



**BLUM ISD
REGULAR MEETING
NOVEMBER 12, 2019
7:00 PM**

**NOTICE OF REGULAR MEETING
BOARD OF TRUSTEES
BLUM INDEPENDENT SCHOOL DISTRICT**

Notice is hereby given that on Tuesday, November 12, 2019, the Board of Trustees of the Blum Independent School district will hold a Regular Meeting at 7:00 PM in the Library. The subjects to be discussed are listed on the agenda, which is attached to and made part of this notice.

A closed meeting of the Board is required as authorized by Article 6242-17, Vernon's Texas Civil Statutes and will be held by the board in conjunction with its open meeting.

The closed meeting will be held as authorized by the aforementioned article for the purpose of considering the appointment, employment, evaluation, reassignment, duties, or considering the purchase, exchange, lease, or value of real property, negotiated contracts for prospective gifts or donations to the school district. Should any final action, final decision, or final vote be required in the opinion of the Board with regard to any matter considered in a closed meeting, then such final action, final decision, or final vote will be at either:

-the open meeting covered by the notice upon the reconvening of this
Public meeting, or

-at the subsequent public meeting of the Board upon notice hereof as
The Board will determine.

On this the Friday, November 8, 2019 this notice was posted on the bulletin board of the Office of the Superintendent of Schools of the Blum Independent School District.

**FOR THE BOARD OF TRUSTEES
BLUM INDEPENDENT SCHOOL DISTRICT**

**AGENDA
BLUM INDEPENDENT SCHOOL DISTRICT
REGULAR MEETING
NOVEMBER 12, 2019
7:00 PM**

CALL TO ORDER: PRESIDENT OF BOARD

INVOCATION

REVIEW AND APPROVAL OF MINUTES: OCTOBER 28, 2019 REGULAR MEETING 5

REVIEW AND APPROVAL OF FINANCIAL REPORT 7

HEARING OF DELEGATIONS

ITEMS FOR ACTION:

1. FINANCIAL AUDIT 2018-2019
2. AUDITOR ENGAGEMENT LETTER 2020-2022 1
8
3. CIVIC CURRICULUM
4. UPDATE 114 2
4
5. 2020-2021 HILL COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS
BALLOT
6. PERSONNEL-EVALUATE, SUSPEND, TERM NONRENEWAL, REASSIGN, HIRE
PROFESSIONAL EMPLOYEE (GOV'T CODE 551.074)

ITEMS FOR INFORMATION

1. SUPERINTENDENT'S REPORT
 - a. ENROLLMENT
 - b. FACILITIES UPDATE
2. SECONDARY PRINCIPAL'S REPORT
3. ELEMENTARY PRINCIPAL'S REPORT

IN ACCORDANCE WITH TEX. OPEN MEETINGS ACT (SUBCHAPTERS D AND E OF CH. 551, TEX. GOV'T CODE), THE BOARD MAY ENTER CLOSED MEETING TO DELIBERATE ANY SUBJECT AUTHORIZED BY SUBCHAPTER D THAT IS LISTED ON THE AGENDA FOR THIS MEETING. ANY FINAL ACTION, DECISION, OR VOTE ON A SUBJECT DELIBERATED IN CLOSED MEETING WILL BE TAKEN IN AN OPEN MEETING HELD IN COMPLIANCE WITH THE TEXAS OPEN MEETINGS ACT.

CLOSED MEETING: (as authorized by Article 6442-18, Civil Statutes of Texas)
PERSONNEL

BLUM INDEPENDENT SCHOOL DISTRICT
REGULAR BOARD MEETING
OCTOBER 28, 2019

THE BLUM ISD BOARD OF TRUSTEES MET IN A REGULAR MEETING ON OCTOBER 28, 2019. RICHARD MCPHERSON CALLED THE MEETING TO ORDER AT 7:01 PM.

THE FOLLOWING WERE PRESENT: RICHARD MCPHERSON, JONATHAN ARRINGTON, STEVE GANT, JAMIE KOONSMAN, ELSA SCOTT, JOE MAXWELL, JEFF SANDERS, MARK BRANDENBERGER, TRACI BELLOMY, PAULA FRENCH
ABSENT: DENVER VARDEMAN

THE FOLLOWING GUESTS WAS PRESENT: MIKE MCKIBBEN, CLINT COLVIN

THE INVOCATION WAS GIVEN BY JOE MAXWELL.

JONATHAN ARRINGTON MADE THE MOTION TO APPROVE THE MINUTES FROM THE SEPTEMBER 23, 2019 REGULAR BOARD MEETING. STEVE GANT SECONDED THE MOTION. VOTE TAKEN: ALL FOR

JOE MAXWELL MADE THE MOTION TO APPROVE THE FINANCIAL REPORT. ELSA SCOTT SECONDED THE MOTION. VOTE TAKEN: ALL FOR

HEARING OF DELEGATIONS: MIKE MCKIBBEN WITH THE HILL COUNTY APPRAISAL DISTRICT SPOKE TO THE BOARD ABOUT A MISTAKE THAT WAS MADE WITH THE CERTIFIED APPRAISED VALUES. HE INFORMED THE BOARD THAT THE CERTIFIED APPRAISED VALUES THEY GAVE TO THE SCHOOL DURING JULY TO SET THE TAX RATE WAS WRONG. HE STATED THAT DYNA ENERGETICS WAS OVER ASSESSED BY \$26.5 MILLION DOLLARS AND IT WAS CAUGHT BY DYNA ENERGETICS WHEN THEY RECEIVED THEIR TAX STATEMENTS.

ELSA SCOTT MADE THE MOTION TO HIRE BENCHMARK CONSTRUCTION AS THE VENDOR FOR THE METAL BUILDING AND ERECTION. IF THIS VENDOR CANNOT BE QUALIFIED THEN JEFF SANDERS WILL HAVE THE AUTHORITY TO HIRE THE ALTERNATE VENDOR. JOE MAXWELL SECONDED THE MOTION. VOTE TAKEN: ALL FOR

ELSA SCOTT MADE THE MOTION TO HIRE TOTAL CONSTRUCTION CONCEPTS AS THE VENDOR FOR THE CONCRETE FOUNDATION. IF THIS VENDOR CANNOT BE QUALIFIED THEN JEFF SANDERS WILL HAVE THE AUTHORITY TO HIRE THE ALTERNATE VENDOR. JOE MAXWELL SECONDED THE MOTION. VOTE TAKEN: ALL FOR

JOE MAXWELL MADE THE MOTION TO HIRE DRIVEN SITE SERVICES AS THE VENDOR FOR THE AEROBIC TREATMENT PLANT. JAMIE KOONSMAN SECONDED THE MOTION. VOTE TAKEN: ALL FOR

JOE MAXWELL MADE THE MOTION TO APPROVE THE BUDGET AMENDMENTS. JONATHAN ARRINGTON SECONDED THE MOTION. VOTE TAKEN: ALL FOR

JOE MAXWELL MADE THE MOTION TO APPROVE THE VENDOR LIST. JONATHAN ARRINGTON SECONDED THE MOTION. VOTE TAKEN: ALL FOR

NO ACTION TAKEN ON PERSONNEL.

