



# Anthony I.S.D. 2014 Financial Integrity Rating System of Texas (*FIRST*)

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Finance Director  
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# Purpose

To ensure that school districts are held accountable for the quality of their financial management practices and achieve improved performance in the management of their financial resources.

# Relevance

- The TEA will take into consideration a district's School FIRST rating when assigning a final accreditation status.
- The Schools FIRST rating is a district-wide financial report card and covers the 2012-2013 fiscal year ending August 31, 2013.

## Possible Ratings

- Superior Achievement 64-70
- Above Standard Achievement 58-63
- Standard Achievement 52-57
- Substandard Achievement default indicators <52 or No to one
- Suspended – Data Quality

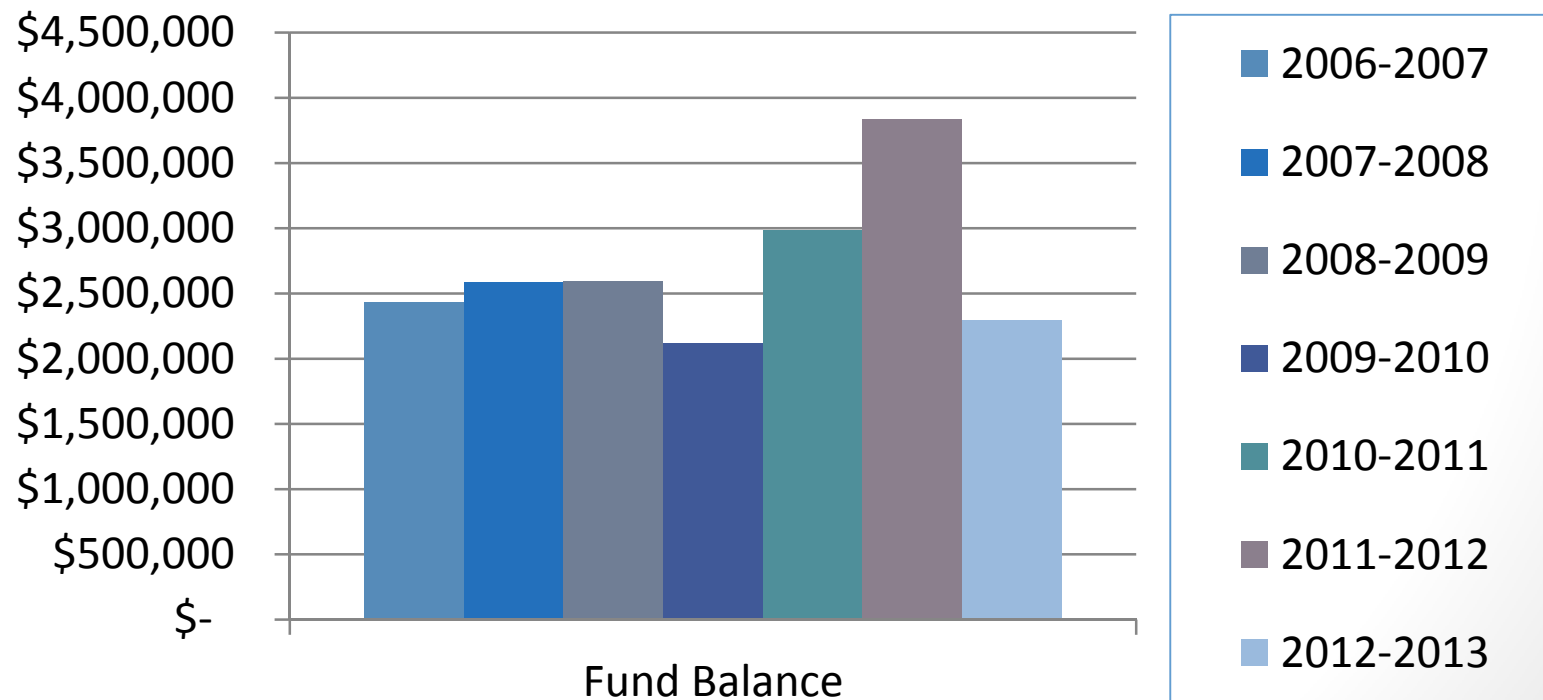
Anthony ISD's  
2012-2013 Schools FIRST score is 70!

