

**2019-2020**  
**Fiscal Management Report**  
**Schools FIRST Accountability Rating**  
**For Fiscal Year 18-19**



**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
2018-2019	Passed A - Superior	90 of 100	< 60

		District Score	Substandard
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



Reference:

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RATING YEAR **2019-2020**DISTRICT NUMBER **district #**

Select An Option

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

<b>Name:</b> <b>DOSS CONSOLIDATED CSD(086024)</b>		<b>Publication Level 1:</b> 8/6/2020 9:26:37 AM	
<b>Status:</b> <b>Passed</b>		<b>Publication Level 2:</b> 8/6/2020 11:17:34 AM	
<b>Rating:</b> A = Superior		<b>Last Updated:</b> 8/6/2020 11:17:34 AM	
<b>District Score:</b> 90		<b>Passing Score:</b> 60	
#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	3/30/2020 1:17:40 PM	Yes
2	Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.		
2.A	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	3/30/2020 1:17:40 PM	Yes
2.B	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)</u>	3/30/2020 1:17:40 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	3/30/2020 1:17:40 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?</u>	3/30/2020 1:17:41 PM	Yes
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<u>Was the number of days of cash on hand and current investments in the general fund for the</u>	3/30/2020	10

	<u>school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? (See ranges below.)</u>	1:17:41 PM	
7	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u>	3/30/2020 1:17:41 PM	10
8	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district passes this indicator. See ranges below.</u>	3/30/2020 1:17:42 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</u>	3/30/2020 1:17:42 PM	10
10	<u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>	3/30/2020 1:17:44 PM	10
11	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	3/30/2020 1:17:44 PM	0
12	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)</u>	3/30/2020 1:17:44 PM	10
13	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?</u>	3/30/2020 1:17:46 PM	10
14	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	3/30/2020 1:17:46 PM	10
15	<u>Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?</u>	3/30/2020 1:17:46 PM	10
			90 Weighted Sum
			1 Multiplier Sum
			90 Score

## DETERMINATION OF RATING

<b>A.</b>	Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.		
<b>B.</b>	Determine the rating by the applicable number of points. (Indicators 6-15)		
	<b>A = Superior</b>	90-100	
	<b>B = Above Standard</b>	80-89	
	<b>C = Meets Standard</b>	60-79	

<b>F = Substandard Achievement</b>	<60
------------------------------------	-----

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

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FIRST 5.9.1.0

DISTRICT NUMBER

district #

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## 2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	DOSS CONSOLIDATED CSD (086024)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)
Result/Points	0
Last Updated:	3/30/2020 1:17:44 PM

### FORMULA

Field	Value
District Administrative Cost Ratio	0.5742
And	
ADA	16.508
Or	
Sparse	true

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

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

User: Pamela Peiser Seipp  
User Role: District

RATING YEAR 2019-2020

DISTRICT NUMBER district #

Select An Option

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Financial Integrity Rating System of Texas

## OVERALL STATISTICS 2018-2019 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,010	99.02 %	5,042,761	98.99 %
Failed	10	0.98 %	51,408	1.01 %
<b>Total</b>	<b>1,020</b>	<b>100.00 %</b>	<b>5,094,169</b>	<b>100.00 %</b>

## 2018-2019 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior	895	87.75 %	4,808,043	94.38 %
B = Above Standard	82	8.04 %	181,947	3.57 %
C = Meets Standard	33	3.24 %	52,771	1.04 %
F = Substandard Achievement	10	0.98 %	51,408	1.01 %
<b>Total</b>	<b>1,020</b>	<b>100.00 %</b>	<b>5,094,169</b>	<b>100.00 %</b>

## 2018-2019 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1019	99.90 %	5093791	99.99 %
	No	1	0.10 %	378	0.01 %
2.A	Yes	1018	99.80 %	5093147	99.98 %
	No	2	0.20 %	1022	0.02 %
2.B	Yes	974	95.49 %	4776730	93.77 %
	No	46	4.51 %	317439	6.23 %
3	Yes	1017	99.71 %	5090946	99.94 %
	No	3	0.29 %	3223	0.06 %

9/8/2020

## Overall Statistics

4	Yes	1014	99.41 %	5048187	99.10 %
	No	6	0.59 %	45982	0.90 %
6	10	896	87.84 %	4629662	90.88 %
	8	40	3.92 %	155168	3.05 %
	6	27	2.65 %	117987	2.32 %
	4	24	2.35 %	131722	2.59 %
	2	17	1.67 %	37743	0.74 %
	0	16	1.57 %	21887	0.43 %
7	10	834	81.76 %	3783798	74.28 %
	8	93	9.12 %	687119	13.49 %
	6	54	5.29 %	479989	9.42 %
	4	17	1.67 %	99650	1.96 %
	2	14	1.37 %	34548	0.68 %
	0	8	0.78 %	9065	0.18 %
8	10	832	81.57 %	3214684	63.11 %
	8	95	9.31 %	816911	16.04 %
	6	63	6.18 %	719329	14.12 %
	4	22	2.16 %	305865	6.00 %
	2	5	0.49 %	24348	0.48 %
	0	3	0.29 %	13032	0.26 %
9	10	997	97.75 %	5047714	99.09 %
	0	23	2.25 %	46455	0.91 %
10	10	922	90.39 %	4894161	96.07 %
	8	6	0.59 %	10957	0.22 %
	6	5	0.49 %	22545	0.44 %
	4	15	1.47 %	45621	0.90 %
	2	7	0.69 %	39537	0.78 %
	0	65	6.37 %	81348	1.60 %



9/8/2020

## Overall Statistics

11	10	774	75.88 %	4380103	85.98 %
	8	154	15.10 %	530846	10.42 %
	6	62	6.08 %	165916	3.26 %
	4	19	1.86 %	14147	0.28 %
	2	2	0.20 %	890	0.02 %
	0	9	0.88 %	2267	0.04 %
12	10	996	97.65 %	5080477	99.73 %
	0	24	2.35 %	13692	0.27 %
13	10	1009	98.92 %	5084703	99.81 %
	0	11	1.08 %	9466	0.19 %
14	10	981	96.18 %	5052629	99.18 %
	0	39	3.82 %	41540	0.82 %
15	10	1020	100.00 %	5094169	100.00 %

## 2018-2019 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	4	2	0	Total
1	1019	1	x	x	x	x	x	x	1020
2.A	1018	2	x	x	x	x	x	x	1020
2.B	974	46	x	x	x	x	x	x	1020
3	1017	3	x	x	x	x	x	x	1020
4	1014	6	x	x	x	x	x	x	1020
6	x	x	896	40	27	24	17	16	1020
7	x	x	834	93	54	17	14	8	1020
8	x	x	832	95	63	22	5	3	1020
9	x	x	997	x	x	x	x	23	1020
10	x	x	922	6	5	15	7	65	1020
11	x	x	774	154	62	19	2	9	1020
12	x	x	996	x	x	x	x	24	1020
13	x	x	1009	x	x	x	x	11	1020

9/8/2020

## Overall Statistics

14	x	x	981	x	x	x	x	39	1020
15	x	x	1020	x	x	x	x	x	1020

Last Updated: Friday, August 7, 2020 11:28:08 AM

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FIRST 5.9.1.0

**Schools FIRST  
Financial Disclosures**

**2019-2020**  
Reporting Fiscal Year 18-19

**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	\$0	\$110	\$986	\$350	\$1,446
<b>Board Members</b>	<b>Meals</b>	<b>Lodging</b>	<b>Transportation</b>	<b>Other</b>	<b>Total</b>
Chupik, Andrea	\$14	\$110	\$119	\$350	\$593
Crenwelge, Cecil	\$14	\$110	\$119	\$350	\$593
Sattler, Anna	\$14	\$110	\$119	\$350	\$593
Sattler, Shawn	\$14	\$110	\$119	\$350	\$593
Wheeler, Nancy	\$138	\$671	\$309	\$375	\$1,493
<b>Notes:</b> 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**

None to disclose.

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

TEA Audited Budget for FY 2018-2019 Attached.

