

# School FIRST Annual Financial Management Report

INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1005. Effective 2/3/11. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template 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 available on the district's website and will remain accessible for twelve months.

[http://www.kellerisd.net/district/leadership/Documents/SuperintendentContract\\_July2013.pdf](http://www.kellerisd.net/district/leadership/Documents/SuperintendentContract_July2013.pdf)

## Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period  
Ended August 31, 2012

<u>Description of Reimbursements</u>	Dr. Veitenheimer	Cindy Lotton	Wendy Collins	Melody Kohout				
Meals	229.50							
Lodging	1,491.23	263.78	263.78					
Transportation	1,089.36							
Motor Fuel	-							
Other	533.00			186.40				
<b>Total</b>	<b>\$3,343.09</b>	<b>\$263.78</b>	<b>\$263.78</b>	<b>\$186.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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.

**Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services**

For the Twelve-Month Period  
 Ended August 31, 2012

<u>Name(s) of Entity(ies)</u>	Amount Received
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NONE

Total	\$0.00
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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 August 31, 2012

	Board	Board	Board	Board	Board	Board	Board	
	Superintendent	Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 7
Total	0	0	0	0	0	0	0	0

**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 August 31, 2012

	Board	Board	Board	Board	Board	Board	Board
	Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 7
Amounts	0	0	0	0	0	0	0

**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.

## Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822

### General Fund - First-Quarter Expenditures By Object Code

Report **2012-2013 first-quarter** (first three months of fiscal year 2012-2013) GENERAL FUND expenditures by object code using whole numbers.

<b>Payroll-</b>	Expenditures for payroll costs	object codes 6110-6149	<u>\$40,816,361</u>
<b>Contract Costs-</b>	Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	<u>\$4,595,275</u>
<b>Supplies and Materials-</b>	Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	object code series 6300	<u>\$2,253,294</u>
<b>Other Operating-</b>	Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	<u>\$2,178,690</u>
<b>Debt Service-</b>	Expenditures for debt service	object code series 6500	<u>\$0</u>
<b>Capital Outlay-</b>	Expenditures for land, buildings, and equipment	object code series 6600	<u>\$655,159</u>

### Additional Financial Solvency Questions

1) Districts with a September 1- August 31 fiscal year:

Within the last two years, did the school district	Yes	No
1) draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and	_____	X
2) 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		
1) draw funds from a short-term financing note (term less than 12 months) between the months of July and October, inclusive, and	N/A	N/A
2) 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?	N/A	N/A

2) Has the school district declared financial exigency within the past two years? X

3) Provide comments or explanations for student-to-staff ratios significantly (more than 15%) below the norm, rapid depletion of General Fund balances, or any significant discrepancies between actual budget figures and projected revenues and expenditures, or any other information that may be helpful in evaluating the school district's financial solvency.

85% of Mean Enroll-to-

<u>Mean Enroll-to-Teacher Ratio</u>	<u>Teacher Ratio</u>	<u>School District Size</u>
8.30	7.05	Under 100
9.54	8.11	100 to 249
10.80	9.18	250 to 499
11.54	9.81	500 to 999
12.65	10.75	1,000 to 1,599
13.65	11.60	1,600 to 2,999
14.43	12.26	3,000 to 4,999
14.97	12.73	5,000 to 9,999
15.12	12.86	10,000 to 24,999
15.27	12.98	25,000 to 49,999
15.44	13.12	50,000 and Over

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4) How many superintendents has your school district had in the last five years? 2

5) How many business managers has your school district had in the last five years? 2

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### Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period  
Ended August 31, 2011

<u>Description of Reimbursements</u>	Dr. Veitenheimer	Cindy Lotton	Kevin Stevenson	Lara Lee Hogg	Craig Allen	Wendy Collins	Melody Kohout	Jim Stitt
Meals	170.27	30.00	40.00		30.00	30.00	58.00	108.00
Lodging	885.39	319.68		259.42	319.68	319.68	319.68	
Transportation	208.08							305.50
Motor Fuel	67.50							
Other	545.44	585.00	315.00		295.00	295.00	370.12	315.00
Total	\$1,876.68	\$934.68	\$355.00	\$259.42	\$644.68	\$644.68	\$747.80	\$728.50

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:  
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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 August 31, 2011

Name(s) of Entity(ies) Amount Received

NONE

Total \$0.00

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 August 31, 2011

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Total	0	0	0	0	0	0	0	0

**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 August 31, 2011

Amounts	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
	0	0	0	0	0	0	0

**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.

**Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822**

General Fund - First-Quarter Expenditures By Object Code

Report **2011-2012 first-quarter (first three months)** of fiscal year 2011-2012) GENERAL FUND expenditures by object code using whole numbers.

<b>Payroll-</b> Expenditures for payroll costs	object codes 6110-6149	<u>\$37,211,019</u>
<b>Contract Costs-</b> Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	<u>\$3,330,638</u>
<b>Supplies and Materials-</b> Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	object code series 6300	<u>\$2,507,456</u>
<b>Other Operating-</b> Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	<u>\$1,983,336</u>
<b>Debt Service-</b> Expenditures for debt service	object code series 6500	<u>\$0</u>
<b>Capital Outlay-</b> Expenditures for land, buildings, and equipment	object code series 6600	<u>\$19,138</u>

Additional Financial Solvency Questions

1) Districts with a September 1- August 31 fiscal year:

Within the last two years, did the school district	Yes	No
1) draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and	_____	X
2) 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		
1) draw funds from a short-term financing note (term less than 12 months) between the months of July and October, inclusive, and	N/A	N/A
2) 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?	N/A	N/A

2) Has the school district declared financial exigency within the past two years? X \_\_\_\_\_

3) Provide comments or explanations for student-to-staff ratios significantly (more than 15%) below the norm, rapid depletion of General Fund balances, or any significant discrepancies between actual budget figures and projected revenues and expenditures, or any other information that may be helpful in evaluating the school district's financial solvency.

<u>Mean Enroll-to-Teacher Ratio</u>	<u>85% of Mean Enroll-to-Teacher Ratio</u>	<u>School District Size</u>
8.30	7.05	Under 100
9.54	8.11	100 to 249
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4) How many superintendents has your school district had in the last five years? 1

5) How many business managers has your school district had in the last five years? 2