



Financial Integrity Rating System of Texas (FIRST)

Midland ISD Annual Financial Management Report 2019-2020

(Based on Fiscal Year 2018-2019 Data)

Midland Independent School District
School FIRST
Notice of Public Meeting

NOTICE OF PUBLIC MEETING
TO DISCUSS
MIDLAND INDEPENDENT SCHOOL DISTRICT
STATE FINANCIAL ACCOUNTABILITY RATING

The Board of Trustees of the Midland Independent School District will hold a public meeting at 5:30 pm.
Monday, October 19, 2020 in the auditorium of the
James Bowie Fine Arts Academy, 2805 Elk Avenue, Midland, Texas.

The purpose of this meeting is to discuss Midland ISD's rating through the state Financial Accountability System (FIRST) - Financial Integrity Rating System of Texas.

Introduction

Passed during the 77th regular session of the Texas Legislature (2001), Senate Bill 218 requires each Texas school district to prepare an annual financial accountability report on the District's Schools FIRST (Financial Accountability Rating System of Texas) rating. Many business-related issues are covered in this report and the District must hold a public meeting to discuss the report.

Since its inception, the FIRST rating has been modified several times to reflect changes in legislation and serve as a better measurement of a district's financial position. The rating system has been reduced from an original 22 indicators to currently 15 indicators. Other changes included measurements based on student performance have been removed to focus strictly on financial matters. In addition, six disclosures are now required along with the report; 1) the Superintendent's employment contract, 2) reimbursements received by the Superintendent and Board members, 3) outside compensation and/or fees received by the Superintendent for professional consulting and/or other personal services, 4) gifts received by the executive officer(s) and Board members (and first degree relatives, if any), 5) business transactions between the school district and Board members.

The District's Schools FIRST rating is based upon budgetary and actual financial data along with an analysis of staff and student data reported for the 2018-2019 fiscal year. This information is submitted through the District's annual PEIMS (Public Education Information Management System) submissions. TEA issued the preliminary financial accountability ratings for the 2018-2019 fiscal year in August 2020. The District's rating of "Passed" with an "A = Superior" is included in this report.

The financial accountability rating of the District is based on its overall performance on certain financial measurements, ratios, and other indicators established by the Commissioner of Education with the financial accountability rating worksheet. This worksheet was developed by representatives of the Texas Education Agency (TEA), the Texas Business & Education Council (TBEC), the Comptroller's office and the Texas Association of School Business Officials (TASBO). The worksheet consists of 15 indicators, each weighted with numeric values with the exception of the Critical Indicators. A "No" response to one of the Critical Indicators 1-5 will automatically result in a rating of Substandard Achievement, giving these five indicators high importance.

Included in this report is the Rating Report received from TEA used in determining the District's score, an explanation of each of the Indicators, and the required disclosures.

MIDLAND INDEPENDENT SCHOOL DISTRICT
FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS (FIRST)

Based on Data from Fiscal Year Ended June 30, 2019



#	Criteria Description	2018-2019		2019-2020	
		Yes/No	Score	Yes/No	Score
1	Was the annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending upon the district's fiscal year end date of June 30 or August 31, respectively?	Yes	N/A	Yes	N/A
2.A	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes	N/A	Yes	N/A
2.B	Did the external independent auditor report that the AFR was free of any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Yes	N/A	Yes	N/A
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes	N/A	Yes	N/A
4	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes	N/A	Yes	N/A
5	Was the total unrestricted net asset balance (net of accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero?	Not Rated	N/A	Not Rated	N/A
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)?	Yes	10	Yes	10
7	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	Yes	10	Yes	10
8	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	Yes	10	Yes	10
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?	Yes	10	Yes	10
10	Was the debt service coverage ratio sufficient to meet the required debt service?	Yes	10	Yes	10
11	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	Yes	10	Yes	10
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)?	Yes	10	Yes	10
13	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the AFR result in a total variance of less than 3 percent of all expenditures by function?	Yes	10	Yes	10
14	Did the external independent auditor report that the AFR was free of any instances of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	Yes	10	Yes	10
15	Did the school district not receive an adjusted payment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?	Yes	10	Yes	10
TOTAL SCORE (Total Possible = 100)			100		100

Rating Criteria: Passing Score = 60 or more and "Yes" to Indicators 1, 2A, 3, 4 and 5.

- A = Superior; Score of 90-100
- B = Above Standard; Score of 80-89
- C = Meets Standard; Score of 60-79
- F = Substandard; Score < 60

TEA 2019-2020

Rating:

A

Superior

**2019-2020 RATINGS
BASED ON 2018-2019 SCHOOL YEAR
DATA INDICATORS**



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	MIDLAND ISD (165901)
Indicator:	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?
Status	Passed
Last Updated:	3/30/2020 2:11:05 PM

FORMULA

Field

Date Received

<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 2.A

Name:	MIDLAND ISD (165901)
Indicator:	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.)
Status	Passed
Last Updated:	3/30/2020 2:11:06 PM

FORMULA

Field

Unmodified Opinion

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 2.B

Name:	MIDLAND ISD (165901)
Indicator:	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.)
Status	Passed
Last Updated:	3/30/2020 2:11:06 PM

FORMULA

	Field
Not	Weak Internal Controls

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the external auditor reported no material weaknesses in the audit report.



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	MIDLAND ISD (165901)
Indicator:	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.)
Status	Passed
Last Updated:	3/30/2020 2:11:06 PM

FORMULA

	Field
Not	Default Disclosures

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on debt agreements.



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	MIDLAND ISD (165901)
Indicator:	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?
Status	Passed
Last Updated:	3/30/2020 2:11:06 PM

FORMULA

Field

Timely Payments to Government Agencies

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district made timely payments to the TRS, TWC, IRS, and other government agencies.



Financial Integrity Rating System of Texas

**2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR
DATA INDICATOR TEST 5**

This indicator is not being scored.



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	MIDLAND ISD (165901)
Indicator:	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.)
Result/Points	10
Last Updated:	3/30/2020 2:11:07 PM

FORMULA

Field	Value
(	
(	
Cash and Equivalents	11,769,198
+ Current Investments	110,964,710
)	
/	
(	
Total Expenditures	260,654,520
- Facilities Acquisition and Construction	1,537,831
)	
)	
*	365

Mathematical Breakdown: 172.8869

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

10	8	6	4	2	0
>=90	<90 >=75	<74 >=60	<60 >=45	<45 >=30	<30



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	MIDLAND ISD (165901)
Indicator:	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)
Result/Points	10
Last Updated:	3/30/2020 2:11:07 PM

FORMULA

Field	Value
Current Assets	183,625,409
/ Current Liabilities	56,605,351

Mathematical Breakdown: 3.244

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

10	8	6	4	2	0
>=3.00	<3.00 >=2.50	<2.50 >=2.00	<2.00 >=1.50	<1.50 >=1.00	<1.00



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA
INDICATOR TEST 8

Name:	MIDLAND ISD (165901)
Indicator:	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.)
Result/Points	10
Last Updated:	3/30/2020 2:11:08 PM

FORMULA

Field	Value
(	
Long Term Liabilities	212,157,177
/	
Total Assets	484,993,530
<=	1
)	
Or	
(	
(	
2018 Total Students	26,133
-	
2014 Total Students	24,300
)	
/	
2014 Total Students	24,300
>=	
Threshold for Five-Year Percent Change in Students	0.07
)	

Mathematical Breakdown: 0.4374 <= 1 Or 0.0754 >= 0.07

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

10	8	6	4	2	0
<=0.60	>0.60 <=0.70	>0.70 <=0.80	>0.80 <=0.90	>0.90 <=1.00	>1.00



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA
INDICATOR TEST 9

Name:	MIDLAND ISD (165901)
Indicator:	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?
Result/Points	10
Last Updated:	3/30/2020 2:11:08 PM

