



BROWNSVILLE I.S.D.

ANNUAL FINANCIAL ACCOUNTABILITY MANAGEMENT REPORT



The Brownsville Independent School District has received a rating of “Superior Achievement” for the ninth time under the Texas School Finance Accountability Rating System for the fiscal year 2009-2010.



The Financial Integrity Rating System of Texas (School FIRST) is the financial accountability system for Texas school districts and developed by the Texas Education Agency (T.E.A.) in response to Senate Bill 875 of the 76th Texas Legislature in 1999 and Senate Bill 218 of the 77th Legislature in 2001. The primary goal of School FIRST is to achieve quality performance in the management of school district’s financial resources. This goal is know more significant due to the complexity of accounting associated with the Texas school finance system.



The School FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts, the highest being Superior Achievement, followed by Above-Standard Achievement, Standard Achievement and Substandard Achievement. School district(s) with serious data quality problems may receive the additional rating of Suspended-Data Quality. If a school district(s) receive the Substandard Achievement or Suspended – Data Quality ratings must file a corrective action plan with the Texas Education Agency.



School FIRST was developed in consultation with Texas Comptroller of Public Accounts, Texas Association of School Business Officials, Texas Association of School Boards and other professional associations.

Along with the “Superior Achievement” rating, Brownsville I.S.D. has also been awarded the “Comprehensive Annual Financial Report” (CAFR) and the “Certificate of Achievement for Excellence in Financial Reporting” the Distinguished Budget Presentation Award from the Government Finance Officers Association.

OVERVIEW

As required in Senate Bill 218, each school district must prepare an Annual Financial Accountability Management Report within two months after receipt of its final School FIRST rating. The school district must announce and hold a public meeting to distribute a financial management report that explains the district's rating and its performance under each of the 22 indicators for the current and prior year.

The ratings were based upon an analysis of staff and student data reported for the 2009-2010 school year and budgetary and actual financial data for the 2010 fiscal year ended June 30, 2010.

The attached report describes the district's status detail of the 22 indicators and the data used to calculate the rating of each indicator. A negative response to any of the first four indicators or a negative response to both the fifth and sixth critical indicators results in districts receiving a rating of Substandard Achievement.

Also, the report complies with the requirement of six disclosures (as indicated below):

1. A copy of the superintendent's current employment contract.
2. A summary schedule for the fiscal year 2009-2010 of total reimbursements received by the superintendent and each board member.
3. A summary schedule for the fiscal year 2009-2010 of the dollar amount of compensation and/or fees received by the superintendent from another school district of any other entity in exchange for professional consulting and/or other personal services.
4. A summary schedule for the fiscal year 2009-2010 of the total dollar amount by the executive officers and board members of gifts that had an economic value of \$250 or more.
5. A summary schedule for the fiscal year 2009-2010 of the dollar amount by board member for the aggregate amount of business transactions with the school district.
6. A summary schedule of the data submitted to the Texas Education Agency of the financial solvency provisions.



FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS

2009-2010 DISTRICT STATUS DETAIL

Name: BROWNSVILLE ISD(031901)	Publication Level 1: 6/17/2011 9:03:31 AM
Status: Passed	Publication Level 2: 8/31/2011 1:00:45 PM
Rating: Superior Achievement	Last Updated: 8/31/2011 1:00:45 PM
District Score: 73	Passing Score: 56

#	Indicator Description	FY 08-09	FY 09-10
1	<p>Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?</p> <p>This indicator is designed to ensure that the school district has a positive amount of fund balance cash (savings) that is not designated of “reserved” for a specific purpose.</p> <p>Response: Brownsville I.S.D.’s unreserved fund balance at June 30, 2010 was \$81,914,539.</p>	Passed	Passed
2	<p>Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)</p> <p>This indicator simply asks, “Did the district’s total assets exceed the total amount of liabilities (according to the very first financial statement in the annual audit report)?”</p> <p>Response: Brownsville I.S.D.’s total unrestricted net asset at June 30, 2010 was \$84,682,883.</p>	Passed	Passed

