



BOARD OF SCHOOL TRUSTEES  
**KELLER INDEPENDENT SCHOOL DISTRICT**

*The community of Keller ISD will educate our students to achieve their highest standards of performance by engaging them in exceptional opportunities.*

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**Keller Independent School District  
The Education Center  
350 Keller Parkway  
Keller, TX 76248**

**Board of School Trustees  
Regular Meeting  
Monday, December 14, 2020—7:00 PM**

**Agenda**

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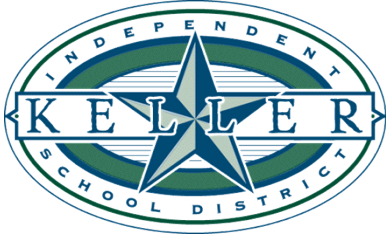
This meeting will be held in-person, but we invite the community to watch a livestream of the meeting [here](#).

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. CALL TO ORDER
2. PLEDGES OF ALLEGIANCE
3. AWARDS/ACHIEVEMENTS
4. AUDIENCE WITH INDIVIDUALS
5. REPORTS
  - A. Health Update for 2020-2021 School Year
6. PUBLIC HEARINGS
  - A. Financial Integrity Rating System of Texas (FIRST) 3
7. CONSENT AGENDA
  - A. Approval of Minutes
  - B. Approval of Budget Amendments 30
  - C. Approval of 2021-2022 Staff Development Minutes Waiver
  - D. Approval of Texas A&M Memorandum of Understanding
  - E. Approval of Clinical Affiliation Agreement Between Texas Woman's University and Keller ISD for Dietetic Internships
  - F. Approval of Instructional Agreement Between Tarrant County College District and Keller ISD for Dual Credit Program and Collegiate Academy for Health Sciences
  - G. Approval of Memorandum of Understanding (MOU) Between Weatherford College and Keller ISD for Dual Credit Partnership in Agriculture
  - H. Approval of Resolutions to Set Up Investment Account
  - I. Approval of Quarterly Investment Report
8. ACTION
  - A. Approval of Comprehensive Annual Financial Report (CAFR) <sup>1</sup>

- B. Approval of Resolution Regarding Extension of Time to Use Sick Leave in Accordance with The Families First Coronavirus Response Act
  - C. Approval of 2020-2021 Hudson Foundation Grant Funds
  - D. Approval of Bond Purchases Exceeding \$50,000
  - E. Consideration of Items Pulled from Consent Agenda (if applicable)
9. PREVIEW
- A. Preview of 2021-2022 Instructional Calendar
10. WORK SESSION/DISCUSSION
- A. Discussion Topics
  - B. Scheduling and Upcoming Events
    - 1. December 21, 2020 - January 1, 2021 - Winter Break
    - 2. January 13, 2021 - First Day to File for Application for Place on the Ballot (May Trustee Election)
    - 3. January 25, 2021 - Regular Board Meeting
11. EXECUTIVE SESSION may be called for the purposes permitted by the Texas Open Meetings Act, Texas Government Code Section 551.001 through 551.146.  
 551.0821 Personally Identifiable Information about Public School Student (Level 3 Grievance), Section 551.071 Consultation with Attorney, Section 551.072 Deliberation Regarding Real Property (Purchase, Exchange, Lease or Value), Section 551.073 Deliberation Regarding Prospective Gift/Donation, Section 551.074 Personnel Matters (Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, Dismissal, Complaint), Section 551.076 Deliberation Regarding Security Devices (Deployment, Implementation of Security Personnel or Devices), Section 551.083 Regarding Consultation With Representative of Employee Group, Section 551.084 Investigation; Exclusion of Witness From Hearing, Section 551.087 Deliberation Regarding Economic Development Negotiations
12. RECONVENE INTO OPEN SESSION
13. CONSIDER LEVEL 3 PARENT GRIEVANCE HEARD IN EXECUTIVE SESSION
14. ADJOURNMENT



BOARD OF SCHOOL TRUSTEES

**KELLER INDEPENDENT SCHOOL DISTRICT**

**Date: December 14, 2020**

**SUBJECT: PUBLIC HEARING – FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS (FIRST)**

**FUNCTION: Finance**

**FISCAL NOTE: Designed to encourage districts to better manage financial resources**

**Background Information:**

- The Financial Integrity Rating System of Texas (FIRST) provides an annual financial accountability rating for all school districts. The 2019-2020 ratings (based on 2018-2019 fiscal year data) have been released by TEA and a public meeting providing a presentation of the rating and other disclosed data is required.

