



School Financial Integrity Rating System of Texas Annual Financial Management Report

Conroe Independent School District's FIRST Rating

Karen Garza, Business & Accounting Manager

Primary Goal/Development

- **The state's school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices.**
- **The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.**

Primary Goal/Development (cont.)

- **The School FIRST rating is based upon an analysis of staff and student data reported for the 2017-2018 school year, and budgetary and actual financial data for the fiscal year ended August 31, 2018.**
- **The School FIRST rating system rated the District based on the scores received from 15 separate performance indicators. Each performance indicator was designed to assess the quality of the financial management of the district's resources. Indicators 1-5 are pass/fail and indicators 6-15 are worth up to 10 points each.**

How Ratings are Assessed

- **The School First accountability rating system assigns four possible financial accountability ratings to Texas school districts.**

A = Superior 90-100 points

B = Above Standard 80-89 points

C = Meets Standard 60-79

F = Substandard Achievement <59

Conroe Independent School District's FIRST Rating

- **Conroe Independent School District received a rating of A = Superior. Scoring 100 out of 100 possible points, a perfect score.**

The “Superior” rating is the state’s highest, demonstrating the quality of Conroe ISD’s financial management and reporting system.

Indicator/Explanations and Conroe ISD's Answers

- **1. Was the complete Annual Financial Report (AFR) and data submitted to the TEA within 30 days of the January 28th deadline for the district's Fiscal Year end date August 31?**

Was your Annual Financial Report filed by the deadline?

Conroe ISD's answer – January 22, 2019 (Pass)

Indicator/Explanations and Conroe ISD's Answers (cont.)

- **2. A. Was there an Unmodified Opinion in the AFR on the financial statements as a whole?**

Conroe ISD's answer – Yes, an Unmodified Opinion is the highest assurance you can receive from the external auditor. (Pass)

- **2. B. 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?**

Conroe ISD's answer – We received a clean audit. (Pass)

Indicator/Explanations and Conroe ISD's Answers (cont.)

- **3. Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?**

This indicator seeks to make certain that your district has paid your bills/obligations on bonds issued to pay for school construction, etc.

Conroe ISD's answer – We were in compliance with all payment terms. (Pass)

- **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?**

Conroe ISD's answer – Yes (Pass)

Indicator/Explanations and Conroe ISD's Answers. (cont.)

- **5. Was the Total Unrestricted Net Position Balance in the Governmental Activities Column in the Statement of Net Assets Greater than Zero?**

**** Indicator was not scored**

- **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)?**

Conroe ISD's answer – Yes, 113 days cash on hand.

Conroe ISD received 10 out of 10 possible points. To receive 10 points must have at least 90 days cash on hand.

Indicator/Explanations and Conroe ISD's Answers (cont.)

- **7. Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short term debt?**

Conroe ISD's answer – Yes, Current Ratio of 3.14

Conroe ISD received 10 out of 10 possible points. To receive 10 points Current Ratio must be 3.0

Indicator/Explanations and Conroe ISD's Answers (cont.)

- **8. 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).**

Conroe ISD's answer – Yes, Membership increased 8.14%

Conroe ISD received 10 out of 10 possible points.

Indicator/Explanations and Conroe ISD's Answers (cont.)

- **9. Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)?**

Conroe ISD's answer – Yes

Conroe ISD received 10 out of 10 possible points

- **10. Was the debt service coverage ratio sufficient to meet the required debt service?**

Conroe ISD's answer – Yes, ratio of 1.37

Conroe ISD received 10 out of 10 possible points (≥ 1.20).

Indicator/Explanations and Conroe ISD's Answers (cont.)

- **11. Was the School District's Administrative Cost Ratio equal to or less than the Threshold Ratio?**

TEA and state law sets a cap on the percentage of their budget that Texas school districts can spend on administration. Did you stay within the cap for districts of your size?

Conroe ISD's answer – Yes, the acceptable administrative cost ratio is $\leq .0855$

Conroe ISD's ratio .0397

Conroe ISD received 10 out of 10 possible points.

Indicator/Explanations and Conroe ISD's Answers (cont.)

- **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)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)**

Conroe ISD's answer – Yes , enrollment increase by 3,341 students over the three years (2015-2016) – (2017-2018).

Conroe ISD received 10 out of 10 possible points

Indicator/Explanations and Conroe ISD's Answers (cont.)

