



Financial Integrity Rating System of Texas

Hays CISD

Public Hearing

September 17, 2012



2010-11

District Rating



- **SUPERIOR ACHIEVEMENT**
10th year in a row
- Hays CISD scored 69 points out of a possible 70 points

Specific Indicators

- #8, PEIMS data errors = 0%
- #15, admin cost ratio = .0661
 - State standard is .1105
- #16, student/tchr ratio = 14.6
 - Low is 13.5, high is 22
- #17, student/staff ratio = 6.9
 - Low is 7, high is 14
 - Loss of 1 point
- #20, investment earnings = 0.1471%
 - Meet or exceed 3-Month Treasury Bill Rate of .095%



2010-11

Hays CISD Results



User: Annette Folmar
User Role: District

YEAR

2010-2011

SELECT AN OPTION

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Financial Integrity Rating System of Texas

2010-2011 DISTRICT STATUS DETAIL

| | |
|------------------------------------|--|
| Name: HAYS CONS ISD(105906) | Publication Level 1: 6/28/2012 12:33:14 PM |
| Status: Passed | Publication Level 2: None |
| Rating: Superior Achievement | Last Updated: 6/28/2012 12:33:14 PM |
| District Score: 69 | Passing Score: 52 |

| # | Indicator Description | Updated | Score |
|----|--|-------------------------|---------------------|
| 1 | Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund? | 6/15/2012 3:32:46 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) | 6/15/2012 3:32:46 PM | Yes |
| 3 | Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations? | 6/15/2012 3:32:46 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)? | 6/15/2012 3:32:47 PM | Yes |
| 5 | Was There An Unqualified Opinion in Annual Financial Report? | 6/15/2012 3:32:47 PM | Yes |
| 6 | Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls? | 6/15/2012 3:32:47 PM | No |
| | | | 1 Multiplier Sum |
| 7 | Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%? | 6/15/2012 3:32:48 PM | 5 |
| 8 | 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)? | 6/15/2012 3:32:48 PM | 5 |
| 9 | 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) | 6/15/2012 3:32:48 PM | 5 |
| 10 | Was There No Disclosure In The Annual Audit Report Of Material Noncompliance? | 6/15/2012 3:32:49 PM | 5 |

| | | | |
|----|---|-------------------------|-----------------------|
| 11 | Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned) | 6/15/2012 3:32:49 PM | 5 |
| 12 | Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund? | 6/15/2012 3:32:49 PM | 5 |
| 13 | 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) | 6/15/2012 3:32:50 PM | 5 |
| 14 | 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) | 6/15/2012 3:32:50 PM | 5 |
| 15 | Was The Administrative Cost Ratio Less Than The Threshold Ratio? | 6/15/2012 3:32:50 PM | 5 |
| 16 | Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size? | 6/15/2012 3:32:51 PM | 5 |
| 17 | Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size? | 6/15/2012 3:32:51 PM | 4 |
| 18 | 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) | 6/15/2012 3:32:51 PM | 5 |
| 19 | Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0? | 6/15/2012 3:32:52 PM | 5 |
| 20 | Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate? | 6/15/2012 3:32:52 PM | 5 |
| | | | 69 Weighted Sum |
| | | | 1 Multiplier Sum |
| | | | 69 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 Standard Achievement . | | | | | | | | |
| B. | Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20) | | | | | | | | |
| | <table border="1"> <tr> <td>Superior Achievement</td> <td>64-70</td> </tr> <tr> <td>Above Standard Achievement</td> <td>58-63</td> </tr> <tr> <td>Standard Achievement</td> <td>52-57</td> </tr> <tr> <td>Substandard Achievement</td> <td><52</td> </tr> </table> | Superior Achievement | 64-70 | Above Standard Achievement | 58-63 | Standard Achievement | 52-57 | Substandard Achievement | <52 |
| Superior Achievement | 64-70 | | | | | | | | |
| Above Standard Achievement | 58-63 | | | | | | | | |
| Standard Achievement | 52-57 | | | | | | | | |
| Substandard Achievement | <52 | | | | | | | | |