**Administrative Considerations:**

- Keller ISD passed all critical indicators and received a score of 84 out of a possible 100, which was an “Above Standard” rating for 2019-2020.

**Communication Deployment:**

- Board Meeting Minutes
- Website

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Respectfully submitted,

Scott Wrehe, CPA  
Chief Financial Officer

# KELLER INDEPENDENT SCHOOL DISTRICT



## School FIRST

2020 Report for the Fiscal Year Ended June 30, 2019

Public Hearing  
December 14, 2020



# Financial Integrity Rating System of Texas (FIRST)

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The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.



# Financial Integrity Rating System of Texas (FIRST)

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The state's school financial accountability rating system ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices.



# Financial Integrity Rating System of Texas (FIRST)

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Based on 2018-2019 Data

Critical Indicators 1, 3, 4, and 2.A (Yes=Pass /  
No=Fail Format)

2019-2020 Report is also available online at:

<https://tealprod.tea.state.tx.us/First/forms/Main.aspx>

(Go to District #220907 on page 18)



# School First Indicators 2019-2020 Rating

All critical indicators must be passed to receive a rating higher than Substandard Achievement.

- A=Superior 90-100 points
- B=Above Standard 80-89 points
- C=Meets Standard 60-79 points
- F=Substandard Achievement 0-59 points



1. Was the complete annual financial report (AFR) and data submitted to 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?

Was the annual financial report filed on time?

Yes = Pass

KISD AFR received by TEA on 11/22/2019; due by 12/28/2019.

(2018-2019 Rating: Pass)



**2A. 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.)**

An unmodified opinion means there were no indications of financial mismanagement, material errors or poor controls. A district's goal, therefore, is to receive an unmodified or "clean" opinion on its annual financial report.

**Yes = Pass**

**KISD received a "Clean Audit" designation.**

**(2018-2019 Rating: Pass)**



**2B. 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?**

A **material weakness** is a deficiency, or combination of deficiencies, in internal controls, such that there is a reasonable possibility that a **material** misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

**Yes = Pass**

**KISD had no material weaknesses reported in the AFR.**

**(2018-2019 Rating: Pass)**



### **3. Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?**

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Did the district make all the required debt service payments on time?

**Yes = Pass**

**KISD made all required debt service payments on time.**

**(2018-2019 Rating: Pass)**



**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?**

Did the district make all the required payroll liability payments on time?

**Yes = Pass**

**KISD made all required payroll liability payments on time.**

**(2018-2019 Rating: Pass)**



**5. This indicator is not being scored.**



**6. 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)?**

<b>Number of Days</b>	<b>Possible Points</b>
>=90	10
75-89	8
60-74	6
45-59	4
30-44	2
<30	0

KISD had 59.9 days of cash on hand and current investments in the general fund to cover operating expenditures, so we received 4 points.

(2018-2019 Rating: 0 points)



## 7. Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?

Current Ratio	Possible Points
$\geq 3.00$	10
2.50-2.99	8
2.00-2.49	6
1.50-1.99	4
1.00-1.49	2
$< 1.00$	0

KISD's current assets to current liabilities ratio was 2.28, so we received 6 points.

(2018-2019 Rating: 4 points)



## 8. Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?

LT Liabilities/ Total Assets	Possible Points
$\leq 0.60$	10
0.60-0.70	8
0.70-0.80	6
0.80-0.90	4
0.90-1.00	2
$> 1.00$	0

KISD's ratio of long-term liabilities to total assets was 0.84, so we received 4 points.

