,248
23	School Leadership	4,640,731	33,543	61,425	60,429	-	-	4,796,128
31	Guidance, Counseling & Evaluation	1,896,829	65,246	6,225	3,765	-	-	1,972,065
32	Social Work Services	325,962	219,073	4,788	4,061	-	-	553,884
33	Health Services	617,768	1,969	9,490	1,438	-	-	630,665
34	Student Transportation	-	2,385,607	182,349	(43,420)	-	2,020,686	4,545,222
35	Food Services	-	-	-	-	-	-	-
36	Co/Extracurricular Activities	1,141,491	289,704	295,133	455,571	-	359,000	2,540,899
41	General Administration	1,712,863	491,264	58,326	221,602	-	-	2,484,055
51	Plant Maintenance & Operations	3,505,730	4,400,051	865,875	394,430	-	193,421	9,359,507
52	Security & Monitoring Services	686,348	369,369	59,268	5,503	-	-	1,120,488
53	Data Processing Services	632,265	767,245	19,187	17,315	-	-	1,436,012
61	Community Services	169,751	318,826	3,268	7,344	-	-	499,189
71	Debt Service	-	-	-	-	337,024	-	337,024
81	Facilities Acquisition & Construction	-	-	-	-	-	1,020,378	1,020,378
93	Shared Services Arrangements	-	-	-	-	-	-	-
95	Juvenile Justice Program	-	-	-	750,000	-	-	750,000
97	Payments to Tax Increment Fund	-	-	-	5,173,815	-	-	5,173,815
99	Other Intergovernmental Charges	-	615,266	-	-	-	-	615,266
Total Expenditures & Encumbered Funds		<u>\$ 58,328,398</u>	<u>12,075,516</u>	<u>2,847,758</u>	<u>7,544,771</u>	<u>337,024</u>	<u>3,609,295</u>	<u>84,742,762</u>
								<u>81,036,364</u>

Unaudited

Waco Independent School District
BALANCE SHEET
CHILD NUTRITION FUND
As of February 28, 2018

ASSETS

Cash and Temporary Investments	\$ 1,852,204
Due from Other Governments	2,506,965
Due from Other Funds	-
Other Receivables	-
Inventories	86,708
Total Assets	<u>\$ 4,445,877</u>

LIABILITIES

Accounts Payable	\$ 624,402
Accrued Wages Payable	236,577
Due to Other Funds	939,515
Unearned Revenue	86,708
Total Liabilities	<u>\$ 1,887,202</u>

FUND BALANCES

Nonspendable Fund Balance	\$ 86,708
Restricted Fund Balance	2,471,967
Total Fund Balances	<u>\$ 2,558,675</u>
Total Liabilities and Fund Balances	<u>\$ 4,445,877</u>

Unaudited

Waco Independent School District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended February 28, 2018

CHILD NUTRITION FUND

			(Memo)		(Memo)		Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
			Monthly		Year-to-Date				
Adopted Budget	Amended Budget		Current 2/28/2018	Prior Year 2/28/2017	Current 2/28/2018	Prior Year 2/28/2017			
REVENUES									
LOCAL SOURCES									
5740 Other Local Revenue	\$ 700	700	76	77	578	16,630	(122)	82.57%	98.58%
5750 Extracurricular Activities	799,365	799,365	68,443	77,833	407,098	478,997	(392,267)	50.93%	66.36%
Total Local Sources	\$ 800,065	800,065	68,519	77,910	407,676	495,627	(392,389)	50.96%	67.09%
STATE SOURCES									
5820 Other State Program (TEA)	\$ 53,700	53,700	-	-	654	-	(53,046)	1.22%	0.00%
Total State Sources	\$ 53,700	53,700	-	-	654	-	(53,046)	1.22%	0.00%
FEDERAL SOURCES									
5900 Federal Sources Revenue	\$ 9,215,214	9,262,214	1,006,318	942,634	5,318,462	5,145,620	(3,943,752)	57.42%	57.92%
Total Revenues	\$ 10,068,979	10,115,979	1,074,837	1,020,544	5,726,792	5,641,247	(4,389,187)	56.61%	58.29%
EXPENDITURES									
35 Food Services	\$ 10,068,979	10,857,173	923,392	1,002,923	5,419,381	4,940,833	5,437,792	49.92%	49.60%
Total Expenditures	\$ 10,068,979	10,857,173	923,392	1,002,923	5,419,381	4,940,833	5,437,792	49.92%	49.60%
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	(741,194)	151,445	17,621	307,411	700,414	1,048,605		
OTHER FINANCING SOURCES (USES)									
7900 Other Sources	-	-	-	-	-	-	-		
Total Other Financing Sources (Uses)	\$ -	-	-	-	-	-	-		
Total Changes in Fund Balances	\$ -	(741,194)	151,445	17,621	307,411	700,414	1,048,605		
Fund Balances, Beginning	2,703,573	2,703,573			2,251,264	1,728,453	(452,309)		
Fund Balances, Ending	\$ 2,703,573	1,962,379			2,558,675	2,428,867	596,296		

