

**Tell your editor the budget
doesn't matter**

Kent Fischer

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A little bit about me ...

15 years as an
education writer

CONCORD  **MONITOR**
St. Petersburg Times
The Dallas Morning News



EWA member since 1993
Board member since 2003

Vice President since 2009



Know how the money leaves

(You can't track it if you don't know about it)

Dallas public schools:

Personnel
\$1 billion

13,000 purchase orders
\$124 million

District credit cards
\$20 million

3,218 “personal service”
contracts
\$500 million

Learn the basics of accounting

Then, make regular consistent request for records

Purchase orders



Quarterly
Date, PO #, vendor, amount,
approver and budget code

Check logs



Monthly
Date, PO #, check #, vendor,
requestor, payee, budget code

Credit cards



Monthly
Date, PO #, card holder,
vendor, amount, budget code

Paychecks

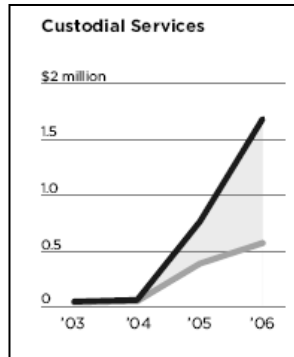


Annually
Get all earnings (stipends, OT,
etc.) by tax year

**Create a database that
grows with each
request**

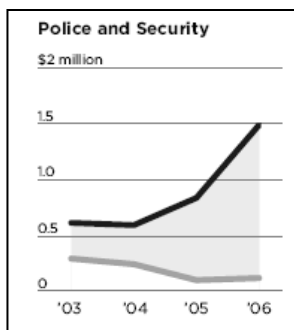
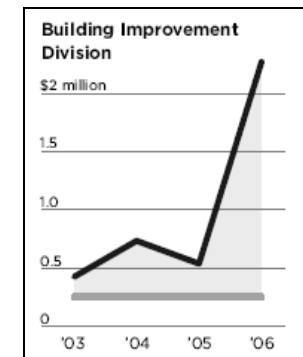
Track spending, not the budget

The best time to look back is when everyone else is looking ahead



Custodial services OT
Budget: \$500,000
Spent: \$1.35M

Building Improvement OT
Budget: \$250k
Spent: \$1M



Police and Security OT
Budget: \$100,000
Spent: \$813k

Dallas did not look back, only ahead

New budgets were built on estimates, not actual spending

Over two years, DISD failed to notice a
\$144 million deficit

“The district has always
overspent. The fact is we had
just always been lucky.”



Papers show rising revenue hid lax accounting, spending

By KENT FISCHER
2007 Writer
kfischer@dallasnews.com

Dallas school officials expressed shock as they announced in September that they had overspent last year's budget by \$64 million, and were on track to run up an \$84 million deficit this year.

To outsiders, the news seemed incredible. What caused the deficits and how did they escape detection so long?

The answers are complex. A revolving door of top administrators over the

years allowed long-standing problems to fester. Disparate computer systems in the budgeting, accounting and human resources departments didn't talk to one another — and still don't.

Principals and area superintendents held the power in the district for years and, on hiring and spending, could often get the decisions of finance officials overturned.

But current and former Dallas Independent School District officials also acknowledge that they missed, or mis-

read, recent warning signs that pointed to the district's precarious financial condition. Newly hired administrators failed to appreciate how deeply flawed the district's financial operations had become, while lower-level workers did little to bring the problems to their attention.

Years of slipshod accounting and inexact budgeting had produced financial statements that looked solid, but were

Budget codes: SKU's for tax dollars

Be your own PIO!

To: <u>Samuell H.S.</u>		Box No.				
NAME OF DEPARTMENT/SCHOOL SUBMITTING THIS FORM						
SEE CONTRACT REQUIREMENTS AND INSTRUCTIONS FOR COMPLETING THIS FORM ON THE BACK						
	FUND	FUNC	OBJECT	SUB	ORG	PROG
BUDGET LINE ITEM NUMBER	300	13	6216	IC	014	524

DESCRIPTION OF SERVICES

School Improvement grant
(Title I)

Staff development subject

Staff development projects

Campus number – Samuel HS

Professional Service Contracts (consultants)

Generic district code

Grants: Free money that *must* be spent

Seriously, do I have to say more?

