

**Brazosport**  
Independent School District

**2020 Annual Financial  
Management Report –  
School FIRST**

For the Year Ending August 31, 2019



**Danny Massey,  
Superintendent of Schools**

**Rebecca Kelley,  
Chief Financial Officer**

**BRAZOSPORT INDEPENDENT SCHOOL DISTRICT  
SCHOOL FIRST REPORT**

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## **Introduction**

During the 77<sup>th</sup> regular session of the Texas Legislature (2001), Senate Bill 218 was passed and signed it into law shortly thereafter. This law requires every school district to prepare an annual financial accountability report. The primary goal of School FIRST is to improve the management of school districts' financial resources. The primary objective of the rating system is to assess the quality of financial management in Texas public schools. A secondary objective is to measure and report the extent of which financial resources in Texas public schools assure the maximum allocation possible for direct instructional purposes. Other objectives reflect the implementation of a rating system that fairly and equitably evaluates the quality of financial management decisions. Ratings are based on analysis of staff and student data and on budgetary and actual financial data for the fiscal year.

Many business-related issues are covered in this report. The primary reporting tool, however, is the Financial Accountability Ratings Worksheet. Representatives of the Texas Education Agency (TEA), the Texas Business & Education Council (TBEC) and the Texas Association of School Business Officials (TASBO) developed this worksheet. It is administered by TEA and calculated on information submitted to the Agency via our PEIMS submission each year and other documentation procured by TEA. The accuracy of PEIMS data has always been critical on the student side of the submission, and this reporting requirement adds a high degree of importance to our finance submission each year.

Starting in the 2005-06 fiscal year, the financial management report issued at the School FIRST hearing must contain certain required disclosures, in accordance with Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules concerning Financial Accountability Rating System. Those disclosures are as follows: (1) a copy of the Superintendent's current employment contract, (2) a summary schedule for the fiscal year of total reimbursements received by the superintendent and each board member, (3) a summary schedule for the fiscal year of the dollar amount of compensation and/or fees received by the superintendent from another school district or any other outside entity in exchange for professional consulting and/or other personal services, (4) a summary schedule for the fiscal year of the total dollar amount by the executive officers and board members and board members of gifts that had an economic value of \$250 or more, (5) a summary schedule for the fiscal year of the dollar amount by board member for the aggregate amount of business transaction with the school district.

In 2015, the number of indicators were reduced from 20 to 7 and the State has moved to a "P" for "Passed" or "F" for "Substandard" scoring system versus the various levels of achievement. With fewer indicators the maximum points that a district can earn is 30 vs 70 in prior year.

In 2016, eight indicators were added, increasing the number from 7 to 15 and increasing the total number of possible points from 30 to 100. Also, the Rating system scale was changed to an A – F grading system from a Pass or Substandard Achievement rating.

Brazosport ISD's rating under School FIRST for the year ended August 31, 2019 was A-"Superior Achievement," with a score of 100 of 100 or 100 percent. This report briefly describes the data used to calculate the rating and what each indicator means.



**Financial Integrity Rating System of Texas**

**2019-2020 RATINGS BASED ON SCHOOL YEAR 2018-2019 DATA -  
DISTRICT STATUS DETAIL**

|   |  |
|---|--|
| <b>Name: BRAZOSPORT<br/>ISD(020905)</b> | <b>Publication Level 1: 8/6/20 9:26:37 AM</b>    |
| <b>Status: Passed</b>                   | <b>Publication Level 2: 8/6/2020 11:17:34 AM</b> |
| <b>Rating: A = Superior</b>             | <b>Last Updated: 8/6/2020 11:17:34 AM</b>        |
| <b>District Score: 100</b>              | <b>Passing Score: 60</b>                         |

| #   | Indicator Description   | Updated                  | Score |
|-----|---|--------------------------|-------|
| 1   | <b><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></b>                            | 3/30/2020<br>12:36:59 PM | Yes   |
| 2   | Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.                             |                          |       |
| 2.A | <b><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></b> | 3/30/2020<br>12:37:00 PM | Yes   |
| 2.B | <b><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.)</u></b>             | 3/30/2020<br>12:37:00 PM | Yes   |

