

2016 – 2017
Financial Management Report
Schools FIRST Accountability Rating
for Fiscal Year 15-16



Since 1884, the Bell Rings On!

Doss Consolidated Common School District

P.O. Box 50 Doss, TX 78618

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Posted Afterwards: <http://dossccsd.org/> Publicly Presented: December 12, 2017

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**Doss Consolidated Common School District
School FIRST Annual Financial Management Report**

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**Doss Consolidated Common School District
Schools FIRST Financial Rating Summary**

Year	Rating	District Score	Substandard
2015-2016	Passed Above Standard	80 of 100	< 31

		District Score	Substandard
2014-2015	Passed Above Standard	20	< 16
2013-2014	Above Standard	63	< 52
2012-2013	Superior Achievement	69	< 52
2011-2012	Superior Achievement	65	< 52
2010-2011	Superior Achievement	74	< 56
2009-2010	Above Standard	66	< 56
2008-2009	Above Standard	71	< 55
2007-2008	Above Standard	68	< 55

2006-2007	Superior	
2005-2006	Superior	
2004-2005	Superior	
2003-2004	Superior	
2002-2003	Superior	

Reference:

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Financial Integrity Rating System of Texas

2016-2017 RATINGS BASED ON SCHOOL YEAR 2015-2016 DATA - DISTRICT STATUS DETAIL

Name: DOSS CONSOLIDATED CSD(086024)	Publication Level 1: 8/8/2017 2:29:29 PM
Status: Passed	Publication Level 2: 8/8/2017 2:29:29 PM
Rating: B = Above Standard	Last Updated: 8/8/2017 2:29:29 PM
District Score: 80	Passing Score: 60

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	3/28/2017 11:33:52 AM	Yes
2	Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.		
2.A	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	3/28/2017 11:33:53 AM	Yes
2.B	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)</u>	3/28/2017 11:33:53 AM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	3/28/2017 11:33:53 AM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?</u>	3/28/2017 11:33:53 AM	Yes
5	<u>Was the total unrestricted net position balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Position greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)</u>	3/28/2017 11:33:53 AM	Yes

1
Multiplier

		Sum	
6	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? (See ranges below.)</u>	3/28/2017 11:33:54 AM	10
7	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u>	3/28/2017 11:33:54 AM	10
8	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.) (See ranges below.)</u>	3/28/2017 11:33:54 AM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</u>	3/28/2017 11:33:55 AM	10
10	<u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>	5/18/2017 12:23:47 PM	10
11	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	3/28/2017 11:33:55 AM	0
12	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)</u>	6/21/2017 8:18:42 PM	0
13	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?</u>	3/28/2017 11:33:56 AM	10
14	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	3/28/2017 11:33:56 AM	10
15	<u>Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?</u>	3/28/2017 11:33:57 AM	10
			80 Weighted Sum
			1 Multiplier Sum
			80 Score

DETERMINATION OF RATING

A.	Did the district answer 'No' to Indicators 1, 3, 4, 5, or 2.A? If so, the school district's rating is F for Standard Achievement regardless of points earned.		
B.	Determine the rating by the applicable number of points. (Indicators 6-15)		
	<table border="1"> <tbody> <tr> <td>A = Superior</td> <td>90-100</td> </tr> </tbody> </table>	A = Superior	90-100
A = Superior	90-100		

B = Above Standard	80-89
C = Meets Standard	60-79
F = Substandard Achievement	<60

No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.

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Financial Integrity Rating System of Texas

2016-2017 RATINGS BASED ON 2015-2016 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	DOSS CONSOLIDATED CSD (086024)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)
Result/Points	0
Last Updated:	3/28/2017 11:33:55 AM

FORMULA

Field	Value
District Administrative Cost Ratio	0.454
And ADA	19.966
Or Sparse	true

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS						
ADA Size	10	8	6	4	2	0
10,000 and Above	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
5,000 to 9,999	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
1,000 to 4,999	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
500 to 999	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
Less than 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364



Financial Integrity Rating System of Texas

2016-2017 RATINGS BASED ON 2015-2016 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	DOSS CONSOLIDATED CSD (086024)
Indicator:	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)
Result/Points	0
Last Updated:	6/21/2017 8:18:42 PM

FORMULA

Field	Value	
(
2015-2016 Total Enrollment	12	?
/		
2015-2016 Number of FTE Staff	4.5993	?
)		
/		
(
2013-2014 Total Enrollment	19	?
/		
2013-2014 Number of FTE Staff	5.1346	?
)		
-	1	
>	Threshold for Three-Year Percent Change in Ratio	
	-0.15	?
Or		
2015-2016 Total Enrollment	12	?
-	2013-2014 Total Enrollment	
	19	?
>	0	

Mathematical Breakdown: $-0.2949 > -0.15$ Or $-7 > 0$

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No



Financial Integrity Rating System of Texas

**OVERALL STATISTICS
 2015-2016 STATUS COUNTS**

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,017	99.51 %	5,022,222	99.88 %
Failed	5	0.49 %	6,205	0.12 %
Total	1,022	100.00 %	5,028,427	100.00 %

2015-2016 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior	867	84.83 %	4,639,966	92.27 %
B = Above Standard	115	11.25 %	288,079	5.73 %
C = Meets Standard	35	3.42 %	94,177	1.87 %
F = Substandard Achievement	5	0.49 %	6,205	0.12 %
Total	1,022	100.00 %	5,028,427	100.00 %

2015-2016 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1022	100.00 %	5028427	100.00 %
	No	0	0.00 %	0	0.00 %
2.A	Yes	1021	99.90 %	5026985	99.97 %
	No	1	0.10 %	1442	0.03 %
2.B	Yes	992	97.06 %	4926793	97.98 %
	No	30	2.94 %	101634	2.02 %
3	Yes	1022	100.00 %	5028427	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1021	99.90 %	5027891	99.99 %

