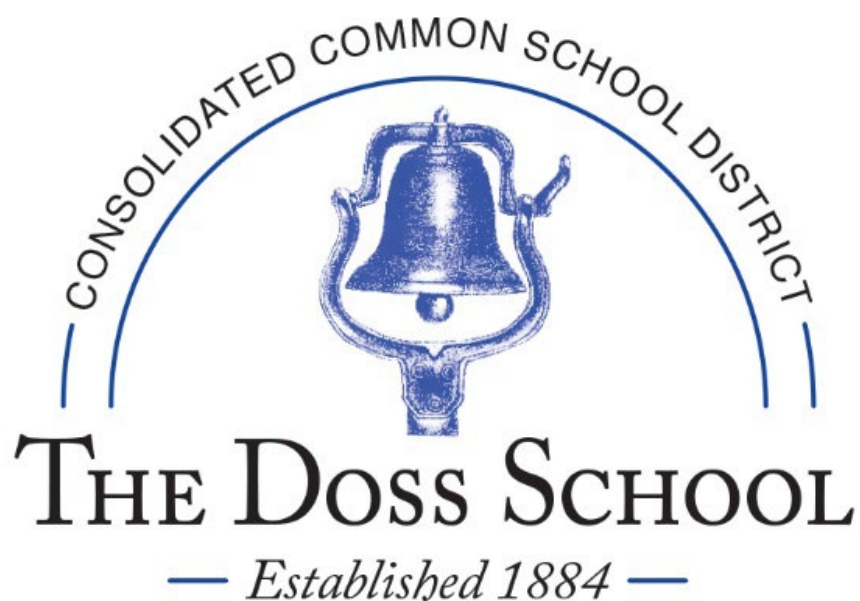


**2020-2021**  
**Fiscal Management Report**  
**Schools FIRST Accountability Rating**  
**For Fiscal Year 21-22**



**Doss Consolidated Common School District**

P.O. Box 50 Doss, TX 78618

Phone: 830-669-2411

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

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

Year	Rating	District Score	Substandard
<b>2020-2021</b>	<b>Passed B - Above Standard</b>	<b>80 of 100</b>	<b>&lt; 70</b>
2019-2020	Passed A- Superior	90	< 70
2018-2019	Passed A - Superior	90	< 60
2017-2018	Passed A - Superior	90	< 60
2016-2017	Passed Above Standard	80	< 60
2015-2016	Passed Above Standard	80	< 31
2014-2015	Passed Above Standard	20	< 16
2013-2014	Above Standard	63	< 52
2012-2013	Superior Achievement	69	< 52
2011-2012	Superior Achievement	65	< 52
2010-2011	Superior Achievement	74	< 56
2009-2010	Above Standard	66	< 56
2008-2009	Above Standard	71	< 55
2007-2008	Above Standard	68	< 55
2006-2007	Superior		
2005-2006	Superior		
2004-2005	Superior		
2003-2004	Superior		
2002-2003	Superior		

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RATING YEAR **2021-2022**DISTRICT NUMBER **district #****Select An Option****Help****Home****Financial Integrity Rating System of Texas**

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

<b>Name:</b> <b>DOSS CONSOLIDATED CSD(086024)</b>		<b>Publication Level 1:</b> 8/2/2022 2:05:39 PM	
<b>Status:</b> <b>Passed</b>		<b>Publication Level 2:</b> 8/4/2022 12:15:48 PM	
<b>Rating:</b> B = Above Standard Achievement		<b>Last Updated:</b> 8/4/2022 12:15:48 PM	
<b>District Score:</b> 80		<b>Passing Score:</b> 70	
#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	7/12/2022 8:35:06 AM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	5/16/2022 11:00:50 AM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	5/16/2022 11:00:51 AM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	5/16/2022 11:00:51 AM	Yes Ceiling Passed
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/17/2022 9:44:28 AM	Ceiling Passed

7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	5/16/2022 11:00:53 AM	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 11:00:54 AM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	5/16/2022 11:00:55 AM	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 11:00:57 AM	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 11:00:58 AM	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 10:55:58 AM	0
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 11:00:59 AM	0
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 11:01:00 AM	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 11:01:00 AM	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 11:01:01 AM	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 11:01:02 AM	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 11:01:03 AM	Ceiling Passed
			80 Weighted Sum
			1



		Multiplier Sum
		(100 Ceiling)
		80 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

**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.**

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.

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

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User Role: District

DISTRICT NUMBER

district #

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## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	DOSS CONSOLIDATED CSD (086024)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.
Result/Points	0
Last Updated:	6/9/2022 10:55:58 AM

### FORMULA

Field	Value	
District Administrative Cost Ratio	0.5694	?
And		
ADA	15.617	?
Or		
Sparse	TRUE	?

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

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

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## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	DOSS CONSOLIDATED CSD (086024)
Indicator:	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.
Result/Points	0
Last Updated:	5/16/2022 11:00:59 AM

### FORMULA

Field	Value	
(		
2020-2021 Total Enrollment	18	?
/		
2020-2021 Number of FTE Staff	5.8541	?
)		
/		
(		
2018-2019 Total Enrollment	20	?
/		
2018-2019 Number of FTE Staff	5.2558	?
)		
-		
1		
>		
Threshold for Three-Year Percent Change in Ratio	-0.15	?
Or		
2020-2021 Total Enrollment	18	?
-		
2018-2019 Total Enrollment	20	?
>		
0		
Mathematical Breakdown: $-0.192 > -0.15$ Or $-2 > 0$		

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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User Role: District

RATING YEAR 2021-2022

DISTRICT NUMBER district #

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## OVERALL STATISTICS

### 2020-2021 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,011	99.21 %	4,928,673	98.71 %
Failed	8	0.79 %	64,301	1.29 %
<b>Total</b>	<b>1,019</b>	<b>100.00 %</b>	<b>4,992,974</b>	<b>100.00 %</b>

### 2020-2021 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	882	86.56 %	4,268,680	85.49 %
B = Above Standard Achievement	94	9.22 %	357,279	7.16 %
C = Meets Standard Achievement	35	3.43 %	302,714	6.06 %
F = Substandard Achievement	8	0.79 %	64,301	1.29 %
<b>Total</b>	<b>1,019</b>	<b>100.00 %</b>	<b>4,992,974</b>	<b>100.00 %</b>

### 2020-2021 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1014	99.51 %	4935776	98.85 %
	No	5	0.49 %	57198	1.15 %
2	Yes	1018	99.90 %	4988437	99.91 %
	No	1	0.10 %	4537	0.09 %
3	Yes	1019	100.00 %	4992974	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1018	99.90 %	4988437	99.91 %
	No	1	0.10 %	4537	0.09 %

## Overall Statistics

6	Yes	1001	98.23 %	4969050	99.52 %
	No	18	1.77 %	23924	0.48 %
7	10	946	92.84 %	4554823	91.22 %
	8	25	2.45 %	209652	4.20 %
	6	17	1.67 %	81789	1.64 %
	4	15	1.47 %	77253	1.55 %
	2	9	0.88 %	57351	1.15 %
	0	7	0.69 %	12106	0.24 %
8	10	841	82.53 %	3320365	66.50 %
	8	81	7.95 %	888323	17.79 %
	6	49	4.81 %	376178	7.53 %
	4	33	3.24 %	319011	6.39 %
	2	11	1.08 %	82191	1.65 %
	0	4	0.39 %	6906	0.14 %
9	10	1008	98.92 %	4940112	98.94 %
	0	11	1.08 %	52862	1.06 %
10	10	1019	100.00 %	4992974	100.00 %
11	10	835	81.94 %	2933037	58.74 %
	8	100	9.81 %	1001776	20.06 %
	6	51	5.00 %	595180	11.92 %
	4	21	2.06 %	349764	7.01 %
	2	9	0.88 %	96174	1.93 %
	0	3	0.29 %	17043	0.34 %
12	10	730	71.64 %	2870355	57.49 %
	8	218	21.39 %	1690489	33.86 %
	6	53	5.20 %	386161	7.73 %
	4	6	0.59 %	8769	0.18 %
	2	8	0.79 %	24138	0.48 %



## Overall Statistics

	0	4	0.39 %	13062	0.26 %
13	10	823	80.77 %	4191364	83.95 %
	8	135	13.25 %	709674	14.21 %
	6	35	3.43 %	63900	1.28 %
	4	12	1.18 %	15629	0.31 %
	2	5	0.49 %	9665	0.19 %
	0	9	0.88 %	2742	0.05 %
14	10	945	92.74 %	4943388	99.01 %
	0	74	7.26 %	49586	0.99 %
15	5	1019	100.00 %	4992974	100.00 %
16	Yes	1001	98.23 %	4953266	99.20 %
	No	18	1.77 %	39708	0.80 %
17	Yes	995	97.64 %	4743127	95.00 %
	No	24	2.36 %	249847	5.00 %
18	10	990	97.15 %	4973767	99.62 %
	0	29	2.85 %	19207	0.38 %
19	5	1016	99.71 %	4988179	99.90 %
	0	3	0.29 %	4795	0.10 %
20	Yes	1017	99.80 %	4988120	99.90 %
	No	2	0.20 %	4854	0.10 %

## 2020-2021 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1014	5	x	x	x	x	x	x	x	1019
2	1018	1	x	x	x	x	x	x	x	1019
3	1019	x	x	x	x	x	x	x	x	1019
4	1018	1	x	x	x	x	x	x	x	1019
6	1001	18	x	x	x	x	x	x	x	1019
7	x	x	946	25	17	x	15	9	7	1019

## Overall Statistics

8	x	x	841	81	49	x	33	11	4	1019
9	x	x	1008	x	x	x	x	x	11	1019
10	x	x	1019	x	x	x	x	x	x	1019
11	x	x	835	100	51	x	21	9	3	1019
12	x	x	730	218	53	x	6	8	4	1019
13	x	x	823	135	35	x	12	5	9	1019
14	x	x	945	x	x	x	x	x	74	1019
15	x	x	x	x	x	1019	x	x	x	1019
16	1001	18	x	x	x	x	x	x	x	1019
17	995	24	x	x	x	x	x	x	x	1019
18	x	x	990	x	x	x	x	x	29	1019
19	x	x	x	x	x	1016	x	x	3	1019
20	1017	2	x	x	x	x	x	x	x	1019

Last Updated: Thursday, August 4, 2022 8:48:45 AM

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**Schools FIRST  
Financial Disclosures**

**2021-2022**  
Reporting Fiscal Year 20-21

**Doss Consolidated  
Common School District**

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

**Schools FIRST Financial Disclosures**

**One: Superintendent's Employment Contract**

Not Applicable: By Statute County Judge is Superintendent

**Two: Reimbursements Received by the Superintendent and Board Members**

<b>Superintendent</b>	<b>Meals</b>	<b>Lodging</b>	<b>Transportation</b>	<b>Other</b>	<b>Total</b>
Mark Stroeher	\$0	\$0	\$0	\$0	\$0
<b>Admin. Consultant</b>	<b>Meals</b>	<b>Lodging</b>	<b>Transportation</b>	<b>Other</b>	<b>Total</b>
Seipp, Pam	\$32	\$116	\$109	\$450	\$707
<b>Board Members</b>	<b>Meals</b>	<b>Lodging</b>	<b>Transportation</b>	<b>Other</b>	<b>Total</b>
Chupik, Andrea	\$32	\$116	\$127	\$450	\$725
Crenwelge, Cecil	\$32	\$116	\$127	\$450	\$725
Sattler, Anna	\$32	\$116	\$127	\$450	\$725
Sattler, Shawn	\$0	\$0	\$0	\$50	\$50
Tune, Evan	\$32	\$116	\$127	\$450	\$725

**Notes:** The spirit of the rule is to capture expenditures, whether reimbursed, credit card, purchase order, etc.  
"Other" is Workshop Registration. Figures are rounded to the nearest dollar.

**Three: Outside Compensation and/or Fees Received by Superintendent**

None to disclose.

**Four: Gifts Received by the Superintendent and Board Members**

None to disclose.

**Five: Business Transactions Between District and Board Members**

Former Board Member: Shawn Sattler Business Owned: Sunshine & Honeybee Farms, Co-owned  
02.24.21 Check No. 003038 \$250 Winter Storm Uri Emergency Contracted Services  
05.11.20 Check No. 003084 \$100.00 Emergency Contract Services for Farm Cleaning and Cleanup

**Six: Any Other Information the District Determines to Be Useful**

TEA Audited Budget for FY 2020-2021 Attached.