- **13. Did The Comparison of PEIMS DATA to Like Information in AFR Result In An Aggregate Variance of Less than 3 Percent of all Expenditures by function?**

Conroe ISD's Answer – We had zero variance.

Conroe ISD received 10 out of 10 possible points

- **14. 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?**

Conroe ISD's answer – We received a clean audit.

Conroe ISD received 10 out of 10 possible points

Indicator/Explanations and Conroe ISD's Answers (cont.)

- **15. 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?**

Conroe ISD's answer – The District is in good financial standing.

Conroe ISD received 10 out of 10 possible points

FIRST Rating – Peer Districts

- **Conroe ISD** **100 Points** **A -Superior**
- **Katy ISD** **100 Points** **A -Superior**
- **Klein ISD** **100 Points** **A -Superior**
- **Cy Fair ISD** **94 Points** **A -Superior**
- **Spring ISD** **94 Points** **A –Superior**
- **Fort Bend ISD** **90 Points** **A -Superior**

Conroe Independent School District's FIRST Rating

The FIRST report along with the additional required disclosures that include the Superintendent's Contract and the School First Annual Financial Management Report can be located on the District's transparency website at the link listed below.

<http://conroeisd.net/departments/financial-services/texas-transparency/>

SUPERINTENDENT’S EMPLOYMENT CONTRACT

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

THIS SUPERINTENDENT’S EMPLOYMENT CONTRACT (“Contract”) is made and entered into effective the 18th day of June, 2019, by and between the Board of Trustees (the “Board”) of the Conroe Independent School District (the “District”) and Dr. Curtis Null (the “Superintendent”).

W I T N E S S E T H:

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 of five (5) years, commencing on June 18, 2019, and ending on June 1, 2024. 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.

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 to the Board or employ personnel of the District in accordance 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 may only 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.

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 Three Hundred Ten Thousand Five Hundred Dollars (\$310,500.00) predicated on 226 work days each year. This annual salary rate shall be paid to the Superintendent in equal installments consistent with the Board's policies.

3.2 Salary Adjustments. At any time during the term of this Contract, 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 3.1 of this Contract except by mutual agreement of the two parties or on a temporary basis in accordance with Section 21.4021 or Section 21.4032 of the Texas Education Code. Such adjustments, if any, shall be made pursuant to lawful Board action. Except for circumstances making a widespread salary reduction or furlough necessary, the parties agree to provide their best efforts and reasonable cooperation to execute a new contract or contract amendment incorporating the adjusted salary. Subject to and without waiving any Constitutional and/or other challenges by the Superintendent, the Superintendent acknowledges that the District may have certain rights pursuant to Texas Education Code Sections 21.4021 and/or 21.4032. Once the exigent financial conditions of the District making a widespread salary reduction necessary under Section 21.4032 of the Texas Education Code no longer exist, the Superintendent's annual salary shall return to the sum set forth in Section 3.1 of this Contract. 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.

3.3 Vacation, Holiday and Personal Leave. The Superintendent shall observe the same legal holidays and receive the same sick leave and personal leave benefits as authorized by Board policies for administrative employees who serve 226 duty days each year.

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

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 in relevant professional organizations. The District shall bear the reasonable cost and expense for registration, travel, meals, lodging, and other related expenses for such attendance and membership with notice to the Board.

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 also pay the reasonable and customary dues for the Superintendent's membership in up to three local civic and community organizations of the Superintendent's choice.

3.7 **Expenses.** In addition to the annual salary above, the Superintendent shall receive a one thousand five hundred dollars (\$1,500) allowance per month during the Superintendent's employment with the District to cover the costs of all reasonable and necessary expenses incurred in the continuing performance of the Superintendent's duties under this contract. This allowance covers, but is not limited to, all travel expenses within the District and Region VI Education Service Center/Greater Houston area and other incidental expenses. This allowance excludes out-of-District/Region VI/Greater Houston area travel expenses, which shall be reimbursed by the District, and further excludes expenses pertaining to mobile phone use or portable e-mail service, which shall be the Superintendent's responsibility. The Superintendent shall comply with all policies,

procedures, and documentation requirements established by the Board, the District's independent auditors, and state and federal laws regarding such expenses to be reimbursed.

