



Disclosures

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 five (5) 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 Schools FIRST hearing in calendar year 2011. 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.

Disclosures

2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2010

For the Twelve-month Period Ended August 31, 2010	Robert Steeber	Mark Lancaster	Clark Rodgers	Chris Lopez	Michael Hinsley	Bill Hudson	Travis Croft	Corgie Fisher
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	\$652.80	\$112.00	\$119.80	\$119.80	\$119.80	\$119.80	\$119.80	\$107.20
Lodging	1974.45	480.95	546.09	696.09	420.10	546.09	564.09	420.10
Transportation	119.40							
Motor Fuel	3488.17							
Other	95.45	335.00	335.00	335.00	335.00	335.00	335.00	335.00
Total	\$6330.27	\$927.95	\$1000.89	\$1150.89	874.90	\$1000.89	\$1018.89	\$862.30

Note – The spirit of the rule is to capture all “reimbursements” for fiscal year 2010, 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 2010

For the Twelve-Month Period Ended August 31, 2010	
Name(s) of Entity(ies)	
TxPep	\$11300.00
Total	\$11300.00

Note – Compensation does not include business revenues from the superintendent’s livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.



Disclosures

4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2010

For the Twelve-Month Period Ended August 31, 2010										
Summary Amounts	Superintendent \$0	Board Member 1 \$0	Board Member 2 \$0	Board Member 3 \$0	Board Member 4 \$0	Board Member 5 \$0	Board Member 6 \$0	Board Member 7 \$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 2010

For the Twelve-Month Period Ended August 31, 2010	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$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.



Disclosures

6. A summary schedule of the data submitted to the Texas Education Agency for the financial solvency provisions of Texas Education Code, §39.0822.

A. Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC Section 39.0822
 General Fund – First Quarter Expenditures by Object Code
 Report 2010-11 First-Quarter (first three months of fiscal year 2010-11) General Fund expenditures by object code whole numbers.

Payroll	Expenditures for payroll costs	Object codes 6110-6149	\$1445254.00
Contract Costs	Expenditures for services rendered by firms, individuals, and other organizations	Object code series 6200	\$242581.00
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	\$149673.00
Other Operating	Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	Object code series 6400	\$16908.00
Debt Service	Expenditures for debt service	Object code series 6500	\$0
Capital Outlay	Expenditures for land, buildings, and equipment	object code series 6600	\$46002.24



Disclosures

**B. Districts with a September 1-August 31 fiscal year
Within the last two years, did the school district:**

	Check the Answer	
	Yes	No
Draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and		x
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?		x

**Districts with a July 1-June 30 fiscal year
Within the last two years, did the school district:**

	Check the Answer	
	Yes	No
Draw funds from a short-term financing note (term less than 12 months) between the months of July and October, inclusive, and		
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?		

C. Financial exigency disclosure:

	Check the Answer	
	Yes	No
Has the school district declared financial exigency within the past two years?		x



Disclosures

D. Selected trend information.

Did the report supplemental comments or explanations for significant trends or measures involving:

	Check the Answer	
	Yes	No
Student-to-staff ratios?		X
Fund Balances in General Fund?		X
Budget figures and projected revenues and expenditures?		X
Other?		X

If yes, excerpt comments or explanations provided to TEA below.

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E. Superintendent:

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

F. Business Manager:

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

User: Monica Miller
 User Role: District

YEAR **2009-2010** [Select An Option](#) [Help](#) [Home](#) [Log Out](#)



Financial Integrity Rating System of Texas

2009-2010 DISTRICT STATUS DETAIL

Name: S AND S CONS ISD(091914)		Publication Level 1: 6/17/2011 9:03:31 AM	
Status: Passed		Publication Level 2: None	
Rating: Superior Achievement		Last Updated: 6/17/2011 9:03:31 AM	
District Score: 72		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 7:41:48 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 7:41:48 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 7:41:48 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 3:42:19 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/25/2011 7:41:49 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	4/25/2011 7:41:49 PM	Yes
			1 Multiplier Sum
7	<u>Did the Districts Academic Rating Exceed Academically Unacceptable?</u>	4/25/2011 7:41:49 PM	5
8	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	4/25/2011 7:41:49 PM	5
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 10:01:00 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 7:41:50 PM	2
11	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/25/2011 7:41:50 PM	5
12	<u>Did The District Have Full Accreditation Status In Relation To Financial Management</u>	4/25/2011	5

	<u>Practices? (e.g. No Conservator Or Monitor Assigned)</u>	7:41:50 PM	
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 7:41:50 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 4:04:40 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 7:41:51 PM	5
16	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/25/2011 7:41:51 PM	5
17	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/25/2011 7:41:51 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 7:41:51 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 7:41:52 PM	0
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 7:41:52 PM	5

21	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/25/2011 7:41:52 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 7:41:52 PM	5
			72 Weighted Sum
			1 Multiplier Sum
			72 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 Standard Achievement .	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-22)	
	Superior Achievement	72-80 and Yes to indicator 7
	Above Standard Achievement	64-71 or > = 72 and No to indicator 7
	Standard Achievement	56-63
	Substandard Achievement	<56 or No to one default indicator

INDICATOR 17 & 18 RATIOS

Indicator 17	Ranges for Ratios		Indicator 18	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
= > 10000	13.5	22	= > 10000	7.0	14

OPTIONS

[Update Unpassed](#)

[Update All](#)

[Lower Publication Level](#)

[Raise Publication Level](#)

[Suspend](#)

Suspension Reason.

Audit Home Page: [School Financial Audits](#) | Send comments or suggestions to schoolaudits@tea.state.tx.us

THE **TEXAS EDUCATION AGENCY**

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