**2020-2021**

## Budget Activities and Calendar

### Doss Consolidated Common School District

# Budget Calendar

<p><b>March</b></p> <p><i>through</i></p> <p><b>April</b></p> <p><i>and</i></p> <p><b>May</b></p>	<p>Administration updates calendar and worksheets Administrative team completes budget work session Administration and departments prepare priority plans Administrative team receives budget guide and worksheets</p> <p>Administrative team prepares salary and stipend charts Board receives financial forecast and preliminary values Individuals submit budget requests to campus administrator Campus administrators complete preliminary budget summary</p> <p>Administration consider preliminary budget ideas Board of Trustees appraise goals and set priorities Board of Trustees approve salary and stipend charts Business Consultants inputs preliminary budget data</p>
<p><b>June</b></p> <p><i>and</i></p> <p><b>July</b></p>	<p>Administration completes revision of current budget Administrative team completes budget work session Board of Trustees complete budget work session Administration develops draft budget</p> <p>Administration develop and evaluate draft budget Board of Trustees complete a budget work session Administration receives preliminary property values Administration completes estimates of state/ local revenue</p>
<p><b>August</b></p>	<p>Board of Trustees complete final budget work session Administration publishes notice of budget and tax hearing Board of Trustees hold public hearing on budget and tax rate Board of Trustees amend 19-20 budget and adopt 20-21 budget</p> <p>Administrative team reviews and organizes budget Administration receives certified property values Doss CCSD Board of Trustees adopt 2020 tax rate Administrative team implements 2020-2021 Budget</p>
<p><b>Later</b></p>	<p>District receives financial FIRST rating from the State Board of Trustees hold public hearing on FIRST Rating District auditing firm completes annual financial review Board of Trustees approve 2019-2020 Independent Audit Report</p>



**THE DOSS SCHOOL**  
— Established 1884 —

## Budget Comparison for Doss Consolidated Common School District

*The Bell Rings On!*

2019 - 2020 Approved Budget			
		Aggregate	Per Pupil
<b>Instruction and Related Services</b>			
11	Instruction	\$344,050	\$15,639
12	Instructional &	\$1,250	\$57
13	Curriculum/Staff	\$22,500	\$1,023
	<b>Total:</b>	<b>\$367,800</b>	<b>\$16,718</b>
<b>Instructional Support</b>			
23	School Leader.	\$39,790	\$1,809
31	Guide./Counsel.	\$0	\$0
32	Social Work	\$0	\$0
33	Health Services	\$0	\$0
36	Extracurricular	\$3,250	\$148
	<b>Total</b>	<b>\$43,040</b>	<b>\$1,956</b>
<b>General Administration</b>			
41	General	\$178,327	\$8,106
	** Public Postings	\$1,500	
	*** Lobbying	\$400	
<b>District Operations</b>			
34	Student Trans.	\$35,123	\$1,597
35	Food Services	\$1,200	\$55
51	Plant Maint.	\$63,848	\$2,902
52	Security/Monitor.	\$17,500	\$0
53	Data Processing	\$45,111	\$2,051
	<b>Total:</b>	<b>\$162,782</b>	<b>\$7,399</b>
<b>Debt Services</b>			
71	Debt Service	\$0	\$0
<b>Other Functions</b>			
61	Comm. Service	\$500	\$23
81	Facilities Acq.	\$66,779	\$3,035
93	Shared Services	\$16,000	\$727
99	Appraisal District	\$13,000	\$591
	<b>Total:</b>	<b>\$96,279</b>	<b>\$4,376</b>
<b>Total Appropriations (199)</b>		<b>\$848,228</b>	<b>\$38,556</b>

\* Finance Template BOK Financials (v.7, 07.29.19) Run 08.09.19

Note: 2019-2020 Approved Budget (22 Students)

2020 - 2021 Approved Budget *			
		Aggregate	Per Pupil
<b>Instruction and Related Services</b>			
11	Instruction	\$326,850	\$14,857
12	Instructional &	\$1,500	\$68
13	Curriculum/Staff	\$27,200	\$1,236
	<b>Total:</b>	<b>\$355,550</b>	<b>\$16,161</b>
<b>Instructional Support</b>			
23	School Leader.	\$38,318	\$1,742
31	Guide./Counsel.	\$0	\$0
32	Social Work	\$0	\$0
33	Health Services	\$0	\$0
36	Extracurricular	\$3,000	\$136
	<b>Total</b>	<b>\$41,318</b>	<b>\$1,878</b>
<b>General Administration</b>			
41	General	\$187,760	\$8,535
	** Public Postings	\$1,500	
	*** Lobbying	\$400	
<b>District Operations</b>			
34	Student Trans.	\$36,936	\$1,679
35	Food Services	\$1,700	\$77
51	Plant Maint.	\$79,284	\$3,604
52	Security/Monitor.	\$5,000	\$0
53	Data Processing	\$51,040	\$2,320
	<b>Total:</b>	<b>\$173,960</b>	<b>\$7,907</b>
<b>Debt Services</b>			
71	Debt Service	\$0	\$0
<b>Other Functions</b>			
61	Comm. Service	\$500	\$23
81	Facilities Acq.	\$50,228	\$2,283
93	Shared Services	\$13,000	\$591
99	Appraisal District	\$11,000	\$500
	<b>Total:</b>	<b>\$74,728</b>	<b>\$3,397</b>
<b>Total Appropriations (199)</b>		<b>\$833,316</b>	<b>\$37,878</b>

\* Finance Template BOK Financials (v.4, 08.07.20) Run 08.15.20

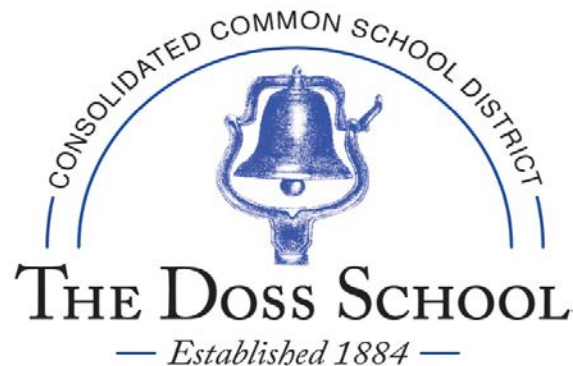
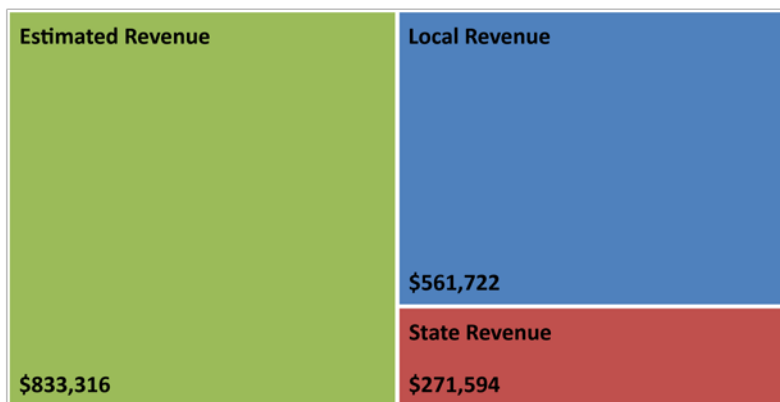
Note: 2020-2021 Proposed Budget (22 Students)

Version 2: Budget Approved 08.31.20

## 2020-2021 Budget Summaries Doss Consolidated Common School District

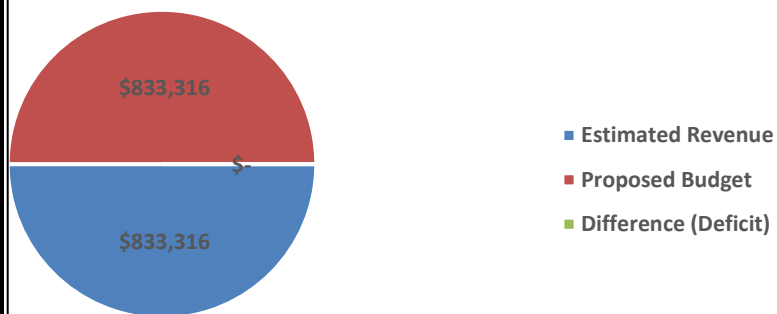
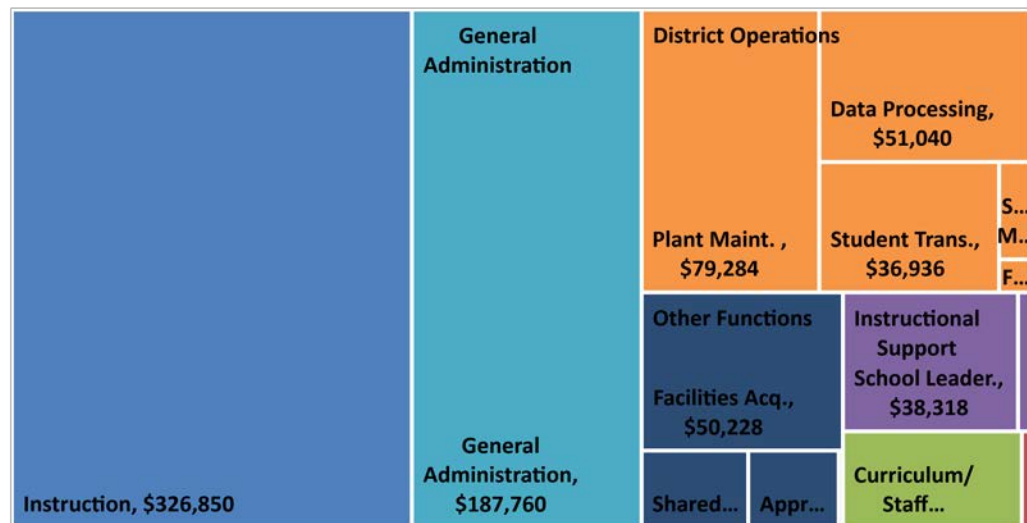
### 20-21 Doss CCSD Revenue Summary

Local Revenue   State Revenue   Estimated Revenue



### 20-21 Doss CCSD Budget Summary

Instructional Support   General Administration  
District Operations   Other Functions



### 20-21 Doss CCSD Budget Summary

Version 2: Budget Approved 08.31.20

**Doss Consolidated Common School District  
4th Quarter Report**

Account	Type	Rate	1st Qtr Sept.-Nov.	2nd Qtr Dec.-Feb.	3rd Qtr Mar.-May	4th Qtr Jun.-Aug.	Interest	Beginning	Ending
<b>Security State Bank &amp; Trust</b>								<b>Security State Bank &amp; Trust</b>	
Local Maintenance	Checking		\$142.25	\$196.78	\$215.26	\$183.82	<b>\$738.11</b>	\$651,632.00	\$656,742.68
Total			<b>\$142.25</b>	<b>\$196.78</b>	<b>\$215.26</b>	<b>\$183.82</b>	<b>\$738.11</b>	<b>\$651,632.00</b>	<b>\$656,742.68</b>
<b>TEXPOOL Investment</b>								<b>TEXPOOL Investment</b>	
Operating Account	Overnight		\$76.06	\$101.37	\$821.81	\$3,576.92	<b>\$4,576.16</b>	\$903,217.84	\$907,717.94
Total			<b>\$76.06</b>	<b>\$101.37</b>	<b>\$821.81</b>	<b>\$3,576.92</b>	<b>\$4,576.16</b>	<b>\$903,217.84</b>	<b>\$907,717.94</b>
<b>Financial Totals</b>			<b>\$218.31</b>	<b>\$298.15</b>	<b>\$1,037.07</b>	<b>\$3,760.74</b>	<b>\$5,314.27</b>	<b>\$1,554,849.84</b>	<b>\$1,564,460.62</b>

Electronically  
Signed/Posted:

Doss CCSD District Investment Officer: Pam Seipp, Administrative Consultant

Prepared by: ESC Region 13 Business Services



Presented: Sept 2022

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**2020 - 2021 Budgeted Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 18**

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
<b>Revenues</b>						
<b>Operating Revenue</b>						
Local Property Tax from M&O (excluding recapture)	\$551,222	67.99%	\$30,623	\$551,222	67.99%	\$30,623
State Operating Funds	\$248,993	30.71%	\$13,833	\$248,993	30.71%	\$13,833
Federal Funds	\$0	0.00%	\$0	\$0	0.00%	\$0
Other Local	\$10,500	1.30%	\$583	\$10,500	1.30%	\$583
<b>Total Operating Revenue</b>	<b>\$810,715</b>	<b>100.00%</b>	<b>\$45,040</b>	<b>\$810,715</b>	<b>100.00%</b>	<b>\$45,040</b>
<b>Other Revenue</b>						
Local Property Tax from I&S	\$0	0.00%	\$0	\$0	0.00%	\$0
State Assistance for Debt Service	\$0	0.00%	\$0	\$0	0.00%	\$0
Other Receipts (excluding debt service financing)	\$0	0.00%	\$0	\$0	0.00%	\$0
<b>Total Other Revenue</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>
<b>Subtotal: Operating and Other Revenue</b>	<b>\$810,715</b>	<b>100.00%</b>	<b>\$45,040</b>	<b>\$810,715</b>	<b>100.00%</b>	<b>\$45,040</b>
<b>Recapture Revenue</b>						
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0
<b>Total Recaptured Revenue</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>
<b>Subtotal: Operating, Other and Recaptured Revenue</b>	<b>\$810,715</b>	<b>100.00%</b>	<b>\$45,040</b>	<b>\$810,715</b>	<b>100.00%</b>	<b>\$45,040</b>
<b>Debt Service Financing and TRS Estimate Revenue</b>						
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0
Estimated State TRS Contributions	\$22,601	100.00%	\$1,256	\$22,601	100.00%	\$1,256
<b>Subtotal: Debt Service Financing and TRS Estimate Revenue</b>	<b>\$22,601</b>	<b>100.00%</b>	<b>\$1,256</b>	<b>\$22,601</b>	<b>100.00%</b>	<b>\$1,256</b>
<b>Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture</b>	<b>\$833,316</b>	<b>100.00%</b>	<b>\$46,295</b>	<b>\$833,316</b>	<b>100.00%</b>	<b>\$46,295</b>
<b>Expenditures</b>						
<b>Operating Expenditures by Object (61xx-64xx only)</b>						
Payroll Expenditures (Object 61xx)	\$462,948	61.19%	\$25,719	\$462,948	61.19%	\$25,719
Professional & Contracted Services (Object 62xx)	\$195,840	25.88%	\$10,880	\$195,840	25.88%	\$10,880
Supplies & Materials (Object 63xx)	\$50,700	6.70%	\$2,817	\$50,700	6.70%	\$2,817

