

# Birdville Independent School District

2010 Schools FIRST Rating

Public Hearing

September 23, 2010 – 7:00 p.m.



# What is FIRST?

- ◆ Financial Integrity Rating System of Texas
- ◆ Created by Texas Education Agency in response to Senate Bill 875 of the 76<sup>th</sup> Texas Legislature in 1999 to measure the performance of school districts' financial resources
- ◆ Rating system includes 22 indicators
- ◆ Rating calculations are based on data from the 2008-2009 fiscal year



# Determination of Rating

- ◆ Ratings are determined by the number of points earned on the 22 indicators:
  - Superior Achievement
    - ◆ 72-80 points and “YES” answer on indicator 7
  - Above Standard Achievement
    - ◆ 64-71 points or  $\geq 72$  points and “NO” answer on indicator 7
  - Standard Achievement
    - ◆ 56-63 points
  - Substandard Achievement
    - ◆  $< 56$  points or “NO” answer on one default indicator



# Birdville ISD

## Superior Achievement

- BISD received a perfect score of 80.
- BISD has received a Superior Rating since the inception of the rating system 8 years ago.



# Indicators

1. Was the total fund balance less reserved fund balance greater than zero in the general fund?

YES – 2008-2009 General Fund Balance \$47,196,383

2. Was the total unrestricted net asset balance in the governmental activities column in the statement of net assets greater than zero?

YES – 2008-2009 Unrestricted net asset balance  
\$19,026,883



# Indicators (continued)

3. Were there no disclosures in the annual financial report and/or other sources of information concerning default on bonded indebtedness obligations?

YES – The district has not defaulted on bonded indebtedness.

4. Was the annual financial report filed within one month after the November 27 deadline?

YES – The 2008-2009 annual financial report was filed with TEA on November 24, 2009. The due date was December 28, 2009.



# Indicators (continued)

5. Was there an unqualified opinion in the annual financial report?

YES – The district received an unqualified opinion on the 2008-2009 annual financial report. This is the highest rating a district can receive.

6. Did the annual financial report not disclose any instances of material weakness in internal controls?

YES – The District's 2008-2009 annual financial report did not disclose an instance of material weakness in internal controls.



# Indicators (continued)

7. Did the district's academic rating exceed academically unacceptable?

YES – The district's academic rating for 2008-2009 exceeded academically unacceptable.

8. Was the three-year average percent of total tax collections (including delinquent) greater than 98 percent?

YES – The District's three-year average percent of total tax collections (including delinquents) was 100.1 percent.





# Indicators (continued)

9. Did the comparison of PEIMS data to like information in the annual financial report result in an aggregate variance of less than 3 percent of expenditures per fund type?

YES – The district had zero aggregate variance in PEIMS data versus the annual financial report.

10. Were debt related expenditures (net of IFA and/or EDA allotment) less than \$350 per student?

YES – The district was exempted from this indicator since property taxes collected per penny of tax effort is greater than \$200,000 per student.



# Indicators (continued)

11. Was there no disclosure in the annual audit report of material noncompliance?

YES – There was no disclosure in the 2008-2009 annual audit report of material noncompliance .

12. Did the district have full accreditation status in relation to financial management practices?

YES – The district had full accreditation status in relation to financial management practices.



# Indicators (continued)

13. Was the aggregate of budgeted expenditures and other uses less than the aggregate of total revenues, other resources and fund balance in the general fund?

YES – For 2008-2009, the aggregate of budgeted expenditures and other uses was less the aggregate of total revenues, other resources and fund balance.



# Indicators (continued)

14. If the district's aggregate fund balance in the general fund and capital projects fund was less than zero, were construction projects adequately financed?

YES – The district's 2008-2009 aggregate fund balance in the general fund and capital projects fund was greater than zero.



# Indicators (continued)

15. Was the ratio of cash and investments to deferred revenues in the general fund greater than or equal to 1:1?

YES – The ratio of cash and investments to deferred revenues in the general fund for 2008-2009 was greater than 1:1.

