



2023 F.I.R.S.T. REPORT

**A Financial Management Report
For the Year Ended June 30, 2022**

**CELINA INDEPENDENT SCHOOL DISTRICT
2023 FINANCIAL MANAGEMENT REPORT
TABLE OF CONTENTS**

School FIRST Introduction	3
Notice of Public Hearing	4
2022-2023 District Summary Data	5
2022-2023 State-Wide Summary Data	10
Required Supplementary Disclosures:	
2021-2022 District Summary Data	16
Superintendent Contract	21
Reimbursement to Board Members and Superintendent	32

What is School FIRST and what is its purpose?

The 2023 FIRST Rating is being presented for your information. FIRST which stands for “Financial Integrity Rating System of Texas”, is an annual rating performed by the Texas Education Agency, per Title 19 of the TEC, Section 109.

It is a financial accountability rating system that holds school districts accountable for the quality of their financial management practices. It is designed to encourage Texas public schools to manage their financial resources better in order to provide the maximum allocation possible for direct instructional purposes. It is a tool that creates transparency and discloses the quality of local management and decision-making processes that the school district uses concerning the financial resources the school district receives.

The district is required to hold a public meeting to distribute a financial management report that explains the district’s performance under the 20 indicators, which results in the district’s rating. The 2023 rating is based upon analysis of staff and student data for the 2021-2022 school year, as well as budgetary and actual financial data for the year ended June 30, 2022.

Celina ISD received a score of 92, resulting in a “Superior” rating. The rating received by Celina ISD is the highest rating that can be assigned.

**Celina Independent School District
School FIRST Rating
Notice of Public Meeting**

Published the week of November 27th in the Celina Record

**NOTICE OF PUBLIC MEETING TO DISCUSS
CELINA INDEPENDENT SCHOOL DISTRICT'S 2023 SCHOOL FIRST RATING**

Celina Independent School District will hold a public meeting as part of the regularly scheduled board meeting at 6:00 pm, on Monday, December 18th, 2023 in the Moore Middle School Library located at 300 E. GA Moore Parkway, Celina, TX 75009. The purpose of this meeting is to discuss Celina ISD's 2023 rating on the state's financial accountability system also known as, Financial Integrity Rating System of Texas,(FIRST).

2022-2023 District Summary Data

RATING YEAR **2022-2023** DISTRICT NUMBER **district #** **Select An Option** **Help** **Home**



Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

Name: CELINA ISD(043903)		Publication Level 1: 8/4/2023 12:02:16 PM	
Status: Passed		Publication Level 2: 8/7/2023 3:01:39 PM	
Rating: A = Superior Achievement		Last Updated: 8/7/2023 3:01:39 PM	
District Score: 92		Passing Score: 70	
#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	7/13/2023 6:18:46 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	7/13/2023 6:18:46 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	7/13/2023 6:18:46 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	7/13/2023 6:18:46 PM	Yes Ceiling Passed
5	This indicator is not being evaluated.		
			1 Multiplier Sum
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum</u>	7/13/2023 6:18:46 PM	Ceiling Passed

	points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)		
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:46 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:46 PM	10
9	<u>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? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:46 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	7/13/2023 6:18:46 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	7/13/2023 6:18:46 PM	2
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:46 PM	10
14	This Indicator is not being evaluated.		10
15	This indicator is not being evaluated.		5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	7/13/2023 6:18:46 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	7/13/2023 6:18:46 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	7/13/2023 6:18:46 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	7/13/2023 6:18:46 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	7/13/2023 6:18:46 PM	Ceiling Passed

		92 Weighted Sum
		1 Multiplier Sum
		(100 Ceiling)
		92 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70

No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical Indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.

CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an **F = Substandard Achievement Rating** supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement

Indicator 20 (Property Values and Tax Discussion) - Response to indicator is No.