**2020 - 2021 Budgeted Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 18**

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Other Operating Expenditures (Object 64xx)	\$47,100	6.23%	\$2,617	\$47,100	6.23%	\$2,617
<b>Total Operating Expenditures by Object</b>	<b>\$756,588</b>	<b>100.00%</b>	<b>\$42,033</b>	<b>\$756,588</b>	<b>100.00%</b>	<b>\$42,033</b>
<b>Non-Operating Expenditures by Object</b>						
Debt Services(Object 65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Capital Outlay(Object 66xx)	\$40,728	100.00%	\$2,263	\$40,728	100.00%	\$2,263
<b>Total Non-Operating Expenditures by Object</b>	<b>\$40,728</b>	<b>100.00%</b>	<b>\$2,263</b>	<b>\$40,728</b>	<b>100.00%</b>	<b>\$2,263</b>
<b>Grand Total: Operating and Non-Operating Expenditures by Object</b>	<b>\$797,316</b>	<b>100.00%</b>	<b>\$44,295</b>	<b>\$797,316</b>	<b>100.00%</b>	<b>\$44,295</b>
<b>Operating Expenditures by Function (61xx-64xx only)</b>						
Instruction(Function 11,95)	\$326,850	43.20%	\$18,158	\$326,850	43.20%	\$18,158
Instructional Resources & Media Services (Function 12)	\$1,500	0.20%	\$83	\$1,500	0.20%	\$83
Curriculum & Staff Development (Function 13)	\$27,200	3.60%	\$1,511	\$27,200	3.60%	\$1,511
Instructional Leadership (Function 21)	\$0	0.00%	\$0	\$0	0.00%	\$0
School Leadership (Function 23)	\$38,318	5.06%	\$2,129	\$38,318	5.06%	\$2,129
Guidance Counseling Services (Function 31)	\$0	0.00%	\$0	\$0	0.00%	\$0
Social Work Services (Function 32)	\$0	0.00%	\$0	\$0	0.00%	\$0
Health Services (Function 33)	\$0	0.00%	\$0	\$0	0.00%	\$0
Transportation (Function 34)	\$36,936	4.88%	\$2,052	\$36,936	4.88%	\$2,052
Food Services (Function 35)	\$1,700	0.22%	\$94	\$1,700	0.22%	\$94
Extracurricular (Function 36)	\$3,000	0.40%	\$167	\$3,000	0.40%	\$167
General Administration (Function 41,92)	\$187,760	24.82%	\$10,431	\$187,760	24.82%	\$10,431
Facilities Maintenance & Operations (Function 51)	\$79,284	10.48%	\$4,405	\$79,284	10.48%	\$4,405
Security & Monitoring Services (Function 52)	\$2,500	0.33%	\$139	\$2,500	0.33%	\$139
Data Processing Services (Function 53)	\$51,040	6.75%	\$2,836	\$51,040	6.75%	\$2,836
Community Services (Function 61)	\$500	0.07%	\$28	\$500	0.07%	\$28
<b>Total Operating Expenditures by Function</b>	<b>\$756,588</b>	<b>100.00%</b>	<b>\$42,033</b>	<b>\$756,588</b>	<b>100.00%</b>	<b>\$42,033</b>
<b>Non-Operating Expenditures by Function</b>						
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$40,728	100.00%	\$2,263	\$40,728	100.00%	\$2,263

**2020 - 2021 Budgeted Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 18**

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
<b>Total Non-Operating Expenditures by Function</b>	\$40,728	100.00%	\$2,263	\$40,728	100.00%	\$2,263
<b>Grand Total: Operating and Non-Operating Expenditures by Function</b>	\$797,316	100.00%	\$44,295	\$797,316	100.00%	\$44,295
<b>Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)</b>						
Basic Educational Services (PIC 11)	\$389,868	51.53%	\$21,659	\$389,868	51.53%	\$21,659
Gifted and Talented (PIC 21)	\$0	0.00%	\$0	\$0	0.00%	\$0
Career and Technical (PIC 22)	\$0	0.00%	\$0	\$0	0.00%	\$0
Students with Disabilities (PICs 23,33)	\$500	0.07%	\$28	\$500	0.07%	\$28
State Compensatory Education (PICs 24,26,28,29,30,34)	\$3,500	0.46%	\$194	\$3,500	0.46%	\$194
Bilingual (PICs 25,35)	\$0	0.00%	\$0	\$0	0.00%	\$0
High School Allotment (PIC 31)	\$0	0.00%	\$0	\$0	0.00%	\$0
PreKindergarten (PIC 32)	\$0	0.00%	\$0	\$0	0.00%	\$0
Early Education Allotment (PIC 36)	\$0	0.00%	\$0	\$0	0.00%	\$0
Dyslexia or Related Disorder Services (PIC 37)	\$0	0.00%	\$0	\$0	0.00%	\$0
College, Career, and Military Readiness (CCMR) (PIC 38)	\$0	0.00%	\$0	\$0	0.00%	\$0
Athletics/Related Activities (PIC 91)	\$0	0.00%	\$0	\$0	0.00%	\$0
Un-Allocated (PIC 99)	\$362,720	47.94%	\$20,151	\$362,720	47.94%	\$20,151
<b>Total Operating Expenditures by Program Intent Code (PIC)</b>	\$756,588	100.00%	\$42,033	\$756,588	100.00%	\$42,033
<b>Non-Operating Expenditures by PIC</b>						
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$40,728	100.00%	\$2,263	\$40,728	100.00%	\$2,263
<b>Total Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$40,728	100.00%	\$2,263	\$40,728	100.00%	\$2,263
<b>Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$797,316	100.00%	\$44,295	\$797,316	100.00%	\$44,295
<b>Disbursements</b>						
<b>Total Disbursements</b>						
Operating Expenditures	\$756,588	92.12%	\$42,033	\$756,588	92.12%	\$42,033
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0

**2020 - 2021 Budgeted Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 18**

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Total Other Uses	\$0	0.00%	\$0	\$0	0.00%	\$0
Intergovernmental Charge	\$24,000	2.92%	\$1,333	\$24,000	2.92%	\$1,333
Debt Service (Object 6500)	\$0	0.00%	\$0	\$0	0.00%	\$0
Capital Projects (Object 6600)	\$40,728	4.96%	\$2,263	\$40,728	4.96%	\$2,263
<b>Total Disbursements</b>	<b>\$821,316</b>	<b>100.00%</b>	<b>\$45,629</b>	<b>\$821,316</b>	<b>100.00%</b>	<b>\$45,629</b>

**2020 - 2021 Actual Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 18**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
<b>Revenues</b>									
<b>Operating Revenue</b>									
Local Property Tax from M&O (excluding recapture)	\$552,374	65.82%	\$30,687	\$552,374	63.81%	\$30,687	\$26,132,322,677	42.39%	\$4,876
State Operating Funds	\$249,388	29.72%	\$13,855	\$254,522	29.40%	\$14,140	\$24,792,291,636	40.21%	\$4,626
Federal Funds	\$375	0.04%	\$21	\$21,731	2.51%	\$1,207	\$8,899,057,269	14.43%	\$1,661
Other Local	\$37,087	4.42%	\$2,060	\$37,087	4.28%	\$2,060	\$1,829,823,955	2.97%	\$341
<b>Total Operating Revenue</b>	<b>\$839,224</b>	<b>100.00%</b>	<b>\$46,624</b>	<b>\$865,714</b>	<b>100.00%</b>	<b>\$48,095</b>	<b>\$61,653,495,537</b>	<b>100.00%</b>	<b>\$11,505</b>
<b>Other Revenue</b>									
Local Property Tax from I&S	\$0	0.00%	\$0	\$0	0.00%	\$0	\$8,341,065,357	80.13%	\$1,557
State Assistance for Debt Service	\$0	0.00%	\$0	\$0	0.00%	\$0	\$355,910,306	3.42%	\$66
Other Receipts (excluding debt service financing)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$939,273,230	9.02%	\$175
<b>Total Other Revenue</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$10,408,865,906</b>	<b>100.00%</b>	<b>\$1,942</b>
<b>Subtotal: Operating and Other Revenue</b>	<b>\$839,224</b>	<b>100.00%</b>	<b>\$46,624</b>	<b>\$865,714</b>	<b>100.00%</b>	<b>\$48,095</b>	<b>\$72,062,361,443</b>	<b>100.00%</b>	<b>\$13,447</b>
<b>Recapture Revenue</b>									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,970,608,744	100.00%	\$554
<b>Total Recaptured Revenue</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$2,970,608,744</b>	<b>100.00%</b>	<b>\$554</b>
<b>Subtotal: Operating, Other and Recaptured Revenue</b>	<b>\$839,224</b>	<b>100.00%</b>	<b>\$46,624</b>	<b>\$865,714</b>	<b>100.00%</b>	<b>\$48,095</b>	<b>\$75,032,970,187</b>	<b>100.00%</b>	<b>\$14,002</b>
<b>Debt Service Financing and TRS Estimate Revenue</b>									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$11,937,813,333	82.63%	\$2,228
Estimated State TRS Contributions	\$20,621	100.00%	\$1,146	\$20,621	100.00%	\$1,146	\$2,509,216,302	17.37%	\$468
<b>Subtotal: Debt Service Financing and TRS Estimate Revenue</b>	<b>\$20,621</b>	<b>100.00%</b>	<b>\$1,146</b>	<b>\$20,621</b>	<b>100.00%</b>	<b>\$1,146</b>	<b>\$14,447,029,635</b>	<b>100.00%</b>	<b>\$2,696</b>
<b>Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture</b>	<b>\$859,845</b>	<b>100.00%</b>	<b>\$47,769</b>	<b>\$886,335</b>	<b>100.00%</b>	<b>\$49,241</b>	<b>\$86,509,391,078</b>	<b>100.00%</b>	<b>\$16,143</b>
<b>Expenditures</b>									
<b>Operating Expenditures by Object (61xx-64xx only)</b>									
Payroll Expenditures (Object 61xx)	\$408,548	68.87%	\$22,697	\$408,648	65.94%	\$22,703	\$47,346,128,779	79.55%	\$8,835
Professional & Contracted Services (Object 62xx)	\$143,388	24.17%	\$7,966	\$164,979	26.62%	\$9,166	\$5,485,075,586	9.22%	\$1,024
Supplies & Materials (Object 63xx)	\$26,245	4.42%	\$1,458	\$28,829	4.65%	\$1,602	\$5,314,672,096	8.93%	\$992