Unaudited

3/15/2018

Waco Independent School District
EXPENDITURES AND ENCUMBERED FUNDS BY FUNCTION AND MAJOR OBJECT
CHILD NUTRITION FUND
For the Period Ended February 28, 2018

								(Memo)
		Payroll	Purchased &	Supplies &	Other	Debt	Capital	Total
		Costs	Contracted	Materials	Operating	Services	Outlay	Total
		6100	Services	6300	Costs	6500	6600	Year-to-Date
			6200		6400			2/28/2018
								6000
								6000
35	Food Services	\$ 1,618,318	3,354,354	122,948	1,577	-	482,768	5,579,965
	Total Expenditures & Encumbered Funds	\$ 1,618,318	3,354,354	122,948	1,577	-	482,768	5,579,965

Waco Independent School District
BALANCE SHEET
DEBT SERVICE FUND
As of February 28, 2018

ASSETS

Cash and Temporary Investments	\$ 11,666,814
Property Taxes Receivable, Net of Allowance of \$243,421	290,140
Due from Other Governments	-
Accrued Interest	-
Due from Other Funds	-
Total Assets	<u>\$ 11,956,954</u>

LIABILITIES

Accounts Payable	\$ -
Due to Other Funds	1,250
Due to Other Governments	-
Total Liabilities	<u>\$ 1,250</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenues - Property Taxes	<u>\$ 290,140</u>
Total Deferred Inflows of Resources	<u>\$ 290,140</u>

FUND BALANCES

Restricted Fund Balance	<u>\$ 11,665,564</u>
Total Fund Balances	<u>\$ 11,665,564</u>
Total Liabilities and Fund Balances	<u>\$ 11,956,954</u>

Unaudited

Waco Independent School District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Period Ended February 28, 2018

DEBT SERVICE FUND

	Adopted Budget	Amended Budget	(Memo)		(Memo)		Difference- Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
			Monthly		Year-to-Date				
			Current 2/28/2018	Prior Year 2/28/2017	Current 2/28/2018	Prior Year 2/28/2017			
REVENUES									
LOCAL SOURCES									
5710 Local Property Taxes	\$ 11,474,184	11,474,184	2,862,319	2,420,887	11,584,794	10,240,628	110,610	100.96%	96.17%
5740 Other Local Revenue	1,132,950	1,132,950	196,815	237,329	1,090,890	809,347	(42,060)	96.29%	81.80%
Total Local Sources	\$ 12,607,134	12,607,134	3,059,134	2,658,216	12,675,684	11,049,975	68,550	100.54%	94.95%
STATE SOURCES									
5820 Other State Program (TEA)	\$ 380,507	380,507	-	-	449,705	861,195	69,198	118.19%	78.07%
Total State Sources	\$ 380,507	380,507	-	-	449,705	861,195	69,198	118.19%	78.07%
FEDERAL SOURCES									
5900 Federal Sources Revenue	-	-	-	-	-	-	-	0.00%	0.00%
Total Revenues	\$ 12,987,641	12,987,641	3,059,134	2,658,216	13,125,389	11,911,170	137,748	101.06%	93.49%
EXPENDITURES									
71 Debt Service	\$ 13,585,206	13,585,206	5,050,903	5,107,628	5,056,103	5,112,828	8,529,103	37.22%	37.67%
97 Payments to Tax Increment Fund	1,082,950	1,082,950	208,170	232,146	1,057,327	792,663	25,623	97.63%	81.35%
Total Expenditures	\$ 14,668,156	14,668,156	5,259,073	5,339,774	6,113,430	5,905,491	8,554,726	41.68%	40.60%
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (1,680,515)	(1,680,515)	(2,199,939)	(2,681,558)	7,011,959	6,005,679	8,692,474		
OTHER FINANCING SOURCES (USES)									
7900 Other Sources	-	-	-	-	-	-	-		
8900 Other Uses	-	-	-	-	-	-	-		
Total Other Financing Source (Uses)	\$ -	-	-	-	-	-	-		
Total Changes in Fund Balances	\$ (1,680,515)	(1,680,515)	(2,199,939)	(2,681,558)	7,011,959	6,005,679	8,692,474		
Fund Balances, Beginning	3,142,702	3,142,702			4,653,605	4,646,144	1,510,903		
Fund Balances, Ending	\$ 1,462,187	1,462,187			11,665,564	10,651,823	10,203,377		