|   |  |                          |                        |
|---|--|--------------------------|------------------------|
| 3 | <b><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 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></b> | 3/30/2020<br>12:37:01 PM | Yes                    |
| 4 | <b><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?</u></b>   | 3/30/2020<br>12:37:01 PM | Yes                    |
| 5 | This indicator is not being scored.  |                          |                        |
|   |  |                          | 1<br>Multiplier<br>Sum |
| 6 | <b><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.)</u></b>   | 3/30/2020<br>12:37:01 PM | 10                     |
| 7 | <b><u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u></b>  | 3/30/2020<br>12:37:02 PM | 10                     |
| 8 | <b><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 change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.) (See ranges below.)</u></b>   | 3/30/2020<br>12:37:02 PM | 10                     |
| 9 | <b><u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the</u></b>  | 3/30/2020<br>12:37:03 PM | 10                     |

|    |  |                          |                      |
|----|--|--------------------------|----------------------|
|    | <b><u>school district's number of days of cash on hand greater than or equal to 60 days?</u></b>   |                          |                      |
| 10 | <b><u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u></b>  | 3/30/2020<br>12:37:04 PM | 10                   |
| 11 | <b><u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u></b>   | 3/30/2020<br>12:37:05 PM | 10                   |
| 12 | <b><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></b> | 3/30/2020<br>12:37:05 PM | 10                   |
| 13 | <b><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?</u></b>                          | 3/30/2020<br>12:37:07 PM | 10                   |
| 14 | <b><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></b>             | 3/30/2020<br>12:37:07 PM | 10                   |
| 15 | <b><u>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?</u></b>  | 3/30/2020<br>12:37:08 PM | 10                   |
|    |  |                          | <b>100<br/>Score</b> |

### DETERMINATION OF RATING

|           |   |               |
|-----------|---|---------------|
| <b>A.</b> | <b>Did the district answer 'No' to Indicators 1, 3, 4, 5, or 2.A? If so, the school district's rating is F for Substandard Achievement regardless of points earned.</b> |               |
| <b>B.</b> | <b>Determine the rating by the applicable number of points. (Indicators 6-15)</b>   |               |
|           | <b>A = Superior</b>   | <b>90-100</b> |
|           | <b>B = Above Standard</b>   | <b>80-89</b>  |
|           | <b>C = Meets Standard</b>   | <b>60-79</b>  |
|           | <b>F = Substandard Achievement</b>  | <b>&lt;60</b> |

## RATING:

### SUPERIOR ACHIEVEMENT

#### Overview of the Worksheet

**Indicator # 1 – 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?**

Brazosport ISD’s Annual Financial Report for the fiscal year ended August 31, 2019 was filed with the Texas Education Agency before the deadline date in January 2020.

**Indicator # 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.)**

The opinion expressed by Brazosport ISD’s independent auditor on the August 31, 2019 Annual Financial Report was unmodified which means it is a clean audit. A “modification” on our financial report would have meant that corrections were needed in reporting of financial controls.

**Indicator # 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? (The AICPA defines material weakness.)**

Brazosport ISD’s external auditors reported no weaknesses in internal controls.

**Indicator # 3 – 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 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.)**

*This indicator seeks to make certain that the District has paid its bills/obligations on debt obligations issued to pay for school construction and the like.*

Brazosport ISD has had no instances of default on bonded indebtedness obligations.



**Indicator # 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?**

*This indicator simply asks, “Did the District meet the various timelines for payments to various governmental agencies?”*

Brazosport ISD made timely payments to all listed governmental agencies.

**Indicator # 5 – Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district’s change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)**

*This indicator simply asks, “Did the District’s total unrestricted assets exceed the total amount of liabilities.*

This indicator is not being scored.

**Indicator # 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)? (See ranges below.)**

To receive the maximum of 10 points, districts must have enough cash and equivalents to cover at least 90 days of expenditures. Brazosport ISD had enough to cover 187 days.

