



# Schools FIRST


Financial Integrity Rating System of Texas

Eagle Pass ISD

**2023 Report**



October 10, 2023

**TO:** Samuel Mijares, Superintendent  
**FROM:** Ismael Mijares, Deputy Superintendent for Business & Finance   
**DATE:** September 19, 2023  
**SUBJECT:** **PUBLIC HEARING ON "SCHOOL FIRST" RATING AND REPORTING REQUIREMENT ON "SCHOOL FIRST" RATING**

Digitally signed by Ismael Mijares  
DN: cn=Ismael Mijares, o=ISD, ou=ISD, email=ismijares@episd.net

As per 19 Texas Administrative Code (TAC) §109.1001(q), the school district must prepare and distribute the district's *Financial Management Performance Rating*, or the "**School FIRST**" **Rating** (*Financial Accountability Rating System of Texas*) provided by the *Texas Education Agency (TEA)* and provide the public with the opportunity to comment on the report at a public hearing. The *Rating* is based on a comparison of indicators established by the *Commissioner of Education*.

As a requirement, the first *Notice* for this *Public Hearing* may not be placed more than 30 days or less than 10 days prior to the hearing. The district has met this requirement.

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*.



DATE:	August 7, 2023
SUBJECT:	Preliminary 2022–2023 FIRST Ratings
CATEGORY:	Accreditation Information
NEXT STEPS:	Share with appropriate staff

Your local educational agency's (LEA) preliminary 2022–2023 Financial Integrity Rating System of Texas (FIRST) rating is now available online. To access your LEA's FIRST rating, click the [Financial Integrity Rating System of Texas](#) link. Then, click the appropriate link as follows:

- School districts must click the School District FIRST Ratings link.
- Charter schools must click the Charter FIRST Ratings link.

#### Basis for FIRST Rating

Your LEA's rating is based on an analysis of the LEA's financial data for fiscal year 2022 (the fiscal period ended June 30, 2022, or August 31, 2022, depending on the ending date of your LEA's fiscal year). We determined your LEA's rating using the financial indicators specified in:

- [19 Texas Administrative Code \(TAC\) §109.1001\(e\)\(7\)](#) for school districts; and
- [19 Texas Administrative Code \(TAC\) §109.1001\(f\)\(7\)](#) or [19 TAC §109.1001\(g\)\(2\)](#) for charter schools, depending upon the type of charter school operated.

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

#### Opportunity for Appeal

If your LEA wishes to appeal an adverse issue it identifies in the preliminary rating, your LEA may submit a written appeal with supporting evidence to the TEA Financial Compliance Division. For the appeal to be considered, we must receive it by **September 7, 2023**. 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 through email to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov) on or before **September 7, 2023**. 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, we will consider only an appeal that would result in a change to your LEA's rating. If no appeal is submitted by your LEA, your LEA's preliminary rating becomes final on the 31<sup>st</sup> day after the preliminary ratings are released (**September 8, 2023**).

#### Final FIRST Rating and Required Reporting

We will issue final ratings to school districts and charter schools after we have reviewed any submitted appeals. Final 2022–2023 School FIRST and Charter FIRST ratings are anticipated to be released in November 2023.

Within two months of the release of your LEA's final School FIRST or Charter FIRST rating, your LEA must announce and hold a public meeting to distribute a financial management report that explains the LEA's rating and its performance under each indicator for the current and previous year's ratings. If your LEA does not submit an appeal, your LEA may choose to use the date that the rating automatically became final as a basis for the two-month deadline to hold the public hearing.

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

The 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 or charter school may combine the meeting with a scheduled regular meeting of the board of trustees or governing board, respectively.

For full requirements related to the report and meeting, see [19 TAC §109.1001\(g\)](#). For a template that your LEA can use in developing its financial management report:

- districts should see the TEA [School FIRST](#) web page and
- charter schools should see the TEA [Charter 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 an LEA's 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 LEA's FIRST rating, you may send an email to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov) or you may contact:

- Robin Aldridge at (512) 463-3940 or by email at [Robin.Aldridge@tea.texas.gov](mailto:Robin.Aldridge@tea.texas.gov) for School FIRST
- Roger Seemion at (512) 936-3712 or by email at [Roger.Seemion@tea.texas.gov](mailto:Roger.Seemion@tea.texas.gov) for Charter FIRST

User: Brianne Costilla  
User Role: District

RATING YEAR  DISTRICT NUMBER



Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

Name: <b>EAGLE PASS ISD(159901)</b>	Publication Level 1: 8/4/2023 12:02:16 PM
Status: <b>Passed</b>	Publication Level 2: 8/7/2023 3:01:39 PM
Rating: A = Superior Achievement	Last Updated: 8/7/2023 3:01:39 PM
District Score: 98	Passing Score: 70

#	Indicator Description	Updated	Score
1.	<a href="#">Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</a>	7/13/2023 6:19:27 PM	Yes
2.	<a href="#">Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</a>	7/13/2023 6:19:27 PM	Yes
3.	<a href="#">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.)</a>	7/13/2023 6:19:27 PM	Yes
4.	<a href="#">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.)</a>	7/13/2023 6:19:27 PM	Yes  Ceiling Passed
5.	This indicator is not being evaluated.		
			1 Multiplier Sum
6.	<a href="#">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.)</a>	7/13/2023 6:19:27 PM	Ceiling Passed
7.	<a href="#">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.</a>	7/13/2023 6:19:27 PM	10
8.	<a href="#">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.</a>	7/13/2023 6:19:27 PM	10
9.	<a href="#">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.</a>	7/13/2023 6:19:27 PM	10
10.	This indicator is not being evaluated.		10
11.	<a href="#">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 or 1,000 or more students in membership, then the school district passes this indicator.)</a>	7/13/2023 6:19:27 PM	10
12.	<a href="#">What is the correlation between future debt requirements and the district's assessed property value?</a>	7/13/2023 6:19:27 PM	10
13.	<a href="#">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.</a>	7/13/2023 6:19:27 PM	8

14	This indicator is not being evaluated.		10
15	This indicator is not being evaluated.		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>	7/13/2023 6:19:27 PM	Ceiling 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 and free from substantial doubt about the school district's ability to continue as a going concern? (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>	7/13/2023 6:19:27 PM	Ceiling 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>	7/13/2023 6:19:27 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>	7/13/2023 6:19:27 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	7/13/2023 6:19:27 PM	Ceiling Passed
			98 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			98 Score