	No	1	0.10 %	536	0.01 %
5	Yes	1021	99.90 %	5026365	99.96 %
	No	1	0.10 %	2062	0.04 %
6	10	826	80.82 %	3868080	76.92 %
	8	67	6.56 %	514904	10.24 %
	6	52	5.09 %	274170	5.45 %
	4	38	3.72 %	193666	3.85 %
	2	24	2.35 %	140061	2.79 %
	0	15	1.47 %	37546	0.75 %
7	10	841	82.29 %	3655791	72.70 %
	8	78	7.63 %	633798	12.60 %
	6	62	6.07 %	399088	7.94 %
	4	32	3.13 %	333304	6.63 %
	2	9	0.88 %	6446	0.13 %
8	10	887	86.79 %	3748025	74.54 %
	8	78	7.63 %	502002	9.98 %
	6	37	3.62 %	516875	10.28 %
	4	13	1.27 %	216040	4.30 %
	2	4	0.39 %	17645	0.35 %
	0	3	0.29 %	27840	0.55 %
9	10	988	96.67 %	4927245	97.99 %
	0	34	3.33 %	101182	2.01 %
10	10	828	81.02 %	4334748	86.20 %
	8	25	2.45 %	80261	1.60 %
	6	20	1.96 %	83975	1.67 %
	4	12	1.17 %	79400	1.58 %
	2	16	1.57 %	85976	1.71 %
	0	121	11.84 %	364067	7.24 %

11	10	826	80.82 %	4327916	86.07 %
	8	132	12.92 %	603272	12.00 %
	6	31	3.03 %	76653	1.52 %
	4	20	1.96 %	17346	0.34 %
	2	4	0.39 %	1579	0.03 %
	0	9	0.88 %	1661	0.03 %
12	10	997	97.55 %	5015235	99.74 %
	0	25	2.45 %	13192	0.26 %
13	10	1017	99.51 %	5025539	99.94 %
	0	5	0.49 %	2888	0.06 %
14	10	987	96.58 %	4942392	98.29 %
	0	35	3.42 %	86035	1.71 %
15	10	1022	100.00 %	5028427	100.00 %

2015-2016 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	4	2	0	Total
1	1022	x	x	x	x	x	x	x	1022
2.A	1021	1	x	x	x	x	x	x	1022
2.B	992	30	x	x	x	x	x	x	1022
3	1022	x	x	x	x	x	x	x	1022
4	1021	1	x	x	x	x	x	x	1022
5	1021	1	x	x	x	x	x	x	1022
6	x	x	826	67	52	38	24	15	1022
7	x	x	841	78	62	32	9	x	1022
8	x	x	887	78	37	13	4	3	1022
9	x	x	988	x	x	x	x	34	1022
10	x	x	828	25	20	12	16	121	1022
11	x	x	826	132	31	20	4	9	1022
12	x	x	997	x	x	x	x	25	1022

13	x	x	1017	x	x	x	x	5	1022
14	x	x	987	x	x	x	x	35	1022
15	x	x	1022	x	x	x	x	x	1022

Last Updated: Wednesday, November 15, 2017 11:10:24 AM

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**Doss Consolidated Common School District
School FIRST Annual Financial Management Report**

Schools FIRST Financial Disclosures

One: Superintendent's Employment Contract

Not Applicable: By Statute County Judge is Superintendent

Two: Reimbursements Received by the Superintendent and Board Members

Superintendent	Meals	Lodging	Transportation	Other	Total
Mark Stroehler	\$0	\$0	\$0	\$0	\$0
Board Members	Meals	Lodging	Transportation	Other	Total
Boyce, Ken	\$102	\$502	\$120	\$310	\$1,034
Connelly, Susan	\$100	\$491	\$128	\$350	\$1,069
Friedrich, Ken	\$0	\$0	\$0	\$0	\$0
Olfers, Steve	\$60	\$164	\$128	\$265	\$617
Lively, David	\$0	\$0	\$0	\$0	\$0
Mixon, Denver	\$179	\$251	\$23	\$310	\$763
Sattler, Shawn	\$78	\$251	\$101	\$0	\$430
Shult, Milo	\$0	\$0	\$0	\$0	\$0

Special Notes: "Other" is Workshop Registration. Figures rounded to the nearest dollar.

Three: Outside Compensation and/or Fees Received by Superintendent

None to disclose.

Four: Gifts Received by the Superintendent and Board Members

None to disclose.

Five: Business Transactions Between District and Board Members

None to disclose.

Six: Any Other Information the District Determines to Be Useful

TEA Audited Budget for FY 2015-2016 Attached

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2015-2016 Actual Financial data

Totals for Doss Consolidated Csd (086024)

