



# Schools FIRST

Financial Integrity Rating System of Texas

Eagle Pass ISD

**2021 Report**



October 12, 2021

**TO:** Samuel Mijares, Superintendent  
**FROM:** Ismael Mijares, Deputy Superintendent for Business & Finance  
**DATE:** September 28, 2021

**SUBJECT: REPORTING REQUIREMENT ON "SCHOOL FIRST" RATING**

The financial health of every school district in Texas is evaluated as part of the *Financial Accountability Rating System* known as "**School FIRST**" (*Financial Integrity Rating System of Texas*). This System was created to help improve the management of school districts' financial resources and evaluate their financial performance.

School districts are *rated* based on the financial data they submit to the *Texas Education Agency (TEA)* and according to defined indicators established by the *Commissioner of Education*. The *Rating Categories* are:

- "Superior,"
- "Above Standard"
- "Meets Standard"
- "Substandard Achievement"

Eagle Pass I.S.D. earned a rating of "**Superior**", which demonstrates the quality of Eagle Pass I.S.D.'s financial management and reporting system.

Attached are the district's *Financial Management Performance Ratings* provided by the *Texas Education Agency (TEA)* for the current and previous years. The district's *Scores and Rating Criteria* shall be made available to the public as required. This information will be made available to the public at the *Public Hearing* in the *October Regular Board Meeting*, at the *District Service Center*, and will be posted on the district's *Web Site*.



## To the Administrator Addressed

Commissioner Mike Morath

1701 North Congress Avenue • Austin, Texas 78701-1494 • 512 463-9734 • 512 463-9838 FAX • [tea.texas.gov](http://tea.texas.gov)

DATE:	August 6, 2021
SUBJECT:	Preliminary 2020–2021 School FIRST Ratings
CATEGORY:	Accreditation Information
NEXT STEPS:	Share with appropriate staff

Your school district's preliminary 2020–2021 School Financial Integrity Rating System of Texas (FIRST) rating is now available online. To access your district's School FIRST rating:

- access the Texas Education Agency (TEA) website by using this link <https://tea.texas.gov/>;
- click the Finance and Grants webpage tab link <https://tea.texas.gov/finance-and-grants/>;
- click the Financial Compliance link <https://tea.texas.gov/finance-and-grants/financial-compliance/>;
- click the [Financial Integrity Rating System of Texas](#) link; and
- click the School District FIRST Ratings link.

### Basis for School FIRST Rating

Your district's rating is based on an analysis of the district's financial data for fiscal year 2020 (the fiscal period ended June 30, 2020, or August 31, 2020, depending on the ending date of your district's fiscal year). We determined your district's rating using the financial indicators specified in [19 Texas Administrative Code \(TAC\) §109.1001\(e\)\(5\)](#).

Please carefully review your district's preliminary School FIRST rating and the data associated with each of the 20 indicators.

### Opportunity for Appeal

If your district wishes to appeal an adverse issue it identifies in the preliminary rating, your district may submit a written appeal with supporting evidence to the TEA Financial Compliance Division. For the appeal to be considered, it must be received by **September 8, 2021**. Send your appeal and supporting documentation to the following email address: [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov).

**Please note, all appeal requests, including supporting documentation, must be submitted via email to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov) on or before September 8, 2021. Appeals and supporting documentation that are not submitted to the Financial Accountability email address by the required deadline will not be considered or processed.**

**Please see [19 TAC §109.1001\(n\)](#) for the rules regarding the filing of an appeal.** As stated in that section, only an appeal that would result in a change to your district's rating will be considered. **If no appeal is submitted by your district, your district's preliminary rating becomes final on the 31<sup>st</sup> day after the preliminary ratings are released (September 9, 2021).**

### Final School FIRST Rating and Required Reporting

Final ratings will be issued to school districts after all of the appeals submitted by the deadline have been reviewed. Final 2020–2021 School FIRST ratings are anticipated to be released in November 2021.

Within two months of the release of your school district's final School FIRST rating, your district must announce and hold a public meeting to distribute a financial management report that explains the district's rating and its performance under each indicator for the current and previous year's ratings.

The report also must provide the financial information described in [19 TAC §109.1001\(q\)\(3\)](#). We encourage your district to include in the report additional information that will be beneficial to stakeholders, especially information explaining any special circumstances that may have affected the district's performance under one or more of the indicators.

A required newspaper notice, to inform taxpayers of the meeting, must be published no more than 30 days and no fewer than 10 days before the public meeting. Your district may combine the meeting with a regularly scheduled meeting of the board of trustees.

For full requirements related to the financial management report and public meeting, see [19 TAC §109.1001\(q\)](#). For a template that your district can use in developing its financial management report, see the TEA [School FIRST](#) web page.

To access additional rules concerning financial accountability ratings, please see [19 TAC §109.1001](#).

#### **Accreditation Status**

Please note that the TEA considers a district's School FIRST rating when assigning an accreditation status, as required by the accreditation status rules in [19 TAC §97.1055](#).

#### **Contact for Further Information**

If you have questions about your district's School FIRST rating, please contact Rita Bunton at (512) 936-3712 or by email at [Rita.Bunton@tea.texas.gov](mailto:Rita.Bunton@tea.texas.gov).



RATING YEAR **2020-2021** DISTRICT NUMBER **district #** Select An Option Help Home


Financial Integrity Rating System of Texas

**2020-2021 RATINGS BASED ON SCHOOL YEAR 2019-2020 DATA - DISTRICT STATUS DETAIL**

Name: <b>EAGLE PASS ISD(159901)</b>		Publication Level 1: 8/4/2021 2:00:38 PM	
Status: <b>Passed</b>		Publication Level 2: 8/6/2021 11:10:55 AM	
Rating: A = Superior Achievement		Last Updated: 8/6/2021 11:10:55 AM	
District Score: 98		Passing Score: 70	
#	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>	6/8/2021 3:56:23 PM	Yes
2	<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>	6/8/2021 3:56:23 PM	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>	6/8/2021 3:56:23 PM	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? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	7/1/2021 9:09:52 AM	Yes Ceiling Passed
5	This Indicator is not being scored.		
			1 Multiplier Sum
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/28/2021 11:13:21 AM	Ceiling Passed

7	<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 in the Determination of Points section.</u>	6/8/2021 3:56:23 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	6/8/2021 3:56:24 PM	8
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? See ranges below in the Determination of Points section.</u>	6/8/2021 3:56:24 PM	10
10	<u>Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?</u>	7/2/2021 1:45:26 PM	10
11	<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 increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.</u>	6/8/2021 3:56:25 PM	10
12	<u>Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.</u>	6/8/2021 3:56:25 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	6/8/2021 3:56:25 PM	10
14	<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>	6/8/2021 3:56:26 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	6/8/2021 3:56:26 PM	5
16	<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? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/8/2021 3:56:26 PM	Celling Passed
17	<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.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	6/8/2021 3:56:26 PM	Celling Passed
18	<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>	6/8/2021 3:56:26 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	6/8/2021 3:56:27 PM	5
20	<u>Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails</u>	6/8/2021	Celling

<u>Indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		3:56:27 PM	Passed
			98 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			98 Score

**DETERMINATION OF RATING**

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
<p><b>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.</b></p> <p>The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

**CEILING INDICATORS**

Did the school district meet the criteria for any of the following <b>ceiling indicators</b> 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 6</b> (Average Change In Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

9/28/21, 9:41 AM

District Status Detail

Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

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THE **TEXAS EDUCATION AGENCY**

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RATING YEAR 2019-2020

DISTRICT NUMBER district #

Select An Option

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Financial Integrity Rating System of Texas

## 2019-2020 RATINGS BASED ON SCHOOL YEAR 2018-2019 DATA - DISTRICT STATUS DETAIL

Name: <b>EAGLE PASS ISD(159901)</b>	Publication Level 1: 8/6/2020 9:26:37 AM
Status: <b>Passed</b>	Publication Level 2: 8/6/2020 11:17:34 AM
Rating: A = Superior	Last Updated: 8/6/2020 11:17:34 AM
District Score: 100	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>	3/30/2020 2:06:44 PM	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>	3/30/2020 2:06:44 PM	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>	3/30/2020 2:06:44 PM	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>	3/30/2020 2:06:45 PM	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>	3/30/2020 2:06:45 PM	Yes
5.	This indicator is not being scored.		
			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>	3/30/2020 2:06:45 PM	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>	3/30/2020 2:06:46 PM	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 increase of students in membership over 5 years was 7 percent or more, then the school district passes this indicator. See ranges below.</u>	3/30/2020 2:06:46 PM	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>	3/30/2020 2:06:46 PM	10
10	<u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>	3/30/2020 2:06:48 PM	10
11	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	3/30/2020 2:06:48 PM	10
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>	3/30/2020 2:06:49 PM	10
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>	3/30/2020 2:06:50 PM	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>	3/30/2020 2:06:50 PM	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>	3/30/2020 2:06:51 PM	10
			100 Weighted Sum
			1 Multiplier Sum
			100 Score

#### DETERMINATION OF RATING

A.	Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.	
B.	Determine the rating by the applicable number of points. (Indicators 6-15)	
	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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FIRST 5.9.1.0



# Financial Integrity Rating System of Texas Known as “Schools FIR\$T”

- Eighteenth (19) Year of Implementation
- Created by the Texas Legislature in 2001
- Designed to help improve management of school district’s financial resources by evaluating their Financial Performance
- Evaluates the financial health, stability, and condition of school districts in Texas
- Provides Financial Management Performance Rating of school districts for the Texas Education Agency (TEA)

## How Much Money Flows Through Texas Public School Business Offices?

	Amount*	Percentage
Local	\$14,942,058,462	42.63%
State	\$12,309,158,320	35.12%
Federal	\$ 2,418,773,992	6.90%
Financing -Bonds	\$ 5,333,850,386	15.22%
Capital Leases	\$ 47,149,266	0.13%
Total*	\$35,050,990,426	100.00%

\* TEA Statistical Info: FY Ended August 31, 2001 (in billions)

# Range of Public School Expenditures in 1,040 Districts

SMALLEST	19-20 EPISD*	LARGEST
Approx. \$203,896	\$177.5 Million	Approx. \$1.9 Billion

\*As per 2019-20 Annual Financial Report (Exhibit C-3)

Note: EPISD is the 181<sup>st</sup> Largest District (Approx. Top 10%)  
as of FY Ended August 31, 2004

# EPISD Fact Sheet

## 2019-2020

• Total Enrollment *	14,500
• Campuses	24
• Total Staff *	2098
• Teachers *	866.10 (Starting Salary: \$48,000)
• Payroll Checks **	59,500
• Governmental Fund Budgets	55
• Total G/L Accounts **	14,000
• Purchase Orders Per Year **	7,000
• Total Vendors**	8,500 (500 Local Vendors)

\* 2019-2020 Texas Academic Performance Report (TAPR)

\*\* Estimated

# Defined

- Expands the **Public Education Accountability System** in Texas to include both **Academic and Financial Reporting**
- Comprised of indicators at the district level similar to the current **Academic Performance Rating System (AEIS Report)**
- Critical Indicators (#1 through #5)
- Solvency Indicators (#6 through #14)
- Financial Competence Indicators (#15 through #20)  
**(Effective for 2019-2020 Financial Rating System)**

# Financial Accountability Rating System

- **SB 875**, 76th Legislative Session
- TEA consulted with Comptroller of Public Accounts
- TEA forwarded a Proposal to Legislature in December, 2000
- **SB 218** Requires Implementation of this System
- Amendment To System Published in Texas Register in 2004
- Legislative Leadership And Other Stakeholder Provide Feedback To  
Proposed Amendment
- Amendment Published in Texas Register Spring 2005
- Revisions To School FIRST to be Official For Ratings in June 2008, June 2015, and October 2016
- Revisions to School FIRST to be Official for Ratings effective June 2021



# Senate Bill 218

- Subchapter I. FINANCIAL ACCOUNTABILITY  
Added to Chapter 39, Texas Education Code
- Section 39.201. Definitions
- Section 39.202. Development and Implementation
- Section 39.203. Reporting
- Section 39.204. Rules

# Goals

- Achieve **improved performance** in the management of school district's financial resources
- Facilitate **better uses** of financial resources
- Demonstrate **increased district financial performance**

# Objectives

- Assess the quality of financial management
- Publicly report the Rating
- Assure the maximum allocation possible for direct instructional purposes
- Implement a Rating System that fairly and equitably evaluates the quality of financial management decisions

# Objectives (Continued)

## Make a Financial Rating System that:

- Is **simple** and understandable
- Is **applicable** to all districts
- Is based on **quantifiable** data
- Allows for **self administration**
- Provides an **early warning**
- Is substantially within **district's control**
- Is **zero burden** to districts
- Efficiency Measures
- Linkage To Academic Performance
- Transparency (Superintendent & School Board Disclosures)

# Transparency

- Disclosures In Financial Management Report – 14th Year of Implementation
  - Total value of the Superintendent's contract to include salary, benefits, car allowance, credit card use, etc.
  - Any outside employment by Superintendents
  - Gifts received by Superintendents and Board Members that had an economic value of \$250 or more in the aggregate in the fiscal year.

