

Agenda of Hearing Meeting

The Board of Trustees Splendora ISD

A Hearing meeting of the Board of Trustees of Splendora ISD will be held October 18, 2022, beginning at 6:30 PM in the Splendora Junior High, 23411 FM 2090, Splendora , TX 77372.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- | | |
|--|---|
| 1. Strategic Direction - Why We Exist | 2 |
| 2. ROLL CALL | |
| 3. INVOCATION | |
| 4. U.S. & STATE OF TEXAS PLEDGE OF ALLEGIANCES | 3 |
| 5. AUDIENCE | 4 |
| 6. PUBLIC HEARING FOR FIRST REPORT | 5 |
| 7. ADJOURN | |

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on _____, at _____

For the Board of Trustees



STRATEGIC DIRECTION - *why we exist*

VISION Right People. Right Things. Right Way. Right Resources. Right Relationships

MISSION Cultivating Exceptional People

BELIEFS - <i>why we act</i>	PRINCIPLES
<u>Student-Focused</u> : We believe the greatest outcomes result when students come first.	<ul style="list-style-type: none"> • Be accountable. • Live with integrity. • Focus on student needs.
<u>Relationships</u> : We believe positive and supportive relationships create the conditions for students to be advocates in their education.	<ul style="list-style-type: none"> • Value each other.
<u>Culture</u> : We believe a healthy, collaborative culture fosters exploration and innovation in a supportive environment.	<ul style="list-style-type: none"> • Ensure a safe physical, emotional, + social environment.
<u>Servant Leaders</u> : We believe servant leaders and critical thinkers strengthen our community and democracy.	<ul style="list-style-type: none"> • Develop servant leaders.
<u>Learning</u> : We believe all students deserve high-quality, engaging learning experiences that honor the potential in each student.	<ul style="list-style-type: none"> • Create a dynamic learning environment.

LEARNER PROFILE

The Splendor ISD Learner Profile provides an educational setting where every student is empowered to be: Self Motivated, Confident, An Adaptable Learner, A Critical Thinker, A Productive Citizen

STRATEGIC GOALS

Goal 1: Establish a shared commitment to district beliefs, the need for continuous innovation, and a focus on the future.

Goal 2: Ensure the focus of school district activity is on improving the quality of learning experiences for all.

Goal 3: Enhance the capacity to increase student engagement through digital learning.

Goal 4: Enact a communication strategy that results in a common language and a shared commitment to student success.

Goal 5: Establish a culture that promotes social, emotional and physical well-being for all.

U.S. Pledge:

"I pledge allegiance to the flag of the United States of America, and to the republic for which it stands, one nation under God, indivisible, with liberty and justice for all."

Texas Pledge:

"Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible."

AUDIENCE - Participants must have signed up prior to Board Meeting start time. Participants may address the Board on any agenda item. Participation is limited to three minutes to make comments to the Board, unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. Please note the Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted. For further information on these requirements, contact Katie Key, Superintendent Secretary at 281-689-4441.



**Splendor ISD Board of Trustees
Agenda Item Information Form**

Board Meeting Date: October 18, 2022

Submitted Date: September 22, 2022

Agenda Business Items:

- Consent Agenda Item

- New Action

Information Only Items:

- X Presentation
- Recognition
- Information

Name of Person Responsible: Kevin Lynch

Department or Campus: Chief Financial Officer.

Topic: Public Hearing for Presentation of the 2021-2022 FIRST (Financial Integrity Rating System of Texas) Report.

Background Information: 2021-2022 Rating of Superior scoring 96 out of 100 points, based on 2020-2021 data.

Attachments: 2021-2022 Ratings, State Report Template.

Superintendent's Resolutions: Reviewed/Recommended

User: Kevin Lynch
 User Role: District

RATING YEAR DISTRICT NUMBER



Financial Integrity Rating System of Texas

2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA - DISTRICT STATUS DETAIL

Name: SPLENDORA ISD(170907)	Publication Level 1: 8/2/2022 2:05:39 PM
Status: Passed	Publication Level 2: 8/4/2022 12:15:48 PM
Rating: A = Superior Achievement	Last Updated: 8/4/2022 12:15:48 PM
District Score: 96	Passing Score: 70

#	Indicator Description	Updated	Score
1	<u>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?</u>	7/12/2022 8:42:45 AM	Yes
2	<u>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.)</u>	5/16/2022 12:23:55 PM	Yes
3	<u>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</u>	5/16/2022 12:23:56 PM	Yes

	<u>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.)</u>		
4	<u>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.)</u>	5/16/2022 12:23:56 PM	Yes Ceiling Passed
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<u>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.)</u>	5/17/2022 9:54:04 AM	Ceiling Passed
7	<u>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.</u>	5/16/2022 12:23:57 PM	10
8	<u>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.</u>	5/16/2022 12:23:58 PM	6
9	<u>Did the school district's general fund revenues equal or</u>	5/16/2022	10