Deadlines can drive spending

Avg. month: \$480,000

April: \$1.5M

OMB-A87

Get it, read it, love it

CREDIT CARD USE

As the school year winds down, DISD's use of grant-backed credit cards spikes. School finance experts say such spending patterns reveal poor planning on the part of district grant managers.

Grant-backed credit card spending*

2005	June	\$18,000
	July	\$2,000
	Aug.	\$492,000
	Sept.	\$555,000
	Oct.	\$469,000
	Nov.	\$421,000
	Dec.	\$290,000
2006	Jan.	\$429,000
	Feb.	\$466,000
	March	\$715,000
	April	\$1,509,000
	May	\$146,000

Total: \$5,512,000

* Figures are rounded

SOURCE: DISD records

TROY OXFORD/Staff Artist

Payroll

101 Ways to pad your pay

Salary

Stipends

Supplemental pay

+ Overtime

Total Comp

TEACHER, MULTILANGUAGE ENRICHMENT DEPARTMENT

Age: 59

Years with district: 7

Base Salary: \$55,260.00

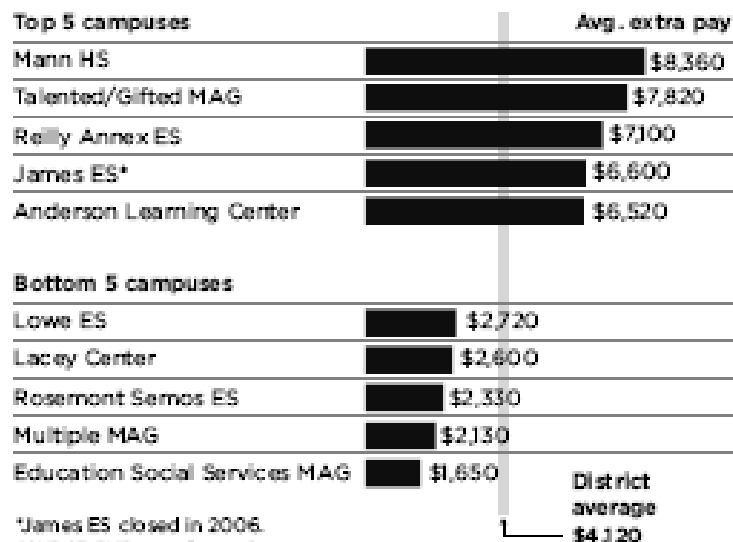
Extra Compensation:	Amount
Pay for teaching adult education classes	\$4,873.00
Pay for working summer school	\$2,360.00
Stipend for holding a bilingual certification	\$2,100.00
Pay for working beyond the regular school day	\$2,040.00
Pay for attending/providing staff development	\$1,400.00
Pay for tutoring	\$849.00
Stipend for being a lead language teacher	\$833.34
Pay for working in an after school program	\$620.00
Stipend for being an instructional coach	\$483.32
Unspecified stipend	\$400.00
Unspecified supplemental pay	\$334.00
State-paid supply stipend	\$333.36
Unspecified stipend from previous job	\$300.00
District-paid supply stipend	\$250.00
Pay for working on a Saturday	\$220.00
Total extra compensation:	\$17,396.02
Total compensation:	\$72,656.02

Useful comparisons

Which schools pay more?

WHICH SCHOOLS PAY MORE?