# Transparency

- A summary schedule for the fiscal year of the dollar amount by board member for the aggregate amount of business transactions with the school district. This reporting requirement is not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.



## School FIRST Annual Financial Management Report

## EAGLE PASS INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA,  
Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001(o). Effective 8/6/2015.

The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

### Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided.  
In lieu of publication in the annual School FIRST financial management report, the school district may chose to publish  
the superintendent's employment contract on the school district's Internet site.  
If published on the Internet, the contract is to remain accessible for twelve months.

### Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period  
Ended August 31, 2020

<u>Description of Reimbursements</u>	Samuel Mijares Superintendent	Glenna Purcell Board Member	Lupita Fuentes Board Member	Hector Alvarez Board Member	Hilda P. Martinez Board Member	Victor Perry Board Member	Jorge Barrera Board Member	Christopher Hiller Board Member
Meals	\$ 1,062.00	\$ -	\$ -	\$ -	\$ -	\$ 61.59	\$ -	\$ 75.94
Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 1,967.49	\$ -	\$ -	\$ -	\$ -	\$ 82.94	\$ -	\$ 189.86
Motor Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.00	\$ -	\$ 60.00
<b>Total</b>	<b>\$ 3,029.49</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174.53</b>	<b>\$ -</b>	<b>\$ 325.80</b>

All "reimbursements" expenses, regardless of the manner of payment, including direct pay,  
credit card, cash, and purchase order are to be reported. Items to be reported per category include:

Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).

Lodging - Hotel charges.

Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).

Motor fuel – Gasoline.

Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other  
reimbursements (or on-behalf of) to the superintendent and board member not defined above.

**Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services**

For the Twelve-Month Period  
 Ended August 31, 2019  
Name(s) of Entity(ies)

Amount Received  
 \$

Total \$0.00

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

**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)

For the Twelve-Month Period  
 Ended August 31, 2020

	Gilberto Gonzalez Superintendent	Samuel Mijares Superintendent	Christopher Hiller Board Member	Jorge Barrera Board Member	Victor Perry Board Member	Hilda Martinez Board Member	Lupita Fuentes Board Member	Hector Alvarez Board Member	Glenna Purcell Board Member
Total	\$	\$	\$	\$	\$	\$	\$	\$	\$

**Note** – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

**Business Transactions Between School District and Board Members**

For the Twelve-Month Period  
 Ended August 31, 2019

	Jorge Barrera Board Member	Christopher Hiller Board Member	Victor Perry Board Member	Hilda Martinez Board Member	Lupita Fuentes Board Member	Hector Alvarez Board Member	Glenna Purcell Board Member
Amounts	\$ -	\$ 3,381,549.94	\$ -	\$ -	\$ -	\$ -	\$ -

**Note** - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT**  
**SUPERINTENDENT'S EMPLOYMENT CONTRACT**

THE STATE OF TEXAS     §  
                                     §  
COUNTY OF MAVERICK   §

THIS AGREEMENT is made and entered into by and between the Board of Trustees (the "Board") of the EAGLE PASS INDEPENDENT SCHOOL DISTRICT (the "District") and SAMUEL MIJARES (the "Superintendent").

NOW, THEREFORE, the Board and the Superintendent, for and in consideration of the terms hereinafter established and pursuant to Section 11.201 of the Texas Education Code, have agreed and do hereby agree as follows:

**1. TERM**

**1.1 Employment.** The Board, by and on behalf of the District, does hereby employ the Superintendent, and the Superintendent does hereby accept employment as Superintendent of Schools for the District for a term of three (3) years, beginning on September 1, 2019, and ending on August 31, 2022. The District may, by action of the Board, and with the consent and approval of the Superintendent, extend the term of this agreement as permitted by state law.

**1.2 No Right of Tenure.** The Board has not adopted any policy, rule, regulation, law, or practice providing for tenure. No right of tenure, contractual obligation, expectancy of continued employment, or claim of entitlement is created beyond the contract term.

**2. EMPLOYMENT**

**2.1 Duties.** The Superintendent shall faithfully perform the duties of the Superintendent of Schools for the District as prescribed by Section 11.201 of the Texas Education Code and in the job description and as may be assigned by the Board and shall comply

with all Board directives, state and federal law, and District policy, rule, and regulations as they exist or may hereafter be adopted or amended.

The Superintendent shall perform the duties of the Superintendent of Schools for the District with reasonable care, skill, and expertise and in a thorough, prompt, and efficient manner. The Superintendent agrees to devote his time, skill, labor, and attention to performing his duties.

**2.2 Professional Certification and Records.** This agreement is conditioned on the Superintendent providing the necessary certification and experience records, medical records, oath of office, and other records required for the personnel files or payroll purposes. Failure to provide necessary certification shall render this agreement void. Any misrepresentation will be grounds for dismissal.

**2.3 Reassignment.** The Superintendent cannot be reassigned from the position of Superintendent to another position without the Superintendent's consent.

### **3. COMPENSATION**

**3.1 Salary.** Commencing on September 1, 2019, the District shall provide the Superintendent with an annual salary in the sum of ONE HUNDRED NINETY-SIX THOUSAND AND NO/100 DOLLARS (\$196,000.00), together with an automobile allowance of TWO THOUSAND AND NO/100 DOLLARS (\$2,000.00) per annum for local travel. This annual salary rate shall be paid to the Superintendent in installments consistent with the Board's policies.

**3.2 Salary Adjustments.** At any time during the term of this agreement, the Board may, in its discretion, review and adjust the salary of the Superintendent, but in no event shall the Superintendent be paid less than the salary set forth in Section 3.1 of this agreement.

### **3.3 Other Benefits.**

**3.3.1 Expenses.** The District shall pay or reimburse the Superintendent for reasonable expenses directly incurred by the Superintendent in the continuing performance of the Superintendent's duties under this agreement consistent in accordance with District policy and procedure, if any, in place for the reimbursement of expenses incurred by District administrative employees.

**3.3.2 Professional Growth.** The Superintendent shall devote the Superintendent's time, attention, and energy to the direction, administration, and supervision of the District. The Board, however, encourages the continued professional growth of the Superintendent through the Superintendent's reasonable attendance and participation in appropriate professional meetings at the local, regional, state, and national levels, as approved by the Board and not to exceed the budgeted amount per District fiscal year.

Reasonable and necessary professional dues for the Superintendent shall be borne by the District to a maximum of ONE THOUSAND AND NO/100 DOLLARS (\$1,000.00) per year.

**3.3.3 Vacations, Holidays, and Sick Leave.** The Superintendent may take the same number of days of vacation authorized by policies adopted by the Board for administrative employees on twelve-month contracts, the days to be in a single period or at different times, at the Superintendent's option. The vacation days taken by the Superintendent will be taken at such time as he desires, taking into consideration the performance of the Superintendent's duties as set forth in the agreement. The Superintendent shall observe the same legal holidays as provided by Board policies for administrative employees on twelve-month contracts. The Superintendent is hereby granted the same number of illness benefits and leave as authorized by the Board policies for administrative employees on twelve-month contracts.

#### **4. VIEW OF PERFORMANCE**

**4.1 Time and Basis of Evaluation.** The Board shall formally evaluate and assess in writing the performance of the Superintendent at least once each year during the term of this agreement.

**4.2 Evaluation Format and Procedure.** The evaluation format and procedure shall be in accordance with the Board's policies and state and federal law.

#### **5. RENEWAL/NONRENEWAL**

**5.1 Renewal/Nonrenewal.** Renewal or nonrenewal shall be in accordance with Board policy and applicable law.

#### **6. TERMINATION OF EMPLOYMENT CONTRACT**

**6.1 Mutual Agreement.** This agreement may be terminated by the mutual agreement of the Superintendent and the Board in writing, upon such terms and conditions as may be mutually agreed upon. After the Superintendent has returned the signed contract, the Superintendent will not be released from this agreement without the written consent of the Board.

**6.2 Death, Retirement.** This agreement shall be terminated upon the death of the Superintendent or upon the Superintendent's retirement under the Teacher Retirement System of Texas.

**6.3 Dismissal for Good Cause.** The Board may dismiss the Superintendent at any time for good cause as determined by the Board.

**6.4 Consolidation.** If the Board of Trustees determines that a consolidation of the District with one or more other school districts requires that this agreement be terminated, such determination shall constitute good cause for the termination of this agreement.



**6.5 Termination Procedure.** In the event that the Board terminates this agreement for good cause, the Superintendent shall be afforded all rights set forth in the Board's policies and state and federal law.

## **7. MISCELLANEOUS**

**7.1 Indemnity.** To the extent allowed by law, the District agrees to defend, hold harmless, and indemnify the Superintendent from any and all demands, claims, lawsuits, causes of action, and legal proceedings brought against the Superintendent in his official capacity as an agent and employee of the District or in his individual capacity provided the alleged incident forming the basis of the claim arose while the Superintendent was acting within the scope of his employment.

**7.2 Controlling Law.** This agreement shall be governed by the laws of the State of Texas and is performable in Mayerick County, Texas.

**7.3 Amendment.** This contract embodies the entire agreement between the parties and cannot be amended except by written agreement of the parties.

**7.4 Savings Clause.** In the event any one or more of the provisions contained in this agreement shall, for any reason, be held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein. All existing agreements and contracts, both verbal and written, between the parties hereto regarding the employment of the Superintendent have been superseded by this agreement.

**7.5 Rejection.** This agreement shall be considered rejected if not executed by the Superintendent and returned to the Board by September 1, 2019.

EAGLE PASS INDEPENDENT  
SCHOOL DISTRICT

ms  
Secretary, Board of Trustees

7/30/19  
Date

By: [Signature]  
President, Board of Trustees

7/30/19  
Date

587 MADISON STREET  
(Address)

EAGLE PASS, TEXAS 78852  
(City, State, Zip Code)

SUPERINTENDENT

[Signature]  
(Signature)

7/30/19  
Date

Samuel Mijares  
(Print Name)

2272 Willow Trail  
(Address)

Eagle Pass, Texas 78852  
(City, State, Zip Code)

**ADDENDUM TO EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
SUPERINTENDENT'S EMPLOYMENT CONTRACT**

This Addendum is made part of and included in the employment contract between the Board of Trustees of the Eagle Pass Independent School District (the "District") and Samuel Mijares (the "Superintendent") dated July 30, 2019 (the "Contract"), as if fully set forth therein. Despite any language in the Contract to the contrary, the terms of this Addendum shall control.

1. Term:

**1.1 Employment.** The Board, by and on behalf of the District, does hereby employ the Superintendent, and the Superintendent does hereby accept employment as Superintendent of Schools for the District for a term of three (3) years and ten (10) months, beginning on September 1, 2019, and ending on June 30, 2023. The District may, by action of the Board, and with the consent and approval of the Superintendent, extend the term of this agreement as permitted by state law.

All other Terms in the Contract shall remain in full force and effect as set out therein.

DATE: SEPTEMBER 10, 2019

  
\_\_\_\_\_  
Secretary, Board of Trustees

**EAGLE PASS INDEPENDENT  
SCHOOL DISTRICT**  
1420 Eidson Road  
Eagle Pass, Texas 78852

By:   
\_\_\_\_\_  
President, Board of Trustees

**SUPERINTENDENT**

  
\_\_\_\_\_  
SAMUEL MIJARES

\_\_\_\_\_  
2272 WILLOW TRAIL  
(Address)

\_\_\_\_\_  
EAGLE PASS, TEXAS 78852  
(City, State, Zip Code)

**ADDENDUM TO EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
SUPERINTENDENT'S EMPLOYMENT CONTRACT**

This Addendum is made part of and included in the employment contract between the Board of Trustees of the Eagle Pass Independent School District (the "District") and Samuel Mijares (the "Superintendent") dated July 30, 2019 (the "Contract"), as if fully set forth therein. Despite any language in the Contract to the contrary, the terms of this Addendum shall control.

1. Term: The Term set out in Paragraph 1.1 of the Contract shall be extended to end on June 30, 2024.
2. Salary: Commencing as of the date of this Addendum, the District shall provide the Superintendent with an annual salary in the sum of TWO HUNDRED FIFTEEN THOUSAND AND NO/100 DOLLARS (\$215,000.00), together with an automobile allowance of FOUR HUNDRED AND NO/100 DOLLARS (\$400.00) per month for local travel. This annual salary rate shall be paid to the Superintendent in installments consistent with the Board's policies.
3. Teacher Retirement System: In addition to established requirements, the School District shall, on behalf of the Superintendent, supplement the Superintendent's annual salary by an amount equal to the Superintendent's portion of the monthly member contribution to the Texas Teacher Retirement System ("TRS"). This supplement shall include both the retirement and TRS-Care parts of the TRS member contribution, as applicable. This additional salary supplement shall be paid to the Superintendent in regular monthly payroll installments and shall be reported as "creditable compensation" by the District for purposes of TRS, to the extent permitted by TRS.