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

To receive the maximum of 10 points, districts current assets must be 3 times greater than current liabilities. Brazosport ISD’s ratio of current assets to current liabilities was 3.7701 earning 10 points for this indicator.

**Indicator # 8 – 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 change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.)**

To receive the maximum of 10 points, districts’ ratio of long term liabilities to total assets must be no greater than .60. Brazosport ISD’s ratio of long-term liabilities to total assets was .5254 earning 10 points for this indicator.

**Indicator # 9 – Did the school district’s general fund revenues equal or 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?**

Revenues exceeded expenditures for the year and the District met the acceptable days of cash on hand earning 10 points.

**Indicator # 10 – Was the debt service coverage ratio sufficient to meet the required debt service?**

This indicator looks at the following financial components to ensure the combination of revenues and fund balance are adequate to cover bond payments. The District’s debt service ratio was 1.9998 meeting the 1.20 required to earn 10 points for this indicator.

**Indicator # 11 – Was the school district’s administrative cost ratio equal to or less than the threshold ratio?**

TEA and state law sets a cap on the percentage of their budget that Texas school districts can spend on administration based on district size. For districts in Brazosport ISD size category, the administrative cost ratio should fall below 8.55 percent. Brazosport’s ratio for the year was 7.58 percent, well below the state cap. Brazosport ISD earned 10 out of 10 points on this indicator.

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

Enrollment decreased from 12,457 in 2017 to 12,417 in 2019. Total number of staff grew from 1,668 to 1,760 over the same period. District received 10 points.

**Indicator # 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 TEA through the Public Education Information Management System (PEIMS) and in the Annual Financial Report to make certain that the data reported in each case “matches up”. If the difference in numbers reported in any fund type is more than 3 percent, the district “fails” this measure.

Brazosport ISD’s data quality measure was 0%, which fell well below the allowable 3% variation.

**Indicator # 14 – Did the external independent auditor report that 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 weakness.)**

Brazosport ISD's external auditors reported no material noncompliance.

**Indicator # 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?**

Brazosport ISD did not have a repayment schedule to TEA, therefore nothing to adjust and not applicable for the year.

**Financial Integrity Rating System of Texas**

**OVERALL STATISTICS**

**2018-2019 STATUS COUNTS**

| <b>Status</b> | <b>Count</b> | <b>% Total</b>  | <b>Enrollment</b> | <b>% Total Enrollment</b> |
|---------------|--------------|-----------------|-------------------|---------------------------|
| <b>Passed</b> | <b>1,011</b> | <b>99.12 %</b>  | <b>5,044,485</b>  | <b>99.02 %</b>            |
| <b>Failed</b> | <b>9</b>     | <b>0.88 %</b>   | <b>49,684</b>     | <b>0.98 %</b>             |
| <b>Total</b>  | <b>1,020</b> | <b>100.00 %</b> | <b>5,094,169</b>  | <b>100.00 %</b>           |

**2018-2019 RATING COUNTS**

| <b>Ratings</b>                     | <b>Count</b> | <b>% Total</b>  | <b>Enrollment</b> | <b>% Total Enrollment</b> |
|------------------------------------|--------------|-----------------|-------------------|---------------------------|
| <b>A = Superior</b>                | <b>898</b>   | <b>88.04 %</b>  | <b>4,811,053</b>  | <b>94.44 %</b>            |
| <b>B = Above Standard</b>          | <b>81</b>    | <b>7.94 %</b>   | <b>180,967</b>    | <b>3.55 %</b>             |
| <b>C = Meets Standard</b>          | <b>32</b>    | <b>3.14 %</b>   | <b>52,465</b>     | <b>1.03 %</b>             |
| <b>F = Substandard Achievement</b> | <b>9</b>     | <b>0.88 %</b>   | <b>49,684</b>     | <b>0.98 %</b>             |
| <b>Total</b>                       | <b>1,020</b> | <b>100.00 %</b> | <b>5,094,169</b>  | <b>100.00 %</b>           |