89

B = Above Standard
Achievement

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FIRST 5.14.3.3

2022-2023 STATE-WIDE DATA SUMMARY

RATING YEAR **2022-2023** DISTRICT NUMBER **district #**
 Select An Option Help Home

FIRST

Financial Integrity Rating System of Texas

OVERALL STATISTICS 2021-2022 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,010	99.21 %	5,017,570	99.88 %
Failed	8	0.79 %	5,781	0.12 %
Total	1,018	100.00 %	5,023,351	100.00 %

2021-2022 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	919	90.28 %	4,745,173	94.46 %
B = Above Standard Achievement	50	4.91 %	152,423	3.03 %
C = Meets Standard Achievement	41	4.03 %	119,974	2.39 %
F = Substandard Achievement	8	0.79 %	5,781	0.12 %
Total	1,018	100.00 %	5,023,351	100.00 %

2021-2022 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1015	99.71 %	5019613	99.93 %
	No	3	0.29 %	3738	0.07 %
2	Yes	1015	99.71 %	5021137	99.96 %
	No	3	0.29 %	2214	0.04 %
3	Yes	1018	100.00 %	5023351	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1017	99.90 %	5021755	99.97 %
	No	1	0.10 %	1596	0.03 %
6	Yes	1007	98.92 %	5003539	99.61 %
	No	11	1.08 %	19812	0.39 %
7	10	939	92.24 %	4644802	92.46 %
	8	33	3.24 %	230823	4.60 %
	6	22	2.16 %	35600	0.71 %
	4	10	0.98 %	92534	1.84 %
	2	9	0.88 %	14956	0.30 %
	0	5	0.49 %	4636	0.09 %
8	10	874	85.85 %	3394193	67.57 %
	8	61	5.99 %	796597	15.86 %
	6	55	5.40 %	692928	13.79 %
	4	17	1.67 %	103218	2.05 %

	2	8	0.79 %	33592	0.67 %
	0	3	0.29 %	2823	0.06 %
9	10	1010	99.21 %	4977455	99.09 %
	0	8	0.79 %	45896	0.91 %
10	10	1018	100.00 %	5023351	100.00 %
11	10	866	85.07 %	3517846	70.03 %
	8	83	8.15 %	937022	18.65 %
	6	38	3.73 %	217907	4.34 %
	4	21	2.06 %	295416	5.88 %
	2	9	0.88 %	48179	0.96 %
	0	1	0.10 %	6981	0.14 %
12	10	756	74.26 %	2896047	57.65 %
	8	190	18.66 %	1731086	34.46 %
	6	42	4.13 %	253723	5.05 %
	4	13	1.28 %	75818	1.51 %
	2	8	0.79 %	43585	0.87 %
	0	9	0.88 %	23092	0.46 %
13	10	820	80.55 %	4140230	82.42 %
	8	133	13.06 %	768487	15.30 %
	6	44	4.32 %	95253	1.90 %
	4	13	1.28 %	15674	0.31 %

	2	2	0.20 %	774	0.02 %
	0	6	0.59 %	2933	0.06 %
14	10	1018	100.00 %	5023351	100.00 %
15	5	1018	100.00 %	5023351	100.00 %
16	Yes	1001	98.33 %	5002835	99.59 %
	No	17	1.67 %	20516	0.41 %
17	Yes	977	95.97 %	4941108	98.36 %
	No	41	4.03 %	82243	1.64 %
18	10	972	95.48 %	4946282	98.47 %
	0	46	4.52 %	77069	1.53 %
19	5	1017	99.90 %	5021729	99.97 %
	0	1	0.10 %	1622	0.03 %
20	Yes	1018	100.00 %	5023351	100.00 %
	No	0	0.00 %	0	0.00 %

2021-2022 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1015	3	x	x	x	x	x	x	x	1018
2	1015	3	x	x	x	x	x	x	x	1018
3	1018	x	x	x	x	x	x	x	x	1018
4	1017	1	x	x	x	x	x	x	x	1018
6	1007	11	x	x	x	x	x	x	x	1018
7	x	x	939	33	22	x	10	9	5	1018