Unaudited

Waco Independent School District
Statement of Net Position
Proprietary Fund
As of February 28, 2018

	Governmental Activities ----- Internal Service Fund
Assets	
Current assets:	
Due from other funds	\$ 2,127,218
Prepaid items-health insurance	<u>190,000</u>
Total Assets	<u>2,317,218</u>
Liabilities	
Current liabilities:	
Accounts payable	<u>9,118</u>
Total current liabilities	<u>9,118</u>
Noncurrent liabilities:	
Claims and judgments	<u>389,973</u>
Total noncurrent liabilities	<u>389,973</u>
Total liabilities	<u>399,091</u>
Net position	
Unrestricted net position	<u>1,918,127</u>
Total net position	<u><u>\$ 1,918,127</u></u>

Unaudited

Waco Independent School District
Statement of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ended February 28, 2018

Proprietary Fund
Governmental Activities - Internal Service Fund

	Budget	(Memo)		(Memo)		Difference Budget to Current Year-to-Date	CY YTD As % of Budget	PY YTD As % of Budget
		Monthly		Year-to-Date				
		Current	Prior Year	Current	Prior Year			
		2/28/2018	2/28/2017	2/28/2018	2/28/2017			
Operating revenues:								
Employee contributions:								
Group health	\$ 1,057,040	\$ 261,496	\$ -	\$ 524,857	\$ -	\$ (532,183)	49.65%	0.00%
Assessments to other funds:								
Group health	6,656,032	700,748	-	1,400,437	-	(5,255,595)	21.04%	0.00%
Unemployment	73,040	6,164	9,667	36,916	58,011	(36,124)	50.54%	47.16%
Workers compensation	414,520	35,398	27,489	211,581	163,749	(202,939)	0.00%	35.74%
Total operating revenues	8,200,632	1,003,806	37,156	2,173,791	221,760	(6,026,841)	26.51%	38.16%
Operating expenses:								
Administrative fees	702,856	31,542	24,454	180,645	73,364	522,211	25.70%	73.22%
Claims expense:								
Medical claims	4,668,747	289,980	-	325,252	-	4,343,495	6.97%	0.00%
Prescription drug claims	1,525,742	250,210	-	395,097	-	1,130,645	25.90%	0.00%
Unemployment	70,540	34,901	20,851	53,687	32,823	16,853	76.11%	27.24%
Workers compensation	306,820	99	18,367	102,924	107,030	203,896	0.00%	29.69%
Stop-loss insurance	1,041,141	105,178	-	211,025	-	830,116	0.00%	0.00%
Total operating expenses	8,315,846	711,910	63,672	1,268,630	213,217	7,047,216	15.26%	36.69%
Change in net position	(115,214)	291,896	(26,516)	905,161	8,543	1,020,375		
Net position:								
Net position, beginning	1,011,947			1,012,966	1,011,947	1,019		
Net position, ending	\$ 896,733			\$ 1,918,127	\$ 1,020,490	\$ 1,021,394		

Unaudited

Waco Independent School District
Statement of Cash Flows
For the Period Ended February 28, 2018

Proprietary Fund	Governmental Activities Internal Service Fund
Cash flows from operating activities:	
Cash received from employee contributions	\$ 261,496
Cash received from assessments to other funds	450,414
Cash payments for claims	(575,190)
Cash payments for stop loss premiums	(105,178)
Cash payments for professional and contracted services	(31,542)
Net cash provided by operating activities	-
Net increase in cash and cash equivalents	-
Cash and cash equivalents at beginning of year	-
Cash and cash equivalents at end of year	\$ -
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 291,896
Effects of increases and decreases in current assets and liabilities:	
Increase in due from other funds	(242,730)
Decrease in accounts payable	(49,166)
Increase in claims liability	-
Net cash provided by operating activities	\$ -