**2018-2019 ALL RESULTS BY INDICATOR**

| <b>Indicator</b> | <b>Result</b> | <b>Count</b> | <b>% of Districts</b> | <b>Enrollment</b> | <b>% Total Enrollment</b> |
|------------------|---------------|--------------|-----------------------|-------------------|---------------------------|
| <b>1</b>         | <b>Yes</b>    | <b>1,019</b> | <b>99.90 %</b>        | <b>5,093,791</b>  | <b>99.99 %</b>            |
|                  | <b>No</b>     | <b>1</b>     | <b>0.10 %</b>         | <b>378</b>        | <b>0.01 %</b>             |
| <b>2.A</b>       | <b>Yes</b>    | <b>1,018</b> | <b>99.80 %</b>        | <b>5,093,147</b>  | <b>99.98 %</b>            |
|                  | <b>No</b>     | <b>2</b>     | <b>0.20 %</b>         | <b>1,022</b>      | <b>0.02 %</b>             |
| <b>2.B</b>       | <b>Yes</b>    | <b>974</b>   | <b>95.49 %</b>        | <b>4,776,730</b>  | <b>93.77 %</b>            |
|                  | <b>No</b>     | <b>46</b>    | <b>4.51 %</b>         | <b>317,439</b>    | <b>6.23 %</b>             |
| <b>3</b>         | <b>Yes</b>    | <b>1,018</b> | <b>99.80 %</b>        | <b>5,092,670</b>  | <b>99.97 %</b>            |

|          |            |              |                |                  |                |
|----------|------------|--------------|----------------|------------------|----------------|
|          | <b>No</b>  | <b>2</b>     | <b>0.20 %</b>  | <b>1,499</b>     | <b>0.03 %</b>  |
| <b>4</b> | <b>Yes</b> | <b>1,014</b> | <b>99.41 %</b> | <b>5,048,187</b> | <b>99.10 %</b> |
|          | <b>No</b>  | <b>6</b>     | <b>0.59 %</b>  | <b>45,982</b>    | <b>0.90 %</b>  |
| <b>5</b> |            |              |                |                  |                |
| <b>6</b> | <b>10</b>  | <b>896</b>   | <b>87.84 %</b> | <b>4,629,662</b> | <b>90.88 %</b> |
|          | <b>8</b>   | <b>40</b>    | <b>3.92 %</b>  | <b>155,168</b>   | <b>3.05 %</b>  |
|          | <b>6</b>   | <b>27</b>    | <b>2.65 %</b>  | <b>117,987</b>   | <b>2.32 %</b>  |
|          | <b>4</b>   | <b>24</b>    | <b>2.35 %</b>  | <b>131,722</b>   | <b>2.59 %</b>  |
|          | <b>2</b>   | <b>17</b>    | <b>1.67 %</b>  | <b>37,743</b>    | <b>0.74 %</b>  |
|          | <b>0</b>   | <b>16</b>    | <b>1.57 %</b>  | <b>21,887</b>    | <b>0.43 %</b>  |
| <b>7</b> | <b>10</b>  | <b>834</b>   | <b>81.76 %</b> | <b>3,783,798</b> | <b>74.28 %</b> |
|          | <b>8</b>   | <b>93</b>    | <b>9.12 %</b>  | <b>687,119</b>   | <b>13.49 %</b> |
|          | <b>6</b>   | <b>54</b>    | <b>5.29 %</b>  | <b>479,989</b>   | <b>9.42 %</b>  |
|          | <b>4</b>   | <b>17</b>    | <b>1.67 %</b>  | <b>99,650</b>    | <b>1.96 %</b>  |
|          | <b>2</b>   | <b>14</b>    | <b>1.37 %</b>  | <b>34,548</b>    | <b>0.68 %</b>  |
|          | <b>0</b>   | <b>8</b>     | <b>0.78 %</b>  | <b>9,065</b>     | <b>0.18 %</b>  |
| <b>8</b> | <b>10</b>  | <b>832</b>   | <b>81.57 %</b> | <b>3,214,684</b> | <b>63.11 %</b> |
|          | <b>8</b>   | <b>95</b>    | <b>9.31 %</b>  | <b>816,911</b>   | <b>16.04 %</b> |
|          | <b>6</b>   | <b>63</b>    | <b>6.18 %</b>  | <b>719,329</b>   | <b>14.12 %</b> |
|          | <b>4</b>   | <b>22</b>    | <b>2.16 %</b>  | <b>305,865</b>   | <b>6.00 %</b>  |
|          | <b>2</b>   | <b>5</b>     | <b>0.49 %</b>  | <b>24,348</b>    | <b>0.48 %</b>  |
|          | <b>0</b>   | <b>3</b>     | <b>0.29 %</b>  | <b>13,032</b>    | <b>0.26 %</b>  |
| <b>9</b> | <b>10</b>  | <b>997</b>   | <b>97.75 %</b> | <b>5,047,714</b> | <b>99.09 %</b> |

