



Donna Independent School District

Public Hearing Financial Integrity Rating System of Texas


*Presented By: Mari Valdez
C.F.O.*
















Background

- ▶ Added Accreditation With Academic Performance
- ▶ Five Ratings
- ▶ Seven Questions
- ▶ Annual Report Public Hearing

Source

→  tuna.tea.state.tx.us/First/forms/main.aspx

← Website

106901	CANADIAN ISD	Pass	
107901	ATHENS ISD	Pass	
107902	BROWNSBORO ISD	Pass	
107904	CROSS ROADS ISD	Pass	
107905	EUSTACE ISD	Pass	
107906	MALAKOFF ISD	Pass	
107907	TRINIDAD ISD	Pass	
107908	MURCHISON ISD	Pass	
107910	LAPOYNOR ISD	Pass	
108902	DONNA ISD	Pass	
108903	EDCOUCH-ELSA ISD	Pass	
108904	EDINBURG CISD	Pass	
108905	HIDALGO ISD	Pass	

← Click

← DONNA ISD



Financial Integrity Rating System of Texas

2014-2015 RATINGS BASED ON SCHOOL YEAR 2013-2014 DATA - DISTRICT STATUS DETAIL

Name: DONNA ISD(108902)	Publication Level 1: 8/20/2015 11:24:40 AM
Status: Passed	Publication Level 2: 8/20/2015 11:24:40 AM
Rating: Pass	Last Updated: 8/20/2015 11:24:40 AM
District Score: 30	Passing Score: 16

#	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>	4/6/2015 2:52:28 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>	4/6/2015 2:52:28 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>	4/6/2015 2:52:28 PM	Yes
4	<u>Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)</u>	7/30/2015 12:21:30 PM	Yes
			1 Multiplier



Indicator # 1 and #2

- ▶ Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of January 28 deadline?
- ▶ *Donna ISD's Comprehensive Annual Financial Report was approved by Board of Trustees on December 18, 2014, and electronically submitted to Texas Education Agency on January 2015.*
- ▶ Score: Yes

- ▶ Was there an unmodified opinion in the AFR on the financial statements as whole? (As determined by external auditor)
- ▶ *Davis & Kinard & Co, PC the District's independent auditors , issued an unmodified opinion for Fiscal Year Ending August 31, 2014.*
- ▶ Score: Yes



Indicator #3 and #4

- ▶ Was the district in compliance with the payment terms of all debt agreements at fiscal year end?
 - ▶ Donna ISD has never defaulted on any of its debt obligations
 - ▶ Score: Yes

- ▶ Was the total unrestricted net asset balance in the governmental activities column in the State of Net Assets greater than zero?
 - ▶ This indicator seeks to ascertain the district's financial position based on current assets and liabilities.
 - ▶ Score: Yes



Indicator #5 and #6

- ▶ Was the school district's administrative cost ratio equal to or less than the threshold ratio?
 - ▶ *Donna ISD's cost ratio for 2013-2014 was 7.3%, well below the state limit of 11.05%*
 - ▶ Score: 10

- ▶ Did the comparison of Public School 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?
 - ▶ *The indicator measures quality of data reported to PEIMS and in Annual Financial Report to make certain that data reported in each case matches.*
 - ▶ Score: 10



Indicator #7

- ▶ 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?
- ▶ *Davis & Kinard & Co, PC the District's independent auditors, reported no material weaknesses in the 2013-2014 audit.*
- ▶ Score: 10



2014-2015 Donna ISD District Rating

- ▶ Status: Passed
- ▶ Rating: Passed
- ▶ District Score: 30

- ▶ Districts with Final Rating: Passed were 1012 districts (98.83%)



Summary Schedule of Reimbursements Board Members

Reimbursements Received by the Superintendent and Board Members								
For the Twelve-Month Period Ended August 31, 2014								
Description of Reimbursements	Reynaldo Alegria	Nick Castillo	Efen Ceniceros	Mike Flores	Alfredo Lugo	Ernesto Lugo	Angel Magallanez	
Meals	854	1029		546	\$	244.95	794	498
Lodging	2870.11	648.7		1779.85	319	236.52	2585.66	2348.7
Transportation	2342.86	2084.87		1746.89	23.99	678.61	2838.53	582.23
Motor Fuel								
Other	2330	2170		2335	1400	1055	1730	1240
Total	\$8,396.97	\$5,932.57		\$6,407.74	\$1,742.99	\$2,215.08	\$7,948.19	\$4,668.93
Description of Reimbursements				Rodolfo Perez	Albert Sandova			
Meals						108		
Lodging					0	651.21		
Transportation					0	379.13		
Motor Fuel					0			
Other					0			
Total						\$1,138.34		

Reimbursements Received by Superintendent

Reimbursements Received by the Superintendent			
For the Twelve-Month Period Ended August 31, 2014			
<u>Description of Reimbursements</u>	Mr. Robert Loredo		
Meals	713.33		
Lodging	36.12		
Transportation	828.46		
Motor Fuel			
Other	1015		
Total	\$2,592.91		
<u>Description of Reimbursements</u>	Rene Reyna		
Meals	649.1		
Lodging	2186.96		
Transportation	1777.89		
Motor Fuel			
Other	945		
Total	\$5,558.95		

Superintendent Term Contract

This Contract is entered into between the Board of Trustees (the "Board") of DONNA INDEPENDENT SCHOOL DISTRICT (the "District") and JESUS RENE REYNA (the "Superintendent").