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*Since 1884,  
the Bell Rings On!*

**2018-2019**

## **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 Manager 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 17-18 budget and adopt 18-19 budget</p> <p>Administrative team reviews and organizes budget Administration receives certified property values Doss CCSD Board of Trustees adopt 2018 tax rate Administrative team implements 2018-2019 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 2018-2019 Independent Audit Report</p>



## Budget Comparison for Doss Consolidated Common School District

*The Bell Rings On!*

### 2017 - 2018 Approved Budget (08/22/17)

		Aggregate	Per Pupil
<b>Instruction and Related Services</b>			
11	Instruction	\$240,029	\$13,335
12	Instructional &	\$350	\$19
13	Curriculum/Staff	\$2,000	\$111
	<b>Total:</b>	<b>\$242,379</b>	<b>\$13,466</b>
<b>Instructional Support</b>			
23	School Leader.	\$50,393	\$2,800
31	Guide./Counsel.	\$0	\$0
32	Social Work	\$0	\$0
33	Health Services	\$0	\$0
36	Extracurricular	\$2,150	\$119
	<b>Total</b>	<b>\$52,543</b>	<b>\$2,919</b>
<b>General Administration</b>			
41	General	\$136,050	\$7,558
<b>District Operations</b>			
34	Student Trans.	\$41,140	\$2,286
35	Food Services	\$500	\$28
51	Plant Maint.	\$44,525	\$2,474
52	Security/Monitor.	\$0	\$0
53	Data Processing	\$36,204	\$2,011
	<b>Total:</b>	<b>\$122,369</b>	<b>\$6,798</b>
<b>Debt Services</b>			
71	Debt Service	\$0	\$0
<b>Other Functions</b>			
61	Comm. Service	\$500	\$28
81	Facilities Acq.	\$37,000	\$2,056
93	Shared Services	\$13,000	\$722
99	Appraisal District	\$10,000	\$556
	<b>Total:</b>	<b>\$60,500</b>	<b>\$3,361</b>
<b>Total Appropriations (199)</b>		<b>\$613,841</b>	<b>\$34,102</b>

**Note:** 2017-2018 Approved Budget (18 Students)

### 2018 - 2019 Proposed Budget (08/30/18)

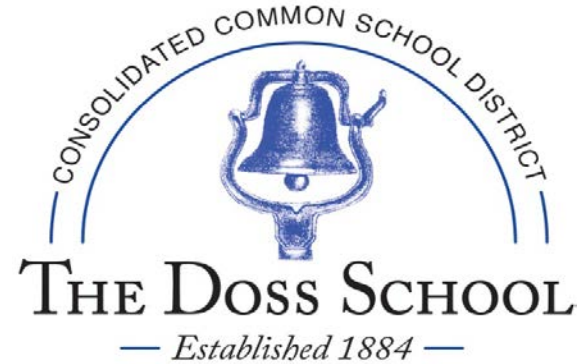
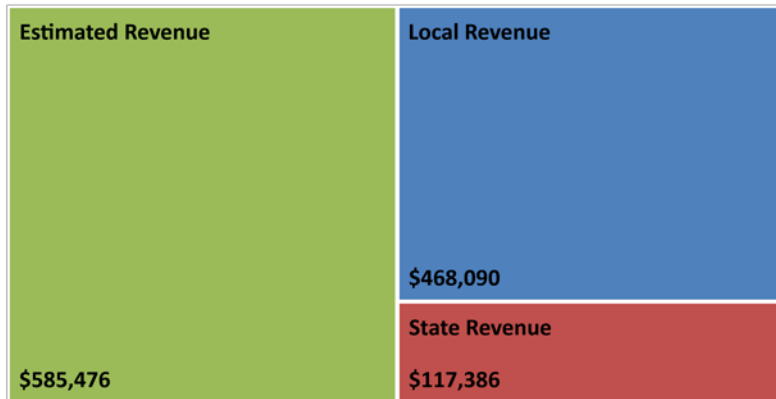
		Aggregate	Per Pupil
<b>Instruction and Related Services</b>			
11	Instruction	\$287,649	\$13,075
12	Instructional &	\$600	\$27
13	Curriculum/Staff	\$5,000	\$227
	<b>Total:</b>	<b>\$293,249</b>	<b>\$13,330</b>
<b>Instructional Support</b>			
23	School Leader.	\$45,045	\$2,048
31	Guide./Counsel.	\$0	\$0
32	Social Work	\$0	\$0
33	Health Services	\$0	\$0
36	Extracurricular	\$2,000	\$91
	<b>Total</b>	<b>\$47,045</b>	<b>\$2,138</b>
<b>General Administration</b>			
41	General	\$165,194	\$7,509
<b>District Operations</b>			
34	Student Trans.	\$34,201	\$1,555
35	Food Services	\$1,000	\$45
51	Plant Maint.	\$51,440	\$2,338
52	Security/Monitor.	\$0	\$0
53	Data Processing	\$44,446	\$2,020
	<b>Total:</b>	<b>\$131,087</b>	<b>\$5,959</b>
<b>Debt Services</b>			
71	Debt Service	\$0	\$0
<b>Other Functions</b>			
61	Comm. Service	\$500	\$23
81	Facilities Acq.	\$37,000	\$1,682
93	Shared Services	\$14,000	\$636
99	Appraisal District	\$10,000	\$455
	<b>Total:</b>	<b>\$61,500</b>	<b>\$2,795</b>
<b>Total Appropriations (199)</b>		<b>\$698,075</b>	<b>\$31,731</b>

**Note:** 2018-2019 Proposed Budget (22 Students)

## 2018-2019 Budget Summaries Doss Consolidated Common School District

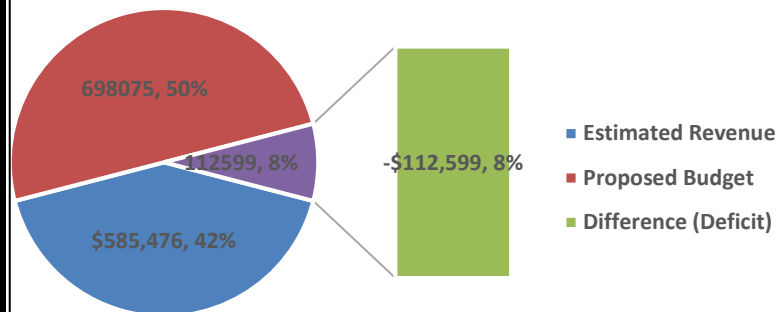
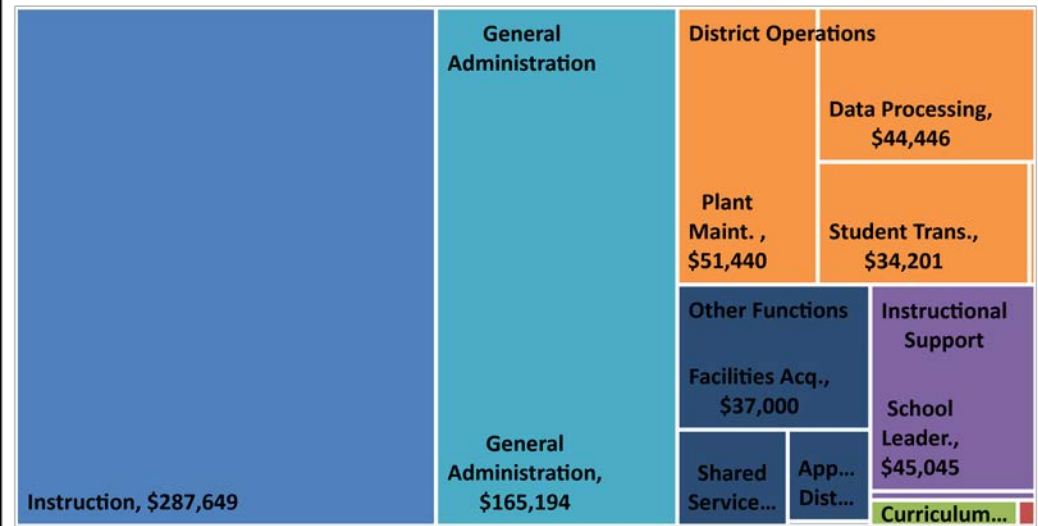
### 18-19 Doss CCSD Revenue Summary

Local Revenue   State Revenue   Estimated Revenue



### 18-19 Doss CCSD Budget Summary

Instructional Support   General Administration  
District Operations   Other Functions