#	Indicator Description	FY 08-09	FY 09-10
3	<p>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</p> <p>This indicator seeks to make certain that the district has paid bills/obligations on bonds issued to pay for school construction, etc.</p> <p>Response: Brownsville I.S.D. has not had any instance of default on bonded indebtedness obligations.</p>	Passed	Passed
4	<p>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</p> <p>A simple indicator. Was your Annual Financial Report filed by the deadline or within 30 days of deadline.</p> <p>Response: The Brownsville I.S.D. Annual Financial and Compliance Report was submitted before the T.E.A. deadline of December 28, 2010.</p>	Passed	Passed
5	<p>Was There An Unqualified Opinion in Annual Financial Report?</p> <p>A “qualification” on the financial report means that the district needs to correct some of the reporting of financial controls. A district’s goal, therefore, is to receive an “unqualified opinion” on its Annual Financial Report. This is a simple “Yes” or “No” indicator.</p> <p>Response: The Brownsville I.S.D. has received an unqualified opinion on its Annual Financial and Compliance Report for the fiscal year ended June 30, 2010.</p>	Passed	Passed
6	<p>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</p> <p>Any internal weaknesses create a risk of the district no being able to properly account for its use of public funds, and should be immediately addressed.</p> <p>Response: No material weaknesses in internal controls were disclosed in the Brownsville I.S.D.’s Annual Financial and Compliance Report.</p>	Passed	Passed

#	Indicator Description	FY 08-09	FY 09-10
7	<p>Did the Districts Academic Rating Exceed Academically Unacceptable?</p> <p>This indicator simply asks whether the district’s accreditation status is in good standing.</p> <p>Response: Brownsville I.S.D. did not receive Academically Unacceptable rating.</p>	5 of 5 Points	5 of 5 Points
8	<p>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</p> <p>This indicator measures the district’s success in collecting the taxes owed by the district’s community’s business and homeowner’s.</p> <p>Response: The Brownsville I.S.D.’s tax collection rate at June 30, 2010 was 98%.</p>	5 of 5 Points	5 of 5 Points
9	<p>Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?</p> <p>This indicator measures the quality of data reported to PEIMS and in the District’s 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.</p> <p>Response: The Brownsville data quality measure was 0.03 for fiscal year 2009-2010. Below the allowable 3 percent variation.</p>	5 of 5 Points	5 of 5 Points
10	<p>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)</p> <p>This indicator shows the legislature’s intent for school districts to spend money on education, rather than buildings, by limiting the amount of money districts can spend on debt to \$350 per student. The legislature did allow for fast growing schools to exceed this cap.</p> <p>Response: Brownville I.S.D.’s debt expenditures (net of IFA/EDA allotments) was 127.6997 per student.</p>	5 of 5 Points	5 of 5 Points

#	Indicator Description	FY 08-09	FY 09-10
11	<p>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</p> <p>A “No” disclosure means the Annual Audit Report includes no disclosure indicating that the school district failed to comply with laws, rules and regulations for a government entity.</p> <p>Response: The Brownsville I.S.D. Annual Financial and Compliance Report at June 30, 2010 did not have any disclosure of material noncompliance.</p>	5 of 5 Points	5 of 5 Points
12	<p>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</p> <p>Did T.E.A. take over control of the district due to financial issues such as fraud or having a negative fund balance?</p> <p>Response: The Brownsville I.S.D. had full accreditation at June 30, 2010.</p>	5 of 5 Points	5 of 5 Points
13	<p>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</p> <p>Did the district overspend its budget? The district will receive rating on the measure if its total expenditures and other uses for fiscal year exceeded its total funds available.</p> <p>Response: Brownsville I.S.D.’s total revenues, other sources and fund balance in the General fund exceeded total expenditures and other uses by \$138,279,575.</p>	5 of 5 Points	5 of 5 Points
14	<p>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</p> <p>This indicator measures the District’s ability to construct facilities without damaging the District’s fund balance.</p> <p>Response: The district had a positive fund balance and therefore had sufficient funds to adequately budget for construction projects.</p>	5 of 5 Points	5 of 5 Points