Total Enrolled Students in Membership: 12

	<u>District</u>						<u>S</u>	
	General Fund	%	Per Student	All Funds	%	Per Student		All Funds
Receipts								
Total Revenue	589,973	100.00%	49,164	589,973	100.00%	49,164	58,796,907,294	1
Local Tax	381,765	64.71%	31,814	381,765	64.71%	31,814	26,455,661,555	
Other Local and Intermediate	3,674	0.62%	306	3,674	0.62%	306	2,349,072,062	
State	204,534	34.67%	17,045	204,534	34.67%	17,045	24,001,676,516	
Federal	0	0.00%	0	0	0.00%	0	5,990,497,161	
Total Receipts	589,973	100.00%	49,164	589,973	100.00%	49,164	79,076,472,196	1
Total Revenue	589,973	100.00%	49,164	589,973	100.00%	49,164	58,796,907,294	1
Recapture	0	0.00%	0	0	0.00%	0	1,659,235,826	
Total Other Resources	0	0.00%	0	0	0.00%	0	18,620,329,076	
Fund Balances (for ISDs)								
Total Fund Balance**	1,300,307	220.40%	108,359	1,300,307	220.40%	108,359	31,967,587,564	
Nonspendable Fund Balance	0	0.00%	0	0	0.00%	0	218,493,906	
Restricted Fund Balance	0	0.00%	0	0	0.00%	0	14,718,290,785	
Committed Fund Balance	847,974	143.73%	70,665	847,974	143.73%	70,665	3,375,181,653	
Assigned Fund Balance	0	0.00%	0	0	0.00%	0	2,279,728,046	
Unassigned Fund Balance	452,333	76.67%	37,694	452,333	76.67%	37,694	11,375,893,174	
Disbursements								
Total Expenditures								
BY OBJECT	458,618	100.00%	38,218	458,618	100.00%	38,218	64,767,380,510	1
Payroll (Objects 6100)	253,557	55.29%	21,130	253,557	55.29%	21,130	38,907,642,648	
Other Operating (Objects 6200-6400)	205,061	44.71%	17,088	205,061	44.71%	17,088	10,955,841,240	
Debt Service (Objects 6500)	0	0.00%	0	0	0.00%	0	7,300,880,526	
Capital Outlay (Objects 6600)	0	0.00%	0	0	0.00%	0	7,603,016,096	
BY FUNCTION (Objects 6100-6400 only)								
Debt Service (71)	0		0	0		0	149,281	
Facilities Acquisition & Construction (81)	4,565		380	4,565		380	363,840,575	
Total Operating Expenditures	454,053	100.00%	37,838	454,053	100.00%	37,838	49,499,494,032	1
Instruction (11,95)	208,500	45.92%	17,375	208,500	45.92%	17,375	28,078,212,757	
Instructional Res Media (12)	186	0.04%	16	186	0.04%	16	596,968,139	
Curriculum/Staff Develop (13)	1,880	0.41%	157	1,880	0.41%	157	1,079,964,071	
Instructional Leadership (21)	0	0.00%	0	0	0.00%	0	756,662,275	
School Leadership (23)	31,303	6.89%	2,609	31,303	6.89%	2,609	2,871,203,149	
Guidance Counseling Svcs (31)	0	0.00%	0	0	0.00%	0	1,764,695,464	
Social Work Services (32)	0	0.00%	0	0	0.00%	0	131,529,766	
Health Services (33)	0	0.00%	0	0	0.00%	0	496,777,676	
Transportation (34)	47,932	10.56%	3,994	47,932	10.56%	3,994	1,406,946,577	
Food (35)	449	0.10%	37	449	0.10%	37	2,794,517,327	
Extracurricular (36)	1,003	0.22%	84	1,003	0.22%	84	1,452,331,030	
General Administration (41,92)	92,208	20.31%	7,684	92,208	20.31%	7,684	1,545,042,287	
Plant Maint/Operation (51)	34,812	7.67%	2,901	34,812	7.67%	2,901	4,902,348,081	
Security/Monitoring (52)	0	0.00%	0	0	0.00%	0	443,468,185	
Data Processing Services (53)	35,553	7.83%	2,963	35,553	7.83%	2,963	956,927,919	
Community Services (61)	227	0.05%	19	227	0.05%	19	221,899,329	
Total Disbursements	474,681	100.00%	39,557	474,681	100.00%	39,557	76,944,709,361	1
Total Expenditures	458,618	96.62%	38,218	458,618	96.62%	38,218	64,767,380,510	1

Recapture	0	0.00%	0	0	0.00%	0	1,659,235,826
Total Other Uses	0	0.00%	0	0	0.00%	0	9,922,469,353
Intergovernmental Charge	16,063	3.38%	1,339	16,063	3.38%	1,339	595,623,672

Program Expenditures

Operating Expenditures - Program	257,646	100.00%	21,471	257,646	100.00%	21,471	36,778,299,808	1
Regular	223,243	86.65%	18,604	223,243	86.65%	18,604	22,101,503,025	
Gifted and Talented	0	0.00%	0	0	0.00%	0	412,775,016	
Career and Technical	0	0.00%	0	0	0.00%	0	1,403,587,116	
Students with Disabilities	34,183	13.27%	2,849	34,183	13.27%	2,849	5,595,169,798	
Accelerated Education	0	0.00%	0	0	0.00%	0	1,773,289,297	
Bilingual	0	0.00%	0	0	0.00%	0	836,638,263	
Nondisc Alt Ed-AEP Basic Serv	0	0.00%	0	0	0.00%	0	143,556,319	
Disc Alt Ed-DAEP Basic Serv	0	0.00%	0	0	0.00%	0	223,027,599	
Disc Alt Ed-DAEP Supplemental	0	0.00%	0	0	0.00%	0	26,121,857	
T1 A Schoolwide-St Comp>=40%	0	0.00%	0	0	0.00%	0	1,947,322,924	
Athletics/Related Activities	0	0.00%	0	0	0.00%	0	970,746,104	
High School Allotment	0	0.00%	0	0	0.00%	0	446,570,319	
Prekindergarten	220	0.09%	18	220	0.09%	18	897,992,171	

District

S

Instructional Expenditure Ratio

46.4%

Tax Rates

2015 (current tax year) Tax Rates

Maintenance and Operations	0.9267
Interest and Sinking Funds	0.0000
Total Tax Rate	0.9267

2014 Tax Year State Certified Property Values

	Amount	Percent	Amount
Property Value	37,978,178	N/A	2,035,667,288,244
Property Value per pupil	3,164,848	N/A	404,762
Property Value by category:			
Business	6,443,810	41.53%	782,956,483,668
Residential	1,175,010	7.57%	1,212,041,953,115
Land	7,896,360	50.89%	58,960,007,888
Oil and Gas	0	0.00%	158,021,121,792
Other	0	0.00%	12,102,856,856

Unassigned Fund Balance percentage of total budgeted expenditures

2015-2016 School Districts' General Fund Unassigned Fund Balance***	452,333	11,332,627,827
2015-2016 School Districts' General Fund Total Budgeted Expenditures	595,002	42,855,266,369
2015-2016 School Districts' Percent of Total Budgeted Expenditures	76.0%	26.4%

** Fund balance percentages are calculated by dividing the fund balance by either the general revenue or all funds. The percentages illustrate the size of the fund balance in relation to total revenues. Charter schools report net assets rather than fund balances.