|           |           |              |                 |                  |                 |
|-----------|-----------|--------------|-----------------|------------------|-----------------|
|           | <b>0</b>  | <b>23</b>    | <b>2.25 %</b>   | <b>46,455</b>    | <b>0.91 %</b>   |
| <b>10</b> | <b>10</b> | <b>923</b>   | <b>90.49 %</b>  | <b>4,894,467</b> | <b>96.08 %</b>  |
|           | <b>8</b>  | <b>6</b>     | <b>0.59 %</b>   | <b>10,957</b>    | <b>0.22 %</b>   |
|           | <b>6</b>  | <b>5</b>     | <b>0.49 %</b>   | <b>22,545</b>    | <b>0.44 %</b>   |
|           | <b>4</b>  | <b>15</b>    | <b>1.47 %</b>   | <b>45,621</b>    | <b>0.90 %</b>   |
|           | <b>2</b>  | <b>7</b>     | <b>0.69 %</b>   | <b>39,537</b>    | <b>0.78 %</b>   |
|           | <b>0</b>  | <b>64</b>    | <b>6.27 %</b>   | <b>81,042</b>    | <b>1.59 %</b>   |
| <b>11</b> | <b>10</b> | <b>774</b>   | <b>75.88 %</b>  | <b>4,380,103</b> | <b>85.98 %</b>  |
|           | <b>8</b>  | <b>154</b>   | <b>15.10 %</b>  | <b>530,846</b>   | <b>10.42 %</b>  |
|           | <b>6</b>  | <b>62</b>    | <b>6.08 %</b>   | <b>165,916</b>   | <b>3.26 %</b>   |
|           | <b>4</b>  | <b>19</b>    | <b>1.86 %</b>   | <b>14,147</b>    | <b>0.28 %</b>   |
|           | <b>2</b>  | <b>2</b>     | <b>0.20 %</b>   | <b>890</b>       | <b>0.02 %</b>   |
|           | <b>0</b>  | <b>9</b>     | <b>0.88 %</b>   | <b>2,267</b>     | <b>0.04 %</b>   |
| <b>12</b> | <b>10</b> | <b>997</b>   | <b>97.75 %</b>  | <b>5,081,262</b> | <b>99.75 %</b>  |
|           | <b>0</b>  | <b>23</b>    | <b>2.25 %</b>   | <b>12,907</b>    | <b>0.25 %</b>   |
| <b>13</b> | <b>10</b> | <b>1,009</b> | <b>98.92 %</b>  | <b>5,084,703</b> | <b>99.81 %</b>  |
|           | <b>0</b>  | <b>11</b>    | <b>1.08 %</b>   | <b>9,466</b>     | <b>0.19 %</b>   |
| <b>14</b> | <b>10</b> | <b>982</b>   | <b>96.27 %</b>  | <b>5,053,130</b> | <b>99.19 %</b>  |
|           | <b>0</b>  | <b>38</b>    | <b>3.73 %</b>   | <b>41,039</b>    | <b>0.81 %</b>   |
| <b>15</b> | <b>10</b> | <b>1,020</b> | <b>100.00 %</b> | <b>5,094,169</b> | <b>100.00 %</b> |

