



School FIRST

*(Financial Integrity Rating
System of Texas)*

WHITNEY ISD
Report for the 2007-2008 School Year
October 12, 2009

Introduction

Schools FIRST (Financial Accountability Rating System of Texas), a financial accountability system for Texas school districts, was developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of Schools FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with Texas' school finance system. The 2009 School FIRST ratings were based upon an analysis of staff and student data reported for the 2007-2008 school year, and budgetary and actual financial data for the 2008 fiscal year (the fiscal period ended June 30, 2008, or August 31, 2008, depending upon the ending date of the school district's fiscal year).

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

House Bill (HB) 1 of the 79th Texas Legislature, Third Called Session, 2006, amended the Texas Education Code (TEC), Chapter 39, Public School System Accountability, to address in part, the accreditation of school districts. As a result, the TEA adopted rules to implement the changes addressed. 19 TAC Chapter 97, Planning and Accountability, Subchapter EE, Accreditation Status, Standards, and Sanctions, which became effective in January 2008, defined the accreditation statuses of Accredited, Accredited-Warned, Accredited-Probation, and Not Accredited-Revoked and stated how accreditation statuses would be determined and assigned to school districts. Under the statute and adopted rules, the TEA will take into consideration a district's School FIRST rating when assigning a final accreditation status.

Additionally, a district's final School FIRST rating may impact its special education determination status as issued by the TEA Division of Individuals with Disabilities Education Act (IDEA) Coordination under the requirements of 34 Code of Federal Regulations (CFR) §300.608(a).

Reporting Requirements

Reporting requirements for the financial management report for Schools FIRST public hearing are found in **Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System**. This rule describes requirements for the five (%) disclosures explained below that are to be presented as appendices in the Schools FIRST financial management report.

1. Superintendent's Employment Contract

The school district is to provide a copy of the superintendent's employment contract that is effective on the date of the Schools FIRST hearing in calendar year 2009. In lieu of publication in the Schools FIRST financial management report, the school district may chose to publish the superintendent's employment contract on the school district's Internet site. **If published on the Internet**, the contract is to remain accessible for twelve months.

2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2008

The spirit of the rule is to capture all "reimbursements" for fiscal year 2008, 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.

3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2008

Compensation does not include business revenues from the superintendent's livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.

4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in fiscal Year 2008

An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.

5. Business Transactions Between School District and Board Members for Fiscal Year 2008

The summary amounts reported under this disclosure are not to duplicate the items reported in the summary schedule of reimbursements received by board members.

STATE OF TEXAS §
 §
COUNTY OF HILL §

SUPERINTENDENT'S CONTRACT

THIS AGREEMENT is made and entered into by and between the Board of Trustees (the "Board") of the WHITNEY Independent School District (the "District") and GENE SOLIS (the "Superintendent").

NOW THEREFORE, the Board and the Superintendent, for and in consideration of the terms stated in this contract do hereby agree, as follows:

1. The Board agrees to employ the Superintendent on a 12-month basis for 3 years (), beginning July 1, 2009 and ending June 30, 2012.
2. This Agreement is conditioned on the Superintendent's satisfactorily providing the necessary certification and experience records, medical records, and other records required by law, district policy, State Board for Educator Certification rules, and Texas Education Agency rules. Failure to provide necessary certification shall render this Agreement void. Any material misrepresentation may be grounds for dismissal.
3. The Superintendent shall perform the duties of Superintendent of Schools for the District as prescribed in state law, the job description, and as may be assigned by the Board. The Superintendent shall perform those duties with reasonable care, skill, and diligence. The Superintendent shall comply with all Board directives, state and federal law and rules, district policy, and regulations as they exist or may hereafter be amended. Texas law shall govern construction of this Agreement.
4. The Superintendent agrees to devote his or her time, skill, labor, and attention to performing his or her duties, but may, with prior written consent of the Board, undertake consulting work, speaking engagements, writing, lecturing, and other professional duties and obligations that do not conflict or interfere with the Superintendent's professional responsibilities to the District.
5. The Board agrees to pay the Superintendent an annual salary and other compensation as follows:
 - (a) The District shall provide the Superintendent with an annual salary in the sum of Ninety-six thousand dollars (\$ 96,000). This annual salary rate shall be paid to the Superintendent in installments, consistent with the Board's policies.
 - (b) At any time during the term of this Agreement, the Board may, in its discretion, review and adjust the salary of the Superintendent, but in no event shall the Superintendent be paid less than the salary set forth in Paragraph 5(a) of this Agreement.
 - (c) Other Benefits. (Include other benefits from the optional sections.) SEE ATTACHED ADDENDUM
6. The Superintendent cannot be reassigned from the position of Superintendent to another position without the Superintendent's consent.
7. The Board shall evaluate and assess in writing the Superintendent's performance at least once each year during the term of this Agreement. The evaluation format and procedure shall comply with Board policy and state law.
8. The Board may dismiss the Superintendent at any time for good cause in accordance with Texas Education Code Sections 21.211, 21.212(d), and Board policy.