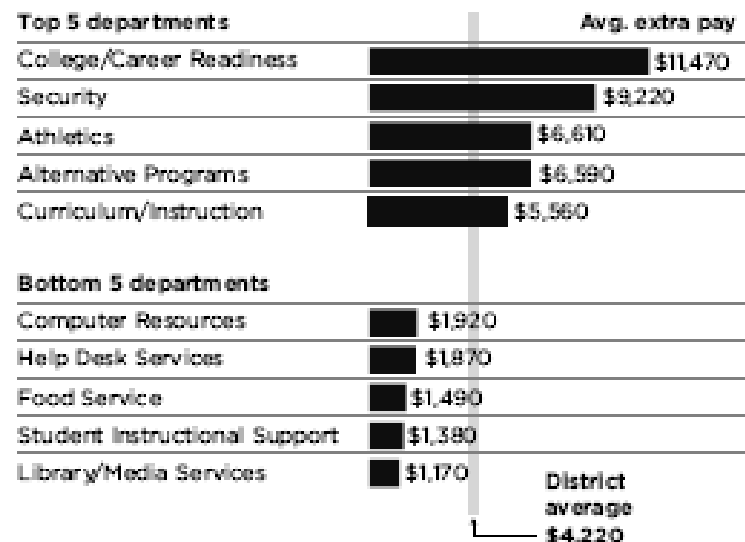
Where district employees work affects how much extra pay they receive. The figures below include all workers at a school, and represent the average amount of extra pay they earned over the last four years.



*James ES closed in 2006.
SOURCE: DISD payroll records

WHICH DEPARTMENTS PAY MORE?

The amount of extra pay earned by DISD employees varies dramatically by department. These are the average amounts earned by employees over the last four years.



MOLLY MOTLEY BLYTHE/Staff Research Librarian; KENT FISCHER/Staff Writer; SERGIO PEÇANHA/Staff Analyst

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April 2008

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The Oracle bugaboo

1:55 PM Fri, Apr 18, 2008 | [Permalink](#)
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One of the things we're learning about the slo-mo audit is that it seems to be as much an **IT/systems problem** as it is an accounting/finance issue.

Anyone who has hung around DISD for any length of time knows that many people at 3700 Ross hate Oracle. Indeed, check out **the comments** on yesterday's post.

DISD switched to Oracle in 2002, and while I don't have at my fingertips documentation showing how much the district paid to become an Oracle shop, we do have records indicating that the district has dropped about \$30 million on Oracle-related expenses since 2001. That includes a \$12 million contract with IBM for installation, and several six-figure consulting contracts with firms for support and "backfill."

Click the jump to see what the interim CFO thinks about what that money bought.

»

"We're in the process of reviewing the installation, the implementation of that system," said interim CFO Steve Korby told trustees yesterday. "It has caused some issues and makes the job of the people here trying to do the accounting more challenging that it needs to be. ... We did this to ourselves when we implemented the current financial system."

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YOUR SCHOOLS, YOUR MONEY

Car stipends guzzling cash

Exclusive: Some in DISD
getting large allowances
but traveling little

One in an occasional series

By TAWNELL D. HOBBS
and KENT FISCHER
Staff Writers

Working on the Dallas school district's help desk typically doesn't involve travel; technicians answer the phone and solve computer problems.

But the five help desk workers each get \$1,185 a year in car allowances. The money automatically comes as part of their pay.

All told, more than 2,300 DISD employees are getting car stipends

this year, at a cost of nearly \$3.7 million, according to a *Dallas Morning News* review of district records.

In a year when DISD cut some elementary school counselors and gave teachers small raises while trying to close a \$28 million budget deficit, the \$3,684,798 for car allowances has escaped the ax.

The allowances, mostly ranging from \$694 to \$4,051 a year, are meant to reimburse employees who use their cars for official business within the district. Yet the district requires no proof of how much these employees — including administrative assistants, accountants, supervisors and top managers — travel for their jobs.

See DISD Page 24A

Expose fraud

The Dallas Morning News

DallasNews.com

FROM THE FRONT PAGE

M Sunday, July 2, 2006 Page 21A

Secretary charges \$383,788, has no receipts

Ex-boss says she was trustworthy, shopped for eight departments

By KENT FISCHER
Staff Writer

When it comes to the Dallas school district's most prolific credit card users, only three top Gloria Orapello. But none of them spent \$100,000 at an Air Force base.