**Waco Independent School District
ATHLETIC COMPLEX
STATEMENT OF OPERATIONS**
For the Quarter Ended February 28, 2018

100-199									
GENERAL FUND									
	Adopted Budget	Amended Budget	Memo Quarterly		Memo Year-to-Date		Difference Amended Budget to YTD Actual	CY YTD As % of Budget	PY YTD As % of Budget
			Current 2/28/2018	Prior Year 2/28/2017	Current 2/28/2018	Prior Year 2/28/2017			
REVENUES									
Rental Revenue									
Football	\$ 80,640	80,640	23,586	6,237	76,116	72,535	(4,524)	94.39%	85.34%
Baseball / Softball	39,000	39,000	-	-	-	1,248	(39,000)	0.00%	4.99%
Soccer	9,300	9,300	-	-	-	-	(9,300)	0.00%	0.00%
Other	400	400	-	-	1,000	400	600	250.00%	6.67%
Ticket Revenue									
Football	138,000	138,000	-	-	68,619	116,816	(69,381)	49.72%	116.82%
Baseball / Softball	15,400	15,400	444	4,657	444	4,657	(14,956)	2.88%	35.82%
Soccer	9,900	9,900	3,658	6,246	3,658	6,246	(6,242)	36.95%	48.05%
Cross Country	-	-	-	-	1,720	-	-		
Other Revenue									
Parking	47,000	47,000	22,112	14,945	40,166	39,492	(6,834)	85.46%	87.76%
Signage/Advertising	135,640	135,640	22,375	21,833	148,900	114,900	13,260	109.78%	76.60%
Other	74,000	74,000	15,374	14,664	49,608	57,700	(24,392)	67.04%	72.13%
Total Revenues	<u>\$ 549,280</u>	<u>549,280</u>	<u>87,549</u>	<u>68,582</u>	<u>390,231</u>	<u>413,994</u>	<u>(160,769)</u>	<u>71.04%</u>	<u>77.96%</u>
EXPENDITURES									
Stadium Management Costs	\$ 191,963	194,463	48,414	47,586	99,860	98,967	94,603	51.35%	49.62%
Concessions Costs	107,500	107,500	13,438	22,969	21,934	47,098	85,566	20.40%	44.02%
Signage/Advertising Costs	5,000	5,000	-	-	-	-	5,000	0.00%	0.00%
UIL Events Costs	18,000	18,000	8,135	8,862	9,798	16,475	8,202	54.43%	65.90%
Miscellaneous Contracted Services	153,000	150,500	16,248	23,738	90,912	93,987	59,588	60.41%	75.19%
Supplies and Materials	20,500	20,500	2,100	634	2,350	697	18,150	11.46%	3.46%
Other Operating Costs	6,393	6,393	717	976	1,158	1,201	5,235	18.11%	34.31%
Capital Outlay	5,300	5,300	-	-	-	-	5,300	0.00%	0.00%
Plant Maintenance Costs	421,920	428,428	71,876	68,665	184,827	187,228	243,601	43.14%	36.95%
Utilities	42,760	42,760	7,219	6,616	12,976	13,304	29,784	30.35%	40.02%
Security & Monitoring Costs	25,000	25,000	8,027	6,609	15,528	19,242	9,472	62.11%	71.27%
Total Expenditures	<u>\$ 997,336</u>	<u>1,003,844</u>	<u>176,174</u>	<u>186,655</u>	<u>439,343</u>	<u>478,199</u>	<u>564,501</u>	<u>43.77%</u>	<u>45.45%</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (448,056)	(454,564)	(88,625)	(118,073)	(49,112)	(64,205)	403,732		
OTHER FINANCING SOURCES (USES)									
Capital Lease	<u>(357,235)</u>	<u>(357,235)</u>	<u>-</u>	<u>(324,925)</u>	<u>(337,024)</u>	<u>(324,925)</u>	<u>(20,211)</u>	<u>94.34%</u>	<u>87.17%</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (805,291)</u>	<u>(811,799)</u>	<u>(88,625)</u>	<u>(442,998)</u>	<u>(386,136)</u>	<u>(389,130)</u>	<u>383,521</u>		

Waco Independent School District
TAX COLLECTION REPORT
For the Quarter Ended February 28, 2018

	Year-to-Date	
	Current	Prior Year
	2/28/2018	2/28/2017
Certified Taxable Value	\$ 5,455,979,843	5,251,460,667
Cumulative Value Adjustments	308,642,387	(13,891,404)
Adjusted Taxable Value	\$ 5,764,622,230	5,237,569,263
Tax Rate	\$ 1.41000	1.40000
Paid Accounts	36,484	36,465

