



Financial Integrity Rating System of Texas

Hays CISD

Public Hearing

October 28, 2013



2011-12

District Rating



- **SUPERIOR ACHIEVEMENT**
11th year in a row
- Hays CISD scored 70 points out of a possible 70 points

Specific Indicators

- #8, PEIMS data errors = 0%
- #15, admin cost ratio = .0694
 - State standard is .1105
- #16, student/tchr ratio = 15.8
 - Low is 13.5, high is 22
- #17, student/staff ratio = 7.4
 - Low is 7, high is 14
- #20, investment earnings = 0.1291%
 - Meet or exceed 3-Month Treasury Bill Rate of .059%



2011-12

Hays CISD Results



User: Annette Folmar

User Role: District

FIRST RATING FOR FISCAL YEAR

2011-2012

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Financial Integrity Rating System of Texas

2011-2012 DISTRICT STATUS DETAIL

Name: HAYS CONS ISD(105906)	Publication Level 1: 6/21/2013 3:05:18 PM
Status: Passed	Publication Level 2: 9/12/2013 6:29:59 PM
Rating: Superior Achievement	Last Updated: 9/12/2013 6:29:59 PM
District Score: 70	Passing Score: 52

#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?</u>	4/26/2013 5:12:41 PM	Yes
2	<u>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)</u>	4/26/2013 5:12:42 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>	4/26/2013 5:12:42 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>	4/26/2013 5:12:42 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/26/2013 5:12:42 PM	Yes

6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	4/26/2013 5:12:43 PM	Yes
			1 Multiplier Sum
7	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	4/26/2013 5:12:43 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>	4/26/2013 5:12:44 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>	4/26/2013 5:12:44 PM	5
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/26/2013 5:12:44 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>	4/26/2013 5:12:45 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>	4/26/2013 5:12:45 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>	4/26/2013 5:12:46 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</u>	4/26/2013 5:12:46 PM	5

	<u>Net Delinquent Taxes Receivable)</u>		
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/26/2013 5:12:46 PM	5
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/26/2013 5:12:46 PM	5
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	4/26/2013 5:12:47 PM	5
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>	4/26/2013 5:12:47 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/26/2013 5:12:48 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>	4/26/2013 5:12:48 PM	5
			70 Weighted Sum
			1 Multiplier Sum
			70 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

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

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



2011-12

Statewide Results



User: Annette Folmar

User Role: District

FIRST RATING FOR FISCAL YEAR

2011-2012 ▼

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Financial Integrity Rating System of Texas

OVERALL STATISTICS 2011-2012 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,015	98.64 %	4,806,432	99.64 %
Failed	14	1.36 %	17,410	0.36 %
Total	1,029	100.00 %	4,823,842	100.00 %

2011-2012 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
Superior Achievement	909	88.34 %	4,627,929	95.94 %
Above Standard Achievement	87	8.45 %	163,708	3.39 %
Standard Achievement	19	1.85 %	14,795	0.31 %
Substandard Achievement	14	1.36 %	17,410	0.36 %
Total	1,029	100.00 %	4,823,842	100.00 %

2011-2012 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1025	99.61 %	4814620	99.81 %

	No	4	0.39 %	9222	0.19 %
2	Yes	1026	99.71 %	4822753	99.98 %
	No	3	0.29 %	1089	0.02 %
3	Yes	1029	100.00 %	4823842	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1024	99.51 %	4816884	99.86 %
	No	5	0.49 %	6958	0.14 %
5	Yes	1028	99.90 %	4823795	100.00 %
	No	1	0.10 %	47	0.00 %
6	Yes	998	96.99 %	4620562	95.79 %
	No	31	3.01 %	203280	4.21 %
7	5	889	86.39 %	4550561	94.33 %
	4	122	11.86 %	242225	5.02 %
	3	14	1.36 %	14922	0.31 %
	2	2	0.19 %	8231	0.17 %
	1	1	0.10 %	7685	0.16 %
	0	1	0.10 %	218	0.00 %
8	5	1017	98.83 %	4816403	99.85 %
	0	12	1.17 %	7439	0.15 %
9	5	620	60.25 %	4223772	87.56 %
	4	136	13.22 %	209474	4.34 %