**DETERMINATION OF RATING**

<b>A.</b>	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>B.</b>	Determine the rating by the applicable number of points.	
	<b>A = Superior Achievement</b>	90-100
	<b>B = Above Standard Achievement</b>	80-89
	<b>C = Meets Standard Achievement</b>	70-79
	<b>F = Substandard Achievement</b>	<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**

<p>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.</p>		
<b>Determination of rating based on meeting ceiling criteria.</b>	<b>Maximum Points</b>	<b>Maximum Rating</b>
<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

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

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9794

PR015.14.33

User: Cynthia Campos  
User Role: DistrictRATING YEAR DISTRICT NUMBER [Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA - DISTRICT STATUS DETAIL

Name: <b>EAGLE PASS ISD(159901)</b>	Publication Level 1: 8/2/2022 2:05:39 PM
Status: <b>Passed</b>	Publication Level 2: 8/4/2022 12:15:48 PM
Rating: A = Superior Achievement	Last Updated: 8/4/2022 12:15:48 PM
District Score: 100	Passing Score: 70

#	Indicator Description	Updated	Score
1	<a href="#">Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</a>	7/12/2022 9:14:40 AM	Yes
2	<a href="#">Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</a>	5/16/2022 12:12:27 PM	Yes
3	<a href="#">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.)</a>	5/16/2022 12:12:28 PM	Yes
4	<a href="#">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.)</a>	5/16/2022 12:12:29 PM	Yes  Ceiling Passed
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<a href="#">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</a>	5/17/2022 9:52:38 AM	Ceiling Passed



	<u>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>		
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>	5/16/2022 12:12:30 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>	5/16/2022 12:12:31 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? See ranges below in the Determination of Points section.</u>	5/16/2022 12:12:32 PM	10
10	This indicator is not being scored.		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>	5/16/2022 12:12:34 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>	5/16/2022 12:12:35 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>	6/9/2022 11:29:46 AM	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>	5/16/2022 12:12:36 PM	10
15	This indicator is not being scored.		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>	5/16/2022 12:12:37 PM	Ceiling 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>	5/16/2022 12:12:37 PM	Ceiling 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>	5/16/2022 12:12:37 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>	5/16/2022 12:12:38 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 indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/16/2022 12:12:38 PM	Ceiling Passed
			100 Weighted

		Sum
		1 Multiplier Sum
		(100 Ceiling)
		100 Score

**DETERMINATION OF RATING**

<b>A.</b>	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>B.</b>	Determine the rating by the applicable number of points.	
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<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 **ceiling indicators** 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
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THE **TEXAS EDUCATION AGENCY**

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

FIRST 5.14.2.0

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

- Twenty-First (21) 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	21-22 EPISD*	LARGEST
Approx. \$203,896	\$174.4 Million	Approx. \$1.9 Billion

\*As per 2021-22 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

## 2021-2022

• Total Enrollment *	13,385
• Campuses	24
• Total Staff *	1807.2
• Teachers *	807.4 (Starting Salary: \$49,500)
• Payroll Checks **	49,274
• Governmental Fund Budgets	55
• Total G/L Accounts **	14,000
• Purchase Orders Per Year **	7,000
• Total Vendors**	8,500 (500 Local Vendors)

\* 2021-2022 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 #4)
- Solvency Indicators (#5 through #14)
- Financial Competence Indicators (#15 through #20)  
(Effective for 2022-2023 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, October 2016 and 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 – 17th 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, 2022

<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	\$ 1,274.94			\$ 269.00	\$ 162.00	\$ 207.00	\$ 103.00	\$ 103.00
Lodging	\$ 327.21			\$ 327.21	\$ 327.21			
Transportation	\$ 1,961.57	\$ 167.31		\$ 327.47	\$ 167.31	\$ 327.29	\$ 167.31	\$ 167.31
Motor Fuel								
Registration Fees								
Other	\$ 53.04			\$ -				
<b>Total</b>	<b>\$ 3,616.76</b>	<b>\$ 167.31</b>	<b>\$ -</b>	<b>\$ 923.68</b>	<b>\$ 656.52</b>	<b>\$ 534.29</b>	<b>\$ 270.31</b>	<b>\$ 270.31</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, 2022

<u>Name(s) of Entity(ies)</u>	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, 2022

	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, 2022

	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	\$	-	\$ 1,623,875.72	\$	-	\$	-

**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.



**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)

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, 2027.
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 SEVENTY THOUSAND NINE HUNDRED AND NO/100 DOLLARS (\$270,900.00), together with an automobile allowance of SIX HUNDRED AND NO/100 DOLLARS (\$600.00) 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 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 provision 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, 2022

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)

**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, 2028.
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 SEVENTY THOUSAND NINE HUNDRED AND NO/100 DOLLARS (\$270,900.00), together with an automobile allowance of SEVEN HUNDRED AND NO/100 DOLLARS (\$700.00) 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: JULY 19, 2023

**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)



# 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

20<sup>th</sup> Year: FY 20-21

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

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

21<sup>st</sup> Year: FY 21-22

- 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 2021-2022

- I. Critical Indicators (Indicators #1-4): Yes/No
- II. Solvency Indicators (Indicator #5-14): 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

## Points

- **A** = Superior 90-100
- **B** = Above Standard 80-89
- **C** = Meets Standard 70-79
- **F** = Substandard Achievement < 70

# Rating Score

<u>School District</u>	<u>2022-2023</u>
Eagle Pass ISD	98
Houston ISD	98
San Felipe- Del Rio CISD	98
Laredo ISD	96
Northeast ISD	96
Dallas ISD	95
Austin ISD	94
Harlandale ISD	94
Judson ISD	94
San Antonio ISD	88
Uvalde ISD	88



# Rating Categories & Scores

<u>Rating Categories</u>	<u>2021-2022</u> <u>Rating Score</u>	<u>2022-2023</u> <u>Rating Score</u>
• Superior	90-100	90-100
• Above Standard	80-89	80-89
• Meets Standard	70-79	70-79
• Substandard Achievement	69 or less	70 or less

# 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 #1-4)

# 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 01-05-23 (Due Date: 02-27-23)

\*\* Date Audit Received 01-10-22 (Due Date: 02-27-22)

# 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 2021-2022 Annual Financial Report

\*\* Unmodified Opinion and Material Weakness for the 2020-2021 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, 2022

\*\* As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2021

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 08-31-22
- 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, 2022

\*\*As per the Annual Financial Audit Report submitted to TEA for the year ended August 31, 2021

## II. Solvency Indicators

**(Indicator #5-14)**

# Indicator 5

Did your Assets Exceed your Liabilities?