	<u>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.</u>	12:23:58 PM	
10	This indicator is not being scored.		10
11	<u>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, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.</u>	5/16/2022 12:24:01 PM	10
12	<u>Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.</u>	5/16/2022 12:24:02 PM	10
13	<u>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.</u>	6/9/2022 11:18:37 AM	10
14	<u>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.</u>	5/16/2022 12:24:03 PM	10
15	This indicator is not being scored.		5
16	<u>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.)</u>	5/16/2022 12:24:04 PM	Ceiling Passed
17	<u>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? (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.)</u>	5/16/2022 12:24:04 PM	Ceiling Passed

18	<u>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.)</u>	5/16/2022 12:24:05 PM	10
19	<u>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?</u>	5/16/2022 12:24:05 PM	5
20	<u>Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/16/2022 12:24:06 PM	Ceiling Passed
			96 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			96 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 F for Substandard Achievement 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
	9

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, 6, 16, 17, or 20? 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
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

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THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

FIRST 5.14.2.0

User: Kevin Lynch
 User Role: District

DISTRICT NUMBER

district #

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Financial Integrity Rating System of Texas

2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	SPLENDORA ISD (170907)
Indicator:	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.
Result/Points	6
Last Updated:	5/16/2022 12:23:58 PM

FORMULA

Field	Value
Current Assets	29,270,121
/ Current Liabilities	12,418,342
Mathematical Breakdown: 2.357	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=3.00	<3.00 >=2.50	<2.50 >=2.00	<2.00 >=1.50	<1.50 >=1.00	<1.00

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****DO NOT ENTER ANYTHING ON THIS PAGE.... COMPLETE THE OTHER TABS****

School FIRST Annual Financial Management Report

New reporting requirements are effective for the financial management report that will be distributed at the School FIRST public hearing in September/October 2007
 Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA,
 Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1005
 TEA would like to acknowledge TASBO, TASB, and the Coordinating Task Force for their assistance in developing this template.
 The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing, it 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 June 30, 2020

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	Board Member 8	Board Member 9
Meals	\$ 844.00	\$ 132.00	\$ 128.00	\$ 155.00	\$ -	\$ -	\$ 72.00	\$ -	\$ -	\$ -
Lodging	2,667.07	1,138.38	490.98	463.33	-	-	708.82	654.82	-	-
Transportation	1,096.88	687.45	523.95	535.07	303.60	-	205.85	313.10	-	-
Motor Fuel	-	-	-	-	-	-	-	-	-	-
Other	2,495.00	-	-	195.00	-	-	-	195.00	-	-
Total	\$ 7,102.95	\$ 1,957.83	\$ 1,142.93	\$ 1,348.40	\$ 303.60	\$ -	\$ 986.67	\$ 1,162.92	\$ -	\$ -

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 June 30, 2020

<u>Name(s) of Entity(ies)</u>	<u>Amount Received</u>
n/a	-
Total	<u>\$ -</u>

Note - 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 June 30, 2020

	<u>Superintendent</u>	<u>Board Member 1</u>	<u>Board Member 2</u>	<u>Board Member 3</u>	<u>Board Member 4</u>	<u>Board Member 5</u>	<u>Board Member 6</u>	<u>Board Member 7</u>	<u>Board Member 8</u>	<u>Board Member 9</u>
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 June 30, 2020

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7	Board Member 8	Board Member 9
Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30, 2020

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	Board Member 8	Board Member 9
<i>Member Name</i>	<i>Jeffrey Burke</i>	<i>Soto</i>	<i>Muirhead</i>	<i>Knott</i>	<i>Dietrich</i>	<i>Welch</i>	<i>Sessum</i>	<i>Wells</i>		
Meals	\$ 844.00	\$ 132.00	\$ 128.00	\$ 155.00	\$ -	\$ -	\$ 72.00	\$ -	\$ -	\$ -
Lodging	2,667.07	1,138.38	490.98	463.33	-		708.82	654.82	-	-
Transportation	1,096.88	687.45	523.95	535.07	303.60	-	205.85	313.10	-	-
Motor Fuel	-	-	-	-	-	-	-	-	-	-
Other	2,495.00	-	-	195.00	-	-	-	195.00	-	-
Total	\$ 7,102.95	\$ 1,957.83	\$ 1,142.93	\$ 1,348.40	\$ 303.60	\$ -	\$ 986.67	\$ 1,162.92	\$ -	\$ -

- Note The spirit of the rule is to capture all "reimbursements" for the fiscal year, regardless of the manner of payment, including direct pay, credit card, cash and purchase order.
- 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.

Superintendent Compensation Disclosure

For the Twelve-Month Period
Ended June 30, 2020

Superintendent	Name of Entity	Amount of Compensation
Jeffrey Burke	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

Gifts Received by Executive Officers & Board Members

For the Twelve-Month Period
 Ended June 30, 2020

	Superintendent	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member
<i>Member Name</i>	<i>Jeffrey Burke</i>	<i>Soto</i>	<i>Muirhead</i>	<i>Knott</i>	<i>Dietrich</i>	<i>Welch</i>	<i>Sessum</i>	<i>Wells</i>		
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 Member

For the Twelve-Month Period
 Ended June 30, 2020

	Superintendent	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member
<i>Member Name</i>	<i>Jeffrey Burke</i>	<i>Soto</i>	<i>Muirhead</i>	<i>Knott</i>	<i>Dietrich</i>	<i>Welch</i>	<i>Sessum</i>	<i>Wells</i>		
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.