	3	90	8.75 %	144745	3.00 %
	2	66	6.41 %	118040	2.45 %
	1	40	3.89 %	66531	1.38 %
	0	77	7.48 %	61280	1.27 %
10	5	995	96.70 %	4606277	95.49 %
	0	34	3.30 %	217565	4.51 %
11	5	1025	99.61 %	4802931	99.57 %
	0	4	0.39 %	20911	0.43 %
12	5	1021	99.22 %	4728298	98.02 %
	0	8	0.78 %	95544	1.98 %
13	5	1029	100.00 %	4823842	100.00 %
14	5	1027	99.81 %	4815397	99.82 %
	0	2	0.19 %	8445	0.18 %
15	5	954	92.71 %	4733912	98.14 %
	0	75	7.29 %	89930	1.86 %
16	5	985	95.72 %	4786815	99.23 %
	4	22	2.14 %	30941	0.64 %
	3	4	0.39 %	2150	0.04 %
	2	6	0.58 %	2590	0.05 %
	1	4	0.39 %	282	0.01 %
	0	8	0.78 %	1064	0.02 %
17					

	5	819	79.59 %	4464070	92.54 %
	4	82	7.97 %	260156	5.39 %
	3	53	5.15 %	61137	1.27 %
	2	23	2.24 %	13996	0.29 %
	1	20	1.94 %	17329	0.36 %
	0	32	3.11 %	7154	0.15 %
18	5	1007	97.86 %	4698779	97.41 %
	3	1	0.10 %	1076	0.02 %
	0	21	2.04 %	123987	2.57 %
19	5	1025	99.61 %	4822363	99.97 %
	0	4	0.39 %	1479	0.03 %
20	5	1008	97.96 %	4791992	99.34 %
	0	21	2.04 %	31850	0.66 %

2011-2012 ANSWERS BY INDICATOR

Indicator	Yes	No	5	4	3	2	1	0	Total
1	1025	4	x	x	x	x	x	x	1029
2	1026	3	x	x	x	x	x	x	1029
3	1029	x	x	x	x	x	x	x	1029
4	1024	5	x	x	x	x	x	x	1029
5	1028	1	x	x	x	x	x	x	1029
6	998	31	x	x	x	x	x	x	1029
7	x	x	889	122	14	2	1	1	1029

8	x	x	1017	x	x	x	x	12	1029
9	x	x	620	136	90	66	40	77	1029
10	x	x	995	x	x	x	x	34	1029
11	x	x	1025	x	x	x	x	4	1029
12	x	x	1021	x	x	x	x	8	1029
13	x	x	1029	x	x	x	x	x	1029
14	x	x	1027	x	x	x	x	2	1029
15	x	x	954	x	x	x	x	75	1029
16	x	x	985	22	4	6	4	8	1029
17	x	x	819	82	53	23	20	32	1029
18	x	x	1007	x	1	x	x	21	1029
19	x	x	1025	x	x	x	x	4	1029
20	x	x	1008	x	x	x	x	21	1029

Last Updated: Thursday, September 12, 2013 6:27:59 PM

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2011-12

Comparison to Prior Yr



FIRST Rating Comparison 2010-11 to 2011-12

#	Indicator Description	2010-11	2011-12
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?	No	No
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

2010-11 to 2011-12

#	Indicator Description	2010-11	2011-12
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)	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	5
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)	5	5
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 (Excluding Debt Service and Capital Projects Fund) Meet or Exceed the 3-month Treasury Bill Rate?	5	5
	Total Points	69	70

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 Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822
-
- Dollar amount of business transactions with the school district for each Board member – No Transactions.
 - Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services – No Transactions.
 - Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year) – No Transactions.

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).

2012-2013 REIMBURSEMENT SUMMARY					
	Lodging	Transportation	Meals	Other	Total
Bosar	-	100	46	-	\$146
Bryant	249	144	64	-	\$456
Kanetzky	451	235	118	-	\$804
Keller	-	-	18	-	\$18
Limon	647	235	118	-	\$1,000
Lyon	213	290	145	-	\$648
Raymond	458	347	90	-	\$895
Tenorio	263	67	46	-	\$376
McKie	680	302	337	-	\$1,318

Summary reports – cont.

Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822

Report 2012-2013 first-quarter (first three months of fiscal year 2012-2013) GENERAL FUND expenditures by object code using whole numbers.			
	Description	Other	Total
Payroll-	Expenditures for payroll costs	object codes 6110-6149	\$ 27,795,362
Contract Costs-	Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	\$ 1,932,193
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	\$ 1,304,658
Other Operating-	Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	\$ 662,526
Debt Service-	Expenditures for debt service	object code series 6500	\$ 340,390
Capital Outlay-	Expenditures for land, buildings, and equipment	object code series 6600	\$ 75,971

Additional Financial Solvency Questions	
Within the last two years, did the school district: draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and	No
Within the last two years, did the school district: 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?	No
How many superintendents has your school district had in the last five years?	3
How many business managers has your school district had in the last five years?	1