All other Terms in the Contract shall remain in full force and effect as set out therein.

DATE: AUGUST 3, 2020

**EAGLE PASS INDEPENDENT  
SCHOOL DISTRICT**  
587 Madison Street  
Eagle Pass, Texas 78852

  
\_\_\_\_\_  
Secretary, Board of Trustees

By:   
\_\_\_\_\_  
President, Board of Trustees

**SUPERINTENDENT**

  
\_\_\_\_\_  
SAMUEL MIJARES

2272 Willow Trail  
\_\_\_\_\_  
(Address)

Eagle Pass, Texas 78852  
\_\_\_\_\_  
(City, State, Zip Code)

**ADDENDUM TO EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
SUPERINTENDENT'S EMPLOYMENT CONTRACT**

This Addendum is made part of and included in the employment contract between the Board of Trustees of the Eagle Pass Independent School District (the "District") and Samuel Mijares (the "Superintendent") dated July 30, 2019 (the "Contract"), as if fully set forth therein. Despite any language in the Contract to the contrary, the terms of this Addendum shall control. Except as amended herein, the language of the Contract and any prior Addendums remains in full force and effect.

1. Term: The Term set out in Paragraph 1.1 of the Contract shall be extended to end on June 30, 2026.
2. Salary: Commencing as of the date of this Addendum, the District shall provide the Superintendent with an annual salary in the sum of TWO HUNDRED FIFTY-EIGHT THOUSAND AND NO/100 DOLLARS (\$258,000.00), together with an automobile allowance of FOUR HUNDRED AND NO/100 DOLLARS (\$400.00) per month for local travel. This annual salary rate shall be paid to the Superintendent in installments consistent with the Board's policies.
3. Personal Leave, Holidays, Sick Leave, and Non-Duty Days: The Superintendent may take, at the Superintendent's choice, the same number of days of state and local sick and/or personal leave days as are authorized by policies adopted by the Board for administrative employees on twelve-month contracts. Leave days must be taken in accordance with District policies, except that the Superintendent, at his discretion, may utilize any and all accrued but unused leave days to be taken in a single period or at different times during the term of this Contract. The Superintendent may also observe the same legal holidays as provided by Board policies for administrative employees on twelve-month contracts. Superintendent leave days accrued under this provision will at all times be subject to the accrual provisions in Board policy and in state law, except that the Superintendent, at his discretion, may utilize any and all accrued but unused leave days to be taken in a single period or at different times during the term of this Contract. At the sole option of the Superintendent, the District shall pay in a lump sum to the Superintendent any accrued but unused vacation, state and/or local leave days at the Superintendent's daily rate of pay as of the payment date.

All other Terms in the Contract shall remain in full force and effect as set out therein.

DATE: JUNE 29, 2021

**EAGLE PASS INDEPENDENT  
SCHOOL DISTRICT**  
1420 Eidson Road  
Eagle Pass, Texas 78852

  
\_\_\_\_\_  
Secretary, Board of Trustees

By:   
\_\_\_\_\_  
President, Board of Trustees

**SUPERINTENDENT**

  
\_\_\_\_\_  
SAMUEL MIJARES

2272 Willow Trail \_\_\_\_\_  
(Address)

Eagle Pass, Texas 78852 \_\_\_\_\_  
(City, State, Zip Code)

# Data Sources

- Annual Financial Reports filed by school district

- Public Education Information

Management System (**PEIMS**) Data



# Sanctions

Substandard Achievement Rating  
may result in assignment of a  
Financial Monitor or Master to control  
district finances.

# TEA Reports Require:

- Distribution of hard copy reports in transitional year of implementation

1<sup>st</sup> Year: FY 01-02

8<sup>th</sup> Year: FY 08-09

15<sup>th</sup> Year: FY 15-16

2<sup>nd</sup> Year: FY 02-03

9<sup>th</sup> Year: FY 09-10

16<sup>th</sup> Year: FY 16-17

3<sup>rd</sup> Year: FY 03-04

10<sup>th</sup> Year: FY 10-11

17<sup>th</sup> Year: FY 17-18

4<sup>th</sup> Year: FY 04-05

11<sup>th</sup> Year: FY 11-12

18<sup>th</sup> Year: FY 18-19

5<sup>th</sup> Year: FY 05-06

12<sup>th</sup> Year: FY 12-13

19<sup>th</sup> Year: FY 19-20

6<sup>th</sup> Year: FY 06-07

13<sup>th</sup> Year: FY 13-14

7<sup>th</sup> Year: FY 07-08

14<sup>th</sup> Year: FY 14-15

- Publication on TEA internet site during full implementation
- Public Notice Posting of Rating
- Public Meeting for discussion of Ratings

# Overview of 15 Indicators

(Divided into Three Components)

FY 2018-2019

- I. Critical Indicators (Indicators #1-5): Yes/No
- II. Solvency Indicators (Indicator #6-14): 10 pts each
- III. Financial Competence (Indicator #15-20): 10 pts each

# District Ratings

- Based on **20 Indicators**
- Ratings Function of Aggregate Number of People And Answers To Critical Indicators
- Ten Point Scale For all Indicators With Calculated Values
- Some Indicators Remain Pass/Fail
- Failing To Pass One Or More Critical Indicators Will Result In Automatic Failing Grade

# District Ratings

- Based on **20 Indicators**
- Failure to pass any of the **First 5 (Five) Indicators** will result in **Automatic Failing**

**Indicator #1:** Annual Financial Report not filed within one  
Month after November 27 or January 28

**Indicator #2:** Unmodified Opinion and Material Weakness in Audit

**Indicator #3:** Default on Debt Agreements

**Indicator #4:** Timely Payments to Governmental Entities

**Indicator #5:** Statement of Net Position greater than zero (0)

# District Ratings

## Rating

- A = Superior
- B = Above Standard
- C = Meets Standard
- F = Substandard Achievement

## Points

90-100

80-89

70-79

< 70

# Rating Score

<u>School District</u>	<u>2020-2021</u>
Eagle Pass ISD	98
San Felipe ISD	100
Dallas ISD	96
Harlandale ISD	96
Austin ISD	92
Judson ISD	90
Northeast ISD	90
Laredo ISD	88
Uvalde ISD	88
San Antonio ISD	86
Houston ISD	79

# Rating Categories & Scores

	<u>2019-2020</u>	<u>2020-2021</u>
<u>Rating Categories</u>	<u>Rating Score</u>	<u>Rating Score</u>
• Superior	90-100	90-100
• Above Standard	80-89	80-89
• Meets Standard	60-79	70-79
• Substandard	59 or less	69 or less
Achievement		



# Five Critical Indicators

(Required for a “Passing Rating”)

- Did you file **Reports on Time**?
- Did you receive a **Clean Audit**?
- Did you pay your **Debt Payments**?
- Did you timely pay the **Government**?
- Have you kept the District in **Financial Compliance**?

# **I. Critical Indicators**

## **(Indicators #1- 5)**

# Indicator 1

Did you file Reports on time?

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?

**\* Current Result: Yes**

**\*\* Previous Score: Yes**

Calculations:

\* Date Audit Received 12-14-20 (Due Date: 02-28-21)

\*\* Date Audit Received 12-16-19 (Due Date: 02-28-20)

# Indicator 2

Did you receive a Clean Audit?

2. 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.)

**\* Current Score: Yes**

**\*\* Previous Score : Yes**

Calculations:

\* Unmodified Opinion and Material Weakness for the 2019-2020 Annual Financial Report

\*\* Unmodified Opinion and Material Weakness for the 2018-2019 Annual Financial Report

# Did you receive a Clean Audit?

- Illegal deficit spending
- Lack of internal controls
- Misappropriation of funds
- Co-mingling of Designated Purpose Funds
- Failure to meet **Expenditure** Requirements
- Improper securities by depository

# Indicator 3

Did you pay your Debt Payments on time?

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.

# Indicator 3 (Continued)

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.)

**\* Current Result: Yes**

**\*\* Previous Score: Yes**

Calculations:

\* As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2020

\*\* As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2019

Note: Additionally, the School District is required to provide other Additional Annual Financial Continuing Disclosure Requirements for All Bonds to other External Financial Rating and Monitoring Agencies.



# Did you pay your Debt Payments?

- No defaults through 08-31-20
- Ability to pay over time
- I & S Revenues, not too much or too little

# Indicator 4

Did you make timely governmental payments?

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

**\*Current Result: Yes**

**\*\*Previous Score: Yes**

Calculations:

\* As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2020

\*\*As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2019

# Indicator 5

Did your Assets Exceed your Liabilities?

**5.** 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 7 percent or more, then the school district passes this indicator.)

**\* Current Result: Not Being Scored**

**\*\* Previous Score: Not Being Scored**

Calculations:

\* Current: Not Being Scored

\*\*Previous: Not Being Scored

## II. Solvency Indicators

**(Indicator #6-15)**

# Fund Balance Spending

- Is for nonrecurring cost.
- Is **not** for paying recurring costs such as payroll, utilities, etc.
- Should not be too low or too high.



**Best Practice**  
**Appropriate Level of Fund Balance in the General fund**

A primary indicator of the quality of financial management in a school district is the level of fund balance in the General Fund. Its importance is evidenced by the universal inclusion of fund balance-related indicators in evaluations by financial rating agencies. Each school district is unique and therefore various factors must be evaluated to determine what is the appropriate level of fund balance in the General Fund. The trend for fund balance in the General Fund provides insight into the level of consistency in following sound financial management practices by executive management and the board of trustees. However, fund balances will increase or decrease for reasons that are to a certain degree substantially beyond the control of local management and/or due to the inherent complexities of financial management in Texas school districts.

**What factors should be considered?**

Various financial management factors and needs should be considered by each school district to assess how much fund balance should be maintained in the General Fund, including:

- Cover short-term liquidity issues including:
  - the timing of collections of property taxes (this primary revenue source is delayed until on or about the month of January in each calendar year);
  - Delays in earned state aid cash flows, including overall delays in Foundation School Program state aid cash flows relative to earned amounts for average daily attendance; and
  - Delay in the August FSP payments which some Legislatures have used to balance the cash-basis budget for a biennium;
- Pay for one-time expenses for equipment and facilities when debt financing is not a preferred or viable option;

- Cover unanticipated costs for emergencies and other contingencies that vary from the original budget plan;
- Earn a higher bond rating, in order to achieve lower interest rates, lower long-term borrowing costs and decrease the number of years needed to pay-off a bond issue;
- Cover unanticipated changes to local revenue sources, including changes resulting from taxable property valuation protests by businesses that have local or global going-concern issues. This factor has increased importance after the 82<sup>nd</sup> legislature removed the FSP state aid hold harmless for significant decreases in local taxable property valuations;
- Cover uncertainties at the state-level involving the appropriation to be made by the legislature for public education, including the elimination of funding for specific programs or grants, and overall decreases in funding levels for the FSP, as observed in the 82<sup>nd</sup> Legislative session in 2011; and
- Generate interest earnings (although not significant in this era of low interest rates) that can be used to maintain or enhance programs, or support the operating budget.

**What is fund Balance?**

Fund balance is simply the difference between a fund's assets (what we own) and its liabilities (what we owe). If you consider that each district fund (e.g. General Fund, Food Service Fund, or Title 1 Fund) is a self-balancing system of accounts represented by plusses and minuses, fund balance is the residual outcome of adding and subtracting these accounts from each other. Fund balance is one of many accounts that make up what is commonly referred to as the balance sheet.



**What are the categories of fund balance?**

There are five separate categories of fund balance. The categories are: (1) Nonspendable fund balance; (2) Restricted fund balance; (3) Committed fund balance; (4) Assigned fund balance; and (5) Unassigned fund balance. Unrestricted fund balance includes the last three categories, which comprise only those categories for which there are no constraints or for which any constraint on spending is imposed by the government itself. Accordingly, the unrestricted fund balance in the General Fund is the only category that is available to cover any legal expenditure in a school district.

**What types of assets comprise fund balance?**

The types of assets that comprise fund balance include: (1) Cash and cash equivalents; (2) Investments; (3) Delinquent property taxes receivable; (4) Accounts receivable; (5) Due from other funds; (5) Inventories; and (6) Other assets. Fund balance does not equal the amount of cash plus investments.

A point of confusion in some news articles and in discussions by stakeholders has been to state or imply that fund balance equals the amount of cash plus investments. Also, accounts receivable from governmental agencies are significant for some school districts. In some instances, the receivable balance may even exceed the grand total fund balance in the General Fund. Although cash and investments are reported under assets in the balance sheet, a portion of these assets are needed to pay current liabilities, including wages payable and accounts payable.

Another significant point of confusion is to discuss fund balance in the context of referring to the aggregate fund balance of all funds. Because the aggregate total fund balance of all fund types is not available for any legal expenditure, this characterization also serves to cause confusion when discussing this topic. The fund balances of funds other than the General Fund are associated with various types of restrictions for specific purposes, which if violated may result in financial penalties, regulatory investigations and/or lowered Texas Education Agency assigned accreditation ratings.