**5.** Was the total net position in the governmental activities column in the Statement of Net Position (Net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) 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

# 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 pluses 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.



# TOP TAXPAYER REPORT

For Entity: **Eagle Pass ISD**  
Year: **2021**

Taxing Unit Code: **SCH**  
Taxing Unit: **159-901-02**

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	81615	AEP TEXAS CENTRAL CO	\$54,393,610	\$54,393,610
2	45329	FORT DUNCAN MEDICAL CENTER LP	\$36,570,309	\$36,570,309
3	38494	KICKAPOO TRADITIONAL TRIBE OF TEXAS	\$44,476,353	\$35,616,112
4	100907	UNION PACIFIC RR CO	\$35,431,810	\$35,431,810
5	107332	ENDEAVOR NATURAL GAS LP	\$34,153,460	\$34,153,460
6	113733	EPIC CRUDE PIPELINE LP	\$25,206,330	\$25,206,330
7	115837	GULF COAST EXPRESS	\$21,375,950	\$21,375,950
8	46850	COMANCHE MAVERICK RANCH	\$139,138,097	\$19,917,521
9	115767	MICROSTAR QUALITY SERVICES LLC	\$14,918,820	\$14,918,820
10	113736	EPIC Y-GRADE PIPELINE LP	\$14,649,150	\$14,649,150
11	109528	CPT OPERATING PARTNERSHIP LP	\$13,856,375	\$13,856,375
12	115833	GRAY OAK PIPELINE LLC	\$12,716,450	\$12,716,450
13	102638	DCP SANDHILLS PIPELINE LLC	\$11,114,530	\$11,114,530
14	103260	FOUR DLS PROPERTIES, LLC	\$11,795,134	\$10,926,871
15	101367	WAL-MART REAL ESTATE BUSINESS TRUST	\$10,869,220	\$10,869,220
16	24364	MAVERICK ARMS, INC	\$35,876,737	\$10,446,561
17	104746	CN FAIRFIELD EAGLE PASS, LP	\$10,250,000	\$10,250,000
18	38361	DOS REPUBLICAS COAL PARTNERSHIP	\$9,810,286	\$9,810,286
19	107841	DOS REPUBLICAS COAL PARTNERS	\$9,488,810	\$9,488,810
20	117782	WHISTLER PIPELINE LLC	\$8,590,450	\$8,590,450

## 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.

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	The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows: <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

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.

PURPOSE

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)

	<p>5. Unassigned fund balance. The unassigned fund balance consists of all the remaining fund balance not classified as nonspendable, restricted, committed, or assigned.</p>
FUND BALANCE TARGET	<p>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.</p>
FORMULA	<p>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.</p>
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	<p>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.</p>
REPLENISHMENT OF THE UNASSIGNED FUND BALANCE	<p>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.</p>
EFFECTIVE DATE	<p>This policy shall be effective as of the adoption date, October 26, 2015.</p>

**PEER SCHOOL DISTRICTS  
GENERAL FUND BALANCES  
2021-22 SCHOOL YEAR**

PEER SCHOOL DISTRICTS	County District Number	21-22 AUDITED ADA	2021-22 AUDITED EXPENDITURES	21-22 EXP./ ADA	2021-22 AUDITED ENDING BAL.	21-22 BAL./ ADA	GENERAL FUND BAL. %	21-22 M&O Tax Rate	22-23 M&O Tax Rate
1. Carrizo	064-903	1,723	61,041,240	35,427	21,025,413	12,203	34.4%	\$0.973	\$0.975
2. La Pryor	254-902	437	7,750,314	17,735	5,304,731	12,139	68.4%	\$0.960	\$0.943
3. Crystal City	254-901	1,552	20,267,846	13,059	9,500,752	6,122	46.9%	\$0.923	\$0.855
4. Harlandale	015-904	10,604	153,015,368	14,430	53,535,852	5,049	35.0%	\$0.970	\$0.943
5. Hondo	163-904	1,632	17,699,505	10,845	8,168,114	5,005	46.1%	\$0.872	\$0.885
6. Del Rio	233-901	8,915	95,567,924	10,720	45,372,567	5,089	47.5%	\$0.975	\$0.956
7. Laredo	240-901	18,018	224,201,778	12,443	80,397,502	4,462	35.9%	\$0.943	\$0.885
8. South San.	15908	6,786	75,235,766	11,087	37,082,131	5,465	49.3%	\$0.895	\$0.855
9. Uvalde	232-903	3,586	41,252,829	11,504	6,543,391	1,825	15.9%	\$0.945	\$0.975
<b>10. EPISD</b>	<b>159-901</b>	<b>12,171</b>	<b>129,594,625</b>	<b>10,648</b>	<b>67,885,892 *</b>	<b>5,578</b>	<b>52.4%</b>	<b>\$1.051</b>	<b>\$0.943</b>
<b>TOTAL</b>		<b>65,424</b>	<b>825,627,195</b>	<b>147,899</b>	<b>334,816,345</b>	<b>62,935</b>	<b>40.6%</b>	<b>\$9.507</b>	<b>\$9.215</b>
<b>AVERAGE</b>		<b>6,542</b>	<b>\$82,562,720</b>	<b>14,790</b>	<b>\$33,481,635</b>	<b>6,294</b>	<b>40.6%</b>	<b>\$0.951</b>	<b>\$0.921</b>

\* Includes M&O (Audited) Ending Fund Balance of \$66,902,525

2022-23 Budget	13,063	167,629,996	12,832	72,313,801	* 5,536	43.14%	-	\$0.8830
Less 2 Month's Expenditures	-	-	-	(36,430,179)	2,789	21.73%	-	-
<b>DIFFERENCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$35,883,622</b>	<b>2,747</b>	<b>21.41%</b>	<b>-</b>	<b>\$0.8830</b>

\* Includes M&O (Audited) Ending Fund Balance of \$71,771,708

2023-24 Proposed Budget	13,063	167,629,996	12,832	73,198,433	* 5,603	43.67%	-	\$0.8830
Less 2 Month's Expenditures	-	-	-	(36,430,179)	2,789	21.73%	-	-
<b>DIFFERENCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,768,254.0</b>	<b>2,815</b>	<b>21.93%</b>	<b>-</b>	<b>\$0.8830</b>

\* Includes M&O (Audited) Ending Fund Balance of \$72,740,891

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

	2-Month Reserve	3-Month Reserve	6-Month Reserve
1XX-General Fund Expenditures 22-23:	(36,430,179)	(42,731,720)	(78,407,648)
1XX-General Fund Balance 22-23:	72,313,801	72,313,801	72,313,801
Excess/(Deficit):	35,883,622	29,582,081	(6,093,847)



