



# Financial Integrity Rating System of Texas

**Hays CISD**

**Public Hearing**

**October 27, 2014**



# 2012-13

## District Rating

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- SUPERIOR ACHIEVEMENT  
12<sup>th</sup> year in a row
- Hays CISD scored 70 points out of  
a possible 70 points

# Specific Indicators

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- #8, PEIMS data errors = 0%
- #15, admin cost ratio = .0659
  - State standard is .1105
- #16, student/tchr ratio = 15.96
  - Low is 13.5, high is 22
- #17, student/staff ratio = 7.57
  - Low is 7, high is 14
- #20, investment earnings = 0.1782%
  - Meet or exceed 3-Month Treasury Bill Rate of .07167%



2012-13

Hays CISD Results



User: Annette Folmar  
User Role: District

RATING YEAR

2013-2014

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Financial Integrity Rating System of Texas

## 2013-2014 RATINGS BASED ON SCHOOL YEAR 2012-2013 DATA - DISTRICT STATUS DETAIL

Name: <b>HAYS CONS ISD(105906)</b>		Publication Level 1: 6/18/2014 8:04:42 AM	
Status: <b>Passed</b>		Publication Level 2: 9/5/2014 4:00:21 PM	
Rating: Superior Achievement		Last Updated: 9/5/2014 4:00:21 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>	4/28/2014 1:10:34 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>	4/28/2014 1:10:35 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>	4/28/2014 1:10:35 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>	4/28/2014 1:10:35 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/28/2014 1:10:36 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	4/28/2014 1:10:36 PM	Yes
			1 Multiplier Sum
7	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	4/28/2014 1:10:36 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>	4/28/2014 1:10:37 PM	5
9			5

	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) &lt; \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or &gt; 7%, Or If Property Taxes Collected Per Penny Of Tax Effort &gt; \$200,000 Per Student)</u>	5/15/2014 11:54:18 AM	
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/28/2014 1:10:38 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>	4/28/2014 1:10:38 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>	4/28/2014 1:10:39 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>	4/28/2014 1:10:39 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 Net Delinquent Taxes Receivable)</u>	4/28/2014 1:10:40 PM	5
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/28/2014 1:10:40 PM	5
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/28/2014 1:10:41 PM	5
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	4/28/2014 1:10:41 PM	5
18	<u>Was The Decrease In Undesignated Unreserved Fund Balance &lt; 20% Over Two Fiscal Years?(If Total Revenues &gt; Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	4/28/2014 1:10:42 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/28/2014 1:10:42 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>	5/14/2014 12:23:36 PM	5
			70 Weighted Sum
			1 Multiplier Sum
			70 Score

## DETERMINATION OF RATING

<b>A.</b>	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? <b>OR</b> Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is <b>Substandard Achievement</b> .
<b>B.</b>	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)

<b>Superior Achievement</b>	64-70
<b>Above Standard Achievement</b>	58-63
<b>Standard Achievement</b>	52-57
<b>Substandard Achievement</b>	<52

## INDICATOR 16 & 17 RATIOS

<b>Indicator 16</b>	Ranges for Ratios		<b>Indicator 17</b>	Ranges for Ratios	
District Size - Number of Students Between	Low	High	District Size - Number of Students Between	Low	High
< 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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2012-13

Statewide Results

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User: Annette Folmar  
User Role: District

RATING YEAR

2013-2014 ▼

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Financial Integrity Rating System of Texas

## OVERALL STATISTICS 2012-2013 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,011	98.63 %	4,837,594	99.26 %
Failed	14	1.37 %	35,829	0.74 %
<b>Total</b>	<b>1,025</b>	<b>100.00 %</b>	<b>4,873,423</b>	<b>100.00 %</b>

## 2012-2013 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
Superior Achievement	912	88.98 %	4,754,747	97.56 %
Above Standard Achievement	83	8.10 %	74,394	1.53 %
Standard Achievement	16	1.56 %	8,453	0.17 %
Substandard Achievement	12	1.17 %	14,474	0.30 %
Suspended Due to Data Quality	2	0.20 %	21,355	0.44 %
<b>Total</b>	<b>1,025</b>	<b>100.00 %</b>	<b>4,873,423</b>	<b>100.00 %</b>

## 2012-2013 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1019	99.41 %	4851504	99.55 %
	No	6	0.59 %	21919	0.45 %
2	Yes	1020	99.51 %	4852979	99.58 %
	No	5	0.49 %	20444	0.42 %
3	Yes	1024	99.90 %	4871898	99.97 %
	No	1	0.10 %	1525	0.03 %
4	Yes	1019	99.41 %	4840581	99.33 %