**What is an appropriate level of fund balance for a school district in Texas?**

The appropriate level of fund balance for a school district in Texas is a minimum of two-months of expenditures in the General Fund and up to four to five months for certain school districts that need higher levels of fund balance. School districts that require higher-levels of fund balance include higher property value school districts that receive relatively lower proportions of revenues from state aid sources in the General Fund. A school district's board of trustees should adopt a resolution on commitments of fund balance, in accordance with GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions," and should also set a goal for the minimum fund balance in the General Fund as a percentage of or number of months of annual operating expenditures in the General Fund for the fiscal year.

**What does the Government Finance Officers Association Recommend?**

The Government Finance Officers Association (GFOA) best practices briefing paper on fund balance is another resource on this topic. The GFOA recommends, "at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." The GFOA also states that the determination of the adequacy of the "fund balance in the General Fund should be assessed based upon a government's specific circumstances."

**Conclusion**

The overall fast growing student enrollment in Texas demands the best possible financial ratings to benefit lowered long-term debt costs related to the facilities, equipment and technology in the public education infrastructure. A basic premise to this best practice is that a school district should not have to borrow funds to cover operating costs. An adequate fund balance helps a school district minimize various risks caused by uncontrollable factors and focus on the primary purpose of instructing students. Fund balance is not a one-size fit all school finance management issue for local school districts.

<b>ALL FUNDS</b>	<b>SEP-2019</b>	<b>OCT-2019</b>	<b>NOV-2019</b>	<b>DEC-2019</b>	<b>JAN-2020</b>	<b>FEB-2020</b>	<b>MAR-2020</b>	<b>APR-2020</b>	<b>MAY-2020</b>	<b>JUN-2020</b>	<b>TOTALS</b>
Payroll-15th	4,987,911	5,228,477	5,209,823	5,213,440	5,230,328	5,154,236	5,202,610	5,068,587	5,092,383	4,962,687	51,350,482
Payroll-30th	5,153,641	5,213,917	5,205,025	5,003,832	4,978,317	5,141,545	5,232,215	5,059,818	5,486,745	5,124,037	51,599,091
<b>Total</b>	<b>10,141,552</b>	<b>10,442,394</b>	<b>10,414,847</b>	<b>10,217,271</b>	<b>10,208,645</b>	<b>10,295,781</b>	<b>10,434,825</b>	<b>10,128,406</b>	<b>10,579,128</b>	<b>10,086,724</b>	<b>102,949,572</b>
Vendor Pymts	3,215,676	3,534,587	3,029,306	5,463,583	2,565,029	2,096,424	2,472,484	2,321,881	2,402,747	2,132,286	29,234,004
<b>Total</b>	<b>3,215,676</b>	<b>3,534,587</b>	<b>3,029,306</b>	<b>5,463,583</b>	<b>2,565,029</b>	<b>2,096,424</b>	<b>2,472,484</b>	<b>2,321,881</b>	<b>2,402,747</b>	<b>2,132,286</b>	<b>29,234,004</b>
<b>Grand Total</b>	<b>13,357,228</b>	<b>13,976,981</b>	<b>13,444,153</b>	<b>15,680,855</b>	<b>12,773,674</b>	<b>12,392,205</b>	<b>12,907,309</b>	<b>12,450,287</b>	<b>12,981,875</b>	<b>12,219,010</b>	<b>132,183,576</b>

*Total Expenditures* 132,183,576  
*Monthly Average* 13,218,358

<b>GENERAL FUND</b>	<b>SEP-2019</b>	<b>OCT-2019</b>	<b>NOV-2019</b>	<b>DEC-2019</b>	<b>JAN-2020</b>	<b>FEB-2020</b>	<b>MAR-2020</b>	<b>APR-2020</b>	<b>MAY-2020</b>	<b>JUN-2020</b>	<b>TOTALS</b>
Payroll-15th	4,583,320	4,745,486	4,822,225	4,824,634	4,846,314	4,778,474	4,795,890	4,672,755	4,707,527	4,549,068	47,325,694
Payroll-30th	4,745,486	4,824,991	4,820,081	4,616,712	4,593,308	4,747,770	4,847,164	4,681,965	5,098,337	4,728,662	47,704,477
<b>Total</b>	<b>9,328,806</b>	<b>9,570,478</b>	<b>9,642,306</b>	<b>9,441,347</b>	<b>9,439,622</b>	<b>9,526,243</b>	<b>9,643,054</b>	<b>9,354,720</b>	<b>9,805,864</b>	<b>9,277,730</b>	<b>95,030,171</b>
Vendor Pymts	2,820,912	2,985,868	2,527,429	2,388,785	2,231,374	1,992,112	2,203,814	1,970,957	2,091,065	1,450,835	22,663,153
<b>Total</b>	<b>2,820,912</b>	<b>2,985,868</b>	<b>2,527,429</b>	<b>2,388,785</b>	<b>2,231,374</b>	<b>1,992,112</b>	<b>2,203,814</b>	<b>1,970,957</b>	<b>2,091,065</b>	<b>1,450,835</b>	<b>22,663,153</b>
<b>Grand Total</b>	<b>12,149,718</b>	<b>12,556,346</b>	<b>12,169,735</b>	<b>11,830,132</b>	<b>11,670,996</b>	<b>11,518,356</b>	<b>11,846,868</b>	<b>11,325,678</b>	<b>11,896,929</b>	<b>10,728,566</b>	<b>117,693,324</b>

*Total Expenditures* 117,693,324  
*Monthly Average* 11,769,332

## Eagle Pass Independent School District 2019 Top 10 Taxpayers

No.	Taxpayer Name	Industry	Local Funds (2019 Taxes Due)	%	State Funds (2019-2020)	%	Total	% Total
1	AEP Texas Central Co	Personal	\$ (612,655)	61%	\$ (386,054)	39%	\$ (998,709)	100%
2	Fort Duncan Medical Center Lp	Real/Personal	\$ (428,878)	62%	\$ (261,910)	38%	\$ (690,788)	100%
3	Kickapoo Traditional Tribe of Texas	Real/Personal	\$ (327,237)	62%	\$ (199,838)	38%	\$ (527,075)	100%
4	ConocoPhillips Company	Mineral	\$ (319,726)	62%	\$ (193,027)	38%	\$ (512,753)	100%
5	Union Pacific RR Company	Real/Personal	\$ (319,077)	62%	\$ (193,027)	38%	\$ (512,104)	100%
6	Endeavor Natural Gas LP	Mineral	\$ (309,370)	62%	\$ (193,027)	38%	\$ (502,397)	100%
7	Dos Republicas Coal Partners	Real/Personal	\$ (238,218)	61%	\$ (153,916)	39%	\$ (392,134)	100%
8	Epic Y-Grade Pipeline	Personal	\$ (233,789)	64%	\$ (130,955)	36%	\$ (364,744)	100%
9	Comanche Maverick Ranch Invmt.	Real	\$ (233,662)	64%	\$ (130,955)	36%	\$ (364,617)	100%
10	Enterprise Asset Management Inc.	Real/Personal	\$ (222,574)	63%	\$ (130,955)	37%	\$ (353,529)	100%
		<b>GRAND TOTAL</b>	<b>\$ (3,245,186)</b>	<b>62%</b>	<b>\$ (1,973,664)</b>	<b>38%</b>	<b>\$ (5,218,850)</b>	<b>100%</b>

No.	Bankruptcy Taxpayer	Year	Local Funds (2010 Taxes Due)
1	TXCO Resources	2010	\$ 362,142



## **FINANCIAL RESOURCES GOAL**

**Goal 6:**           **The Eagle Pass Independent School District will maximize funding, prioritize expenditures, and allocate the necessary resources to meet the educational needs of all students.**

**Objective 6.1:**   **The Eagle Pass Independent School District will sustain effective district financial stability within the District's available resources.**

Eagle Pass ISD has continued to maintain a high level of **fiscal efficiency** and **financial stability** through the use of the school district's available resources.

The school district's *General Fund Balance* has remained stable throughout the years with the same M&O Tax Rate of \$1.04. The *Tax Rate Collection Rate* has been maintained at over 99%.

ANNUAL OPERATING BUDGET

CE  
(LOCAL)

FISCAL YEAR	The District shall operate on a fiscal year beginning July 1 and ending June 30.
BUDGET PLANNING	Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.
SCHEDULES	The Superintendent or designee shall supervise the development of a budget calendar and a specific plan for budget preparation. The budget calendar shall be adopted by the Board.
BUDGET MEETING	<p>The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:</p> <ol style="list-style-type: none"><li>1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.</li><li>2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.</li><li>3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.</li><li>4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.</li></ol>
AUTHORIZED EXPENDITURES	The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.
BUDGET AMENDMENTS	The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
FISCAL IMPACT	All proposed budget changes shall include a statement regarding the fiscal impact on the fund balance.
FUND BALANCE	The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial

ANNUAL OPERATING BUDGET

CE  
(LOCAL)

PURPOSE

base, the District needs to maintain a general fund balance sufficient to fund all cash flows of the District, to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature, and to provide funds for all existing encumbrances.

The purpose of this policy is to specify the size and composition of the District's financial reserves and to identify certain requirements for replenishing any fund balance reserves utilized.

COMPONENTS OF THE  
FUND BALANCE

The fund balance shall consist of the following components:

1. Nonspendable fund balance. The nonspendable fund balance consists of funds that cannot be spent since they fall into one of the following categories:
  - a. Not in a spendable form (not expected to be converted to cash);
  - b. Inventory;
  - c. Prepaid expenditures;
  - d. Long-term receivables and loans or property acquired for sale (unless proceeds are restricted, committed, or assigned);
  - e. Legally or contractually required to be maintained intact (e.g., the principal of a permanent fund); or
  - f. Encumbrances.
2. Restricted fund balance. The restricted fund balance consists of funds that have external constraints such as those imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.
3. Committed fund balance. The committed fund balance consists of funds that may be used only for a specific purpose, pursuant to constraints imposed by formal action of the governmental entity's highest level of decision-making authority (the Board). The purpose for the funds can be changed only by formal action (resolution) of the Board.
4. Assigned fund balance. The assigned fund balance consists of amounts constrained by the District's intent that the funds be used for specific purposes, although the funds are neither restricted nor committed as described above. The assigned fund balance is designated by the Board or by the Board's designees, the Superintendent, or the chief financial officer authorized to establish this classification.

ANNUAL OPERATING BUDGET

CE  
(LOCAL)

FUND BALANCE TARGET	5. Unassigned fund balance. The unassigned fund balance consists of all the remaining fund balance not classified as nonspendable, restricted, committed, or assigned.
	6. Unassigned fund balance target. The District shall maintain an unassigned fund balance sufficiently adequate for fiscal cash liquidity purposes (i.e., fiscal reserve) that will provide for sufficient cash flow to minimize the potential of short-term tax anticipation borrowing. This amount shall be equal to not less than 20 percent of the combined budgeted expenditures of the District general fund, excluding Chapter 41 recapture expenditures. The District's chief financial officer shall annually calculate and verify to the Board the District's compliance with this policy.
FORMULA	In determining compliance, the following formula shall be used: the audited balance available in the unassigned fund balance of the District's general fund for the most recently audited fiscal year, divided by the operating expenditures, excluding Chapter 41 recapture expenditures.
USE	<p>The unassigned fund balance represents balances available for appropriation at the discretion of the Board. However, the Board shall make every reasonable effort to use these unassigned funds for the following purposes, listed in order of priority:</p> <ol style="list-style-type: none"><li>1. To increase committed fund balances as deemed necessary.</li><li>2. To increase assigned fund balances as deemed necessary.</li><li>3. To use as beginning cash balance in support of the annual budget.</li></ol> <p>The Board recognizes that any such funds should be appropriated for non-recurring expenditures as they represent prior year surpluses that may or may not materialize in subsequent fiscal years.</p>
MONITORING AND REPORTING	The Superintendent and chief financial officer shall annually prepare a report documenting the status of the fund balance in accordance with this policy and shall present it to the Board in conjunction with the development of the annual budget.
REPLENISHMENT OF THE UNASSIGNED FUND BALANCE	In the event the unassigned fund balance amount falls below the 20 percent targeted level, the Board shall, within 24 months, adopt a plan to restore this balance to the target level. If restoration of the reserve cannot be accomplished with this period without severe hardship to the District, the Board shall establish a different time period.
EFFECTIVE DATE	This policy shall be effective as of the adoption date, October 26, 2015.