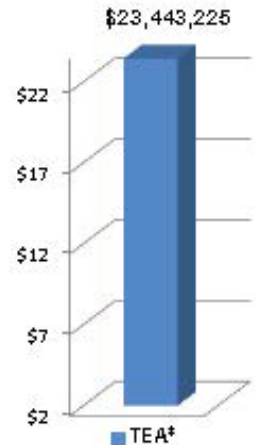
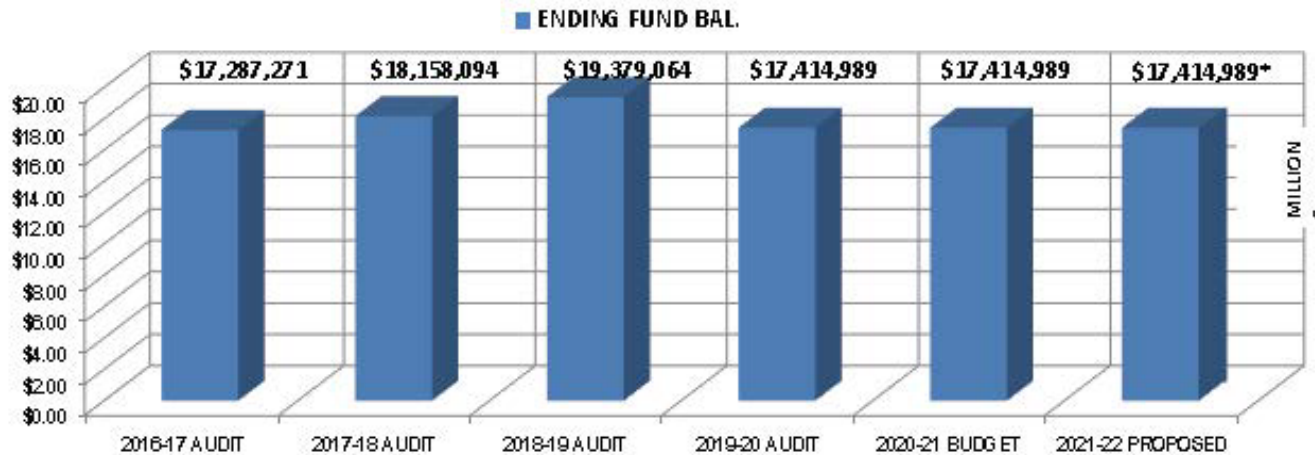
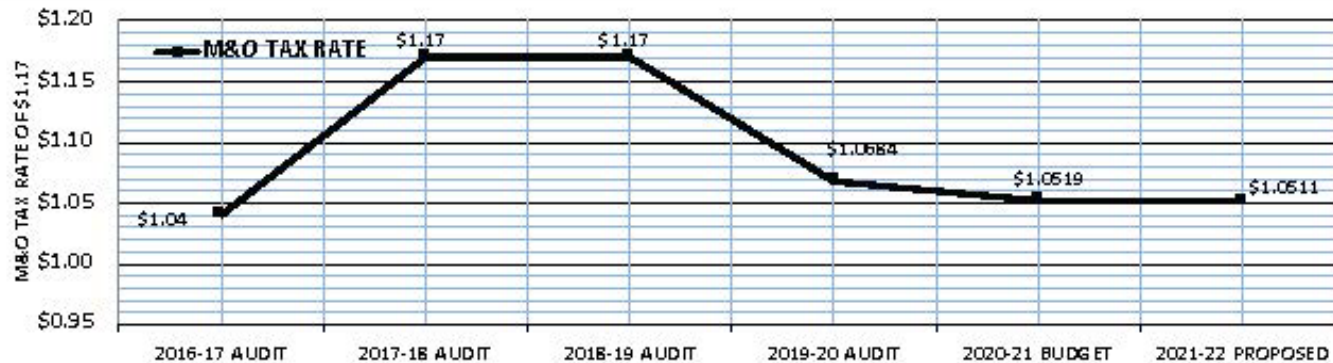
**EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF TAX RATES FOR LOCAL TAXING ENTITIE**

	EPISD Tax Rate			City of Eagle Pass Tax Rate	Maverick County Tax Rate	Maverick County Hospital Tax Rate
	M&O	I&S	Total			
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
<b>% Change</b>	<b>6.06%</b>	<b>-100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>-25.29%</b>
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
<b>% Change</b>	<b>-8.37%</b>	<b>100.00%</b>	<b>-3.07%</b>	<b>-3.10%</b>	<b>11.78%</b>	<b>0.00%</b>
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
<b>% Change</b>	<b>-5.55%</b>	<b>6.32%</b>	<b>-4.90%</b>	<b>7.74%</b>	<b>4.83%</b>	<b>0.00%</b>
* 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
<b>% Change</b>	<b>-11.11%</b>	<b>145.44%</b>	<b>-1.53%</b>	<b>5.16%</b>	<b>8.92%</b>	<b>0.00%</b>
* 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
<b>% Change</b>	<b>0.00%</b>	<b>-21.27%</b>	<b>-3.24%</b>	<b>3.15%</b>	<b>0.00%</b>	<b>-1.50%</b>
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
<b>% Change</b>	<b>0.00%</b>	<b>-13.14%</b>	<b>-1.63%</b>	<b>13.94%</b>	<b>0.00%</b>	<b>-28.93%</b>
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
<b>% Change</b>	<b>0.00%</b>	<b>2.64%</b>	<b>0.29%</b>	<b>10.41%</b>	<b>27.39%</b>	<b>0.00%</b>
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
<b>% Change</b>	<b>0.00%</b>	<b>-9.20%</b>	<b>-1.03%</b>	<b>3.91%</b>	<b>13.48%</b>	<b>0.00%</b>
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
<b>% Change</b>	<b>0.00%</b>	<b>-1.79%</b>	<b>-0.18%</b>	<b>-0.02%</b>	<b>-3.96%</b>	<b>0.00%</b>
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
<b>% Change</b>	<b>0.00%</b>	<b>-2.55%</b>	<b>-0.26%</b>	<b>9.72%</b>	<b>-0.60%</b>	<b>14.29%</b>

