
Financial Integrity Rating System of Texas

Hays CISD

Public Hearing

September 19, 2011

2009-10

District Rating

- SUPERIOR ACHIEVEMENT
9th year in a row
- 4th year for numerical score
 - 74 of possible 80 pts
- Indicators answered YES: 6
Indicators answered NO: 0

Specific Indicators

- #9, PEIMS data errors = 0%
- #16, admin cost ratio = .0622
 - State standard is .1105
- #17, student/tchr ratio = 14.7
 - Low is 13.5, high is 22
- #18, student/staff ratio = 6.97
 - Low is 7, high is 14
 - Loss of 1 point
- #22, investment earnings = \$5.88
 - Low is \$16, high is \$20
 - Loss of 5 points

2009-10

Hays CISD Results

User: Annette Folmar
User Role: District

YEAR **2009-2010** **SELECT AN OPTION**

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Financial Integrity Rating System of Texas

2009-2010 DISTRICT STATUS DETAIL

Name: HAYS CONS ISD(105906)	Publication Level 1: 6/17/2011 9:03:31 AM
Status: Passed	Publication Level 2: 8/31/2011 1:00:45 PM
Rating: Superior Achievement	Last Updated: 8/31/2011 1:00:45 PM
District Score: 74	Passing Score: 56

#	Indicator Description	Updated	Score
1	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?	4/25/2011 7:49:53 PM	Yes
2	Was the Total Unrestricted Net Asset Balance (Net of Accretion 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)	4/25/2011 7:49:53 PM	Yes
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	4/25/2011 7:49:53 PM	Yes
4	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)?	4/29/2011 3:43:49 PM	Yes
5	Was There An Unqualified Opinion in Annual Financial Report?	4/25/2011 7:49:53 PM	Yes
6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	4/25/2011 7:49:54 PM	Yes
			1 Multiplier Sum
7	Did the Districts Academic Rating Exceed Academically Unacceptable?	4/25/2011 7:49:54 PM	5
8	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	4/25/2011 7:49:54 PM	5
9	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)?	5/10/2011 10:02:38 PM	5
10	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)	4/25/2011 7:49:55 PM	5

11	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	4/25/2011 7:49:55 PM	5
12	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)	4/25/2011 7:49:55 PM	5
13	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	4/25/2011 7:49:55 PM	5
14	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)	5/10/2011 4:06:20 PM	5
15	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)	4/25/2011 7:49:56 PM	5
16	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	4/25/2011 7:49:56 PM	5
17	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	4/25/2011 7:49:56 PM	5
18	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	4/25/2011 7:49:56 PM	4
19	Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	4/25/2011 7:49:57 PM	5
20	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)	4/25/2011 7:49:57 PM	5
21	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	4/25/2011 7:49:57 PM	5
22	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?	4/25/2011 7:49:57 PM	0
			74 Weighted Sum
			1 Multiplier Sum
			74 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 7-22)	
	Superior Achievement	72-80 and Yes to indicator 7
	Above Standard Achievement	64-71 or >= 72 and No to indicator 7

Standard Achievement	56-63
Substandard Achievement	<56 or No to one default indicator

INDICATOR 17 & 18 RATIOS

Indicator 17	Ranges for Ratios		Indicator 18	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

OPTIONS

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

THE **TEXAS EDUCATION AGENCY**
 1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

2009-10

Statewide Results

User: Annette Folmar
User Role: District

YEAR **2009-2010** **SELECT AN OPTION**

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Financial Integrity Rating System of Texas

OVERALL STATISTICS 2009-2010 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,017	98.83 %	4,687,803	99.62 %
Failed	12	1.17 %	17,760	0.38 %
Total	1,029	100.00 %	4,705,563	100.00 %