*** The TEA does not have encumbrance data to subtract from the fund balances.



2015-2016 Budgeted Financial data

Totals for Doss Consolidated Csd (086024)

Total Membership: 12

	General Fund	%	Per Student	All Funds	%	Per Student
Receipts						
Total Revenue	577,953	100.00%	48,163	577,953	100.00%	48,163
Local Tax	383,765	66.40%	31,980	383,765	66.40%	31,980
Other Local and Intermediate	790	0.14%	66	790	0.14%	66
State	193,398	33.46%	16,117	193,398	33.46%	16,117
Federal	0	0.00%	0	0	0.00%	0
Total Receipts	577,953	100.00%	48,163	577,953	100.00%	48,163
Total Revenue	577,953	100.00%	48,163	577,953	100.00%	48,163
Equity Transfers	0	0.00%	0	0	0.00%	0
Total Other Resources	0	0.00%	0	0	0.00%	0
Disbursements						
Total Expenditures						
BY OBJECT	595,002	100.00%	49,584	595,002	100.00%	49,584
Payroll	256,796	43.16%	21,400	256,796	43.16%	21,400
Other Operating	308,206	51.80%	25,684	308,206	51.80%	25,684
Debt Service	0	0.00%	0	0	0.00%	0
Capital Outlay	30,000	5.04%	2,500	30,000	5.04%	2,500
BY FUNCTION (Objects 6100-6400 only)						
Community Services (61)	500		42	500		42
Total Operating Expenditures	551,502	100.00%	45,959	551,502	100.00%	45,959
Instruction (11,95)	238,419	43.23%	19,868	238,419	43.23%	19,868
Instructional Res Media (12)	900	0.16%	75	900	0.16%	75
Curriculum/Staff Develop (13)	1,200	0.22%	100	1,200	0.22%	100
Instructional Leadership (21)	0	0.00%	0	0	0.00%	0
School Leadership (23)	29,618	5.37%	2,468	29,618	5.37%	2,468
Guidance Counseling Svcs (31)	0	0.00%	0	0	0.00%	0
Social Work Services (32)	0	0.00%	0	0	0.00%	0
Health Services (33)	0	0.00%	0	0	0.00%	0
Transportation (34)	58,204	10.55%	4,850	58,204	10.55%	4,850
Food (35)	500	0.09%	42	500	0.09%	42
Extracurricular (36)	2,625	0.48%	219	2,625	0.48%	219
General Administration (41,92)	128,265	23.26%	10,689	128,265	23.26%	10,689
Plant Maint/Operation (51)	55,567	10.08%	4,631	55,567	10.08%	4,631
Security/Monitoring (52)	0	0.00%	0	0	0.00%	0
Data Processing Services (53)	36,204	6.56%	3,017	36,204	6.56%	3,017
Total Disbursements	621,387	100.00%	51,782	621,387	100.00%	51,782
Total Expenditures	595,002	95.75%	49,584	595,002	95.75%	49,584
Equity Transfers	0	0.00%	0	0	0.00%	0
Total Other Uses	0	0.00%	0	0	0.00%	0
Intergovernmental Charge	26,385	4.25%	2,199	26,385	4.25%	2,199
Program Expenditures						

Operating Expenditures - Program	289,137	100.00%	24,095	289,137	100.00%	24,095
Regular	236,884	81.93%	19,740	236,884	81.93%	19,740
Gifted and Talented	0	0.00%	0	0	0.00%	0
Career and Technical	0	0.00%	0	0	0.00%	0
Students with Disabilities	52,253	18.07%	4,354	52,253	18.07%	4,354
Accelerated Education	0	0.00%	0	0	0.00%	0
Bilingual	0	0.00%	0	0	0.00%	0
Nondisc Alt Ed-AEP Basic Serv	0	0.00%	0	0	0.00%	0
Disc Alt Ed-DAEP Basic Serv	0	0.00%	0	0	0.00%	0
Disc Alt Ed-DAEP Supplemental	0	0.00%	0	0	0.00%	0
T1 A Schoolwide-St Comp>=40%	0	0.00%	0	0	0.00%	0
High School Allotment	0	0.00%	0	0	0.00%	0
Athletics/Related Activities	0	0.00%	0	0	0.00%	0
Prekindergarten	0	0.00%	0	0	0.00%	0



Rating Worksheet

Preliminary ratings are released by Texas Education Agency every calendar year during the summer. The Commissioner's Rules for School FIRST are contained in Title 19, Texas Administrative Code, Chapter 109, Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System.

The School FIRST Communications Kit was updated in August 2017 to include changes in the Commissioner's Rule for School FIRST that were finalized in May 2017. The last time major changes were implemented in the Commissioner's Rule was in August 2015 in accordance with HB 5, Section 49, 83rd Texas Legislature, Regular Session, 2013. House Bill 5 amended Section 39.082 Texas Education Code to require the commissioner of education to include processes in the financial accountability rating system for anticipating the future financial solvency of each school district and open-enrollment charter school.

The changes to the School FIRST system implemented by the Texas Education Agency in August 2015 are being phased-in over three years. During the phase-in period, the new School FIRST system has separate worksheets for rating years 2014-2015, 2015-2016, and 2016-2017 and subsequent years.

The questions a school district must address in completing the worksheet used to assess its financial management system can be confusing to non-accountants. The following is a layman's explanation of what the questions mean—and what your district's answers can mean to its rating.

1. Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?

A simple indicator. Was your Annual Financial Report filed by the deadline?

2. Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.

2.A. Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)?

A "modified" version of the auditor's opinion in your annual audit report means that you need to correct some of your reporting or financial controls. A district's goal, therefore, is to receive an "unmodified opinion" on its Annual Financial Report. 2.A. is a simple "Yes" or "No" indicator (see instructions under "2." for evaluating performance under "2.A" and "2.B." to arrive at the score for "2.").

2.B. Did the external independent

auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)

A clean audit of your Annual Financial Report would state that your district has no material weaknesses in internal controls. Any internal weaknesses create a risk of your District not being able to properly account for its use of public funds, and should be immediately addressed. 2.B. is a simple “Yes” or “No” indicator (see instructions under “2.” for evaluating performance under “2.A” and “2.B” to arrive at the score for “2.”).

3. Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money)

and their creditors, which includes a plan for paying back the debt.)

This indicator seeks to make certain that your district has timely paid all bills/obligations, including financing arrangements to pay for school construction, school buses, photocopiers, etc.

4. Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?