FORMULA	
Field	Value
(	
Total Revenue	298,087,656
/	
(	
Total Expenditures	260,654,520
-	
Facilities Acquisition and Construction	1,537,831
)	
-	
1	
)	
>	
0	
=	
Or	
(	
(	
Cash and Equivalents	11,769,198
+	
Current Investments	110,964,710
)	
/	
(	
Total Expenditures	260,654,520
-	
Facilities Acquisition and Construction	1,537,831
)	
)	
*	
365	
>	
Acceptable Days Cash on Hand	60
=	
Mathematical Breakdown: 0.1504 >= 0 Or 172.8869 >= 60	

RESULT DETERMINATION REFERENCE DETERMINATION OF POINTS

10	0
$\geq 0\%$	$< 0\%$



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 10

Name:	MIDLAND ISD (165901)
Indicator:	Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)
Result/Points	10
Last Updated:	3/30/2020 2:11:10 PM

FORMULA

Field	Value
(	
Total Revenues (in the General Fund and Debt Service Fund)	318,675,664
- Total Expenditures (in the General Fund and Debt Service Fund)	277,370,558
+Debt Service function codes 71, 72, and 73 (in the General Fund and Debt Service Fund)	16,716,038
+Fund Code 599 (Ending Debt Service fund balance)	13,040,957
+Function Code 81	1,537,831
)	
/ Debt Service function codes 71, 72, and 73 (in the General Fund and Debt Service Fund)	16,716,038

Mathematical Breakdown: 4.3431

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

10	8	6	4	2	0
>=1.20	<1.20 >=1.15	<1.15 >=1.10	<1.10 >=1.05	<1.05 >=1.00	<1.00



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	MIDLAND ISD (165901)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)
Result/Points	10
Last Updated:	3/30/2020 2:11:10 PM

FORMULA

	Field	Value
	District Administrative Cost Ratio	0.0629
And	ADA	23,975.034
Or	Sparse	FALSE

RESULT DETERMINATION REFERENCE DETERMINATION OF POINTS

ADA Size	10	8	6	4	2	0
10,000 and Above	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
5,000 to 9,999	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
1,000 to 4,999	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
500 to 999	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
Less than 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	MIDLAND ISD (165901)
Indicator:	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.)
Result/Points	10
Last Updated:	3/30/2020 2:11:11 PM

FORMULA

Field	Value
(	
2017-2018 Total Enrollment	26,183
/	
2017-2018 Number of FTE Staff	2,731.7557
)	
/	
(	
2015-2016 Total Enrollment	24,692
/	
2015-2016 Number of FTE Staff	2,885.1988
)	
-	
1	
>	
Threshold for Three-Year Percent Change in Ratio	-0.15
Or	
2017-2018 Total Enrollment	26,183
-	
2015-2016 Total Enrollment	24,692
>	
0	

Mathematical Breakdown: $0.1199 > -0.15$ Or $1,491 > 0$

RESULT DETERMINATION REFERENCE DETERMINATION OF POINTS

10	0
Yes	No



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA
INDICATOR TEST 13

Name:	MIDLAND ISD (165901)
Indicator:	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?
Result/Points	10
Last Updated:	3/30/2020 2:11:12 PM

FORMULA

Field	Value
Sum of Differences	276
/ Denominator	260,654,316
< Acceptable Level of Variance	.03

Mathematical Breakdown: 0 < 0.03

RESULT DETERMINATION REFERENCE
DETERMINATION OF POINTS

10	0
< 3%	>= 3%

*PEIMS based on 12 month period and AFR based on 10 month period



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA
INDICATOR TEST 14

Name:	MIDLAND ISD (165901)
Indicator:	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.)
Result/Points	10
Last Updated:	3/30/2020 2:11:12 PM

FORMULA

Field	Value
Not Material Non-Compliance	false

RESULT DETERMINATION REFERENCE
DETERMINATION OF POINTS

10	0
Yes	No



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA
INDICATOR TEST 15

Name:	MIDLAND ISD (165901)
Indicator:	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?
Result/Points	10
Last Updated:	3/30/2020 2:11:13 PM

FORMULA

Field	Value
No Adjusted Repayment Schedule	true

RESULT DETERMINATION REFERENCE
DETERMINATION OF POINTS

10	0
Yes	No

REQUIRED DISCLOSURES

Reimbursements Received by the Superintendent and Board Members

For the Twelve Month Period Ended June 30, 2019

Name of Board Member	Meals	Lodging	Transportation	Mileage/Fuel	Membership/Registration	Other	Total
Bryan Murry	134.30	1,424.96	490.80	391.50	375.00	-	2,816.56
James Fuller	251.84	1,203.67	398.12	-	1,335.51	-	3,189.14
John Kennedy	-	1,100.43	-	256.89	436.47	-	1,793.79
John Trischitti III	122.11	592.93	1,614.51	19.52	60.22	-	2,409.29
Orlando Riddick	2,550.19	8,307.62	11,216.07	2,985.07	1,409.90	-	26,468.85
Rick Davis	84.36	486.81	1,148.12	743.44	375.00	-	2,837.73
Robert Marquez	239.62	1,541.87	724.91	713.82	375.00	-	3,595.22
Tommy Bishop	118.06	1,622.27	412.60	340.30	445.68	-	2,938.91
Total							46,049.49

NOTE:

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Items 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.

Gifts Received by the Executive Officer(s) and Board Members (and First Degree relatives, if any)

For the Twelve-Month Period Ending June 30, 2019

Orlando Riddick	Tommy Bishop	Rick Davis	James Fuller	John Kennedy	Robert Marquez	Bryan Murry	John Trischitti III
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Business Transactions Between School District and Board Members

For the Twelve-Month Period Ending June 30, 2019

Orlando Riddick	Tommy Bishop	Rick Davis	James Fuller	John Kennedy	Robert Marquez	Bryan Murry	John Trischitti III
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

The Superintendent did not receive payment for consulting or other personal services for the twelve-month period ending June 30, 2019.



Midland Independent School District

OFFICE OF FINANCIAL SERVICES

615 W. Missouri Avenue, Midland, Texas
79701

Office: 432-240-1017
www.darla.moss@midlandisd.net

Date: August 12, 2019
To: Orlando Riddick
From: Darla Moss, Chief Financial Officer
Subject: Required Disclosures for the Schools FIRST Report

One of the required disclosures for the Schools FIRST Report is related to gifts to Executive Officers and outside compensation received during the year under review. The current year under review is the 2018-2019 fiscal year.

GIFTS

Please list any and all gifts received, as best you can recall, during the period beginning July 1, 2018 to June 30, 2019. Gifts are defined as any and all items given to you and/or your immediate family members from an outside entity having an aggregate value of \$250 or more during the fiscal year. See explanation on next page for additional details.

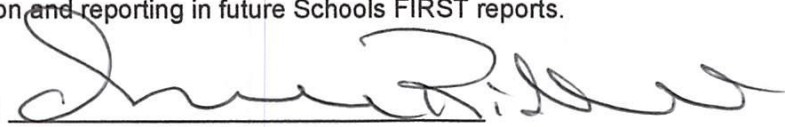
Approx. Date	Item	Approx. Cost or \$\$\$ Value
<u>N/A</u>	<u>N/A</u>	\$ <u>N/A</u>

OUTSIDE COMPENSATION

Please list any outside compensation or fees received for professional consulting or other services received during the period beginning July 1, 2018 to June 30, 2019.

Approx. Date	Item	Approx. Cost or \$\$\$ Value
<u>N/A</u>	<u>N/A</u>	\$ <u>N/A</u>

In order to facilitate this reporting requirement in the future, please disclose any gifts received or business transactions subsequent to this reporting period to Darla Moss, Chief Financial Officer, for tabulation and reporting in future Schools FIRST reports.

Signature: 



OFFICE OF FINANCIAL SERVICES

615 W. Missouri Avenue, Midland, Texas 79701

Office: 432-240-1017

www.darla.moss@midlandisd.net

Date: August 12, 2019
To: Mr. Tommy Bishop
From: Darla Moss, Chief Financial Officer
Subject: Required Disclosures for the Schools FIRST Report

One of the required disclosures for the Schools FIRST Report is related to gifts to Executive Officers and outside compensation received during the year under review. The current year under review is the 2018-2019 fiscal year.