9. This Agreement shall be terminated upon the death of the Superintendent or upon the Superintendent's retirement under the Teacher Retirement System of Texas.
10. A determination by the Board that a consolidation of the District with one or more other school districts requires that the contract of the Superintendent be terminated during the term shall constitute good cause for dismissal.
11. The Superintendent and the Board may agree in writing to terminate this Agreement pursuant to any mutually agreed-upon terms and conditions.
12. Renewal or nonrenewal of this Agreement shall be in accordance with Texas Education Code Chapter 21, Subchapter E, and Board policy.
13. At any time during the contract term, the Board may, in its discretion, reissue the contract for an extended term. Failure to reissue the contract for an extended term shall not constitute nonrenewal under Board policy.
14. The Superintendent may leave the employment of the District at the end of a school year without penalty by filing a written resignation with the Board. The resignation must be addressed to the Board and filed not later than the 45th day before the first day of instruction of the following school year. The Superintendent may resign, with the consent of the Board, at any other time.
15. The Board has not adopted any policy, rule, regulation, law, or practice providing for tenure. No right of tenure is created by this Agreement. No property interest, express or implied, is created in continued employment beyond the contract term.
16. The Superintendent agrees to have a comprehensive medical examination, at District expense, by a physician acceptable to both the Board and the Superintendent, once a year, and to obtain a statement certifying that the Superintendent is physically able to perform his or her essential job functions with or without reasonable accommodation. This statement shall be filed with the president of the Board.
17. In the event any one or more of the provisions contained in this Agreement shall, for any reason, be held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision thereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein. All existing agreements and contracts, both verbal and written, between the parties hereto regarding the employment of the Superintendent have been superseded by this Agreement, and this contract constitutes the entire agreement between the parties. This Agreement may not be amended except by written agreement of the parties.
18. This offer will expire unless signed and returned to the Board or its authorized representative by 5:00 p.m. the 17 day of June, 20 09.

Signed this 17 day of June, 20 09.

Signed this 17 day of June, 20 09.



President, Board of Trustees



Superintendent

ADDENDUM TO SUPERINTENDENT'S CONTRACT
JULY 1, 2009 – JUNE 30, 2012

5. (C) OTHER BENEFITS

\$100.00 PER MONTH FOR CELL PHONE

\$500.00 PER MONTH FOR IN-DISTRICT TRAVEL

PAY INSURANCE PREMIUMS WITH TRS ACTIVE CARE II
FOR EMPLOYEE AND SPOUSE.

PAY DAILY RATE FOR VACATION DAYS THAT ARE NOT
USED DURING THE SUMMER.