DATE ISSUED: 11/5/2015  
LDU 2015.13  
CE(LOCAL)-X

ADOPTED:

3 of 3



**PEER SCHOOL DISTRICTS  
GENERAL FUND BALANCES  
2019-20 SCHOOL YEAR**

PEER SCHOOL DISTRICTS	County District Number	19-20 AUDITED ADA	2019-20 AUDITED EXPENDITURES	19-20 EXP./ ADA	2019-20 AUDITED ENDING BAL.	19-20 BAL./ ADA	GENERAL FUND BAL. %	19-20 M&O Tax Rate	19-20 M&O Tax Rate
1. Carrizo	064-903	1,849	79,416,880	42,951	21,645,410	11,707	27.3%	\$0.99	\$0.976
2. La Pryor	254-902	460	7,670,132	16,674	3,858,809	8,389	50.3%	\$1.07	\$0.963
3. Crystal City	254-901	1,575	20,186,801	12,817	10,053,614	6,383	49.8%	\$1.07	\$0.923
4. Harlandale	015-904	10,585	152,094,790	14,369	53,245,632	5,030	35.0%	\$1.07	\$0.998
5. Hondo	163-904	1,615	16,599,133	10,278	9,435,822	5,843	56.8%	\$0.97	\$0.899
6. Del Rio	233-901	8,685	97,809,799	11,262	29,312,216	3,375	30.0%	\$1.06	\$0.993
7. Laredo	240-901	18,125	229,660,695	12,671	79,409,063	4,381	34.6%	\$0.97	\$0.966
8. San Antonio	015-907	37,154	472,584,932	12,720	99,899,702	2,689	21.1%	\$1.07	\$1.021
9. Uvalde	232-903	3,353	42,688,112	12,731	6,563,993	1,958	15.4%	\$1.01	\$0.998
<b>10. EPISD</b>	<b>159-901</b>	<b>12,202</b>	<b>142,794,519</b>	<b>11,703</b>	<b>17,745,793 *</b>	<b>1,454</b>	<b>12.4%</b>	<b>\$1.07</b>	<b>\$1.052</b>
TOTAL		93,294	1,174,418,781	98,550	305,665,835	31,113	26.0%	\$10.34	\$9.789
AVERAGE		9,329	\$117,441,878	9,855	\$30,566,584	3,111	26.0%	\$1.03	\$0.979

\* Includes M&O (Audited) Ending Fund Balance of \$17,414,989

2020-21 Budget	13,063	159,374,795	12,200	17,026,611	* 1,303	10.68%	-	\$1.068
Less Optimum Fund Bal.	-	-	-	(27,014,987)	2,068	16.95%	-	-
DIFFERENCE	-	-	-	(\$9,988,376)	-765	-6.27%	-	\$1.068

\* Includes M&O (Audited) Ending Fund Balance of \$16,879,064

2020-21 Proposed Budget	13,063	157,316,606	12,043	17,026,611	* 1,303	10.82%	-	\$1.052
Less 2 Month's Reserve	-	-	-	(27,014,987)	2,068	17.17%	-	-
DIFFERENCE	-	-	-	(\$9,988,376.0)	-765	-6.35%	-	\$1.052

\* Includes M&O (Audited) Ending Fund Balance of \$16,900,064

**NOTE: DATA FOR PEER SCHOOL DISTRICTS FROM ANNUAL FINANCIAL AUDIT REPORTS**

1XX-General Optimum Fund Balance:	2-Month Reserve	3-Month Reserve	6-Month Reserve
1XX-General Fund Balance:	27,014,987	40,522,481	81,044,961
Excess/(Deficit):	17,026,611	17,026,611	17,026,611
	(9,988,376)	(23,495,870)	(64,018,350)

C:\Users\imijares\Documents\imijares\Excel\BUDGET\BUDGET 2021-22\1ST 21-22 BUDGET WORKSHOP\3. SUMMARY OF PEER DISTRICT FUND BALANCE 2019-20.xls

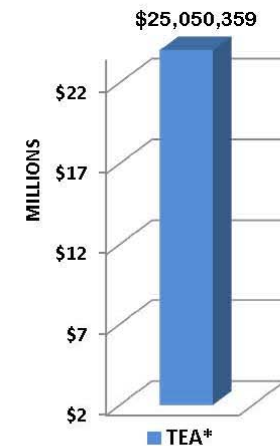
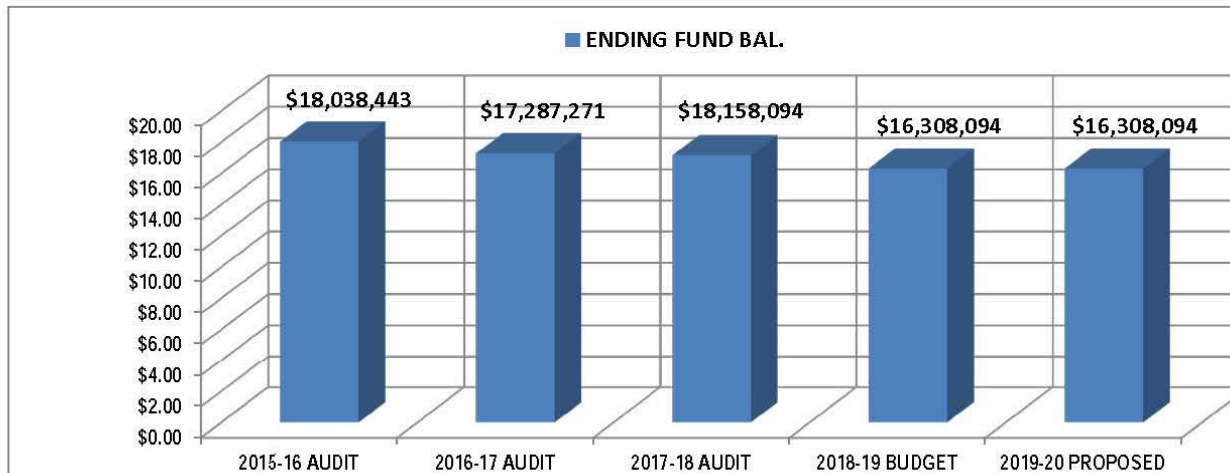
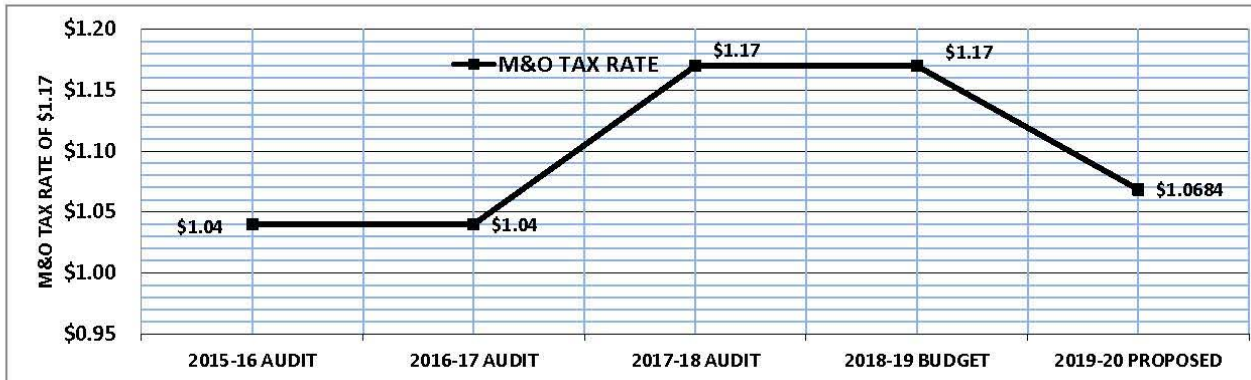
**EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF TAX RATES FOR LOCAL TAXING ENTITIES**

	EPISD Tax Rate			City of Eagle Pass	Maverick County	Maverick County
	M&O	I&S	Total	Tax Rate	Tax Rate	Hospital Tax Rate
2004-05	1.2746	0.0773	1.3519	0.3145	0.3149	0.1339
2005-06	1.3519	0.0000	1.3519	0.3145	0.3149	0.1000
% Change	6.06%	-100.00%	0.00%	0.00%	0.00%	-25.29%
2005-06	1.3519	0.0000	1.3519	0.3145	0.3149	0.1000
2006-07	1.2387	0.0717	1.3104	0.3047	0.3520	0.1000
% Change	-8.37%	100.00%	-3.07%	-3.10%	11.78%	0.00%
2006-07	1.2387	0.0717	1.3104	0.3047	0.3520	0.1000
2007-08*	1.1700	0.0762	1.2462	0.3283	0.3690	0.1000
% Change	-5.55%	6.32%	-4.90%	7.74%	4.83%	0.00%
* One Year Exception to Levy M&O Tax Rate @ \$1.17 due to Tornado Disaster as per Tax Code						
2007-08*	1.1700	0.0762	1.2462	0.3283	0.3690	0.1000
2008-09	1.0401	0.1871	1.2272	0.3453	0.4019	0.1000
% Change	-11.11%	145.44%	-1.53%	5.16%	8.92%	0.00%
* One Year Exception to Levy M&O Tax Rate @ \$1.17 due to Tornado Disaster as per Tax Code						
2008-09	1.0401	0.1871	1.2272	0.3453	0.4019	0.1000
2009-10	1.0401	0.1473	1.1874	0.3562	0.4019	0.0985
% Change	0.00%	-21.27%	-3.24%	3.15%	0.00%	-1.50%
2009-10	1.0401	0.1473	1.1874	0.3562	0.4019	0.0985
2010-11	1.0401	0.1279	1.1680	0.4058	0.4019	0.0700
% Change	0.00%	-13.14%	-1.63%	13.94%	0.00%	-28.93%
2010-11	1.0401	0.1279	1.1680	0.4058	0.4019	0.0700
2011-12	1.0401	0.1313	1.1714	0.4480	0.5120	0.0700
% Change	0.00%	2.64%	0.29%	10.41%	27.39%	0.00%
2011-12	1.0401	0.1313	1.1714	0.4480	0.5120	0.0700
2012-13	1.0401	0.1192	1.1593	0.4656	0.5810	0.0700
% Change	0.00%	-9.20%	-1.03%	3.91%	13.48%	0.00%
2012-13	1.0401	0.1192	1.1593	0.4656	0.5810	0.0700
2013-14	1.0401	0.1171	1.1572	0.4655	0.5580	0.0700
% Change	0.00%	-1.79%	-0.18%	-0.02%	-3.96%	0.00%
2013-14	1.0401	0.1171	1.1572	0.4655	0.5580	0.0700
2014-15	1.0401	0.1141	1.1542	0.5107	0.5546	0.0800
% Change	0.00%	-2.55%	-0.26%	9.72%	-0.60%	14.29%

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF TAX RATES FOR LOCAL TAXING ENTITIES**

	EPISD Tax Rate			City of Eagle Pass	Maverick County	Maverick County
	M&O	I&S	Total	Tax Rate	Tax Rate	Hospital Tax Rate
2014-15	1.0401	0.1141	1.1542	0.5107	0.5546	0.0800
2015-16	1.0401	0.1219	1.1619	0.5460	0.5850	0.0900
% Change	0.00%	6.78%	0.67%	6.91%	5.48%	12.50%
2015-16	1.0401	0.1219	1.1619	0.5460	0.5850	0.0900
2016-17	1.0401	0.1154	1.1554	0.5460	0.5423	0.0900
% Change	0.00%	-5.32%	-0.56%	0.00%	-7.30%	0.00%
2016-17	1.0401	0.1154	1.1554	0.5460	0.5423	0.0900
2017-18	1.1701	0.0104	1.1804	0.5425	0.5120	0.1299
% Change	12.50%	-91.00%	2.16%	-0.65%	-5.59%	44.29%
2004-05	1.2746	0.0773	1.3519	0.3145	0.3149	0.1339
2017-18	1.1701	0.0104	1.1804	0.5425	0.5120	0.1299
14 Yr % Change	-8.20%	-86.57%	-12.68%	72.51%	62.59%	-2.98%
2017-18	1.1701	0.0104	1.1804	0.5425	0.5120	0.1299
2018-19	1.1701	0.0908	1.2608	0.5425	0.5434	0.1299
% Change	0.00%	774.66%	6.81%	0.00%	6.13%	0.00%
2018-19	1.1701	0.0908	1.2608	0.5429	0.5434	0.1299
2019-20	1.0684	0.0933	1.1616	0.5407	0.5687	0.1490
% Change	-8.69%	2.71%	-7.87%	-0.40%	4.66%	14.70%
2004-05	1.2746	0.0773	1.3519	0.3145	0.3149	0.1339
2019-20	1.0684	0.0933	1.1616	0.5407	0.5687	0.1490
16 Yr % Change	-16.18%	20.63%	-14.07%	71.95%	80.60%	11.29%

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
REVENUES VS. EXPENDITURES  
199-MAINTENANCE & OPERATIONS FUND**



	2015-16 AUDIT	% CHANGE	2016-17 AUDIT	% CHANGE	2017-18 AUDIT	% CHANGE	2018-19 BUDGET	% CHANGE	2019-20 PROPOSED
PEAK ENROLLMENT	15,214	-2%	14,984	-2%	14,751	0%	14,758	0%	14,758
REFINED ADA	13,913	-2%	13,629	-2%	13,292	0%	13,316	0%	13,316
ENDING FUND BALANCE	\$18,038,443	-4%	\$17,287,271	5%	\$18,158,094	-10%	\$16,308,094	0%	\$16,308,094
M&O TAX RATE	\$1.04	0%	\$1.04	13%	\$1.17	0%	\$1.17	-99%	1.06835%
CURRENT/DEL.COLL.RATE	97.15%	3%	99.76%	-1%	98.54%	0%	98.76%	0%	98.47%

17-18 OPTIMUM GENERAL  
FUND BALANCE

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## NOTICE OF SPECIAL MEETING OF THE EAGLE PASS INDEPENDENT SCHOOL DISTRICT

Notice is hereby given that on **Monday, August 12, 2019**, the Board of Trustees of the Eagle Pass Independent School District will hold a **Special Meeting** at **5:00 PM**, at the **District Service Center Austin Building, 587 Madison St., Eagle Pass, TX 78852**. The subjects to be discussed are listed on the agenda, which is attached to and made a part of this notice.