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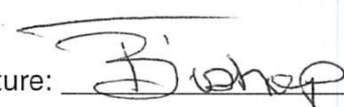
Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u> <u>00</u>

OUTSIDE COMPENSATION

Please list any outside compensation or fees received for professional consulting or other services received during the period beginning July 1, 2018 to June 30, 2019.

Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u> <u>00</u>

In order to facilitate this reporting requirement in the future, please disclose any gifts received or business transactions subsequent to this reporting period to Darla Moss, Chief Financial Officer, for tabulation and reporting in future Schools FIRST reports.

Signature: 

**OFFICE OF FINANCIAL SERVICES**

615 W. Missouri Avenue, Midland, Texas 79701

Office: 432-240-1017

www.darla.moss@midlandisd.net

Date: August 12, 2019
To: Mr. Rick Davis
From: Darla Moss, Chief Financial Officer
Subject: Required Disclosures for the Schools FIRST Report

One of the required disclosures for the Schools FIRST Report is related to gifts to Executive Officers and outside compensation received during the year under review. The current year under review is the 2018-2019 fiscal year.

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Please list any and all gifts received, as best you can recall, during the period beginning July 1, 2018 to June 30, 2019. Gifts are defined as any and all items given to you and/or your immediate family members from an outside entity having an aggregate value of \$250 or more during the fiscal year. See explanation on next page for additional details.

Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u> <u>00</u>

OUTSIDE COMPENSATION

Please list any outside compensation or fees received for professional consulting or other services received during the period beginning July 1, 2018 to June 30, 2019.

Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u> <u>00</u>

In order to facilitate this reporting requirement in the future, please disclose any gifts received or business transactions subsequent to this reporting period to Darla Moss, Chief Financial Officer, for tabulation and reporting in future Schools FIRST reports.

Signature: Rick O. Davis, Jr.



OFFICE OF FINANCIAL SERVICES

615 W. Missouri Avenue, Midland, Texas 79701

Office: 432-240-1017

www.darla.moss@midlandisd.net

Date: August 12, 2019
To: Mr. James Fuller
From: Darla Moss, Chief Financial Officer
Subject: Required Disclosures for the Schools FIRST Report

One of the required disclosures for the Schools FIRST Report is related to gifts to Executive Officers and outside compensation received during the year under review. The current year under review is the 2018-2019 fiscal year.

GIFTS

Please list any and all gifts received, as best you can recall, during the period beginning July 1, 2018 to June 30, 2019. Gifts are defined as any and all items given to you and/or your immediate family members from an outside entity having an aggregate value of \$250 or more during the fiscal year. See explanation on next page for additional details.

Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u> <u>00</u> via phone call 8/20/19

OUTSIDE COMPENSATION

Please list any outside compensation or fees received for professional consulting or other services received during the period beginning July 1, 2018 to June 30, 2019.

Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u> <u>00</u> Via phone call 8/20/19

In order to facilitate this reporting requirement in the future, please disclose any gifts received or business transactions subsequent to this reporting period to Darla Moss, Chief Financial Officer, for tabulation and reporting in future Schools FIRST reports.

Signature: James Fuller



OFFICE OF FINANCIAL SERVICES

615 W. Missouri Avenue, Midland, Texas 79701

Office: 432-240-1017

www.darla.moss@midlandisd.net

Date: August 12, 2019
To: Mr. John Kennedy
From: Darla Moss, Chief Financial Officer
Subject: Required Disclosures for the Schools FIRST Report

One of the required disclosures for the Schools FIRST Report is related to gifts to Executive Officers and outside compensation received during the year under review. The current year under review is the 2018-2019 fiscal year.

GIFTS

Please list any and all gifts received, as best you can recall, during the period beginning July 1, 2018 to June 30, 2019. Gifts are defined as any and all items given to you and/or your immediate family members from an outside entity having an aggregate value of \$250 or more during the fiscal year. See explanation on next page for additional details.

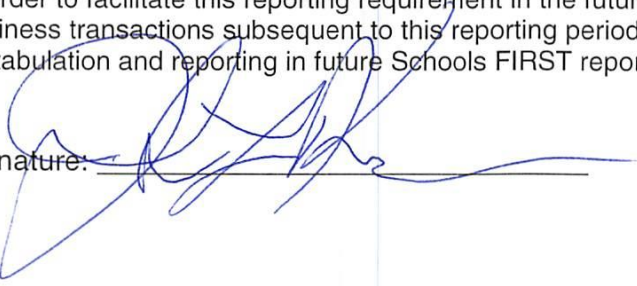
Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u>

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Signature: 



OFFICE OF FINANCIAL SERVICES

615 W. Missouri Avenue, Midland, Texas 79701

Office: 432-240-1017

www.darla.moss@midlandisd.net

Date: August 12, 2019
To: Mr. Robert Marquez
From: Darla Moss, Chief Financial Officer
Subject: Required Disclosures for the Schools FIRST Report

One of the required disclosures for the Schools FIRST Report is related to gifts to Executive Officers and outside compensation received during the year under review. The current year under review is the 2018-2019 fiscal year.

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Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u>

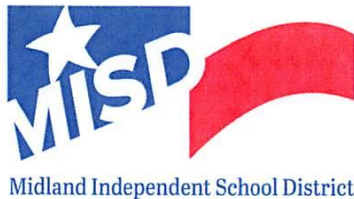
OUTSIDE COMPENSATION

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Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u>

In order to facilitate this reporting requirement in the future, please disclose any gifts received or business transactions subsequent to this reporting period to Darla Moss, Chief Financial Officer, for tabulation and reporting in future Schools FIRST reports.

Signature: Robert Marquez



OFFICE OF FINANCIAL SERVICES

615 W. Missouri Avenue, Midland, Texas 79701

Office: 432-240-1017

www.darla.moss@midlandisd.net

Date: August 12, 2019
To: Mr. Bryan Murry
From: Darla Moss, Chief Financial Officer
Subject: Required Disclosures for the Schools FIRST Report

One of the required disclosures for the Schools FIRST Report is related to gifts to Executive Officers and outside compensation received during the year under review. The current year under review is the 2018-2019 fiscal year.

GIFTS

Please list any and all gifts received, as best you can recall, during the period beginning July 1, 2018 to June 30, 2019. Gifts are defined as any and all items given to you and/or your immediate family members from an outside entity having an aggregate value of \$250 or more during the fiscal year. See explanation on next page for additional details.

Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u>

OUTSIDE COMPENSATION

Please list any outside compensation or fees received for professional consulting or other services received during the period beginning July 1, 2018 to June 30, 2019.

Approx. Date	Item	Approx. Cost or \$\$\$ Value
_____	_____	\$ <u>0</u>

In order to facilitate this reporting requirement in the future, please disclose any gifts received or business transactions subsequent to this reporting period to Darla Moss, Chief Financial Officer, for tabulation and reporting in future Schools FIRST reports.

Signature: Bryan Murry

**OFFICE OF FINANCIAL SERVICES**

615 W. Missouri Avenue, Midland, Texas 79701

Office: 432-240-1017

www.darla.moss@midlandisd.net

Date: August 12, 2019
To: Mr. John Trischitti III
From: Darla Moss, Chief Financial Officer
Subject: Required Disclosures for the Schools FIRST Report

One of the required disclosures for the Schools FIRST Report is related to gifts to Executive Officers and outside compensation received during the year under review. The current year under review is the 2018-2019 fiscal year.

GIFTS

Please list any and all gifts received, as best you can recall, during the period beginning July 1, 2018 to June 30, 2019. Gifts are defined as any and all items given to you and/or your immediate family members from an outside entity having an aggregate value of \$250 or more during the fiscal year. See explanation on next page for additional details.

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In order to facilitate this reporting requirement in the future, please disclose any gifts received or business transactions subsequent to this reporting period to Darla Moss, Chief Financial Officer, for tabulation and reporting in future Schools FIRST reports.

Signature: [Signature]

STATE OF TEXAS §

COUNTY OF MIDLAND §

SUPERINTENDENT'S CONTRACT

THIS AGREEMENT ("Agreement" or "Contract") is made and entered into by and between the Board of Trustees (the "Board") of the Midland Independent School District (the "District") and Orlando Riddick (the "Superintendent").