JOE MAXWELL MADE THE MOTION TO ADJOURN AT 7:50 PM. JAMIE KOONSMAN SECONDED THE MOTION. VOTE TAKEN: ALL FOR

RICHARD MCPHERSON

ELSA SCOTT

Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
10-11-2019	DIRECT ENERGY BUSIN	004867		199-51-6259.44-951-099000	MONTHLY ELECTRIC PAYMENTS	10.99	N
10-14-2019	CORPORATE CARD (VIS	014515		186-36-6399.07-001-091000	SUPPLIES	700.00	N
		014515		186-36-6399.34-001-091000	SUPPLIES	700.00	N
		014515		186-36-6399.98-001-091000	SUPPLIES	699.00	N
		014515		186-36-6411.00-001-091000	MEALS	55.83	N
		014515		186-36-6412.00-001-091000	LODGING	323.73	N
		014515		186-36-6412.00-001-091000	LODGING	400.00	N
		014515		199-11-6319.00-001-011000	SUPPLIES	6.85	N
		014515		199-11-6319.00-001-011000	POSTAGE	22.10	N
		014515		199-11-6399.00-001-011000	SUPPLIES	23.96	N
		014515		199-11-6399.00-001-011000	SUPPLIES	78.34	N
		014515		199-11-6399.00-001-011000	SUPPLIES	30.00	N
		014515		199-11-6399.78-001-022000	SUPPLIES	161.52	N
		014515		199-34-6311.00-934-099000	SUPPLIES	344.76	N
		014515		199-34-6315.00-934-099000	SUPPLIES	39.95	N
		014515		199-34-6315.00-934-099000	SUPPLIES	347.20	N
		014515		199-41-6411.00-701-099000	MEAL	16.74	N
		014515		199-51-6316.00-951-099000	SUPPLIES	17.99	N
		014515		199-51-6316.50-951-099000	SUPPLIES	191.51	N
		014515		199-51-6317.00-951-099000	SUPPLIES	587.00	N
		014515		199-51-6317.00-951-099000	SUPPLIES	47.80	N
		014515		240-35-6399.98-935-099000	SUPPLIES	31.98	N
		014515		699-81-6629.00-999-099000	FEES	53.00	N
		014515		699-81-6629.00-999-099000	SUPPLIES	128.61	N
					Totals for Check 101419	5,007.87	
10-15-2019	WOODROW-OSCEOLA	014514		199-51-6259.42-951-099000	WATER BILL	47.42	N
10-15-2019	HILCO	004862		199-51-6259.44-951-099000	MONTHLY ELECTRIC PAYMENTS	55.79	N
10-18-2019	TAMU-CC ATHLETICS	014513		186-36-6499.11-001-091000	UIL FEES	880.00	N
10-18-2019	THE UNIVERSITY OF TE	014512		199-11-6495.11-001-011000	FEES	30.00	N
10-23-2019	TEXAS FFA	014511	192624	199-11-6495.00-001-022000	MEMBERSHIP FEES	510.00	N
10-23-2019	ALMA SAMANIEGO	014510		199-11-6399.48-001-011000	SUPPLIES	120.16	N
		014510		199-11-6399.58-001-022000	SUPPLIES	18.84	N
					Totals for Check 424228	139.00	
10-24-2019	CASH	014509		186-36-6411.00-001-091000	MEALS	62.00	N
		014509		186-36-6412.00-001-091000	MEALS	384.00	N
					Totals for Check 424229	446.00	
10-15-2019	IRS	DEDCH		863-00-2151.00-000-000000	OCT WIRE PAYROLL DEDUCTION	14,552.92	N
		DEDCH		863-00-2152.01-000-000000	OCT WIRE PAYROLL DEDUCTION	3,084.13	N
		DEDCH		863-00-2152.02-000-000000	OCT WIRE PAYROLL DEDUCTION	3,084.13	N
					Totals for Check IRS10	20,721.18	
10-15-2019	TRS	DEDCH		863-00-2155.00-000-000000	OCT WIRE PAYROLL DEDUCTION	17,188.83	N
		DEDCH		863-00-2155.01-000-000000	OCT WIRE PAYROLL DEDUCTION	835.48	N

Check Payments
 BLUM ISD
 District Written Checks
 For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			DEDCH		863-00-2155.02-000-000000	OCT WIRE PAYROLL DEDUCTION	1,184.15	N
			DEDCH		863-00-2155.03-000-000000	OCT WIRE PAYROLL DEDUCTION	140.00	N
			DEDCH		863-00-2155.04-000-000000	OCT WIRE PAYROLL DEDUCTION	1,543.95	N
			DEDCH		863-00-2155.05-000-000000	OCT WIRE PAYROLL DEDUCTION	306.14	N
			DEDCH		863-00-2155.08-000-000000	OCT WIRE PAYROLL DEDUCTION	2,850.12	N
					Totals for Check TRS10		24,048.67	
10-15-2019		TRS-ACTIVE CARE	DEDCH		863-00-2153.00-055-000000	OCT WIRE PAYROLL DEDUCTION	6,639.00	N
			DEDCH		863-00-2153.00-056-000000	OCT WIRE PAYROLL DEDUCTION	852.00	N
			DEDCH		863-00-2153.00-058-000000	OCT WIRE PAYROLL DEDUCTION	5,483.76	N
			DEDCH		863-00-2153.00-059-000000	OCT WIRE PAYROLL DEDUCTION	5,709.96	N
					Totals for Check TRSA10		18,684.72	
					Total For District Written Checks		70,581.64	

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
	10-08-2019	MORGAN & MCKINNEY,	014400	15633	699-81-6629.00-999-099000	HAULING FOR GRAVEL	270.00	N
			014412	15634	699-81-6629.00-999-099000	ROCK HAULING	1,620.00	N
						Totals for Check 424137	1,890.00	
	10-08-2019	STEPHENVILLE CROSS	014413		186-36-6499.00-001-091000	ENTRY FEES	350.00	N
	10-08-2019	KEVIN BRADLEY FRIER	014411	4454	699-81-6629.00-999-099000	CONCRETE CONSTRUCTION	7,196.60	N
	10-08-2019	VICTORIA A THOMPSON	014414	SEPTEMBER	224-11-6219.75-001-023000	SEPTEMBER SERVICES	3,360.00	N
	10-08-2019	CLINT COLVIN	014418	OCTOBER 2019	699-81-6629.00-999-099000	CONSTRUCTION MGR	11,111.11	N
	10-08-2019	GLENDA TUBBS	014396		199-11-6399.48-001-011000	CRICUT	130.00	N
	10-08-2019	TAYLA NICHOLAS	014419	0919BLU119	224-11-6219.70-001-023000	PT SERVICES	1,500.00	N
	10-08-2019	LEAH DAVIS	014416		199-11-6411.00-001-011000	MEALS DYS. CONFERENCE	61.00	N
			014417		199-31-6411.00-001-099000	MEALS 504 CONFERENCE	61.00	N
						Totals for Check 424144	122.00	
	10-16-2019	MARCO SUPPLY INC.	014458	01QG4637	199-34-6315.00-934-099000	PARTS	59.13	N
			014458	01QG1196	199-34-6315.00-934-099000	PARTS	88.35	N
			014458	01QG1199	199-34-6315.00-934-099000	PARTS	62.66	N
			014458	01QF7385	199-34-6315.00-934-099000	PARTS	30.86	N
			014458	01QF1166	199-34-6315.00-934-099000	PARTS	249.26	N
			014458	01QE6601	199-34-6315.00-934-099000	PARTS	59.18	N
			014458	01QE7466	199-34-6315.00-934-099000	PARTS	31.15	N
				01QH6326	199-34-6315.00-934-099000	RETURN	-59.18	N
						Totals for Check 424145	521.41	
	10-16-2019	ALERT SERVICES, INC.	004891	5044610	186-36-6399.00-001-091000	tape	158.45	N
	10-16-2019	ALPHA FOODS CO	014435	286404	240-35-6341.00-935-099000	FOOD	1,166.00	N
	10-16-2019	ANDREA WIMBERLY	014441	COVINGTON	186-36-6219.07-001-091000	VB REF	115.00	N
	10-16-2019	ANET PARTNERS LLC	014474	AAAQ5593-02	699-81-6629.00-999-099000	NETWORK SWITCHES	6,065.50	N
	10-16-2019	ASHLEY DANIELS	014437	AVALON	186-36-6219.07-001-091000	VB REF	60.00	N
			014437	AVALON	186-36-6219.07-001-091000	TRAVEL	15.00	N
						Totals for Check 424150	75.00	
	10-16-2019	AT&T	004850	824948421X1002	199-51-6259.70-951-099000	CELL PHONES	147.90	N
	10-16-2019	ATMOS ENERGY	004851		199-51-6259.45-951-099000	GAS PAYMENTS	47.62	N
			004851		199-51-6259.45-951-099000	GAS PAYMENTS	45.55	N
						Totals for Check 424152	93.17	
	10-16-2019	B & B MUFFLER & TIRE	014466	23835	199-34-6315.00-934-099000	TAILPIPE	500.00	N
	10-16-2019	BORDEN DAIRY COMPA	004852	383527569	240-35-6341.00-935-099000	FOOD	434.00	N
			004852	385135193	240-35-6341.00-935-099000	FOOD	416.25	N
			004852	385135194	240-35-6341.00-935-099000	FOOD	26.50	N
			004852	384321399	240-35-6341.00-935-099000	FOOD	31.00	N
			004852	384321398	240-35-6341.00-935-099000	FOOD	449.50	N
			004852	382732745	240-35-6341.00-935-099000	FOOD	341.00	N
						Totals for Check 424154	1,698.25	