The base spending was unusual and substantial, and the central office secretary now has no receipts to show what she bought there. Nor does she have receipts to show what she bought at other merchants.

Her credit card use over a two-year period totaled \$383,788. It appears that she spent much of the money without her supervisor's direct oversight.



Gloria Orapello

The district has not accused Ms. Orapello of any wrongdoing, and her former supervisor called her a trustworthy employee who bought supplies for several departments. But her spending spotlights weaknesses in DISD's credit card program: very little oversight on purchases and spotty record-keeping by card users.

While Ms. Orapello now has no receipts to show what she bought, there are records showing where she shopped: Home Depot, Wal-Mart, Kroger and Best Buy, to name a few stores.

But her favorite places were the grocery store and Base Exchange on Carswell Air Force Base in Fort Worth, where she spent \$101,500

ONE BIG SPENDER

Over two years, secretary Gloria Orapello charged \$383,788 to her district credit card. But she has no receipts to show what she bought.

Letter to Kent Fischer

DISD could provide no records showing what Ms. Orapello purchased using her district credit card. Ms. Orapello's purchasing records were either missing, thrown out or corrupted by a computer error, the district said.



Memo to Gary Hodges

Two days after *The News* asked to review Ms. Orapello's receipts, she reported them stolen to district police.

SOURCE: Dallas Morning News research

DigitalEXTRA

Find out where the credit cards are used, and read a DISD manual on how the cards should be used.

DallasNews.com/extra

ABOUT THIS SERIES

The Dallas Morning News examined a database containing 150,080 district credit card purchases between January 2004 and March 2006.

The purchases totaled \$41.5 million, most of which appeared legitimate. However, *The News* found millions of dollars in purchases that violated district policy and state procurement laws. The *News* also found hundreds of purchases that seemingly had little to do with educating children.

More than 1,200 DISD MasterCards are in circulation, and just about any of the district's 20,000 employees can get one, as long as his or her supervisor approves the request.

When cardholders make a purchase, they are supposed to keep all original receipts. The district, however, actually examines only a small fraction of them. Penalties are rare and light for employees who misuse their cards or discard their records.

Card users generally have not needed pre-approval to make a purchase, although some will check that

Budget transfer requests
DISD employees use budget transfer requests to increase the purchasing power of their cards. The requests are supposed to be signed by supervisors. Of 12 requests submitted by Ms. Orapello over an 18-month period, 11 were lacking her boss's signature. The district processed the requests anyway.

Discover kickbacks

Golf perk wound up in DISD contract

Recently ousted technology chief played in Kinko's tournament

By KENT FISCHER
and PETE SLOVER
Staff Writers

Weeks after Dallas school trustees reviewed a proposed contract with FedEx/Kinko's, an unusual stipulation appeared in the agreement: Select district employees would get free entry into a celebrity golf tournament featuring some of the top names in senior professional golf.

Neither FedEx/Kinko's nor the school district could explain how or when that provision was inserted into the finalized contract. What is clear, however, is who got to play: Ruben Bohuchot, DISD's recently ousted technology chief, who played a lead role in negotiating the deal.

Six months after trustees hired the company to handle DISD's printing and copying needs, Mr. Bohuchot teed off in the Kinko's/Unicare Pro-Am golf tournament at the ritzy Barton Creek Resort in Austin. Playing in his foursome that day were pro golf star Tom Kite, a Kinko's executive and a friend of Mr. Bohuchot's who was falsely entered in the tournament as a retired DISD administrator.

Mr. Bohuchot did not return calls seeking comment. A FedEx/Kinko's spokeswoman said the company offered the same perks to DISD that it would offer big private-sector clients.