8	x	x	874	61	55	x	17	8	3	1018
9	x	x	1010	x	x	x	x	x	8	1018
10	x	x	1018	x	x	x	x	x	x	1018
11	x	x	866	83	38	x	21	9	1	1018
12	x	x	756	190	42	x	13	8	9	1018
13	x	x	820	133	44	x	13	2	6	1018
14	x	x	1018	x	x	x	x	x	x	1018
15	x	x	x	x	x	1018	x	x	x	1018
16	1001	17	x	x	x	x	x	x	x	1018
17	977	41	x	x	x	x	x	x	x	1018
18	x	x	972	x	x	x	x	x	46	1018
19	x	x	x	x	x	1017	x	x	1	1018
20	1018	x	x	x	x	x	x	x	x	1018

Last Updated: Thursday, November 2, 2023 9:20:03 AM

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Required Supplementary Disclosures

2021-2022 District Summary Data

RATING YEAR 2021-2022

DISTRICT NUMBER

district #

Select An Option



Financial Integrity Rating System of Texas

2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA - DISTRICT STATUS DETAIL

Name: CELINA ISD(043903)		Publication Level 1: 8/2/2022 2:05:39 PM	
Status: Passed		Publication Level 2: 8/4/2022 12:15:48 PM	
Rating: A = Superior Achievement		Last Updated: 8/4/2022 12:15:48 PM	
District Score: 94		Passing Score: 70	
#	Indicator Description	Updated	Score
1	Was the complete annual financial report (AFR) and data submitted to the IPA 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?	7/12/2022 8:29:28 AM	Yes
2	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.)	5/16/2022 10:19:24 AM	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)	5/16/2022 10:19:24 AM	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	5/16/2022 10:19:25 AM	Yes Celling Passed
5	This Indicator Is not being scored.		
			1 Multiplier Sum
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 5, the maximum	5/17/2022 9:39:37 AM	Celling Passed

	points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)		
7	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 in the Determination of Points section.	5/16/2022 10:19:26 AM	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.	5/16/2022 10:19:26 AM	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? See ranges below in the Determination of Points section.	5/16/2022 10:19:26 AM	10
10	This Indicator is not being scored		10
11	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 increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.	5/16/2022 10:19:28 AM	10
12	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.	5/16/2022 10:19:28 AM	4
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.	6/9/2022 10:49:33 AM	10
14	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.	5/16/2022 10:19:30 AM	10
15	This Indicator is not being scored.		5
16	Did the comparison of Public Education Information Management System (PEIMS) data to the information in the school district's AFR result in a total variance of less than 1 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	5/16/2022 10:19:31 AM	Celling Passed
17	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.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)	5/16/2022 10:19:31 AM	Celling Passed
18	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.)	5/16/2022 10:19:32 AM	10
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	5/16/2022 10:19:32 AM	5
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B =	5/16/2022 10:19:33 AM	Celling Passed

<u>Above Standard Achievement.)</u>		
		94 Weighted Sum
		1 Multiplier Sum
		(100 Ceiling)
		94 Score

DETERMINATION OF RATING

A. Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is **F** for Substandard Achievement regardless of points earned.

B. Determine the rating by the applicable number of points.

A = Superior Achievement	90-100
B = Above Standard Achievement	80-89
C = Meets Standard Achievement	70-79
F = Substandard Achievement	<70

No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.

CEILING INDICATORS

Did the school district meet the criteria for any of the following ceiling indicators 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an **F = Substandard Achievement** Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is No.	89	B = Above Standard Achievement

Indicator 17 (Material Weaknesses) - Response to Indicator Is No.	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to Indicator Is No.	89	B = Above Standard Achievement

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FIRST 5.14.2.1

Required Supplementary Disclosures:

Superintendent's Contract

SUPERINTENDENT'S EMPLOYMENT CONTRACT

THE STATE OF TEXAS §
 § KNOW ALL MEN BY THESE PRESENTS:
COUNTY OF COLLIN §

THIS SUPERINTENDENT'S EMPLOYMENT CONTRACT ("Contract") is made and entered into effective the 27th day of February 2023 (the "Effective Date"), by and between the Board of Trustees (the "Board") of the Celina Independent School District (the "District") and Tom Maglisceau (the "Superintendent").