(2018-2019 Rating: 4 points)



## 9. Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)?

Excess Revenues Over Expenditures	Possible Points
$\geq 0\%$	10
$< 0\%$	0

KISD's general fund revenues exceeded its expenditures by 4.0%, so we received 10 points.

(2018-2019 Rating: 10 points)



## 10. Was the debt service coverage ratio sufficient to meet the required debt service?

Debt Service Coverage Ratio	Possible Points
$\geq 1.20$	10
1.15-1.19	8
1.10-1.14	6
1.05-1.09	4
1.00-1.04	2
$< 1.00$	0

KISD's debt service ratio was 1.69, so we received 10 points.

(2018-2019 Rating: 10 points)



## 11. Was the school district's administrative cost ratio equal to or less than the threshold ratio?

TEA and state law set a cap on the percentage of budget that Texas school districts can spend on administration.

### District with ADA $\geq 10,000$

Administrative Cost Ratio	Possible Points
$\leq 8.55\%$	10
8.56%-11.05%	8
11.06%-13.55%	6
13.56%-16.05%	4
16.06%-18.55%	2
$> 18.55\%$	0

KISD's administrative cost ratio was 5.42%, so we received 10 points.

(2018-2019 Rating: 10 points)



**12. 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 school district enrollment did not decrease, the school district will automatically pass this indicator.)**

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KISD's students to staff ratio over 3 years increased by 5.85% and enrollment did not decrease, so we received 10 points.

(2018-2019 Rating: 10 points)



### 13. 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?

This indicator measures the quality of data reported to PEIMS and in our annual financial report to make certain that the data reported in each case is the same.

Acceptable Level of Variance	Possible Points
<3%	10
>=3%	0

KISD's aggregate variance was 0.00%, so we received 10 points.

(2018-2019 Rating: 10 points)



**14. 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?**

Material noncompliance is a failure to follow compliance requirements, or a violation of prohibitions included in the applicable compliance requirements, that results in noncompliance that is quantitatively or qualitatively material to the affected government program.

**KISD's audit report was free of material noncompliance, so we received 10 points.**

**(2018-2019 Rating: 0 points)**



**15. Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?**

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KISD did not receive an adjusted repayment schedule, so we received 10 points.

(2018-2019 Rating: 10 points)



# KISD FIRST Results

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We received 84 out of 100 points and  
answered YES to all Critical  
Indicators

**Rating: B=Above Standard**

(2018-2019 Rating: 68 points)



# Other Requirements

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The following required disclosures are available for review:

- The Superintendent's Employment Contract, effective on the date of this hearing, is published on the district's website.



# Reimbursements Received by the Superintendent and Board Members

<b>FIRST Disclosures-Reimbursements Received by the Superintendent and Board Members</b>								
For the Twelve-Month Period Ended June 30, 2019								
<u>Description of Reimbursements</u>	Superintendent <b>Rick Westfall</b>	Board Member <b>Karina Davis</b>	Board Member <b>Beverly Dixon</b>	Board Member <b>Ruthie Keyes</b>	Board Member <b>Cindy Lotton</b>	Board Member <b>Chris Roof</b>	Board Member <b>Brad Schofield</b>	Board Member <b>Jim Stitt</b>
Meals	\$505.00	\$0.00	\$213.00	\$146.00	\$50.00	\$63.00	\$63.00	\$63.00
Lodging	\$3,921.00	\$0.00	\$1,021.00	\$1,304.00	\$588.00	\$814.00	\$814.00	\$814.00
Transportation	\$2,538.00	\$0.00	\$112.00	\$566.00	\$223.00	\$0.00	\$223.00	\$223.00
Motor Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,750.00	\$375.00	\$859.00	\$1,006.00	\$829.00	\$770.00	\$930.00	\$508.00
<b>Total</b>	<b>\$8,714.00</b>	<b>\$375.00</b>	<b>\$2,205.00</b>	<b>\$3,022.00</b>	<b>\$1,690.00</b>	<b>\$1,647.00</b>	<b>\$2,030.00</b>	<b>\$1,608.00</b>
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.								



