



Agenda of Special Meeting

The Board of Trustees Beeville ISD

A Special Meeting of the Board of Trustees of Beeville ISD will be held January 23, 2019, beginning at 5:30 PM in the Board Room
201 N. St. Mary's
Beeville, TX 78102.

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. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order
2. Consideration and Possible Approval of 2017-18 Annual Financial Report (Audit) 2
3. Consideration and Possible Approval to Call Board of Trustees Election for May 4, 2019 12
4. Adjourn to Closed Session
 - A. For the purpose of considering matters for which closed sessions are authorized by Chapter 551.071-551.084, Texas Government Code, whereupon the Superintendent at the request of the Board President, will present for the Board's consideration or discussion the following matters:
 1. Purchase, Exchange, Lease, or Value of Real Property
 2. Employment of Personnel
 3. Personnel
5. Reconvene in Open Session
 - A. Purchase, Exchange, Lease, or Value of Real Property
 - B. Employment of Personnel
 - C. Personnel
6. Adjournment

Beeville ISD
BOARD OF TRUSTEES

Date: January 23, 2019 Presented By: Dr. Marc Puig

Subject: 2017-2018 Financial Audit Report Related Page(s) 93

Action

BACKGROUND INFORMATION:

An audit is conducted yearly on the financial records of Beeville ISD. The audit firm of Lovvorn and Kieschnick, LLP, will present the 2017-2018 audit.

RECOMMENDATION:

Approval

BOARD ACTION REQUIRED:

I move to approve the 2017-2018 Financial Audit Report.



BEEVILLE

INDEPENDENT SCHOOL DISTRICT
INSPIRING BOLD INNOVATIVE LEADERS

Dr. Marc A. Puig
Superintendent
201 N. St. Mary's Street
Beeville, Texas 78102
361-358-7111
mpuig@beevilleisd.net

January 18, 2019

Lovvorn & Kieschnick, LLP
418 Peoples Street, Suite 308
Corpus Christi, TX 78401

This representation letter is provided in connection with your audit of the financial statements of Beeville Independent School District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of August 31, 2018, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of January 18, 2019, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 1, 2018, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
9. Guarantees, whether written or oral, under which Beeville Independent School District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the School Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

12. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
20. Beeville Independent School District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
21. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contracted provisions for reporting specific activities in separate funds.

22. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
23. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
24. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
25. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
26. As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
27. Beeville Independent School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
28. Beeville Independent School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
29. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
30. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.

31. All funds that meet the quantitative criteria in GASB's Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
32. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
33. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
34. Provisions for uncollectible receivables have been properly identified and recorded.
35. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
36. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
38. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
40. We have appropriately disclosed Beeville Independent School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
41. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
42. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We

have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

43. With respect to the supplementary schedules:

- a. We acknowledge our responsibility for presenting the supplementary schedules in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary schedules, including their form and content, are fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary schedules have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b. If the supplementary schedules are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

44. With respect to federal award programs:

- a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the supplementary information and the auditor's report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated

surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB *Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, Subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, if applicable.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Signature: 
Title: Superintendent

Signature: 
Title: Director of Finance

Beeville ISD
BOARD OF TRUSTEES

Date: January 23, 2019 Presented By: Erasmus Rodriguez
 Call Board of Trustees Election
Subject: for May 4, 2019 Related Page(s) 4

Action

Information: Two positions are due for consideration by the voters during the trustee election this year. The date for the election will need to be set for May 4, 2019. The positions for election include one expired term for Sub-District I, one expired term for Sub-District II. Orlando Vasquez and Theresa T. Arthur are serving the positions respectively.

Motions should be made to identify the voting precincts, set the polling places for each, designate the judges, and authorize the appointment of clerks. Attached are several motions that can be made to comply with election procedures.

The first day to apply for a place on the ballot is January 16, 2019. The deadline for filing is February 15, 2019. Early voting by personal appearance will take place during the hours of 8:00 a.m. and 5:00 p.m. at each polling place between April 22, 2019 and April 30, 2019.

Recommendation: To approve the motions calling the election, establishing the precincts, designating the polling places, naming the judges, and authorizing election judges to engage clerks.

CALL BOARD OF TRUSTEES ELECTION
FOR MAY 4, 2019

Information: Two positions are due for consideration by the voters during the trustee election this year. The date for the election will need to be set for May 4, 2019. The positions for election include one expired term for Sub-District I and one expired term for Sub-District II. Orlando Vasquez and Theresa T. Arthur are serving the positions respectively.