WITNESSETH:

NOW, THEREFORE, the Board and the Superintendent, for and in consideration of the terms hereinafter established and pursuant to Section 11.201(b) and Chapter 21, Subchapter E of the Texas Education Code, have agreed, and do hereby agree, as follows:

I. Term

1.1 **Term.** The Board, by and on behalf of the District, does hereby employ the Superintendent, and the Superintendent does hereby accept employment as Superintendent of Schools for the District for a term commencing on July 1, 2023 and ending on June 30, 2026 (the "Term"). The District may, by action of the Board, and with the consent and approval of the Superintendent, extend the term of this Contract as permitted by state law.

1.2 **No Tenure.** The Board has not adopted any policy, rule, regulation, law, or practice providing for tenure. No right of tenure is created by this Contract. No property interest, express or implied, is created in continued employment beyond the Contract term. Section VI. herein outlines any salary, benefits and/or other compensation paid to the Superintendent under the Contract in the event of termination by either Party under the provisions of Section VI.

II. Employment

2.1 **Duties.** The Superintendent is the chief executive of the District and shall faithfully perform the duties of the Superintendent of Schools for the District as prescribed in the job description and as may be lawfully assigned by the Board, and shall comply with all lawful Board directives, state and federal law, District policy, rules, and regulations as they exist or may hereafter be amended. Specifically, it shall be the duty of the Superintendent to recommend for employment all professional employees of the District subject to the Board's approval. It shall be the further duty of the Superintendent to employ all other personnel consistent with the Board's policies. It shall be the further duty of the Superintendent to direct, assign, reassign, and evaluate all of the employees of the District consistent with Board policies and federal and state law. It shall be the further

duty of the Superintendent to organize, reorganize, and arrange the staff of the District, and to develop and establish administrative regulations, rules, and procedures which the Superintendent deems necessary for the efficient and effective operation of the District consistent with the Board's lawful directives, the Board's policies, and state and federal law. It shall be the further duty of the Superintendent to accept all resignations of employees of the District consistent with the Board's policies, except the Superintendent's resignation, which must be accepted by the Board. The Superintendent shall perform the duties of the Superintendent of Schools for the District with reasonable care, diligence, skill, and expertise. All duties assigned to the Superintendent by the Board shall be appropriate to and consistent with the professional role and responsibility of the Superintendent.

2.2 Professional Certification. The Superintendent shall at all times during the term of this Contract, and any renewal or extension thereof, hold and maintain a valid certificate required of a superintendent by the State of Texas and issued by the State Board for Educator Certification or the Texas Education Agency and any other certificates required by law.

2.3 Reassignment. The Superintendent cannot be reassigned from the position of Superintendent to another position without the Superintendent's express written consent.

2.4 Board Meetings. The Superintendent shall 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. Further, the Superintendent shall provide recommendation(s) and/or information as to each of the items of business considered at each meeting as needed or requested by the Board.

2.5 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.

2.6 Indemnification. To the extent it may be permitted to do by applicable law, including, but not limited to Texas Civil Practice & Remedies Code Chapter 102, the District does hereby agree to defend, hold harmless, and indemnify Superintendent from any and all demands, claims, suits, actions, judgments, expenses and attorneys' fees incurred in any legal proceedings brought against Superintendent in the Superintendent's individual or official capacity as an employee and as Superintendent of the District, providing the incident(s), which is (are) the basis of any such demand, claim, suits,

actions, judgments, expenses and attorneys' fees, arose or does arise in the future from an act or omission of Superintendent as an employee of the District, acting within the course and scope of Superintendent's employment with the District; excluding, however, any such demand, claim, suits, actions, judgments, expenses and attorneys' fees for those claims or any causes of action where it is determined that Superintendent committed official misconduct, or committed a willful or wrongful act or omission, or an act or omission constituting gross negligence, or acted in bad faith; and excluding any costs, fees, expenses or damages that would be recoverable or payable under an insurance contract, held either by the District or by Superintendent. The selection of Superintendent's legal counsel shall be with the mutual agreement of Superintendent and the District if such legal counsel is not also District's legal counsel. A legal defense may be provided through insurance coverage, in which case Superintendent's right to agree to legal counsel provided for him will depend on the terms of the applicable insurance contract. To the extent this Section 2.6 exceeds the authority provided and limitations imposed by Texas Civil Practice & Remedies Code, Chapter 102, it shall be construed and modified accordingly. The provisions of this Section 2.6 shall survive the termination of this Contract.