	Quarter		Year-to-Date	
	Current	Prior Year	Current	Prior Year
	2/28/2018	2/28/2017	2/28/2018	2/28/2017
Collections:				
Current Year	\$ 67,644,304	60,303,958	73,553,465	66,408,051
Prior Years	135,448	191,288	354,923	277,277
Penalties & Interest	228,731	194,114	335,346	279,433
Other	49,693	56,999	133,022	130,563
Total Collections	\$ 68,058,176	60,746,359	74,376,756	67,095,325
Disbursements:				
Payments to Tax Increment Fund	\$ (5,596,630)	(4,468,146)	(6,210,912)	(4,824,253)
Attorney Fees	(49,693)	(56,999)	(133,022)	(130,563)
Appraisal Commission Fees	(754)	(2,023)	(945)	(2,244)
Total Disbursements	\$ (5,647,077)	(4,527,168)	(6,344,879)	(4,957,060)
Net Cash Inflow	\$ 62,411,099	56,219,191	68,031,877	62,138,265
Collections as a Percent of Original Levy:				
Current Collections	91.9%	85.2%	99.9%	93.9%
Total Collections	92.1%	85.5%	100.4%	94.3%

	Current Year's Levy	Prior Years' Levies	Total
Taxes Receivable at Period End:			
Beginning Balance	\$ -	2,897,666	2,897,666
Tax Levy	73,610,199	-	73,610,199
Levy Adjustments	4,326,021	(187,369)	4,138,652
Levy Paid	(73,553,465)	(354,923)	(73,908,388)
Ending Balance	\$ 4,382,755	2,355,374	6,738,129



**Waco Independent School
District
Business & Financial Services**

Sheryl Davis
Chief Finance Officer

P.O. Box 27, Waco, Texas 76703
Phone: 254-755-9440

March 15, 2018

Board of Trustees
Waco Independent School District
Waco, Texas

Following is the quarterly summary of cash and investments held by the school district as of February 28, 2018. As of that date, the District had approximately \$4.6 million in on demand deposits at Extraco Bank. Another \$23.0 million was deposited in other FDIC insured investments including: \$3.0 million in the Hilltop Securities CDARS program, \$10.3 million in the Texas Term Certificate of Deposit program, \$9.7 million in an ANOVAFunds account. The ANOVAFunds is a liquid investment alternative that combines no risk (100% FDIC insured) with a higher yield than we were achieving through the insured cash shelter account. Accrued interest of \$307 remained in the USA Mutuals Insured Cash Shelter account after we transferred the funds to ANOVA. The interest was paid to the District in March. The District's investments in public funds investment pools totaled \$57.7 million.

Additionally, the District had \$5.0 million in U.S. Commercial Paper, and \$4.0 million invested in U.S. Government securities. As of February 28, 2018, the District recognized a loss in fair value of \$31,358 on commercial paper maturities and had a net unrecognized gain of \$33,573 on remaining investments. Accrued interest on investments totaled \$93,652.

Total cash and investments for the District as of February 28, 2018 was \$69.7. This is up \$24.6 million over total cash and investments at the end of the last quarter. Approximately \$11.6 million of the total cash and investments is restricted for debt service with another \$0.5 million invested for capital projects.

Also attached is the cash flow projection for the quarter following February 28, 2018. If you have any questions, please do not hesitate to call.

Sheryl Davis
Chief Finance Officer
Business and Financial Services

Waco Independent School District
CASH AND INVESTMENT REPORT
For the Quarter Ended February 28, 2018
REPORT OF INVESTMENT ACTIVITY