**2020 - 2021 Actual Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 18**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Other Operating Expenditures (Object 64xx)	\$15,015	2.53%	\$834	\$17,230	2.78%	\$957	\$1,370,305,583	2.30%	\$256
<b>Total Operating Expenditures by Object</b>	\$593,196	100.00%	\$32,955	\$619,686	100.00%	\$34,427	\$59,516,182,044	100.00%	\$11,106
<b>Non-Operating Expenditures by Object</b>									
Capital Outlay (Object 61xx-64xx)	\$23,527	11.78%	\$1,307	\$23,527	11.78%	\$1,307	\$41,133,764	0.21%	\$8
Debt Services(Object 65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,364,911,548	47.35%	\$1,748
Capital Outlay(Object 66xx)	\$176,129	88.22%	\$9,785	\$176,129	88.22%	\$9,785	\$10,372,278,176	52.44%	\$1,936
<b>Total Non-Operating Expenditures by Object</b>	\$199,656	100.00%	\$11,092	\$199,656	100.00%	\$11,092	\$19,778,323,488	100.00%	\$3,691
<b>Grand Total: Operating and Non-Operating Expenditures by Object</b>	\$792,852	100.00%	\$44,047	\$819,342	100.00%	\$45,519	\$79,294,505,532	100.00%	\$14,797
<b>Operating Expenditures by Function (61xx-64xx only)</b>									
Instruction(Function 11,95)	\$285,231	48.08%	\$15,846	\$291,965	47.11%	\$16,220	\$34,074,074,457	57.25%	\$6,358
Instructional Resources & Media Services (Function 12)	\$9	0.00%	\$1	\$9	0.00%	\$1	\$620,903,003	1.04%	\$116
Curriculum & Staff Development (Function 13)	\$3,330	0.56%	\$185	\$22,286	3.60%	\$1,238	\$1,355,190,192	2.28%	\$253
Instructional Leadership (Function 21)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$994,704,027	1.67%	\$186
School Leadership (Function 23)	\$26,103	4.40%	\$1,450	\$26,103	4.21%	\$1,450	\$3,502,296,166	5.88%	\$654
Guidance Counseling Services (Function 31)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,332,550,758	3.92%	\$435
Social Work Services (Function 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$188,765,383	0.32%	\$35
Health Services (Function 33)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$709,855,162	1.19%	\$132
Transportation (Function 34)	\$24,467	4.12%	\$1,359	\$24,467	3.95%	\$1,359	\$1,599,751,820	2.69%	\$299
Food Services (Function 35)	\$248	0.04%	\$14	\$248	0.04%	\$14	\$2,564,517,174	4.31%	\$479
Extracurricular (Function 36)	\$1,636	0.28%	\$91	\$1,636	0.26%	\$91	\$1,572,719,628	2.64%	\$293
General Administration (Function 41,92)	\$155,773	26.26%	\$8,654	\$156,573	25.27%	\$8,699	\$1,934,297,273	3.25%	\$361
Facilities Maintenance & Operations (Function 51)	\$45,565	7.68%	\$2,531	\$45,565	7.35%	\$2,531	\$5,884,055,590	9.89%	\$1,098
Security & Monitoring Services (Function 52)	\$21	0.00%	\$1	\$21	0.00%	\$1	\$638,286,567	1.07%	\$119
Data Processing Services (Function 53)	\$50,540	8.52%	\$2,808	\$50,540	8.16%	\$2,808	\$1,219,335,870	2.05%	\$228
Community Services (Function 61)	\$273	0.05%	\$15	\$273	0.04%	\$15	\$307,113,473	0.52%	\$57
Fund Raising CHARTER SCHOOLS ONLY (Function 81)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$17,765,501	0.03%	\$3
<b>Total Operating Expenditures by Function</b>	\$593,196	100.00%	\$32,955	\$619,686	100.00%	\$34,427	\$59,516,182,044	100.00%	\$11,106
<b>Non-Operating Expenditures by Function</b>									

**2020 - 2021 Actual Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 18**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Non-Operating Expenditures by Function (81) (61xx-64xx)	\$23,527	11.78%	\$1,307	\$23,527	11.78%	\$1,307	\$41,133,764	0.21%	\$8
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,364,911,548	47.35%	\$1,748
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$176,129	88.22%	\$9,785	\$176,129	88.22%	\$9,785	\$10,372,278,176	52.44%	\$1,936
<b>Total Non-Operating Expenditures by Function</b>	\$199,656	100.00%	\$11,092	\$199,656	100.00%	\$11,092	\$19,778,323,488	100.00%	\$3,691
<b>Grand Total: Operating and Non-Operating Expenditures by Function</b>	\$792,852	100.00%	\$44,047	\$819,342	100.00%	\$45,519	\$79,294,505,532	100.00%	\$14,797
<b>Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)</b>									
Basic Educational Services (PIC 11)	\$302,603	51.01%	\$16,811	\$325,793	52.57%	\$18,100	\$25,274,728,911	42.47%	\$4,716
Gifted and Talented (PIC 21)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$407,913,365	0.69%	\$76
Career and Technical (PIC 22)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,964,869,701	3.30%	\$367
Students with Disabilities (PICs 23,33)	\$1,332	0.22%	\$74	\$1,332	0.21%	\$74	\$7,563,730,764	12.71%	\$1,411
State Compensatory Education (PICs 24,26,28,29,30,34)	\$10,738	1.81%	\$597	\$13,238	2.14%	\$735	\$5,468,145,158	9.19%	\$1,020
Bilingual (PICs 25,35)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$702,535,245	1.18%	\$131
High School Allotment (PIC 31)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$91,476,602	0.15%	\$17
PreKindergarten (PIC 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$561,611,446	0.94%	\$105
Early Education Allotment (PIC 36)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,125,006,152	1.89%	\$210
Dyslexia or Related Disorder Services (PIC 37)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$299,949,455	0.50%	\$56
College, Career, and Military Readiness (CCMR) (PIC 38)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$311,574,001	0.52%	\$58
Athletics/Related Activities (PIC 91)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,119,281,429	1.88%	\$209
Un-Allocated (PIC 99)	\$278,523	46.95%	\$15,474	\$279,323	45.07%	\$15,518	\$14,625,359,815	24.57%	\$2,729
<b>Total Operating Expenditures by Program Intent Code (PIC)</b>	\$593,196	100.00%	\$32,955	\$619,686	100.00%	\$34,427	\$59,516,182,044	100.00%	\$11,106
<b>Non-Operating Expenditures by PIC</b>									
Non-Operating Expenditures by PIC (81) Capital Outlay (61xx-64xx)	\$23,527	11.78%	\$1,307	\$23,527	11.78%	\$1,307	\$41,133,764	0.21%	\$8
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,364,911,548	47.35%	\$1,748
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$176,129	88.22%	\$9,785	\$176,129	88.22%	\$9,785	\$10,372,278,176	52.44%	\$1,936
<b>Total Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$199,656	100.00%	\$11,092	\$199,656	100.00%	\$11,092	\$19,778,323,488	100.00%	\$3,691
<b>Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$792,852	100.00%	\$44,047	\$819,342	100.00%	\$45,519	\$79,294,505,532	100.00%	\$14,797

**2020 - 2021 Actual Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 18**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
<b>Disbursements</b>									
<b>Total Disbursements</b>									
Operating Expenditures	\$593,196	73.20%	\$32,955	\$619,686	74.05%	\$34,427	\$59,516,182,044	70.68%	\$11,106
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,970,608,744	3.53%	\$554
Total Other Uses	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,287,501,819	1.53%	\$240
Intergovernmental Charge	\$17,561	2.17%	\$976	\$17,561	2.10%	\$976	\$653,080,535	0.78%	\$122
Debt Service (Object 6500)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,364,911,548	11.12%	\$1,748
Capital Projects (Object 6600)	\$176,129	21.73%	\$9,785	\$176,129	21.05%	\$9,785	\$10,372,278,176	12.32%	\$1,936
<b>Total Disbursements</b>	<b>\$810,413</b>	<b>100.00%</b>	<b>\$45,023</b>	<b>\$836,903</b>	<b>100.00%</b>	<b>\$46,495</b>	<b>\$84,205,696,630</b>	<b>100.00%</b>	<b>\$15,713</b>
<b>Tax Rates</b>									
<b>2020 - 2021 (current tax year) Tax Rates</b>									
Maintenance & Operations				0.9537			0.9843		
Interest & Sinking				0.0000			0.2235		
<b>Total Tax Rate</b>				<b>0.9537</b>			<b>1.2078</b>		
<b>Fund Balance**</b>									
<b>Fund Balance</b>									
Nonspendable Fund Balance	\$0		\$0	\$0		\$0	\$342,667,048		\$69
Restricted Fund Balance	\$0		\$0	\$0		\$0	\$20,204,526,878		\$4,047
Committed Fund Balance	\$855,481		\$47,527	\$855,481		\$47,527	\$4,009,536,094		\$803
Assigned Fund Balance	\$0		\$0	\$0		\$0	\$3,530,241,520		\$707
Unassigned Fund Balance	\$458,302		\$25,461	\$458,302		\$25,461	\$16,344,075,825		\$3,273
<b>Total Fund Balance**</b>	<b>\$1,313,783</b>		<b>\$72,988</b>	<b>\$1,313,783</b>		<b>\$72,988</b>	<b>\$44,431,047,365</b>		<b>\$8,899</b>
<b>Fund Balance Reconciliation</b>									
2019-2020 Total Fund Balance (Previous Year)	\$1,264,350		\$42,145	\$1,264,350		\$42,145	\$42,166,833,966		\$8,200
2020-2021 Excess (Deficiency) Operating Expenditures	\$49,433		\$2,746	\$49,433		\$2,746	\$-8,057,529,155		\$-1,614
2020-2021 Excess (Deficiency) Non-Operating Expenditures	\$0		\$0	\$0		\$0	\$10,242,175,517		\$2,051



**2020 - 2021 Actual Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 18**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
2020-2021 Uncommon Items	\$0		\$0	\$0		\$0	\$79,567,037		\$16
<b>2020-2021 Total Fund Balance</b>	\$1,313,783		\$72,988	\$1,313,783		\$72,988	\$44,431,047,365		\$8,899

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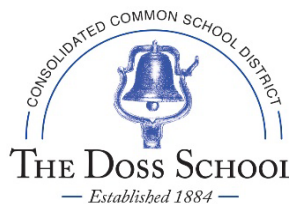
2021-2022

## Budget Activities and Calendar

Doss Consolidated Common School District

# Budget Calendar

<p><b>March</b></p> <p><i>through</i></p> <p><b>April</b></p> <p><i>and</i></p> <p><b>May</b></p>	<p>Administration updates calendar and worksheets Administrative team completes budget work session Administration and departments prepare priority plans Administrative team receives budget guide and worksheets</p> <p>Administrative team prepares salary and stipend charts Board receives financial forecast and preliminary values Individuals submit budget requests to campus administrator Campus administrators complete preliminary budget summary</p> <p>Administration consider preliminary budget ideas Board of Trustees appraise goals and set priorities Board of Trustees approve salary and stipend charts Business Consultants inputs preliminary budget data</p>
<p><b>June</b></p> <p><i>and</i></p> <p><b>July</b></p>	<p>Administration completes revision of current budget Administrative team completes budget work session Board of Trustees complete budget work session Administration develops draft budget</p> <p>Administration develop and evaluate draft budget Board of Trustees complete a budget work session Administration receives preliminary property values Administration completes estimates of state/ local revenue</p>
<p><b>August</b></p>	<p>Board of Trustees complete final budget work session Administration publishes notice of budget and tax hearing Board of Trustees hold public hearing on budget and tax rate Board of Trustees amend 20-21 budget and adopt 21-22 budget</p> <p>Administrative team reviews and organizes budget Administration receives certified property values Doss CCSD Board of Trustees adopt 2021 tax rate Administrative team implements 2021-2022 Budget</p>
<p><b>Later</b></p>	<p>District receives financial FIRST rating from the State Board of Trustees hold public hearing on FIRST Rating District auditing firm completes annual financial review Board of Trustees approve 2020-2021 Independent Audit Report</p>



## Budget Comparison for Doss Consolidated Common School District

*The Bell Rings On!*

		2021 - 2022 Approved Budget *	
		Aggregate	Per Pupil
<b>Instruction and Related Services</b>			
11	Instruction	\$338,185	\$14,704
12	Instructional &	\$1,500	\$65
13	Curriculum/Staff	\$16,000	\$696
	<b>Total:</b>	<b>\$355,685</b>	<b>\$15,465</b>
<b>Instructional Support</b>			
23	School Leader.	\$38,311	\$1,666
31	Guide./Counsel.	\$0	\$0
32	Social Work	\$0	\$0
33	Health Services	\$0	\$0
36	Extracurricular	\$3,500	\$152
	<b>Total</b>	<b>\$41,811</b>	<b>\$1,818</b>
<b>General Administration</b>			
41	General	\$184,945	\$8,041
	** Public Postings	\$1,500	
	*** Lobbying	\$400	
<b>District Operations</b>			
34	Student Trans.	\$33,782	\$1,469
35	Food Services	\$1,500	\$65
51	Plant Maint.	\$78,981	\$3,434
52	Security/Monitor.	\$5,000	\$217
53	Data Processing	\$55,500	\$2,413
	<b>Total:</b>	<b>\$174,763</b>	<b>\$7,598</b>
<b>Debt Services</b>			
71	Debt Service	\$0	\$0
<b>Other Functions</b>			
61	Comm. Service	\$500	\$22
81	Facilities Acq.	\$33,174	\$1,442
93	Shared Services	\$13,000	\$565
99	Appraisal District	\$12,000	\$522
	<b>Total:</b>	<b>\$58,674</b>	<b>\$2,551</b>
<b>Total Appropriations (199)</b>		<b>\$815,878</b>	<b>\$35,473</b>
* Finance Template BOK Financials (v.4, 08.09.21) Run 08.25.21			
Note: 2021-2022 Proposed Budget (23 Students)			