This indicator seeks to make sure the district fulfilled its obligation to the TRS, TWC and IRS to transfer payroll withholdings and to fulfill any additional payroll-related obligations required to be paid by the district.

5. Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)

This indicator simply asks, “Did the district’s total assets exceed the total amount of liabilities (according to the very first financial statement in the annual audit report)?” Fortunately this indicator recognizes that high-growth districts incur large amounts of debt to fund construction, and that total debt

may exceed the total amount of assets under certain scenarios.

6. Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?

This indicator measures how long in days after the end of the fiscal the school district could have disbursed funds for its operating expenditures without receiving any new revenues. Did you meet or exceed the target amount in School FIRST?

7. Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?

This indicator measures whether the school district had sufficient short-term assets at the end of the fiscal year to pay off its short-term liabilities. Did you meet or exceed the target amount in School FIRST?

8. Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)

This question is like asking someone if their mortgage exceeds the market value of their home. Were you below the cap for this ratio in School FIRST? Fortunately this indicator recognizes that high-growth districts incur additional operating costs to open new instructional campuses.

9. Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?

This indicator simply asks, "Did you spend more than you earned?" (the school district will automatically pass this indicator, if the school district had at least 60 days cash on hand.)

10. Was the debt service coverage ratio sufficient to meet the required debt service?

This indicator asks about the school district's ability to make debt principal and interest payments that will become due during the year. Did you meet or exceed the target amount in School FIRST?

11. Was the school district's administrative cost ratio equal to or less than the threshold ratio?

This indicator measures the percentage of their budget that Texas school districts spent on administration. Did you exceed the cap in School FIRST for districts of your size?

12. Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)

If the school district had a decline in students over 3 school years, this

indicator asks if the school district decreased the number of the staff on the payroll in proportion to the decline in students. (The school district automatically passes this indicator if there was no decline in students.)

This indicator asks if the district had to ask for an easy payment plan to return monies to TEA after spending the overpayment from the Foundation School Program state aid.

13. Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?

This indicator measures the quality of data reported to PEIMS and in your Annual Financial Report to make certain that the data reported in each case "matches up." If the difference in numbers reported in any fund type is 3 percent or more, your district "fails" this measure.

14. Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)

A clean audit of your Annual Financial Report would state that your district has no material weaknesses in internal controls. Any internal weaknesses create a risk of your District not being able to properly account for its use of public funds, and should be immediately addressed.

15. Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an overallocation of Foundation School Program (FSP) funds as a result of a financial hardship?

Chapter 109. Budgeting, Accounting, and Auditing

Subchapter AA. Commissioner's Rules Concerning Financial Accountability

§109.1001. Financial Accountability Ratings.

- (a) The following words and terms, when used in this section, have the following meanings, unless the context clearly indicates otherwise.
- (1) Annual Financial Report (AFR)--The audited annual report required by the Texas Education Code (TEC), §44.008, that is due to the Texas Education Agency (TEA) by no later than 150 days after the close of a school district's or an open-enrollment charter school's fiscal year.
 - (2) Debt--An amount of money owed to a person, bank, company, or other organization.
 - (3) Electronic submission--The TEA electronic data feed format required for use by school districts, open-enrollment charter schools, and regional education service centers (ESCs).
 - (4) Financial Integrity Rating System of Texas (FIRST)--The financial accountability rating system administered by the TEA in accordance with the TEC, §39.082 and §39.085. The system provides additional transparency to public education finance and meaningful financial oversight and improvement for school districts (School FIRST) and open-enrollment charter schools (Charter FIRST).
 - (5) Fiscal year--The fiscal year of a school district or an open-enrollment charter school, which begins on July 1 or September 1 of each year, as determined by the board of trustees of the district or the governing body of the charter holder in accordance with the TEC, §44.0011.
 - (6) Foundation School Program (FSP)--The program established under the TEC, Chapters 41, 42, and 46, or any successor program of state-appropriated funding for school districts in this state.
 - (7) Public Education Information Management System (PEIMS)--The system that school districts and open-enrollment charter schools use to load, validate, and submit their data to the TEA.
 - (8) Summary of Finances (SOF) report--The document of record for FSP allocations. An SOF report is produced for each school district and open-enrollment charter school by the TEA division responsible for state funding that describes the school district's or open-enrollment charter school's funding elements and FSP state aid.
 - (9) Warrant hold--The process by which state payments issued to payees indebted to the state, or payees with a tax delinquency, are held by the Texas Comptroller of Public Accounts until the debt is satisfied in accordance with the Texas Government Code, §403.055.
- (b) The TEA will assign a financial accountability rating to each school district and open-enrollment charter school as required by the TEC, §39.082.
- (c) The commissioner of education will evaluate the rating system every three years as required by the TEC, §39.082, and may modify the system in order to improve the effectiveness of the rating system. If the rating system has been modified, the TEA will communicate changes to ratings criteria and their effective dates to school districts and open-enrollment charter schools.
- (d) The TEA will use the following sources of data in calculating the financial accountability indicators for school districts and open-enrollment charter schools:
- (1) AFR. For each school district and open-enrollment charter school, the TEA will use audited financial data in the district's or charter's AFR. The AFR, submitted as an electronic submission through the TEA website, must include data required in the Financial Accountability System Resource Guide (FASRG) adopted under §109.41 of this title (relating to Financial Accountability System Resource Guide);

