

**ANNUAL SCHOOL
MANAGEMENT REPORT
AS REQUIRED BY
CHAPTER 109 SUBCHAPTER AA
COMMISSIONER OF EDUCATION RULES
FOR THE YEAR
2010-2011**

**(This report was developed from the FIRST Communications Kit
developed by Texas Association of School Business Officials)**

Board Meeting 10-16-12

TABLE OF CONTENTS

Section I

**Purpose, History and Description of Financial Integrity
Rating System of Texas**

Section II

Texas Education Agency F.I.R.S.T. Report 2010-2011

Texas Education Agency F.I.R.S.T. Report 2009-2010

Section III

Required Disclosures

- 1. Superintendent's Contract**
- 2. Reimbursements to Superintendent and Board**
- 3. Summary of Amount Paid to Superintendent for Professional Consulting or other professional services**
- 4. Gifts received by each board member exceeding \$250 for the year.**
- 5. A summary schedule of the dollar amount each board member was paid for business transactions with the district**

Section I

F.I.R.S.T.
Purpose, History and Description

The 76th Texas Legislature, within Senate Bill 875, instructed the Texas Education Agency to develop a system to analyze the financial management of Texas school districts. Within the framework authorized by SB875 the concept of Schools F.I.R.S.T. was born. Initially F.I.R.S.T. was launched as a 21 indicator system that was in place through the 2005-2006 fiscal years.

The primary goal of an analysis of the financial management of Texas school districts was to examine each district's financial performance because of the importance of using financial resources efficiently. Use of the system is intended to achieve quality performance in the financial management of school districts and to serve as an early warning of decreasing quality management.

One of four ratings is assigned to a school district based on their success in meeting F.I.R.S.T. indicators. Those ratings are:

Superior Achievement
Above Standard Achievement
Standard Achievement
Substandard Achievement

Additional Rating
Suspended-Data Quality

The Financial Integrity Resource System of Texas requires each school district in Texas to prepare an annual financial management report that includes the following:

- The district's financial management performance rating provided by the Texas Education Agency (TEA) based on its comparison with indicators established by the Commissioner of Education.
- The district's financial management performance under each indicator for the current and previous years' accountability ratings; and,
- Additional information required by the Commissioner of Education.

The Commissioner of Education, under Chapter 109, Subchapter AA of Commissioners Rules requires districts to disclose certain additional information within the annual financial management report. Those disclosures include the following:

- a copy of the superintendent's current contract. The district may publish the superintendent's contract on the school district's internet site in lieu of publication in the financial management report.
- a summary schedule for the fiscal year of total reimbursements received by the superintendent and each board member, including transactions resulting from use of the school district's credit card(s) to cover expenses incurred by the superintendent and board members. The summary shall separately report reimbursements for meals, lodging, transportation, motor fuel and other items.
- a summary schedule for the fiscal year of the dollar amount of compensation and/or fees received by the superintendent from another school district or any other outside entity in exchange for professional consulting services and/or personal services. Each entity is to be reported separately.
- a summary schedule for the fiscal year of the total dollar amount for the executive officers and board members of gifts received from vendors or competing vendors that were not awarded contracts that had an economic value of \$250 or more in the aggregate for the fiscal year. This requirement extends to immediate family members (as described by Govt. Code Chapter 573, Subchapter B, as a person related in the first degree by consanguinity or affinity). This requirement does not apply to reimbursement of travel related expenses by an outside entity when the purpose of the travel is to explore matters directly related to the duties of the executive officer or board member, or matters related to attendance at education related seminars and conferences whose primary purpose is to provide continuing education.
- a summary schedule for the fiscal year of the dollar amount by board member for aggregate amount of business transactions with the school district.
- any additional information that the district's board of trustees deems useful.

Section II

YEAR 2010-2011 Select An Option

Help

Home

Log Off



Financial Integrity Rating System of Texas

2010-2011 DISTRICT STATUS DETAIL

Name: BEEVILLE ISD (013901)		Publication Level 1: 6/28/2012 12:33:14 PM	
Status: Passed		Publication Level 2: 9/20/2012 3:18:39 PM	
Rating: Superior Achievement		Last Updated: 9/20/2012 3:18:39 PM	
District Score: 68		Passing Score: 52	
#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?</u>	6/15/2012 2:39:35 PM	Yes
2	<u>Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater</u>	6/15/2012 2:39:35 PM	Yes

	<u>than Zero? (If the District's 5 Year % Change in Students was 10% more)</u>		
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	6/15/2012 2:39:36 PM	Yes
4	<u>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</u>	6/15/2012 2:39:36 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	6/15/2012 2:39:36 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	6/15/2012 2:39:37 PM	Yes
			1 Multiplier Sum
7	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater</u>	6/15/2012 2:39:37 PM	4

	<u>Than 98%?</u>		
8	<u>Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?</u>	6/15/2012 2:39:37 PM	5
9	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)</u>	6/15/2012 2:39:38 PM	4
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	6/15/2012 2:39:38 PM	5
11	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	6/15/2012 2:39:38 PM	5
12	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total</u>	6/15/2012 2:39:39 PM	5

	<u>Revenues, Other Resources and Fund Balance In General Fund?</u>		
13	<u>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</u>	6/15/2012 2:39:39 PM	5
14	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>	6/15/2012 2:39:39 PM	5
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	6/15/2012 2:39:40 PM	5
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	6/15/2012 2:39:40 PM	5
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges</u>	6/15/2012 2:39:40	5

	<u>Shown Below According To District Size?</u>	PM	
18	<u>Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	6/15/2012 2:39:41 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	6/15/2012 2:39:41 PM	5
20	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?</u>	6/15/2012 2:39:41 PM	5
			68 Weighted Sum
			1 Multiplier Sum
			68 Score