	No	6	0.59 %	32842	0.67 %
5	Yes	1019	99.41 %	4834732	99.21 %
	No	6	0.59 %	38691	0.79 %
6	Yes	989	96.49 %	4634969	95.11 %
	No	36	3.51 %	238454	4.89 %
7	5	919	89.66 %	4732968	97.12 %
	4	89	8.68 %	116099	2.38 %
	3	10	0.98 %	12741	0.26 %
	2	5	0.49 %	9938	0.20 %
	1	1	0.10 %	1440	0.03 %
	0	1	0.10 %	237	0.00 %
8	5	1001	97.66 %	4775031	97.98 %
	0	24	2.34 %	98392	2.02 %
9	5	629	61.37 %	4289846	88.03 %
	4	117	11.41 %	182283	3.74 %
	3	95	9.27 %	153839	3.16 %
	2	66	6.44 %	104275	2.14 %
	1	44	4.29 %	66239	1.36 %
	0	74	7.22 %	76941	1.58 %
10	5	987	96.29 %	4580650	93.99 %
	0	38	3.71 %	292773	6.01 %
11	5	1025	100.00 %	4873423	100.00 %
12	5	1020	99.51 %	4843593	99.39 %
	0	5	0.49 %	29830	0.61 %
13	5	1025	100.00 %	4873423	100.00 %
14	5	1020	99.51 %	4863872	99.80 %
	4	2	0.20 %	9070	0.19 %

	0	3	0.29 %	481	0.01 %
15	5	971	94.73 %	4813847	98.78 %
	0	54	5.27 %	59576	1.22 %
16	5	985	96.10 %	4849611	99.51 %
	4	18	1.76 %	16577	0.34 %
	3	10	0.98 %	3800	0.08 %
	2	2	0.20 %	1187	0.02 %
	1	6	0.59 %	1423	0.03 %
	0	4	0.39 %	825	0.02 %
17	5	844	82.34 %	4559282	93.55 %
	4	72	7.02 %	232456	4.77 %
	3	38	3.71 %	47205	0.97 %
	2	27	2.63 %	12615	0.26 %
	1	12	1.17 %	16440	0.34 %
	0	32	3.12 %	5425	0.11 %
18	5	988	96.39 %	4825302	99.01 %
	2	1	0.10 %	97	0.00 %
	1	2	0.20 %	1009	0.02 %
	0	34	3.32 %	47015	0.96 %
19	5	1019	99.41 %	4850544	99.53 %
	0	6	0.59 %	22879	0.47 %
20	5	994	96.98 %	4783263	98.15 %
	0	31	3.02 %	90160	1.85 %

## 2012-2013 ANSWERS BY INDICATOR

Indicator	Yes	No	5	4	3	2	1	0	Total
1	1019	6	x	x	x	x	x	x	1025
2	1020	5	x	x	x	x	x	x	1025

3	1024	1	x	x	x	x	x	x	1025
4	1019	6	x	x	x	x	x	x	1025
5	1019	6	x	x	x	x	x	x	1025
6	989	36	x	x	x	x	x	x	1025
7	x	x	919	89	10	5	1	1	1025
8	x	x	1001	x	x	x	x	24	1025
9	x	x	629	117	95	66	44	74	1025
10	x	x	987	x	x	x	x	38	1025
11	x	x	1025	x	x	x	x	x	1025
12	x	x	1020	x	x	x	x	5	1025
13	x	x	1025	x	x	x	x	x	1025
14	x	x	1020	2	x	x	x	3	1025
15	x	x	971	x	x	x	x	54	1025
16	x	x	985	18	10	2	6	4	1025
17	x	x	844	72	38	27	12	32	1025
18	x	x	988	x	x	1	2	34	1025
19	x	x	1019	x	x	x	x	6	1025
20	x	x	994	x	x	x	x	31	1025

Last Updated: Friday, September 05, 2014 3:01:22 PM

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2012-13

Comparison to Prior Yr



# FIRST Rating Comparison

## 2011-12 to 2012-13

#	Indicator Description	2011-12	2012-13
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

## 2011-12 to 2012-13

#	Indicator Description	2011-12	2012-13
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?	5	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	70	70



# 2012-13 Hays CISD

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Detail Reports  
For  
All Indicators



User: Annette Folmar  
User Role: District

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	HAYS CONS ISD (105906)
Indicator:	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?
Status	Passed
Last Updated:	4/28/2014 1:10:34 PM

### FORMULA

Field	Value
(	
(	
Total Fund Balance	36,078,049
- Nonspendable and Restricted Fund Balance	1,275
)	
)	
> Bankrupt Threshold	0
Mathematical Breakdown: $36,076,774 > 0$	

### RESULT DETERMINATION REFERENCE

Financial distress avoidance is ascertained when the result of the formula is greater than zero.