INDICATOR 17 & 18 RATIOS

| Indicator 17 | Ranges for Ratios | |
|--|-------------------|------|
| | Low | High |
| District Size - Number of Students Between | | |
| < 500 | 7 | 22 |
| 500-999 | 10 | 22 |
| 1000-4999 | 11.5 | 22 |
| 5000-9999 | 13 | 22 |
| = > 10000 | 13.5 | 22 |

| Indicator 18 | Ranges for Ratios | |
|--|-------------------|------|
| | Low | High |
| District Size - Number of Students Between | | |
| < 500 | 5 | 14 |
| 500-999 | 5.8 | 14 |
| 1000-4999 | 6.3 | 14 |
| 5000-9999 | 6.8 | 14 |
| = > 10000 | 7.0 | 14 |

OPTIONS

Suspension Reason.

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



2010-11

Statewide Results



User: Annette Folmar
User Role: District

YEAR

2010-2011

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Financial Integrity Rating System of Texas

OVERALL STATISTICS 2010-2011 STATUS COUNTS

| Status | Count | % Total | Enrollment | % Total Enrollment |
|--------------|--------------|-----------------|------------------|--------------------|
| Passed | 1,005 | 97.67 % | 4,720,201 | 98.78 % |
| Failed | 24 | 2.33 % | 58,487 | 1.22 % |
| Total | 1,029 | 100.00 % | 4,778,688 | 100.00 % |

2010-2011 RATING COUNTS

| Ratings | Count | % Total | Enrollment | % Total Enrollment |
|----------------------------|--------------|-----------------|------------------|--------------------|
| Superior Achievement | 897 | 87.17 % | 4,571,400 | 95.66 % |
| Above Standard Achievement | 85 | 8.26 % | 138,227 | 2.89 % |
| Standard Achievement | 23 | 2.24 % | 10,574 | 0.22 % |
| Substandard Achievement | 24 | 2.33 % | 58,487 | 1.22 % |
| Total | 1,029 | 100.00 % | 4,778,688 | 100.00 % |

2010-2011 ALL RESULTS BY INDICATOR

| Indicator | Result | Count | % of Districts | Enrollment | % Total Enrollment |
|-----------|--------|-------|----------------|------------|--------------------|
| 1 | Yes | 1025 | 99.61 % | 4769322 | 99.80 % |
| | No | 4 | 0.39 % | 9366 | 0.20 % |
| 2 | Yes | 1022 | 99.32 % | 4749881 | 99.40 % |
| | No | 7 | 0.68 % | 28807 | 0.60 % |
| 3 | Yes | 1029 | 100.00 % | 4778688 | 100.00 % |
| | No | 0 | 0.00 % | 0 | 0.00 % |
| 4 | Yes | 1018 | 98.93 % | 4767938 | 99.78 % |
| | No | 11 | 1.07 % | 10750 | 0.22 % |