Entry into the Pro-Am cost \$10,000 per foursome, or \$2,500 per golfer, for those without Kinko's connections. The package included airfare to Austin, a banquet, two nights at the resort and a \$500 gift package of equipment and clothes. FedEx/Kinko's spokes-



From left: Ruben Bohuchot, DISD's former technology chief, pro golfer Tom Kite and Mr. Bohuchot's friend Abe Guzman were part of a foursome in the Kinko's/Unicare Pro-Am golf tournament at Barton Creek Resort in Austin in 2004.

woman Maggie Thill told *The Dallas Morning News* that the company offered that package to Mr. Bohuchot and his friend in the foursome, Abe Guzman, but that the company had no records saying what they accepted. Mr. Guzman said he paid his own airfare.

The golf tournament was not mentioned in the draft contract presented to trustees on Aug. 12, 2003. However, when the board ratified the deal in late October 2003, a provision granting free entry into the Pro-Am had been included under the heading "Value Added provided by FedEx/Kinko's."

"Kinkos will allow select DISD employees to participate in Kinko's

Pro-Am event for as long as it remains the title sponsor of this PGA event," the contract reads. "The number of DISD employees will be determined by the PGA providing Kinko's with a number of slots based upon its corporate involvement."

District documents define "Value Added" as extended warranties, staff training, additional support services and enhanced technology.

District officials could not explain how golf outings for administrators met the district's definition of "value added."

The documents related to the Kinko's contract are among those subpoenaed from the district by the FBI as a part of its probe into tech-

nology contracting, according to a source with knowledge of the investigation. Kinko's officials said federal agents have not contacted the company.

The source said agents are focusing on the "value-added" sections of the contract — and specifically the golf tournament provision. The source said agents are evaluating whether the granting of the right to play in the event was an illegal or improper gift to Mr. Bohuchot and other DISD participants who influenced the contract award. No formal charges have been filed against DISD or its employees related to the Kinko's contract.

A FedEx/Kinko's spokeswoman

said the golf provisions — the company also agreed to pony up \$10,000 for DISD's annual charity golf tournament organized by Mr. Bohuchot — were ways to "give back."

The money raised at the charity tournament helped fund student scholarships, said Ms. Thill. She also said it is common for corporations to thank big customers with perks, such as free golf in celebrity tournaments.

DISD Superintendent Michael Hinojosa, who was hired after the contract was signed, said the district won't be sending any more employees to play in future Kinko's classics — though he said the district plans to keep the \$10,000 donation to DISD's tournament.

Ms. Thill said the golf outings were included in the company's original pitch for the district's business. She said she could not address why trustees were given a draft contract that did not include those offers. Although district administrators briefed trustees on the deal, FedEx/Kinko's representatives attended the Aug. 12, 2003, meeting to help answer questions, a tape of the meeting shows. Golf was never discussed.

Ms. Thill said the golf provisions were "absolutely not" a gift aimed at Mr. Bohuchot, an avid golfer.

Nor did the company's agreement to help fund DISD's charity tournament come at Mr. Bohuchot's request, Ms. Thill said.

"Fundraising events are good rallying points," she said. "We became aware of it as we went through the [request for proposals] process."

Glenn Shiroff, a former Kinko's director of operations who was involved in the project, said the FedEx/Kinko's sales staff gave him "the impression" that the golf provisions were "something that the district wanted to see" included in the

deal.

He also called the events "small potatoes." In the corporate world, he said, such pot-sweetening is standard. He added that the FedEx/Kinko's sales staff didn't treat DISD any differently from clients in the private sector.

However, the rules are different when dealing with government purchasers. A number of state and federal laws prohibit the exchange of benefits between public officials and vendors. In addition, DISD policies prohibit employees from taking gifts or favors from vendors.

Ms. Thill said the golf outings did not run afoul of those laws or policies because the perks had "no monetary value." The Pro-Am slots given to Mr. Bohuchot and his friend were among those reserved exclusively for FedEx/Kinko's clients, she said, and were not offered for sale to the public.

DISD could not provide *The News* with any records indicating how Mr. Bohuchot and his friend, Mr. Guzman, were selected to play in the event. Tournament officials told *The News* that their records show Mr. Guzman was entered as "DISD retired."