III. Compensation

3.1 Salary. The District shall provide the Superintendent with an annual salary in the sum of One Hundred Seventy-Five Thousand and No/100 Dollars (\$175,000.00). This annual salary rate shall be paid to the Superintendent in equal installments consistent with the Board's policies.

3.2 Salary Adjustments. The Board will increase the Superintendent's compensation commensurate with the increase provided to Chapter 21 contract employees for each school year, if any, unless otherwise agreed in writing between the Board and the Superintendent. The increase, if any, will be paid to the Superintendent retroactively back to the Effective Date of this Contract, pro-rated in accordance with the District's salary schedule. The Board will annually reevaluate the Superintendent's salary following the approval of the District's budget and may, in its discretion, adjust the Salary of the Superintendent. Additionally, at any time during the term of this Contract, the Board may, in its discretion, review and adjust the salary of the Superintendent. In no event shall the Superintendent be paid less than the salary set forth in Section 3.1 of this Contract except by written mutual agreement of the two parties. Such adjustments, if any, shall be made pursuant to a lawful Board resolution and/or addendum to the Contract. In such event, the parties agree to provide their best efforts and reasonable cooperation to execute a new contract incorporating the adjusted salary.

3.3 Vacation, Holiday and Personal Leave. The Superintendent may take, at the Superintendent's choice, ten (10) days of vacation annually, 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. Accrual, roll-over and/or treatment of vacation days upon departure from the District will be addressed in accordance with District policy and

procedures. 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, except that the Superintendent, at his discretion, may utilize any and all accrued but unused leave days to be taken in a single period or at different times during the term of this Contract.

3.4 Insurance. The District shall pay the same premiums for hospitalization and major medical, dental and vision insurance coverage for the Superintendent as it does for its administrative employees, pursuant to the group health care plan provided by the District.

3.5 Professional Growth. The Superintendent shall devote the Superintendent's time, attention, and energy to the direction, administration, and supervision of the District. The Board, however, encourages the continued professional growth of the Superintendent through the Superintendent's active attendance at and participation in appropriate professional meetings at the local, regional, state and national levels. The Board shall encourage the use of data and information sources, and shall encourage the participation of the Superintendent in pertinent education seminars and courses offered by public or private institutions or by educational associations, as well as the participation in informational meetings with those individuals whose particular skills, expertise, or backgrounds would serve to improve the capacity of the Superintendent to perform the Superintendent's professional responsibilities for the District. In its encouragement of the Superintendent to grow professionally, the Board shall permit a reasonable amount of release time for the Superintendent as the Superintendent and the Board deem appropriate, to attend such seminars, courses or meetings. The District shall pay the Superintendent's membership dues to the American Association of School Administrators and the Texas Association of School Administrators, as well as other memberships necessary to maintain and improve the Superintendent's professional skills. The District shall bear the reasonable cost and expense for registration, travel, meals, lodging, and other related expenses for such attendance and membership.

3.6 Civic Activities. The Board encourages the Superintendent to become a member of and participate in community and civic affairs, including the chamber of commerce, civic clubs, governmental committees, and educational organizations. The Board concludes that such participation will serve a legitimate purpose related to the educational mission of the District. The Superintendent may hold offices or accept responsibilities in these professional organizations, provided that such responsibilities do not interfere with the performance of his duties as Superintendent. Prior to engaging in these activities, the Superintendent will notify the Board in writing of the activity. The Board will notify the Superintendent if the activity presents a conflict or interferes with the performance of his duties as Superintendent. The District shall reimburse the Superintendent for the cost of membership in all local civic organizations in which the Superintendent participates and related travel outside of the District, subject to advance Board approval.

3.7 Outside Consultant Activities. 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. The Superintendent may accept a reimbursement of expenses for such Consulting Services at no expense 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.