School FIRST Annual Financial Management Report

New reporting requirements are effective for the financial management report that will be distributed at the School FIRST public hearing in September/October 2009 Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1005 TEA would like to acknowledge TASBO, TASB, and the Coordinating Task Force for their assistance in developing this template. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing, it 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 to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may chose to publish the superintendent's employment contract on the school district's Internet site. If published on the Internet, the contract is to remain accessible for twelve months.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended August 31, 2008

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
Meals	\$ 144.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00
Lodging								
Transportation	\$ 1,406.65	\$ 71.20	\$ 71.20	\$ 71.20	\$ 71.20	\$ 71.20	\$ 71.20	\$ 71.20
Motor Fuel								
Other	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00
Total	\$1,586.65	\$227.20	\$227.20	\$227.20	\$227.20	\$227.20	\$227.20	\$227.20

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, 2008

Name(s) of Entity(ies)

Amount Received

\$ -

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, 2008

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2008

	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Amounts	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 202.50	\$ -

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.

**WHITNEY INDEPENDENT
SCHOOL DISTRICT**

**FINANCIAL INTEGRITY RATING
SYSTEM OF TEXAS**

DISTRICT STATUS DETAIL

2007-2008

YEAR

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FIRST

Financial Integrity Rating System of Texas

2007-2008 DISTRICT STATUS DETAIL

Name: WHITNEY ISD(109911)		Publication Level 1: 6/8/2009 4:39:05 PM	
Status: Passed		Publication Level 2: 8/25/2009 1:41:58 PM	
Rating: Superior Achievement		Last Updated: 8/25/2009 1:41:58 PM	
District Score: 84		Passing Score: 55	
#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?</u>	5/13/2009 2:36:16 PM	Yes
2	<u>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)</u>	5/13/2009 2:36:16 PM	Yes
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	5/13/2009 2:36:16 PM	Yes
4	<u>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)?</u>	5/13/2009 2:36:16 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	5/13/2009 2:36:16 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	5/13/2009 2:36:16 PM	Yes
			1 Multiplier Sum
7	<u>Did the Districts Academic Rating Exceed Academically</u>	5/13/2009	5

	<u>Unacceptable?</u>	2:36:17 PM	
8	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	5/13/2009 2:36:17 PM	5
9	<u>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)?</u>	5/13/2009 2:36:17 PM	5
10	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$250.00 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)</u>	5/13/2009 2:36:17 PM	4
11	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	5/13/2009 2:36:17 PM	5
12	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	5/13/2009 2:36:18 PM	5
13	<u>Was The Percent Of Operating Expenditures Expended For Instruction More Than 65%? (Functions 11, 36, 93, 95) (Phased in over three years, 55% for 2006-2007; 60% for 2007-2008; and 65% for 2008-2009)</u>	5/13/2009 2:36:18 PM	3
14	<u>Was The Percent Of Operating Expenditures Expended For Instruction More Than or equal to 65%? (Functions 11, 12, 31, 33, 36, 93, 95)</u>	5/13/2009 2:36:18 PM	3
15	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	5/13/2009 2:36:18 PM	5
16	<u>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)</u>	5/13/2009 2:36:18 PM	5
17	<u>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)</u>	5/13/2009 2:36:19 PM	5
18	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	5/13/2009 2:36:19 PM	5

19	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	5/13/2009 2:36:19 PM	5
20	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	5/13/2009 2:36:19 PM	5
21	<u>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?</u>	5/13/2009 2:36:19 PM	5
22	<u>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)</u>	5/13/2009 2:36:20 PM	5
23	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	5/13/2009 2:36:20 PM	5
24	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?</u>	5/13/2009 2:36:20 PM	4
			84 Weighted Sum
			1 Multiplier Sum
			84 Score

DETERMINATION OF RATING

A.	Did The District Answer ' No ' To Indicators 1, 2, 3 Or 4? OR Did The District Answer ' No ' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-24)	
	Superior Achievement	75-85 and Yes to indicator 7
	Above Standard Achievement	65-74 or ≥ 75 and No to indicator 7
	Standard Achievement	55-64
	Substandard Achievement	<55 or No to one default indicator

INDICATOR 19 & 20 RATIOS

Indicator 19		Ranges for Ratios		Indicator 20		Ranges 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

OPTIONS

Update Unpassed

Update All

Lower Publication Level

Suspend

Suspension Reason.

Audit Home Page: [School Financial Audits](#) | Send comments or suggestions to schoolaudits@tea.state.tx.us

THE **TEXAS EDUCATION AGENCY**

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