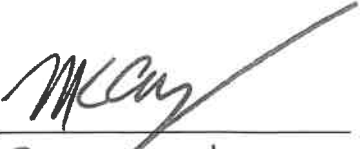


**BOARD OF EDUCATION  
LULING INDEPENDENT SCHOOL DISTRICT**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| <b>AGENDA ITEM:</b> Public Hearing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Date:</b> October 20, 2025                                 |
| <b>SUBJECT:</b> School FIRST Public Hearing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Submitted by:</b> Manell Martin<br><b>Related Pages:</b> 8 |
| <b>BACKGROUND INFORMATION:</b><br><br>The School FIRST Hearing is a requirement under Texas Administrative Code (TAC) Chapter 109. Luling ISD received a 2024-2025 Superior rating based on the school year audited data from 2023-2024. The report detail is included in your board packet.<br><br>Also required in the School FIRST Hearing are disclosures that detail payments received by or on behalf of the superintendent and board members during the 2023-2024 school year.<br><br>This disclosure form will be posted on the district website. The Superintendent contract is also on the website. |                                                               |
| <b>RECOMMENDED ACTION:</b><br><br>Informational item                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>BUDGETARY INFO.</b><br><br>None                            |

Board President's Approval: \_\_\_\_\_

Superintendent's Approval: \_\_\_\_\_


# Disclosures

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Reporting requirements for the financial management report for Schools FIRST public hearing are found in **Title 19 Texas**

**Administrative Code Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System.** This rule describes requirements for the six (6) disclosures explained below that are to be presented as appendices in the Schools FIRST financial management report.

## **1. Superintendent's Employment Contract**

The school district is to provide a copy of the superintendent's employment contract that is effective on the date of the School FIRST hearing. In lieu of publication in the Schools FIRST financial management report, the school district may choose to publish the superintendent's employment contract on the school district's Internet site. **If published on the Internet**, the contract is to remain accessible for twelve months.

**Superintendent's Employment Contract – Posted on the Luling ISD website under Menu – Required Postings – Business Office Information – Superintendent's Employment Contract.**

# Disclosures

## 2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2024

| For the Twelve-month Period Ended June 30, 2024 |             |              |             |            |             |             |            |              |
|-------------------------------------------------|-------------|--------------|-------------|------------|-------------|-------------|------------|--------------|
| Description of Reimbursements                   | Erin Warren | Keith Conley | Bubba Damon | Jeff Ferry | Glenn Miles | Seth Powell | Jason Rios | Robert Scott |
| Meals                                           | \$ 8.40     | \$ 44.56     | \$ 13.88    | \$ 10.39   | \$ 56.30    | \$ 8.40     | \$ 48.30   | \$ 62.30     |
| Lodging                                         | 550.01      | 803.64       |             |            | 803.64      | 724.77      | 724.77     | 724.77       |
| Transportation                                  | 21.66       |              |             |            | 32.49       |             | 32.49      |              |
| Motor Fuel                                      |             |              |             |            |             |             |            |              |
| Other                                           | 1,576.67    | 485.00       |             |            | 517.49      | 485.00      | 517.49     | 485.00       |
| Total                                           | \$2,156.74  | \$1,333.20   | \$ 13.88    | \$ 10.39   | \$1,409.92  | \$1,218.17  | \$1,323.05 | \$1,272.07   |

**Note** – The spirit of the rule is to capture all “reimbursements” for fiscal year, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

**Meals** – Meals consumed off of the school district’s premises, and in-district meals at area restaurants (excludes catered meals for board meetings).

**Lodging** - Hotel charges.

**Transportation** - Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls.

**Motor fuel** – Gasoline.

**Other** - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

# Disclosures

## 3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2024

| For the Twelve-Month Period<br>Ended June 30, 2024 |     |
|----------------------------------------------------|-----|
| Name(s) of Entity                                  | \$0 |
|                                                    |     |
|                                                    |     |
|                                                    |     |
| Total                                              | \$0 |

**Note** – Compensation does not include business revenues from a family business (farming, ranching, etc.) that has no relation to school district business.

## 4. Gifts Received by the Executive Officer(s) and Board Members (and First-Degree Relatives, if any) in Fiscal Year 2024 (with a total economic value of \$250 or more)

| For the Twelve-Month Period<br>Ended June 30, 2024 |             |              |             |            |             |             |            |
|----------------------------------------------------|-------------|--------------|-------------|------------|-------------|-------------|------------|
|                                                    | Erin Warren | Keith Conley | Bubba Damon | Jeff Ferry | Glenn Miles | Seth Powell | Jason Rios |
| Summary Amounts                                    | \$0         | \$0          | \$0         | \$0        | \$0         | \$0         | \$0        |

**Note** – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.

# Disclosures

## 5. Business Transactions Between School District and Board Members for Fiscal Year 2024

| For the Twelve-Month<br>Period Ended June 30,<br>2024 | Erin<br>Warren | Keith<br>Conley | Bubba<br>Damon | Jeff<br>Ferry | Glenn<br>Miles | Seth<br>Powell | Jason<br>Rios | Robert<br>Scott |
|-------------------------------------------------------|----------------|-----------------|----------------|---------------|----------------|----------------|---------------|-----------------|
| Summary Amounts                                       | \$0            | \$0             | \$0            | \$0           | \$0            | \$0            | \$0           | \$0             |

**Note** - The summary amounts reported under this disclosure are not to duplicate the items reported in the summary schedule of reimbursements received by board members.