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

1. **Term.** The Board agrees to employ the Superintendent on a twelve-month basis per school year, beginning July 1, 2019 and ending June 30, 2022. The Board and the Superintendent (the "Parties") shall extend the term of this Contract after the 2019-2020 school year for an additional school year, if the Superintendent receives a satisfactory rating from the Board in his annual evaluation. If the Board does not evaluate the Superintendent's performance following the end of the 2019-2020 school year, then the term of this Contract shall automatically be extended. The additional school year would make the new contract term be July 1, 2020 to June 30, 2023. The District may, by action of the Board, and with the consent and approval of the Superintendent, extend the date of termination of the Contract to a term permitted by State law.
2. **Certification.** The Superintendent agrees to maintain the required certification throughout the term of employment with the District. If the Superintendent's certification expires, is canceled, or is revoked, this Contract is void.
3. **Representations.** The Superintendent makes the following representations:
 - 3.1 **Beginning of Contract:** The Superintendent represents that he has disclosed to the Board, in writing, any arrest and any indictment, conviction, no contest or guilty plea, or other adjudication of the Superintendent. The Superintendent understands that a criminal history record acceptable to the Board, at its sole discretion, is a condition precedent to this Contract.
 - 3.2 **During Contract:** The Superintendent also agrees that, during the term of this Contract, the Superintendent will notify the Board, in writing, of any arrest or of any indictment, conviction, no contest or guilty plea, or other adjudication of the Superintendent. The Superintendent agrees to provide such notification in writing within three calendar days of the event.
 - 3.3 **False Statements and Misrepresentations:** The Superintendent represents that any records or information provided in connection with his employment application are true and correct. Any false statements, misrepresentations, omissions of requested information, or fraud by the Superintendent in or concerning any required records or in the employment application may be grounds for termination or nonrenewal, as applicable.

4. **Employment.**

4.1 **Duties.** The Superintendent shall be the educational leader and chief executive officer of the District. The Superintendent agrees to perform his duties as follows:

(a) **Authority:** The Superintendent shall perform such duties and have such powers as may be prescribed by the law and the Board. The Board shall have the right to assign additional duties to the Superintendent and to make changes in responsibilities or work at any time during the contract term. All duties assigned by the Board shall be appropriate to and consistent with the professional role and responsibility of the Superintendent.

(b) **Standard:** Except as otherwise permitted by this Contract, the Superintendent agrees to devote his full time and energy to the performance of his duties. The Superintendent shall perform his duties with reasonable care, skill, and diligence. The Superintendent shall comply with all lawful Board directives, state and federal laws and rules, Board policy, and regulations as they exist or may hereafter be amended.

4.2 **Board Meetings.** The Superintendent shall attend, and shall be permitted to attend, all meetings of the Board, both public and closed, with the exception of those closed meetings devoted to the consideration of any action or lack of action on the Superintendent's Contract, or the Superintendent's evaluation, or for purposes of resolving conflicts between individual Board members, or when the Board is acting in its capacity as a tribunal. In the event of illness or Board-approved absence, the Superintendent's designee shall attend such meetings.

4.3 **Criticisms, Complaints, and Suggestions.** The Board, individually and collectively, shall refer in a timely manner all substantive criticisms, complaints, and suggestions called to the Board's attention either: (a) to the Superintendent for study and/or appropriate action, and the Superintendent shall refer such matter(s) to the appropriate District employee or shall investigate such matter(s) and shall within a reasonable time inform the Board of the results of such efforts; or, (b) to the appropriate complaint resolution procedure as established by District Board policies.

5. **Compensation.** The District shall compensate the Superintendent as follows:

5.1 An annual salary of Two Hundred Seventy-Five Thousand Dollars (\$275,000.00).

5.2 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 Section 5.1 of this Contract, except as provided otherwise hereafter in subsections (a) and (b).

- (a) If the Board implements a widespread salary reduction under Texas Education Code section 21.4023, the Superintendent's annual salary shall be reduced by the percent or fraction of a percent that is equal to the average percent or fraction of a percent by which teacher salaries have been reduced.
 - (b) If the Board implements a furlough under Texas Education Code section 21.4021, the Superintendent shall be furloughed for the same number of days as other contract personnel and the Superintendent's salary shall be reduced in proportion to the number of furlough days.
- 53 The District shall pay or reimburse the Superintendent for reasonable expenses directly incurred by the Superintendent in the continuing performance of the Superintendent's duties under this Agreement. The District agrees to pay the actual and incidental costs incurred by the Superintendent for travel; such costs may include, but are not limited to, hotels and accommodations, meals, rental cars, and other expenses incurred in the performance of the business of the District. The Superintendent shall comply with all procedures and documentation requirements in accordance with Board policy.
- 54 The District shall pay the same premiums for health insurance coverage for the Superintendent pursuant to the group health care plan(s) provided by the District for all its administrative employees.
- 55 The District shall provide all other benefits to the Superintendent as provided by state law and Board policies, including participation in any matching annuity program, if any. The Board 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.
- 56 The District shall provide the Superintendent with an automobile allowance for in-district travel in the sum of Six Hundred and No/100 Dollars (\$600.00) per month.
- 57 The Superintendent may take, at the Superintendent's choice, the same number of days of vacation authorized by policies adopted by the Board for administrators on twelve-month contracts, the days to be in a single period or at different times. The vacation days taken by the Superintendent will be taken at such time or times as will least interfere with the performance of the Superintendent's duties as set forth in this Contract. The Superintendent may carry over unused vacation days to the succeeding year according to district policy. The Superintendent shall observe the same legal holidays as provided by Board policies for administrative employees on twelve-month contracts. The Superintendent is hereby granted the same personal leave benefits as authorized by Board policies for administrative employees on twelve-month contracts.
- 58 The District shall permit a reasonable amount of release time for the Superintendent to attend seminars or meetings. The District does hereby agree to

provide in the District's budget during the term of this Contract for the benefit of the Superintendent, funds to be used for registration, travel, meals, lodging, and other related expenses for seminars or meetings. The District shall pay the Superintendent's membership dues for up to four professional organizations, in order to maintain and improve the Superintendent's professional skills. The District shall bear the reasonable cost and expense for such attendance and membership.

- 5.9 The Superintendent is encouraged to participate in community and civic affairs. The reasonable expenses of such activities shall be paid by the District, subject to Board review.
- 5.10 The Superintendent may serve as a consultant or undertake speaking engagements, writing, teaching or other professional duties and obligations outside the District (referred to collectively herein as "Consulting Services") that do not conflict or interfere with the Superintendent's professional responsibilities to the District. Consulting Services provided by the Superintendent under the terms and conditions of this paragraph must be consistent with state and federal law.
- 5.11 The District shall provide the Superintendent with a cell phone allowance in the sum of One Hundred and No/100 Dollars (\$100.00) per month.
- 5.12 During the Superintendent's employment with the District, the District shall supplement the Superintendent's annual salary by an amount equal to the Superintendent's portion of the monthly member contribution to the Texas Teacher Retirement System ("TRS"). This supplement shall include both the retirement and healthcare parts of such member contributions. This additional salary supplement shall be paid to the Superintendent in regular monthly payroll installments and shall be reported as "credible compensation" by the District for purposes of TRS, to the extent permitted by TRS.

- 6. **Development of Annual Performance Goals.** On or before the first instructional day of each school year during the term hereof, the Superintendent and the Board shall meet for the purpose of reviewing the Board goals outlined in AE(LOCAL) and AE(EXHIBIT), ("Board Goals"). Board Goals shall be among the criteria on which the Superintendent's performance is reviewed and evaluated. The Board agrees to work with and support the Superintendent in achieving the Board Goals.

7. **Review of Performance.**

7.1 Time and Basis of Evaluation. The Board shall evaluate and assess in writing the performance of the Superintendent at least once each year during the term of this Contract. The Board's evaluation and assessment of the Superintendent shall be reasonably related to the duties of the Superintendent as outlined in the Superintendent's job description and shall be based on the District's progress towards accomplishing the Board Goals.