DETERMINATION OF RATING

User: Linda OConnell

User Role: District

YEAR 2009-2010

Select An Option

FIRST

Financial Integrity Rating System of Texas

2009-2010 DISTRICT STATUS DETAIL

Name: BEEVILLE ISD (013901)	Publication Level 1: 6/17/2011 9:03:31 AM
Status: Passed	Publication Level 2: 8/31/2011 1:00:45 PM
Rating: Superior Achievement	Last Updated: 8/31/2011 1:00:45 PM
District Score: 76	Passing Score: 56

#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?</u>	4/25/2011 3:06:47 PM	Yes
2	<u>Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)</u>	4/25/2011 3:06:47 PM	Yes
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	4/25/2011 3:06:47 PM	Yes

4	<u>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</u>	4/29/2011 3:32:12 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/25/2011 3:06:48 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	4/25/2011 3:06:48 PM	Yes
			1 Multiplier Sum
7	<u>Did the Districts Academic Rating Exceed Academically Unacceptable?</u>	4/25/2011 3:06:48 PM	5
8	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	4/25/2011 3:06:48 PM	4
9	<u>Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?</u>	5/10/2011 9:50:12 PM	5
10	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)</u>	4/25/2011 3:06:49 PM	4
11	<u>Was There No Disclosure In The Annual</u>	4/25/2011	5

	<u>Audit Report Of Material Noncompliance?</u>	3:06:49 PM	
12	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	4/25/2011 3:06:49 PM	5
13	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	4/25/2011 3:06:50 PM	5
14	<u>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</u>	5/10/2011 3:53:50 PM	5
15	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>	4/25/2011 3:06:50 PM	5
16	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/25/2011 3:06:50 PM	5
17	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/25/2011 3:06:50 PM	5
18	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	4/25/2011 3:06:51 PM	5

19	<u>Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?</u>	4/25/2011 3:06:51 PM	5
20	<u>Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	4/25/2011 3:06:51 PM	5
21	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/25/2011 3:06:51 PM	5
22	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?</u>	4/25/2011 3:06:52 PM	3
			76 Weighted Sum
			1 Multiplier Sum
			76 Score

DETERMINATION OF RATING

- A. Did The District Answer '**No**' To Indicators 1, 2, 3 Or 4? **OR** Did The District Answer '**No**' To Both 5 and 6? If So, The District's Rating Is

Section III

School FIRST Annual Financial Management Report

BEEVILLE INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1005. Effective 2/3/11. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may chose 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.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended August 31, 2011

Description of Reimbursements	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Meals	135.97	0	0	0	42.13	0	25.44	37.99
Lodging	0	0	0	0	0	0	0	0
Transportation	145.83	104.67	0	104.67	0	0	289.96	303.9
Motor Fuel	0	0	0	0	0	0	0	0
Other	299	0	0	0	0	0	0	0
Total	\$580.80	\$104.67	\$0.00	\$104.67	\$42.13	\$0.00	\$315.40	\$341.89

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:
 Meals - Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).
 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.

Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services

For the Twelve-Month Period
Ended August 31, 2011

Name(s) of Entity(ies)	Amount Received
	0
Total	\$0.00

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

Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)

For the Twelve-Month Period
Ended August 31, 2011

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Total	0	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 for local officials.

Business Transactions Between School District and Board Members

For the Twelve-Month Period
Ended August 31, 2011

Amounts	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
	0	0	0	0	0	0	0

Note - The summary amounts reported under this disclosure are not to duplicate the items

disclosed in the summary schedule of reimbursements received by board members.

Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822

General Fund - First-Quarter Expenditures By Object Code

Report 2011-2012 first-quarter (first three months of fiscal year 2011-2012) GENERAL FUND expenditures by object code using whole numbers.

Payroll-	Expenditures for payroll costs	object codes 6110-6149	<u>3,800,057</u>
Contract Costs-	Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	<u>642,047</u>
Supplies and Materials-	Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	object code series 6300	<u>282,292</u>
Other Operating-	Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	<u>88,695</u>
Debt Service-	Expenditures for debt service	object code series 6500	<u>400</u>
Capital Outlay-	Expenditures for land, buildings, and equipment	object code series 6600	<u>25,403</u>

Additional Financial Solvency Questions

1) Districts with a September 1- August 31 fiscal year:

Within the last two years, did the school district

- 1) draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and
- 2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61?

Yes	No
_____	X
_____	X

Districts with a July 1- June 30 fiscal year:

Within the last two years, did the school district

- 1) draw funds from a short-term financing note (term less than 12 months) between the months of July and October, inclusive, and
- 2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61?

n/a	n/a
n/a	n/a

2) Has the school district declared financial exdgency within the past two years?

_____	X
-------	---

3) Provide comments or explanations for student-to-staff ratios significantly (more than 16%) below the norm, rapid depletion of General Fund balances, or any significant discrepancies between actual budget figures and projected revenues and expenditures, or any other information that may be helpful in evaluating the school district's financial solvency.

<u>Mean Enroll-to-Teacher Ratio</u>	<u>85% of Mean Enroll-to-Teacher Ratio</u>	<u>School District Size</u>
8.30	7.05	Under 100
9.54	8.11	100 to 249
10.80	9.18	250 to 499
11.54	9.81	500 to 999
12.65	10.75	1,000 to 1,599
13.65	11.60	1,600 to 2,999
14.43	12.26	3,000 to 4,999
14.97	12.73	5,000 to 9,999
15.12	12.86	10,000 to 24,999
15.27	12.98	25,000 to 49,999
15.44	13.12	50,000 and Over

4) How many superintendents has your school district had in the last five years? _____ 2

5) How many business managers has your school district had in the last five years? _____ 1