The Board and the Superintendent, for and in consideration for the terms stated in this Contract, hereby agree as follows:

1. **Term.** The Board agrees to employ the Superintendent on a twelve-month basis per school year, beginning July 2014 and ending June 2017. The Board and the Superintendent (the "Parties") may extend the term of this Contract by agreement.
2. **Certification.** The Superintendent agrees to maintain the required certification throughout the term of employment with the District. If the Superintendent's certification expires, is canceled, or is revoked, this Contract is void.
3. **Representations.** The Superintendent makes the following representations:
 - 3.1 **Beginning of Contract:** At the beginning of this Contract, and at any time during this Contract, the Superintendent specifically agrees to submit to a review of his or her national criminal history record information (NCHRI) if required by the District, TEA, or SBEC. The Superintendent understands that a criminal history record acceptable to the Board, at its sole discretion, is a condition precedent to this Contract.
 - 3.2 **During Contract:** The Superintendent also agrees that, during the term of this Contract, the Superintendent will notify the Board in writing of any arrest or of any indictment, conviction, no contest or guilty plea, or other adjudication of the Superintendent. The Superintendent agrees to provide such notification in writing within seven calendar days of the event or any shorter period specified in Board policy.
 - 3.3 **False Statements and Misrepresentations:** The Superintendent represents that any records or information provided in connection with his or her employment application are true and correct. Any false statements, misrepresentations, omissions of requested information, or fraud by the Superintendent in or concerning any required records or in the employment application may be grounds for termination or nonrenewal, as applicable.
4. **Duties.** The Superintendent shall be the educational leader and chief executive officer of the District. The Superintendent agrees to perform his or her duties as follows:
 - 4.1 **Authority:** The Superintendent shall perform such duties and have such powers as may be prescribed by the law and the Board. The Board shall have the right to assign additional duties to the Superintendent and to make changes in responsibilities or work at any time during the contract term. All duties assigned by the Board shall be appropriate to and consistent with the professional role and responsibility of the Superintendent.

4.2 **Standard:** Except as otherwise permitted by this Contract, the Superintendent agrees to devote his or her full time and energy to the performance of his or her duties. The Superintendent shall perform his or her duties with reasonable care, skill, and diligence. The Superintendent shall comply with all Board directives, state and federal laws and rules, Board policy, and regulations as they exist or may hereafter be amended.

5. **Compensation.** The District shall pay the Superintendent an annual salary as follows:

5.1 **Salary:**

One Hundred Ninety Eight Thousand and Eight Hundred Fifty Dollars (\$198,850.00) per year.

(a) **Widespread Salary Reduction.** If the Board implements a widespread salary reduction under Texas Education Code section 21.4023, the Superintendent's annual salary shall be reduced by the percent or fraction of a percent that is equal to the average percent or fraction of a percent by which teacher salaries have been reduced.

(b) **Furlough.** 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.

5.2 **Benefits:** The District shall provide benefits to the Superintendent as provided 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 these benefits, at the Board's sole discretion.

5.3 **Leave:** The Superintendent is entitled to the same number days of leave as authorized by Board policy for administrative employees on twelve-month contracts, and shall be entitled to the same holidays and breaks as provided for other twelve month administrators in the Board's adopted calendar. The Superintendent shall be subject to the same schedule limitations on discretionary leave as set out in Board policy, except in extenuating circumstances as determined by the Board President. In addition, the Superintendent shall schedule leave days with prior written approval of the Board President, and at times that will least interfere with the performance of the Superintendent's duties.

5.4 **Liability Insurance:** The District's Professional Liability insurance policy provides coverage for the Superintendent as set forth in the policy, and this policy or one with similar coverage will be kept in full force and effect during the term of this Contract. The Superintendent shall fully cooperate with the District in the defense of any and all claims, demands, suits, actions and legal proceedings brought against the District, including matters arising after the term of this Contract expires but which relate to events occurring during the Superintendent's employment with the District.

5.5 **Health Insurance:** The District shall pay the amount necessary to provide the health and medical insurance, including dental and vision, for the Superintendent his spouse and dependents, in accordance with the District's plan.