- (2) PEIMS. The TEA will use PEIMS data submitted by the school district or open-enrollment charter school in the calculation of the financial accountability indicators.
 - (3) Warrant holds. The TEA will use warrant holds as reported by the Texas Comptroller of Public Accounts in the calculation of the financial accountability indicators.
 - (4) FSP. The TEA will use the average daily attendance (ADA) information used for FSP funding purposes for the school district or open-enrollment charter school in the calculation of the financial accountability indicators.
- (e) The TEA will base the financial accountability rating of a school district on its overall performance on the financial measurements, ratios, and other indicators established by the commissioner, as shown in the figures provided in this subsection. Financial accountability ratings for a rating year are based on the data from the immediate prior fiscal year.
- (1) The financial accountability rating indicators for rating year 2014-2015 are based on fiscal year 2014 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated August 2015 for rating year 2014-2015."
[Figure: 19 TAC §109.1001\(e\)\(1\)](#)
 - (2) The financial accountability rating indicators for rating year 2015-2016 are based on fiscal year 2015 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated August 2015 for rating year 2015-2016."
[Figure: 19 TAC §109.1001\(e\)\(2\)](#)
 - (3) The financial accountability rating indicators for rating year 2016-2017 are based on fiscal year 2016 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated December 2016 for rating year 2016-2017." The financial accountability rating indicators for rating years after 2016-2017 will use the same calculation and scoring method provided in the figure in this paragraph.
[Figure: 19 TAC §109.1001\(e\)\(3\)](#)
 - (4) The specific calculations and scoring methods used in the financial accountability rating worksheets for school districts for rating years prior to 2014-2015 remain in effect for all purposes with respect to those rating years.
- (f) The TEA will base the financial accountability rating of an open-enrollment charter school on its overall performance on the financial measurements, ratios, and other indicators established by the commissioner, as shown in the figures provided in this subsection. Financial accountability ratings for a rating year are based on the data from the immediate prior fiscal year.
- (1) The financial accountability rating indicators for rating year 2014-2015 are based on fiscal year 2014 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated August 2015 for rating year 2014-2015."
[Figure: 19 TAC §109.1001\(f\)\(1\)](#)
 - (2) The financial accountability rating indicators for rating year 2015-2016 are based on fiscal year 2015 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated August 2015 for rating year 2015-2016."
[Figure: 19 TAC §109.1001\(f\)\(2\)](#)
 - (3) The financial accountability rating indicators for rating year 2016-2017 are based on fiscal year 2016 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated August 2015 for rating year 2016-2017." The financial accountability rating indicators for rating years after 2016-2017 will use the same calculation and scoring method provided in the figure in this paragraph.
[Figure: 19 TAC §109.1001\(f\)\(3\)](#)

- (4) The specific calculations and scoring methods used in the financial accountability rating worksheets for open-enrollment charter schools for rating years prior to 2014-2015 remain in effect for all purposes with respect to those rating years.
- (g) The types of financial accountability ratings that school districts or open-enrollment charter schools may receive for the rating year 2014-2015 are as follows.
- (1) P for pass. This rating applies only to the financial accountability rating for rating year 2014-2015 based on fiscal year 2014 financial data. In accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a P rating if it scores within the applicable range established by the commissioner for a P rating.
 - (2) F for substandard achievement. This rating applies to the financial accountability rating for rating year 2014-2015 based on fiscal year 2014 financial data. In accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.
- (h) The types of financial accountability ratings that school districts or open-enrollment charter schools may receive for the rating year 2015-2016 and all subsequent rating years are as follows.
- (1) A for superior achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an A rating if it scores within the applicable range established by the commissioner for an A rating.
 - (2) B for above standard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a B rating if it scores within the applicable range established by the commissioner for a B rating.
 - (3) C for standard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a C rating if it scores within the applicable range established by the commissioner for a C rating.
 - (4) F for substandard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.
 - (5) No Rating. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a school district receiving territory due to an annexation order by the commissioner under the TEC, §13.054, or consolidation under the TEC, Chapter 41, Subchapter H, will not receive a rating for two consecutive rating years beginning with the rating year that is based on financial data from the fiscal year in which the order of annexation becomes effective. After the second rating year, the receiving district will be subject to the financial accountability rating system established by the commissioner in this section.
- (i) The commissioner may lower a financial accountability rating based on the findings of an action conducted under the TEC, Chapter 39.
- (j) A financial accountability rating remains in effect until replaced by a subsequent financial accountability rating.
- (k) The TEA will issue a preliminary financial accountability rating to a school district or an open-enrollment charter school on or before August 8 of each year. The TEA will base the financial accountability rating for a rating year on the data from the fiscal year preceding the rating year.
- (1) The TEA will not delay the issuance of the preliminary or final rating if a school district or an open-enrollment charter school fails to meet the statutory deadline under the TEC, §44.008, for

submitting the AFR. Instead, the school district or open-enrollment charter school will receive an F rating for substandard achievement.

- (2) If the TEA receives an appeal of a preliminary rating, described by subsection (1) of this section, the TEA will issue a final rating to the school district or open-enrollment charter school no later than 60 days after receiving the appeal.
 - (3) If the TEA does not receive an appeal of a preliminary rating, described by subsection (1) of this section, the preliminary rating automatically becomes a final rating 31 days after issuance of the preliminary rating.
- (l) A school district or an open-enrollment charter school may appeal its preliminary financial accountability rating through the following appeals process.
- (1) The TEA division responsible for financial accountability must receive a written appeal no later than 30 days after the TEA's release of the preliminary rating. The appeal must include adequate evidence and additional information that supports the school district's or open-enrollment charter school's position. Appeals received 31 days or more after TEA issues a preliminary rating will not be considered.
 - (2) A data error attributable to the TEA is a basis for an appeal. If a preliminary rating contains a data error attributable to the TEA, a school district or an open-enrollment charter school may submit a written appeal requesting a review of the preliminary rating.
 - (3) A school district or an open-enrollment charter school may appeal any adverse issue it identifies in the preliminary rating. However, the financial accountability rating system is required to apply the rules uniformly. Therefore, an error by a school district or an open-enrollment charter school in recording data or submitting data through the TEA data collection and reporting system is not a valid basis for appealing a preliminary rating and unlikely to negate concerns raised by the indicator. The appeals process is not a permissible method to correct data that were inaccurately reported by the school district or open-enrollment charter school after those data were certified as accurate. A request for exception to the rules for a school district or an open-enrollment charter school is disfavored and likely to be denied.
 - (4) The TEA will only consider appeals that would result in a change of the preliminary rating.
 - (5) The TEA division responsible for financial accountability will select an external review panel to independently oversee the appeals process.
 - (6) The TEA division responsible for financial accountability will submit the information provided by the school district or open-enrollment charter school to the external review panel members for review.
 - (7) Each external review panel member will examine the appeal and supporting documentation and will submit his or her recommendation to the TEA division responsible for financial accountability.
 - (8) The TEA division responsible for financial accountability will compile the recommendations and forward them to the commissioner.
 - (9) The commissioner will make a final ratings decision.
- (m) A final rating issued by the TEA under this section may not be appealed under the TEC, §7.057, or any other law or rule.
- (n) A financial accountability rating by a voluntary association is a local option of the school district or open-enrollment charter school, but it does not substitute for a financial accountability rating by the TEA.
- (o) Each school district and open-enrollment charter school is required to report information and financial accountability ratings to parents, taxpayers, and other stakeholders by implementing the following reporting procedures.
- (1) Each school district and open-enrollment charter school must prepare and distribute an annual financial management report in accordance with this subsection.