# Review of 20 Indicators


# Critical Indicator 1

- 1) The Total Fund Balance Less Nonspendable and Restricted Fund Balance is Greater Than Zero in the General Fund. 

AISD fund balance: \$2,300,071







## Critical Indicator 2

- 2) The Total Unrestricted Net Asset Balance in the Governmental Activities Column in the Statement of Net Assets was greater than zero. 

AISD balance: \$2,248,376

## Critical Indicators 3-6 Related to Annual Financial Report

- 3) There were no disclosures concerning default on bonded indebtedness obligations. 
- 4) The report was filed on time. 
- 5) We received an unqualified opinion. 
- 6) Report was free of material weaknesses. 




## Indicators 7-11 Fiscal Responsibilities

- 7) The 3-year average % of total tax collections (including delinquent) was greater than 98%. 



AISD collection rate = 99.48%

- 8) The PEIMS data was accurately reflected in the Annual Financial Report. 

- 9) Property taxes collected (per penny of tax effort) was greater than \$200,000 per student. 

AISD taxes per penny of tax effort = \$15,726

## Indicators 7-11 Fiscal Responsibilities Cont.

- 10) There was no disclosure in the Annual Audit Report of material noncompliance. 
  
- 11) The district had full accreditation status in relation to financial management practices (e.g. no conservator or monitor assigned). 

## Indicators 12-15 Budgeting

12) The District had a balanced budget in the General Fund 

13) Construction projects were adequately funded . 

14) The ratio of cash and investments to deferred revenues in the general fund was greater than or equal to 1:1. 

15) The administrative cost ratio was less than the 15.61% threshold allowed for our size. 