Mr. Guzman, however, lives in California, and the district has no record of ever employing him. Still, FedEx/Kinko's paid for Mr. Guzman's entry and offered him accommodations for the 2004 tournament.

Mr. Guzman tersely confirmed his participation in the tournament. It's not clear whether he accepted the two-night stay at Barton Creek.

"I flew myself from California," said Mr. Guzman, 72. "I live in California; I just went [to Austin] and played. That's all I've got to say."

He then hung up the phone.

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Reveal the fiefdoms

Nearly \$42K extra over 3 years

Band director, assistant were only ones in DISD paid hourly supplement

By KENT FISCHER and MOLLY MOTLEY BLYTHE
Staff Writers

Dean Hill and his "Big D" marching band at Yvonne A. Ewell Townview Center travel the country entertaining bowl game crowds and parade watchers.

And on those trips, he's been on the clock, earning \$20 an hour from the Dallas Independent School District.

Between 2003 and 2006, DISD paid Mr. Hill an extra \$41,960 for the work. His assistant director got \$33,698 over the same period. No band directors at other schools got similar pay.

District officials say there's a reason for that: Band directors aren't eligible for hourly supplement

mental pay. Like coaches, they receive an annual stipend for their efforts. Last year it was \$4,445, the amount Mr. Hill received. His assistant got a \$2,872 stipend.

Mr. Hill said building the program has taken hundreds of hours of work beyond the school day, including long nights and weekend band trips. He said he and his principal thought he deserved to be paid for all those extra hours.

In January 2005, for example, Mr. Hill collected \$5,130 in supplemental pay for several band trips. He was paid that month for working six 20-hour days, a 23-hour day and a 14-hour day.

He said the extra-long days for which he has been paid were for out-of-town band trips, including to New Orleans to play during Sugar Bowl festivities. The overnight trips, he said, included 3 a.m. bed checks and all-night bus rides back to Dallas.

"We're called upon to do a

number of things that other people aren't," Mr. Hill said. "When they go home, you're still working. When we go places, we're putting ourselves on the line for these kids. I'm on call 24 hours."

John McGee, the district's budget director, said he understands why Mr. Hill would want to be paid for all the long hours. But that kind of "above-and-beyond" pay should be set by district policy and made available to all band directors, many of whom also take their kids on overnight trips but don't get paid extra to do it, he said.

"That's not something that a principal should decide," Mr. McGee said.

Mr. Hill's principal, Alice Black, said she didn't know she couldn't pay the band directors \$20 an hour for their hundreds of hours of extra work.

Mr. Hill "works 16-hour days," Ms. Black said. "He's here at 6:45 [in the morning]. He's a fantastic



CHERYL DIAZ MEYER/Staff Photographer

educator. We should be paying him more."

Mr. Hill said he believed the band director stipend was meant to compensate him only for the hours he puts in during the school day. He added that he works more

than the district pays him for.

Recently, he and his principal met with district officials who said he could no longer be paid extra for his band activities. He said he understood the decision but still feels like there should be a com-

promise.

"By the time you add it all up, they're paying me pennies an hour," he said.

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Before classes started, I director Dean Hill was working with students such as Katherine Horne at Yvonne A. Ewell Townview Center. Hill principal called him a "fantastic educator" adding, "I should be paying him more."

Reveal holes in the system

Too-fat paychecks often go unreported

DISD workers' flawed inputs into computer program prove costly

By KENT FISCHER and MOLLY MOTLEY BLYTHE
Staff Writers

It's called the Salary Wizard, but sometimes it acts more like a gremlin.

DISD's payroll system contains a computerized "wizard" that calculates a prorated salary and stipend amount to be paid to every employee each month. Like any computer program, however, the Salary Wizard doesn't work right when humans make mistakes. Take the example of Jerry Sands, who was promoted to head football coach at Lincoln High School in 2005. The move should have come with a \$4,331 stipend, the same received by other district football coaches.