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
	10-16-2019	BSN	004872	906302438	186-36-6399.06-001-091000	BOYS BASKETBALL SUPPLIES	995.64	N
	10-16-2019	BYRON KEITH EVANS	014453	EVANT	186-36-6219.34-001-091000	FB OFFICIAL	115.00	N
	10-16-2019	CAREY'S SPORTING GO	004880	36996	186-36-6219.34-001-091000	JH clothes	296.87	N
	10-16-2019	CAROLINA BIOLOGICAL	014401	50829636 RI	199-11-6399.22-001-011000	SUPPLIES	136.55	N
	10-16-2019	CARSON PEST MANAGE	004853		199-51-6299.00-951-099000	MONTHLY PEST CONTROL	392.21	N
	10-16-2019	CHARLES TERRELL	014450	IREDELL	186-36-6219.34-001-091000	FB OFFICIAL	115.00	N
	10-16-2019	CITY OF BLUM	004854		199-51-6259.42-951-099000	WATER/GARBAGE	777.10	N
			004854		199-51-6259.42-951-099000	WATER/GARBAGE	223.00	N
			004854		199-51-6259.42-951-099000	WATER/GARBAGE	2,295.40	N
			004854		199-51-6259.42-951-099000	WATER/GARBAGE	1,140.20	N
			004854		199-51-6259.46-951-099000	WATER/GARBAGE	620.00	N
						Totals for Check 424161	5,055.70	
	10-16-2019	CMC NETWORK SOLUTI	014460	25427	699-81-6629.00-999-099000	PHONE SYSTEM	25,240.41	N
	10-16-2019	COLORADO BOXED BEE	014398	9101505	240-35-6341.00-935-099000	FOOD	153.20	N
	10-16-2019	COMPLIANCE CONSORT	014420	19090198	186-36-6299.30-001-091000	STUDENT DRUG TESTING	285.00	N
	10-16-2019	DANUTA C JACKSON	014436	AVALON	186-36-6219.07-001-091000	VB REF	75.00	N
	10-16-2019	DATA MANAGEMENT, IN	014399	512095	199-41-6495.00-750-099000	RENEWAL FEES	1,650.00	N
	10-16-2019	DAVID STEWART	014449	IREDELL	186-36-6219.34-001-091000	FB OFFICIAL	115.00	N
	10-16-2019	DEMCO INC	004875	6684704	199-12-6399.00-001-011000	lib supplies	597.86	N
	10-16-2019	DESOTO JANITORIAL SE	004859	194205	199-51-6315.00-951-099000	JANITORIAL SUPPLIES	1,348.39	N
			004859	194294	199-51-6315.00-951-099000	JANITORIAL SUPPLIES	87.10	N
						Totals for Check 424169	1,435.49	
	10-16-2019	DEPARTMENT OF INFOR	014438		199-51-6259.43-951-099000	LONG DISTANCE	8.66	N
	10-16-2019	DOUGLAS SPAIN	014447	PENELOPE	186-36-6219.34-001-091000	FB OFFICIAL	125.00	N
	10-16-2019	GARY DOUGLAS WELCH	014451	EVANT	186-36-6219.34-001-091000	FB OFFICIAL	115.00	N
	10-16-2019	TEXAS DEPARTMENT O	014422		199-41-6299.53-750-099000	CHI'S	2.00	N
	10-16-2019	EICHELBAUM WARDELL,	014397	66318	199-41-6211.00-702-099000	LEGAL FEES	216.00	N
	10-16-2019	ESC REGION 11	014424	2002000034	199-12-6495.00-001-011000	TREC	1,575.00	N
	10-16-2019	ESC 12	014425	085701	199-34-6499.00-934-099000	SBDC CERTIFICATE	15.00	N
	10-16-2019	GILBERT ENVIRONMENT	004892	A-71754	699-81-6629.00-999-099000	PORT A POT	39.67	N
	10-16-2019	HUBERT COMPANY	004844	648885	240-35-6639.00-935-099000	WARMER	5,906.90	N
	10-16-2019	INTERKAL LLC	014432	59279	699-81-6629.00-999-099000	GYM SEATING	3,224.72	N
			014432	59373	699-81-6629.00-999-099000	GYM SEATING	768.45	N
						Totals for Check 424179	3,993.17	
	10-16-2019	IXL LEARNING	004874	s358574	270-13-6399.00-001-011000	PO Created by Req: 000934	270.00	N