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	HAYS CONS ISD (105906)
Indicator:	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)
Status	Passed
Last Updated:	4/28/2014 1:10:35 PM

### FORMULA

Field	Value
(	
(	
2013 Total Students	16,525
- 2009 Total Students	13,821
)	
/ 2009 Total Students	13,821
)	
>= Threshold for Five-Year Percent Change in Students	0.1
Or	
(	
(	
Total Unrestricted Net Asset Balance	31,433,341
+ Accretion of Interest for Capital Appreciation Bonds	13,847,205
)	
> 0	
)	
Mathematical Breakdown: 0.1956 >= 0.1 Or 45,280,546 > 0	

### RESULT DETERMINATION REFERENCE

This Indicator will be considered PASSED if EITHER of the following CONDITIONS is TRUE:

1. The District's Five-Year Percent Change in Students was 10% or MORE.

---- OR ----

2. On the 'Statement of Net Assets', in the 'Government Activities Column', was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) GREATER THAN ZERO?

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User Role: District

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	HAYS CONS ISD (105906)
Indicator:	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?
Status	Passed
Last Updated:	4/28/2014 1:10:35 PM

### FORMULA

Field	Value
Not Default Disclosures	false

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on bonded indebtedness obligations.

The district was able to make all bond payments.

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	HAYS CONS ISD (105906)
Indicator:	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)?
Status	Passed
Last Updated:	4/28/2014 1:10:35 PM

### FORMULA

Field	Value
Date Received	2014/01/27
$\leq$ Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2014/02/28

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 5

Name:	HAYS CONS ISD (105906)
Indicator:	Was There An Unqualified Opinion in Annual Financial Report?
Status	Passed
Last Updated:	4/28/2014 1:10:36 PM

### FORMULA

Field	Value
Clean Audit	true

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received a "clean audit" (unqualified opinion).

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User Role: District

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	HAYS CONS ISD (105906)
Indicator:	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?
Status	Passed
Last Updated:	4/28/2014 1:10:36 PM

### FORMULA

Field	Value
Not Weak Internal Controls	false

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the external auditor reported no material weaknesses in the audit report.

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	HAYS CONS ISD (105906)
Indicator:	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?
Result/Points	5
Last Updated:	4/28/2014 1:10:36 PM

### FORMULA

Field	Value
(	
(	
2013 Tax Collections	58,145,657
+ 2012 Tax Collections	55,652,217
+ 2011 Tax Collections	54,120,079
)	
/	
(	
2013 Tax Levy	58,121,093
+ 2012 Tax Levy	55,410,919
+ 2011 Tax Levy	53,525,061
)	
)	
> Acceptable Tax Collection Rate	0.98
Mathematical Breakdown: 1.0052 > 0.98	

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

5	4	3	2	1	0
> 98%	> 95% =< 98%	> 92% =< 95%	> 89% =< 92%	> 86% =< 89%	< = 86%

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User Role: District

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	HAYS CONS ISD (105906)
Indicator:	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)?
Result/Points	5
Last Updated:	4/28/2014 1:10:37 PM

### FORMULA

Field	Value	
Sum of Differences	153	?
/ Denominator	160,741,099	?
< Acceptable Level of Variance	0.03	?

Mathematical Breakdown:  $0 < 0.03$

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
< 3%	>= 3%

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	HAYS CONS ISD (105906)
Indicator:	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)
Result/Points	5
Last Updated:	5/15/2014 11:54:18 AM

### FORMULA

Field	Value
If	
(	
(	
(	
2012-2013 School Year Total Students	16,525
- 2008-2009 School Year Total Students	13,821
)	
/ 2008-2009 School Year Total Students	13,821
)	
)	
< Threshold for 5 Year Student Population Growth	0.07
And	
(	
(	
Total Tax Collection	58,145,657
/	
(	
Total Tax Rate	1.4613
* 100	
)	
)	
< Threshold for Revenue Collection Efficiency	200,000
)	
Then	
(	
(	
Function 71 Expenditures	26,950,072
- IFA and EDA Allotments	6,003,878

)

/	2012-2013 School Year Total Students	16,525	?
---	--------------------------------------	--------	---

)

**Mathematical Breakdown: If  $0.1956 < 0.07$  And  $397,903.6269 < 200,000$  Then 1,267.5458**

## RESULT DETERMINATION REFERENCE

### DETERMINATION OF POINTS

5	4	3	2	1	0
< \$350	>= \$350 < \$600	>= \$600 < \$850	>= \$850 < \$1,100	>= \$1,100 < \$1,350	>= \$1,350

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 10

Name:	HAYS CONS ISD (105906)
Indicator:	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?
Result/Points	5
Last Updated:	4/28/2014 1:10:38 PM

### FORMULA

Field	Value
Not Material Non-Compliance	false

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the Audit Reported No Material Noncompliance.