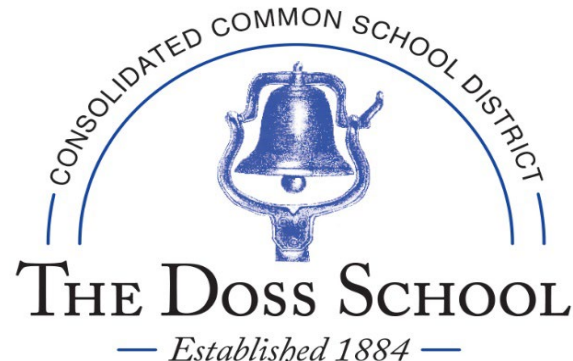
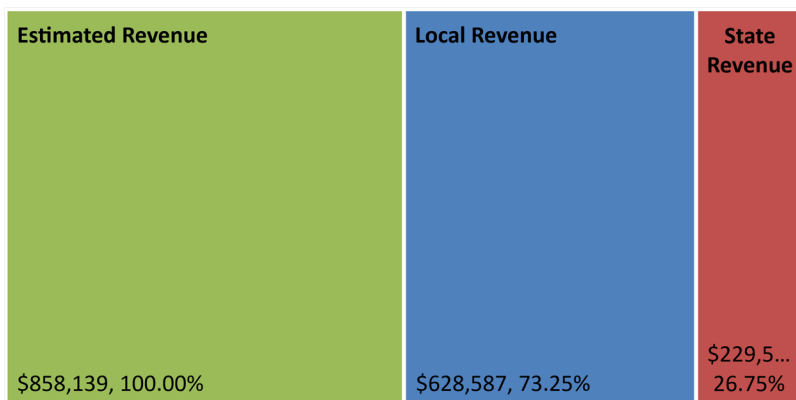
		2022 - 2023 Recommended Budget *	
		Aggregate	Per Pupil
<b>Instruction and Related Services</b>			
11	Instruction	\$331,000	\$14,391
12	Instructional &	\$1,500	\$65
13	Curriculum/Staff	\$16,500	\$717
	<b>Total:</b>	<b>\$349,000</b>	<b>\$15,174</b>
<b>Instructional Support</b>			
23	School Leader.	\$38,613	\$1,679
31	Guide./Counsel.	\$0	\$0
32	Social Work	\$0	\$0
33	Health Services	\$0	\$0
36	Extracurricular	\$4,555	\$198
	<b>Total</b>	<b>\$43,168</b>	<b>\$1,877</b>
<b>General Administration</b>			
41	General	\$194,437	\$8,454
	** Public Postings	\$1,500	
	*** Lobbying	\$400	
<b>District Operations</b>			
34	Student Trans.	\$34,499	\$1,500
35	Food Services	\$1,500	\$65
51	Plant Maint.	\$93,097	\$4,048
52	Security/Monitor.	\$11,500	\$500
53	Data Processing	\$59,000	\$2,565
	<b>Total:</b>	<b>\$199,596</b>	<b>\$8,678</b>
<b>Debt Services</b>			
71	Debt Service	\$0	\$0
<b>Other Functions</b>			
61	Comm. Service	\$500	\$22
81	Facilities Acq.	\$46,438	\$2,019
93	Shared Services	\$13,000	\$565
99	Appraisal District	\$12,000	\$522
	<b>Total:</b>	<b>\$71,938</b>	<b>\$3,128</b>
<b>Total Appropriations (199)</b>		<b>\$858,139</b>	<b>\$37,310</b>
* Finance Template BOK Financials (v.6, 06.09.22) Run 08.01.22			
Note: 2022-2023 Proposed Budget (23 Students)			

## 2022-2023 Budget Summaries

### Doss Consolidated Common School District

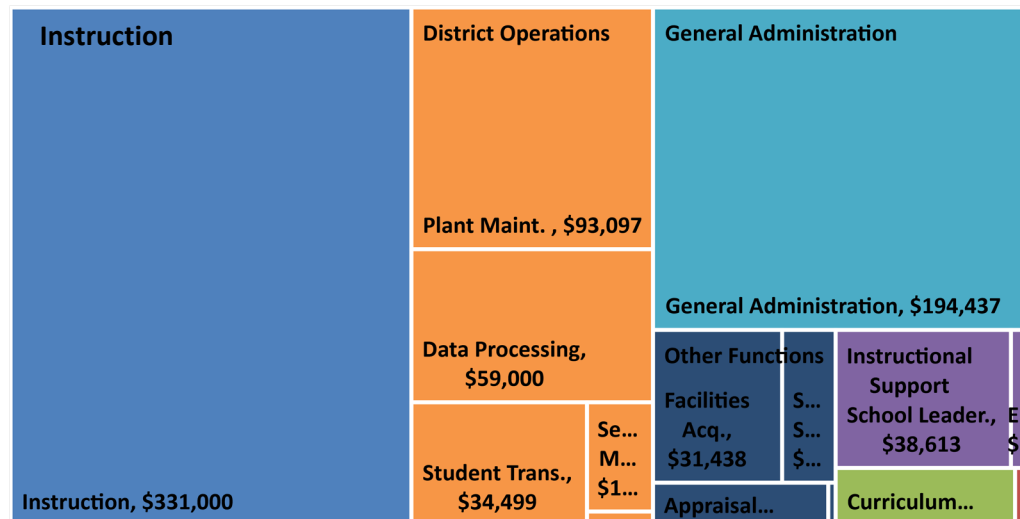
#### 22-23 Doss CCSD Revenue Summary

Local Revenue State Revenue Estimated Revenue



#### 22-23 Doss CCSD Budget Summary

Instructional Support General Administration  
District Operations Other Functions



\$858,139 Estimated Revenue  
\$858,139 Proposed Budget  
\$0 Difference (Deficit)

#### 22-23 Doss CCSD Budget Summary

Version 5: Proposed Budget 08.28.22

Account	Type	Rate	1st Qtr Sept.-Nov.	2nd Qtr Dec.-Feb.	3rd Qtr Mar.-May	4th Qtr Jun.-Aug.	Interest	Beginning	Ending
<b>Security State Bank &amp; Trust</b>								<b>Security State Bank &amp; Trust</b>	
Local Maintenance	Checking		\$142.25	\$196.78	\$215.26	\$183.82	<b>\$738.11</b>	\$651,632.00	\$656,742.68
Total			<b>\$142.25</b>	<b>\$196.78</b>	<b>\$215.26</b>	<b>\$183.82</b>	<b>\$738.11</b>	<b>\$651,632.00</b>	<b>\$656,742.68</b>
<b>TEXPOOL Investment</b>								<b>TEXPOOL Investment</b>	
Operating Account	Overnight		\$76.06	\$101.37	\$821.81	\$3,576.92	<b>\$4,576.16</b>	\$903,217.84	\$907,717.94
Total			<b>\$76.06</b>	<b>\$101.37</b>	<b>\$821.81</b>	<b>\$3,576.92</b>	<b>\$4,576.16</b>	<b>\$903,217.84</b>	<b>\$907,717.94</b>
<b>Financial Totals</b>			<b>\$218.31</b>	<b>\$298.15</b>	<b>\$1,037.07</b>	<b>\$3,760.74</b>	<b>\$5,314.27</b>	<b>\$1,554,849.84</b>	<b>\$1,564,460.62</b>

Electronically  
Signed/Posted:

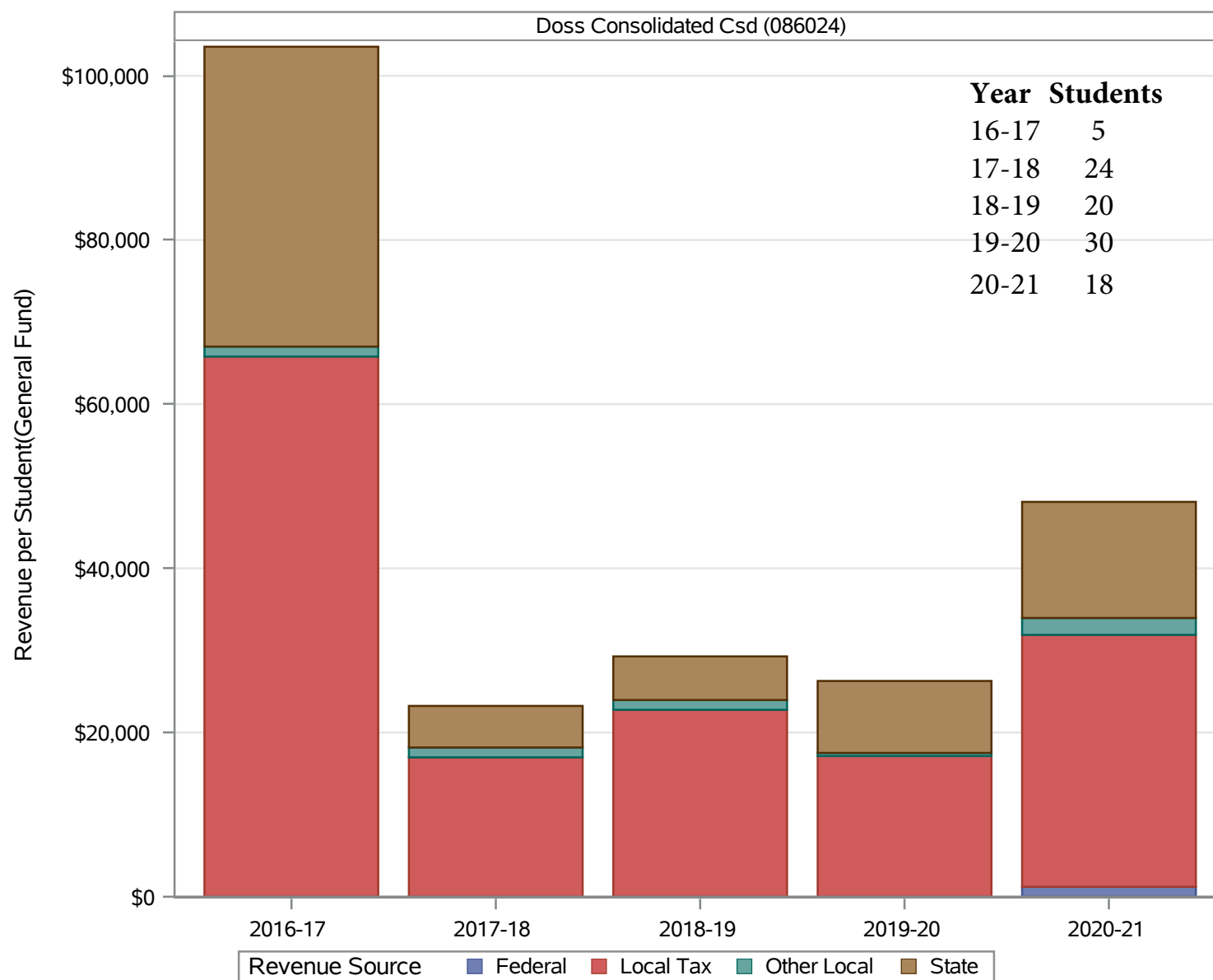
Doss CCSD District Investment Officer: Pam Seipp, Administrative Consultant

Prepared by: ESC Region 13 Business Services



Presented: Sept 2022

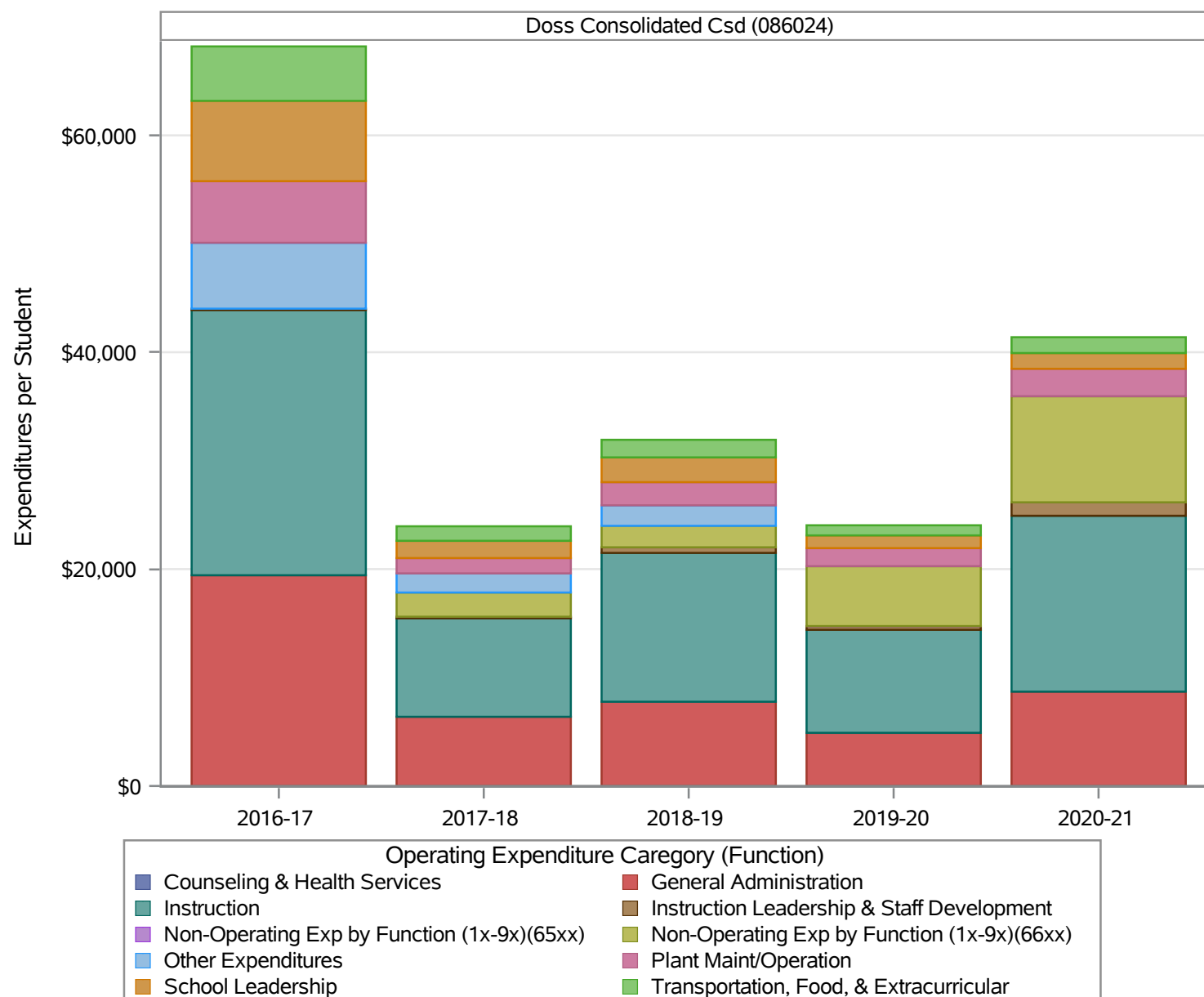
## Comparison of 2016-17 through 2020-21 Operational Revenue Sources