### 18-19 Doss CCSD Budget Summary

Version 2: Budget Proposed and Presented 08.30.18

## Quarterly Investment Report

2018 - 2019

06/01/2019 - 08/31/2019

**Doss Consolidated Common School District  
End-of-Year 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		\$116.85	\$145.21	\$164.71	\$133.91	<b>\$560.68</b>	\$527,960.74	\$451,341.37
<b>Total</b>			<b>\$116.85</b>	<b>\$145.21</b>	<b>\$164.71</b>	<b>\$133.91</b>	<b>\$560.68</b>	<b>\$527,960.74</b>	<b>\$451,341.37</b>
<b>TEXPOOL Investment</b>								<b>TEXPOOL Investment</b>	
Operating Account	Overnight		\$4,608.38	\$5,107.63	\$5,386.55	\$5,185.25	<b>\$20,287.81</b>	\$872,686.77	\$892,974.58
<b>Total</b>			<b>\$4,608.38</b>	<b>\$5,107.63</b>	<b>\$5,386.55</b>	<b>\$5,185.25</b>	<b>\$20,287.81</b>	<b>\$872,686.77</b>	<b>\$892,974.58</b>
<b>Financial Totals</b>			<b>\$4,725.23</b>	<b>\$5,252.84</b>	<b>\$5,551.26</b>	<b>\$5,319.16</b>	<b>\$20,848.49</b>	<b>\$1,400,647.51</b>	<b>\$1,344,315.95</b>

Electronically  
Signed/Posted:

Doss CCSD District Investment Officer: Pam Seipp, Administrative Consultant

Prepared by: ESC Region 13 Business Services



Presented: October 2019





# 2018-2019 Budgeted Financial data

## Totals for Doss Consolidated Csd (086024)

Total Membership: 20

	General Fund	%	Per Student	All Funds	%	Per Student
<b>Receipts</b>						
<b><u>Total Revenue</u></b>	585,476	100.00%	29,274	585,476	100.00%	29,274
Local Tax	459,590	78.50%	22,980	459,590	78.50%	22,980
Other Local and Intermediate	8,500	1.45%	425	8,500	1.45%	425
State	117,386	20.05%	5,869	117,386	20.05%	5,869
Federal	0	0.00%	0	0	0.00%	0
<b><u>Total Receipts</u></b>	585,476	100.00%	29,274	585,476	100.00%	29,274
Total Revenue	585,476	100.00%	29,274	585,476	100.00%	29,274
Equity Transfers	0	0.00%	0	0	0.00%	0
Total Other Resources	0	0.00%	0	0	0.00%	0
<b>Disbursements</b>						
<b><u>Total Expenditures</u></b>	674,075	100.00%	33,704	674,075	100.00%	33,704
BY OBJECT	674,075	100.00%	33,704	674,075	100.00%	33,704
Payroll	308,504	45.77%	15,425	308,504	45.77%	15,425
Other Operating	335,571	49.78%	16,779	335,571	49.78%	16,779
Debt Service	0	0.00%	0	0	0.00%	0
Capital Outlay	30,000	4.45%	1,500	30,000	4.45%	1,500
BY FUNCTION (Objects 6100-6400 only)						
Community Services (61)	500		25	500		25
Total Operating Expenditures	636,575	100.00%	31,829	636,575	100.00%	31,829
Instruction (11,95)	287,649	45.19%	14,382	287,649	45.19%	14,382
Instructional Res Media (12)	600	0.09%	30	600	0.09%	30
Curriculum/Staff Develop (13)	5,000	0.79%	250	5,000	0.79%	250
Instructional Leadership (21)	0	0.00%	0	0	0.00%	0
School Leadership (23)	45,045	7.08%	2,252	45,045	7.08%	2,252
Guidance Counseling Svcs (31)	0	0.00%	0	0	0.00%	0
Social Work Services (32)	0	0.00%	0	0	0.00%	0
Health Services (33)	0	0.00%	0	0	0.00%	0
Transportation (34)	34,201	5.37%	1,710	34,201	5.37%	1,710
Food (35)	1,000	0.16%	50	1,000	0.16%	50
Extracurricular (36)	2,000	0.31%	100	2,000	0.31%	100
General Administration (41,92)	165,194	25.95%	8,260	165,194	25.95%	8,260
Plant Maint/Operation (51)	51,440	8.08%	2,572	51,440	8.08%	2,572
Security/Monitoring (52)	0	0.00%	0	0	0.00%	0
Data Processing Services (53)	44,446	6.98%	2,222	44,446	6.98%	2,222
<b><u>Total Disbursements</u></b>	698,075	100.00%	34,904	698,075	100.00%	34,904
Total Expenditures	674,075	96.56%	33,704	674,075	96.56%	33,704
Equity Transfers	0	0.00%	0	0	0.00%	0
Total Other Uses	0	0.00%	0	0	0.00%	0
Intergovernmental Charge	24,000	3.44%	1,200	24,000	3.44%	1,200

**Program Expenditures**

Operating Expenditures - Program	352,294	100.00%	17,615	352,294	100.00%	17,615
Regular	305,793	86.80%	15,290	305,793	86.80%	15,290
Gifted and Talented	0	0.00%	0	0	0.00%	0
Career and Technical	0	0.00%	0	0	0.00%	0
Students with Disabilities	14,000	3.97%	700	14,000	3.97%	700
Accelerated Education	32,501	9.23%	1,625	32,501	9.23%	1,625
Bilingual	0	0.00%	0	0	0.00%	0
Nondisc Alt Ed-AEP Basic Serv	0	0.00%	0	0	0.00%	0
Disc Alt Ed-DAEP Basic Serv	0	0.00%	0	0	0.00%	0
Disc Alt Ed-DAEP Supplemental	0	0.00%	0	0	0.00%	0
T1 A Schoolwide-St Comp>=40%	0	0.00%	0	0	0.00%	0
High School Allotment	0	0.00%	0	0	0.00%	0
Athletics/Related Activities	0	0.00%	0	0	0.00%	0
Prekindergarten	0	0.00%	0	0	0.00%	0

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**2018 - 2019 Actual Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 20**

	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)	\$455,354	78.49%	\$22,768	\$455,354	77.78%	\$22,768	\$24,943,497,732	43.99%	\$4,605
State Operating Funds	\$100,939	17.40%	\$5,047	\$106,263	18.15%	\$5,313	\$21,921,438,167	38.66%	\$4,047
Federal Funds	\$0	0.00%	\$0	\$0	0.00%	\$0	\$6,959,931,329	12.27%	\$1,285
Other Local	\$23,818	4.11%	\$1,191	\$23,818	4.07%	\$1,191	\$2,882,959,027	5.08%	\$532
<b>Total Operating Revenue</b>	<b>\$580,111</b>	<b>100.00%</b>	<b>\$29,006</b>	<b>\$585,435</b>	<b>100.00%</b>	<b>\$29,272</b>	<b>\$56,707,826,255</b>	<b>100.00%</b>	<b>\$10,470</b>
<b>Other Revenue</b>									
Local Property Tax from I&S	\$0	0.00%	\$0	\$0	0.00%	\$0	\$7,114,967,591	84.62%	\$1,314
State Assistance for Debt Service	\$0	0.00%	\$0	\$0	0.00%	\$0	\$498,243,085	5.93%	\$92
Other Receipts (excluding debt service financing)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$794,651,977	9.45%	\$147
<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>\$8,407,862,653</b>	<b>100.00%</b>	<b>\$1,552</b>
<b>Subtotal: Operating and Other Revenue</b>	<b>\$580,111</b>	<b>100.00%</b>	<b>\$29,006</b>	<b>\$585,435</b>	<b>100.00%</b>	<b>\$29,272</b>	<b>\$65,115,688,908</b>	<b>100.00%</b>	<b>\$12,022</b>
<b>Recapture Revenue</b>									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,768,462,682	100.00%	\$511
<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>\$2,768,462,682</b>	<b>100.00%</b>	<b>\$511</b>
<b>Subtotal: Operating, Other and Recaptured Revenue</b>	<b>\$580,111</b>	<b>100.00%</b>	<b>\$29,006</b>	<b>\$585,435</b>	<b>100.00%</b>	<b>\$29,272</b>	<b>\$67,884,151,590</b>	<b>100.00%</b>	<b>\$12,534</b>
<b>Debt Service Financing and TRS Estimate Revenue</b>									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$3,691,153,910	63.99%	\$682
Estimated State TRS Contributions	\$15,784	100.00%	\$789	\$15,784	100.00%	\$789	\$2,077,222,453	36.01%	\$384
<b>Subtotal: Debt Service Financing and TRS Estimate Revenue</b>	<b>\$15,784</b>	<b>100.00%</b>	<b>\$789</b>	<b>\$15,784</b>	<b>100.00%</b>	<b>\$789</b>	<b>\$5,768,376,363</b>	<b>100.00%</b>	<b>\$1,065</b>
<b>Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture</b>	<b>\$595,895</b>	<b>100.00%</b>	<b>\$29,795</b>	<b>\$601,219</b>	<b>100.00%</b>	<b>\$30,061</b>	<b>\$70,884,065,271</b>	<b>100.00%</b>	<b>\$13,088</b>
<b>Expenditures</b>									
<b>Operating Expenditures by Object (61xx-64xx only)</b>									
Payroll Expenditures (Object 61xx)	\$312,486	52.65%	\$15,624	\$312,486	52.18%	\$15,624	\$42,536,152,378	79.22%	\$7,854
Professional & Contracted Services (Object 62xx)	\$188,685	31.79%	\$9,434	\$190,310	31.78%	\$9,516	\$5,053,894,853	9.41%	\$933
Supplies & Materials (Object 63xx)	\$76,316	12.86%	\$3,816	\$80,015	13.36%	\$4,001	\$4,665,604,291	8.69%	\$861