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	HAYS CONS ISD (105906)
Indicator:	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)
Result/Points	5
Last Updated:	4/28/2014 1:10:38 PM

### FORMULA

Field	Value
Full Accreditation	true

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district had No Financial Conservator Or Monitor Assigned.

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	HAYS CONS ISD (105906)
Indicator:	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?
Result/Points	5
Last Updated:	4/28/2014 1:10:39 PM

### FORMULA

Field	Value
(	
(	
Budgeted Appropriations in the General Fund	119,413,165
+Budgeted Other Uses in the General Fund	0
)	
-	
(	
Budgeted Revenues in the General Fund	117,328,053
+Budgeted Other Resources in the General Fund	0
+Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	34,090,212
)	
)	
< Standard for Annual Budget Surplus/Margin	0
Mathematical Breakdown: $-32,005,100 < 0$	

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district adopts a balanced budget.

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	HAYS CONS ISD (105906)
Indicator:	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)
Result/Points	5
Last Updated:	4/28/2014 1:10:39 PM

### FORMULA

Field	Value
If	
(	
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	36,078,049
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year End	0
)	
< Standard Capital Fund Margin	0
Then	
(	
Expenditures Function 81 In General Fund and Capital Projects Fund	2,243,458
- Other Resources For Real Property Financing In General Fund and Capital Projects Fund	0
-	
(	
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year Start	34,090,212
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year Start	0
)	
)	
< Standard Construction Margin	0
Mathematical Breakdown: If 36,078,049 < 0 Then -31,846,754 < 0	

### RESULT DETERMINATION REFERENCE

The district adequately budgeted construction projects.

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	HAYS CONS ISD (105906)
Indicator:	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)
Result/Points	5
Last Updated:	4/28/2014 1:10:40 PM

### FORMULA

Field	Value
If	
(	
(	
Deferred Revenue in the General Fund	1,501,953
- Property Tax Receivable Net of Uncollectible	1,079,025
)	
> Standard Deferred Revenue Margin	0
)	
Then	
(	
(	
Cash in the General Fund	6,711,262
+ Investments in the General Fund	37,082,559
)	
/	
(	
Deferred Revenue in the General Fund	1,501,953
- Property Tax Receivable Net of Uncollectible	1,079,025
)	
)	
Mathematical Breakdown: If 422,928 > 0 Then 103.5491	

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

5	4	3	2	1	0
$\geq 1.00$	$\Rightarrow 0.95 < 1.00$	$\Rightarrow 0.90 < 0.95$	$\Rightarrow 0.85 < 0.90$	$\Rightarrow 0.80 < 0.85$	$< 0.80$

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	HAYS CONS ISD (105906)
Indicator:	Was The Administrative Cost Ratio Less Than The Threshold Ratio?
Result/Points	5
Last Updated:	4/28/2014 1:10:40 PM

### FORMULA

Field	Value
Acceptable Administrative Cost Ratio	0.1105
> District Administrative Cost Ratio	0.0659

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

ADA Group	Standard
10,000 and Above	0.1105
5,000 to 9,999	0.1250
1,000 to 4,999	0.1401
500 to 999	0.1561
Less than 500	0.2654
Sparse	0.3614
5	0
Cost Ratio < Threshold	Cost Ratio >= Threshold

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	HAYS CONS ISD (105906)
Indicator:	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?
Result/Points	5
Last Updated:	4/28/2014 1:10:41 PM

### FORMULA

Field	Value
(	
Number of Students	16,525
/ Number of FTE Teachers	1,035.2446
)	
Mathematical Breakdown: 15.9624	

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

Students	Low	High			
< 500	7.0	22			
500 - 999	10.0	22			
1000 - 4999	11.5	22			
5000 - 9999	13.0	22			
=> 10,000	13.5	22			
5	4	3	2	1	0

UL <= 100%	> 100% =< 105%	> 105% =< 110%	> 110% =< 115%	> 115% =< 120%	> 120%
LL => 100%	=> 95% < 100%	=> 90% < 95%	=> 85% < 90%	=> 80% < 85%	< 80%