#	Indicator Description	FY 08-09	FY 09-10
15	<p>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</p> <p>This indicator measures whether or not the district has sufficient cash and investments to balance fund balance monies such as T.E.A. overpayments (deferred revenues). In other words, the district should have fund balance monies of its own that are at least equal to those dollars that are there due to overpayments from T.E.A. and it should not be spending next year's monies this year.</p>	5 of 5 Points	5 of 5 Points
16	<p>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</p> <p>T.E.A. and state law sets a cap on the percentage of their budget that Texas school districts can spend on administration. Did you exceed the cap for districts of the district's size?</p> <p>Response: T.E.A.'s acceptable administrative cost ratio is 11.05%, whereas the Brownsville I.S.D.'s administrative cast ratio was 6.87% at June 30, 2010.</p>	5 of 5 Points	5 of 5 Points
17	<p>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</p> <p>This indicator measures the pupil-teacher ratio to ensure that it is within T.E.A. recommended ranges for districts of the local district's size</p> <p>Response: Brownsville I.S.D.'s student/teacher ratio was 14.59% at June 30, 2010.</p>	5 of 5 Points	5 of 5 Points
18	<p>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</p> <p>This indicator measures the pupil-staff ratio to ensure that it is within T.E.A. recommended ranges for districts of the local district's student population.</p> <p>Response: Brownsville I.S.D. ratio of students per total staff was 6.5069 at June 30, 2010.</p>	3 of 5 Points	3 of 5 Points

#	Indicator Description	FY 08-09	FY 09-10
19	<p>Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?</p> <p>The school district should have no less than one-half no more than one and one half times of Optimum Fund Balance counting both reserved and unreserved fund balances.</p> <p>Response: The District's General Fund Balance was \$117,581,115 and \$98,763,548 in Optimum Fund Balance at June 30, 2010.</p>	5 of 5 Points	5 of 5 Points
20	<p>Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)</p> <p>Is the district "feeding off of the district's fund balance" to pay for salaries or other district operating expenses? This indicator notes rapid decreases in a district's undesignated fund balance (those dollars not designated for future uses, such as purchase of land, construction, etc.)</p> <p>Response: There are several calculations for this measure, but the district result approximately 13% which is less that 20% criterion.</p>	5 of 5 Points	5 of 5 Points
21	<p>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</p> <p>Does the district have cash in the bank and/or investments?</p> <p>Response: Brownsville I.S.D. had a total of \$127,660,767 in both General Fund and Investments at June 30, 2010.</p>	5 of 5 Points	5 of 5 Points
22	<p>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?</p> <p>This indicator verifies that the District is investing its money and getting a good return on its investments.</p> <p>Response: The investment earnings per student was \$10.0964 at June 30, 2010. Below T.E.A.'s standard of \$20.00 per student. Note: Several school districts are suffering overall due to the low interest rates they are earning in their investment pools & CD's.</p>	5 of 5 Points	0 of 5 Points

Indicator 17	Range for Ratios		Indicator 18	Range for Ratios	
District Size – Number of Students Between	Low	High	District Size – Number of Students Between	Low	High
<500	7	22	<500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
=>10000	13.5	22	=>10000	7.0	14

DISCLOSURE:

#1 - SUPERINTENDENT'S CONTRACT

TERM CONTRACT

State of Texas
County of Cameron

Date given Employee 4/6/11
Date returned by Employee _____

THE BROWNSVILLE INDEPENDENT SCHOOL DISTRICT hereby employs the undersigned professional employee, CARLA MONTOYA, and the Employee accepts employment on the following terms and conditions:

1. **Term.** The District agrees to employ the Employee on a 12 months basis for the 2011-2012 school year(s), according to the hours and dates set by the District as they exist or may hereafter be amended.
2. **Credentials.** This Contract is conditioned upon the Employee's satisfactorily providing, before the first day of instruction, the certification, service records, teaching credentials, documentation of highly-qualified status, and other records and information required by law, the Texas Education Agency ("TEA"), the State Board for Educator Certification, or the District.
 - 2.1 **Certification:** The Employee agrees to maintain the required certification throughout the term of employment with the District.
 - 2.2 **Qualifications:** If the Employee is a classroom teacher, the Employee agrees to become and remain "highly qualified," as that term is defined under the No Child Left Behind Act of 2001, 20 U.S.C. § 7801, and by the TEA, to the extent required by law.
 - 2.3 **Failure to Maintain Certification or Qualifications:** If the Employee's certification expires, is canceled, or is revoked, or if the Employee fails to maintain highly-qualified status, this Contract is void.
3. **Representations.** The Employee makes the following representations:
 - 3.1 **Beginning of Contract:** The Employee represents that he/she has disclosed to the District, in writing, any indictment, conviction, no contest or guilty plea, or other adjudication of the Employee for a felony or an offense involving moral turpitude. The Employee understands that a criminal history record acceptable to the District, at its sole discretion, is a condition subsequent to this Contract.
 - 3.2 **During Contract:** The Employee also agrees that, during the term of this Contract, the Employee will notify the Superintendent, in writing, of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the Employee for a felony or an offense involving moral turpitude. Employee agrees to provide such notification within seven calendar days or any shorter period specified in policy of the Board of Trustees ("Board").
 - 3.3 **False statements and misrepresentations:** The Employee represents that any required records or information provided in his or her employment application are true and correct. Any false statements, misrepresentations, omissions of requested information, or fraud by the Employee in or concerning any required records or in the employment application may be grounds for termination or nonrenewal, as applicable.
4. **Duties.** The Employee agrees to perform his or her duties as follows:

TERM CONTRACT

- 4.1 **General standard:** The Employee shall perform the duties of the position assigned as prescribed by state law and as may be assigned by the District. The Employee shall perform those duties with reasonable care, skill, and diligence.
 - 4.2 **Assignment/Reassignment:** The District shall have the right to assign or reassign the Employee to positions, duties, or additional duties and to make changes in responsibilities, work, transfers, or classification at any time during the contract term.
 - 4.3 **Supplemental duty:** This Contract does not cover assignments of or payments for supplemental duties. Any such payments are not included as part of the annual salary under this Contract. This Contract does not create a property right to continued employment in any supplemental duty.
 - 4.4 **Rules:** The Employee shall comply with all Board and District directives, state and federal laws and rules, District policy, and regulations as they exist or may hereafter be amended.
5. **Compensation.** The District agrees to pay the Employee compensation as follows:
- 5.1 **Salary:** The District shall pay the Employee according to the compensation plan adopted by the Board. The Employee's salary includes consideration for any assigned duties, responsibilities, and tasks. The District shall pay the Employee's salary according to the District's established payroll schedule, unless the District and the Employee agree in writing to an alternate payment schedule.
 - 5.2 **Benefits:** The District shall provide benefits to the Employee as provided by state law and Board policies. The District reserves the right to amend its policies at any time during the term of this Contract to reduce or increase these benefits, at the Board's sole discretion.
6. **Other provisions.**
- 6.1 **Equipment and reports:** The Employee shall satisfactorily submit or account for all grades, reports, school equipment, or other required items at the end of each school year. The Employee agrees that the last salary payments for each fiscal year of this Contract are conditioned upon the Employee's accounting for all such items. The Employee agrees that the District may deduct the value of any lost or damaged school equipment from the Employee's final paychecks for the fiscal year in which the loss or damage occurs. The Employee also agrees that the District may deduct any wage overpayments from one or more of the Employee's paychecks.
 - 6.2 **Special funding:** Employment in federally or categorically funded positions is expressly conditioned on the availability of full funding for the position. If full funding becomes unavailable, the Employee is subject to termination or nonrenewal, as applicable.
7. **Suspension.** In accordance with Texas Education Code, Chapter 21, the District may suspend the Employee without pay during the term of this Contract for good cause as determined by the Board.
8. **Termination and Nonrenewal of Contract.**
- 8.1 **Termination:** This Contract will terminate upon:
 - 8.1.1 **Good cause:** A determination by the Board of good cause in accordance with applicable law, including Texas Education Code Section 21.211 and Board policy;