**2018 - 2019 Actual Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 20**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Other Operating Expenditures (Object 64xx)	\$16,044	2.70%	\$802	\$16,044	2.68%	\$802	\$1,436,788,644	2.68%	\$265
<b>Total Operating Expenditures by Object</b>	\$593,531	100.00%	\$29,677	\$598,855	100.00%	\$29,943	\$53,692,440,166	100.00%	\$9,913
<b>Non-Operating Expenditures by Object</b>									
Debt Services(Object 65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$8,439,295,633	48.78%	\$1,558
Capital Outlay(Object 66xx)	\$39,622	100.00%	\$1,981	\$39,622	100.00%	\$1,981	\$8,861,633,785	51.22%	\$1,636
<b>Total Non-Operating Expenditures by Object</b>	\$39,622	100.00%	\$1,981	\$39,622	100.00%	\$1,981	\$17,300,929,418	100.00%	\$3,194
<b>Grand Total: Operating and Non-Operating Expenditures by Object</b>	\$633,153	100.00%	\$31,658	\$638,477	100.00%	\$31,924	\$70,993,369,584	100.00%	\$13,108
<b>Operating Expenditures by Function (61xx-64xx only)</b>									
Instruction(Function 11,95)	\$268,723	45.28%	\$13,436	\$274,047	45.76%	\$13,702	\$30,104,392,112	56.07%	\$5,558
Instructional Resources & Media Services (Function 12)	\$523	0.09%	\$26	\$523	0.09%	\$26	\$605,276,429	1.13%	\$112
Curriculum & Staff Development (Function 13)	\$10,313	1.74%	\$516	\$10,313	1.72%	\$516	\$1,226,192,940	2.28%	\$226
Instructional Leadership (Function 21)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$878,926,312	1.64%	\$162
School Leadership (Function 23)	\$45,658	7.69%	\$2,283	\$45,658	7.62%	\$2,283	\$3,188,405,674	5.94%	\$589
Guidance Counseling Services (Function 31)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,024,672,783	3.77%	\$374
Social Work Services (Function 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$152,988,674	0.28%	\$28
Health Services (Function 33)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$556,828,343	1.04%	\$103
Transportation (Function 34)	\$30,841	5.20%	\$1,542	\$30,841	5.15%	\$1,542	\$1,636,095,662	3.05%	\$302
Food Services (Function 35)	\$445	0.07%	\$22	\$445	0.07%	\$22	\$2,916,390,356	5.43%	\$538
Extracurricular (Function 36)	\$1,193	0.20%	\$60	\$1,193	0.20%	\$60	\$1,647,983,294	3.07%	\$304
General Administration (Function 41,92)	\$155,311	26.17%	\$7,766	\$155,311	25.93%	\$7,766	\$1,746,395,855	3.25%	\$322
Facilities Maintenance & Operations (Function 51)	\$42,751	7.20%	\$2,138	\$42,751	7.14%	\$2,138	\$5,226,340,714	9.73%	\$965
Security & Monitoring Services (Function 52)	\$635	0.11%	\$32	\$635	0.11%	\$32	\$558,885,118	1.04%	\$103
Data Processing Services (Function 53)	\$36,971	6.23%	\$1,849	\$36,971	6.17%	\$1,849	\$956,567,070	1.78%	\$177
Community Services (Function 61)	\$167	0.03%	\$8	\$167	0.03%	\$8	\$266,098,830	0.50%	\$49
<b>Total Operating Expenditures by Function</b>	\$593,531	100.00%	\$29,677	\$598,855	100.00%	\$29,943	\$53,692,440,166	100.00%	\$9,913
<b>Non-Operating Expenditures by Function</b>									
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$8,439,295,633	48.78%	\$1,558
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$39,622	100.00%	\$1,981	\$39,622	100.00%	\$1,981	\$8,861,633,785	51.22%	\$1,636

**2018 - 2019 Actual Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 20**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
<b>Total Non-Operating Expenditures by Function</b>	\$39,622	100.00%	\$1,981	\$39,622	100.00%	\$1,981	\$17,300,929,418	100.00%	\$3,194
<b>Grand Total: Operating and Non-Operating Expenditures by Function</b>	\$633,153	100.00%	\$31,658	\$638,477	100.00%	\$31,924	\$70,993,369,584	100.00%	\$13,108
<b>Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)</b>									
Basic Educational Services (PIC 11)	\$307,597	51.82%	\$15,380	\$312,921	52.25%	\$15,646	\$23,769,020,825	44.27%	\$4,389
Gifted and Talented (PIC 21)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$416,549,053	0.78%	\$77
Career and Technical (PIC 22)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,673,614,337	3.12%	\$309
Students with Disabilities (PICs 23,33)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$6,603,694,277	12.30%	\$1,219
State Compensatory Education (PICs 24,26,28,29,30,34)	\$17,620	2.97%	\$881	\$17,620	2.94%	\$881	\$4,676,522,504	8.71%	\$863
Bilingual (PICs 25,35)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$690,802,576	1.29%	\$128
High School Allotment (PIC 31)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$576,205,810	1.07%	\$106
PreKindergarten (PIC 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$576,398,990	1.07%	\$106
Athletics/Related Activities (PIC 91)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,093,452,352	2.04%	\$202
Un-Allocated (PIC 99)	\$268,314	45.21%	\$13,416	\$268,314	44.80%	\$13,416	\$13,616,179,442	25.36%	\$2,514
<b>Total Operating Expenditures by Program Intent Code (PIC)</b>	\$593,531	100.00%	\$29,677	\$598,855	100.00%	\$29,943	\$53,692,440,166	100.00%	\$9,913
<b>Non-Operating Expenditures by PIC</b>									
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$8,439,295,633	48.78%	\$1,558
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$39,622	100.00%	\$1,981	\$39,622	100.00%	\$1,981	\$8,861,633,785	51.22%	\$1,636
<b>Total Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$39,622	100.00%	\$1,981	\$39,622	100.00%	\$1,981	\$17,300,929,418	100.00%	\$3,194
<b>Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$633,153	100.00%	\$31,658	\$638,477	100.00%	\$31,924	\$70,993,369,584	100.00%	\$13,108
<b>Disbursements</b>									
<b>Total Disbursements</b>									
Operating Expenditures	\$593,531	90.22%	\$29,677	\$598,855	90.30%	\$29,943	\$53,692,440,166	71.10%	\$9,913
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,768,462,682	3.67%	\$511
Total Other Uses	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,068,121,149	1.41%	\$197
Intergovernmental Charge	\$24,728	3.76%	\$1,236	\$24,728	3.73%	\$1,236	\$681,757,275	0.90%	\$126