3.8 Expenses. The District shall pay or reimburse the Superintendent for reasonable expenses incurred by the Superintendent in the continuing performance of the Superintendent's duties under this Contract. The District agrees to pay the actual and incidental costs incurred by the Superintendent for travel. Such actual or incidental costs may include, but are not limited to, gasoline, hotels and accommodations, meals, rental car, 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 policies.

3.9 Automobile – Allowance. The Board shall provide the Superintendent with an automobile allowance for in-District travel in the sum of Two Hundred Fifty and No/100 Dollars (\$250.00) per month. In addition to the allowance provided herein, the Board shall reimburse the Superintendent for out-of-District travel incurred by the Superintendent in the continuing performance of the Superintendent's duties under this Contract, pursuant to section 3.8 of this Contract.

3.10 Texas Teacher Retirement System. For performance of Superintendent duties, the District shall supplement the Superintendent's salary by an amount equal to the Superintendent's portion of the member contribution to the Texas Teacher Retirement System ("TRS") beginning on the first day of the Term and continuing throughout the Term of this Contract, including any extensions thereof. This supplement shall include both the retirement and TRS-Care parts of the TRS member contribution, as applicable. This additional salary supplement for services rendered shall be paid to the Superintendent in regular monthly payroll installments and shall be reported as "creditable compensation" by the District for purposes of TRS, to the extent permitted by TRS.

3.11 Benefits: In addition to the benefits expressly set forth herein, the District shall provide other benefits to the Superintendent as provided to District employees by state law and Board policies. The Board reserves the right to amend its policies at any time during the term of this Contract to reduce or increase the benefits not expressly provided herein, at the Board's sole discretion.

IV. Annual Performance Goals

4.1 Development of Goals. The Superintendent shall submit to the Board a preliminary list of goals for the District each year for the Board's consideration and adoption. The Superintendent and the Board shall then meet, and the Board shall approve or revise the list of goals. The Superintendent shall submit to the Board for its approval a plan to implement the goals. The Superintendent and the Board shall meet biannually to assess the goals and may adjust or revise the goals either by action of the Board or upon recommendation of the Superintendent and approval of the Board. The goals approved by the Board shall at all times be reduced to writing ("District Goals") and shall be among the criteria on which the Superintendent's performance is reviewed and evaluated. The District Goals approved by the Board shall be specific, definitive and measurable, to the extent feasible. The Board agrees to work with and support the Superintendent in achieving the District Goals.

V. Review of Performance

5.1 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, generally by February 1st of each year of the Contract. This timeline may be extended by written agreement of the Parties. 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 District Goals.

5.2 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.

5.3 Evaluation Format and Procedures. The evaluation format and procedure shall be in accordance with the Board's policies and state and federal law. In the event that the Board determines that the performance of the Superintendent is unsatisfactory in any respect, it shall describe in writing, in reasonable detail, specific instances of unsatisfactory performance. The evaluation shall include recommendations as to areas of improvement in all instances where the Board deems performance to be unsatisfactory. A copy of the written evaluation shall be delivered to the Superintendent. The Superintendent shall have the right to make a written response to the evaluation within thirty (30) days of receipt of the written evaluation from the board. That response shall become a permanent attachment to the evaluation in the Superintendent's personnel file. Within sixty (60) days of the delivery of the written evaluation to the Superintendent, the Board shall meet with the Superintendent to discuss the evaluation. The Board shall devote a portion of, or all of, one executive session annually to a discussion of the working relationship between the Superintendent and the Board. 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, such modifications must be adopted with input from the Superintendent and the Superintendent shall be provided a reasonable period of time to demonstrate such expected performance before being evaluated.