Doss Consolidated Csd (086024) SY2021 Total Enrolled Students in Membership = 18

Excludes Debt Service & Recapture

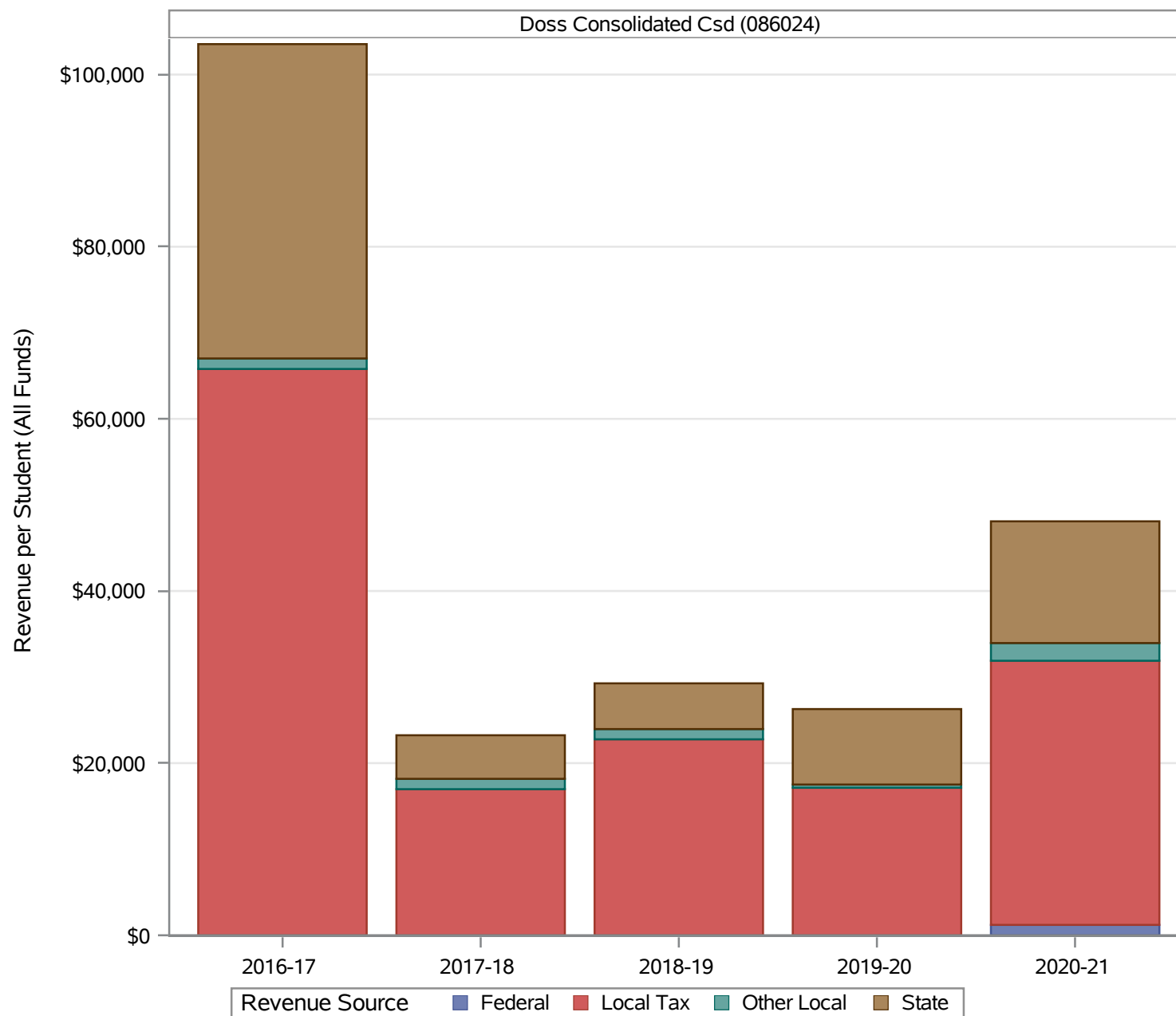
## Comparison of 2016-17 through 2020-21 Operational Total Expenditures



Doss Consolidated Csd (086024) SY2021 Total Enrolled Students in Membership = 18

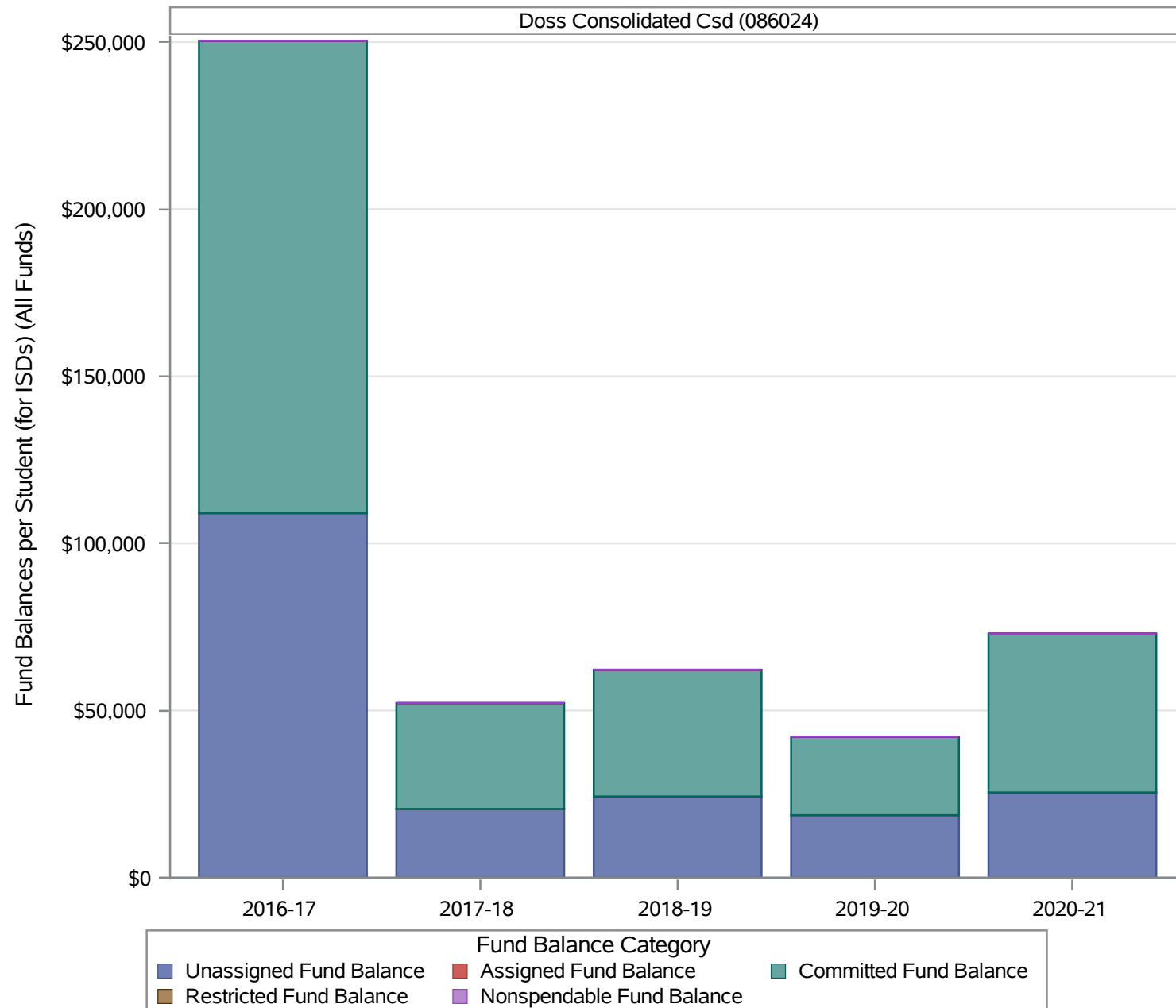


## Comparison of 2016-17 through 2020-21 All Funds Revenue



Doss Consolidated Csd (086024) SY2021 Total Enrolled Students in Membership = 18

## Comparison of 2016-17 through 2020-21 All Funds Fund Balances



Doss Consolidated Csd (086024) SY2021 Total Enrolled Students in Membership = 18



## *How Ratings are Assessed*

### Rating Worksheet

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

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

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

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

**2. Review the AFR for an unmodified opinion and material weaknesses.**

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.)?

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

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

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

This indicator seeks to make sure the district fulfilled its obligation to the TRS, TWC and IRS to transfer payroll



## How Ratings are Assessed

withholdings and to fulfill any additional payroll-related obligations required to be paid by the district.

**5. Was the total unrestricted Net Position balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Positions 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.)**

*This indicator is not being scored this year due to the impact of accounting changes implemented by the Governmental Accounting Standards Board.*

**6. Was the average change in (assigned and unassigned) fund balance over 3 years less than a 25% decrease or did the current year assigned and unassigned fund balance 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.)?**

This indicator measures the percentage change in fund balance to see whether the fund balance is declining too quickly, and if it is declining, whether sufficient fund balance remains to operate for at least 75 days.?

**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)?**

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

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

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

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

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

**10. 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?**

*This indicator is currently not being scored due to the impact of COVID-19*



## How Ratings are Assessed

and federal ESSER funding on school district revenue.

**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 change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.)**

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

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

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

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

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

**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 this indicator.)**

If the school district had a decline in students over 3 school years, this indicator asks if the school district decreased the number of the staff on the payroll in proportion to the decline in students. (The school district automatically passes this indicator if there was no decline in students.)

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

*This indicator is currently not being scored due to the impact of COVID-19 on school district attendance.*

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

This indicator measures the quality of data reported to PEIMS and in your Annual Financial Report to make certain that the data reported in each case "matches up." If the difference in numbers reported in any fund type is 3 percent or more, your district "fails" this measure. If the district fails this indicator, the maximum points and highest rating the district may receive is 89 points and a B, which is equal to above standard achievement.



## *How Ratings are Assessed*

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**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, federal funds? (The AICPA defines material weakness).**

A clean audit of your Annual Financial Report would state that your district has no material weaknesses in internal controls. Any internal weaknesses create a risk of your District not being able to properly account for its use of public funds and should be immediately addressed. If the district fails this indicator, the maximum points and highest rating the district may receive is 79 points and a C, which is equal to above standard achievement.

**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.)**

This indicator measures whether the district is complying with laws, rules and regulations related to the expenditure of grant funds, contracts, and other state and federal funds.

**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?**

This indicator measures whether the district is complying with legal

requirements related to financial transparency by posting all required information.

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

This indicator measures whether the school board had the opportunity to consider the impact of changes in property value on the finances of the district. If the district fails this indicator, the maximum points and highest rating the district may receive is 89 points and a B, which is equal to above standard achievement.