**2018 - 2019 Actual Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 20**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Debt Service (Object 6500)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$8,439,295,633	11.18%	\$1,558
Capital Projects (Object 6600)	\$39,622	6.02%	\$1,981	\$39,622	5.97%	\$1,981	\$8,861,633,785	11.74%	\$1,636
<b>Total Disbursements</b>	\$657,881	100.00%	\$32,894	\$663,205	100.00%	\$33,160	\$75,511,710,690	100.00%	\$13,942
<b>Tax Rates</b> 2018 - 2019 (current tax year) Tax Rates									
Maintenance & Operations				0.9267			1.1003		
Interest & Sinking				0.0000			0.2097		
<b>Total Tax Rate</b>				0.9267			1.3101		
<b>Fund Balance**</b> Fund Balance									
Nonspendable Fund Balance	\$0		\$0	\$0		\$0	\$255,555,898		\$50
Restricted Fund Balance	\$0		\$0	\$0		\$0	\$17,956,324,818		\$3,521
Committed Fund Balance	\$758,055		\$37,903	\$758,055		\$37,903	\$3,206,045,411		\$629
Assigned Fund Balance	\$0		\$0	\$0		\$0	\$2,969,613,173		\$582
Unassigned Fund Balance	\$485,141		\$24,257	\$485,141		\$24,257	\$14,724,633,560		\$2,887
<b>Total Fund Balance**</b>	\$1,243,196		\$62,160	\$1,243,196		\$62,160	\$39,112,172,860		\$7,670
<b>Fund Balance Reconciliation</b>									
2017-2018 Total Fund Balance (Previous Year)	\$1,305,178		\$52,207	\$1,305,178		\$52,207	\$35,850,846,786		\$7,045
2018-2019 Excess (Deficiency) Operating Expenditures	\$-61,982		\$-3,099	\$-61,982		\$-3,099	\$-5,923,414,430		\$-1,162
2018-2019 Excess (Deficiency) Non-Operating Expenditures	\$0		\$0	\$0		\$0	\$8,992,605,090		\$1,763
2018-2019 Uncommon Items	\$0		\$0	\$0		\$0	\$192,135,414		\$38
<b>2018-2019 Total Fund Balance</b>	\$1,243,196		\$62,160	\$1,243,196		\$62,160	\$39,112,172,860		\$7,670

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*Since 1884,  
the Bell Rings On!*

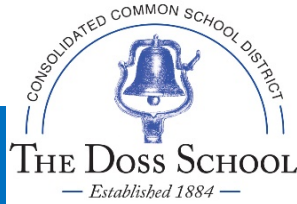
**2019-2020**

## **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 Manager 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 18-19 budget and adopt 19-20 budget</p> <p>Administrative team reviews and organizes budget Administration receives certified property values Doss CCSD Board of Trustees adopt 2018 tax rate Administrative team implements 2019-2020 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 2018-2019 Independent Audit Report</p>



## Budget Comparison for Doss Consolidated Common School District

*The Bell Rings On!*

		2018 - 2019 Amended Budget	
		Aggregate	Per Pupil
<b>Instruction and Related Services</b>			
11	Instruction	\$297,649	\$13,530
12	Instructional &	\$600	\$27
13	Curriculum/Staff	\$11,000	\$500
	<b>Total:</b>	<b>\$309,249</b>	<b>\$14,057</b>
<b>Instructional Support</b>			
23	School Leader.	\$45,045	\$2,048
31	Guide./Counsel.	\$0	\$0
32	Social Work	\$0	\$0
33	Health Services	\$0	\$0
36	Extracurricular	\$2,000	\$91
	<b>Total</b>	<b>\$47,045</b>	<b>\$2,138</b>
<b>General Administration</b>			
41	General	\$165,194	\$7,509
	** Public Postings	\$843	
	*** Lobbying	\$400	
<b>District Operations</b>			
34	Student Trans.	\$34,201	\$1,555
35	Food Services	\$1,000	\$45
51	Plant Maint.	\$51,440	\$2,338
52	Security/Monitor.	\$14,000	\$0
53	Data Processing	\$44,446	\$2,020
	<b>Total:</b>	<b>\$145,087</b>	<b>\$6,595</b>
<b>Debt Services</b>			
71	Debt Service	\$0	\$0
<b>Other Functions</b>			
61	Comm. Service	\$500	\$23
81	Facilities Acq.	\$37,000	\$1,682
93	Shared Services	\$14,000	\$636
99	Appraisal District	\$10,000	\$455
	<b>Total:</b>	<b>\$61,500</b>	<b>\$2,795</b>
<b>Total Appropriations (199)</b>		<b>\$728,075</b>	<b>\$33,094</b>
		** 85th Leg: SB622      *** 86th Leg: HB1495	
		<b>Note:</b> 2018-2019 Approved Budget (22 Students)	

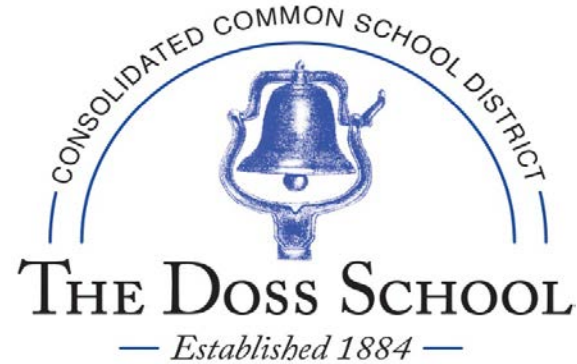
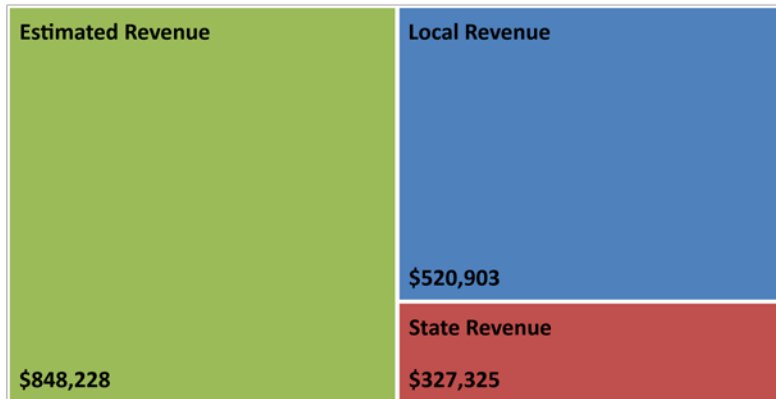
		2019 - 2020 Proposed Budget *	
		Aggregate	Per Pupil
<b>Instruction and Related Services</b>			
11	Instruction	\$344,050	\$15,639
12	Instructional &	\$1,250	\$57
13	Curriculum/Staff	\$22,500	\$1,023
	<b>Total:</b>	<b>\$367,800</b>	<b>\$16,718</b>
<b>Instructional Support</b>			
23	School Leader.	\$39,790	\$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	
		<b>Note:</b> 2019-2020 Proposed Budget (22 Students)	



## 2019-2020 Budget Summaries Doss Consolidated Common School District

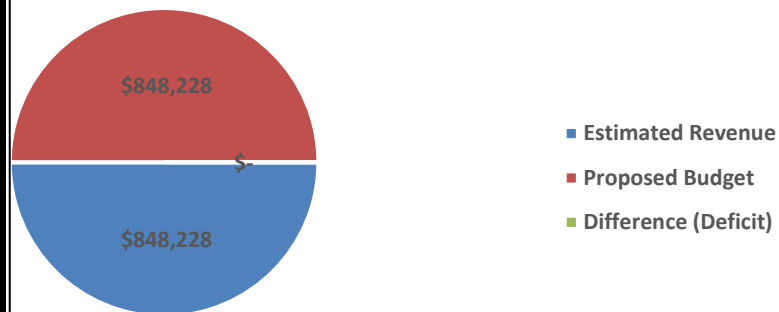
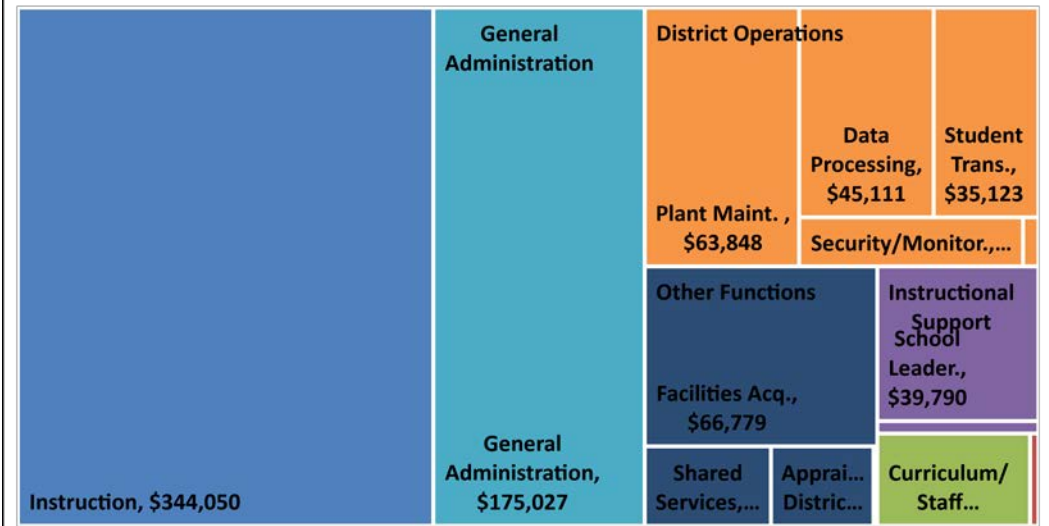
### 19-20 Doss CCSD Revenue Summary