Motions should be made to identify the voting precincts and set the polling places for Early Voting and Election Day. Attached are several motions that can be made to comply with election procedures.

The first day to apply for a place on the ballot is January 16, 2019. The deadline for filing is February 15, 2019. Early voting by personal appearance will take place at the Elections Administration Office 107 S. St. Mary's Street between April 22, 2019 and April 30, 2019.

Recommendation: To approve the motions calling the election, establishing the precincts, designating the polling places, and authorizing the Elections Administrator to conduct a joint election with the City of Beeville and Beeville I.S.D. as per contract with Bee County.

SCRIPT

1. A MOTION THAT A TRUSTEE ELECTION BE CALLED FOR SATURDAY, MAY 4, 2019, FOR THE PURPOSE OF ELECTING ONE (1) TRUSTEE BY A PLURALITY OF VOTES FROM SUB-DISTRICT I AND ELECTING ONE (1) TRUSTEE BY PLURALITY OF VOTES FROM SUB-DISTRICT II OF THE BEEVILLE INDEPENDENT SCHOOL DISTRICT.

2. A MOTION THAT THE ORDER OF ELECTION CONTAIN THE FOLLOWING:
 - A. SUB-DISTRICT I AND SUB-DISTRICT II WILL CONSIST OF ALL OR PART OF BEE COUNTY VOTING PRECINCT NUMBERS 1, 3, 6, 9, 10, 13, 16, 17, 18 AND 19;

 - B. THE BALLOT POSITION DRAWING WILL BE MONDAY, FEBRUARY 25.

3. A MOTION THAT THE DESIGNATED POLLING PLACES AND HOURS FOR SUB-DISTRICT I AND SUB-DISTRICT II FOR EARLY VOTING WILL BE AS LISTED;

Early Voting Location	Hours	Dates
Elections Administration Office 107 S. St. Mary's St. Beeville, TX 78102	8:00 a.m. – 6:00 p.m.	Monday, April 22, 2019, through Friday, April 26, 2019
Elections Administration Office 107 S. St. Mary's St Beeville, TX 78102	7:00 a.m. – 7:00 p.m.	Monday, April 29, 2019 through Tuesday, April 30, 2019

4. A MOTION THAT THE DESIGNATED POLLING PLACES FOR SUB-DISTRICT I AND SUB-DISTRICT II FOR ELECTION DAY WILL BE AS LISTED;

Polling Location	Address
Bee County Community Affairs	210 E Corpus Christi Beeville, TX 78102
Bee County Expo	214 FM 351 Beeville, TX 78102
Newman Catholic Student Ctr.	3905 Charco Road Beeville, TX 78102
Spohn Doctor's Building	301 Hillside Dr. Beeville, TX 78102

5. A MOTION THAT THE ELECTIONS ADMINISTRATOR LAURA WARNIX DESIGNATE THE JUDGES AND ASSISTANT JUDGES FOR EACH POLLING PLACE.

ORDER OF ELECTION FOR OTHER POLITICAL SUBDIVISIONS

An election is hereby ordered to be held on May 4, 2019 for the purpose of:

Electing one (1) trustee by a plurality of votes from Sub-District I (date)

Electing one (1) trustee by a plurality of votes from Sub-District II

Applications for a place on the ballot shall be filed by: February 15, 2019.

(A deadline is required to be stated in the order for a special election.)

Early voting by personal appearance will be conducted each weekday at

Elections Administration Building, 107 S. St. Mary's Street, Beeville, Tx 78102

(location)

between the hours of 8 a.m. and 7 p.m. beginning on April 22, 2019

(date)

and ending on April 30, 2019

(date)

Applications for ballot by mail shall be mailed to:

Elections Administrator Laura Warnix
(Name of Early Voting Clerk)

107 S. St. Mary's Street
(Address)

Beeville, TX 78102
(City) (Zip Code)

Or can be emailed to: laura.warnix@co.bee.tx.us

Applications for ballots by mail must be received no later than the close of business on

April 23, 2019
(date)

Additional early voting will be held as follows:

Location	Date	Hours
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Issued this the 23rd day of January, 20 19.

Member

Signature of Presiding Officer

Member

Member

Member

Member

Member

Member