If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed or executive meeting or session of the Board of Trustees is required, then such closed or executive meeting or session as authorized by the Texas Open Meetings Act, Texas Government Code Section 551.001 et seq., will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed or executive meeting or session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

### Texas Government Code Section:

- 551.071 Private consultation with the board's attorney.
- 551.072 Discussing purchase, exchange, lease, or value of real property.
- 551.073 Discussing negotiated contracts for prospective gifts or donations.
- 551.074 Discussing personnel or to hear complaints against personnel.
- 551.076 Considering the deployment, specific occasions for, or implementation of, security personnel or devices.
- 551.082 Considering discipline of a public school child, or complaint or charge against an employee by another employee.
- 551.083 Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives to follow, in consultation with representatives of employee groups.
- 551.084 Excluding witnesses from a hearing.

Should any final action, final decision, or final vote be required in the opinion of the School Board with regard to any matter considered in such closed or executive meeting or session, then the final, action, final decision, or final vote shall be either:

- (a) In the open meeting covered by the Notice upon the reconvening of the public meeting; or
- (b) At a subsequent public meeting of the School Board upon notice thereof; as the School Board shall determine.

On this 8th of August 2019, the Notice was mailed to news media that had previously requested such Notice and a copy was posted on the bulletin board in the District Service Center at 5:00 PM.

\_\_\_\_\_  
Samuel Mijares, Superintendent of Schools

**EAGLE PASS ISD**  
587 Madison St.  
Eagle Pass, Texas 78852

**SPECIAL BOARD MEETING**  
August 12, 2019  
5:00 PM

**I. CALL MEETING TO ORDER**

**II. ROLL CALL**

Mr. Jorge Barrera, President / Mrs. Hilda P. Martinez, Vice-President / Dr. Hector Alvarez, Secretary / Ms. Glenna Purcell, Trustee / Ms. Lupita Fuentes, Trustee / Mr. Christopher Hiller, Trustee / Mr. Victor E. Perry, Trustee / Mr. Gilberto Gonzalez, Superintendent / Mr. Richard Strieber, Attorney

**III. 1ST BUDGET WORKSHOP**

- 1) Review Fund Budgets
- 2) Review Estimated M & O Fund Balance
- 3) Presentation on Superintendent's annual recommended compensation plan including salary increases, stipends, and benefits.
- 4) Review Projections of State Revenues and Impact of Tax Rate on State Revenues
- 5) Review and discuss the District property values and the Funding lag
- 6) Review Budget Assumptions
- 7) Proposed Budget Workshop Schedule
- 8) Review Additional Requests
- 9) Other Budgetary Issues

**IV. DISTRICT REPORTS/PRESENTATIONS**

- 1) Report on 2019 Certified Appraisal Roll from the Maverick County Appraisal District
- 2) Report on the Certification of the Estimated 2018/2019 Excess Debt Collections for the EPISD Interest and Sinking Fund
- 3) Review and discuss the 2019 Voter-Approval Tax Rate Worksheet

#### V. ACTION ITEMS

- 1) Consider and take appropriate action on the request to approve the proposed Tax Rate prior to its publication on the "NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE".

#### VI. CLOSED SESSION

Pursuant to Sections 551.071, 551.072, 551.074, 551.082, 551.083, and 551.084 Texas Government Code: PERSONNEL MATTERS: Under Section 551.074 Texas Government Code, to deliberate the appointments, employment, evaluations, reassignments, duties, discipline, or dismissal of public officers or employee; or to hear complaints or charges against an officer or employee:

- 1) The Board will consult with its attorney regarding legal issues relating to the Superintendent's annual compensation plan recommendation for the 2019-2020 to include wage and salary structures, stipends, benefits, incentives, salary schedules, and salary increases. TGC 551.071.

#### VII. OPEN SESSION

To take final action, make decisions or vote on matters on which the Board consulted with its attorney or on matters deliberated or heard in closed session. In the event that the Board did not go into Closed Session on any or all items listed for Closed Session (above), those items shall automatically be included as Action Items under this section of the Agenda, should the Board choose to take action.

- 1) Consider and take action on the Superintendent's annual compensation plan for the 2019-2020 to include wage and salary structures, stipends, benefits, incentives, salary schedules, and salary increases.

#### VIII. ADJOURNMENT

**BOARD OF TRUSTEES  
AGENDA**

<input type="checkbox"/> Workshop	<input type="checkbox"/> Regular	<input type="checkbox"/> Special
-----------------------------------	----------------------------------	----------------------------------

- (A) ☒ Report Only ☐ Recognition

Presenter(s): MR. ISMAEL MIJARES, DEPUTY SUPT. FOR BUSINESS & FINANCE

Briefly describe the subject of the report or recognition presentation.

REVIEW AND DISCUSS THE DISTRICT PROPERTY VALUES AND THE FUNDING LAG.

- (B) ☐ Action Item  
Presenter(s):

Briefly describe the action required.

- (C) Funding source: Identify the source of funds if any are required.

- (D) Clarification: Explain any question or issues that might be raised regarding this item.



## **BASIS FOR ESTIMATED REVENUES**

Revenues for 2019-20 will be calculated using the following assumptions:

1. Using current State laws for the 2019-20 fiscal year.
2. A 0% increase in ADA will be projected.
3. Tax rates will be used as follows.

TAX RATE	AUDITED 2016-17	AUDITED 2017-18	BUDGETED 2018-19	PROJECTED 2019-20
M & O	1.04005	1.17005	1.17005	1.06835
I & S	.11538	.01038	.09079	.09325
<b>TOTAL</b>	<b>1.15543</b>	<b>1.18043</b>	<b>1.26084</b>	<b>1.16160</b>

4. The 2019 district certified property values increased by 5.11%(\$118,159,400) from \$2,312,430,314 to \$2,430,589,714. These values are used to estimate local tax revenues.
5. The 2019 Comptroller Property Tax Division (CPTD) T2 property values increased by 9.78% (\$225,233,247) from 2017: \$2,303,440,565 to 2019: \$2,528,673,812 (Estimated). These values are used to estimate state revenues.
6. The state funding lag is the difference between the 2019 district certified property value of \$2,430,589,714 and the 2019 Comptroller Property Tax Division (CPTD) T2 property value of \$2,528,673,812 (Estimated). The difference is an increase of 4.04% (\$98,084,098). These values are used to estimate local/state revenues.
7. Other local revenues will be estimated using historical figures.
8. Federal Revenues will be projected based on the best information available and will be provided by the Federal Programs Director.

EAGLE PASS ISD  
FUND BALANCE AND CASH FLOW CALCULATION WORKSHEET  
GENERAL FUND AS OF AUGUST 31, 2020

EXHIBIT J-2

**UNAUDITED**

1	Total General Fund Balance as of 8/31/20 (Exhibit C-1 object 3000 for the General Fund Only)		\$ 17,745,793
2	Total Non-Spendable Fund Balance (from Exhibit C-1 - for the General Fund Only)	\$ 847,189	
3	Total Restricted Fund Balance (from Exhibit C-1 - for the General Fund Only)	146,996	
4	Total Committed Fund Balance (from Exhibit C-1 - for the General Fund Only)	-	
5	Total Assigned Fund Balance (from Exhibit C-1 - for the General Fund Only)	-	
6	Estimated amount needed to cover fall cash flow deficits in the General Fund (Net of borrowed funds and funds representing deferred revenues.)	-	
7	Estimate of two month's average cash disbursements during the fiscal	22,449,040	
8	Estimate of delayed payments from state sources (58xx).	-	
9	Estimate of underpayment from state sources equal to variance between Legislative Payment Estimate (LPE) and District Planning Estimate (DPE) or District's calculated earned state aid amount.	-	
10	Estimate of delayed payments from federal sources (59xx)	-	
11	Estimate of expenditures to be reimbursed to General Fund from Capital Projects Fund (uses of General Fund cash after bond referendum and prior to issuance of bonds)	-	
12	Optimum Fund Balance and Cash Flow (Lines 2+3+4+5+6+7+8+9+10+11)		<u>23,443,225</u>
13	Excess (Deficit) Unassigned Fund Balance (Line 1 minus Line 12)		<u>\$ (5,697,432)</u>

EAGLEPASS ISD  
FUND BALANCE AND CASH FLOW CALCULATION WORKSHEET  
GENERAL FUND AS OF AUGUST 31, 2019

EXHIBIT J-2

**UNAUDITED**

1	Total General Fund Balance as of 8/31/19 (Exhibit C-1 object 3000 for the General Fund Only)		\$	19,966,399
2	Total Non-Spendable Fund Balance (from Exhibit C-1 - for the General Fund Only)	\$	459,668	
3	Total Restricted Fund Balance (from Exhibit C-1 - for the General Fund Only)		418,789	
4	Total Committed Fund Balance (from Exhibit C-1 - for the General Fund Only)		-	
5	Total Assigned Fund Balance (from Exhibit C-1 - for the General Fund Only)		-	
6	Estimated amount needed to cover fall cash flow deficits in the General Fund (Net of borrowed funds and funds representing deferred revenues.)		-	
7	Estimate of two month's average cash disbursements during the fiscal year.		-	
8	Estimate of delayed payments from state sources (58xx).		-	
9	Estimate of underpayment from state sources equal to variance between Legislative Payment Estimate (LPE) and District Planning Estimate (DPE) or District's calculated earned state aid amount.		-	
10	Estimate of delayed payments from federal sources (59xx)		-	
11	Estimate of expenditures to be reimbursed to General Fund from Capital Projects Fund (uses of General Fund cash after bond referendum and prior to issuance of bonds)		-	
12	Optimum Fund Balance and Cash Flow (Lines 2+3+4+5+6+7+8+9+10+11)			878,457
13	Excess (Deficit) Unassigned Fund Balance (Line 1 minus Line 12)		\$	<u>19,087,942</u>

Explanation of need for and/or projected use of net positive Unassigned General Fund Fund Balance:

EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED AUGUST 31, 2019

**T. FUND EQUITY**

Beginning with fiscal year 2014, the District implemented GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance—amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance—amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., School Board). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned fund balance—amounts the District intends to use for a specific purpose. Intent can be expressed by the School Board or by an official or body to which the School Board delegates the authority.
- Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED AUGUST 31, 2020

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - continued**

**T. FUND EQUITY - continued**

Beginning fund balances for the District's governmental funds have been restated to reflect the above classifications. The School Board establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the School Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

As of August 31, 2020 fund balances are composed of the following:

Fund Number	Category/Description	General Fund	Non-Major Other Funds	Total Governmental Funds
<u>Non-Spendable</u>				
101	Inventories	\$ -	-	-
199	Inventories	583,827	-	583,827
199	Prepaid Items	263,362	-	263,362
<u>Restricted</u>				
169	Federal/State Programs	-	-	-
170	Federal/State Programs	146,996	-	146,996
174	Federal/State Programs	-	-	-
178	Federal/State Programs	-	-	-
242	Federal/State Programs	-	8,937	8,937
266	Federal/State Programs	-	2,257,585	2,257,585
397	Federal/State Programs	-	4,511	4,511
429	Federal/State Programs	-	-	-
518	Restirement of Long Term Debt	-	789,715	789,715
<u>Committed</u>				
616	Board Action Construction	-	9,939,480	9,939,480
617	Board Action Construction	-	494,483	494,483
461	Board Action CAF	-	80,545	80,545
<u>Unassigned</u>				
175	Available for Legal Expenditures	183,808	-	183,808
199	Available for Legal Expenditures	16,567,799	-	16,567,799
Total Fund Balances		\$ 17,745,792	\$ 13,575,256	\$ 31,321,049

EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED AUGUST 31, 2020

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - continued**

**T. FUND EQUITY - continued**

GASB 54 doesn't apply to Proprietary Funds and Fiduciary Funds, which had unrestricted fund balances at year-end of \$5,979,843 and \$15,912, respectively.