VI. Extension or Nonrenewal of Employment Contract

6.1 Extension/Nonrenewal. Extension and/or nonrenewal shall be in accordance with Board policy, Texas Education Code Chapter 21, Subchapter E, and applicable law. Notwithstanding anything to the contrary in Section 21.212(a) of the Texas Education Code, the Superintendent shall be entitled to written notice, containing reasonable notice of the reason for the proposed nonrenewal, not later than 150 days before the last day of the contract term, containing reasonable notice of the reason(s) for the proposed nonrenewal of the Superintendent's Contract with the District. In the event of nonrenewal of the Superintendent's Contract, the Parties agree any compensation paid to the Superintendent from the date of notice of proposed nonrenewal, will not exceed payment of up to twelve (12) months of salary, benefits and/or other compensation under the terms of this Contract. The Superintendent acknowledges this provision does not guarantee payment at the time of proposed nonrenewal of up to twelve (12) months of salary, benefits and/or other compensation under the terms of this Contract.

VII. Termination of Employment Contract

7.1 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.

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

7.3 Dismissal for Good Cause. The Board may dismiss the Superintendent during the term of the Contract for good cause. The term "good cause" is defined as the failure of the Superintendent to perform the duties in the scope of his employment that a person of ordinary prudence would have done under the same or similar circumstances, and includes, but is not necessarily limited to:

- (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.

7.4 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. In the event of termination of the Superintendent's Contract, the Parties agree any compensation paid to the Superintendent from the date of notice of proposed termination, will not exceed payment of up to twelve (12) months of salary, benefits and/or other compensation under the terms of this Contract. The Superintendent acknowledges this provision does not guarantee payment at the time of proposed termination of up to twelve (12) months of salary, benefits and/or other compensation under the terms of this Contract, unless otherwise agreed by the Parties.

7.5 Resignation of Superintendent. 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 year. The Superintendent may resign with the consent of the Board at any other time. The Superintendent acknowledges resignation under this provision constitutes a waiver and release of the District for any salary, benefits and/or other compensation under the terms of this Contract following the effective date of the resignation, unless otherwise agreed in writing between the Parties.

VIII. Miscellaneous

8.1 **Controlling Law.** This Contract shall be governed by the laws of the State of Texas and shall be performable in Collin County, Texas, unless otherwise provided by law.

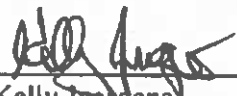
8.2 **Complete Agreement.** This Contract embodies the entire agreement between the parties hereto and cannot be varied except by written agreement of the undersigned parties, except as expressly provided herein.

8.3 **Conflicts.** In the event of any conflict between the terms, conditions, and provisions of this Contract and the provisions of the Board's policies, or any permissive state or federal law, then, unless otherwise prohibited by law, the terms of this Contract shall take precedence over the contrary provisions of the Board's policies or any such permissive law during the term of the Contract.

8.4 **Savings Clause.** In the event any one or more of the provisions contained in this Contract 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 Contract 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 Contract, and this Contract constitutes the entire agreement between the parties unless amended pursuant to the terms of this Contract.

8.5 **Attorneys' Fees.** In the event either party brings an action against the other party to enforce the terms and conditions on this Contract, the losing party in such action agrees to pay the prevailing party reasonable attorney's fees and court costs, to be affixed by the court.

CELINA INDEPENDENT SCHOOL DISTRICT

By: 
Kelly Juergens,
President, Board of Trustees

ATTEST:

By: 
Tracey Balsamo
Secretary, Board of Trustees

Executed this 27th day of Feb, 2023.

SUPERINTENDENT

By: 

Tom Maglisceau

Executed this 21th day of ~~Feb~~ 2023.

Required Supplementary Disclosures

Reimbursements to Superintendent & Board Members

School FIRST Annual Financial Management Report

CELINA INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001(q), Effective 8/1/2018. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may choose 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 June 30, 2022

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	\$	\$ 238.00	\$ 85.00	\$ 238.00	\$ 85.00	\$ 85.00	\$ 238.00	\$ 85.00
Lodging								
Transportation	\$	296.14	\$ 534.02	\$ 559.60				
Motor Fuel								
Other								
Total	\$296.14	\$238.00	\$619.02	\$797.60	\$85.00	\$85.00	\$238.00	\$85.00

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 June 30, 2022

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 June 30, 2022

	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 June 30, 2022

	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Amounts	\$	\$	\$	\$	\$	\$	\$

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.

End of Financial Management Report

**Questions regarding this report can be directed to
Amber Pennell, CFO, at 469-742-9100**