Description	Coupon or Average Rate of Return	Weighted Average Maturity or Maturity Date	Market Value 11/30/2017	Book Value 11/30/2017	Interest Earnings	Purchases & Transfers In	Sales & Transfers Out	Changes in Market Value	Market Value 2/28/2018	Book Value 2/28/2018	Accrued Interest
<u>CASH IN DEPOSITORY (EXTRACO):</u>											
Operating Revenues	0.000%		\$ 10,874	\$ 10,874	\$ -	\$ -	\$ -	\$ -	\$ 50,394	\$ 50,394	\$ -
Accounts Payable	0.000%		1,608,449	1,608,449	-	-	-	-	1,094,997	1,094,997	-
Payroll	0.000%		22,621	22,621	-	-	-	-	10,566	10,566	-
District Activity	0.050%		1,035,439	1,035,439	111	-	-	-	892,429	892,429	-
Child Nutrition Services	0.050%		2,450,948	2,450,948	288	-	-	-	1,848,399	1,848,399	-
Capital Projects, Series 2008	0.050%		97,746	97,746	12	-	-	-	97,758	97,758	-
Capital Projects, Series 2009	0.050%		728,658	728,658	58	-	-	-	397,377	397,377	-
High Yield Money Market	0.400%		1,787,013	1,787,013	376	-	-	-	250,389	250,389	-
Total Cash in Depository (Extraco)			7,741,748	7,741,748	845	-	-	-	4,642,309	4,642,309	-
<u>FDIC INSURED INVESTMENTS:</u>											
Hilltop Securities-CDARS Program	1.280%	8/30/2018	2,982,000	3,000,000	-	-	-	-	2,985,000	3,000,000	19,147
Texas Term-Certificate of Deposit Program			8,866,000	8,866,000	33,385	4,619,615	(3,209,000)	-	10,310,000	10,310,000	58,869
USA Mutuals-Insured Cash Shelter Account	1.300%		9,693,283	9,693,283	18,015	-	(9,710,991)	-	307	307	-
Anova Funds-FDIC Insured Deposit Program	1.350%		-	-	9,687	9,700,000	-	-	9,709,687	9,709,687	-
Total Other FDIC Insured Investments			21,541,283	21,559,283	61,087	14,319,615	(12,919,991)	-	23,004,993	23,019,993	78,016
<u>PUBLIC FUNDS INVESTMENT POOLS</u>											
LONE STAR: (S&P Rating = AAAm)											
Corporate Overnight Plus Fund	1.625%	38	6,431,919	6,431,919	23,840	-	-	-	6,455,759	6,455,759	-
Corporate Overnight Plus Fund-I&S	1.625%	38	55,798	55,798	207	-	-	-	56,005	56,005	-
Government Overnight	1.390%	33	30	30	-	-	-	-	30	30	-
TEXAS CLASS: (S & P AAAm)											
General Fund	1.644%	46	4,636,640	4,636,640	17,420	-	-	-	4,654,060	4,654,060	-
Debt Service	1.644%	46	9,126	9,126	34	-	-	-	9,160	9,160	-
TEXASDAILY: (S&P Rating = AAAm)											
General Fund	1.400%	NA	140,972	\$ 140,972	853	4,742,385	(4,659,793)	-	224,418	224,418	-
TEXPOOL: (S&P Rating = AAAm)											
General Fund	1.339%	26	14,941,192	14,941,192	73,809	61,790,828	(42,039,300)	-	34,766,529	34,766,529	-
Debt Service Fund	1.339%	26	2,503,418	2,503,418	22,349	14,098,118	(5,050,903)	-	11,572,982	11,572,982	-
Total for Public Funds Investment Pools			28,719,095	28,719,095	138,513	80,631,332	(51,749,996)	-	57,738,943	57,738,943	-
Total Cash and Cash Equivalents			58,002,125	58,020,125	200,444	94,950,947	(64,669,987)	-	85,386,245	85,401,245	78,016
<u>INVESTMENTS:</u>											
Federal Farm Credit Bank	1.390%	4/17/2019	1,988,720	1,998,000	-	-	-	(6,720)	1,982,000	1,982,000	10,244
Federal Home Loan Mortgage Corporation	1.051%	7/27/2018	1,992,220	1,998,540	-	-	-	1,380	1,993,600	1,993,600	1,550
JP Morgan Securities Commercial Paper-I&S	1.355%	2/15/2018	2,694,600	2,683,800	-	-	(2,676,339)	(7,461)	-	-	-
Natixis NY U.S. Commercial Paper Program	1.422%	1/31/2018	4,993,250	4,972,500	-	-	(4,948,603)	(23,897)	-	-	-
Credit Suisse New York U.S. Commercial Paper	2.170%	11/9/2018	-	-	-	4,921,087	-	53,913	4,975,000	4,975,000	3,842
Total Investments			11,668,790	11,652,840	-	4,921,087	(7,624,942)	17,215	8,950,600	8,950,600	15,636
Total Cash, Cash Equivalents, and Investments			\$ 69,670,915	\$ 69,672,965	\$ 200,444	\$ 99,872,033	\$ (72,294,929)	\$ 17,215	\$ 94,336,845	\$ 94,351,845	\$ 93,652

We believe the data presented for the quarter ended February 28, 2018, are accurate in all material respects, and are presented in a manner that fairly sets forth the investment standing of the Waco Independent School District.
This report was prepared in compliance with the Waco Independent School District's Investment Policy and the Public Funds Investment Act of the State of Texas.

