

Cleburne ISD's 2024 FIRST Rating



History and Purpose

- The purpose of the financial accountability rating system (Texas Administrative Code (TAC), Title 19, §109.1001) is to ensure that Texas public schools and open-enrollment charter schools are held accountable for the quality of their financial management practices.
- The system is designed to encourage Texas public schools to better manage their financial resources in order to provide the maximum allocation possible for direct instructional purposes.

Two Components

- Score from TEA regarding audited financials.
- School FIRST Annual Management Report completed by the CISD Business Department.

Excellence Happens Here

Scoring

- 2024 score is based on 2022-2023 data.
- Rating is determined by the applicable range of total points and results of default indicators:
 - A= Superior 90-100 points
 - B= Above Standard 80-89 points
 - C= Meets Standard 60-79 points
 - F= Substandard Achievement 0-59 points
 - The district must answer yes to critical indicators 1, 2, 3, 4, & 5 or the rating is automatically an F for substandard achievement.

Cleburne ISD's FIRST Rating

	Cleburne ISD Overall Score	
	2024 Rating	2023 Rating
	School Year 2022-2023	School Year 2021-2022
Point Score	98	96
Answered YES to all Critical Indicators?	YES	YES
Rating	Superior	Superior
Applicable Range for Rating:		
	Superior = 90-100	Superior = 90-100
	Above Standard = 80-89	Above Standard = 80-89
	Meets Standard = 60-79	Meets Standard = 60-79
	Substandard Achievement = 0-59	Substandard Achievement = 0-59

Individual Indicators

INDICATOR	2023	2022
1) 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?	Yes	Yes
2) Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes	Yes
3) Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes	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?	Yes	Yes
5) This indicator is not being evaluated	Not Scored	Not Scored

Individual Indicators

INDICATOR	2023	2022
6) Was the average change in 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?	Yes	Yes
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? Must be 90 days to receive full 10 points.	Yes - 10	Yes - 10
8) Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short term debt? Must be 3.0 or higher to receive full 10 points	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) This indicator is not being evaluated		

Individual Indicators

INDICATOR	2023	2022
11) Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	Yes - 10	Yes - 8
12) Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	Yes - 8	Yes - 8
13) Was the school district's administrative cost ratio equal to or less than the threshold ratio?	Yes - 10	Yes - 10
14) Did the school district not have a 15% decline in the students to staff ratio over 3 years (total enrollment to total staff)? If student enrollment did not decrease the district will automatically pass this indicator.	Yes - 10	Not Scored
15) This indicator is not being evaluated	5	Yes - 5

Individual Indicators

INDICATOR	2023	2022
16) Did the comparison of Public Information Management System (PEIMS) data to like information in the district's AFR result in a total variance of less than 3% of all expenditures by function? (Ceiling score is 89 if district answers no)	Yes	Yes
17) Did the external independent auditor report that the AFR was free of any instances of material weakness in internal controls over financial reporting and compliance for local, state, or federal funds?	Yes	Yes
18) Did the external independent auditor indicate the AFR was free of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	Yes - 10	Yes - 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?	Yes - 5	Yes - 5
20) 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?	Yes	Yes

Individual Indicators

INDICATOR	2023	2022
21) Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?	No – Ceiling Passed	N/A

School FIRST Annual Management Report

- There are 5 items that must be included in the report:
 - Superintendent contract
 - Reimbursements received by the superintendent and board members
 - Outside compensation and/or fees received by the superintendent for professional consulting and/or other personal services
 - Gifts received by executive officers and board members
 - Business transactions between the school district and board members

Item 1 of 5 – Superintendent’s Contract

REQUIRED POSTINGS

REQUIRED POSTINGS

- + Business Department
- + Career and Technical Education
- + Research, Data, & Accountability
- + Required Postings
- + Student Services
- **Superintendent**

[Superintendent's 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 report, the district may choose to publish the contract on the district’s website and it must remain accessible for 12 months.
- CISD currently and historically has published the superintendent’s contract on the CISD website.
 - To locate from the CISD homepage, go to About Us, Required Postings,

Item 2 of 5 – Reimbursements received by the superintendent and board members

- All reimbursement 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, etc
 - Motor fuel
 - Membership Dues
 - Registration Fees
 - Other: Telephone, internet service, fax machine, and other reimbursements to the superintendent and board members not defined above

For the Twelve-Month Period	Board	Board	Board	Board	Board	Board	Board	Board
Ended June 30, 2023	Superintendent	Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 7
Description of Reimbursements	Dr. Kyle Heath	Joe Trevino	Jason Tennison	Wendell Dempsey	John Finnell	Teddy Martyniuk	Elizabeth Childress	DeAnna King
Meals	\$ -	\$ -	\$ 25.00		\$ 25.00	\$ -		\$ 25.00
Lodging	1,911.41		-	322.58	571.32	-		-
Transportation	443.27			121.50	178.62	-	-	-
Motor Fuel		-	-	-	-	-	-	-
Membership Dues								
Registration Fees	674.00	485.00	660.00	72.12	1,085.00		-	
Other	-				-			
Total	\$3,028.68	\$485.00	\$685.00	\$516.20	\$1,859.94	\$0.00	\$0.00	\$25.00

Item 3 of 5 – Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services

- Compensation does not include business revenues generated from a family business (farming, ranching, etc) that has no relation to school district business.

For the Twelve-Month Period			
Ended June 30, 2023			
<u>Name(s) of Entity(ies)</u>			<u>Amount Received</u>
			\$
Total			<u>\$0.00</u>

Questions?