| | | | | | |
|----|-----|------|---------|---------|----------|
| 5 | Yes | 1026 | 99.71 % | 4760732 | 99.62 % |
| | No | 3 | 0.29 % | 17956 | 0.38 % |
| 6 | Yes | 984 | 95.63 % | 4509801 | 94.37 % |
| | No | 45 | 4.37 % | 268887 | 5.63 % |
| 7 | 5 | 868 | 84.35 % | 4326389 | 90.54 % |
| | 4 | 142 | 13.80 % | 422076 | 8.83 % |
| | 3 | 16 | 1.55 % | 16219 | 0.34 % |
| | 2 | 1 | 0.10 % | 6625 | 0.14 % |
| | 1 | 1 | 0.10 % | 7173 | 0.15 % |
| | 0 | 1 | 0.10 % | 206 | 0.00 % |
| 8 | 5 | 1003 | 97.47 % | 4700161 | 98.36 % |
| | 0 | 26 | 2.53 % | 78527 | 1.64 % |
| 9 | 5 | 636 | 61.81 % | 4214645 | 88.20 % |
| | 4 | 138 | 13.41 % | 196576 | 4.11 % |
| | 3 | 87 | 8.45 % | 144082 | 3.02 % |
| | 2 | 63 | 6.12 % | 106823 | 2.24 % |
| | 1 | 37 | 3.60 % | 54764 | 1.15 % |
| | 0 | 68 | 6.61 % | 61798 | 1.29 % |
| 10 | 5 | 1008 | 97.96 % | 4576692 | 95.77 % |
| | 0 | 21 | 2.04 % | 201996 | 4.23 % |
| 11 | 5 | 1023 | 99.42 % | 4764396 | 99.70 % |
| | 0 | 6 | 0.58 % | 14292 | 0.30 % |
| 12 | 5 | 1021 | 99.22 % | 4769505 | 99.81 % |
| | 0 | 8 | 0.78 % | 9183 | 0.19 % |
| 13 | 5 | 1028 | 99.90 % | 4778519 | 100.00 % |
| | 0 | 1 | 0.10 % | 169 | 0.00 % |
| 14 | 5 | 1027 | 99.81 % | 4777661 | 99.98 % |

| | | | | | |
|----|---|------|---------|---------|---------|
| | 0 | 2 | 0.19 % | 1027 | 0.02 % |
| 15 | 5 | 982 | 95.43 % | 4723905 | 98.85 % |
| | 0 | 47 | 4.57 % | 54783 | 1.15 % |
| 16 | 5 | 944 | 91.74 % | 4646558 | 97.24 % |
| | 4 | 46 | 4.47 % | 101888 | 2.13 % |
| | 3 | 18 | 1.75 % | 25033 | 0.52 % |
| | 2 | 8 | 0.78 % | 2959 | 0.06 % |
| | 1 | 7 | 0.68 % | 1664 | 0.03 % |
| | 0 | 6 | 0.58 % | 586 | 0.01 % |
| 17 | 5 | 706 | 68.61 % | 4064794 | 85.06 % |
| | 4 | 118 | 11.47 % | 440892 | 9.23 % |
| | 3 | 76 | 7.39 % | 173710 | 3.64 % |
| | 2 | 56 | 5.44 % | 53694 | 1.12 % |
| | 1 | 24 | 2.33 % | 15673 | 0.33 % |
| | 0 | 49 | 4.76 % | 29925 | 0.63 % |
| 18 | 5 | 1007 | 97.86 % | 4690514 | 98.15 % |
| | 2 | 1 | 0.10 % | 791 | 0.02 % |
| | 0 | 21 | 2.04 % | 87383 | 1.83 % |
| 19 | 5 | 1028 | 99.90 % | 4777830 | 99.98 % |
| | 0 | 1 | 0.10 % | 858 | 0.02 % |
| 20 | 5 | 1005 | 97.67 % | 4707998 | 98.52 % |
| | 0 | 24 | 2.33 % | 70690 | 1.48 % |

2010-2011 ANSWERS BY INDICATOR

| Indicator | Yes | No | 5 | 4 | 3 | 2 | 1 | 0 | Total |
|-----------|------|----|---|---|---|---|---|---|-------|
| 1 | 1025 | 4 | x | x | x | x | x | x | 1029 |
| 2 | 1022 | 7 | x | x | x | x | x | x | 1029 |
| 3 | 1029 | x | x | x | x | x | x | x | 1029 |