72 **Confidentiality.** Unless the Superintendent expressly requests otherwise in writing, the evaluation of the Superintendent shall at all times be conducted in executive session and shall be considered confidential to the extent permitted by law. Nothing herein shall prohibit the Board or the Superintendent from sharing the content of the Superintendent's evaluation with their respective legal counsel.

73 **Evaluation Format and Procedures.** The evaluation format and procedure shall be in accordance with the evaluation instrument selected by the Board in accordance with the Board's policies, and state and federal law. In the event the Board deems that the evaluation instrument, format and/or procedure is to be modified by the Board and such modifications would require new or different performance expectations, the Superintendent shall be provided a reasonable period of time to demonstrate such expected performance before being evaluated.

8. **Reassignment.** The Superintendent cannot be reassigned from the position of Superintendent to another position without the Superintendent's prior written consent.

9. **Extension and Nonrenewal of Contract.** Extension and/or nonrenewal shall be in accordance with Board policy, Texas Education Code Chapter 21, Subchapter E, and applicable law.

10. **Termination of Employment Contract.**

10.1 **Mutual Agreement.** This Contract may be terminated by the mutual agreement of the Superintendent and the Board in writing upon such terms and conditions as may be mutually agreed upon.

10.2 **Retirement or Death.** This Contract shall be terminated upon the retirement or death of the Superintendent.

10.3 **Termination for Good Cause.** The Board may terminate the Superintendent during the term of the Contract for good cause. The term "good cause" is defined as follows:

- (a) Failure to fulfill duties or responsibilities as set forth under the terms and conditions of this Contract;
- (b) Incompetence or inefficiency in the performance of required or assigned duties as documented by evaluations, supplemental memoranda, or other written communication from the Board; provided, however, the terms and conditions of this paragraph shall not justify good cause unless the Board has provided the Superintendent a reasonable opportunity to remediate any incompetency or inefficiency;
- (c) Insubordination or failure to comply with lawful written Board directives;
- (d) Failure to comply with the Board's policies or the District's administrative regulations;
- (e) Neglect of duties;
- (f) Drunkenness or excessive use of alcoholic beverages;

- (g) Illegal use of drugs, hallucinogens, or other substances regulated by the Texas Controlled Substances Act;
- (h) Conviction of a felony or crime involving moral turpitude;
- (i) Failure to meet the District's standards of professional conduct;
- (j) Failure to comply with reasonable District professional development requirements regarding advanced course work or professional development;
- (k) Disability, not otherwise protected by law, that impairs performance of the required duties of the Superintendent;
- (l) Immorality, which is conduct the Board determines is not in conformity with the accepted moral standards of the community encompassed by the District. Immorality is not confined to sexual matters, but includes conduct inconsistent with rectitude or indicative of corruption, indecency, or depravity;
- (m) Assault on an employee or student;
- (n) Knowingly falsifying records or documents related to the District's activities;
- (o) Conscious misrepresentation of facts to the Board or other District officials in the conduct of the District's business;
- (p) Failure to fulfill requirements for superintendent certification; or,
- (q) Any other reason constituting "good cause" under Texas law.

10.4 Termination Procedure. In the event that the Board terminates this Contract for "good cause," the Superintendent shall be afforded all the rights as set forth in the Board's policies and state and federal law.

11. General provisions.

- 11.1 Amendment:** This Contract may not be amended except by written agreement of the Parties.
- 11.2 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.
- 11.3 Entire Agreement:** All existing agreements and contracts, both verbal and written, between the Parties regarding the employment of the Superintendent are superseded by this Contract. This Contract constitutes the entire agreement between the Parties.
- 11.4 Applicable Law and Venue:** Texas law shall govern construction of this Contract. The Parties agree that venue for any litigation relating to the Superintendent's employment with the District, including this Contract, shall be the county in which the District's administration building is located. If litigation is brought in federal court, the Parties agree that venue shall be the federal district and division in which the district's administration building is located.

- 11.5 **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.
- 11.6 **Legal Representation:** Both Parties have been represented by legal counsel of their choice, or have had the opportunity to consult with legal counsel, in the negotiation and execution of this Contract.
- 11.7 **Professional Liability.** The District shall indemnify, defend, and hold the Superintendent harmless regarding any claims, demands, duties, actions or other legal proceedings against the Superintendent, or damages incurred by the Superintendent, including court costs and attorney's fees, in his individual or official capacity for any act or failure to act involving the exercise of judgment and discretion within the normal course and scope of his duties as Superintendent of the District, to the extent and to the limits permitted by law. This paragraph does not apply if the Superintendent is found to have materially breached this Contract, to have acted with gross negligence or with intent to violate a person's clearly established legal rights, or to have engaged in official misconduct or criminal conduct, nor does it apply to criminal investigations or proceedings. The District may, at its discretion, fulfill its obligation under this paragraph by purchasing appropriate insurance coverage for the benefit of the Superintendent or by including the Superintendent as a covered party under any contract providing errors and omissions insurance coverage purchased for the protection of the Board and the professional employees of the District. The Board may retain attorneys to represent the Superintendent in any proceeding for which he could seek indemnification under this paragraph, to the extent that damages are recoverable or a defense is provided, under any such contract of insurance. No individual member of the Board shall be personally liable for indemnifying and defending the Superintendent under this paragraph. The District's obligation under this paragraph shall continue for a period of no more than four (4) years after the termination of this Contract for qualifying acts or failures to act occurring during the term of this Contract or any extension thereof. The Board shall not be required to pay any costs of any legal proceedings in the event the Board and the Superintendent are adverse to each other in any proceedings. The Superintendent shall fully cooperate with the District in the defense of any and all demands, claims, suits, actions and legal proceedings brought against the District. This Section 11.7 shall survive termination of this Contract.

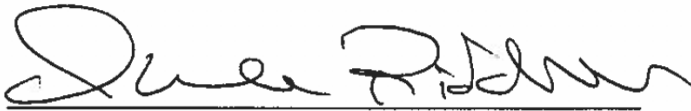
12. Notices.

- 12.1 **To Superintendent:** The Superintendent agrees to keep a current address on file with the District's human resources office and the Board President. The Superintendent agrees that the Board may meet any legal obligation it has to give the Superintendent written notice regarding this Contract or the Superintendent's employment by hand-delivery, or by certified mail, regular mail, or express delivery service to the Superintendent's address of record.

12.2 **To Board:** The Board agrees that the Superintendent may meet any legal obligation to give the Board written notice regarding this Contract or the Superintendent's employment by providing one copy of the notice to the President of the Board and one copy to the Vice President of the Board. The Superintendent may provide such notices by hand delivery, or by certified mail, regular mail, or express delivery service, to the Board President and Vice President's addresses of record, as provided to the District.

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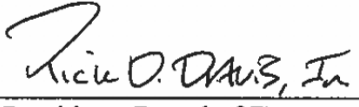
The Parties have read this Contract and each Party agrees to abide by its terms and conditions:



Superintendent

Date signed: 8/22/18

Midland Independent School District

By: 

President, Board of Trustees

Date signed: 8/26/19

Field Definitions/Glossary

This section defines all fields in School FIRST as well as some financial management terms, in alphabetical order.

#

The number of the indicator. Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.

% Total

On the Overall Statistics screen, this field appears twice:

In the Status Counts section, this field shows the percentage of the total number of districts in Texas that received a passing status, the percentage that received a failing status, and the percentage whose status has not yet been determined.

In the Rating Counts section, this field shows the percentage of the total number of districts in Texas that received each rating: Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, and Suspended Due to Data Quality. (Districts with a status of "Error" and a rating of "Undetermined" are not included in this section.)

A

Active

A check box indicating whether to include this indicator in the calculations when running or re-running district rating reports (checked=yes, unchecked=no). After checking or unchecking this check box, you must click the Update button at the bottom of the screen to save your change(s).