**U1. GENERAL FUND FEDERAL SOURCE REVENUES**

Program or Source	CFDA Number	Amount
Air Force Jr. ROTC	12.357	87,713
Impact Aid	84.041	-
School Breakfast Program	10.553	2,727,674
National School Lunch Program (NSLP)	10.555	4,484,386
NSLP Equipment Grant	10.579	23,878
NSLP Training Grant	10.560	-
Commodity Supplemental Food	10.555	600,825
TMHP Medicaid Payment (SHARS)	-	936,301
Summer School LEP	84.369A	21,371
Indirect Cost:		
ESEA Title I, Part A	84.010A	194,827
ESEA Title I, Part C	84.011A	31,838
IDEA-B Formula	84.027A	78,544
ESEA Title III, Part A LEP	84.365A	12,781
ESEA Title II, Part A	84.367A	20,806
Carl D. Perkins - Basic Formula Grant	84.048A	8,004
ESSA Title V, B, SP2, Rural & Low Income	84.358B	3,908
ESSA Title IV, Part A Subpart 1	84.424A	1,941
Total		<u>9,234,796</u>

**U2. RELATED PARTY TRANSACTIONS**

In the ordinary course of business the District had transactions with a Board Member in Fiscal Year 2020. All TEA requirements for conflict of interest rules and regulations have been complied with. Payments for construction related services to related parties were \$3,361,550.



EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
**199-M&O ESTIMATED FUND BALANCE**  
**2019-20 Budget (August 26, 2019)**

<b>18-19 AUDITED BEGINNING FUND BAL. 09-01-18</b>	<b>\$18,158,094</b>
<b>18-19 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(\$1,850,000)
<b>18-19 EST. ENDING FUND BALANCE 08-31-19</b>	<b>\$16,308,094</b>
<b>19-20 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$0
<b>19-20 EST. ENDING FUND BALANCE 08-31-20</b>	<b>\$16,308,094</b>

**Budgetary Considerations for 2019-20 Budget:**

- 1) Includes \$2,362,625 for Additional Requests/Special Projects for 2019-20 by Campuses/Depts

**NOTE:**

As Per Board Policy CFA (Legal), TEA'S Review Process analyzes revenues and expenditures for the preceding year, the current year, and the following two years. If the Review Process conducted by TEA reveals a Projected Deficit for a so that TEA can evaluate the district's Current Budget Status. (M&O Tax Rate requires voter approval to exceed \$1.04)

# Indicator 6

## Average Change in Fund Balance?

**6. Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)**

**\*Current Score: PASS**

**\*\*Previous Score: N/A**

### Calculations:

$$\left( \frac{(2017-18 \text{ Assigned \& Unassigned Fund Balance} - 2016-17 \text{ Assigned \& Unassigned Fund Balance})}{2016-17 \text{ Assigned \& Unassigned Fund Balance}} + \frac{(2018-19 \text{ Assigned \& Unassigned Fund Balance} - 2017-18 \text{ Assigned \& Unassigned Fund Balance})}{2017-18 \text{ Assigned \& Unassigned Fund Balance}} + \frac{(2019-20 \text{ Assigned \& Unassigned Fund Balance} - 2018-19 \text{ Assigned \& Unassigned Fund Balance})}{2018-19 \text{ Assigned \& Unassigned Fund Balance}} \right) > .25$$
  
or  
$$2019-20 \text{ Assigned \& Unassigned Fund Balance} > 2019-20 \text{ Total Expenditures} - 2019-20 \text{ Capital Outlay} / 365 * 75$$

\*Mathematical Breakdown  $0.0012 < 0.25$  or  $16,751,608 > 29,340,904.1096$



# Average Change in Fund Balance

Points

PASS

FAIL

Range

Yes

No

# Indicator 7

## Days Cash on Hand?

7. 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.

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

$$*((\text{Cash and Equivalents} + \text{Current Investments}) / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction})) * 365 \text{ Days}$$
$$((39,773,069 + 0) / (142,794,519 - 2,119)) * 365 = 101.6663$$

$$**((\text{Cash and Equivalents} + \text{Current Investments}) / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction})) * 365 \text{ Days}$$
$$((37,285,009 + 0) / (139,065,064 - 156,776)) * 365 = 97.9713$$

# Days Cash on Hand

## Points

10

8

6

4

2

0

## Range

$\geq 90$

$<90 \geq 75$

$<74 \geq 60$

$<60 \geq 45$

$<45 \geq 30$

$<30$

# Indicator 8

## Current Assets to Current Liabilities Ratio

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

**\*Current Score: 8  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

\* Current Assets / Current Liabilities  
 $(55,512,391 / 18,661,086) = 2.9748$

\*\*Current Assets / Current Liabilities  
 $(49,712,942 / 13,807,905) = 3.6003$

# Current Assets to Current Liabilities Ratio

## Points

10

8

6

4

2

0

## Range

$\geq 3.00$

$<3.00 \geq 2.50$

$<2.50 \geq 2.00$

$<2.00 \geq 1.50$

$<1.50 \geq 1.00$

$<1.00$

# Indicator 9

## Expenditure Analysis

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?

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

$((\text{Total Revenue} / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction}) - 1)) \geq 0$  or

$((\text{Cash and Equivalents} + \text{Current Investments}) / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction}) * 365 \geq 60$

\* Current:  $((148,164,031 / (142,794,519 - 2,119) - 1)) = 0.0376 \geq 0$  or  $(39,773,069 + 0) / (142,794,519 - 2,119) * 365 = 101.6663 \geq 60$

\*\*Previous:  $((146,243,022 / (139,065,064 - 156,776) - 1)) = 0.0528 \geq 0$  or  $(37,285,009 + 0) / (139,065,064 - 156,776) * 365 = 97.9713 \geq 60$

# Expenditure Analysis

## Points

10

0

## Range

$\geq 0\%$

$< 0\%$

# Indicator 10

## Budgeted Revenues to Actual Revenues Variance

**10. Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?**

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: N/A**

Calculations:

$$\frac{((2017-18 \text{ Actual Revenues} - 2017-18 \text{ Budgeted Revenues}) / 2017-18 \text{ Budgeted Revenues} - (2018-19 \text{ Actual Revenues} - 2018-19 \text{ Budgeted Revenues}) / 2018-19 \text{ Budgeted Revenues} + (2019-20 \text{ Actual Revenues} - 2019-20 \text{ Budgeted Revenues}) / 2019-20 \text{ Budgeted Revenues})}{3} < .01$$

\*Mathematical Breakdown =  $-0.0177 < 0.1$



# Budgeted Revenues to Actual Revenues Variance

## Points

10

0

## Range

<10%

>=10%

# Indicator 11

## Long-term Liabilities to Total Assets

**11. 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 increase of students in membership over 5 years was 7 percent or more, then the school district passes this indicator. See ranges below.**

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

$(\text{Long Term Liabilities} / \text{Total Assets}) \leq 1$  or  $(2020 \text{ Total Students} - 2016 \text{ Total Students}) / 2016 \text{ Totals Students} \geq$   
Threshold for Five-Year Percent Increase in Students

\* Current:  $(47,953,667 / 132,907,859) = 0.3608 \leq 1$  or  $(14,444 - 15,030) / 15,030 = -0.039 \geq 0.07$

\*\*Previous:  $(44,486,653 / 126,473,077) = 0.3517 \leq 1$  or  $(14,497 - 15,011) / 15,011 = -0.0342 \geq 0.07$

# Long-term Liabilities to Total Assets

## Points

10

8

6

4

2

0

## Range

$\leq 0.60$

$>0.60 \leq 0.70$

$>0.70 \leq 0.80$

$>0.80 \leq 0.90$

$>0.90 \leq 1.00$

$>1.00$

# Indicator 12

## Debt Assessed Property Value Ratio

**12. Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?**

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: N/A**

Calculations:

$(\text{Total Local and Intermediate Sources} / \text{Total Revenue}) * \text{Long Term Liabilities} * 100 / \text{Assessed Property Value}$

\* Current:  $(2,486,174 / 4,463,415) * 47,953,667 * 100 / 2,429,174,356 = 1.0996$

# Debt Assessed Property Value Ratio

## Points

10

8

6

4

2

0

## Range

$\leq 4$

$>4 \leq 7$

$>7 \leq 10$

$>10 \leq 11.5$

$>11.5 \leq 13.5$

$>13.5$

## Indicator 13

Is Administration Overstaffed?

13. Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

# State Standards for Administrative Cost Ratio: FY 2019-2020

<u>Standard</u>	<u>Enrollment ADA</u>
$\leq 0.0855$	$> 10,000$
$\leq 0.1000$	5,000 to 9,999
$\leq 0.1151$	1,000 to 4,999
$\leq 0.1311$	500 to 999
$\leq 0.2404$	$< 500$
$\leq 0.3364$	Sparse

## State Standards for Administrative Cost Ratio: FY 2019-2020

<u>ADA Size</u>	<u>10 points</u>	<u>8 points</u>
10,000 and above	$\leq 0.0855$	$> 0.0855 \leq 0.1105$
5,000 to 9,999	$\leq 0.1000$	$> 0.1000 \leq 0.1250$
1,000 to 4,999	$\leq 0.1151$	$> 0.1151 \leq 0.1401$
500 to 999	$\leq 0.1311$	$> 0.1311 \leq 0.1561$
<500	$\leq 0.2404$	$> 0.2404 \leq 0.2654$
Sparse	$\leq 0.3364$	$> 0.3365 \leq 0.3614$



# EPISD Administrative Cost Ratio

FY 11 Actual .0835

FY 10 Actual .0844

FY 09 Actual .0836

FY 08 Actual .0836

FY 07 Actual .0832

FY 06 Actual .0864

FY 05 Actual .0884

FY 04 Actual .0904

FY 03 Actual .0842

FY 02 Actual .0766

FY 12 Actual .0770

FY 13 Actual .0787

FY 14 Actual .0800

FY 15 Actual .0868

FY 16 Actual .0837

FY 17 Actual .0845

FY 18 Actual .0844

\*\* FY 19 Actual .0852

\* FY 20 Actual .0820

## Calculation:

Acceptable Administrative Cost Ratio > District Administrative Cost Ratio

\*Current: .0855 > .0820

\*\*Previous: .0855 > .0852

# Indicator 14

## Student to Staff Ratio

14. 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 the indicator.)

**\*Current Score: 10**

**MAXIMUM: 10**

**\*\*Previous Score: 10**

Calculations:

$(2019-20 \text{ Total Enrollment} / 2019-20 \text{ Number of FTE Staff}) / (2017-18 \text{ Total Enrollment} / 2017-18 \text{ Number of FTE Staff}) - 1 > \text{Threshold for Three-Year Percent Change in Ratio}$  or  $(2019-20 \text{ Total Enrollment} - 2017-18 \text{ Total Enrollment}) > 0$

\*Current:  $(14,500 / 2,002.5203) / (14,582 / 2,012.9866) - 1 = -0.0004 > -0.15$  or  $14,500 - 14,582 = -82 > 0$

\*\*Previous:  $(14,561 / 1,936.8195) / (14,831 / 2,023.6133) - 1 = 0.0258 > -0.15$  or  $14,561 - 14,831 = -270 > 0$

# Student to Staff Ratio

**Points**

10

0

**Range**

Yes

No

# Indicator 15

## ADA within Allotted Range

**15.** Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections?

**\*Current Score: 5  
(MAXIMUM 5)**

**\*\*Previous Score: N/A**

Calculations:

( Actual ADA-Projected ADA) / Projected ADA

\* Current:  $(13,200.93 - 13,396.562) / 13,396.562 = -.0146$

# ADA within Allotted Range

<u>ADA Size</u>	<u>Points</u>	<u>Range</u>	<u>Points</u>	<u>Range</u>
10,000 and above	5	$\leq .07$	0	$> .07$
5,000 to 9,999	5	$\leq .10$	0	$> .10$
1,000 to 4,999	5	$\leq .20$	0	$> .20$
500 to 999	5	$\leq .25$	0	$> .25$
Less than 500	5	$\leq .30$	0	$> .30$
Sparse	5	$\leq .35$	0	$> .35$

# **III. FINANCIAL COMPETENCE**

## **(Indicators #16-20)**

# Indicator 16

Do your numbers match?

**16.** Did the comparisons 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? If a school district fails this indicator, the maximum points and highest rating that the school district may receive is 79 points, C=Meets Standard Achievement.

**\* Current Score : PASS**

**\*\* Previous Score: 10**

\* The difference was less than zero percent or 0%. (Standard 3%)

\*\* The difference was less than zero percent or 0%. (Standard 3%)

# Comparison of PEIMS Data

## Points

PASS

FAIL

## Range

$< 3\%$

$\geq 3\%$



# Indicator 17

Did you follow the internal controls?

**17. 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.) If a school district fails this indicator, the maximum points and highest rating that the school district may receive is 79 points, C=Meets Standard Achievement.**

**\*Current Score : PASS**

**\*\*Previous Score: N/A**

\*No Disclosure of Material Weakness in Internal Controls included in the 2019-20 Annual Financial Audit Report

# Free of Material Weakness in Internal Controls

**Points**

PASS

FAIL

**Range**

NO

YES

# Indicator 18

Did you follow the rules?

