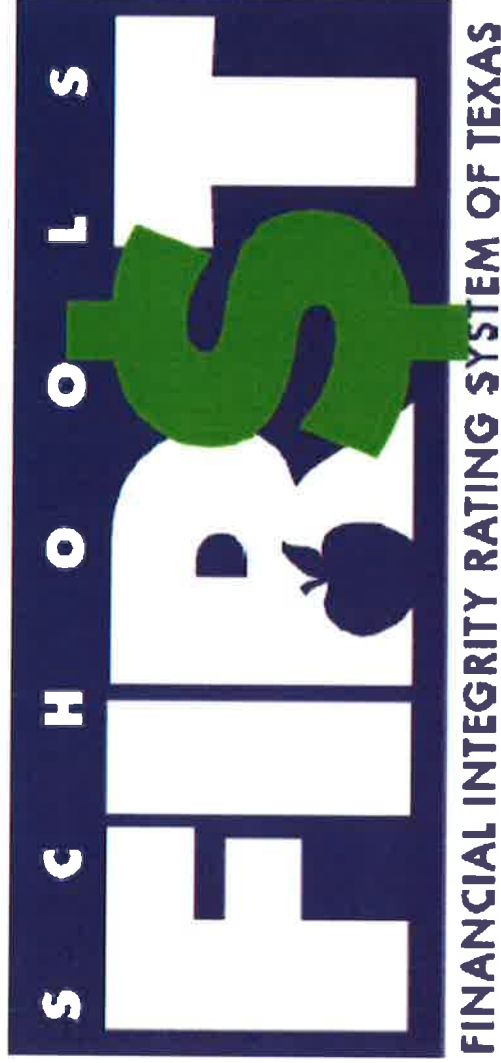




Comanche I.S.D.

2012-2013



District Rating
Superior Achievement



Disclosures

Reporting requirements for the financial management report for Schools FIRST public hearing are found in **Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System**. This rule describes requirements for the five (5) disclosures explained below that are to be presented as appendices in the Schools FIRST financial management report.

1. Superintendent's Employment Contract

The school district is to provide a copy of the superintendent's employment contract that is effective on the date of the Schools FIRST hearing in calendar year 2014. In lieu of publication in the Schools 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.

Comanche ISD publishes the superintendent's employment contract on the Comanche ISD website at http://www.comancheisd.net/users/Administration/2012Superintendent_Contract.pdf.

Superintendent: Marshall Harrison

Board Members: #1-Jason Pate, #2-Jim Turner, #3-Sheila Stephens, #4-Kay Hagood, #5, Rachel Hilliard, #6-Jennifer Robison, #7-Rick Taylor



Disclosures

2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2013

Description of Reimbursements	For the Twelve-month Period Ended August 31, 2013							
	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Meals	\$344.50	\$126.00	\$126.00	\$126.00	\$126.00	\$126.00	\$126.00	\$126.00
Lodging	\$1,925.93	\$833.35	\$523.95	\$833.35	\$523.95	\$523.95	\$523.95	\$523.95
Transportation	\$469.56	\$127.69	\$127.69	\$127.69	\$127.69	\$127.69	\$127.69	\$127.69
Motor Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$435.00	\$20.00	\$20.00	\$45.73	\$45.73	\$45.73	\$45.73	\$20.00
Total	\$3,174.99	\$1,107.04	\$797.64	\$1,132.77	\$823.37	\$823.37	\$823.37	\$797.64

Note – The spirit of the rule is to capture all “reimbursements” for fiscal year 2013, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

Meals – Meals consumed off of the school district’s premises, and in-district meals at area restaurants (excludes catered meals for board meetings).

Lodging - Hotel charges.

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

Motor fuel – Gasoline.

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

Superintendent: Marshall Harrison

Board Members: #1-Jason Pate, #2-Jim Turner, #3-Sheila Stephens, #4-Kay Hagood, #5, Rachel Hilliard, #6-Jennifer Robison, #7-Rick Taylor



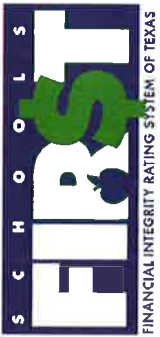
Disclosures

3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2013

For the Twelve-Month Period Ended August 31, 2013	
Name(s) of Entity(ies)	
	\$0
Total	\$0

Note – Compensation does not include business revenues from the superintendent’s livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.

Superintendent: Marshall Harrison
 Board Members: #1-Jason Pate, #2-Jim Turner, #3-Sheila Stephens, #4-Kay Hagood, #5, Rachel Hilliard, #6-Jennifer Robison, #7-Rick Taylor



Disclosures

4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2013

For the Twelve-Month Period Ended August 31, 2013									
Summary Amounts	\$0	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.

Superintendent: Marshall Harrison
 Board Members: #1-Jason Pate, #2-Jim Turner, #3-Sheila Stephens, #4-Kay Hagood, #5, Rachel Hilliard, #6-Jennifer Robison, #7-Rick Taylor



Disclosures

5. Business Transactions Between School District and Board Members for Fiscal Year 2013

For the Twelve-Month Period Ended August 31, 2013	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$12,356.77	\$0	\$3,369.33	\$	\$	\$	\$

Note - The summary amounts reported under this disclosure are not to duplicate the items reported in the summary schedule of reimbursements received by board members.