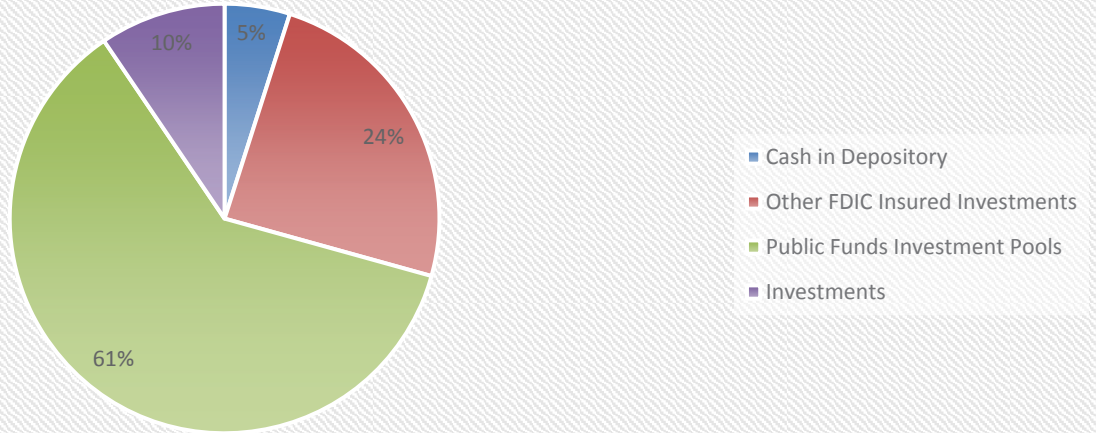
original report signed by investment officers