## EAGLE PASS INDEPENDENT SCHOOL DISTRICT COMPARISON OF TAX RATES FOR LOCAL TAXING ENTITIE

	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
<b>% Change</b>	<b>0.00%</b>	<b>6.78%</b>	<b>0.67%</b>	<b>6.91%</b>	<b>5.48%</b>	<b>12.50%</b>
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
<b>% Change</b>	<b>0.00%</b>	<b>-5.32%</b>	<b>-0.56%</b>	<b>0.00%</b>	<b>-7.30%</b>	<b>0.00%</b>
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
<b>% Change</b>	<b>12.50%</b>	<b>-91.00%</b>	<b>2.16%</b>	<b>-0.65%</b>	<b>-5.59%</b>	<b>44.29%</b>
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
<b>% Change</b>	<b>-8.20%</b>	<b>-86.57%</b>	<b>-12.68%</b>	<b>72.51%</b>	<b>62.59%</b>	<b>-2.98%</b>
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
<b>% Change</b>	<b>0.00%</b>	<b>774.66%</b>	<b>6.81%</b>	<b>0.00%</b>	<b>6.13%</b>	<b>0.00%</b>
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
<b>% Change</b>	<b>-8.69%</b>	<b>2.71%</b>	<b>-7.87%</b>	<b>-0.40%</b>	<b>4.66%</b>	<b>14.70%</b>
2019-20	1.0684	0.0933	1.1616	0.5407	0.5687	0.1490
2020-21	1.0519	0.0948	1.1466	0.5407	0.5386	0.1490
<b>% Change</b>	<b>-1.54%</b>	<b>1.65%</b>	<b>-1.29%</b>	<b>0.00%</b>	<b>-5.30%</b>	<b>0.00%</b>
2020-21	1.0519	0.0948	1.1466	0.5407	0.5386	0.1490
2021-22	1.0511	0.0953	1.1464	N/A	N/A	N/A
<b>% Change</b>	<b>-0.07%</b>	<b>0.55%</b>	<b>-0.02%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
2004-05	1.2746	0.0773	1.3519	0.3145	0.3149	0.1339
2021-22	1.0511	0.0953	1.1464	N/A	N/A	N/A
<b>18 Yr % Change</b>	<b>-17.53%</b>	<b>23.29%</b>	<b>-15.20%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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



	2016-17 AUDIT	% CHANGE	2017-18 AUDIT	% CHANGE	2018-19 AUDIT	% CHANGE	2019-20 AUDIT	% CHANGE	2020-21 BUDGET	2021-22 PROPOSED
PEAR ENROLLMENT	14,984	-2%	14,751	0%	14,758	-1%	14,663	-3%	14,208	14,208
REFINED ADA	13,629	-2%	13,292	0%	13,316	-1%	13,195	-1%	13,063	13,063
ENDING FUND BALANCE	\$17,287,271	5%	\$18,158,094	7%	\$19,379,064	-13%	\$16,879,064	3%	\$17,414,989	\$17,414,989
M&O TAX RATE	\$1.04	13%	\$1.17	0%	\$1.17	-9%	1.0684	-2%	1.0519	1.0511
CURRENT/DELL COLL. RATE	99.76%	-1%	98.54%	0%	98.76%	-2%	97.00%	1%	98.00%	96.00%

19-20 OPTIMUM GENERAL FUND BALANCE

\* EXCLUDES ESSER I, II, III AND 2020-21 M&O UNSPENT FUNDS.

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

Notice is hereby given that on **Tuesday, August 10, 2021**, the Board of Trustees of the Eagle Pass Independent School District will hold a **Regular Meeting at 5:00 PM**, at the **District Service Center Austin Building, 587 Madison St., Eagle Pass, Texas 78852**. The subjects to be discussed are listed on the agenda, which is attached to and made a part of this notice.

Pursuant to Governor Abbott's Temporary Suspension of Open Meetings Laws issued on March 16, 2020, this meeting will be conducted via videoconference, which will be audible to the Board and public and allow for two-way communication. The Board President, presiding officers or trustees may not be physically present at one location but a quorum will be required for the meeting on the videoconference. The public may access this meeting at the link provided below. Members of the public wishing to address the Board of Trustees on an agenda or non-agenda topic for regular meetings or an agenda item at called or special meetings. The form will be available online at the links identified below one hour prior to the start of the meeting.

### **Citizens' Communication/Public Hearing Links**

<https://forms.gle/yaNzMMgApBeevAHp8>

### **Google Meets Live Stream**

<https://stream.meet.google.com/stream/05899ea3-b803-4d07-a940-ba76e3879178>

### **EPISD YouTube Channel**

[https://www.youtube.com/channel/UCHmCMr06ffsxYvsoTjHrCiw/videos?view=2&sort=d&live\\_view=503&shelf\\_id=0](https://www.youtube.com/channel/UCHmCMr06ffsxYvsoTjHrCiw/videos?view=2&sort=d&live_view=503&shelf_id=0)

An electronic copy of the agenda may be viewed at

<https://meetings.boardbook.org/Public/Organization/2009>

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.

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Samuel Mijares, Superintendent of Schools

**EAGLE PASS ISD**  
587 Madison St.  
Eagle Pass, Texas 78852  
**REGULAR MEETING**  
Tuesday, August 10, 2021 5:00 PM

I. CALL MEETING TO ORDER

II. PLEDGE OF ALLEGIANCE

III. 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. Samuel Mijares, Superintendent of School / Mr. Richard Strieber, Attorney

IV. CITIZENS' COMMUNICATION / RECOGNITIONS

V. 1ST BUDGET WORKSHOP

V.1) Review Fund Budgets

V.2) Review Estimated M & O Fund Balance

V.3) Presentation of Superintendent's annual recommended compensation plan.

V.4) Review Projections of State Revenues and Impact of Tax Rate on State Revenues.

V.5) Review and discuss the District property values and the Funding Lag

V.6) Review Budget Assumptions

V.7) Proposed Budget Workshop Schedule

V.8) Review Additional Requests

V.9) Other Budgetary Issues

#### VI. DISTRICT REPORTS / PRESENTATIONS

VI.1) Financial Report

VI.2) Utility Report

VI.3) Tax Collection Report

VI.4) Report on the 2021 Certified Appraisal Roll from the Maverick County Appraisal District.

VI.5) Report on the Certification of the Estimated 2020/2021 Excess Debt Collections for the EPISD Interest and Sinking Fund.

VI.6) Review and discuss the 2021 Voter-Approval Tax Rate Worksheet

VI.7) Delinquent Collection Activities for April - June, 2021

VI.8) Presentation on the 2021-2022 Student/Parent Handbook

#### VII. ACTION ITEMS

VII.1) Consider and take appropriate action on the request to amend School Board Policy GKD (Local).

VII.2) Consider and take appropriate action on the request to approve Uvalde Regional Day School Program for the Deaf Cooperative Interlocal Agreement.