2009-2010 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
Superior Achievement	784	76.19 %	3,705,144	78.74 %
Above Standard Achievement	215	20.89 %	951,089	20.21 %
Standard Achievement	18	1.75 %	31,570	0.67 %
Substandard Achievement	12	1.17 %	17,760	0.38 %
Total	1,029	100.00 %	4,705,563	100.00 %

2009-2010 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1023	99.42 %	4695947	99.80 %
	No	6	0.58 %	9616	0.20 %
2	Yes	1025	99.61 %	4700916	99.90 %
	No	4	0.39 %	4647	0.10 %
3	Yes	1029	100.00 %	4705563	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1027	99.81 %	4696155	99.80 %
	No	2	0.19 %	9408	0.20 %
5	Yes	1026	99.71 %	4696948	99.82 %

	No	3	0.29 %	8615	0.18 %
6	Yes	993	96.50 %	4464457	94.88 %
	No	36	3.50 %	241106	5.12 %
7	5	1015	98.64 %	4579585	97.32 %
	0	14	1.36 %	125978	2.68 %
8	5	866	84.16 %	4312735	91.65 %
	4	148	14.38 %	348125	7.40 %
	3	15	1.46 %	44703	0.95 %
9	5	992	96.40 %	4536786	96.41 %
	0	37	3.60 %	168777	3.59 %
10	5	660	64.14 %	4177633	88.78 %
	4	139	13.51 %	201175	4.28 %
	3	74	7.19 %	121910	2.59 %
	2	50	4.86 %	92331	1.96 %
	1	45	4.37 %	62325	1.32 %
	0	61	5.93 %	50189	1.07 %
11	5	998	96.99 %	4270142	90.75 %
	0	31	3.01 %	435421	9.25 %
12	5	1020	99.13 %	4677301	99.40 %
	0	9	0.87 %	28262	0.60 %
13	5	1019	99.03 %	4687262	99.61 %
	0	10	0.97 %	18301	0.39 %
14	5	1027	99.81 %	4704819	99.98 %
	0	2	0.19 %	744	0.02 %
15	5	1027	99.81 %	4704502	99.98 %
	0	2	0.19 %	1061	0.02 %
16	5	990	96.21 %	4670129	99.25 %
	0	39	3.79 %	35434	0.75 %

17	5	950	92.32 %	4577513	97.28 %
	4	41	3.98 %	70737	1.50 %
	3	19	1.85 %	49055	1.04 %
	2	7	0.68 %	5467	0.12 %
	1	4	0.39 %	1719	0.04 %
	0	8	0.78 %	1072	0.02 %
18	5	680	66.08 %	3913325	83.16 %
	4	135	13.12 %	503266	10.70 %
	3	93	9.04 %	205846	4.37 %
	2	47	4.57 %	39491	0.84 %
	1	26	2.53 %	15205	0.32 %
	0	48	4.66 %	28430	0.60 %
19	5	889	86.39 %	4200206	89.26 %
	4	9	0.87 %	76531	1.63 %
	3	9	0.87 %	33105	0.70 %
	2	9	0.87 %	7383	0.16 %
	1	8	0.78 %	17508	0.37 %
	0	105	10.20 %	370830	7.88 %
20	5	971	94.36 %	4570930	97.14 %
	3	1	0.10 %	7809	0.17 %
	1	2	0.19 %	1770	0.04 %
	0	55	5.34 %	125054	2.66 %
21	5	1027	99.81 %	4704550	99.98 %
	0	2	0.19 %	1013	0.02 %
22	5	531	51.60 %	759660	16.14 %
	4	12	1.17 %	68917	1.46 %
	3	16	1.55 %	56600	1.20 %
	2	20	1.94 %	48780	1.04 %