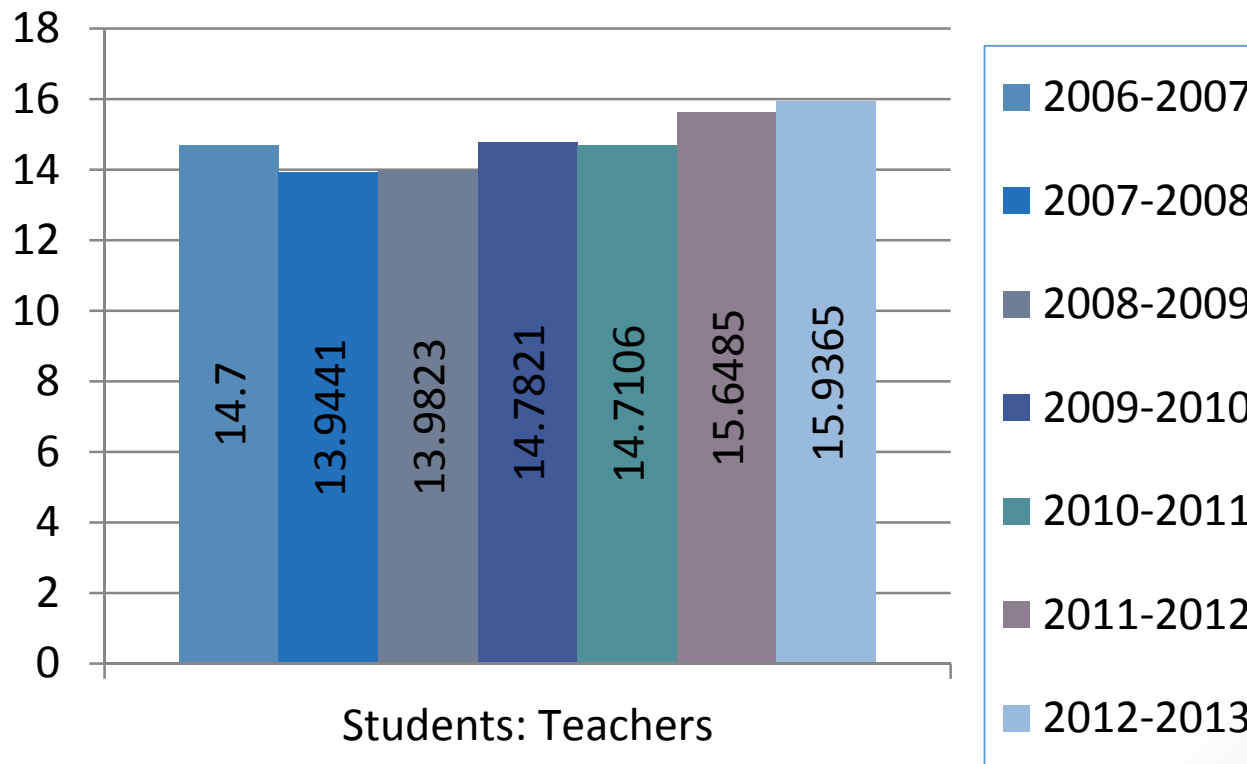
Administrative cost ratio = 14.48%

## Indicators 16 & 17 - Staffing

16) Ratio of students to teachers is within range



<u>District Size</u>	<u>Low</u>	<u>High</u>
500-999	10.0	22.0

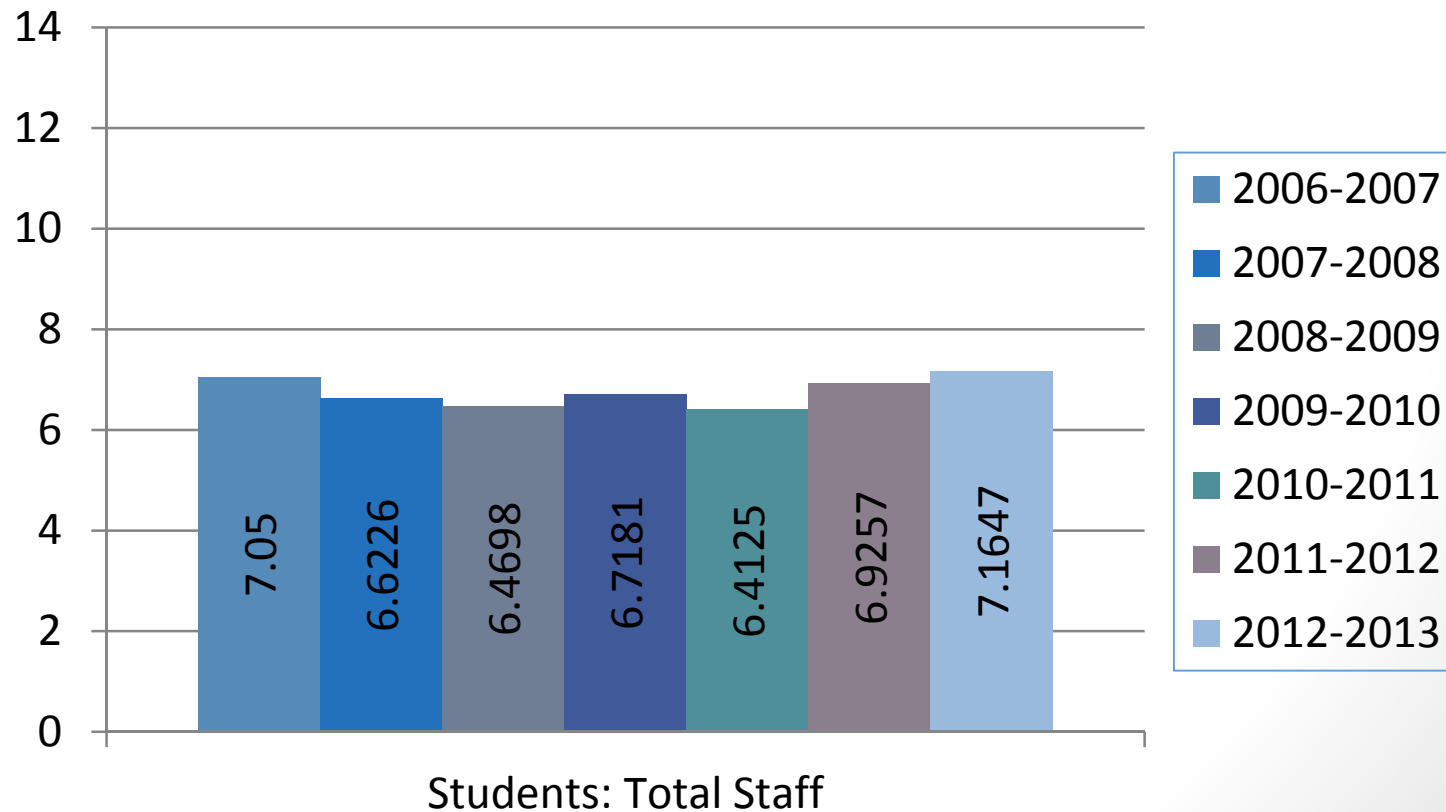


# Indicators 16 & 17 - Staffing

17) Ratio of students to total staff is within range



District Size	Low	High
500-999	5.0	14.0



## Indicators 18-20 Cash Management

- 18) The District has not reduced its unreserved, undesignated fund balance by more than 20% over two fiscal years. ✓

AISD Increase = 12%

- 19) Our cash and investments at the end of fiscal year 2012-2013 was greater than zero. ✓

AISD cash and investments - \$2,847,098

## Indicators 18-20 Cash Management cont.

20) Our investment earnings in 2012-2013, and the preceding years, exceeded the minimum threshold set by state. 

AISSD Investment earnings = 0.5654%

3-Month Treasury Bill Rate = 0.07167%

*2012-2013 AISD FIRST RATING*

*Passed 20 indicators*

*Superior Achievement!*



# School FIRST Annual Financial Management Report

**ANTHONY  
INDEPENDENT SCHOOL DISTRICT**

**Required Disclosures**

**Superintendent’s Current Employment Contract**

Available on schools website: [anthonyisd.net](http://anthonyisd.net)

**Reimbursements Received by the Superintendent and Board Members**

For the Twelve-Month Period  
Ended August 31, 2013

<u>Description of Reimbursements</u>	<b>Haugen</b> Superintendent	<b>Perez</b> Board Member 1	<b>Chavez</b> Board Member 2	<b>Jones</b> Board Member 3	<b>Singh</b> Board Member 4	<b>Cuellar</b> Board Member 5	<b>Flores</b> Board Member 6	<b>Lerma</b> Board Member 7	<b>Salazar</b> Board Member 7
Meals	\$ 363	\$ 240	\$ 240	\$ 240	\$ 70	\$ 150	\$ 455	\$ 240	\$ 90
Lodging	\$ 1,084	\$ 1,071	\$ 1,105	\$ 1,080	\$ 552	\$ 530		\$ 1,072	\$ 659