TERM CONTRACT

- 8.1.2 **Financial exigency:** A determination by the Board that a financial exigency requires a reduction in personnel. Unless otherwise defined in local policy, "financial exigency" means any event or occurrence that creates a need for the District to reduce financial expenditures for personnel, including a decline in the District's financial resources, a decline in enrollment, a cut in funding, a decline in tax revenues, or an unanticipated expense or capital need;
- 8.1.3 **Program change:** A determination by the Board that a program change requires termination of the Employee's Contract. Unless otherwise defined in local policy, "program change" means any elimination, curtailment, or reorganization of a curriculum offering, program, or school operation. "Program change" includes a change in curriculum objectives, a modification or reorganization of staffing patterns on a particular campus or district-wide, a redirection of financial resources to meet the educational needs of the students, a lack of student response to a particular course offering, legislative revisions to programs, or a reorganization or consolidation of two or more individual schools or school districts; or
- 8.1.4 **Resignation:** The Employee's resignation at the end of a school year without penalty, pursuant to Texas Education Code Section 21.210. After the Employee's resignation, the District shall continue to make regular payroll disbursements to the Employee, pursuant to paragraph 5.1, until any due and owing salary amount is fully paid.
- 8.2 **Nonrenewal:** The District may non-renew this Contract in accordance with Texas Education Code Chapter 21, as applicable, and Board policy.
9. **General provisions.**
- 9.1 **Amendment:** This Contract may not be amended except by written agreement of the parties.
- 9.2 **Severability:** If any provision in this Contract is, for any reason, held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision of the Contract. This Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been a part of the Contract.
- 9.3 **Entire agreement:** All existing agreements and contracts, both verbal and written, between the parties regarding the employment of the Employee are superseded by this Contract. This Contract, and any addenda, constitutes the entire agreement between the parties. Notwithstanding the foregoing, this Contract does not supersede any supplemental duties agreement between the parties. This Contract does not constitute a "unified contract" with any supplemental duties agreement between the parties.
- 9.4 **Applicable law:** Texas law shall govern construction of this Contract. The parties agree that should any dispute arise requiring judicial resolution regarding this contract that venue shall be proper in Cameron County.
- 9.5 **Paragraph headings:** The headings used at the beginning of each numbered paragraph in this Contract are not intended to have any legal effect; the headings do not limit or expand the meaning of the paragraphs that follow them.

TERM CONTRACT

10. **Notice to employee.** The Employee agrees to keep a current permanent address on file with the District's human resources office. The Employee agrees that the District may meet any legal obligation it has to give the Employee written notice regarding this Contract or the Employee's employment by hand-delivering the notice to the Employee or by sending the notice by certified mail, regular mail, and/or express delivery service to the Employee's permanent address of record.

Expiration of offer. This offer of employment contract shall expire unless the Employee signs and returns this Contract to the Superintendent on or before 4/11/11. Failure to return the signed contract by this date shall be deemed the Employee's rejection of this offer of employment contract and the Employee's resignation from current employment, if any, at the end of the existing contract term.

I have read this Contract and agree to abide by its terms and conditions:

Employee: Dr. Cal A. Martay
Date signed: 04/08/11

Brownsville Independent School District

By: [Signature]
President, Board of Trustees
Date signed: 4.8.11

By: Brett Springston
Superintendent of Schools
Date signed: 4.8.11

RECEIVED
BROWNSVILLE ISD

APR 08 2011

HUMAN RESOURCES
CERTIFIED PERSONNEL

DISCLOSURES:

#2 – SUPERINTENDENT & BOARD MEMBERS REIMBURSEMENTS

#3 – OUTSIDE COMPENSATION AND/OR FEES RECEIVED BY THE SUPERINTENDENT FOR PROFESSIONAL CONSULTING AND/OR OTHER PERSONAL SERVICES