### 2018-2019 ANSWERS BY INDICATOR

| <b>Indicator</b> | <b>Yes</b>   | <b>No</b> | <b>10</b> | <b>8</b> | <b>6</b> | <b>4</b> | <b>2</b> | <b>0</b> | <b>Total</b> |
|------------------|--------------|-----------|-----------|----------|----------|----------|----------|----------|--------------|
| <b>1</b>         | <b>1,019</b> | <b>1</b>  | <b>x</b>  | <b>x</b> | <b>x</b> | <b>x</b> | <b>x</b> | <b>x</b> | <b>1,020</b> |

|            |              |           |              |            |           |           |           |           |              |
|------------|--------------|-----------|--------------|------------|-----------|-----------|-----------|-----------|--------------|
| <b>2.A</b> | <b>1,018</b> | <b>2</b>  | <b>x</b>     | <b>x</b>   | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>1,020</b> |
| <b>2.B</b> | <b>974</b>   | <b>46</b> | <b>x</b>     | <b>x</b>   | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>1,020</b> |
| <b>3</b>   | <b>1,018</b> | <b>2</b>  | <b>x</b>     | <b>x</b>   | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>1,020</b> |
| <b>4</b>   | <b>1,014</b> | <b>6</b>  | <b>x</b>     | <b>x</b>   | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>1,020</b> |
| <b>5</b>   |              |           |              |            |           |           |           |           |              |
| <b>6</b>   | <b>x</b>     | <b>x</b>  | <b>896</b>   | <b>40</b>  | <b>27</b> | <b>24</b> | <b>17</b> | <b>16</b> | <b>1,020</b> |
| <b>7</b>   | <b>x</b>     | <b>x</b>  | <b>834</b>   | <b>93</b>  | <b>54</b> | <b>17</b> | <b>14</b> | <b>8</b>  | <b>1,020</b> |
| <b>8</b>   | <b>x</b>     | <b>x</b>  | <b>832</b>   | <b>95</b>  | <b>63</b> | <b>22</b> | <b>5</b>  | <b>3</b>  | <b>1,020</b> |
| <b>9</b>   | <b>x</b>     | <b>x</b>  | <b>997</b>   | <b>x</b>   | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>23</b> | <b>1,020</b> |
| <b>10</b>  | <b>x</b>     | <b>x</b>  | <b>923</b>   | <b>6</b>   | <b>5</b>  | <b>15</b> | <b>7</b>  | <b>64</b> | <b>1,020</b> |
| <b>11</b>  | <b>x</b>     | <b>x</b>  | <b>774</b>   | <b>154</b> | <b>62</b> | <b>19</b> | <b>2</b>  | <b>9</b>  | <b>1,020</b> |
| <b>12</b>  | <b>x</b>     | <b>x</b>  | <b>997</b>   | <b>x</b>   | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>23</b> | <b>1,020</b> |
| <b>13</b>  | <b>x</b>     | <b>x</b>  | <b>1,009</b> | <b>x</b>   | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>11</b> | <b>1,020</b> |
| <b>14</b>  | <b>x</b>     | <b>x</b>  | <b>982</b>   | <b>x</b>   | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>38</b> | <b>1,020</b> |
| <b>15</b>  | <b>x</b>     | <b>x</b>  | <b>1,020</b> | <b>x</b>   | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>x</b>  | <b>1,020</b> |