Transportation	\$ 503	\$ 214	\$ 346	\$ 284	\$ 720	\$ 428		\$ 346	\$ 28
Motor Fuel	\$ -								
Other	\$ 800						\$ 185		
<b>Total</b>	<b>\$ 2,750</b>	<b>\$ 1,525</b>	<b>\$ 1,691</b>	<b>\$ 1,604</b>	<b>\$ 1,342</b>	<b>\$ 1,108</b>	<b>\$ 640</b>	<b>\$ 1,658</b>	<b>\$ 777</b>

All “reimbursements” expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported.

Items to be reported per category include:

Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).

Lodging – Hotel charges.

Transportation – Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).

Motor fuel – Gasoline.

Other: Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

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

For the Twelve-Month Period  
 Ended August 31, 2013  
Name(s) of Entity(ies)

Amount Received  
 \$ -

Total \$ -

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

**Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any)  
 (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)**

For the Twelve-Month Period  
 Ended August 31, 2013

	<b>Haugen</b> Superintendent	<b>Perez</b> Board Member 1	<b>Chavez</b> Board Member 2	<b>Jones</b> Board Member 3	<b>Singh</b> Board Member 4	<b>Cuellar</b> Board Member 5	<b>Flores</b> Board Member 6	<b>Lerma</b> Board Member 7	<b>Salazar</b> Board Member 7
Total	\$	\$	\$	\$	\$	\$	\$	\$	\$

**Note** – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

**Business Transactions Between School District and Board Members**

For the Twelve-Month Period  
 Ended August 31, 2013

	<b>Perez</b> Board Member 1	<b>Chavez</b> Board Member 2	<b>Jones</b> Board Member 3	<b>Singh</b> Board Member 4	<b>Cuellar</b> Board Member 5	<b>Flores</b> Board Member 6	<b>Lerma</b> Board Member 7	<b>Salazar</b> 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.