| | | | | | | | | | |
|----|------|----|------|-----|----|----|----|----|------|
| 4 | 1018 | 11 | x | x | x | x | x | x | 1029 |
| 5 | 1026 | 3 | x | x | x | x | x | x | 1029 |
| 6 | 984 | 45 | x | x | x | x | x | x | 1029 |
| 7 | x | x | 868 | 142 | 16 | 1 | 1 | 1 | 1029 |
| 8 | x | x | 1003 | x | x | x | x | 26 | 1029 |
| 9 | x | x | 636 | 138 | 87 | 63 | 37 | 68 | 1029 |
| 10 | x | x | 1008 | x | x | x | x | 21 | 1029 |
| 11 | x | x | 1023 | x | x | x | x | 6 | 1029 |
| 12 | x | x | 1021 | x | x | x | x | 8 | 1029 |
| 13 | x | x | 1028 | x | x | x | x | 1 | 1029 |
| 14 | x | x | 1027 | x | x | x | x | 2 | 1029 |
| 15 | x | x | 982 | x | x | x | x | 47 | 1029 |
| 16 | x | x | 944 | 46 | 18 | 8 | 7 | 6 | 1029 |
| 17 | x | x | 706 | 118 | 76 | 56 | 24 | 49 | 1029 |
| 18 | x | x | 1007 | x | x | 1 | x | 21 | 1029 |
| 19 | x | x | 1028 | x | x | x | x | 1 | 1029 |
| 20 | x | x | 1005 | x | x | x | x | 24 | 1029 |

Last Updated: Tuesday, July 10, 2012 8:26:15 AM

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THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734



2010-11

Comparison to Prior Yr



FIR\$T Rating Comparison

2009-10 to 2010-11

| # | Indicator Description | 2009-10 | 2010-11 |
|----|---|---------|---------|
| 1 | Was The Total Fund Balance Less Nonspendable & Restricted 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 | No |
| 7 | Did the Districts Academic Rating Exceed Academically Unacceptable? | 5 | n/a |
| 7 | Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%? | 5 | 5 |
| 8 | 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 |
| 9 | 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 |
| 10 | Was There No Disclosure In The Annual Audit Report Of Material Noncompliance? | 5 | 5 |

FIR\$T Rating Comparison

2009-10 to 2010-11

| # | Indicator Description | 2009-10 | 2010-11 |
|----|---|---------|---------|
| 11 | Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Master Or Monitor Assigned) | 5 | 5 |
| 12 | 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 |
| 13 | 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 |
| 14 | 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 |
| 15 | Was The Administrative Cost Ratio Less Than The Threshold Ratio? | 5 | 5 |
| 16 | Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size? | 5 | 5 |
| 17 | Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size? | 4 | 4 |
| 18 | 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 |
| 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 | n/a |
| 19 | Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0? | 5 | 5 |
| 20 | Were Investment Earnings In All Funds More Than \$20 Per Student? | 0 | n/a |
| 20 | Were Investment Earnings In All Funds (Excluding Debt Service and Capital Projects Fund) Meet or Exceed the 3-month Treasury Bill Rate? | n/a | 5 |
| | Total Points | 74 | 69 |

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.

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).

| 2011-2012 REIMBURSEMENT SUMMARY | | | | | |
|---------------------------------|---------|----------------|-------|-------|-------|
| | Lodging | Transportation | Meals | Other | Total |
| BOSAR | 625 | 116 | 98 | - | 839 |
| BRONAUGH | 628 | 257 | 162 | - | 1,048 |
| BRYANT | 952 | 130 | 188 | - | 1,270 |
| KANETZKY | 710 | 66 | 54 | - | 830 |
| KELLER | 1,441 | 324 | 278 | - | 2,042 |
| LIMON | 625 | 75 | 98 | - | 798 |
| LYON | 1,730 | 1,630 | 871 | 20 | 4,251 |
| RAYMOND | 738 | 66 | 98 | - | 903 |
| TENORIO | 765 | 139 | 152 | - | 1,055 |

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.

| 2011-2012 BUSINESS TRANSACTIONS SUMMARY | | | |
|---|---------------------------|-------|-------|
| | Description | Other | Total |
| | NO TRANSACTIONS TO REPORT | | |
| | | | |