- (2) Each school district and open-enrollment charter school must provide the public with an opportunity to comment on the report at a public hearing.
- (3) The school district's or open-enrollment charter school's annual financial management report must include:
 - (A) a description of its financial management performance based on a comparison, provided by the TEA, of its performance on the indicators established by the commissioner and reflected in this section. The report will contain information that discloses:
 - (i) state-established standards; and
 - (ii) the school district's or open-enrollment charter school's financial management performance under each indicator for the current and previous year's financial accountability ratings;
 - (B) any descriptive information required by the commissioner, including:
 - (i) a copy of the superintendent's current employment contract or other written documentation of employment if no contract exists. This must disclose all compensation and benefits paid to the superintendent. The school district or open-enrollment charter school may publish the superintendent's employment contract on its website instead of publishing it in the annual financial management report;
 - (ii) a summary schedule for the fiscal year (12-month period) of expenditures paid on behalf of the superintendent and each board member and total reimbursements received by the superintendent and each board member. This includes transactions on the school district's or open-enrollment charter school's credit card(s), debit card(s), stored-value card(s), and any other similar instrument(s) to cover expenses incurred by the superintendent and each board member. The summary schedule must separately report reimbursements for meals, lodging, transportation, motor fuel, and other items. The summary schedule of total reimbursements should not include reimbursements for supplies and materials that were purchased for the operation of the school district or open-enrollment charter school;
 - (iii) a summary schedule for the fiscal year of the dollar amount of compensation and fees received by the superintendent from an outside school district or open-enrollment charter school or any other outside entity in exchange for professional consulting or other personal services. The schedule must separately report the amount received from each entity;
 - (iv) a summary schedule for the fiscal year of the total dollar amount of gifts that had a total economic value of \$250 or more received by the executive officers and board members. This reporting requirement applies only to gifts received by the school district's or open-enrollment charter school's (or charter holder's) executive officers and board members (and their immediate family as described by Government Code, Chapter 573, Subchapter B, Relationships by Consanguinity or by Affinity) from an outside entity that received payments from the school district or open-enrollment charter school (or charter holder) in the prior fiscal year and to gifts from competing vendors that were not awarded contracts in the prior fiscal year. This reporting requirement does not apply to reimbursement by an outside entity for travel-related expenses when the purpose of the travel was to investigate matters directly related to an executive officer's or board member's duties or to investigate matters related to attendance at education-related conferences and seminars with the primary purpose of providing continuing education (this exclusion does not apply to trips for entertainment purposes or pleasure trips). This reporting requirement excludes

- an individual gift or a series of gifts from a single outside entity that had a total economic value of less than \$250 per executive officer or board member; and
- (v) a summary schedule for the fiscal year of the dollar amount received by board members for the total amount of business transactions with the school district or open-enrollment charter school (or charter holder). This reporting requirement is not to duplicate the items disclosed in the summary schedule of reimbursements received by board members; and
- (C) any other information the board of trustees of the school district or open-enrollment charter school determines to be useful.
- (4) The board of trustees of each school district or open-enrollment charter school must hold a public hearing on the annual financial management report within two months after receiving a final financial accountability rating. The public hearing must be held at a location in the district's or open-enrollment charter school's facilities. The board must give notice of the hearing to owners of real estate property in the geographic boundaries of the school district or open-enrollment charter school and to parents of school district or open-enrollment charter school students. In addition to other notice required by law, the board must provide notice of the hearing:
- (A) to a newspaper of general circulation in the geographic boundaries of the school district or each campus of an open-enrollment charter school once a week for two weeks prior to holding the public meeting, providing the time and place of the hearing. The first notice in the newspaper may not be more than 30 days prior to the public meeting or less than 14 days prior to the public meeting. If no newspaper is published in the county in which the district's central administration office is located or within the geographic boundaries of an open-enrollment charter school's campus, then the board must publish the notice in the county nearest to the county seat of the county in which the district's central administration office is located or in which the campus of the open-enrollment charter school is located; and
 - (B) through electronic mail to the mass communication media serving the school district or open-enrollment charter school, including, but not limited to, radio and television.
- (5) At the hearing, the school district or open-enrollment charter school must provide the annual financial management report to the attending parents and taxpayers.
- (6) The school district or open-enrollment charter school must retain the annual financial management report for at least three years after the public hearing and make it available to parents and taxpayers upon request.
- (7) Each school district or open-enrollment charter school that received an F rating must file a corrective action plan with the TEA, prepared in accordance with instructions from the commissioner, within one month after the school district's or open-enrollment charter school's public hearing. The commissioner may require certain information in the corrective action plan to address the factor(s) that may have contributed to a school district's or an open-enrollment charter school's F rating.

Statutory Authority: The provisions of this §109.1001 issued under the Texas Education Code, §§12.104(b)(2)(L), 39.082, 39.083, 39.085, and 39.151.

Source: The provisions of this §109.1001 adopted to be effective August 6, 2015, 40 TexReg 4879; amended to be effective September 11, 2016, 41 TexReg 6685; amended to be effective May 15, 2017, 42 TexReg 2534.

**Notice of Public Hearing
to Discuss Doss Consolidated Common School District's
State Financial Accountability Rating.**

Doss CCSD will hold a public hearing at 6:00 p.m. on December 12, 2017 in the School Lunchroom located at 11431 Ranch Road 648 in Doss, Texas. The purpose of this meeting is to discuss the Doss CCSD rating on the state's financial accountability system.