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	HAYS CONS ISD (105906)
Indicator:	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?
Result/Points	5
Last Updated:	4/28/2014 1:10:41 PM

### FORMULA

Field	Value
(	
Number of Students	16,525
/ Number of FTE Staff	2,183.451
)	
Mathematical Breakdown: 7.5683	

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

Students	Low	High			
< 500	5.0	14			
500 - 999	5.8	14			
1000 - 4999	6.3	14			
5000 - 9999	6.8	14			
=> 10,000	7.0	14			
5	4	3	2	1	0

UL <= 100%	> 100% =< 105%	> 105% =< 110%	> 110% =< 115%	> 115% =< 120%	> 120%
LL => 100%	=> 95% < 100%	=> 90% < 95%	=> 85% < 90%	=> 80% < 85%	< 80%

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	HAYS CONS ISD (105906)
Indicator:	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)
Result/Points	5
Last Updated:	4/28/2014 1:10:42 PM

### FORMULA

Field	Value
If	
(	
Total Revenues in the General Fund	118,686,355
- Expenditures in the General Fund in Functions 11-61 and Expenditure Object Codes 6100-6400	114,665,424
> Acceptable Expenditure Revenue Gap	0
)	
Or	
(	
Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	29,001,609
* Maximum Allowable 2 Year Change in Fund	0.8
< Unassigned Fund Balance In General Fund For The Last Fiscal Year	32,740,164
)	
Or	
(	
(	
Unassigned Fund Balance In General Fund For The Last Fiscal Year	32,740,164
-Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	29,001,609
)	
/ Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	29,001,609
)	
Mathematical Breakdown: If 4,020,931 > 0 Or 23,201,287.2 < 32,740,164 Or 0.1289	

**RESULT DETERMINATION REFERENCE****DETERMINATION OF POINTS**

<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>
<b>&lt; 20%</b>	<b>=&gt; 20% &lt; 21%</b>	<b>=&gt; 21% &lt; 22%</b>	<b>=&gt; 22% &lt; 23%</b>	<b>=&gt; 23% &lt; 24%</b>	<b>=&gt; 24%</b>

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	HAYS CONS ISD (105906)
Indicator:	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?
Result/Points	5
Last Updated:	4/28/2014 1:10:42 PM

### FORMULA

Field	Value
Cash in the General Fund	6,711,262
+ Investments in the General Fund	37,082,559
> Acceptable Lower Limit for Cash and Investments	0

Mathematical Breakdown: 43,793,821 > 0

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
> 0	= < 0

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## 2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	HAYS CONS ISD (105906)
Indicator:	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?
Result/Points	5
Last Updated:	5/14/2014 12:23:36 PM

### FORMULA

Field	Value
Investment Earnings In All Funds Except Debt Service Fund and Capital Projects Fund	84,684
/	
(	
(	
Cash and Investments in All Funds except Debt Service Fund and Capital Projects Fund Fiscal Year-End (based on of school year data used for ratings)	49,884,741
+Cash and Investments in All Funds except Debt Service Fund and Capital Projects Fund based on Prior Fiscal Year-End (based on school year data prior to school year used for ratings)	45,163,211
)	
/ 2	
)	
* 100	
Mathematical Breakdown: 0.1782	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
$\geq 0.07167\%$	$< 0.07167\%$

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# Other Required Information

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- 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).

2013-2014 REIMBURSEMENT SUMMARY					
	Lodging	Transportation	Meals	Other	Total
Kanetzky	884	329	146	-	\$1,359
Bryant	721	69	46	-	\$836
Limon	1,008	444	130	-	\$1,581
Lopez	-	-	-	-	\$0
Bosar	-	-	-	-	\$0
Tenorio	1,248	666	176	-	\$2,090
Keller	1,224	313	128	-	\$1,665
Tobias	692	66	64	-	\$822
Raymond	-	-	-	-	\$0
McKie	1,462	1,221	588	40	\$3,311

# Summary reports – cont.

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

Report first-quarter (first three months of fiscal year 2013-2014) GENERAL FUND expenditures by object code using whole numbers.			
	Description	Other	Total
Payroll-	Expenditures for payroll costs	object codes 6110-6149	\$ 29,218,686
Contract Costs-	Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	\$ 1,782,205
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	\$ 1,332,507
Other Operating-	Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	\$ 734,904
Debt Service-	Expenditures for debt service	object code series 6500	\$ 340,390
Capital Outlay-	Expenditures for land, buildings, and equipment	object code series 6600	\$ 5,581

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