3/22/2018
Sheryl Davis
Date

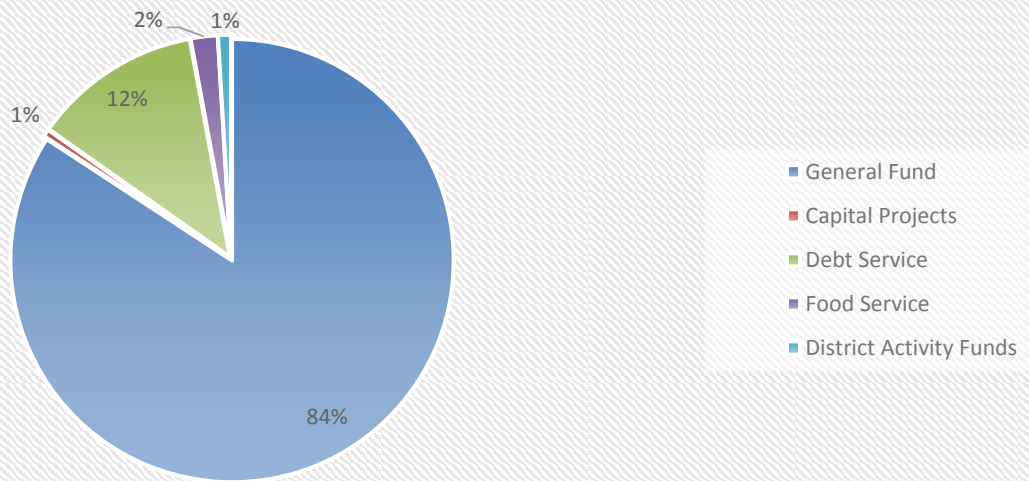
3/22/2018
Sherry Trotts
Date

3/22/2018
Melissa Closs
Date

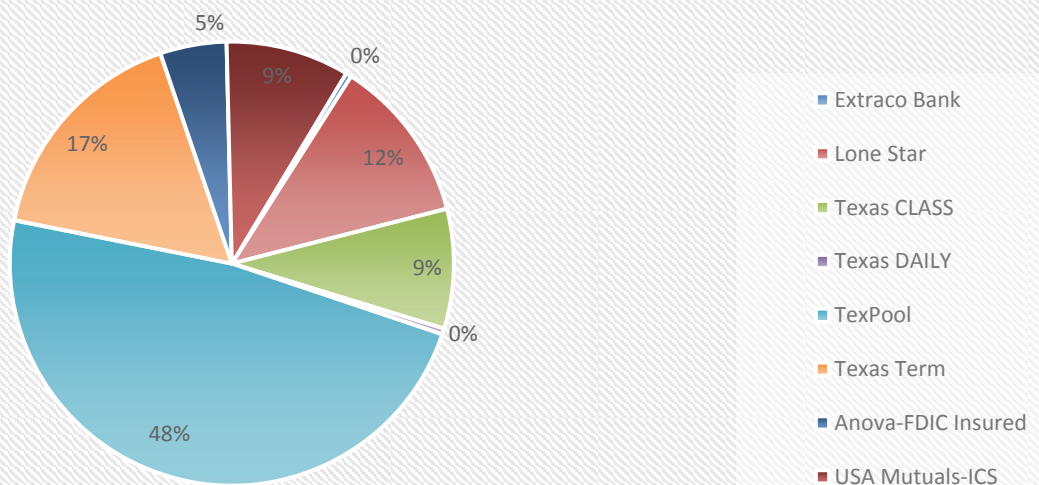
Portfolio Composition By Investment



Portfolio Composition By Fund



Interest Earnings by Issuer



Waco Independent School District
CASH FLOW PROJECTIONS
For the Quarter Ended February 28, 2018

	<u>March</u>	<u>April</u>	<u>May</u>
Cash and Cash Equivalents, Beginning Balance	\$ 94,351,845	\$ 87,131,582	\$ 83,907,037
Tax Revenue	931,501	321,382	805,330
Investment Earnings Revenue	66,815	66,815	66,815
Other Local Revenue	370,946	438,111	2,504,974
State Revenue	1,133,557	5,692,392	4,083,949
Federal Revenue	2,100,887	2,075,385	2,525,557
Payroll Disbursements	(6,290,525)	(6,225,298)	(6,213,767)
Accounts Payable Disbursements	(5,533,443)	(5,593,332)	(5,350,491)
Cash and Cash Equivalents, Ending Balance	<u>\$ 87,131,582</u>	<u>\$ 83,907,037</u>	<u>\$ 82,329,403</u>

	<u>Current Year's Levy</u>	<u>Prior Years' Levy</u>	<u>Penalty & Interest</u>	<u>Total</u>
September, 2016	\$ -	\$ 115,840	\$ 35,139	\$ 150,979
October	2,097,738	17,355	33,383	2,148,476
November	3,654,919	60,693	16,798	3,732,410
December	16,342,368	40,947	21,601	16,404,916
January, 2017	24,985,447	79,552	27,815	25,092,814
February	14,510,151	68,634	144,697	14,723,482
March	879,517	32,034	97,225	1,008,776
April	277,650	(5,076)	75,469	348,043
May	688,953	84,503	98,682	872,138
June	434,276	83,531	113,223	631,030
July	91,079	(59,056)	42,468	74,491
August	201,250	17,891	51,912	271,053
Total Collections	<u>\$ 64,163,348</u>	<u>\$ 536,848</u>	<u>\$ 758,412</u>	<u>\$ 65,458,608</u>

	<u>Current Year's Levy</u>	<u>Prior Years' Levy</u>	<u>Penalty & Interest</u>	<u>Total</u>
September, 2017	\$ -	\$ 1,071	\$ 35,198	\$ 36,269
October	2,350,612	117,422	44,968	2,513,002
November	2,961,377	83,872	26,448	3,071,697
December	16,032,379	82,862	27,916	16,143,157
January, 2018	29,357,195	33,275	59,497	29,449,967
February	16,659,059	18,353	141,318	16,818,730
March	812,144	29,580	89,777	931,501
April	256,381	(4,687)	69,688	321,382
May	636,177	78,030	91,123	805,330
June	401,009	77,132	104,550	582,691
July	84,102	(54,532)	39,215	68,785
August	185,834	16,521	47,935	250,290
Total Collections	<u>\$ 69,736,269</u>	<u>\$ 478,899</u>	<u>\$ 777,633</u>	<u>\$ 70,992,801</u>

Waco Independent School District
Board of Trustees Meeting Agenda Item

Date: March 15, 2018

Contact Person: Dr. Scott McClanahan

RE: Lone Star Governance –
Program update: Mathematics Student Performance

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Background Information:

Lone Star Board Goals 2 & 3

Board Goal Two: Increase the percent of graduates displaying college readiness by earning at least 12 hours of post-secondary credit from 5.9% in 2014-2015 to 20% by 2020.

Board Goal Three: Increase the percentage of graduates displaying career readiness by completing a WISD Workforce Preparation Program from 65% to 80% by 2020.

both require expertise in Mathematics. Therefore, District Math Coordinator Ms. Sarah Scott and Elementary Math Content Specialist Ms. Ebony Cousins are present to discuss student achievement, initiatives in these areas, identified obstacles, and how they are working to help WISD achieve these goals.

Fiscal Implications:

None

Administration Recommendation(s):

Report only