1	12	1.17 %	58423	1.24 %
0	438	42.57 %	3713183	78.91 %

2009-2010 ANSWERS BY INDICATOR

Indicator	Yes	No	5	4	3	2	1	0	Total
1	1023	6	x	x	x	x	x	x	1029
2	1025	4	x	x	x	x	x	x	1029
3	1029	x	x	x	x	x	x	x	1029
4	1027	2	x	x	x	x	x	x	1029
5	1026	3	x	x	x	x	x	x	1029
6	993	36	x	x	x	x	x	x	1029
7	x	x	1015	x	x	x	x	14	1029
8	x	x	866	148	15	x	x	x	1029
9	x	x	992	x	x	x	x	37	1029
10	x	x	660	139	74	50	45	61	1029
11	x	x	998	x	x	x	x	31	1029
12	x	x	1020	x	x	x	x	9	1029
13	x	x	1019	x	x	x	x	10	1029
14	x	x	1027	x	x	x	x	2	1029
15	x	x	1027	x	x	x	x	2	1029
16	x	x	990	x	x	x	x	39	1029
17	x	x	950	41	19	7	4	8	1029
18	x	x	680	135	93	47	26	48	1029
19	x	x	889	9	9	9	8	105	1029
20	x	x	971	x	1	x	2	55	1029
21	x	x	1027	x	x	x	x	2	1029
22	x	x	531	12	16	20	12	438	1029

Last Updated: Wednesday, August 31, 2011 12:59:28 PM

Other Required Information

- Superintendent's current employment contract -- posted on the Hays CISD website as required.
- Summary report -- reimbursements received by Superintendent and each Board member.
- Summary report – dollar amount of business transactions with the school district for each Board member.
- Comparison of current year ratings to prior year.

Summary reports

per TAC chapter 109.1005(b)(2), a summary schedule for the fiscal year (12-month period) of total reimbursements received by the superintendent and each board member... shall separately report reimbursements for meals, lodging, transportation, motor fuel, and other items (not to include supplies and materials).

2010-2011 REIMBURSEMENT SUMMARY					
	Lodging	Transportation	Meals	Other	Total
BOSAR	628	61	108	-	797
BRONAUGH	1,151	489	288	-	1,928
BRYANT	628	91	108	-	827
JONES	-	-	-	-	-
KANETZKY	977	321	168	8	1,473
KELLER	1,414	106	288	13	1,821
LYON	2,101	997	681	32	3,810
PFLUGER	-	-	-	-	-
TENORIO	1,414	438	288	-	2,140
VILLARREAL	-	-	-	-	-
WOOD	1,151	369	198	50	1,767

Summary reports – cont.

per TAC chapter 109.1005(b)(2), a summary schedule for the fiscal year of the dollar amount by board member for the aggregate amount of business transactions with the school district.

2010-2011 BUSINESS TRANSACTIONS SUMMARY			
	Description	Other	Total
	NO TRANSACTIONS TO REPORT		

FIRST Rating Comparison

2008-09 to 2009-10

#	Indicator Description	2008-09	2009-10
1	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?	Yes	Yes
2	Was the Total Unrestricted Net Asset Balance (Net of Accretion 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)	Yes	Yes
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	Yes	Yes
4	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)?	Yes	Yes
5	Was There An Unqualified Opinion in Annual Financial Report?	Yes	Yes
6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	Yes	Yes
7	Did the Districts Academic Rating Exceed Academically Unacceptable?	5	5
8	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	5	5
9	Did The Comparisons 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)?	5	5
10	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, Then Answer This Indicator Yes)	5	5
11	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	5	5

FIR\$T Rating Comparison

2008-09 to 2009-10

#	Indicator Description	2008-09	2009-10
12	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Master Or Monitor Assigned)	5	5
13	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	5	5
14	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)	5	5
15	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivables) In The General Fund = Or > 1:1? (If Deferred Revenues < Net Delinquent Taxes Receivable, Then Answer This Indicator Yes)	5	5
16	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	5	5
17	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	5	5
18	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	5	4
19	Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	5	5
20	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund, Then Answer This Indicator Yes)	5	5
21	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	5	5
22	Were Investment Earnings In All Funds More Than \$20 Per Student?	5	0
	Total Points	80	74