Reports  
Required  
By  
Texas Education  
Agency



**Superintendent and School Board Member Travel Reimbursements - Summary Report  
For the Twelve Month Period Ended August 31, 2019**

|                       | <b>Meals</b>  | <b>Lodging</b>   | <b>Transportation<br/>(airfare, taxis,<br/>mileage, parking,<br/>tolls, etc.)</b> | <b>Motor Fuel</b> | <b>Other<br/>(registration,<br/>telephone/cell<br/>internet srv, etc.)</b> | <b>Total Travel<br/>Reimbursement</b> |
|-----------------------|---------------|------------------|---|-------------------|--|---------------------------------------|
| <b>Superintendent</b> |               |                  |   |                   |  |                                       |
| Superintendent        | 522.14        | 2,588.23         | 1,429.24  | 0.00              | 3,319.10   | <b>7,858.71</b>                       |
| <b>Board Member</b>   |               |                  |   |                   |  |                                       |
| Board Member 1        | 110.12        | 1,580.55         | 400.65  | 0.00              | 555.00   |                                       |
|                       |               |                  |   |                   |  | <b>2,646.32</b>                       |
| Board Member 2        | 157.44        | 1,898.24         | 669.31  | 0.00              | 1,020.00   |                                       |
|                       |               |                  |   |                   |  | <b>3,744.99</b>                       |
| Board Member 3        | 0.00          | 785.86           | 294.19  | 0.00              | 0.00   |                                       |
|                       |               |                  |   |                   |  | <b>1,080.05</b>                       |
| Board Member 4        | 50.36         | 688.80           | 407.94  | 0.00              | 555.00   |                                       |
|                       |               |                  |   |                   |  | <b>1,702.10</b>                       |
| Board Member 5        | 0.00          | 688.80           | 325.95  | 0.00              | 555.00   |                                       |
|                       |               |                  |   |                   |  | <b>1,569.75</b>                       |
| Board Member 6        | 31.60         | 1,109.52         | 347.00  | 0.00              | 555.00   |                                       |
|                       |               |                  |   |                   |  | <b>2,043.12</b>                       |
| Board Member 7        | 64.10         | 1,112.94         | 254.16  | 0.00              | 555.00   |                                       |
|                       |               |                  |   |                   |  | <b>1,986.20</b>                       |
| <b>TOTAL</b>          | <b>935.76</b> | <b>10,452.94</b> | <b>4,128.44</b>   | <b>0.00</b>       | <b>7,114.10</b>  | <b>22,631.24</b>                      |

**Gifts Received by the Executive Officer(s) and Board Members  
(and First Degree Relatives, if any)  
For the Twelve Month Period Ended August 31, 2019**

|                       |             |
|-----------------------|-------------|
| <b>Superintendent</b> |             |
| Superintendent        | None        |
|                       |             |
| <b>Board Member</b>   |             |
| Board Member 1        | None        |
|                       |             |
| Board Member 2        | None        |
|                       |             |
| Board Member 3        | None        |
|                       |             |
| Board Member 4        | None        |
|                       |             |
| Board Member 5        | None        |
|                       |             |
| Board Member 6        | None        |
|                       |             |
| Board Member 7        | None        |
|                       |             |
| <b>TOTAL</b>          | <b>0.00</b> |

**Outside Compensation and/or Fees received by Superintendent for Professional  
Consulting and/or Other Personal Services  
For the Twelve Month Period Ended August 31, 2019**

| Name(s) of Entity(ies) | \$\$ |
|------------------------|------|
|                        |      |
| <b>Not Applicable</b>  |      |
|                        |      |
|                        |      |
|                        |      |
|                        |      |
|                        |      |
|                        |      |
|                        |      |
|                        |      |
|                        |      |
|                        |      |
|                        |      |

**Business Transactions Between School District and Board Members  
For the Twelve Month Period Ended August 31, 2019**

|                       |                |
|-----------------------|----------------|
| <b>Superintendent</b> |                |
| Superintendent        | Not Applicable |
|                       |                |
| <b>Board Member</b>   |                |
| Board Member 1        | Not Applicable |
|                       |                |
| Board Member 2        | Not Applicable |
|                       |                |
| Board Member 3        | Not Applicable |
|                       |                |
| Board Member 4        | Not Applicable |
|                       |                |
| Board Member 5        | Not Applicable |
|                       |                |
| Board Member 6        | Not Applicable |
|                       |                |
| Board Member 7        | Not Applicable |
|                       |                |
| <b>TOTAL</b>          | <b>0.00</b>    |