- 5.6 **Transportation:** The District shall provide the Superintendent with an automobile allowance in the amount of EIGHT HUNDRED AND FIFTY DOLLARS AND 00/100 (\$850.00) per month. This payment is in lieu of mileage expense reimbursement, gasoline, insurance, or other charges associated with travel on district business within the District. For travel outside of the District's boundaries, the District shall reimburse the Superintendent as provided in District policy.
- 5.7 **Mobile Telephone:** The District shall provide the Superintendent an allowance of THREE HUNDRED SEVENTY FIVE DOLLARS AND 00/100 (\$375.00) per month for the purpose of maintaining a mobile phone. The mobile phone will be used for business purposes and for personal use. The Superintendent is responsible for making payments for this account.
- 5.8 **Membership Dues:** The Board encourages the Superintendent to become a member of and participate in professional associations and 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 District shall reimburse the Superintendent for the cost of membership in up to two such activities, subject to advance Board approval.
- 5.9 **Incentive Program:** Beginning in the 2014-2015 school year, the Superintendent will be eligible for the Incentive Program described below. If the District is determined to have Met Standards plus three indexes, the Superintendent will be paid \$5,000.00. For every school campus that is determined to have Met Standard plus two indexes, the Superintendent shall be paid \$2,000.00. For every school campus that is determined to have Met Standard plus one index, the Superintendent shall be paid \$1,000.00. For every school campus that is determined to have not have Met Standard, \$500.00 will be deducted from the final incentive total.
- 5.10 **Teacher Retirement System (TRS):** The District shall contribute sixty percent (60%) of the Superintendent's portion of his monthly contribution to the Texas Teacher Retirement System (TRS) on behalf of the Superintendent in the percentage amount required by the Texas Teacher Retirement System for the account of the Superintendent.
6. **Suspension.** In accordance with Texas Education Code chapter 21, the Board may suspend the Superintendent without pay during the term of this Contract for good cause as determined by the Board.
7. **Termination and Nonrenewal of Contract.** Termination or nonrenewal of this contract, or resignation under this contract, will be pursuant to Texas Education Code chapter 21.
8. **General Provisions.**
- 8.1 **Amendment:** This Contract may not be amended except by written agreement of the Parties.

- 8.2 **Severability:** If any provision in this Contract is, for any reason, held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision of the Contract. This Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been a part of the Contract.
- 8.3 **Entire Agreement:** All existing agreements and contracts, both verbal and written, between the Parties regarding the employment of the Superintendent are superseded by this Contract. This Contract constitutes the entire agreement between the Parties.
- 8.4 **Applicable Law and Venue:** Texas law shall govern construction of this Contract. The Parties agree that venue for any litigation relating to the Superintendent's employment with the District, including this Contract, shall be the county in which the District's administration building is located. If litigation is brought in federal court, the Parties agree that venue shall be the federal district and division in which the district's administration building is located.
- 8.5 **Paragraph Headings:** The headings used at the beginning of each numbered paragraph in this Contract are not intended to have any legal effect; the headings do not limit or expand the meaning of the paragraphs that follow them.
- 8.6 **Legal Representation:** Both Parties have been represented by legal counsel of their choice, or have had the opportunity to consult with legal counsel, in the negotiation and execution of this Contract.

9. **Notices.**

- 9.1 **To Superintendent:** The Superintendent agrees to keep a current address on file with the District's human resources office and the Board President. The Superintendent agrees that the Board may meet any legal obligation it has to give the Superintendent written notice regarding this Contract or the Superintendent's employment by hand-delivery, or by certified mail, regular mail, and/or express delivery service to the Superintendent's address of record.
- 9.2 **To Board:** The Board agrees that the Superintendent may meet any legal obligation to give the Board written notice regarding this Contract or the Superintendent's employment by providing one copy of the notice to the President of the Board and one copy to the Vice President of the Board. The Superintendent may provide such notices by hand delivery, or by certified mail, regular mail, and/or express delivery service, to the Board President and Vice President's addresses of record, as provided to the District.

I have read this Contract and agree to abide by its terms and conditions:

Superintendent: Jason K. Noyes

Date signed: 6-27-2014

Donna Independent School District

By: Esp. Amador

President, DISD Board of Trustees

Date signed: 6-27-2014



Summary Schedule of Gifts Received \$250 or More

**For the Twelve-Month Period
Ended August 31, 2014**

	Roberto F. Loredo	Jesus R. Reyna	Reynaldo Alegria	Nick Castillo	Efren Ceniceros	Dr. Michael Flores	Alfredo Lugo	Ernesto Lugo	Angel Magallanes	Rodolfo Perez	Alberto Sandoval
Total	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Business Transactions between School Dis-
trict and Board Members**



Business Transactions

Business Transactions between School District and Board Members

**For the Twelve-Month Period
Ended August 31, 2014**

	Reynaldo Alegria	Nick Castillo	Efren Ceniceros	Dr. Michael Flores	Alfredo Lugo	Ernesto Lugo	Angel Magallanes	Rodolfo Perez	Alberto Sandoval
Amounts	\$ -	\$ -	\$ -	\$ 49,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Questions