But Mr. Sands' stipend was in-



LOUIS DeLUCA/Staff Photographer

Jerry Sands, Lincoln High School's head football coach, was overpaid \$11,000.

correctly entered into the Salary Wizard. Instead of receiving two payments of \$2,165.50, that amount was paid to Mr. Sands in seven consecutive paychecks —

overpaying him by \$11,000. The money stopped only when the district's payroll information was routinely updated at the start of last school year.

Mr. Sands did not report the overpayments to the district, said David Rastellini, the district's executive director of financial services.

Mr. Sands did not return several messages seeking comment.

He wasn't the only coach who was overpaid. Two assistant coaches at Spruce High each received \$9,754 last year instead of the \$4,180 assistant coaching stipend, while an assistant coach at Skyline High was paid \$8,708.

The Dallas Morning News examined 60 types of stipends and compared the amount paid with what was outlined in the district's two most recent compensation manuals. The review found 3,802 instances where payments to employees exceeded the amount in policy by at least 25 percent.

Among the most glaring over-

payments were to a bilingual teacher, who got \$10,900 instead of \$3,000, and a drill team instructor, who received \$9,170 instead of the \$2,751 stipend that others received. Also, a maintenance worker received \$8,910 in "asbestos stipends" when he should have received \$1,900.

DISD officials said they were unaware of the errors until *The News* asked about them. None of the employees reported the overpayments, although the district is now moving to recover the money through monthly payroll deductions.

After researching *The News'* questions, district officials implemented changes that, they say, will prevent Salary Wizard errors.

The biggest change was simple: The payroll office will begin running monthly reports to look for unusually high stipend payments.

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Highlight inconsistencies

Aide made more than boss, thanks to extra pay

From '03 to '05, she collected \$105,000 in salary supplements

By KENT FISCHER and MOLLY MOTLEY BLYTHE
Staff Writers

When Menay Harris was assigned to turn around struggling Sam Houston Elementary School, she hired a well-regarded reading teacher to be her top aide.

The hire turned out to be a smart move, Ms. Harris said, as the teacher, Rosa Maria Rojo, "was not only my right hand, but my left hand, too."

Taxpayers compensated Ms. Rojo well for her efforts. In fact, Ms. Rojo ended up earning more than her boss, thanks to more than \$105,000 that she received

through the Dallas district's supplemental pay system between 2003 and 2005.

While her case is rare, Ms. Rojo's extra efforts show the many ways teachers can supplement their salaries, often by taking on extra duties.

Ms. Harris said Ms. Rojo earned every bit of it.

"She is a rare, rare person," Ms. Harris said. "She was at school before the custodian even opened the building most days. She stayed until 9 p.m. with me. We worked Saturdays and Sundays. We worked nonstop."

Ms. Rojo's base salary was about \$65,000, plus benefits, at the time of her retirement in 2005. Her supplemental earnings ranged from \$30,000 to \$42,000 a year. Ms. Rojo did not return several messages left at her home seeking comment.

In 2005, she received extra pay from 10 different programs and departments. She got \$1,800 for tutoring and for working in after-school programs. She got \$4,000 in "longevity pay." She got \$3,000 for holding a bilingual teaching certificate and \$750 in supply stipends. She also earned \$23,000 in extra pay that year for helping Ms. Harris reopen Sam Houston with a new faculty and new curriculum after years of lackluster academic performance.

Ms. Rojo developed the school's faculty handbook and its master schedule for teachers and got classroom supplies. She earned stipends for serving on the school's leadership committee, coordinating a reading program, acting as a "dyslexia coordinator," being an "early childhood facilitator," and for acting as the "new teacher support

chairperson."

She was paid extra for researching, and then modeling, reading lessons, developing a schoolwide "writing plan" and "literacy lab," for translating school materials into Spanish and for attending PTA meetings.

Between 2003 and her retirement from DISD in 2005, she took on at least 33 extra duties.

"Without a doubt the school would not have had the improvement it had without her," Ms. Harris said.

In 2006, Sam Houston was named a "recognized" school, the second-highest level in the state's rating system. That was up from "low performing" in 2002, the lowest level in the old rating system.

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