Superintendent and Board Members Reimbursements For Fiscal Year 2010						
Name	Lodging	Meals	Motor Fuel	Other	Transportation	Total
Brett Springston	\$ 3,356.15	\$ 541.00	\$ -	\$ 1,757.81	\$ 2,861.50	\$ 8,516.46
Caty Presas Garcia	1,018.90	595.00	5.51	797.54	1,171.59	3,588.54
Enrique Escobedo Jr.	570.39	280.00	-	565.00	778.10	2,193.49
Minerva M. Peña	2,750.33	1,195.00	-	1,295.00	3,373.12	8,613.45
Dr. Christina L. Saavedra	-	-	-	-	-	-
Rolando Aguilar	1,609.22	525.00	-	1,000.00	1,138.47	4,272.69
Joe Colunga	1,736.35	965.00	-	1,170.00	1,896.97	5,768.32
Luci B. Longoria	-	-	-	-	-	-
Ruben Cortez Jr.	3,955.01	1,740.00	-	3,214.92	4,131.51	13,041.44
Rick Zayas	2,073.99	595.00	-	1,385.00	1,048.40	5,102.39
	\$ 17,070.34	\$ 6,436.00	\$ 5.51	\$ 11,185.27	\$ 16,399.66	\$ 51,096.78

Outside Compensation and/or Fees Received by the Superintendent Professional Consulting and/or Other Personal Services in Fiscal Year 2010	
Name(s) of Entity(ies)	Amount
University of Texas	\$ 1,600.00
Total	\$ 1,600.00

DISCLOSURES:

#4 – GIFTS RECEIVED FROM EXECUTIVE OFFICER & BOARD MEMBERS

#5 – BUSINESS TRANSACTIONS BETWEEN SCHOOL DISTRICT & BOARD MEMBERS

**Gifts Received by the Executive Officer(s)
and Board Members in Fiscal Year 2010**

Name	Reported Amount
Dr. Carl A. Montoya	\$ -
Caty Presas-Garcia	-
Enrique Escobedo Jr.	-
Minerva M. Peña	-
Dr. Christina L. Saavedra	-
Rolando Aguilar	-
Joe Colunga	-
Lucy B. Longoria	-
Ruben Cortez Jr.	Not Available
Rick Zayas	Not Available
Total	\$ -

**Business Transactions Between School District
and Board Members for Fiscal Year 2010**

Name	Reported Amount
Caty Presas-Garcia	-
Enrique Escobedo Jr.	-
Minerva M. Peña	-
Dr. Christina L. Saavedra	-
Rolando Aguilar	-
Joe Colunga	-
Lucy B. Longoria	-
Ruben Cortez Jr.	Not Available
Rick Zayas	Not Available
Total	\$ -

DISCLOSURE:

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

General Fund - First-Quarter Expenditures by Object Code

Report **2010-2011 first-quarter (first three months)** of fiscal year 2010-2011) GENERAL FUND expenditures by object code using whole numbers.

Payroll- Expenditures for payroll costs	object codes 6110-6149	\$ 60,821,094
Contract Costs- Expenditures for services by firms, individuals and other organizations	object code series 6200	\$ 6,043,809
Supplies and Materials- Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers equipment, vehicles, grounds and facilities	object code series 6300	\$ 7,224,572
Other Operating- Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service and capital outlay	object code series 6400	\$ 1,862,697
Debt Service- Expenditures for debt service	object code series 6500	\$ 7,800,526
Capital Outlay- Expenditures for land, buildings and equipment	object code series 6600	\$ 9,137,518

Additional Financial Solvency Questions

- | | Yes | No |
|--|-----|----|
| 1) Within the last two years, did the school district | | |
| a) Draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive and | | √ |
| b) 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? | | √ |
| 2) Has the school district declared financial exigency within the past two years? | | √ |
| 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. | | |

Response: Actual revenues and expenditures have been different than budgeted revenues and expenditures due to the fact that revenue projections have been overstated.

- | | |
|---|------------------------------|
| 4) How many superintendents has the school district had in the last five years? | <u>3</u> |
| 5) How many business managers has the school district had in the last five years? | <u>6</u> (including interim) |