## Chapter 109. Budgeting, Accounting, and Auditing

### Subchapter AA. Commissioner's Rules Concerning Financial Accountability

#### §109.1001. Financial Accountability Ratings.

- (a) The following words and terms, when used in this section, have the following meanings, unless the context clearly indicates otherwise.
- (1) Annual Financial Report (AFR)--The audited annual report required by the Texas Education Code (TEC), §44.008, that is due to the Texas Education Agency (TEA) by no later than 150 days after the close of a school district's or an open-enrollment charter school's fiscal year.
  - (2) Ceiling indicator--An upper limit (the maximum score) at which a score from a standard limit of a specific indicator will result regardless of overall points.
  - (3) Debt--An amount of money owed to a person, bank, company, or other organization.
  - (4) Electronic submission--The TEA electronic data feed format required for use by school districts, open-enrollment charter schools, and regional education service centers (ESCs).
  - (5) Financial Integrity Rating System of Texas (FIRST)--The financial accountability rating system administered by the TEA in accordance with the TEC, §39.082 and §39.085. The system provides additional transparency to public education finance and meaningful financial oversight and improvement for school districts (School FIRST) and open-enrollment charter schools and charter schools operated by a public institution of higher education under TEC, Chapter 12, Subchapters D and E (Charter FIRST).
  - (6) Fiscal year--The fiscal year of a school district or an open-enrollment charter school, which begins on July 1 or September 1 of each year, as determined by the board of trustees of the district or the governing body of the charter holder in accordance with the TEC, §44.0011.
  - (7) Foundation School Program (FSP)--The program established under the TEC, Chapters 41, 42, and 46, or any successor program of state-appropriated funding for school districts in this state.
  - (8) Open-enrollment charter school--A charter school authorized by the commissioner of education under TEC, Chapter 12, Subchapter D.
  - (9) Public institution of higher education (IHE)--A public college or university eligible to operate a school district; an open-enrollment charter school; or a TEC, Chapter 12, Subchapter E, charter school authorized by the commissioner.
  - (10) Summary of Finances (SOF) report--The document of record for FSP allocations. An SOF report is produced for each school district and open-enrollment charter school by the TEA division responsible for state funding that describes the school district's or open-enrollment charter school's funding elements and FSP state aid.
  - (11) Texas Student Data System Public Education Information Management System (TSDS PEIMS)--The system that school districts and open-enrollment charter schools use to load, validate, and submit their data to the TEA.
  - (12) Warrant hold--The process by which state payments issued to payees indebted to the state, or payees with a tax delinquency, are held by the Texas Comptroller of Public Accounts until the debt is satisfied in accordance with the Texas Government Code, §403.055.
- (b) The TEA will assign a financial accountability rating to each school district, open-enrollment charter school, and charter school operated by a public IHE under TEC, Chapter 12, Subchapters D and E, as required by the TEC, §39.082.
- (c) The commissioner will evaluate the rating system every three years as required by the TEC, §39.082, and may modify the system in order to improve the effectiveness of the rating system. If the rating system has

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## §109.AA.

been modified, the TEA will communicate changes to ratings criteria and their effective dates to school districts, open-enrollment charter schools, and charter schools operated by public IHEs.

- (d) The TEA will use the following sources of data in calculating the financial accountability indicators for school districts, open-enrollment charter schools, and charter schools operated by public IHEs:
  - (1) AFR. For each school district, open-enrollment charter school, and charter school operated by a public IHE, the TEA will use audited financial data in the district's or charter's AFR. The AFR, submitted as an electronic submission through the TEA website, must include data required in the Financial Accountability System Resource Guide (FASRG) adopted under §109.41 of this title (relating to Financial Accountability System Resource Guide);
  - (2) TSDS PEIMS. The TEA will use TSDS PEIMS data submitted by the school district, open-enrollment charter school, or charter school operated by a public IHE in the calculation of the financial accountability indicators.
  - (3) Warrant holds. The TEA will use warrant holds as reported by the Texas Comptroller of Public Accounts in the calculation of the financial accountability indicators.
  - (4) FSP. The TEA will use the average daily attendance (ADA) information used for FSP funding purposes for the school district, open-enrollment charter school, or charter school operated by a public IHE in the calculation of the financial accountability indicators.
- (e) The TEA will base the financial accountability rating of a school district on its overall performance on the financial measurements, ratios, and other indicators established by the commissioner, as shown in the figures provided in this subsection. Financial accountability ratings for a rating year are based on the data from the immediate prior fiscal year.
  - (1) The financial accountability rating indicators for rating year 2014-2015 are based on fiscal year 2014 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated August 2015 for rating year 2014-2015."  
[Figure: 19 TAC §109.1001\(e\)\(1\)](#)
  - (2) The financial accountability rating indicators for rating year 2015-2016 are based on fiscal year 2015 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated August 2015 for rating year 2015-2016."  
[Figure: 19 TAC §109.1001\(e\)\(2\)](#)
  - (3) The financial accountability rating indicators for rating year 2016-2017 are based on fiscal year 2016 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated December 2016 for rating year 2016-2017."  
[Figure: 19 TAC §109.1001\(e\)\(3\)](#)
  - (4) The financial accountability rating indicators for rating years 2017-2018, 2018-2019, and 2019-2020 are based on financial data from fiscal years 2017, 2018, and 2019, respectively, and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated April 2020 for rating years 2017-2018 through 2019-2020." The financial accountability rating indicators for rating years 2017-2018, 2018-2019, and 2019-2020 will use the same calculations and scoring method provided in the figure in this paragraph.  
[Figure: 19 TAC §109.1001\(e\)\(4\)](#)
  - (5) The financial accountability rating indicators for rating year 2020-2021 are based on fiscal year 2020 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated October 2021 for rating year 2020-2021." The financial accountability rating indicators for rating years after 2020-2021 will use the same calculations and scoring method provided in the figure in this paragraph.  
[Figure: 19 TAC §109.1001\(e\)\(5\)](#)



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- (6) The financial accountability rating indicators for rating year 2021-2022 are based on fiscal year 2021 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated October 2021 for rating year 2021-2022." The financial accountability rating indicators for rating years after 2021-2022 will use the same calculations and scoring method provided in the figure in this paragraph.  
[Figure: 19 TAC §109.1001\(e\)\(6\)](#)
  - (7) The specific calculations and scoring methods used in the financial accountability rating worksheets for school districts for rating years prior to 2014-2015 remain in effect for all purposes with respect to those rating years.
- (f) The TEA will base the financial accountability rating of an open-enrollment charter school on its overall performance on the financial measurements, ratios, and other indicators established by the commissioner, as shown in the figures provided in this subsection. Financial accountability ratings for a rating year are based on the data from the immediate prior fiscal year.
- (1) The financial accountability rating indicators for rating year 2014-2015 are based on fiscal year 2014 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated August 2015 for rating year 2014-2015."  
[Figure: 19 TAC §109.1001\(f\)\(1\)](#)
  - (2) The financial accountability rating indicators for rating year 2015-2016 are based on fiscal year 2015 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated August 2015 for rating year 2015-2016."  
[Figure: 19 TAC §109.1001\(f\)\(2\)](#)
  - (3) The financial accountability rating indicators for rating year 2016-2017 are based on fiscal year 2016 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated August 2015 for rating year 2016-2017."  
[Figure: 19 TAC §109.1001\(f\)\(3\)](#)
  - (4) The financial accountability rating indicators for rating years 2017-2018, 2018-2019, and 2019-2020 are based on financial data from fiscal years 2017, 2018, and 2019, respectively, and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated April 2020 for rating year 2017-2018." The financial accountability rating indicators for rating years 2017-2018, 2018-2019, and 2019-2020 will use the same calculations and scoring method provided in the figure in this paragraph.  
[Figure: 19 TAC §109.1001\(f\)\(4\)](#)
  - (5) The financial accountability rating indicators for rating year 2020-2021 are based on fiscal year 2020 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated October 2021 for rating year 2020-2021." The financial accountability rating indicators for rating years after 2020-2021 will use the same calculations and scoring method provided in the figure in this paragraph.  
[Figure: 19 TAC §109.1001\(f\)\(5\)](#)
  - (6) The financial accountability rating indicators for rating year 2021-2022 are based on fiscal year 2021 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated October 2021 for rating year 2021-2022." The financial accountability rating indicators for rating years after 2021-2022 will use the same calculations and scoring method provided in the figure in this paragraph.  
[Figure: 19 TAC §109.1001\(f\)\(6\)](#)
  - (7) The specific calculations and scoring methods used in the financial accountability rating worksheets for open-enrollment charter schools for rating years prior to 2014-2015 remain in effect for all purposes with respect to those rating years.

# Commissioner's Rules Concerning Financial Accountability

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- (g) The TEA will base the financial accountability rating of a charter school operated by a public IHE on its overall performance on the financial measurements, ratios, and other indicators established by the commissioner, as shown in the figures provided in this subsection. Financial accountability ratings for a rating year are based on the data from the immediate prior fiscal year.
- (1) The financial accountability rating indicators for rating year 2016-2017 are based on fiscal year 2016 financial data and are provided in the figure in this paragraph entitled "IHE Charter FIRST - Rating Worksheet Dated June 2019 for rating years 2016-2017 through 2019-2020." The financial accountability rating indicators for rating years 2016-2017 through 2019-2020 will use the same calculations and scoring method provided in the figure in this paragraph.  
[Figure: 19 TAC §109.1001\(g\)\(1\)](#)
  - (2) The financial accountability rating indicators for rating year 2020-2021 are based on fiscal year 2020 financial data and are provided in the figure in this paragraph entitled "IHE Charter FIRST - Rating Worksheet Dated June 2019 for rating year 2020-2021." The financial accountability rating indicators for rating years after 2020-2021 will use the same calculations and scoring method provided in the figure in this paragraph.  
[Figure: 19 TAC §109.1001\(g\)\(2\)](#)
- (h) The types of financial accountability ratings that school districts or open-enrollment charter schools may receive for the rating year 2014-2015 are as follows.
- (1) P for pass. This rating applies only to the financial accountability rating for rating year 2014-2015 based on fiscal year 2014 financial data. In accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a P rating if it scores within the applicable range established by the commissioner for a P rating.
  - (2) F for substandard achievement. This rating applies to the financial accountability rating for rating year 2014-2015 based on fiscal year 2014 financial data. In accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.
- (i) The types of financial accountability ratings that school districts or open-enrollment charter schools may receive for the rating year 2015-2016 and all subsequent rating years are as follows.
- (1) A for superior achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an A rating if it scores within the applicable range established by the commissioner for an A rating.
  - (2) B for above standard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a B rating if it scores within the applicable range established by the commissioner for a B rating.
  - (3) C for standard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a C rating if it scores within the applicable range established by the commissioner for a C rating.
  - (4) F for substandard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.
  - (5) No Rating. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a school district receiving territory due to an annexation order by the commissioner under the TEC, §13.054, or consolidation under the TEC, Chapter 49, Subchapter H, will not receive a rating for two consecutive rating years beginning with the rating year that is based on financial data from the

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fiscal year in which the order of annexation becomes effective. After the second rating year, the receiving district will be subject to the financial accountability rating system established by the commissioner in this section.

- (j) The types of financial accountability ratings that charter schools operated by public IHEs may receive for the rating year 2016-2017 and all subsequent rating years are as follows.
  - (1) P for pass. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a charter school operated by a public IHE will receive a P rating if it scores within the applicable range established by the commissioner for a P rating.
  - (2) F for substandard achievement. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a charter school operated by a public IHE will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.
- (k) The commissioner may lower a financial accountability rating based on the findings of an action conducted under the TEC, Chapter 39 or 39A, or change a financial accountability rating in cases of disaster, flood, extreme weather conditions, fuel curtailment, or another calamity.
- (l) A financial accountability rating remains in effect until replaced by a subsequent financial accountability rating.
- (m) The TEA will issue a preliminary financial accountability rating to a school district, an open-enrollment charter school, or a charter school operated by a public IHE on or before August 8 of each year. The TEA will base the financial accountability rating for a rating year on the data from the fiscal year preceding the rating year.
  - (1) The TEA will not delay the issuance of the preliminary or final rating if a school district, an open-enrollment charter school, or a charter school operated by a public IHE fails to meet the statutory deadline under the TEC, §44.008, for submitting the AFR. Instead, the school district, open-enrollment charter school, or charter school operated by a public IHE will receive an F rating for substandard achievement.
  - (2) If the TEA receives an appeal of a preliminary rating, described by subsection (n) of this section, the TEA will issue a final rating to the school district, open-enrollment charter school, or charter school operated by a public IHE no later than 60 days after the deadline for submitting appeals.
  - (3) If the TEA does not receive an appeal of a preliminary rating, described by subsection (n) of this section, the preliminary rating automatically becomes a final rating 31 days after issuance of the preliminary rating.
- (n) A school district, an open-enrollment charter school, or a charter school operated by a public IHE may appeal its preliminary financial accountability rating through the following appeals process.
  - (1) The TEA division responsible for financial accountability must receive a written appeal no later than 30 days after the TEA's release of the preliminary rating. The appeal must include adequate evidence and additional information that supports the position of the school district, open-enrollment charter school, or charter school operated by a public IHE. Appeals received 31 days or more after TEA issues a preliminary rating will not be considered.
  - (2) A data error attributable to the TEA is a basis for an appeal. If a preliminary rating contains a data error attributable to the TEA, a school district or an open-enrollment charter school may submit a written appeal requesting a review of the preliminary rating.
  - (3) A school district, an open-enrollment charter school, or a charter school operated by a public IHE may appeal any other adverse issue it identifies in the preliminary rating.
  - (4) The TEA will only consider appeals that would result in a change of the preliminary rating.
  - (5) The TEA division responsible for financial accountability will select an external review panel to independently oversee the appeals process.