Local Revenue   State Revenue   Estimated Revenue



### 19-20 Doss CCSD Budget Summary

Instructional Support   General Administration  
District Operations   Other Functions



### 19-20 Doss CCSD Budget Summary

Version 2: Budget Approved 08.29.19

## Quarterly Investment Report

2019 - 2020

06/01/2020 - 08/31/2020

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		\$112.61	\$155.61	\$177.14	\$138.97	<b>\$584.33</b>	\$451,341.37	\$506,296.29
Total			<b>\$112.61</b>	<b>\$155.61</b>	<b>\$177.14</b>	<b>\$138.97</b>	<b>\$584.33</b>	<b>\$451,341.37</b>	<b>\$506,296.29</b>
<b>TEXPOOL Investment</b>								<b>TEXPOOL Investment</b>	
Operating Account	Overnight		\$4,275.51	\$3,588.88	\$1,310.68	\$455.51	<b>\$9,630.58</b>	\$892,974.58	\$902,605.16
Total			<b>\$4,275.51</b>	<b>\$3,588.88</b>	<b>\$1,310.68</b>	<b>\$455.51</b>	<b>\$9,630.58</b>	<b>\$892,974.58</b>	<b>\$902,605.16</b>
<b>Financial Totals</b>			<b>\$4,388.12</b>	<b>\$3,744.49</b>	<b>\$1,487.82</b>	<b>\$594.48</b>	<b>\$10,214.91</b>	<b>\$1,344,315.95</b>	<b>\$1,408,901.45</b>

Electronically  
Signed/Posted:

Doss CCSD District Investment Officer: Pam Seipp, Administrative Consultant

Prepared by: ESC Region 13 Business Services



Presented: September 2020

**2019 - 2020 Budgeted Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 30**

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
<b>Revenues</b>						
<b>Operating Revenue</b>						
Local Property Tax from M&O (excluding recapture)	\$504,403	61.27%	\$16,813	\$504,403	61.27%	\$16,813
State Operating Funds	\$302,339	36.73%	\$10,078	\$302,339	36.73%	\$10,078
Federal Funds	\$0	0.00%	\$0	\$0	0.00%	\$0
Other Local	\$16,500	2.00%	\$550	\$16,500	2.00%	\$550
<b>Total Operating Revenue</b>	<b>\$823,242</b>	<b>100.00%</b>	<b>\$27,441</b>	<b>\$823,242</b>	<b>100.00%</b>	<b>\$27,441</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>\$823,242</b>	<b>100.00%</b>	<b>\$27,441</b>	<b>\$823,242</b>	<b>100.00%</b>	<b>\$27,441</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>\$823,242</b>	<b>100.00%</b>	<b>\$27,441</b>	<b>\$823,242</b>	<b>100.00%</b>	<b>\$27,441</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	\$24,986	100.00%	\$833	\$24,986	100.00%	\$833
<b>Subtotal: Debt Service Financing and TRS Estimate Revenue</b>	<b>\$24,986</b>	<b>100.00%</b>	<b>\$833</b>	<b>\$24,986</b>	<b>100.00%</b>	<b>\$833</b>
<b>Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture</b>	<b>\$848,228</b>	<b>100.00%</b>	<b>\$28,274</b>	<b>\$848,228</b>	<b>100.00%</b>	<b>\$28,274</b>
<b>Expenditures</b>						
<b>Operating Expenditures by Object (61xx-64xx only)</b>						
Payroll Expenditures (Object 61xx)	\$469,638	63.68%	\$15,655	\$469,638	63.68%	\$15,655
Professional & Contracted Services (Object 62xx)	\$182,861	24.80%	\$6,095	\$182,861	24.80%	\$6,095
Supplies & Materials (Object 63xx)	\$40,450	5.49%	\$1,348	\$40,450	5.49%	\$1,348

**2019 - 2020 Budgeted Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 30**

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Other Operating Expenditures (Object 64xx)	\$44,500	6.03%	\$1,483	\$44,500	6.03%	\$1,483
<b>Total Operating Expenditures by Object</b>	<b>\$737,449</b>	<b>100.00%</b>	<b>\$24,582</b>	<b>\$737,449</b>	<b>100.00%</b>	<b>\$24,582</b>
<b>Non-Operating Expenditures by Object</b>						
Debt Services(Object 65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Capital Outlay(Object 66xx)	\$69,779	100.00%	\$2,326	\$69,779	100.00%	\$2,326
<b>Total Non-Operating Expenditures by Object</b>	<b>\$69,779</b>	<b>100.00%</b>	<b>\$2,326</b>	<b>\$69,779</b>	<b>100.00%</b>	<b>\$2,326</b>
<b>Grand Total: Operating and Non-Operating Expenditures by Object</b>	<b>\$807,228</b>	<b>100.00%</b>	<b>\$26,908</b>	<b>\$807,228</b>	<b>100.00%</b>	<b>\$26,908</b>
<b>Operating Expenditures by Function (61xx-64xx only)</b>						
Instruction(Function 11,95)	\$344,050	46.65%	\$11,468	\$344,050	46.65%	\$11,468
Instructional Resources & Media Services (Function 12)	\$1,250	0.17%	\$42	\$1,250	0.17%	\$42
Curriculum & Staff Development (Function 13)	\$22,500	3.05%	\$750	\$22,500	3.05%	\$750
Instructional Leadership (Function 21)	\$0	0.00%	\$0	\$0	0.00%	\$0
School Leadership (Function 23)	\$39,790	5.40%	\$1,326	\$39,790	5.40%	\$1,326
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)	\$35,123	4.76%	\$1,171	\$35,123	4.76%	\$1,171
Food Services (Function 35)	\$1,200	0.16%	\$40	\$1,200	0.16%	\$40
Extracurricular (Function 36)	\$3,250	0.44%	\$108	\$3,250	0.44%	\$108
General Administration (Function 41,92)	\$178,327	24.18%	\$5,944	\$178,327	24.18%	\$5,944
Facilities Maintenance & Operations (Function 51)	\$63,848	8.66%	\$2,128	\$63,848	8.66%	\$2,128
Security & Monitoring Services (Function 52)	\$2,500	0.34%	\$83	\$2,500	0.34%	\$83
Data Processing Services (Function 53)	\$45,111	6.12%	\$1,504	\$45,111	6.12%	\$1,504
Community Services (Function 61)	\$500	0.07%	\$17	\$500	0.07%	\$17
<b>Total Operating Expenditures by Function</b>	<b>\$737,449</b>	<b>100.00%</b>	<b>\$24,582</b>	<b>\$737,449</b>	<b>100.00%</b>	<b>\$24,582</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)	\$69,779	100.00%	\$2,326	\$69,779	100.00%	\$2,326