3.8 TRS Contribution. The District shall supplement the Superintendent's annual salary beginning June 18, 2019 and through the term of this Contract, by an amount equal to the Superintendent's portion of the monthly contribution to the Teacher Retirement System required for the Superintendent. This additional salary supplement shall be paid to the Superintendent by regular monthly payroll installments and shall be reported as "creditable compensation" by the District for purposes of the Texas Retirement System of Texas.

IV. Annual Performance Goals

4.1 Development of Goals. The Superintendent and Board shall work together to develop goals for the District in accordance with Board Policy and applicable law. 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 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. 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.

VI. Extension or Nonrenewal of Employment Contract

6.1 Extension/Nonrenewal. Extension and/or nonrenewal shall be in accordance with Board policy and applicable law.

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 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.

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.

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.

VIII. Miscellaneous

8.1 **Controlling Law.** This Contract shall be governed by the laws of the State of Texas and shall be performable in Montgomery 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. This Contract supersedes all prior agreements and resolutions concerning employment of the Superintendent into one document. This Contract may only be amended by written instrument, executed by both parties.

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.

SIGNATURE PAGE TO FOLLOW

CONROE INDEPENDENT SCHOOL DISTRICT

By:  _____
President, Board of Trustees

ATTEST:

By:  _____
Secretary, Board of Trustees

Executed this 18 day of June, 2019.

SUPERINTENDENT

By:  _____
Dr. Curtis Null

Executed this 18 day of June, 2019.

School FIRST Annual Financial Management Report

CONROE INDEPENDENT SCHOOL DISTRICT

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended August 31, 2018

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
	Dr. Don Stockton	Melanie Bush	Ray Sanders	Skeeter Hubert	Datren Williams	Scott Kidd	John Husbands	Scott Moore
Meals	\$ 30.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00
Lodging	-	-	-	-	-	-	-	26.73
Transportation	311.39	-	-	-	-	-	-	546.58
Motor Fuel	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$341.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$593.31

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, 2018

Name(s) of Entity(ies)	Amount Received
N/A	\$ -
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, 2018

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
	Dr. Don Stockton	Melanie Bush	Ray Sanders	Skeeter Hubert	Datren Williams	Scott Kidd	John Husbands	Scott Moore
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, 2018

Amounts	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
	Melanie Bush	Ray Sanders	Skeeter Hubert	Datren Williams	Scott Kidd	John Husbands	Scott Moore
	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,359.42	\$ -

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.

The above amount reflects normal business transactions between Conroe I.S.D. and the employer of Mr. Husbands (Soules Insurance). Mr. Husbands receives no commission from these revenues and his business relationship predates his membership on the Board of Trustees.

Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822

General Fund - First-Quarter Expenditures By Object Code

Report 2018-2019 first-quarter (first three months of fiscal year 2018-2019) GENERAL FUND expenditures by object code using whole numbers.

Payroll - Expenditures for payroll costs	object codes 6110-6149	\$ 81,441,276.00
Contract Costs - Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	\$ 13,453,082.00
Supplies and Materials - Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	object code series 6300	\$ 8,243,150.00
Other Operating - Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	\$ 3,613,261.00
Debt Service - Expenditures for debt service	object code series 6500	\$ -
Capital Outlay - Expenditures for land, buildings, and equipment	object code series 6600	\$ 1,320,985.00

Additional Financial Solvency Questions

1) Districts with a September 1- August 31 fiscal year:

Within the last two years, did the school district

- 1) draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and
- 2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61?

Yes	No
	XX
	XX

2) Has the school district declared financial exigency within the past two years?

XX

3) Provide comments or explanations for student-to-staff ratios significantly (more than 15%) below the norm, rapid depletion of General Fund balances, or any significant discrepancies between actual budget figures and projected revenues and expenditures, or any other information that may be helpful in evaluating the school district's financial solvency.

<u>Mean Enroll-to-Teacher Ratio</u>	<u>85% of Mean Enroll-to-Teacher Ratio</u>	<u>School District Size</u>
8.39	7.13	Under 100
9.48	8.06	100 to 249
10.73	9.12	250 to 499
11.48	9.76	500 to 999
12.45	10.58	1,000 to 1,599
13.52	11.50	1,600 to 2,999
14.29	12.15	3,000 to 4,999
14.80	12.58	5,000 to 9,999
14.88	12.65	10,000 to 24,999
15.01	12.76	25,000 to 49,999
15.06	12.80	50,000 and Over

4) How many superintendents has your school district had in the last five years?

2

5) How many business managers has your school district had in the last five years?

2