**18.** 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.)

**\*Current Score : 10  
(MAXIMUM 10)**

**\*\* Previous Score: 10**

\* No Disclosure of Material Non-Compliance included in the 2019-20 Annual Financial Audit Report

\*\* No Disclosure of Material Non-Compliance included in the 2018-19 Annual Financial Audit Report

# Free of Material Non-compliance

**Points**

10

0

**Range**

YES

NO

# Did you Follow the Rules?

- Poor segregation of duties
- Records do not reconcile (such as **PEIMS** and **Annual Financial Audit**)
- Competitive bid violations
- Inaccurate and untimely reporting
- Fund balance deficit
- Expenditures exceed the budget

# Have you kept the District in Financial Compliance?

- Check and balance system
- Internal controls intended to guarantee:
  - Proper recording of transactions
  - Legal compliance
  - Safeguard funds, property & assets against loss

# Indicator 19

## Website Requirements

**19. Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?**

**\* Current Score : 5  
(MAXIMUM 5)**

**\*\*Previous Score: N/A**

Calculations:

\* Yes, as per the Annual Financial Audit Report submitted to TEA for year ended August 31, 2020

# Website Requirements

**Points**

5

0

**Range**

YES

NO



# Indicator 20

## Property Value Discussion

**20. Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)**

**\*Current Score : PASS**

**\*\*Previous Score: N/A**

Calculations:

\* Yes, as per the Annual Financial Audit Report submitted to TEA for year ended August 31, 2020

# Property Value Discussion

**Points**

**PASS**

**FAIL**

**Range**

**YES**

**NO**

# School District Rating Results

**Current Score: 98**  
**(MAXIMUM: 100)**

**Previous Score: 100**  
**(MAXIMUM: 100)**

**Rating:**

**A = Superior**

# School First Rating 2019-2020

# **I. Critical Indicators**

## **(Indicators #1- 5)**

# Indicator 1

Did you file Reports on time?

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?

**\* Current Result: Yes**

**\*\* Previous Score: Yes**

Calculations:

\* Date Audit Received 12-16-19 (Due Date: 02-28-20)

\*\* Date Audit Received 12-17-18 (Due Date: 02-28-19)

# Indicator 2

## Did you receive a Clean Audit?

**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.)**

**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.)**

**\* Current Score: 2.A Yes 2.B Yes**

**\*\* Previous Score : 2.A Yes 2.B Yes**

Calculations:

\* Unmodified Opinion and Material Weakness for the 2018-2019 Annual Financial Report

\*\* Unmodified Opinion and Material Weakness for the 2017-2018 Annual Financial Report

# Did you receive a Clean Audit?

- Illegal deficit spending
- Lack of internal controls
- Misappropriation of funds
- Co-mingling of Designated Purpose Funds
- Failure to meet **Expenditure** Requirements
- Improper securities by depository



# Indicator 3

Did you pay your Debt Payments on time?

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.

# Indicator 3 (Continued)

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.)

**\* Current Result: Yes**

**\*\* Previous Score: Yes**

Calculations:

\* As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2019

\*\* As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2018

Note: Additionally, the School District is required to provide other Additional Annual Financial Continuing Disclosure Requirements for All Bonds to other External Financial Rating and Monitoring Agencies.

# Did you pay your Debt Payments?

- No defaults through 08-31-19
- Ability to pay over time
- I & S Revenues, not too much or too little

# Indicator 4

Did you make timely governmental payments?

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

**\*Current Result: Yes**

**\*\*Previous Score: Yes**

**Calculations:**

\* As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2019

\*\*As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2018

# Indicator 5

Did your Assets Exceed your Liabilities?

**5.** 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 7 percent or more, then the school district passes this indicator.)

**\* Current Result: Not Being Scored**

**\*\* Previous Score: Not Being Scored**

Calculations:

\* Current: Not Being Scored

\*\*Previous: Not Being Scored

## II. Solvency Indicators

### (Indicator #6-12)

# Fund Balance Spending

- Is for nonrecurring cost.
- Is **not** for paying recurring costs such as payroll, utilities, etc.
- Should not be too low or too high.

# Indicator 6

## Days Cash on Hand?

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)? See ranges below.

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

$$*((\text{Cash and Equivalents} + \text{Current Investments}) / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction})) * 365 \text{ Days}$$
$$((37,285,009 + 0) / (139,065,064 - 156,776)) * 365 = 97.9713$$

$$***((\text{Cash and Equivalents} + \text{Current Investments}) / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction})) * 365 \text{ Days}$$
$$((33,878,657 + 0) / (133,083,037 - 155,647)) * 365 = 93.026$$



# Days Cash on Hand

## Points

## Range

10

$\geq 90$

8

$< 90 \geq 75$

6

$< 74 \geq 60$

4

$< 60 \geq 45$

2

$< 45 \geq 30$

0

$< 30$

# Indicator 7

## Current Assets to Current Liabilities Ratio

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

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

\* Current Assets / Current Liabilities

$(49,712,942 / 13,807,905) = 3.6003$

\*\*Current Assets / Current Liabilities

$(49,966,040 / 14,149,551) = 3.5313$

# Current Assets to Current Liabilities Ratio

## Points

10

8

6

4

2

0

## Range

$\geq 3.00$

$<3.00 \geq 2.50$

$<2.50 \geq 2.00$

$<2.00 \geq 1.50$

$<1.50 \geq 1.00$

$<1.00$

# Indicator 8

## Long-term Liabilities to Total Assets

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 increase of students in membership over 5 years was 7 percent or more, then the school district passes this indicator. See ranges below.

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

$(\text{Long Term Liabilities} / \text{Total Assets}) \leq 1$  or  $(2019 \text{ Total Students} - 2015 \text{ Total Students}) / 2015 \text{ Totals Students} \geq$   
Threshold for Five-Year Percent Increase in Students

\* Current:  $(44,486,653 / 126,473,077) = 0.3517 \leq 1$  or  $(14,497 - 15,011) / 15,011 = -0.0342 \geq 0.07$

\*\*Previous:  $(48,727,650 / 129,766,560) = 0.3755 \leq 1$  or  $(14,520 - 15,033) / 15,033 = -0.0341 \geq 0.07$

# Long-term Liabilities to Total Assets

## Points

10

8

6

4

2

0

## Range

$\leq 0.60$

$>0.60 \leq 0.70$

$>0.70 \leq 0.80$

$>0.80 \leq 0.90$

$>0.90 \leq 1.00$

$>1.00$

# Indicator 9

## Expenditure Analysis

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?

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

$((\text{Total Revenue} / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction}) - 1)) \geq 0$  or

$((\text{Cash and Equivalents} + \text{Current Investments}) / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction}) * 365 \geq 60$

\* Current:  $((146,243,022 / (139,065,064 - 156,776) - 1)) = 0.0528 \geq 0$  or  $(37,285,009 + 0) / (139,065,064 - 156,776) * 365 = 97.9713 \geq 60$

\*\*Previous:  $((142,358,845 / (133,083,037 - 155,647) - 1)) = 0.071 \geq 0$  or  $(33,878,657 + 0) / (133,083,037 - 155,647) * 365 = 93.026 \geq 60$

# Expenditure Analysis

## Points

10

0

## Range

$\geq 0\%$

$< 0\%$

# Indicator 10

## Debt Service Coverage Ratio

**10. Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)**

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

$((\text{Total Revenues} - \text{Total Expenditures} + \text{Debt Service (function codes 71, 72 and 73)} + \text{Fund Code 599 (Debt Service fund balance)} + \text{Function Code 81})) / \text{Debt Service (function codes 71, 72 and 73)}$

\* Current:  $(150,777,095 - 143,306,264 + 4,241,200 + 560,500 + 156,776) / 4,241,200 = 2.9306$

\*\* Previous:  $(145,091,556 - 137,334,587 + 4,251,550 + 267,627 + 155,647) / 4,251,550 = 2.9241$



# Debt Service Coverage Ratio

Points

Range

10

$\geq 1.20$

8

$< 1.20 \geq 1.15$

6

$< 1.15 \geq 1.10$

4

$< 1.10 \geq 1.05$

2

$< 1.05 \geq 1.00$

0

$< 1.00$

# Indicator 11

Is Administration Overstaffed?

11. Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)

**\*Current Score: 10  
(MAXIMUM 10)**

**\*\*Previous Score: 10**

# State Standards for Administrative Cost Ratio: FY 2018-2019

<u>Standard</u>	<u>Enrollment ADA</u>
$\leq 0.0855$	$> 10,000$
$\leq 0.1000$	5,000 to 9,999
$\leq 0.1151$	1,000 to 4,999
$\leq 0.1311$	500 to 999
$\leq 0.2404$	$< 500$
$\leq 0.3364$	Sparse

## State Standards for Administrative Cost Ratio: FY 2019-2020

<u>ADA Size</u>	<u>10 points</u>	<u>8 points</u>
10,000 and above	$\leq 0.0855$	$> 0.0855 \leq 0.1105$
5,000 to 9,999	$\leq 0.1000$	$> 0.1000 \leq 0.1250$
1,000 to 4,999	$\leq 0.1151$	$> 0.1151 \leq 0.1401$
500 to 999	$\leq 0.1311$	$> 0.1311 \leq 0.1561$
<500	$\leq 0.2404$	$> 0.2404 \leq 0.2654$
Sparse	$\leq 0.3364$	$> 0.3365 \leq 0.3614$

# EPISD Administrative Cost Ratio

FY 11 Actual .0835

FY 10 Actual .0844

FY 09 Actual .0836

FY 08 Actual .0836

FY 07 Actual .0832

FY 06 Actual .0864

FY 05 Actual .0884

FY 04 Actual .0904

FY 03 Actual .0842

FY 02 Actual .0766

FY 12 Actual .0770

FY 13 Actual .0787

FY 14 Actual .08

FY 15 Actual .0868

FY 16 Actual .0837

FY 17 Actual .0845

\*\* FY 18 Actual .0844

\* FY 19 Actual .0852

## Calculation:

Acceptable Administrative Cost Ratio > District Administrative Cost Ratio

\*Current: .0855 > .0852

\*\*Previous: .0855 > .0844

# Indicator 12

## Student to Staff Ratio

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 the indicator.)

**\*Current Score: 10**

**MAXIMUM: 10**

**\*\*Previous Score: 10**

Calculations:

$(2019 \text{ Total Enrollment} / 2019 \text{ Number of FTE Staff}) / (2017 \text{ Total Enrollment} / 2017 \text{ Number of FTE Staff}) - 1 > -0.15$   
Threshold for Three-Year Percent Change in Ratio or  $(2019 \text{ Total Enrollment} - 2017 \text{ Total Enrollment}) / 2017 \text{ Total Enrollment} > 0$

\*Current:  $(14,561 / 1,936.8195) / (14,831 / 2,023.6133) - 1 = 0.0258 > -0.15$  or  $14,561 - 14,831 = -270 > 0$

\*\*Previous:  $(14,582 / 2,012.9866) / (15,093 / 2,111.4607) - 1 = 0.0134 > -0.15$  or  $14,582 - 15,093 = -511 > 0$

# Student Staff Ratio

**Points**

10

0

**Range**

Yes

No

# III. FINANCIAL COMPETENCE

## (Indicators #13-15)



# Indicator 13

Do your numbers match?

**13.** Did the comparisons 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?

**\* Current Score : 10**  
**(MAXIMUM 10)**

**\*\* Previous Score: 10**

\* The difference was less than zero percent or 0%. (Standard 3%)

\*\* The difference was less than zero percent or 0%. (Standard 3%)

# Comparison of PEIMS Data

**Points**

10

0

**Range**

$< 3\%$

$\geq 3\%$

# Indicator 14

Did you follow the rules?

**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.)**

**\* Current Score : 10**

**(MAXIMUM 10)**

**\*\* Previous Score: 10**

\* No Disclosure of Material Non-Compliance included in the 2018-19 Annual Financial Audit Report

\*\* No Disclosure of Material Non-Compliance included in the 2017-18 Annual Financial Audit Report

# Free of Material Non-compliance

**Points**

10

0

**Range**

Yes

No

# Did you Follow the Rules?

- Poor segregation of duties
- Records do not reconcile (such as **PEIMS** and **Annual Financial Audit**)
- Competitive bid violations
- Inaccurate and untimely reporting
- Fund balance deficit
- Expenditures exceed the budget

# Have you kept the District in Financial Compliance?

- Check and balance system
- Internal controls intended to guarantee:
  - Proper recording of transactions
  - Legal compliance
  - Safeguard funds, property & assets against loss

# Indicator 15

## Foundation School Program (FSP)

**15. 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?**

**\* Current Score : 10**

**(MAXIMUM 10)**

**\*\*Previous Score: 10**

Calculations:

\* No, as per the Annual Financial Audit Report submitted to TEA for year ended August 31, 2019

\*\*No, as per the Annual Financial Audit Report submitted to TEA for year ended August 31, 2018

# Adjustment Re-payment Schedule

**Points**

10

0

**Range**

Yes

No



# School District Rating Results

**Current Score: 100**  
**(MAXIMUM: 100)**

**Previous Score: 100**  
**(MAXIMUM: 100)**

**Rating:**

**A = Superior**