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
	10-16-2019	JACKEDLN POWER INC	014468	JP-1023	186-36-6399.98-001-091000	EQUIPMENT	732.43	N
	10-16-2019	JTM PROVISIONS CO., I	014472	508180	240-35-6341.00-935-099000	FOOD	69.71	N
	10-16-2019	KATHY DENN GROPPPEL	014415	OCTOBER 2019	224-11-6219.81-001-023000	OCTOBER SERVICES	500.00	N
	10-16-2019	ROBERT KEVIN	014433	FROST	186-36-6219.07-001-091000	VB REF	115.00	N
	10-16-2019	LAYLAND PLUMBING, IN	014423	018308	199-51-6316.00-951-099000	SUPPLIES	97.00	N
	10-16-2019	LOWES	014459		199-34-6315.00-934-099000	SUPPLIES	34.15	N
			014459		199-51-6317.00-951-099000	SUPPLIES	106.67	N
						Totals for Check 424186	140.82	
	10-16-2019	MARK ANDREW MITZEL	014452	EVANT	186-36-6219.34-001-091000	FB OFFICIAL	115.00	N
	10-16-2019	MATHESON TRI-GAS	014427	20450299	199-11-6399.00-001-022000	AG SUPPLIES	371.00	N
			014427	20450300	199-51-6317.00-951-099000	AG SUPPLIES	106.00	N
						Totals for Check 424188	477.00	
	10-16-2019	MATTHEW NORS	014448	PENELOPE	186-36-6219.34-001-091000	FB OFFICIAL	125.00	N
	10-16-2019	MELODY STRODER	014442	FROST	186-36-6219.07-001-091000	VB REF	85.00	N
	10-16-2019	MIRANDA HARRIS	014444	BYNUM	186-36-6219.07-001-091000	VB REF	115.00	N
	10-16-2019	MOORE SUPPLY CO.	014467	S156936746.003	699-81-6629.00-999-099000	SUPPLIES	573.33	N
			014467	S156417258.002	699-81-6629.00-999-099000	SUPPLIES	93.16	N
			014467	S156948722.003	699-81-6629.00-999-099000	SUPPLIES	156.75	N
			014467	S156429969.005	699-81-6629.00-999-099000	SUPPLIES	25.89	N
						Totals for Check 424192	849.13	
	10-16-2019	MSB	004864	124833	199-41-6299.00-750-023000	MONTHLY PAYMENTS	24.33	N
			004864	125286	199-41-6299.00-750-023000	MONTHLY PAYMENTS	39.03	N
						Totals for Check 424193	63.36	
	10-16-2019	MULTI-HEALTH SYSTEM	004885	1078356	199-11-6399.00-001-023000	TESTS	528.32	N
	10-16-2019	NATIONAL BENEFIT SER	014426	718496	199-41-6299.53-750-099000	COBRA ADMINISTRATION	24.75	N
	10-16-2019	MORGAN & MCKINNEY,	014457	15639	699-81-6629.00-999-099000	ROCK HAULING	540.00	N
	10-16-2019	PAMELA FUCHS	014434	FROST	186-36-6219.07-001-091000	VB REF	115.00	N
		PAMELA D FUCHS	014446	COV/CRAWFOR	186-36-6219.07-001-091000	VB REF	120.00	N
						Totals for Check 424197	235.00	
	10-16-2019	PIONEER MANUFACTUR	004895	741395	199-51-6317.00-951-099000	FIELD PAINT	882.50	N
	10-16-2019	PRO-ED, INC	004889	2798304	199-11-6399.00-001-023000	SPECIAL ED SUPPLIES	691.90	N
	10-16-2019	PURCHASE POWER	014421		199-11-6319.00-001-011000	POSTAGE METER	25.35	N
	10-16-2019	Q2 AUTO, INC	014464	22981	199-34-6249.00-934-099000	LABOR BRAKE SEAL/ROTORS/DR	149.46	N
			014464	22981	199-34-6315.00-934-099000	LABOR BRAKE SEAL/ROTORS/DR	162.11	N
						Totals for Check 424201	311.57	
	10-16-2019	RATTLER ROCK, INC	014431		699-81-6629.00-999-099000	ROCK	2,516.66	N
	10-16-2019	RIDDELL/ALL AMERICAN	004877	950988832	186-36-6399.34-001-091000	helments	132.31	N
			004873	950891944	186-36-6399.60-001-091000	FOOTBALL UNIFORMS	2,576.75	N
			004882	950864926	186-36-6399.60-001-091000	FOOTBALL UNIFORMS	2,576.75	N
						Totals for Check 424203	5,285.81	

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
	10-16-2019	RIO VISTA HARDWARE	014469		199-51-6316.00-951-099000	SUPPLIES	120.60	N
			014469		199-51-6317.00-951-099000	SUPPLIES	51.97	N
						Totals for Check 424204	172.57	
	10-16-2019	RONNY WIMBERLY	014443	BYNUM	186-36-6219.07-001-091000	VB REF	115.00	N
	10-16-2019	RUSH BUS CENTERS	014465	3016685678	199-34-6315.00-934-099000	BUS PARTS	148.70	N
				3014747246	199-34-6315.00-934-099000	CREDIT	-53.92	N
						Totals for Check 424206	94.78	
	10-16-2019	SAM'S CLUB	014471		186-36-6399.98-001-091000	SUPPLIES	454.26	N
			014471		199-11-6399.23-001-011000	SUPPLIES	1,199.20	N
						Totals for Check 424207	1,653.46	
	10-16-2019	SCOTT OIL COMPANY	014429		199-34-6311.00-934-099000	FUEL	2,578.07	N
			014429		699-81-6629.00-999-099000	FUEL	681.53	N
						Totals for Check 424208	3,259.60	
	10-16-2019	SHI GOVERNMENT SOL	014454	GB00341948	270-13-6399.00-001-011000	INSTRUCTIONAL	158.61	N
	10-16-2019	PANCIL LLC	004893	8051-0720-0310	270-13-6399.00-001-011000	MEMBERSHIP	270.00	N
	10-16-2019	SUNBELT RENTALS	014430	93608804-0001	699-81-6629.00-999-099000	DOZER RENTAL	5,832.79	N
			014473	93608804-0002	699-81-6629.00-999-099000	DOZER RENTAL	165.00	N
						Totals for Check 424211	5,997.79	
	10-16-2019	TARVER TROPHIES	014461	2049	186-00-1490.00-000-000000	DIST UIL CROSS COUNTRY AWA	697.50	N
	10-16-2019	TEACHERS SYNERGY, L	004897	100435069	199-11-6399.00-001-011000	INSTRUCTIONAL MATERIALS	56.99	N
			004897	100435069	199-11-6399.00-001-023000	INSTRUCTIONAL MATERIALS	6.75	N
						Totals for Check 424213	63.74	
	10-16-2019	TEXAS EDUCATIONAL P	004870	0040450-IN	199-11-6399.11-001-011000	UIL Study Material	200.77	N
	10-16-2019	TIMOTHY AVERY TIMMO	014462	KOPPERL	186-36-6219.07-001-091000	VB REF	60.00	N
			014462	KOPPERL	186-36-6219.07-001-091000	VB REF	45.00	N
						Totals for Check 424215	105.00	
	10-16-2019	TRAVELERS	014470	1P124041 660	699-81-6629.00-999-099000	COMMERCIAL BLDG INSURANCE	2,612.00	N
	10-16-2019	TEXAS STATE LIBRARY	014440	TQ20058	199-12-6495.00-001-011000	LIBRARY ARCHIVES	98.01	N
	10-16-2019	US BANK	014456	5501094	517-71-6599.00-941-099000	FEES	450.00	N
	10-16-2019	WALMART COMMUNITY	014439		199-11-6399.00-001-023000	SUPPLIES	99.98	N
			014439		199-33-6399.00-001-099000	SUPPLIES	151.37	N
			014439		240-35-6341.00-935-099000	FOOD	59.46	N
			014439		240-35-6342.00-935-099000	SUPPLIES	237.76	N
			014439		240-35-6342.00-935-099000	SUPPLIES	104.20	N
						Totals for Check 424219	652.77	
	10-16-2019	THOMAS WAYNE PARKE	014463	KOPPERL	186-36-6219.07-001-091000	VB REF	105.00	N
	10-16-2019	MANSON WESTERN, LL	014455	WPS-284801	199-11-6399.00-001-023000	INSTRUCTIONAL SUPPLIES	202.11	N
	10-16-2019	WHITNEY ISD	014428		199-11-6229.00-001-028000	DAEP SERVICES	675.00	N
	10-16-2019	WILLIE JACKSON	014475		186-36-6219.07-001-091000	VB REF	85.00	N