VII.3) Consider and take appropriate action on the request to approve the 2021-2022 Student Code of Conduct Handbook.

#### VIII. CONSENT ITEMS

VIII.1) Consider and take appropriate action on the request to approve the minutes of the March 5, 2021 (Joint) and the July 13, 2021 (Regular) Meetings.

VIII.2) Consider and take appropriate action on the request to approve the procurement method of competitive sealed proposals and the ranking criteria for Bus Training room addition in accordance with Board Policy CV, CVB, and State Guidelines.

VIII.3) Consider and take appropriate action on the request to approve the 2021-2022 Texas Teacher Evaluation and Support System (T-TESS) Appraisal Calendar and list of Appraisers subject to change.

VIII.4) Consider and take appropriate action on the request to approve a donation from KINL Radio Station for an undetermined amount of school supplies for students enrolled in the Eagle Pass Independent School District.

VIII.5) Consider and take appropriate action on the request to approve a Memorandum of Understanding between Eagle Pass ISD and Eagle Pass Housing Authority.

VIII.6) Consider and take appropriate action on the request to approve Policy Update 117 as received from the Texas Association of School Boards (TASB).

VIII.7) Consider and take appropriate action on the request to approve the Memorandum of Understanding between Eagle Pass ISD and Southwest Texas Jr College to provide EPHS and CCWHS Health Science students the opportunity to obtain a Certification and Dual Credit in these courses: Certified Nurse Aide, Certified Medical Technician and Phlebotomy/Electrocardiography Technician.

VIII.8) Consider and take appropriate action on the request to accept a donation from Donors Choose to Liberty Elementary for the purchase of classroom materials.

#### IX. CLOSED SESSION

IX.1) The Board will hear a report on the Emergency Operations Plan and consult with its attorney regarding same.

IX.2) The Board will hear the request to hire personnel to fill vacancies pursuant to TGC 551.074.

IX.3) The Board will hear the request to hire professional employee to serve as Assistant Principal subject to possible future reassignment by the Superintendent.

IX.4) The Board will hear the request to hire a professional employee to serve as Instructional Officer subject to possible future reassignment by the Superintendent.

IX.5) The Board will consult with its attorney regarding legal issues relating to the Superintendent's annual compensation plan recommendation for the 2021-2022 to include employee pay increases and salary step increase amounts for Professionals as included in the budget. TGC 551.071

#### X. OPEN SESSION

X.1) Consider and take appropriate action on the request to hire personnel to fill vacancies pursuant to TGC 551.074.

X.2) Consider and take appropriate action on the request to hire professional employee to serve as Assistant Principal subject to possible future reassignment by the Superintendent.

X.3) Consider and take appropriate action on the request to hire a professional employee to serve as Instructional Officer subject to possible future reassignment by the Superintendent.

X.4) Consider and take appropriate action on the Superintendent's annual compensation plan recommendation for the 2021-2022 to include employee pay increases and salary step increase amounts for professionals as included in the budget.

#### XI. CORRESPONDENCE AND INFORMATION

#### XII. ADJOURNMENT

#### XIII. CALL MEETING TO ORDER

#### XIV. PLEDGE OF ALLEGIANCE

#### XV. 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. Samuel Mijares, Superintendent of School / Mr. Richard Strieber, Attorney



XVI. CITIZENS' COMMUNICATION / RECOGNITIONS

XVII. 1ST BUDGET WORKSHOP

XVII.1) Review Fund Budgets

XVII.2) Review Estimated M & O Fund Balance

XVII.3) Presentation of Superintendent's annual recommended compensation plan.

XVII.4) Review Projections of State Revenues and Impact of Tax Rate on State Revenues.

XVII.5) Review and discuss the District property values and the Funding Lag

XVII.6) Review Budget Assumptions

XVII.7) Proposed Budget Workshop Schedule

XVII.8) Review Additional Requests

XVII.9) Other Budgetary Issues

XVIII. DISTRICT REPORTS / PRESENTATIONS

XVIII.1) Financial Report

XVIII.2) Utility Report

XVIII.3) Tax Collection Report

XIX. ACTION ITEMS

XX. CONSENT ITEMS

XXI. CLOSED SESSION

XXI.1) The Board will consult with its attorney regarding legal issues relating to the Superintendent's annual compensation plan recommendation for the 2021-2022 to include employee pay increases and salary step increase amounts for Professionals as included in the budget.TGC 551.071

XXII. OPEN SESSION

XXII.1) Consider and take appropriate action on the Superintendent's annual compensation plan recommendation for the 2021-2022 to include

employee pay increases and salary step increase amounts for professionals as included in the budget.

XXIII. CORRESPONDENCE AND INFORMATION

XXIV. ADJOURNMENT

## BASIS FOR ESTIMATED REVENUES

Revenues for 2021-22 will be calculated using the following assumptions:

1. Using current State laws for the 2021-22 fiscal year.
2. A 0% increase in ADA will be projected.
3. Tax rates will be used as follows.

TAX RATE	AUDITED 2018-19	AUDITED 2019-20	BUDGETED 2020-21	PROPOSED 2021-22
M & O	1.17005	1.06835	1.05185	1.05110
I & S	0.09079	0.09325	0.09479	0.09531
<b>TOTAL</b>	<b>1.26084</b>	<b>1.16160</b>	<b>1.14664</b>	<b>1.14641</b>

4. Estimated appraisal district values of \$2,586,650,683 (Total Taxable Value Increase of 2.16% from \$2,532,014,880 to \$2,586,650,683) will be used to estimate local tax revenues.
5. The 21-22 State Funding has been estimated using an estimate of \$2,735,394,029 for the 2021 State Certified Property Value T2. The 21-22 State Funding will be determined based on the Final 2021 State Certified Property Value T2 as determined by the Comptroller Property Tax Division (CPTD). The difference between the Estimate and Final TEA T2 values is the funding lag.
6. Other local revenues will be estimated using historical figures.
7. Federal Revenues will be projected based on the best information available and will be provided by the Special Populations Director.

EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED AUGUST 31, 2022

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

**S. WORKERS' COMPENSATION SELF-INSURANCE**

The Eagle Pass Independent School District established a limited risk management program for workers' compensation effective December 1, 1990. Premiums are paid into the Internal Service Fund by General and Special Revenue funds and are available to pay claims, claim reserves and administrative costs of the program. During fiscal year ended August 31, 2022 a total of \$271,262 was incurred in benefits and administrative costs. An excess coverage insurance policy covers individual claims in excess of \$400,000 for any one event up to a maximum limit of \$1,000,000. Claims payable of \$502,695 include claims incurred but not reported have been accrued as a liability based upon the District's actuary's estimate. Obligations for claims under this program are accrued based on estimates of the aggregate liability for claims made and claims incurred but not reported. Changes in fund's claims payable for the year ended August 31, 2022 and 2021 were:

	2022	2021
Claims payable, beginning balance	\$ 412,989	\$ 443,164
Current year claims and changes in estimates of claims incurred but not reported	\$ 360,967	\$ 103,970
Claims Payments	\$ (271,262)	\$ (134,145)
Claims payable, ending balance	\$ 502,695	\$ 412,989

**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, 2022

**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, 2022 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	503,907	-	503,907
199	Prepaid Items	-	-	-
	<u>Restricted</u>			
101	Federal/State Programs	613,381	-	613,381
166	Federal/State Programs	84,552	-	84,552
170	Federal/State Programs	135,771	-	135,771
174	Federal/State Programs	-	-	-
178	Federal/State Programs	(71,289)	-	(71,289)
242	Federal/State Programs	-	2,033,291	2,033,291
266	Federal/State Programs	-	-	-
397	Federal/State Programs	-	1,937	1,937
429	Federal/State Programs	-	-	-
518	Restirement of Long Term Debt	-	1,159,149	1,159,149
	<u>Committed</u>			
616	Board Action Construction	-	11,299,305	11,299,305
618	Board Action Construction	-	2,485,424	2,485,424
461	Board Action CAF	-	302,766	302,766
	<u>Unassigned</u>			
175	Available for Legal Expenditures	220,951	-	220,951
199	Available for Legal Expenditures	66,398,619	-	66,398,619
	<b>Total Fund Balances</b>	<b>\$ 67,885,892</b>	<b>\$ 17,281,873</b>	<b>\$ 85,167,764</b>

EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED AUGUST 31, 2022

**II. 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 \$7,351,127 and \$23,912, respectively.

**U1. GENERAL FUND FEDERAL SOURCE REVENUES**

<u>Program or Source</u>	<u>CFDA Number</u>	<u>Amount</u>
Air Force Jr. ROTC	12.357	85,915
Impact Aid	84.041	
School Breakfast Program	10.553	4,633,668
National School Lunch Program (NSLP)	10.555	6,617,501
NSLP Equipment Grant	10.579	-
NSLP Training Grant	10.560	-
Commodity Supplemental Food	10.555	848,191
Emergency Operational Cost Reimbursement Program	10.555	-
PEBT Local Level Admin Cost Grant	10.542	5,814
Supply Chain Asst. Grant	10.555	376,947
TMHP Medicaid Payment (SHARS)	-	851,599
Summer School LEP	84.369A	25,068
Coronavirus Relief Fund (CRF) Cares Act (TDEM)	21.019	-
Indirect Cost:		
School Breakfast Program	10.553	265,708
National School Lunch Program (NSLP)	10.555	311,288
Summer Feeding Program	10.559	6,654
ESSA Title I, Part A	84.010A	237,717
ESSA Title I, Part C	84.011A	13,798
IDEA-B Formula	84.027A	81,839
ESSA Title III, Part A ELA	84.365A	17,745
ESSA Title III, Part A Immigrant	84.365A	-
ESSA Title II, Part A	84.367A	28,774
Perkins V: Strengthening CTE	84.048A	10,509
ESSA Title V, B, SP2, Rural & Low Income	84.358B	13,427
ESSA Title IV, Part A Subpart 1	84.424A	17,270
School Health Support Grant	93.323	442
Elementary & Secondary (ESSER)	84.425D	-
CRRSA ESSER II	84.425D	898,890
ARP ESSER III	84.425U	1,271,331
IDEA-B Formula ARP	84.27X	3,401
Total		<u>16,623,497</u>

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT  
199-M&O ESTIMATED FUND BALANCE  
2022-23 Budget (July 12, 2022)**

<b>21-22 AUDITED BEGINNING FUND BAL. 09-01-21</b>	<b>\$51,723,438</b>
<b>21-22 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$0</b>
<i>21-22 Esser* Est. M&amp;O Expenditure Reduction</i>	<b>\$11,993,410</b>
<b>21-22 EST. ENDING FUND BALANCE 08-31-22</b>	<b>\$63,716,848</b>
<b>22-23 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$5,630,817)</b>
<i>22-23 Esser* Est. M&amp;O Expenditure Reduction</i>	<b>\$7,000,000</b>
<b>22-23 EST. ENDING FUND BALANCE 08-31-23</b>	<b>\$65,086,031</b>
<b>23-24 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$5,630,817)</b>
<i>23-24 Esser* Est. M&amp;O Expenditure Reduction</i>	<b>\$7,000,000</b>
<b>23-24 EST. ENDING FUND BALANCE 08-31-24</b>	<b>\$66,455,214</b>

**Budgetary Considerations for 2022-23 Budget:**

- 1) Includes Additional Salary Increases for 2022-23
- 2) Excludes Additional Requests/Special Projects for 2022-23 by Campuses/Depts
- 3) Excludes partial 5-Year Facility Plan Study by Davis Powell

**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 \$0.94300)

	2-Month Reserve	3-Month Reserve	6-Month Reserve
1XX-General Fund Expenditures 21-22:	25,652,222	35,984,239	66,065,222
1XX-General Est. Ending Fund Bal. 21-22:	63,716,848	63,716,848	63,716,848
Excess/(Deficit):	38,064,626	27,732,609	(2,348,374)
199-M&O Est. Ending Fund Balance 23-24	66,455,214	66,455,214	66,455,214
Excess/(Deficit):	40,802,992	30,470,975	389,992

# 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: PASS**

### Calculations:

$$*((2019-20 \text{ Assigned \& Unassigned Fund Balance}-2018-19 \text{ Assigned \& Unassigned Fund Balance}/2018-19 \text{ Assigned \& Unassigned Fund Balances}+2020-21 \text{ Assigned \& Unassigned Fund Balances}-2019-20 \text{ Assigned \& Unassigned Fund Balances}/2019-20 \text{ Assigned \& Unassigned Fund Balance}+2021-22 \text{ Assigned \& Unassigned Fund Balances}-2020-21 \text{ Assigned \& Unassigned Fund Balances}/2020-21 \text{ Assigned \& Unassigned Fund Balances}/3 > .25 \text{ or } 2021-22 \text{ Assigned \& Unassigned Fund Balances} > 2021-22 \text{ Total Expenditures}-2021-22 \text{ Capital Outlay}/365 * 75))$$