Superintendent: Marshall Harrison
 Board Members: #1-Jason Pate, #2-Jim Turner, #3-Sheila Stephens, #4-Kay Hagood, #5, Rachel Hilliard, #6-Jennifer Robison, #7-Rick Taylor



Disclosures

6. A summary schedule of the data submitted to the Texas Education Agency for the financial solvency provisions of Texas Education Code, §39.0822.

A. Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC Section 39.0822 General Fund – First Quarter Expenditures by Object Code Report 2013-14 First-Quarter (first three months of fiscal year 2013-14) General Fund expenditures by object code whole numbers.

Payroll	Expenditures for payroll costs	Object codes 6110-6149	\$2,235,841
Contract Costs	Expenditures for services rendered by firms, individuals, and other organizations	Object code series 6200	\$295,263
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	\$164,085
Other Operating	Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	Object code series 6400	\$159,875
Debt Service	Expenditures for debt service	Object code series 6500	\$500
Capital Outlay	Expenditures for land, buildings, and equipment	object code series 6600	\$529,371

Superintendent: Marshall Harrison
 Board Members: #1-Jason Pate, #2-Jim Turner, #3-Sheila Stephens, #4-Kay Hagood, #5, Rachel Hilliard, #6-Jennifer Robison, #7-Rick Taylor



Disclosures

**B. Districts with a September 1-August 31 fiscal year
Within the last two years, did the school district:**

	Check the Answer	Yes	No
Draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and			X
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?			X

**Districts with a July 1-June 30 fiscal year
Within the last two years, did the school district:**

	Check the Answer	Yes	No
Draw funds from a short-term financing note (term less than 12 months) between the months of July and October, inclusive, and			N/A
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?			N/A

C. Financial exigency disclosure:

	Check the Answer	Yes	No
Has the school district declared financial exigency within the past two years?			X

Superintendent: Marshall Harrison
 Board Members: #1-Jason Pate, #2-Jim Turner, #3-Sheila Stephens, #4-Kay Hagood, #5, Rachel Hilliard, #6-Jennifer Robison, #7-Rick Taylor



Disclosures

D. Selected trend information.
Did the report supplemental comments or explanations for significant trends or measures involving:

	Check the Answer	
	Yes	No
Student-to-staff ratios?		X
Fund Balances in General Fund?		X
Major construction projects		X
Defaulted on any debts within past two years		X
Budget figures and projected revenues and expenditures?		X
Other?		X

If yes, excerpt comments or explanations provided to TEA below.

--	--

E. Superintendent:

How many superintendents has your school district had in the last five years?	3

F. Business Manager:

How many business managers has your school district had in the last five years?	1

Superintendent: Marshall Harrison
 Board Members: #1-Jason Pate, #2-Jim Turner, #3-Sheila Stephens, #4-Kay Hagood, #5, Rachel Hilliard, #6-Jennifer Robison, #7-Rick Taylor

User: Kathy Herring
 User Role: District

RATING YEAR **2013-2014** ▼ **Select An Option** ▼ **Help** **Log Out**



Financial Integrity Rating System of Texas

2013-2014 RATINGS BASED ON SCHOOL YEAR 2012-2013 DATA - DISTRICT STATUS DETAIL

Name: COMANCHE ISD(047901)	Publication Level 1: 6/18/2014 8:04:42 AM
Status: Passed	Publication Level 2: 9/5/2014 4:00:21 PM
Rating: Superior Achievement	Last Updated: 9/5/2014 4:00:21 PM
District Score: 67	Passing Score: 52

#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Nondisposable and Restricted Fund Balance Greater Than Zero In The General Fund?</u>	4/28/2014 12:32:27 PM	Yes
2	<u>Was the Total Unrestricted Net Asset Balance (Net of Accrion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (if the District's 5 Year % Change in Students was 10% more)</u>	4/28/2014 12:32:27 PM	Yes
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	4/28/2014 12:32:28 PM	Yes
4	<u>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</u>	4/28/2014 12:32:28 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/28/2014 12:32:28 PM	Yes

6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	4/28/2014 12:32:29 PM	Yes
			1 Multiplier Sum
7	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	4/28/2014 12:32:29 PM	5
8	<u>Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?</u>	4/28/2014 12:32:30 PM	5
9	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student).</u>	5/15/2014 11:47:05 AM	4
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/28/2014 12:32:30 PM	5
11	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	4/28/2014 12:32:31 PM	5
12	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	4/28/2014 12:32:31 PM	5
13	<u>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</u>	4/28/2014 12:32:32 PM	5
14	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>	4/28/2014 12:32:32 PM	5
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/28/2014 12:32:32 PM	5

16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/28/2014 12:32:33 PM	4
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	4/28/2014 12:32:33 PM	4
18	<u>Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(if Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	4/28/2014 12:32:34 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/28/2014 12:32:34 PM	5
20	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?</u>	5/14/2014 12:16:41 PM	5
			67 Weighted Sum
			1 Multiplier Sum
			67 Score

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? OR Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)	
	Superior Achievement	64-70
	Above Standard Achievement	58-63
	Standard Achievement	52-57

Substandard Achievement	<52
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INDICATOR 16 & 17 RATIOS

Indicator 16	Ranges for Ratios		Indicator 17	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
= > 10000	13.5	22	= > 10000	7.0	14

Audit Home Page: [School Financial Audits](http://SchoolFinancialAudits) | Send comments or suggestions to schoolaudits@tea.state.tx.us

THE TEXAS EDUCATION AGENCY

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