



# *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 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 2014. In lieu of publication in the Schools 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.



# Disclosures

## 2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2013

For the Twelve-month Period Ended August 31, 2013								
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	\$ 1,455	\$ 97	\$ 97	\$ 97	\$ 97	\$ 22	\$ 22	\$ 22
Lodging	1,235	416	378	416	416			
Transportation								
Motor Fuel or mileage	349	194	194	194	197			
Other fees		337	337	337	337	337	337	337
Total	\$3,570	\$1,044	\$1,006	\$1,044	\$1,044	\$ 359	\$ 359	\$ 359

**Note** – The spirit of the rule is to capture all “reimbursements” for fiscal year 2013, 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 2013

For the Twelve-Month Period Ended August 31, 2013	
Name(s) of Entity(ies)	n/a
	\$
Total	\$

**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

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## 4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2013

For the Twelve-Month Period Ended August 31, 2013	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$	\$	\$	\$	\$	\$	\$	\$

**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

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## 5. Business Transactions Between School District and Board Members for Fiscal Year 2013

For the Twelve-Month Period Ended August 31, 2013							
n/a	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$	\$	\$	\$	\$	\$	\$

**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 2013-14 First-Quarter (first three months of fiscal year 2013-14) General Fund expenditures by object code whole numbers.**

<b>Payroll</b>	<b>Expenditures for payroll costs</b>	<b>Object codes 6110-6149</b>	<b>\$4,263,186</b>
<b>Contract Costs</b>	<b>Expenditures for services rendered by firms, individuals, and other organizations</b>	<b>Object code series 6200</b>	<b>\$ 642,848</b>
<b>Supplies and Materials</b>	<b>Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities</b>	<b>object code series 6300</b>	<b>\$ 529,609</b>
<b>Other Operating</b>	<b>Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay</b>	<b>Object code series 6400</b>	<b>\$ 207,420</b>
<b>Debt Service</b>	<b>Expenditures for debt service</b>	<b>Object code series 6500</b>	<b>\$</b>
<b>Capital Outlay</b>	<b>Expenditures for land, buildings, and equipment</b>	<b>object code series 6600</b>	<b>\$ 1,635,436</b>



# 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
Major construction projects			X
Defaulted on any debts within past two years			X
Budget figures and projected revenues and expenditures?			X
Other?			X

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

**E. Superintendent:**

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

**F. Business Manager:**

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