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- (6) The TEA division responsible for financial accountability will submit the information provided by the school district, open-enrollment charter school, or charter school operated by a public IHE to the external review panel members for review.
- (7) Each external review panel member will examine the appeal and supporting documentation and will submit his or her recommendation to the TEA division responsible for financial accountability.
- (8) The TEA division responsible for financial accountability will compile the recommendations and forward them to the commissioner.
- (9) The commissioner will make a final ratings decision.
- (o) A final rating issued by the TEA under this section may not be appealed under the TEC, §7.057, or any other law or rule.
- (p) A financial accountability rating by a voluntary association is a local option of the school district, open-enrollment charter school, or charter school operated by a public IHE, but it does not substitute for a financial accountability rating by the TEA.
- (q) Each school district, open-enrollment charter school, and charter school operated by a public IHE is required to report information and financial accountability ratings to parents, taxpayers, and other stakeholders by implementing the following reporting procedures.
  - (1) Each school district, open-enrollment charter school, and charter school operated by a public IHE must prepare and distribute an annual financial management report in accordance with this subsection.
  - (2) Each school district, open-enrollment charter school, and charter school operated by a public IHE must provide the public with an opportunity to comment on the report at a public hearing.
  - (3) The annual financial management report for a school district, an open-enrollment charter school, or a charter school operated by a public IHE must include:
    - (A) a description of its financial management performance based on a comparison, provided by the TEA, of its performance on the indicators established by the commissioner and reflected in this section. The report will contain information that discloses:
      - (i) state-established standards; and
      - (ii) the financial management performance of the school district, open-enrollment charter school, or charter school operated by a public IHE under each indicator for the current and previous year's financial accountability ratings;
    - (B) any descriptive information required by the commissioner, including:
      - (i) a copy of the superintendent's current employment contract or other written documentation of employment if no contract exists. This must disclose all compensation and benefits paid to the superintendent. The school district, open-enrollment charter school, or charter school operated by a public IHE may publish the superintendent's employment contract on its website instead of publishing it in the annual financial management report;
      - (ii) a summary schedule for the fiscal year (12-month period) of expenditures paid on behalf of the superintendent and each board member and total reimbursements received by the superintendent and each board member. This includes transactions on the credit card(s), debit card(s), stored-value card(s), and any other similar instrument(s) of the school district, open-enrollment charter school, or charter school operated by a public IHE to cover expenses incurred by the superintendent and each board member. The summary schedule must separately report reimbursements for meals, lodging, transportation, motor fuel, and other items. The summary schedule of total reimbursements should not include reimbursements for supplies and materials that were purchased for the

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- operation of the school district, open-enrollment charter school, or charter school operated by a public IHE;
- (iii) a summary schedule for the fiscal year of the dollar amount of compensation and fees received by the superintendent from an outside school district, open-enrollment charter school, charter school operated by a public IHE, or any other outside entity in exchange for professional consulting or other personal services. The schedule must separately report the amount received from each entity;
  - (iv) a summary schedule for the fiscal year of the total dollar amount of gifts that had a total economic value of \$250 or more received by the executive officers and board members. This reporting requirement applies only to gifts received by the executive officers and board members (and their immediate family as described by Government Code, Chapter 573, Subchapter B, Relationships by Consanguinity or by Affinity) of the school district, open-enrollment charter school (or charter holder), or charter school operated by a public IHE (or charter holder) from an outside entity that received payments from the school district, open-enrollment charter school (or charter holder), or charter school operated by a public IHE (or charter holder) in the prior fiscal year and to gifts from competing vendors that were not awarded contracts in the prior fiscal year. This reporting requirement does not apply to reimbursement by an outside entity for travel-related expenses when the purpose of the travel was to investigate matters directly related to an executive officer's or board member's duties or to investigate matters related to attendance at education-related conferences and seminars with the primary purpose of providing continuing education (this exclusion does not apply to trips for entertainment purposes or pleasure trips). This reporting requirement excludes an individual gift or a series of gifts from a single outside entity that had a total economic value of less than \$250 per executive officer or board member; and
  - (v) a summary schedule for the fiscal year of the dollar amount received by board members for the total amount of business transactions with the school district, open-enrollment charter school (or charter holder), or charter school operated by a public IHE (or charter holder). This reporting requirement is not to duplicate the items disclosed in the summary schedule of reimbursements received by board members; and
- (C) any other information the board of trustees of the school district, open-enrollment charter school, or charter school operated by a public IHE determines to be useful.
- (4) The board of trustees of each school district, open-enrollment charter school, or charter school operated by a public IHE must hold a public hearing on the annual financial management report within two months after receiving a final financial accountability rating. The public hearing must be held at a location in the facilities of the school district, open-enrollment charter school, or charter school operated by a public IHE. The board must give notice of the hearing to owners of real estate property in the geographic boundaries of the school district, open-enrollment charter school, or charter school operated by a public IHE and to parents of school district, open-enrollment charter school, or charter school operated by a public IHE students. In addition to other notice required by law, the board must provide notice of the hearing:
- (A) to a newspaper of general circulation in the geographic boundaries of the school district, each campus of an open-enrollment charter school, or each campus of a charter school operated by a public IHE in one posting prior to holding the public meeting, providing the time and place of the hearing. The notice in the newspaper may not be earlier than 30 days or later than 10 days before the date of the hearing. If no newspaper is published in the county in which the district's central administration office is located or within the geographic boundaries of an open-enrollment charter school's campus or campus of a charter school operated by a public IHE, then the board must publish the notice in the county nearest to the county seat of the county in which the district's central

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administration office is located or in which the campus of the open-enrollment charter school or the campus of a charter school operated by a public IHE is located; and

- (B) through electronic mail to the mass communication media serving the school district, open-enrollment charter school, or charter school operated by a public IHE, including, but not limited to, radio and television.
- (5) At the hearing, the school district, open-enrollment charter school, or charter school operated by a public IHE must provide the annual financial management report to the attending parents and taxpayers.
- (6) The school district, open-enrollment charter school, or charter school operated by a public IHE must retain the annual financial management report for at least three years after the public hearing and make it available to parents and taxpayers upon request.
- (7) Each school district, open-enrollment charter school, or charter school operated by a public IHE that received an F rating must file a corrective action plan with the TEA, prepared in accordance with instructions from the commissioner, within one month after the public hearing of the school district, open-enrollment charter school, or charter school operated by a public IHE. The commissioner may require certain information in the corrective action plan to address the factor(s) that may have contributed to the F rating for a school district, open-enrollment charter school, or charter school operated by a public IHE.

*Statutory Authority: The provisions of this §109.1001 issued under the Texas Education Code, §§12.104, 39.082, 39.083, 39.085, 39.087, and 39.151.*

*Source: The provisions of this §109.1001 adopted to be effective August 6, 2015, 40 TexReg 4879; amended to be effective September 11, 2016, 41 TexReg 6685; amended to be effective May 15, 2017, 42 TexReg 2534; amended to be effective August 1, 2018, 43 TexReg 4973; amended to be effective October 6, 2019, 44 TexReg 5761; amended to be effective September 1, 2020, 45 TexReg 6112; amended to be effective January 5, 2022, 46 TexReg 9295.*

**Public Notification of  
FIRST Rating and Public Hearing**

Doss CCSD  
Doss, TX

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

Doss CCSD will hold a public hearing at 6:30 p.m. on December 13, 2022, in the School Lunchroom located at 11431 Ranch Road 648 in Doss, Texas. The purpose of this meeting is to discuss the Doss CCSD rating on the state's financial accountability system.

This notice was sent to the Fredericksburg Standard for publication, December 2022.

Posting for the Doss CCSD Board:



Administrative Consultant

**Public Notification of  
FIRST Rating and Public Hearing**

Doss CCSD  
Doss, TX

**NOTICE**  
**of Financial Integrity Rating**  
**and Notice of Public Hearing for**  
**Doss Consolidated Common School District**

Texas Administrative Code (TAC) Chapter 109, Subchapter AA 109 specifically outlines the requirements for school districts to report information and financial accountability ratings to parents and taxpayers through a variety of procedures. One procedure is to publish a notice in a newspaper reporting the financial accountability rating; a second procedure is to hold a public hearing to discuss the rating and distribute a financial management report that explains the district's performance and resulting rating.


With this, please be notified that the Doss Consolidated  
Common School District received a Financial Integrity Rating  
System of Texas (FIRST) rating of Passed: ***"B" Above Standard.***

Superior Achievement is the highest rating a district can receive, Above Standard is the second-best rating for a district. The district has received one of the two highest ratings for several years in a row. Please be notified that the Doss CCSD Board of Trustees will hold a public hearing at 6:30 p.m. on December 13, 2022, to publicly report and discuss the FIRST rating and financial management report. The public hearing will be held in the School Lunchroom located at 11431 Ranch Road 648 in Doss, Texas.

The community is invited to attend this public hearing to comment on the FIRST Rating and the financial management report for Doss Consolidated Common School District. If you desire further information, you may contact the district, (830) 830-2411 or you may contact the financial office at the Texas Education Agency (512) 463-9095.

The notice for this meeting was posted publicly for the Board of Trustees and an abbreviated version sent to the Fredericksburg Standard for newspaper publication.

**Posting for the Board of Trustees:**

 , Administrative Consultant



**Board of Trustees****Cecil Crenwelge**

Board President

**Anna Sattler**

Vice President/Treasurer

**Teresa Ganis**

Secretary

**Travis Dollar**, Trustee**Preston Studer**, Trustee**Evan Tune**, Trustee**Mission:**

**Doss CCSD will**  
create and sustain an  
environment to  
*inspire curiosity,*  
*respect tradition,* and  
*embrace excellence.*

**District Values:**

*Love, Respect, Serve*

**Pam Seipp, Administrative Consultant**

## Notice for Public Hearing Meeting of the Board of Trustees

Notice is hereby given that on Tuesday, December 13, 2022, the Board of Trustees of the Doss Consolidated Common School District will hold a Public Hearing Meeting at 6:30 PM in the Doss School Cafeteria, 11431 Ranch Road 648, P.O. Box 50, Doss, TX 78618. The subjects to be discussed are listed on the agenda, which is attached to and made a part of this notice.

If during the regular meeting covered by this notice, the Board of Trustees should determine that a closed meeting or session of the Board of Trustees is required, then such closed 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 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 (abbreviated):**

<b>551.071</b>	consultation with a school attorney
<b>551.072</b>	discussing real estate property
<b>551.073</b>	discussing contracts or gifts or donations
<b>551.074</b>	discussing personnel / complaints of personnel
<b>551.076</b>	considering security personnel or devices
<b>551.082</b>	hearing discipline appeals
<b>551.0821</b>	considering confidential student related matters
<b>551.083</b>	considering standards for the board to follow
<b>551.084</b>	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 meeting or session, then the final action, final decision, or final vote shall be either in the open meeting covered by the Notice upon the reconvening of the public meeting, or at a subsequent public meeting of the School Board upon notice thereof, as the School Board shall determine.

This **Notice and the attached Agenda** were sent to Judge Mark Stroeher, Superintendent, all the members of the Doss CCSD Board of Trustees, any individual or organization requesting a copy, an original copy was posted on the front door of Doss School, and was posted on the school district website at [www.dossccsd.org](http://www.dossccsd.org).

**Issued and Posted at 1:00 pm on**

**Posting for the Board of Trustees:**

**Administrative Consultant**

**Doss Consolidated Common School District**                      **Public Hearing Meeting**  
**Tuesday, December 13, 2022 – 6:30 PM Doss School Cafeteria, 11431 Ranch**  
**Road 648, P.O. Box 50, Doss, TX 78618**

The subjects to be discussed or considered, or upon which any formal action may be taken, are listed below. Items do not have to be taken in the order as shown on the agenda.

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- I.     **OPEN PUBLIC HEARING MEETING**
    - A.   Call to Order and Establish Quorum
    - B.   Welcome Board Members and Visitors
  
  - II.    **PUBLIC COMMENTS AND ANNOUNCEMENT**
    - A.   Hear Public Comments on Posted Agenda Items According to §551.007
    - B.   Announce Public Hearing Guidelines and Regular Meeting at 7:00 p.m.
  
  - III.   **DOSS CCSD ANNUAL FINANCIAL REPORT**
    - A.   Announce Doss CCSD 2021-2022 Schools FIRST Accountability Rating
    - B.   Overview of Schools FIRST (Financial Integrity Rating System of Texas)
    - C.   Presentation of 2021-2022 Annual Financial Report and Required Disclosures
    - D.   Hear Public Comments on the Annual Financial Report Presented
    - E.   Board to Consider and Discuss Doss CCSD Annual Financial Report
  
  - IV.    **CLOSE PUBLIC HEARING MEETING**
    - A.   Thank Board and Visitors for Attending
    - B.   Adjourn Public Hearing
- 

This **Notice and the attached Agenda** is in compliance with the Texas Open Meetings Act and was sent to Mark Stroeher, Superintendent, all the members of the Doss CCSD Board of Trustees, any individual or organization requesting a copy, an original copy was posted on the front door of Doss School, and was posted on the school district website at [www.dossccsd.org](http://www.dossccsd.org).

**Posting for the Board:**

Pam Seipp, Administrative Consultant



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