Administrative Cost Ratio Data File

Specifies the internet location of the Administrative Cost Ratio Data File used in the indicator calculations. This value is used to locate the file for viewing and/or importing on the External Data Administration screen.(See the "External Data Administration" section for more information.)

B

C

Capital Project Funds

Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

Cash

The term, as used in connection with cash flows reporting, includes not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

Class Name

Used by the TEA developers of the FIRST application. Before a new indicator can be added to FIRST, the developer must first define the class for the new indicator.

Count

On the Overall Statistics screen, this field appears three times:

In the Status Counts section, this field shows the number of districts in Texas that received a passing status, the number that received a failing status, and the number whose status has not yet been determined.

In the Rating Counts section, this field shows the number of districts in Texas that received each rating: Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, and Suspended Due to Data Quality. (Districts with a status of "Error" and a rating of "Undetermined" are not included in this section.)

In the Answers By Indicator section, this field shows the number of districts by points for a particular indicator. (Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.)

Critical Indicator

A non-critical indicator is one that a district is not necessarily required to pass in order to receive an overall passing rating (if the district has passed enough of the other indicators, the district may receive a passing rating despite its failure on one or more non-critical indicators).

For critical indicators, a district **MUST** pass a certain number of these indicators in order to receive an overall passing rating. This number is configured by the FIRST administrator.

D

Data

The type of district data files that can be downloaded to your computer in tab-delimited format (*filename.tab*). See the "Data Downloads" section for more information.

Data Load Year Offset

This option allows the administrator to run a chosen school year's indicator calculations against a previous year's set of district data. The default value for this field is 0, which causes the system to use the current year's data for the calculations. Entering -1 causes the system to use the previous year's data, -2 uses the data from two years ago, and so on. This is useful if indicators are added or changed, and the administrator would like to see what effect the new indicators will have on a district's current or past rating. For example, if a district earned a Standard Achievement rating for the 2004-2005 rating year, but the proposed indicators for the 2005-2006 rating year have changed, the administrator can run the newly proposed indicators using the 2003-2004 school year data (by entering -1 as the Data Load Year Offset) to determine whether the proposed indicator changes will help or hurt the district's rating for the next year (or neither).

After changing this option, you must use one of the methods for running indicators to actually generate results using a previous year's data. See the "Running Specific Indicators" section for more information.

Days Late

Indicates how early or late the district's Annual Financial Report was filed, in days. A negative number indicates that the report was filed before the due date; a positive number indicates that the report was filed late. A zero indicates that the report was filed on the due date. The system uses the Received date and Due date fields to calculate the Days Late value.

Debt Service Fund

Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deferred Revenue

Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Deficiency

Represents receivables owed at the end of the school year.

Delete

A Delete check box signifies that a particular item can be deleted from the system for a chosen school year. More specifically:

- On the Indicator Administration screen, individual financial indicators can be deleted.
- On the Application Parameter Administration screen, individual system-wide parameters can be deleted.
- On the Indicator Parameter Administration screen, individual state-wide parameters can be deleted.
- On the Ratings Administration screen, individual financial rating configurations can be deleted.
- On the Submit Date Data Administration screen, individual district submission entries can be deleted.

To delete an item, activate the check box for the item, then click the Delete button at the bottom of the screen. (Multiple items can be deleted at the same time.)

Designated Fund Balance

Represents tentative plans for the future use of financial resources. Designations require Board action to earmark fund balance for bona fide purposes that will be fulfilled within a reasonable period of time.

District

The unique six-digit number identifying a district.

On the District Status Summary table, clicking on this number displays detailed information about the district's financial accountability rating (if you are authorized to view this information).

District Number

For administrative users, the District Number drop down list at the top of the screen lists all districts in FIRST. Selecting a district number from the list displays the District Status Detail report for that district.

District Score

The numerical score earned by this district. This field is hidden from view for non-administrative users.

The district's score must meet or exceed the [Passing Score](#) set forth by the TEA in order to receive a "Passed" status in FIRST. See the "Passing Score" field for more information.

See the "Understanding District Score Calculations" section for details about how the District Score is tabulated.

District Size - Number of Students Between

On the District Status Detail report, the indicators shown at the bottom of the screen depend on the district's size and on pre-determined acceptable ratios of students to teachers and students to staff. The District Size column lists several ranges of student enrollment numbers for the district. Within the appropriate range for your district, refer to the [Ranges for Ratios](#) columns to determine the low and high ratios that are acceptable for your level of student enrollment. For example, a range of 7 to 22 indicates that there should be no fewer than 7 students per teacher/staff and no more than 22 students per teacher/staff. In order to pass these indicators, a district's ratios must fit within these ranges for the district's size.

See the "Ranges for Ratios" field definition for more information.

Due

The date by which the district's Annual Financial Report must be received to be considered on time, in YYYY/MM/DD format. The system calculates this date as follows:

Fiscal Year End date (from Submit Date Data screen)

+ Submission Deadline in Days After Fiscal Year End (from Application Parameter Administration screen)

E

EDA

see [Existing Debt Allotment \(EDA\)](#)

EDA Data File

Specifies the internet location of the [EDA](#) Data File used in the indicator calculations (e.g., http://wahoo/first/sourcedata/2002/EDA_0203.xls). This value is used to locate the file for viewing and/or importing on the External Data Administration screen. (See the "External Data Administration" section for more information.)

Enrollment

On the Overall Statistics screen, this field appears three times:

In the Status Counts section, this field shows the number of students in Texas who are enrolled in each type of district (passing, failing, or neither due to errors in the processing of their status).

In the Rating Counts section, this field shows the number of students in Texas who are enrolled in each district type (Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, and Suspended Due to Data Quality). (Districts with a status of "Error" and a rating of "Undetermined" are not included in this section.)

In the Answers By Indicator section, this field shows the number of students in Texas who are enrolled in districts that failed a particular indicator. (Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.)

Error (status)

see [Status](#)

ESC (Education Service Center)

Supports the districts in a specific region of the state.

Excess

Represents receivables due at the end of the school year.

Existing Debt Allotment (EDA)

The amount of state funds to be allocated to the district for assistance with existing debt.

Expenditures

The cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provisions for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

F

Fiscal Year

A period of 12 consecutive months legislatively selected as a basis for annual financial reporting, planning, and budgeting. The fiscal year may run September 1 through August 31 or July 1 through June 30.

Fiscal Year End

On the Submit Date Data screen, this is the last day of the district's 12-month accounting period, in YYYY/MM/DD format. Valid fiscal year end dates are August 31st and June 30th.

Full-Time Equivalent (FTE)

Measures the extent to which one individual or student occupies a full-time position or provides instruction; e.g., a person who works four hours a day or a student who attends a half day represents a .5 FTE.

Function

Function codes identify the expenditures of an operational area or a group of related activities. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students, and provide health services. Each of these activities is a function.

Fund Balance

The difference between assets and liabilities reported in a governmental fund.

G

General Fund

This fund finances the fundamental operations of the district in partnership with the community. All revenues and expenditures not accounted for by other funds are included. This is a budgeted fund and any fund balances are considered resources available for current operations.

H

High

see [Ranges for Ratios](#)

I

IFA

see [Instructional Facilities Allotment \(IFA\)](#)

IFA Data File

Specifies the internet location of the [IFA](#) Data File used in the indicator calculations (e.g., http://wahoo/first/sourcedata/2002/IFA_0203.xls). This value is used to locate the file for viewing and/or importing on the External Data Administration screen.(See the "External Data Administration" section for more information.)

Include Districts Outstanding Month/Day

The date on which districts which have not filed their data for the current year or which have processing errors are first displayed on the District Status screens, in MM/DD format (the current year is assumed). Prior to this date, these districts are excluded from the display. ("Processing errors" occasionally occur if a calculation for a particular indicator involves dividing a number by zero. (In mathematics, dividing a number by zero gives an "undefined" or "indeterminate" result.))

This setting overrides the [Pub Level](#) setting for a district.

This setting does not affect which districts are included in the Overall Statistics.

Indicator

Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.

The Overall Statistics screen shows totals and percentages of responses and enrollment, as well as totals for each indicator.