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
10-25-2019 4 P METALS, LLC			014499	26862	199-11-6399.00-001-022000	AG SUPPLIES	1,378.80	N
10-25-2019 AADVANTAGE LAUNDRY			014485	1486320	199-51-6249.50-951-099000	REPAIRS	93.95	N
10-25-2019 ALVARADO CHIROPRACTIC			014486	7129	199-34-6299.00-934-099000	CDL PHYSICALS	260.00	N
10-25-2019 AMAZON			014504	469667757666	186-36-6399.07-001-091000	SUPPLIES	235.14	N
			014504	8437388639959	186-36-6399.36-001-091000	SUPPLIES	172.71	N
			014504	798894446977	186-36-6399.36-001-091000	SUPPLIES	193.21	N
			014504	734866748775	186-36-6399.36-001-091000	SUPPLIES	241.72	N
				476764764583	186-36-6399.36-001-091000	RETURN	-89.91	N
			014504	978659457959	199-11-6399.00-001-011000	SUPPLIES	149.16	N
			014504	443588555689	199-11-6399.00-001-011000	SUPPLIES	38.69	N
			014504	438948663583	199-11-6399.00-001-011000	SUPPLIES	476.25	N
			014504	457596637895	199-11-6399.00-001-011000	SUPPLIES	293.82	N
			014504	989485834654	199-11-6399.00-001-011000	SUPPLIES	39.90	N
			014504	453575654733	199-11-6399.00-001-011000	SUPPLIES	197.16	N
			014504	466977538353	199-11-6399.00-001-011000	SUPPLIES	28.50	N
			014504	73437353459	199-11-6399.00-001-023000	SUPPLIES	6.45	N
			014504	465693367998	199-11-6399.00-001-023000	SUPPLIES	74.95	N
			014504	967378375357	199-11-6399.00-001-023000	SUPPLIES	32.00	N
			014504	743385873936	199-11-6399.00-001-023000	SUPPLIES	8.98	N
			014504	468355866779	199-11-6399.00-001-023000	SUPPLIES	25.99	N
			014504	645376457746	199-11-6399.00-001-023000	SUPPLIES	7.73	N
			014504	577866639999	199-11-6399.00-001-023000	SUPPLIES	18.55	N
			014504	474349994763	199-11-6399.22-001-011000	SUPPLIES	144.18	N
			014504	596679944667	199-11-6399.51-001-011000	SUPPLIES	568.24	N
			014504	445786736768	199-11-6399.51-001-011000	SUPPLIES	932.47	N
			014504	446983589897	199-11-6399.51-001-011000	SUPPLIES	141.08	N
			014504	488485443479	199-11-6399.51-001-011000	SUPPLIES	139.99	N
			014504	894966485589	199-11-6399.51-001-011000	SUPPLIES	1,219.96	N
			014504	438979678356	199-11-6399.51-001-011000	SUPPLIES	8.99	N
			014504	498849396574	199-11-6399.51-001-011000	SUPPLIES	682.47	N
			014504	468768989668	199-11-6399.51-001-011000	SUPPLIES	8.99	N
			014504	886367766743	199-11-6399.51-001-011000	SUPPLIES	80.00	N
			014504	465899657488	199-11-6399.51-001-011000	SUPPLIES	109.89	N
			014504	44669944657	199-11-6399.51-001-011000	SUPPLIES	20.00	N
			014504	737669397636	199-11-6399.51-001-011000	SUPPLIES	15.06	N
			014504	454496796766	199-11-6399.51-001-011000	SUPPLIES	549.99	N
			014504	46744534367	199-11-6399.51-001-011000	SUPPLIES	59.99	N
			014504	445859475589	199-11-6399.51-001-011000	SUPPLIES	194.89	N
				886866485648	199-11-6399.51-001-011000	RETURN	-15.06	N
				77748673765	199-11-6399.51-001-011000	RETURN	-399.99	N
			014504	886458333568	199-11-6399.78-001-022000	SUPPLIES	34.53	N
			004887	463488873383	199-12-6329.00-001-011000	books	11.50	N
			004887	874945864348	199-12-6329.00-001-011000	books	23.73	N
			004887	833649746333	199-12-6329.00-001-011000	books	29.96	N

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			004887	957873337573	199-12-6329.00-001-011000	books	455.34	N
			014504	439374438356	199-23-6399.00-001-099000	SUPPLIES	12.69	N
			014504	766675944895	199-23-6399.00-001-099000	SUPPLIES	107.60	N
			014504	448764353368	199-31-6399.00-001-099000	SUPPLIES	41.08	N
			014504	445676844776	199-51-6315.00-951-099000	SUPPLIES	59.98	N
			014504	443887565569	199-51-6399.98-951-099000	SUPPLIES	47.05	N
						Totals for Check 424233	7,435.60	
10-25-2019	ATMOS ENERGY		004851		199-51-6259.45-951-099000	GAS PAYMENTS	48.69	N
			004851		199-51-6259.45-951-099000	GAS PAYMENTS	48.69	N
						Totals for Check 424234	97.38	
10-25-2019	KATHERINE SIMMERMA		014500	5232	699-81-6629.00-999-099000	BUILDING	17,123.00	N
10-25-2019	BRUCE C EDENFIELD		014483	MILFORD	186-36-6219.34-001-091000	FB REF	145.00	N
10-25-2019	CHRISTOPHER O'NEAL		014488	COVINGTON	186-36-6219.34-001-091000	FB REF	115.00	N
10-25-2019	CITY OF BLUM		004854		199-51-6259.42-951-099000	WATER/GARBAGE	2,161.00	N
			004854		199-51-6259.42-951-099000	WATER/GARBAGE	596.10	N
			004854		199-51-6259.42-951-099000	WATER/GARBAGE	764.80	N
			004854		199-51-6259.42-951-099000	WATER/GARBAGE	230.00	N
			004854		199-51-6259.46-951-099000	WATER/GARBAGE	620.00	N
						Totals for Check 424238	4,371.90	
10-25-2019	COWTOWN SPORTS		014502		186-00-1490.00-000-000000	DIST. CROSS COUNTRY	800.00	N
10-25-2019	CRAIG YOUNCE		014490		186-36-6219.34-001-091000	FB REF	130.00	N
10-25-2019	TARLETON STATE UNIV		014476	CTSCD	199-41-6495.00-702-099000	ANNUAL MEMBERSHIP	100.00	N
10-25-2019	HAYDAY, INC.		004858	25783968	199-11-6269.00-001-011000	COPY MACHINES	1,431.67	N
10-25-2019	DAVID HARTE		014491		186-36-6219.34-001-091000	FB REF	130.00	N
10-25-2019	DESOTO JANITORIAL SE		004859	194491	199-51-6315.00-951-099000	JANITORIAL SUPPLIES	1,045.20	N
10-25-2019	Equity Center		014489	109913-12-1920	199-41-6495.00-750-099000	MEMBERSHIP FEE	489.00	N
10-25-2019	ESC 12		014478	085959	199-34-6499.00-934-099000	BUS CERTIFICATION	150.00	N
10-25-2019	HERITAGE FOOD SERVI		014477	0006211151-IN	240-35-6399.98-935-099000	OVEN PARTS	671.11	N
10-25-2019	HUDSON ENERGY		014479	1910025117	199-51-6259.44-951-099000	ELECTRIC	1,666.20	N
10-25-2019	JERRY FERNANDEZ		014492		186-36-6219.34-001-091000	FB REF	130.00	N
10-25-2019	JOE MARTINEZ		014496	COVINGTON	186-36-6219.34-001-091000	FB REF	115.00	N
10-25-2019	JUSTIN LITTON		014480		186-36-6219.34-001-091000	FB REF	125.00	N
10-25-2019	KERR ISD		014497	MS VB TOURN	186-36-6499.00-001-091000	JH TOURN.	350.00	N
10-25-2019	ROBERT KEVIN		014482	ITASCA	186-36-6219.07-001-091000	VB REF	115.00	N
10-25-2019	MELODY STRODER		014481	ITASCA	186-36-6219.07-001-091000	VB REF	115.00	N
10-25-2019	MITCHELL BETTS		014494	COVINGTON	186-36-6219.34-001-091000	FB REF	115.00	N