**2019 - 2020 Budgeted Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 30**

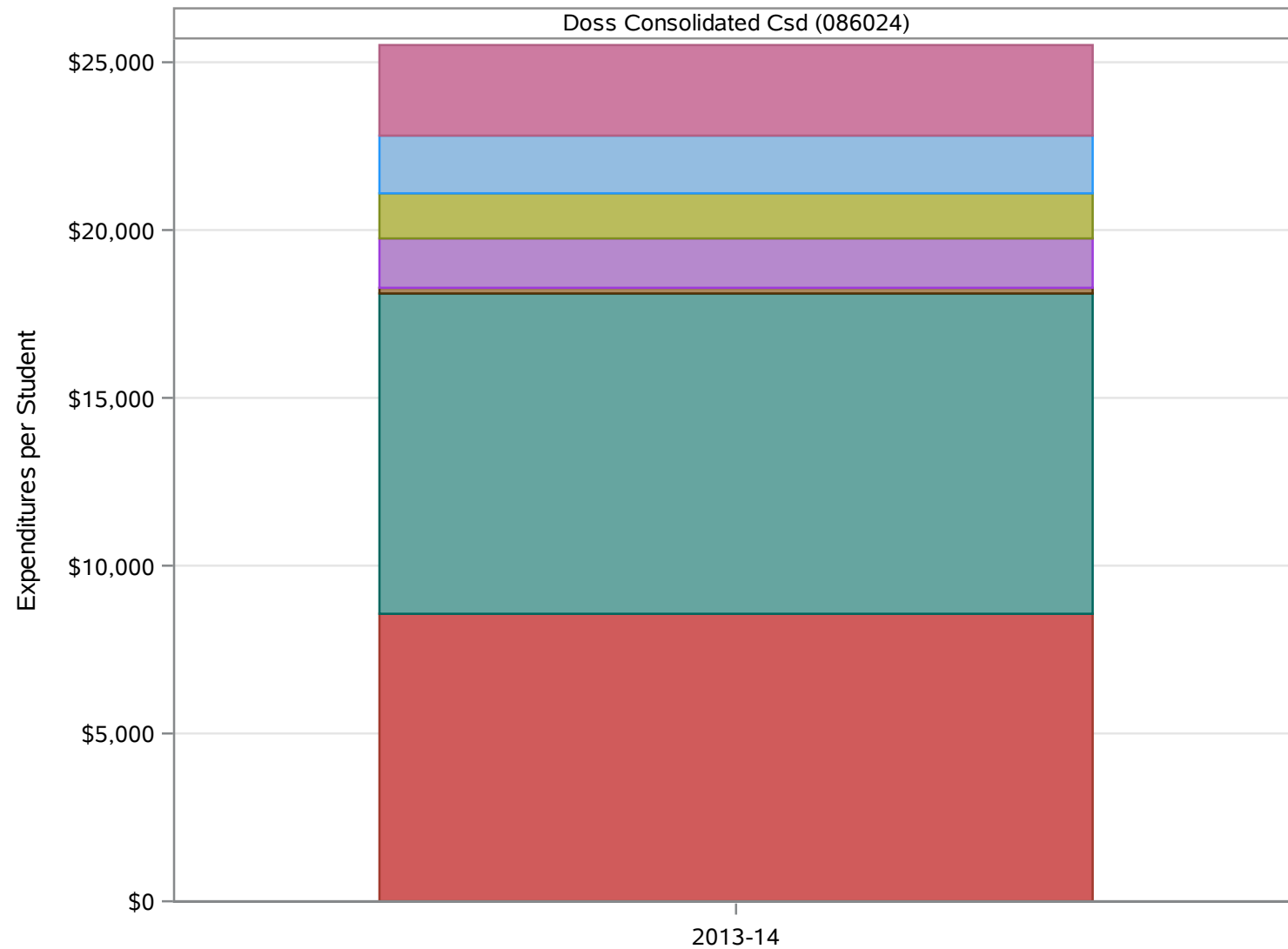
	District					
	General Fund	%	Per Student	All Funds	%	Per Student
<b>Total Non-Operating Expenditures by Function</b>	\$69,779	100.00%	\$2,326	\$69,779	100.00%	\$2,326
<b>Grand Total: Operating and Non-Operating Expenditures by Function</b>	\$807,228	100.00%	\$26,908	\$807,228	100.00%	\$26,908
<b>Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)</b>						
Basic Educational Services (PIC 11)	\$378,083	51.27%	\$12,603	\$378,083	51.27%	\$12,603
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)	\$0	0.00%	\$0	\$0	0.00%	\$0
State Compensatory Education (PICs 24,26,28,29,30,34)	\$29,507	4.00%	\$984	\$29,507	4.00%	\$984
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
Athletics/Related Activities (PIC 91)	\$0	0.00%	\$0	\$0	0.00%	\$0
Un-Allocated (PIC 99)	\$329,859	44.73%	\$10,995	\$329,859	44.73%	\$10,995
<b>Total Operating Expenditures by Program Intent Code (PIC)</b>	\$737,449	100.00%	\$24,582	\$737,449	100.00%	\$24,582
<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)	\$69,779	100.00%	\$2,326	\$69,779	100.00%	\$2,326
<b>Total Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$69,779	100.00%	\$2,326	\$69,779	100.00%	\$2,326
<b>Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$807,228	100.00%	\$26,908	\$807,228	100.00%	\$26,908
<b>Disbursements</b>						
<b>Total Disbursements</b>						
Operating Expenditures	\$737,449	88.19%	\$24,582	\$737,449	88.19%	\$24,582
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0
Total Other Uses	\$0	0.00%	\$0	\$0	0.00%	\$0
Intergovernmental Charge	\$29,000	3.47%	\$967	\$29,000	3.47%	\$967
Debt Service (Object 6500)	\$0	0.00%	\$0	\$0	0.00%	\$0

**2019 - 2020 Budgeted Financial Data**  
**Totals for DOSS CONSOLIDATED CSD (086024)**  
**Total Enrolled Membership: 30**

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Capital Projects (Object 6600)	\$69,779	8.34%	\$2,326	\$69,779	8.34%	\$2,326
<b>Total Disbursements</b>	<b>\$836,228</b>	<b>100.00%</b>	<b>\$27,874</b>	<b>\$836,228</b>	<b>100.00%</b>	<b>\$27,874</b>

**Retrieved 12.03.20 from** [https://rptsvr1.tea.texas.gov/cgi/sas/broker?\\_service=marykay&\\_program=sfadhoc.budget\\_report\\_2020.sas&\\_service=appserv&\\_debug=0&who\\_box=086024](https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=sfadhoc.budget_report_2020.sas&_service=appserv&_debug=0&who_box=086024)

## Comparison of 2013-14 through 2017-18 Operational Total Expenditures



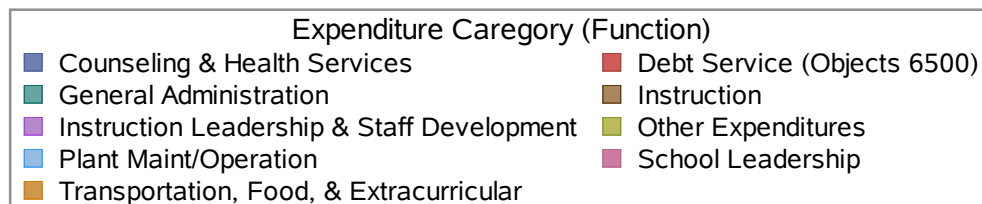
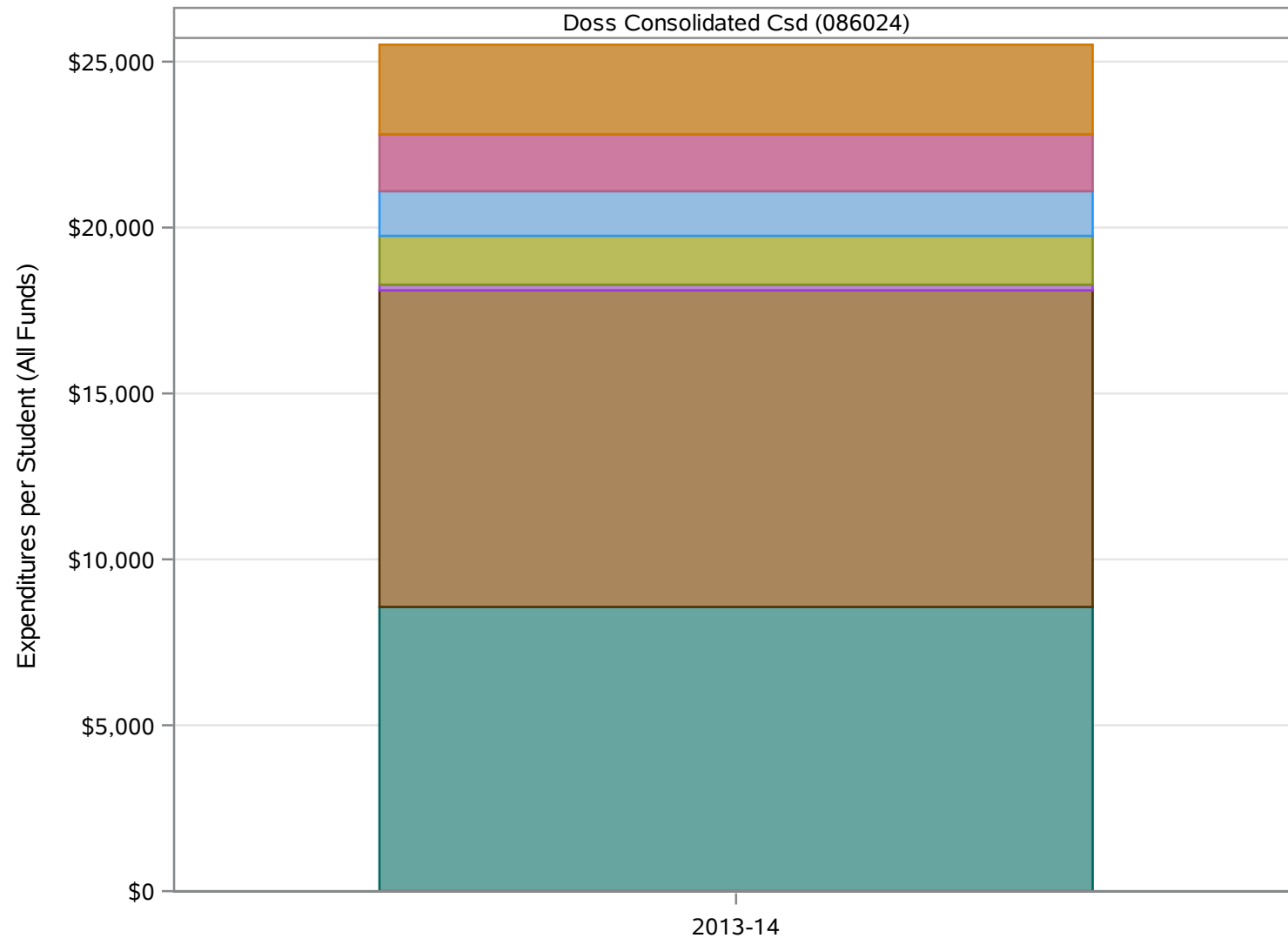
Expenditure Category (Function)