# Other Requirements

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Additional reporting requirements not applicable to KISD:

- Disclosure of all outside compensation and/or fees received by the Superintendent for professional consulting and/or other personal services for fiscal year 2018-2019. (None)
- Disclosure of any gifts received by Executive Officer(s) and Board Members (and first-degree relatives, if any) in fiscal year 2018-2019. (None)
- Disclosure of all business transactions between the school district and Board Members for fiscal year 2018-2019. (None)



# School FIRST

## Financial Integrity Rating System of Texas

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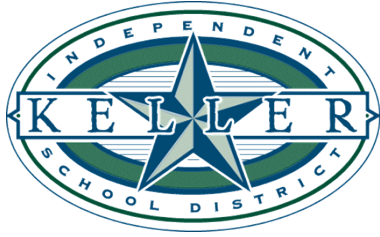
Questions and Comments:

Please contact

Scott Wrehe, CFO

[scott.wrehe@kellerisd.net](mailto:scott.wrehe@kellerisd.net)





BOARD OF SCHOOL TRUSTEES

**KELLER INDEPENDENT SCHOOL DISTRICT**

**Date: December 14, 2020**

**SUBJECT:            APPROVAL OF BUDGET AMENDMENTS**

**FUNCTION:           Finance**

**FISCAL NOTE:      General Funds**

**Background Information:**

- **TEA requires that the budget reflect the financial activities of the District.**

**Administrative Considerations:**

- The December budget amendments reflect adjustments to the adopted 2020-21 budget as campuses and departments evaluate changing needs for the school year.

**Communication Deployment:**

- Board Meeting Minutes
- Team Drive
- Keller ISD Website

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**The administration recommends approval of the budget amendments as presented.**

Respectfully submitted,

Kristin Williams,  
Director of Finance

KELLER INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET AMENDMENT  
DECEMBER 14, 2020

FN	Account Description	Original Budget Adopted 6/22/2020	Amended Budget 11/16/2020	Campus & Department Reclassifications	Additions/ (Deletions)	Amended Budget 12/14/2020
	<b><u>REVENUES</u></b>					
00	Local	226,434,035	226,434,035			226,434,035
00	State	100,727,226	113,151,673			113,151,673
00	Federal	6,315,558	6,315,558			6,315,558
00	Other Resources	-	0			0
	<b>TOTAL REVENUES</b>	<b>333,476,819</b>	<b>345,901,266</b>	<b>-</b>	<b>-</b>	<b>345,901,266</b>
	<b><u>EXPENDITURES</u></b>					
00	Other Uses	-	-			-
11	Instruction	208,219,047	217,984,232	(43,665)		217,940,567
12	Instructional Resources	4,107,638	4,217,518			4,217,518
13	Instructional Staff Development	6,452,568	6,758,312	31,966		6,790,278
21	Instructional Leadership	5,232,937	5,440,418	6,550		5,446,968
23	School Leadership	20,465,414	21,382,897	16,199		21,399,096
31	Guidance/Counseling	15,376,174	15,901,749	(19,293)		15,882,456
32	Social Work Services	223,755	191,933			191,933
33	Health Services	3,895,759	4,066,933			4,066,933
34	Student (Pupil) Transportation	10,666,927	10,666,927			10,666,927
35	Food Services	3,000	3,000			3,000
36	Cocurricular/Extracurricular	10,184,816	11,393,371			11,393,371
41	General Administration	8,360,603	8,859,286	(20,000)		8,839,286
51	Plant Maintenance	28,572,107	30,498,789			30,498,789
52	Security/Monitoring Services	3,010,685	3,171,208	(207)		3,171,001
53	Data Processing Services	4,974,443	4,987,135	28,450		5,015,585
61	Community Services	2,067,217	2,115,633			2,115,633
81	Facilities/Construction	34,000	29,914			29,914
95	JJAEP	20,820	20,820			20,820
99	Intergovernmental Charges	1,471,319	1,471,319			1,471,319
	<b>TOTAL EXPENDITURES</b>	<b>333,339,230</b>	<b>349,161,394</b>	<b>-</b>	<b>-</b>	<b>349,161,394</b>
	<b>EXCESS REVENUE OR (EXPENDITURES)</b>	<b>137,589</b>	<b>(3,260,128)</b>	<b>-</b>	<b>-</b>	<b>(3,260,128)</b>