## Item 6 Other Information.

6. Any other information the board of trustees of the school district or open-enrollment charter school determines to be useful.



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON SCHOOL YEAR 2023-2024 DATA - DISTRICT STATUS DETAIL

Name: LULING ISD(028903)

Publication Level 1: 8/8/2025 12:54:09 PM

Status: Passed

Publication Level 2: 8/8/2025 4:49:42 PM

Rating: A = Superior Achievement

Last Updated: 8/8/2025 4:49:42 PM

District Score: 100

Passing Score: 70

| # | Indicator Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Updated              | Score            |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| 1 | Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 4/23/2025 6:09:48 PM | Yes              |
| 2 | Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 4/23/2025 6:09:48 PM | Yes              |
| 3 | Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor ( = person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.) | 4/23/2025 6:09:48 PM | Yes              |
| 4 | Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points. A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)                                                                                                      | 4/23/2025 6:09:48 PM | Yes              |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                      | Ceiling Passed   |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                      | 1 Multiplier Sum |



|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                   |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------|
| 5  | Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.) | 4/23/2025<br>6:09:48 PM | Ceiling<br>Passed |
| 6  | Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)                                                                                                                                                                                                                                                                                                                                                                                                             | 4/23/2025<br>6:09:48 PM | Ceiling<br>Passed |
| 7  | Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 4/23/2025<br>6:09:48 PM | 10                |
| 8  | Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 4/23/2025<br>6:09:48 PM | 10                |
| 9  | Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4/23/2025<br>6:09:48 PM | 10                |
| 10 | This indicator is not being evaluated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         | 10                |
| 11 | Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 4/23/2025<br>6:09:48 PM | 10                |
| 12 | What is the correlation between future debt requirements and the district's assessed property value?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 4/23/2025<br>6:09:48 PM | 10                |
| 13 | Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 4/23/2025<br>6:09:48 PM | 10                |
| 14 | Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4/23/2025<br>6:09:48 PM | 10                |
| 15 | Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4/23/2025<br>6:09:48 PM | 5                 |
| 16 | Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)                                                                                                                                                                                                                                                                                                                                                                                                                 | 4/23/2025<br>6:09:48 PM | Ceiling<br>Passed |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                         |                        |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|
| 17 | Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails Indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.) | 4/23/2025<br>6:09:48 PM | Ceiling<br>Passed      |
| 18 | Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)                                                                                                                                                                                                                                                                                           | 4/23/2025<br>6:09:48 PM | 10                     |
| 19 | Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?                                                                                                                                                                                                                                   | 4/23/2025<br>6:09:48 PM | 5                      |
| 20 | Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?                                                                                                                                                                                                                                                                                                          | 4/23/2025<br>6:09:48 PM | Ceiling<br>Passed      |
| 21 | Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?                                                                                                                                                                                                                                                                                                                                | 4/23/2025<br>6:09:48 PM | Ceiling<br>Passed      |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 100<br>Weighted<br>Sum  | 1<br>Multiplier<br>Sum |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                         | (100<br>Ceiling)       |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 100 Score               |                        |

# DETERMINATION OF RATING

|                                |                                                                                                                                                                                     |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A.                             | Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned. |
| B.                             | Determine the rating by the applicable number of points.                                                                                                                            |
| A = Superior Achievement       |                                                                                                                                                                                     |
| 90-100                         |                                                                                                                                                                                     |
| B = Above Standard Achievement |                                                                                                                                                                                     |
| 80-89                          |                                                                                                                                                                                     |
| C = Meets Standard Achievement |                                                                                                                                                                                     |
| 70-79                          |                                                                                                                                                                                     |



F = Substandard Achievement

<70

**No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.**

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.

## CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

### Determination of rating based on meeting ceiling criteria.

|                                                                                                                                                                              | Maximum Points | Maximum Rating                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------|
| <b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.                                                                                            | 95             | A = Superior Achievement       |
| <b>Indicator 5</b> (Total Net Position) - Negative total net position and do not have 7% or more or 1,000 or more increase in growth in students in membership over 5 years. | 79             | C = Meets Standard Achievement |
| <b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is No.                                                                                           | 89             | B = Above Standard Achievement |
| <b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is No.                                                                                                            | 89             | B = Above Standard Achievement |
| <b>Indicator 17</b> (Material Weaknesses) - Response to indicator is No.                                                                                                     | 79             | C = Meets Standard Achievement |
| <b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is No.                                                                                      | 89             | B = Above Standard Achievement |
| <b>Indicator 21</b> (FSP Repayment Plan) - Response to indicator is Yes.                                                                                                     | 70             | C = Meets Standard Achievement |

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