■ Counseling & Health Services	■ General Administration	■ Instruction
■ Instruction Leadership & Staff Development	■ Other Expenditures	■ Plant Maint/Operation
■ School Leadership	■ Transportation, Food, & Extracurricular	

Doss Consolidated Csd (086024) Total Enrolled Students in Membership = 25  
&enroll2.

Excludes Capital Outlay & Debt Service

## Comparison of 2013-14 through 2017-18 All Funds Total Expenditures

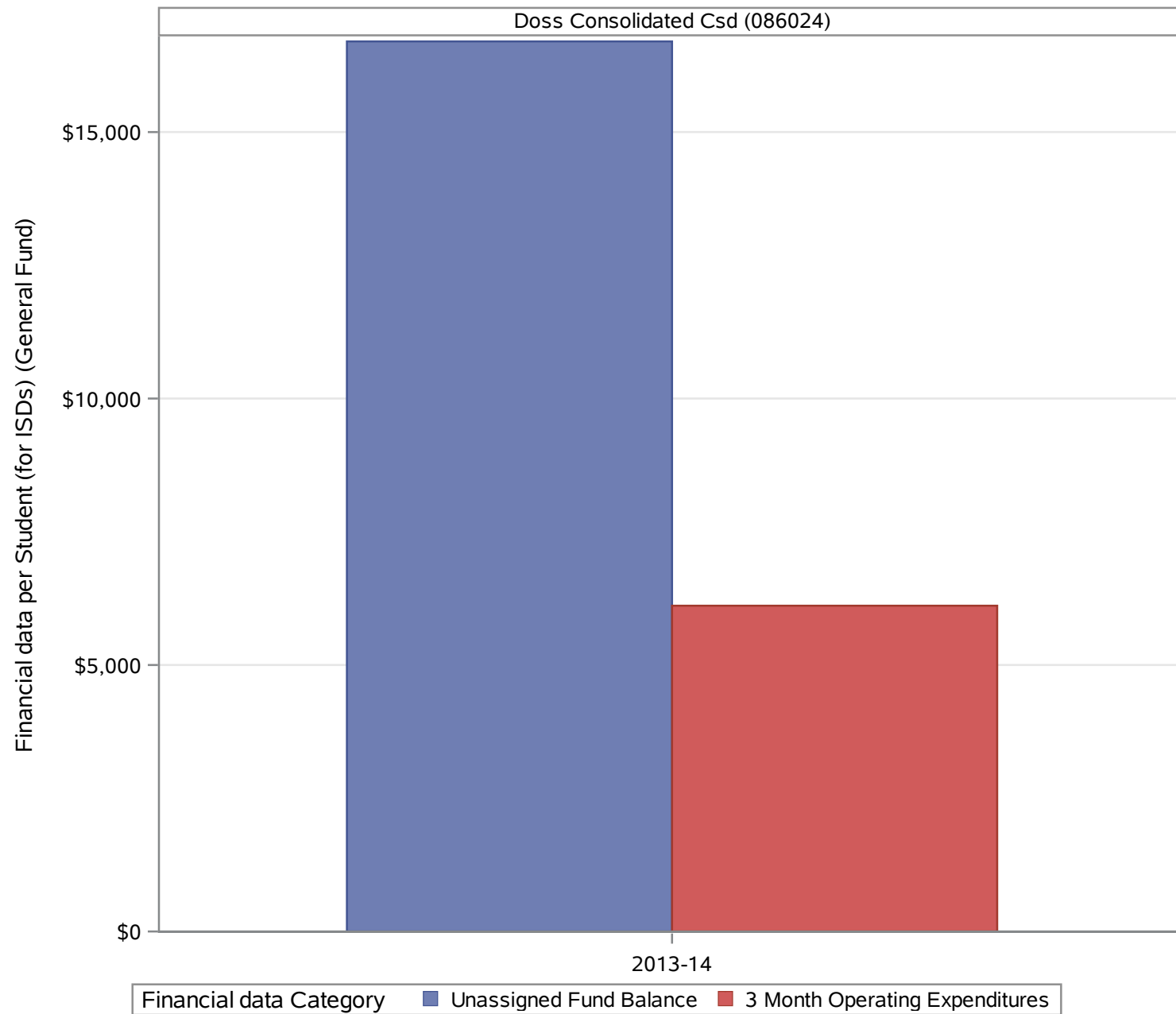


Doss Consolidated Csd (086024) Total Enrolled Students in Membership = 25  
&enroll2.

Excludes Capital Outlay



## Comparison of 2013-14 through 2017-18 General Fund Unassigned Fund Balance



Doss Consolidated Csd (086024) Total Enrolled Students in Membership = 25 .

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## 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 School FIRST Communications Kit was updated in September 2018 to include changes in the Commissioner's Rule for School FIRST that were finalized in August 2018. The most substantive changes in August 2018 will be implemented by the Texas Education Agency beginning with ratings year 2020-2021 based primarily on data from fiscal year 2020.

During the phase-in period, the new School FIRST system has separate worksheets for rating years 2017-2018, 2018-2019, and 2019-2020 as compared to subsequent years.

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

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

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

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

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

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

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

A clean audit of your Annual Financial



## How Ratings are Assessed

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

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

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

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

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

**5. Was the total unrestricted Net 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.*

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

**6. Was the number of days of cash on hand and current investments in the**



## *How Ratings are Assessed*

**general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?**

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

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

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

**8. Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 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.

**9. Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not,**

**was the school district's number of days of cash on hand greater than or equal to 60 days?**

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

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

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

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

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

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

If the school district had a decline in students over 3 school years, this indicator asks if the school district decreased the number of the staff on the payroll in proportion to the decline in students. (The school district automatically passes this indicator if



## *How Ratings are Assessed*

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there was no decline in students.)

School Program state aid.

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

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

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

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

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

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

## **Chapter 109. Budgeting, Accounting, and Auditing**

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

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#### **§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 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 April 2020 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).

(6) 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 April 2020 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 specific calculations and scoring methods used in the financial accountability rating worksheets for open-enrollment charter schools for rating years prior to 2014-2015 remain in effect for all purposes with respect to those rating years.

(g) The 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 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.

(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 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 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, 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.*

**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 8, 2020, 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 2020.

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: ***"A" Superior.***

Superior Achievement is the highest rating a district can receive, Above Standard is the second-best rating for a district. The rating this year is the eighteenth year the district has received one of the two highest ratings. Please be notified that the Doss CCSD Board of Trustees will hold a public hearing at 6:30 p.m. on December 8, 2020, 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



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