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
	10-25-2019	MSB	004864	125825	199-41-6299.00-750-023000	MONTHLY PAYMENTS	37.51	N
	10-25-2019	NICHOLAS EDWARD ZA	014507		186-36-6219.34-001-091000	FB REF	130.00	N
	10-25-2019	PATRICK STEPHEN MUR	014495	COVINGTON	186-36-6219.34-001-091000	FB REF	115.00	N
	10-25-2019	RB'S	014505	7222	199-34-6315.14-934-099000	REPAIRS	2,372.88	N
	10-25-2019	MARGARITO SOLANO	014501	6348	199-34-6249.00-934-099000	BUS REPAIRS	360.00	N
	10-25-2019	SUNBELT RENTALS	014498	93914420-0002	699-81-6629.00-999-099000	WATER TRUCK RENTAL	2,776.00	N
	10-25-2019	TASB RISK MANAGEME	014503	53309	199-00-2110.00-000-000000	WORKERS COMP AUDIT	4,464.00	N
	10-25-2019	TASBO	014508		199-41-6495.00-750-099000	MEMBERSHIP FEES	135.00	N
	10-25-2019	TEACHERS SYNERGY, L	004888		199-11-6399.00-001-011000	PO Created by Req: 000950	966.18	N
			004888		199-11-6399.00-001-023000	PO Created by Req: 000950	199.50	N
Totals for Check 424264							1,165.68	
	10-25-2019	THOMPSON PRINT SOL	014487	0308829	199-41-6399.00-750-099000	CHECKS	157.89	N
	10-25-2019	UNIFIRST HOLDINGS, IN	004865		199-51-6299.00-951-099000	UNIFORMS/DUST MOPS	805.16	N
	10-25-2019	WALMART COMMUNITY	014506	009851	199-11-6399.58-001-022000	SUPPLIES	59.97	N
			014506	003308	199-11-6399.78-001-022000	SUPPLIES	43.64	N
			014506	009588	199-51-6315.00-951-099000	SUPPLIES	79.73	N
			014506	002770	240-35-6341.00-935-099000	SUPPLIES	124.51	N
			014506	000483	240-35-6341.00-935-099000	SUPPLIES	115.56	N
			014506	008108	240-35-6341.00-935-099000	SUPPLIES	31.84	N
			014506	000254	240-35-6342.00-935-099000	SUPPLIES	95.16	N
			014506	002770	240-35-6342.00-935-099000	SUPPLIES	110.60	N
Totals for Check 424267							661.01	
	10-25-2019	WILLIE JACKSON	014484	MILFORD	186-36-6219.34-001-091000	FB REF	115.00	N
	10-25-2019	WINDSTREAM	004866		199-51-6259.43-951-099000	MONTHLY PHONE PAYMENT	312.87	N
			004866		199-51-6259.43-951-099000	MONTHLY PHONE PAYMENT	66.12	N
			004866		199-51-6259.43-951-099000	MONTHLY PHONE PAYMENT	57.94	N
Totals for Check 424269							436.93	
	10-29-2019	RUNNELS GLASS	014517	128944	199-34-6399.00-934-099000	WINDSHIELD	320.00	N
			014517	128832	199-51-6316.00-951-099000	BLDG SUPPLIES	132.52	N
Totals for Check 424271							452.52	
	10-29-2019	SULLIVAN SUPPLY SOU	014516	PS1141549	199-11-6399.00-001-022000	SUPPLIES	567.18	N
				423682	199-11-6399.00-001-022000	CREDIT	-102.90	N
Totals for Check 424272							464.28	
Total For Computer Written Checks							170,668.41	
Total Checks							241,250.05	

End of Report

BLUM ISD CASH FLOW REPORT
2019-2020

	A	B	C	D	E	F	G	H	I
1									
2									
3	2019-2020	SEPTEMBER	OCTOBER/NOVEMBER		DECEMBER	JANURAY	FEBRUARY	MARCH	APRIL
4									
5	5700-TAX & LOCAL	22,971.79							
6	5800- STATE REV	617,718.27							
7	5900- FED. REV	22,811.99							
8									
9	SUB TOTAL	663,502.05	0.00		0.00	0.00	0.00	0.00	0.00
10									
11									
12									
13	6100 PAYROLL	299,849.35							
14	6200 CONT SER	86,405.60							
15	6300 SUP/MAT	22,475.27							
16	6400 TRAVEL/MISC	22,258.26							
17	6500 DEBT SER	38,406.34							
18	6600 CAP OUTLAY	18,881.88							
19									
20	SUB TOTAL	488,276.70	0.00		0.00	0.00	0.00	0.00	0.00
21									
22	CASH BALANCE								
23	M&O	8,343,410.26							
24	DEBT SERVICE	237,651.30							

BLUM ISD CASH FLOW REPORT
2019-2020

	J	K	L	M
1				
2				
3	MAY	JUNE	JULY	AUGUST
4				
5				
6				
7				
8				
9	0.00	0.00	0.00	0.00
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	0.00	0.00	0.00	0.00
21				
22				
23				
24				

**COMBINED AUDIT PROPOSAL AND
ENGAGEMENT LETTER**

President and Members of the Board
Blum Independent School District
P.O. Box 520
Blum, Texas 76627

President and Members of the Board,

This letter is to confirm our understanding of the audit services I am to provide for the Blum Independent School District for the three one-year periods ending August 31, 2020, 2021 and 2022.

I will audit the balance sheet of Blum Independent School District as of August 31, 2020, 2021 and 2022, and the related statements of revenue and expenditures, fund balance (if any), and cash flows (if any) for the years then ended. Also, the following additional information accompanying the basic financial statements will be subjected to the auditing procedures applied in our audit of the financial statements: (1) All schedules and statements required by Governmental Accounting Standards and/or the Texas Education Agency.

I will also prepare the District's data feed file and PDF file as required by the Texas Education Agency and upload these files if desired. The preparation of these files are included in the fee estimates for the financial and compliance audit.

Audit Objective

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories and other tangible assets, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement. At the conclusion of my audit, I will also request certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4)

violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform you of any material errors that come to my attention, and I will inform you of any fraudulent financial reporting or misappropriation of assets that comes to my attention. I will also inform you of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as your auditor is limited to the period covered by my audit and does not extend to any earlier or later periods for which I am not engaged as your auditor.

My audit will include obtaining an understanding of the District and its environment including internal control, sufficient to assess the risk of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, I will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

I may from time to time, and depending on the circumstances, use third-party providers in serving this engagement. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

Management Responsibilities

Professional standards promulgated by the American Institute of Certified Public Accountants (AICPA), and others require that auditors be independent of the clients for whom they perform attest services and that they document their independence. These standards apply to the services I will be providing Blum Independent School District. They may restrict some of the non-attest services I can do for the District (such as your bookkeeping), but they allow me to provide numerous other services as long you agree to perform the following functions:

1. Make all management decisions and perform all management functions.
2. Designate an individual who possesses suitable skill, knowledge and/or experience to oversee or accept responsibility for any specific function with which I may help the District.
3. Evaluate the adequacy and results of the services performed by me.
4. Accept the responsibility for:
 - A. The District's accounting and information systems;
 - B. Adjustments I have suggested and you have approved (through that designated individual);
 - C. The financial statements and other reports I have prepared and you have approved (through that designated individual);
 - D. The submission of those financial statements and reports to appropriate oversight or granting agencies, if any.
5. Establish and maintain internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with U. S. Generally Accepted Accounting Principles. You are also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
6. You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the company involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibility includes informing me of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

Engagement Administration, Fees and Other

I understand that your employees will help prepare all cash, accounts receivable, and other confirmations I may request their aid with, and will locate any documents selected by me for testing.

I am responsible for this engagement and am personally responsible for supervising the engagement and signing the report.

My fee is based on the time my personnel require to complete the engagement plus direct expenses. Hourly rates vary in accordance with the degree of responsibility and skill of those assigned to the audit. My estimated fee for each annual examination is as follows: 2020 - **\$ 16,000.00**, 2021 - **\$ 16,000.00**, 2022 - **\$ 16,500.00**. The projected fees are based on my understanding of the requirements of the AICPA, and the required time (fee) for complying with issuance of a report in accordance with professional standards as they currently exists. Future changes in professional standards or Statements on Accounting Standards (as published by the AICPA) may cause the time requirements to be greater than my estimate. If the AICPA make any changes which would require additional time requirements on my part, that additional time would be billed in addition to the above mentioned estimated fees. If unforeseen complications arise during the audit making it likely that the fee will exceed this amount, I will discuss the increase before proceeding.