Note: Of this amount, \$1.64 million was added to the general fund balance in the prior year to fund rollover encumbrances

**Campus & Department Reclassifications**

See attached schedule for detail

**Additions/Deletions**

See attached schedule for detail

**Budget Amendments for Board Approval**

**12/14/2020**

**GENERAL FUND**

<u>Date of Request</u>	<u>Campus/Department</u>	<u>Administrator Requesting</u>	<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Reason</u>
11/11/2020	VRMS	Michael Crow	11-639600	23-639600	\$3,000.00	For computer monitors for campus leadership
11/11/2020	Social Studies	Suzanne McGahey	13-641100	11-639600	\$1,942.46	For student instructional technology
			13-639600	11-639600	\$8.75	For student instructional technology
			13-639500	11-639600	\$303.35	For student instructional technology
			13-614900	11-639600	\$22.48	For student instructional technology
			13-614600	11-639600	\$107.00	For student instructional technology
			13-614300	11-639600	\$14.98	For student instructional technology
			13-614100	11-639600	\$38.79	For student instructional technology
			13-611800	11-639600	\$2,701.29	For student instructional technology
11/11/2020	Student Services	Dustin Blank	11-611200	21-639600	\$15,000.00	To replace outdated technology equipment in the Student Services department
11/12/2020	TSMS	Justin Barrett	13-641100	11-639500	\$7,000.00	For student instructional supplies
			13-642900	11-639500	\$6,000.00	For student instructional supplies
11/16/2020	Technology	Joe Griffin	11-612900	13-612900	\$29,000.00	For Genius Team payroll expenses
			11-612900	13-614100	\$1,000.00	For Genius Team payroll expenses
			11-612900	13-614300	\$1,000.00	For Genius Team payroll expenses
			11-612900	13-614600	\$500.00	For Genius Team payroll expenses
			11-612900	13-614900	\$500.00	For Genius Team payroll expenses
			41-612200	53-629900	\$20,000.00	For contract services
11/18/2020	SVES	Kristen Eriksen	13-641100	52-639500	\$500.00	For crisis bag supplies
			13-641100	23-639500	\$450.00	For new safe for front office
12/1/2020	Assoc. Supt. Of District Operations	Cecil McDaniel	21-639600	53-663900	\$8,450.08	To add a microphone docking station in the Board room.
12/1/2020	SVES	Kristen Eriksen	11-611200	23-612800	\$561.54	For extra duty pay for summer Guard training
			11-611200	23-614100	\$7.87	For extra duty pay for summer Guard training
			11-611200	23-614300	\$3.15	For extra duty pay for summer Guard training
			11-611200	23-614600	\$4.21	For extra duty pay for summer Guard training

<u>Date of Request</u>	<u>Campus/Department</u>	<u>Administrator Requesting</u>	<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Reason</u>
12/1/2020	TCHS	Michelle Somerhalder	11-639500	23-612200	\$4,000.00	For sub pay due to unexpected office vacancies
			11-639500	23-649800	\$6,000.00	For employee recognition luncheon
12/2/2020	PVES	Erin Appling	13-649800	23-649800	\$945.00	For employee recognition luncheon
12/2/2020	VRMS	Michael Crow	52-639500	31-633400	\$706.82	For testing materials
12/3/2020	HMS	Kathleen Eckert	11-611800	23-612800	\$1,197.63	For extra duty pay worked outside of contract for summer surveys and registrations.
			11-611800	23-614100	\$14.26	For extra duty pay worked outside of contract for summer surveys and registrations.
			11-611800	23-614300	\$6.71	For extra duty pay worked outside of contract for summer surveys and registrations.
			11-611800	23-614600	\$8.98	For extra duty pay worked outside of contract for summer surveys and registrations.
12/4/2020	Language Acquisition	Mara Bentancourt	31-633400	13-611800	\$20,000.00	For extra duty pay for curriculum writing for bilingual/ESL students