\*Mathematical Breakdown  $0.7473 > = -0.25$  or  $66,619,570 > 26,629,032.5342$

$$*((2018-19 \text{ Assigned \& Unassigned Fund Balance}-2017-18 \text{ Assigned \& Unassigned Fund Balance}/2017-18 \text{ Assigned \& Unassigned Fund Balance}+2019-20 \text{ Assigned \& Unassigned Fund Balance}-2018-19 \text{ Assigned \& Unassigned Fund Balance}/2018-19 \text{ Assigned \& Unassigned Fund Balance}+2020-21 \text{ Assigned \& Unassigned Fund Balance}-2019-20 \text{ Assigned \& Unassigned Fund Balance}/2019-20 \text{ Assigned \& Unassigned Fund Balance}/3 > .25 \text{ or } 2020-21 \text{ Assigned \& Unassigned Fund Balance} > 2020-21 \text{ Total Expenditures}-2020-21 \text{ Capital Outlay}/365 * 75))$$

\*Mathematical Breakdown  $0.6706 > = -0.25$  or  $51,395,145 > 24,847,147.1918$



# 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:

\* $((\text{Cash and Equivalents} + \text{Current Investments}) / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction})) * 365 \text{ Days}$   
 $((91,295,118 + 0) / (129,594,625 - 0)) * 365 = 257.1304$

\*\* $((\text{Cash and Equivalents} + \text{Current Investments}) / (\text{Total Expenditures} - \text{Facilities Acquisition and Construction})) * 365 \text{ Days}$   
 $((49,839,891 + 0) / (120,922,783 - 0)) * 365 = 150.4395$

# Days Cash on Hand

Points

Range

10

$\geq 90$

8

$< 90 \geq 75$

6

$< 75 \geq 60$

4

$< 60 \geq 45$

2

$< 45 \geq 30$

0

$< 30$

# 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: 10  
(MAXIMUM 10)**

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

Calculations:

\* Current Assets / Current Liabilities  
 $(116,818,547 / 23,573,236) = 4.9556$

\*\*Current Assets / Current Liabilities  
 $(87,039,722 / 22,615,056) = 3.8488$

# 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  $((158,391,489 / (129,594,625) - 1)) = 0.2222 \geq 0$  or  $(91,295,118 + 0) / (129,594,625) * 365 = 257.1304 \geq 60$

\*\* Previous:  $((152,901,726 / (120,922,783) - 1)) = 0.2645 \geq 0$  or  $(49,839,891 + 0) / (120,922,783) * 365 = 150.4395 \geq 60$

# 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: N/A  
(MAXIMUM 10)**

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

Calculations:

\*Current: Not Being Scored

\*\*Previous: Not Being Scored



# 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:

(Long Term Liabilities / Total Assets)  $\leq$  1 or (2022 Total Students – 2018 Total Students) / 2018 Totals Students  $\geq$  Threshold for Five-Year Percent Increase in Students

\*Current:  $(42,070,805 / 186,721,914) = 0.2253 \leq 1$  or  $(13,358 - 14,520) / 14,520 = -0.08 \geq 0.07$  or  $-1,162 \geq 1,000$ .

\*\* Previous:  $(44,441,220 / 161,762,079) = 0.2747 \leq 1$  or  $(14,004 - 14,779) / 14,779 = -0.0524 \geq 0.07$

# 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 is the correlation between future debt requirements and the district's assessed property value?**

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

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

Calculations:

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

\*Current:  $(2,693,477 / 4,530,212) * 42,070,805 * 100 / 2,730,367,451 = 0.9161$

\*\* Previous:  $(2,614,622 / 4,319,223) * 44,441,220 * 100 / 2,532,014,880 = 1.0625$

# 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: 8  
(MAXIMUM 10)**

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

# State Standards for Administrative Cost Ratio: FY 2021-2022

<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 2021-2022

<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	$\leq 0.3364$	$> 0.3364 \leq 0.3614$



# 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

\*\*FY 21 Actual .0838

**\*FY 22 Actual .0928**

Calculation:

Acceptable Administrative Cost Ratio > District Administrative Cost Ratio

\*Current: .0855 > .0928

\*\*Previous: .0855 > .0838

# 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: N/A**

**MAXIMUM: 10**

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

Calculations:

\*Current: Not Being Scored

\*\*Previous:  $(14,028 / 1,865.6861) / (14,561 / 1,936.8195) - 1 = 0.0001 > -0.15$  or  $14,028 - 14,561 = -533 > 0$

$(2020-21 \text{ Total Enrollment} / 2020-21 \text{ Number of FTE Staff}) / (2018-19 \text{ Total Enrollment} - 2018-19 \text{ Number of FTE Staff}) - 1 > \text{Threshold for Three-Year Percent Change in Ratio}$  or  $(2020-21 \text{ Total Enrollment} - 2018-19 \text{ Total Enrollment}) > 0$

# Student to Staff Ratio

**Points**

10

0

**Range**

Yes

No

# III. FINANCIAL COMPETENCE

**(Indicators #15-20)**

# Indicator 15

## ADA within Allotted Range

**15.** Was the school district's actual 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: N/A**  
**(MAXIMUM 5)**

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

Calculations:

( Actual ADA-Projected ADA) / Projected ADA

\* Current: Not Being Scored

\*\*Previous: Not Being Scored

# 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	$> .35$

# 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 89 points, B=Above Standard Achievement.

**\* Current Score : PASS**

**\*\* Previous Score: PASS**

\* 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%

**> = 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 and free from substantial doubt about the school district's ability to continue as a going concern? (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: PASS**

\*No Disclosure of Material Weakness in Internal Controls included in the 2021-22 Annual Financial Audit Report

\*\*No Disclosure of Material Weakness in Internal Controls included in the 2020-21 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 2021-22 Annual Financial Audit Report

\*\* No Disclosure of Material Non-Compliance included in the 2020-21 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: 5**

Calculations:

\* Yes, as per the Annual Financial Audit Report submitted to TEA for year ended August 31, 2022

\*\* Yes, as per the Annual Financial Audit Report submitted to TEA for year ended August 31, 2021

# Website Requirements

**Points**

5

0

**Range**

YES

NO



# Indicator 20

## Property Value Discussion

**20. Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?(If the school district fails this indicator, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)**

**\*Current Score : PASS**

**\*\*Previous Score: PASS**

Calculations:

\* Yes, as per the Annual Financial Audit Report submitted to TEA for year ended August 31, 2022

\* Yes, as per the Annual Financial Audit Report submitted to TEA for year ended August 31, 2021

# 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 Achievement**