These fees are computed as follows:

	2020	2021	2022
Annual financial and compliance audit	\$ 13,500.	\$ 13,500.	\$ 14,000.
GASB 68 and 75 accrual and reporting	2,000.	2,000.	2,000.
Electronic data feed submission	500.	500.	500.
Total Fee	\$ 16,000.	\$ 16,000.	\$ 16,500.

With the advent of a new Governmental Accounting Standards Board (“GASB”) pronouncement known as GASB 87 related to leases for audit periods ending on or after August 31, 2021, the fee for fiscal year 2022 and beyond may be incrementally increased. As of this date, the amount of additional time necessary to implement and report on the new GASB 87 pronouncement is unknown. Therefore, the above fees are not inclusive of the potential additional time to complete the audits for those two periods.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. I will provide you with a list of specific forms, schedules, and statements which I would like for you to supply, and I will assist your personnel in developing these.

Both my firm and the District understand that we may extend this agreement one or more years beyond this tri-year agreement at rates and for services to be negotiated for each extension. The terms of each extension may be specified in an attachment to this engagement letter, or they may be set forth in a new engagement letter. Understand that if after the first year things just don't go well with the engagement, either party may opt out of the second and third year engagement.

I confirm that I am independent with respect to District. None of my staff have any direct or indirect financial interest in the District's contracts, and no one assigned to the audit is related within a prohibited degree (as defined by the nepotism law) to any of the board members or to any employee with managerial responsibilities.

My firm is a member of an external quality control review organization (the American Institute of Certified Public Accountants Quality Review Program as administered by the Texas Society of Certified Public Accountants). I have a system of quality control for my accounting and auditing practice. One aspect of that system requires that I and my professional staff participate in a minimum of 20 hours of continuing professional education every year and a minimum of 80 hours in any two year period. For personnel involved in governmental audits, 24 of the 80 hours must be in subjects directly related to the government environment and to government auditing. I have had eight (8) peer reviews, those being in 1996, 1999, 2002, 2005, 2008, 2011, 2014 and 2017; and my next review is scheduled for 2020. A copy of the 2017 review is available on the American Institute of Certified Public Accountants website at:

https://peerreview.aicpa.org/public_file_search.html

While my workpapers are my sole property, I will furnish the District with copies of selected workpapers upon request, and I will permit appropriate authorities to review them in our office as specified in professional pronouncements. Appropriate authorities include but are not limited to designated personnel from the Regional Office of the Inspector General, the Texas Education Agency, and persons acting under the direction of a court with proper jurisdiction.

If this letter correctly expresses your understanding, please sign where indicated and return a copy to me.

Respectfully submitted,

Cameron L Gulley

Cameron L. Gulley
Certified Public Accountant

November 8, 2019

Approved:

The foregoing fully describes our understanding of the services to be provided to the **Blum Independent School District** by ---- **Cameron L. Gulley, CPA**, P.O. Box 163, Eastland, Texas 76448.

Date

President of the Board
Blum Independent School District

Vantage Points

A Board Member's Guide to Update 114

Please note: *Vantage Points* is an executive summary, prepared specifically for board members, of the TASB Localized Update. The topic-by-topic outline and brief descriptions focus on key issues to help local officials understand changes found in the policies.

The description of policy changes in *Vantage Points* is highly summarized. Please pay careful attention to the more detailed, district-specific Explanatory Notes and the policies in your localized update packet.

For questions, contact Policy Service at policy.service@tasb.org, call us at 800-580-7529, or visit our website at policy.tasb.org.

This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional adviser. Consult with your attorney or professional adviser to apply these principles to specific fact situations.

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Numerous bills were enacted in the 86th Legislative Session. In this *Vantage Points*, we will focus primarily on the local policies impacted by these new laws. There are a few policies that are recommended for updating in response to revised guidance from the Texas Education Agency. Different from previous versions of the *Vantage Points*, we have organized this document to align with the sections of the policy manual.

We strongly encourage you to review the Explanatory Notes contained in your district’s update packet for information specific to your policies and additional background on all the changes to the legal policies. Please remember that (LEGAL) policies provide the legal framework for key areas of district operations; they are not adopted by the board.

Section B—Local Governance

Tax Officials

BDAF(LOCAL) POLICY CONSIDERATION

A few districts had provisions regarding tax officials at this code. Since the statutory language on tax officials is being moved to CCG(LEGAL), districts with this policy will find that the content regarding the employment of an assessor or collector of district taxes has been moved to CCG(LOCAL). The BDAF policy code has been deleted from the table of contents and is no longer an active code.

Board Meetings

SB 494 reduced the time required to post notice of an emergency meeting from two hours to one hour. This new one-hour requirement would also apply to an amendment to the meeting agenda after the 72-hour deadline, which is known as a supplemental notice. The same bill revised what constitutes an emergency or urgent public necessity that would permit the board to hold an emergency meeting or to amend its agenda after the 72-hour deadline.

SB 1640 revised the definition of “deliberation” and added new provisions that prohibit a series of communications between board members. Board members should review the sections in BE(LEGAL) titled Deliberation and Prohibited Series of Communications for more information.

BE(LOCAL) POLICY CONSIDERATION

SB 494 reduces the time required to post notice of an emergency meeting or to provide a supplemental notice from two hours to one hour. A recommended revision to BE(LOCAL) reflects this change. All other legislative changes regarding board meetings are reflected in BE(LEGAL).

Public Comment

HB 2840 impacts the manner in which public comment is conducted in your district. Prior to this legislation, the board had ample discretion to manage the portion of the meeting when citizens could address the board. The law now requires that public comment be permitted on agenda items at all meetings, including regular meetings, special meetings, and board workshops. The opportunity for the public to address the board on an agenda item must be before or during the board’s deliberation on the item. The bill also states that the board cannot prohibit public criticism of the board unless the criticism is otherwise prohibited by law. HB 2840 does permit the board to establish reasonable rules that govern the amount of time an individual is permitted to speak, with additional time permitted for speakers that require certain translation services.

BED(LOCAL) POLICY CONSIDERATION

The vast majority of school districts were permitting public comment prior to this new law. In response to HB 2840, the following revisions to BED(LOCAL) are recommended:

- Deletion of the overall time for public comment.
- Deletion of the requirement that delegations of a certain number appoint one spokesperson.
- At regular meetings, public comment continues to be permitted on any topic, whether it is an item on the posted agenda or not.
- At special meetings, including board workshops or work sessions, public comment is limited to items on the posted agenda.
- A new provision is included requiring all public comment to occur at the beginning of the meeting.

To assist with efficient management of board meetings when large numbers of individuals wish to address the board, the revised policy permits the presiding officer to make adjustments to procedures, such as adjusting the time allotted to each speaker, reordering agenda items, deferring public comments on nonagenda items, and continuing agenda items to a later meeting.

For those few districts that did not permit public comment at board meetings prior to this legislation, the revisions made to BED(LOCAL) will now permit public comment at all board meetings but only for agenda items. The policy for these districts also states when public comment will be received and includes a provision that permits the presiding officer to make adjustments to procedures for meeting efficiency as well as time limits for individuals to address the board.

If the board wishes to limit public comment to agenda items at regular meetings, adjust the individual time limit, or make other adjustments to this policy, please contact the district's TASB policy consultant.

To assist the board in developing public comment procedures, Policy Services provides samples in the *TASB Regulations Resource Manual*. Please contact your superintendent or your TASB policy consultant if you wish to review these sample board procedures.