On the Indicator Test screen, this is the [Indicator Description](#) (see the "Indicator Description" field definition for details).

Indicator Description

The definition of the indicator. Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.

On the District Status Detail report, clicking on the indicator description displays detailed information about how the indicator was calculated.

Indicators Answered

The District Status Detail report displays the number of points, by indicator, received by a district.

Instruction

The amount spent on direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students regardless of location or medium. Expenditures associated with this functional area are reported under Function 11.

Instructional Facilities Allotment (IFA)

(State Aid) Provides assistance to school districts in making debt service payments on qualifying bonds and lease-purchase agreements. Proceeds must be used for the construction or renovation of an instructional facility.

J

K

L

Last Updated

On the District Status Detail report, the Last Updated field is the last date & time the district status information was updated (e.g., the last time an indicator was edited for this district, the last time the status information was published to the web, the last time the number of failed indicators changed for this district, etc.).

The Last Updated field on the Indicator Test screen and the Updated field on the District Status Detail report display the last date & time the indicator was updated (e.g., the last time the indicator was edited for this district, the last time the calculations for the indicator were re-run, etc.).

On the Overall Statistics screen, this is the last date & time any indicator or district status information was updated or re-run.

Low

see [Ranges for Ratios](#)

M

N

Name

The name of the school district. (On the District Status Detail report and the Indicator Test screen, the name is followed by the unique number identifying the district, in parentheses.)

On the Application Parameter Administration screen, this is the name of a system-wide parameter.

On the Indicator Parameter Administration screen, this is the name of a specific operand within the formula for a particular indicator.

On the Ratings Administration screen, this field is used when adding a new rating level to the system, and indicates the name you want assigned to the new rating level.

Number of Students Between

see [District Size - Number of Students Between](#)

O

Object

The highest level of accounting classification used to identify either the transaction posted or the source to which the associated monies are related. Each object is assigned a code that identifies in which of the eight major object groupings it belongs (assets, liabilities, fund balances, revenue, etc.)

Operating Expenditures

A wide variety of expenditures necessary to a district's operations fall into this category, with the largest portion going to payroll and related employee benefits and the purchase of goods and services.

Option

On the Data Downloads screen, the Download option saves the selected district data file to your computer in tab-delimited format (*filename.tab*). See the "Data Downloads" section for more information.

On the External Data Administration screen, this is a list of external TEA files which can be viewed and/or imported into FIRST. See the "External Data Administration" section for more information.

Options

On the Application Parameter Administration screen, these are the administrative functions that can be performed. An administrator can delete an existing parameter, update the system-wide value for an existing parameter, or add a new parameter and configure its system-wide value. See the "Application Parameter Administration" screen for more information.

On the Indicator Parameter Administration screen, this is a list of existing indicators for which the administrator can add, delete, or update default operand values. See the "Indicator Parameter Administration" screen for more information.

On the [District Status Summary](#) table, these are the administrative functions that can be performed. See the sections on "Printing District Status Reports" and "Changing District Publication Levels" for more information.

On the [District Status Detail](#) report, these are the administrative functions that can be performed. See the sections on "Running Specific Indicators", "Changing District Publication Levels", and "Suspending a District's Rating" for more information.

On the [Overall Statistics](#) screen, the Update Enrollment Counts option imports the latest enrollment data from PEIMS and refreshes the overall statistics to reflect the new data. See the "Viewing Overall Statistics" section for more information.

On the Ratings Administration screen, these are the administrative functions that can be performed. An administrator can delete an existing rating, update the Minimum/Maximum Failed values for an existing rating, or add a new rating and configure its Minimum/Maximum Failed values. See the "Ratings Administration" screen for more information.

On the Submit Date Data Administration screen, these are the administrative functions that can be performed. An administrator can delete an existing district's date data, update the date data for an existing district, or add a new district and enter its date data. See the "Submit Date Data Administration" screen for more information.

On the Indicator Administration screen, these are the administrative functions that can be performed. An administrator can delete an existing indicator, update the parameters for an existing indicator, or add a new indicator and configure its parameters. This screen also includes the "special" Rollover option for setting up the system for a new school year. See the "Indicator Administration" screen and the "Configuring the System For a New School Year" section for more information.

Other Resources

This amount is credited to total actual other resources or non-operating revenues received or residual equity transfers in.

P

Passing

see [Passing Score](#)

Passing Score

The numerical score established by the TEA that a district must meet or exceed to receive a "Passed" status in FIRST. This number is configured on the Application Parameter Administration screen.(See the "Application Parameter Administration" section for more information.)

Changes to this parameter take effect in the district rating reports immediately (i.e., it is not necessary to re-run the indicators).

On the District Status Detail report, this field is hidden from view for non-administrative users.

PEIMS

see [Public Education Information Management System \(PEIMS\)](#)

Pub Level

The extent to which the district's data has been made available to users in FIRST. District ratings with a Pub Level of 0 can only be viewed by a FIRST administrator or an internal TEA user. District ratings with a Pub Level of 1 can also be viewed by the particular district and by the staff of the district's supporting ESC. District ratings with a Pub Level of 2 can be viewed by all users (both overall and detailed rating information can be seen).

This field is hidden from view for non-administrative users.

The administrator can raise or lower the publication level for a district (or for all districts) at any time.

The "[Include Districts Outstanding Month/Day](#)" setting overrides the Pub Level for districts with processing errors or incomplete data.

Publication Level 1

The date and time the district's rating for the chosen school year was most recently raised to [Pub Level](#) 1. If the rating has never been raised to Pub Level 1, or if the rating has been lowered back to Pub Level 0, this field displays "None". This field is hidden from view for non-administrative users.

See the "Pub Level" field for more information.

Publication Level 2

The date and time the district's rating for the chosen school year was most recently raised to [Pub Level](#) 2. If the rating has never been raised to Pub Level 2, or if the rating has been lowered back to Pub Level 1 or 0, this field displays "None". This field is hidden from view for non-administrative users.

See the "Pub Level" field for more information.

Public Education Information Management System (PEIMS)

A state-wide data management system for public education information in the State of Texas. One of the basic goals of PEIMS, as adopted by the State Board of Education in 1986, is to improve education practices of local school districts. PEIMS is a major improvement over previous information sources gathered from aggregated data available on paper reports. School districts now submit their data via standardized computer files. These are defined in a yearly publication, the PEIMS Data Standards.

Q

Qualified Opinion

A term used in conjunction with financial auditing; a modification of the independent auditor's report on the fair presentation of the financial statements indicating that there exists one or more specific exceptions to the auditor's general assertion that the financial statements are fairly presented.

R

Ranges for Ratios

On the District Status Detail report, the indicators shown at the bottom of the screen depend on the [district's size](#) and on pre-determined acceptable ratios of students to teachers and students to staff. The Ranges for Ratios column displays these pre-determined ratios. The Low column displays the lowest number of students that are acceptable per teacher/staff member for a particular district size, and the High column displays the highest number of students that are acceptable per teacher/staff member for a particular district size. For example, a range of 7 to 22 indicates that there should be no fewer than 7 students per teacher/staff and no more than 22 students per teacher/staff. In order to pass these indicators, a district's ratios must fit within these ranges for the [district's size](#).

See the "District Size" field definition for more information.

Rating

On the District Status screens, this is the financial accountability rating that was earned by the district for the indicated school year: Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, Suspended Due to Data Quality, or Undetermined. See the "[Understanding FIRST Ratings](#)" section for more information about these ratings. (If the rating is Suspended Due to Data Quality, and if the administrator entered a reason for the suspension, this reason is displayed beside the rating.)

On the Ratings Administration screen, this column shows the financial accountability ratings that are currently configured in the system. See the "Ratings Administration" section for details about configuring FIRST ratings.

Ratings

On the Overall Statistics screen, this column lists the possible financial accountability ratings that can be earned by a district: Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, and Suspended Due to Data Quality. (Districts with a status of "Error" and a rating of "Undetermined" are not included in this section. Also, if the number of districts for a particular rating is zero, that rating is not shown in the table.) See the "[Understanding FIRST Ratings](#)" section for more information about each of these ratings.