16. Was the administrative cost ratio less than the threshold ratio?

YES – The administrative cost ratio for 2008-2009 was 6.44 percent. The maximum percentage for district's with greater than 10,000 ADA was 11.05 percent.



# Indicators (continued)

17. Was the ratio of students to teachers within the range according to district size?

YES – The ratio of students to teachers for 2008-2009 was 15.5437. The range was 13.5 to 22.

18. Was the ratio of students to total staff within the range according to district size?

YES – The ratio of students to total staff for 2008-2009 was 8.1029. The range was 7 to 14.



# Indicators (continued)

19. Was the total fund balance in the general fund more than 50 percent and less than 150 percent of optimum according to the fund balance and cash flow calculation worksheet in the annual financial report?

YES – The total fund balance for 2008-2009 in the general fund was 83.9209 percent of optimum fund balance.

20. Was the decrease in undesignated unreserved fund balance less than 20 percent over the two fiscal years?

YES – The undesignated unreserved fund balance decreased approximately one percent over the last two fiscal years.



# Indicators (continued)

21. Was the aggregate total of cash and investments in the general fund more than zero?

YES – Cash and Investments at the end of 2008-2009 were \$47,597,356.

22. Were investment earnings in all funds (excluding debt service fund and capital projects fund) more than \$20 per student?

YES – Investment earnings for 2008-2009 were \$51.37 per student.





# Five Additional Disclosures

1. Superintendent's Employment Contract in place during the public hearing
2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2009
3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services for Fiscal Year 2009



# Five Additional Disclosures

4. Gifts Received by the Executive Officer and Board Members (and First Degree Relatives, if any) in Fiscal Year 2009
5. Business Transactions Between School District and Board Members for Fiscal Year 2009



# Disclosure No. 1

## Superintendent's Employment Contract

The superintendent's current contract is posted on the Birdville ISD website



# Disclosure No. 2

## Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2009 (including amounts paid on-behalf of the Superintendent and Board members)

All reimbursements received by the Superintendent and the Board Members for the period ending June 30, 2009 are listed by category on the following worksheet.



# Disclosure No. 2 (continued)

For the Period Ending June 30, 2009	Stephen Waddell	Dolores Webb	Wanda Strong	Sherry Dunn	David Pokluda	Ralph Kunkel	Joe Tolbert	Richard Davis	Brad Greene	Cary Hancock
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	334.36	167.80	44.75	15.07	0.00	157.63	199.79	142.55	0.00	0.00
Lodging	3,282.79	998.94	0.00	0.00	0.00	667.23	573.57	1,381.44	0.00	0.00
Transportation	4,488.90	728.93	63.81	0.00	0.00	645.60	416.20	739.48	0.00	0.00
Motor Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	1,845.74	1,170.00	475.00	360.00	0.00	1,170.00	1,170.00	970.00	255.00	475.00
<b>Total</b>	<b>9,951.79</b>	<b>3,065.67</b>	<b>583.56</b>	<b>375.07</b>	<b>0.00</b>	<b>2,640.46</b>	<b>2,359.56</b>	<b>3,233.47</b>	<b>255.00</b>	<b>475.00</b>

**Note** – The spirit of the rule is to capture all “reimbursements” for fiscal year 2009, 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.



# Disclosure No. 3

## Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services for Fiscal Year 2009

No outside compensation and/or fees for professional consulting and/or other personal services were received by the Superintendent during fiscal year 2009.



# Disclosure No. 4

Gifts Received by the Executive Officer and Board Members (and First Degree Relatives, if any) in Fiscal Year 2009 (gifts with an economic value of \$250 or more in the aggregate)

No gifts with an economic value of \$250 or more in the aggregate were received by any executive officer or board member (or first degree relatives) during fiscal year 2009.



# Disclosure No. 5

## Business Transactions Between School District and Board Members for Fiscal Year 2009

<u>Company</u>	<u>Board member</u>	<u>Amount</u>
Lift Aids	Richard Davis	\$2,658