**Section C—
Business and
Support Services**

**Texas Economic
Development Act**

CCGB(LOCAL) POLICY CONSIDERATION

For those districts that currently have a local policy at CCGB(LOCAL), we recommend a more streamlined version of that policy. The revised policy removes legal provisions that can be found in CCGB(LEGAL) and addresses provisions that require board action, such as establishing the threshold for the large project application, setting the standard application fee, providing procedures for filing and processing the application, outlining the board and superintendent responsibilities regarding the application and implementation of the agreement, and providing a statement regarding conflicts of interest.

Investments

HB 2706 permits the district to invest bond proceeds or pledged revenue to the extent allowed by the Public Funds Investment Act, other laws, and the district's local policy.

CDA(LOCAL) POLICY CONSIDERATION

The recommended changes to CDA(LOCAL) permit the district to invest bond proceeds or pledged revenue in accordance with law. Additional recommended revisions clarify that, should the district exercise the option to invest in bond proceeds, those investments could not be made in no-load mutual funds.

Governmental Accounting Standards Board (GASB) Statement 84 revised terminology to change "agency" funds to "custodial" funds. In response, a corresponding change is recommended in the local policy.

Finally, a few districts' local policies included a statement requiring an annual portfolio report to the board in addition to the monthly or quarterly reports the board receives. Because there is no requirement to reflect this practice in policy, the provision is recommended for removal. A district may continue to provide this annual report without the policy provision.

**Purchasing
Procedures**

CH(LOCAL) POLICY CONSIDERATION

The Texas Education Agency, through its *Financial Accountability System Resource Guide*, requires the district to have purchasing procedures to comply with a variety of state and federal laws. Recommended policy text has been added that requires the superintendent to develop those procedures.

**Emergency
Operations
Plans**

CKC(LOCAL) POLICY CONSIDERATION

Recommended revisions to this policy require the district's emergency operations plan to include active shooter response procedures (HB 2195) and to ensure that a substitute teacher has access to campus buildings and materials to carry out duties of a regular district employee during an emergency or emergency drill (SB 11).

**Security
Personnel**

CKE(LOCAL) POLICY CONSIDERATION

This policy has been revised to comply with SB 1707. The bill prohibits district peace officers or school resource officers (SRO) from being assigned routine discipline or school administrative tasks. A statement to this effect has been added to the policy.

SB 1707 also requires that the board determine the duties of the district's peace officers and SROs and include those duties in specific documents, such as the district improvement plan, the student code of conduct, and other appropriate publications. For districts with a police force, if your policy describes the powers and duties of your police officers, your policy will meet this requirement. If your district has entered into an agreement with local law enforcement to hire SROs and has this currently reflected in your policy manual, new policy language is recommended to satisfy the SB 1707 requirement to determine SRO duties.

Cybersecurity

CQB(LOCAL) POLICY CONSIDERATION

This new recommended policy code has been created to house the new cybersecurity policy required by SB 820 and to address the cybersecurity training of employees and board members required by HB 3834. This new code is also where provisions on security breaches are now found; these provisions were formerly coded at policy CQ. The security breach text has

been revised to address reporting requirements to the Texas Education Agency in accordance with SB 820.

**Section D—
Personnel**

Furloughs

DFFA(LOCAL) POLICY CONSIDERATION

A minor revision is recommended to this policy as a result of HB 3 moving statutory provisions on furloughs from Education Code Chapter 42 to Chapter 48. The detail has been removed in favor of the cross-reference to policy DEA.

Firearms

DH(LOCAL) POLICY CONSIDERATION

HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view. Recommended changes to this policy and GKA(LOCAL) reflect this new law by deleting language requiring firearms in locked vehicles to be unloaded.

**Section E—
Instruction**

**Gifted and
Talented
Program**

EHBB(LOCAL) POLICY CONSIDERATION

Based on HB 3 and the newly adopted Texas State Plan for the Education of Gifted/Talented Students, EHBB(LEGAL) and (LOCAL), the policies on gifted and talented (GT) services, have been updated. EHBB(LOCAL) has undergone a complete review to ensure that all required provisions are included in the policy as reflected in law and the state plan. In addition to the revisions to existing text, new recommended provisions address use of GT funds and the annual compliance certification the district must make to the commissioner. This recommended policy also addresses parent consultations for exiting students, appeals, and broader language regarding the selection committee. The remaining revisions are recommended to provide more flexibility to the district regarding reassessments and placement of transfer students in the GT program.

**Partnership
Charters**

ELA(LOCAL) POLICY CONSIDERATION

This policy only appears in a few districts' policy manuals. A minor revision has been made to the legal citation in this policy as a result of HB 3, which

moved funding provisions regarding partnership charters from Education Code Chapter 42 to Chapter 48.

**Section F—
Students**

**School Safety
Transfers**

FDE(LOCAL) POLICY CONSIDERATION

TEA's recent revisions to the Unsafe School Choice Option Guidance Handbook prompted recommended changes at FDE(LOCAL) to update the list of violent criminal offenses for which a victim is eligible for a transfer to another school within the district.

UIL Physicals

FFAA(LOCAL) POLICY CONSIDERATION

A new UIL rule requires students who are participating in marching band to have a pre-participation physical in accordance with the schedule established by the UIL. Recommended revisions to this policy broaden the language to accommodate future changes to UIL rules and allow the superintendent to designate other extracurricular programs for which the district will require physicals.

**Threat
Assessments**

FFB(LEGAL) includes new provisions regarding the establishment and composition of threat assessment and safe and supportive school teams as required by SB 11 and the process these teams will use in evaluating individuals and students who make threats of violence or exhibit harmful, threatening, or violent behavior.

FFB(LOCAL) POLICY CONSIDERATION

This new recommended local policy has been created in response to SB 11 and addresses the requirement for boards to adopt policies and procedures regarding the threat assessment and safe and supportive teams. The district's policies and procedures must be consistent with the model policies and procedures developed by the Texas School Safety Center (TxSSC). TASB collaborated with the TxSSC to develop this policy.

The TxSSC advises that district procedures need to be individualized to fit each district's unique circumstances. The TxSSC website has numerous resources to assist in developing such procedures.

Trauma-Informed Care

FFBA(LOCAL) POLICY CONSIDERATION

This new recommended local policy on trauma-informed care has also been developed to comply with SB 11. The details of the district's trauma-informed care program must be included in the district improvement plan. The policy specifies the elements required to be addressed in the district's trauma-informed care program, including increasing staff and parent awareness of trauma-informed care, required training, and available counseling options for students affected by trauma or grief. The policy also affirms that the district must report training compliance to TEA.

Student Records

FL(LOCAL) POLICY CONSIDERATION

This policy has been revised to assist with the implementation of the district's safe and supportive school program (see policy FFB) as required by SB 11. The new recommended provision at Access by School Officials clarifies that a person appointed to a team that supports the safe and supportive school program may access student records if the person has a legitimate educational interest in the records.

**Section G—
Community and
Governmental
Relations**

**Public
Information
Requests**

GBAA(LOCAL) POLICY CONSIDERATION

SB 494 permits the board of a district impacted by a catastrophe to temporarily suspend the Public Information Act. This policy includes new recommended provisions to delegate to the superintendent the authority to approve the initial suspension period of up to seven consecutive days and provide the required notices. For an extension beyond the initial seven-day period, the law requires the board to determine whether it is still impacted by the catastrophe. Thus, the recommended local policy text requires the board to approve an extension.

Firearms

GKA(LOCAL) POLICY CONSIDERATION

HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view. Recommended changes to this policy and DH(LOCAL) reflect this new law by deleting language requiring firearms in locked vehicles to be unloaded.