Received

The date on which the district actually filed its Annual Financial Report with the TEA. The system uses this date and the district's fiscal year end date to determine whether the district filed on time.

Region

The Education Service Center (ESC) region in Texas in which the district is located. This field is hidden from view for non-administrative users.

Release Overall Stats Month/Day

The starting date on which the [overall district statistics](#) for the specified year can be viewed by users, in MM/DD format (the current year is assumed). Prior to this date, only administrators can view this information for the specified year. See the "Viewing Overall Statistics" section for more information.

Required

The Required Group to which the indicator is assigned: 0, 1, or 2. See the "[Required Group 1 Pass Minimum/Required Group 2 Pass Minimum](#)" field for more information.

On the District Status Detail report, †1 to the left of the indicator number indicates required Group 1, and †2 indicates Required Group 2. Indicators without a group designation to the left of their indicator number are assigned to Required Group 0. This column is hidden from view for non-administrative users.

An indicator's Required Group affects how it is sorted on the screens. See the "[Sort](#)" field for details.

Required Group 1 Pass Minimum/Required Group 2 Pass Minimum

Each indicator in the system is assigned to a Required Group (0, 1, or 2). For indicators in Required Group 0, a district is not necessarily required to pass the indicator in order to receive an overall passing rating (if the district has passed enough of the other indicators, the district may receive a passing rating despite its failure on one or more Group 0 indicators).

For indicators in Required Groups 1 and 2, a district **MUST** pass a certain number of these indicators in order to receive an overall passing rating. These numbers are specified in the Required Group 1 Pass Minimum and Required Group 2 Pass Minimum fields on the Application Parameter Administration screen, and are configured by the FIRST administrator.

For example, if the Required Group 1 Pass Minimum is set to 3, and the Required Group 2 Pass Minimum is set to 1, this means that each district must pass at least three of the indicators in Group 1 **AND** at least one of the indicators in Group 2. If either of these conditions is not met, the district automatically receives a failing rating.

Changes to these parameters take effect in the district rating reports immediately (i.e., it is not necessary to re-run the indicators).

Reserve Fund Balance

The portion of fund equity which is not available for appropriation or which has been legally separated for a specific purpose.

Result/Points

On the District Status Detail report, this is the outcome of the calculation for a particular indicator. (Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.) To see detailed information about why the indicator passed or failed, click on the Indicator Description for the desired indicator.

If you are logged in as an administrator, the [Score](#) field is displayed instead of the Result field. See the "Score" field for more information.

Revenues

Any increase in a school district's financial resources from property taxes, foundation fund entitlements, user charges, grants, and other sources. Revenues fall into three broad sources: local & intermediate, state, and federal.

School Year

The 12 months beginning September 1 of one year and ending August 31 of the following year, or beginning July 1 and ending June 30. (Districts have two options.)

Score

On the District Status Summary table and in the District Status Data file, this is the [District Score](#) (see the "District Score" field). This field is hidden from view for non-administrative users.

On the District Status Detail report, this is the number of points the district earned for this indicator. If the district failed the indicator, the score is 0. If the district passed the indicator, the score is typically 1 (if the indicator is weighted more heavily than other indicators, the score can be higher than 1; see the [Weight](#) field for more information). These indicator scores are used to determine the district's overall score; see the [District Score](#) field for details. (For non-administrative users, the [Result](#) field is displayed instead of the Score field. See the "Result" field for more information.)

Sort

The *secondary* order in which the indicators are sorted for display on the District Status Detail report and the Overall Statistics screen (from lowest to highest).

The *primary* sort order is determined by the indicators' [Required Group](#) settings. Indicators in Required Group 1 are sorted first, indicators in Required Group 2 are sorted next, and indicators in Required Group 0 are sorted last. The Sort value is then used to do secondary sorting within these Required Groups.

The Sort value solely controls the numbers shown in the "number" column in data files downloaded from the application.

See the "Required" field for more information.

Special Options

see [Options](#)

Special Revenue Fund

A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

Status

On the Overall Statistics screen, this column lists the possible statuses that can be earned by a district: Passed, Failed, Error, Incomplete, or New. (If the number of districts that earned a particular status is zero, that rating is not shown in the table.)

On the Indicator Test screen, this is the outcome of the calculation for this indicator. (Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.) An indicator that was forced to pass by an administrator is displayed as "Passed (Forced)".

On the District Status Summary table, this column displays an icon representing the overall status that was earned by the district for the indicated school year:



= Passed



= Failed



= Error (i.e., undetermined)

(Two other status types, Incomplete and New, occur rarely.) You can position your cursor over the icon on the District Status Summary table to display the description of the icon ("Passed", "Failed", "Error", "Incomplete", or "New").

On the District Status Detail report, the Status field near the top shows the overall status that was earned by the district for the indicated school year: Passed, Failed, Error, Incomplete, or New. The Status column displays an icon representing the outcome of the calculation for each indicator. The Status information is hidden from view for non-administrative users.

See the "[Understanding FIRST Ratings](#)" section for more information about the Passed and Failed statuses.

Submission Deadline in Days After Fiscal Year End

The amount of time (in days) after the districts' fiscal year end date that districts are allotted to prepare and file their Annual Financial Reports. This parameter applies to all districts. Beyond this number of days, a district's report is considered late. This parameter is used to calculate the [Due](#) field on the Submit Date Data Administration screen.

Changes to this parameter do not take effect in the district rating reports until the related indicator is re-run for the district(s).

See the "Due" field and the "Submit Date Data Administration" section for more information.

T

Test

The shorthand name assigned to an [indicator](#) when the indicator was first added to the system.

These names are configured on the Indicator Administration screen whenever new indicators are added.

Title

The field that defines the [Indicator Description](#) for each indicator. See the "Indicator Description" field for more information.

Undesignated Fund Balance

The portion of fund equity that is currently available to finance expenditures not already approved by the Board of Trustees.

Undesignated Unreserved Fund Balance

Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., designations). One primary criterion of rating agencies for school bonds is the relative amount of undesignated unreserved fund balance. Bond rating agencies view undesignated unreserved fund balances as a reflection of the financial strength of school districts and they show concern when district fund balances decrease.

Unqualified Opinion

An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

Updated

see [Last Updated](#)

User Role

The level of access assigned to the user who is currently logged in (District, ESC, Internal, or Admin). See the "[Access to the School FIRST Application](#)" section for details about each of the roles.

V

Value

On the Indicator Test screen, this column displays the values that were actually used to calculate this indicator for this district. To the right of each value is an icon with a ? symbol in the center. Position your cursor over this icon to see how this value was derived by the system (usually from external sources, such as PEIMS or the district's Annual Financial Report). (If the word "Parameter" is shown when you display the derivation for a value, this indicates that the value came directly from a parameter that is defined in the FIRST system by the TEA, and that the same value is used for all districts.) See the "[Viewing the Calculation of an Indicator](#)" section for more information about this field.

On the Application Parameter Administration screen, this is the value that has been established by the TEA for a system-wide parameter. Each parameter is defined separately in this Glossary (in alphabetical order).

On the Indicator Parameter Administration screen, this is the default value defined by the TEA for a specific operand within the formula for a particular indicator. These default values are used for all districts when computing the indicators. In general, these values are static, but may change occasionally. Changes to these parameters do not take effect in the district rating reports until the related indicators are re-run for the district(s).

W

Weight

Generally, each indicator used in the calculation of a district's score is weighted equally (with the exception of the [critical indicators](#), which are treated slightly differently). Optionally, an indicator can be given more weight, such that it contributes more to the final outcome than other indicators. The normal weight for an indicator is 1. This means that a "Yes" answer for the indicator contributes 1 to the district's final score. Raising this number causes an indicator to have a more significant effect on the final score; setting this number to 0 removes any effect of this indicator on the final score.

See the "[District Score](#)" field and the "[Score](#)" field for more information.

X

Y

YEAR

Each screen displays a "YEAR" drop down list at the top of the page. This field indicates the rating year; the rating for the rating year is based on the prior school year's data. You can change this field by clicking on the list box and selecting a different rating year.

Z