This abbreviated version sent to the Fredericksburg Standard for newspaper publication.

Posting for the Board of Trustees: */s/ Pam Seipp, Administrative Consultant*

'Gloria' performance set for Sunday

The combined forces of community volunteer singers and instrumentalists will commemorate the 300th anniversary of Antonio Vivaldi's "Gloria," with a performance at 2 p.m. Sunday, Dec. 10, at St. Mary's Catholic Church.

Performing during the afternoon will be the Fredericksburg Community Chorus and the Fredericksburg Community Orchestra.

Admission is free but dona-

tions will be accepted at the door. All proceeds will benefit the groups.

Jeryl Hoover will direct the chorus and Theresa Britt will be the seated concertmaster for the orchestra. This will be the first time the chorus and Fredericksburg Community Orchestra have combined.

"Thirty-five of our 60 chorus members signed up to do the extra preparation for this major work along with a fall con-

cert and the Singing Christmas Tree later this month," Hoover said.

Britt is the founding director of the orchestra, now in its seventh year. The orchestra includes instrumentalists from Fredericksburg, Kerrville, Johnson City, Stone-wall, Bandera, Ingram and Boerne.

Vivaldi composed the piece from 1715-1717 while he was the music director for an or-

phanage in Venice. It was lost to the music world until the 1920s. The current version, often performed at Christmas, debuted in 1957.

"It's a testament to its magnificent quality that this sacred vocal work from the 18th century is an audience favorite in the 21st century," Britt said.

Also on the program is "Arioso" from Bach Cantata #156 and two vocal works from performed by Hoover.

Essence Women's Choir to perform Dec. 17

Essence Women's Choir, under the direction of Laurie Jenschke, will be performing Benjamin Britten's "Ceremony of Carols," at 4 p.m. on Sunday, Dec. 17, in the Gillespie County Historical Society Hall.

Featured will be local harpist Emily Jumes.

Tickets are \$20 at the door. Seating is limited to 140 people.

The "Ceremony of Carols" is a cantata made up of 11 movements — 10 with voice and one for solo harp, Jenschke explained. It was writ-

ten originally for a three-part boys' choir, with soloist and harp accompaniment, but is often performed by a women's chorus.

Some of the carols are in Latin, and some are in Middle English based on poems from the 15th and 16th centuries.

These texts were part of a collection edited by Gerald Bullett, "The English Galaxy of Shorter Poems," and published in 1942.

The second half of the concert will feature the choir and Jumes on Richard Wien-

horst's "Soft Snow" and "Sweet was the song the virgin sung" by Rely Raffman.

The last two songs feature the choir and djembe on the traditional African carol, "African Noel" and "Virgin Mary Had a Baby Boy," the Trinidad carol arranged by Stephen Hatfield.

The concert has been underwritten by the Pedernales Creative Arts Alliance and supported by the Gillespie County Historical Society.

The choir consists of women from Fredericksburg, Austin,

New Braunfels and Seguin.

One half of the proceeds will go to the Advocacy/Family Violence services of the Hill Country Community Needs Council which provides support to victims of family violence through community education, counseling, referrals, support groups, accompanying victims to court hearings, and assistance with forms.

For more information, contact Jenschke at ljenschke@thlu.edu. The Gillespie County Historical Society is located at 312 West San Antonio Street.

Willow City VFD to host Christmas party Saturday

The Willow City Volunteer Fire and Rescue Department invites all area residents and property owners to a Community Holiday Social to celebrate the Christmas season on Saturday, Dec. 9, beginning at 6 p.m. at the Willow City Fire Station, located at 2553 Ranch Road 1323.

WCVFR volunteers are asked to be at the station to set up at 5 p.m. The meal will be served at 6:30 p.m.

Rabke's will provide the meat and tea, and the WCVFR will furnish the lemonade,

coffee and water. Everyone is invited to attend and each family is asked to bring a side dish, salad, and/or dessert.

Attendees are encouraged to bring items to donate to the Fredericksburg Food Pantry,

such as cereal, flour, peanut butter, soup, sugar, or canned meats, vegetables, or fruits, or bring items to donate to the Fredericksburg Animal Shelter, such as pet food or kitty litter.

Santa Claus will be visiting around 7 p.m. and all young children will receive a goodie bag of fruits and candy treats.

For more information about the event, call 830-685-3266 or 830-685-3376.



Staff members at Billy Johnson, State Farm Insurance, including from left, Esther Jacoby, Teresa Welgehausen and Sherry Durst, help with the collection of blankets for local seniors in the community. New and gently-used (and clean) blankets can be dropped off through Dec. 13 for distribution by the Hill Country Community Needs Council. — Submitted photo

State Farm Insurance to host blanket drive

A blanket drive to benefit seniors is currently underway at the office of Billy Johnson, State Farm Insurance.

The State Farm office, located at 210 East Austin Street, has a donation box to drop off new or gently used (and clean) blankets or throws.

The donation box will be at the local office through Dec. 13.

Blankets will then be delivered to the Hill Country Community Needs Council office for distribution to seniors in the community.

This is the fourth year the insurance company has partnered with the Hill Country Community Needs Council to help local seniors during the

holiday season.

"It has grown every year due to the generous heart of our community," Johnson said.

This year, State Farm has taken the initiative to promote the Kindness Revolution.

"We have wristbands to give when you see someone doing something kind," Johnson said. "It is one to wear and one to share."

He urges individuals to stop by and help promote the effort to make Fredericksburg "more kind."

"We will start it off when you drop off a blanket with a kindness wristband. We have youth and adult wrist bands to spread and show the kindness," he said.

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Fri., Dec. 8th. Hayden Whittington 7-9:30 pm
Sat., Dec. 9th. T-Roy & Candace Miller 7-9:30 pm
Sun., Dec. 10th. Hayden Whittington 6:30-10 pm

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To donate online: go to giving.hillcountrymemorial.org and click "Endowment Fund." You can also stop by the HCMH Foundation Office or call (830) 997-1297.

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