

2020-2021
Fiscal Management Report
Schools FIRST Accountability Rating
For Fiscal Year 19-20



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
2019-2020	Passed A - Superior	90 of 100	< 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		

Reference:

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User: Pamela Peiser Seipp
User Role: District

RATING YEAR 2020-2021

DISTRICT NUMBER district #

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Financial Integrity Rating System of Texas

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

Name: DOSS CONSOLIDATED CSD(086024)		Publication Level 1: 8/4/2021 2:00:38 PM	
Status: Passed		Publication Level 2: 8/6/2021 11:10:55 AM	
Rating: A = Superior Achievement		Last Updated: 8/6/2021 11:10:55 AM	
District Score: 90		Passing Score: 70	
#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	6/8/2021 3:30:26 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	6/8/2021 3:30:26 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	6/8/2021 3:30:27 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	7/1/2021 9:03:34 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</u>	6/28/2021 11:06:50 AM	Ceiling Passed

	<u>of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	6/8/2021 3:30:27 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	6/8/2021 3:30:27 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	6/8/2021 3:30:27 PM	10
10	<u>Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?</u>	7/2/2021 1:20:17 PM	10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.</u>	6/8/2021 3:30:29 PM	10
12	<u>Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.</u>	6/8/2021 3:30:29 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	6/8/2021 3:30:29 PM	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>	6/8/2021 3:30:29 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	6/8/2021 3:30:30 PM	5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/8/2021 3:30:30 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	6/8/2021 3:30:30 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	6/8/2021 3:30:30 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	6/8/2021 3:30:30 PM	5
20	<u>Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/8/2021 3:30:30 PM	Ceiling Passed

		90 Weighted Sum
		1 Multiplier Sum
		(100 Ceiling)
		90 Score

DETERMINATION OF RATING

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

CEILING INDICATORS

Did the school district meet the criteria for any of the following ceiling indicators 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator	89	B = Above Standard

is No.		Achievement
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FIRST 5.11.6.0

User: Pamela Peiser Seipp
User Role: District

DISTRICT NUMBER

district #

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Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 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:	6/8/2021 3:30:29 PM

FORMULA

Field	Value	
District Administrative Cost Ratio	0.5262	?
And		
ADA	19.422	?
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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RATING YEAR 2020-2021

DISTRICT NUMBER district #

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Financial Integrity Rating System of Texas

OVERALL STATISTICS 2019-2020 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,009	98.92 %	5,074,866	98.69 %
Failed	11	1.08 %	67,277	1.31 %
Total	1,020	100.00 %	5,142,143	100.00 %

2019-2020 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	856	83.92 %	4,352,051	84.63 %
B = Above Standard Achievement	111	10.88 %	420,754	8.18 %
C = Meets Standard Achievement	42	4.12 %	302,061	5.87 %
F = Substandard Achievement	11	1.08 %	67,277	1.31 %
Total	1,020	100.00 %	5,142,143	100.00 %

2019-2020 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1016	99.61 %	5087767	98.94 %
	No	4	0.39 %	54376	1.06 %
2	Yes	1020	100.00 %	5142143	100.00 %
	No	0	0.00 %	0	0.00 %
3	Yes	1020	100.00 %	5142143	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1020	100.00 %	5142143	100.00 %
	No	0	0.00 %	0	0.00 %

Overall Statistics

6	Yes	1020	100.00 %	5142143	100.00 %
	No	0	0.00 %	0	0.00 %
7	10	926	90.78 %	4749051	92.36 %
	8	31	3.04 %	122227	2.38 %
	6	29	2.84 %	132282	2.57 %
	4	15	1.47 %	54772	1.07 %
	2	12	1.18 %	68329	1.33 %
	0	7	0.69 %	15482	0.30 %
8	10	820	80.39 %	3364259	65.43 %
	8	101	9.90 %	950423	18.48 %
	6	54	5.29 %	462170	8.99 %
	4	28	2.75 %	257781	5.01 %
	2	15	1.47 %	105239	2.05 %
	0	2	0.20 %	2271	0.04 %
9	10	1008	98.82 %	5109086	99.36 %
	0	12	1.18 %	33057	0.64 %
10	10	890	87.25 %	4977672	96.80 %
	5	1	0.10 %	23665	0.46 %
	0	129	12.65 %	140806	2.74 %
11	10	847	83.04 %	3187441	61.99 %
	8	93	9.12 %	850025	16.53 %
	6	52	5.10 %	740053	14.39 %
	4	19	1.86 %	298377	5.80 %
	2	7	0.69 %	53377	1.04 %
	0	2	0.20 %	12870	0.25 %
12	10	723	70.88 %	2874283	55.90 %
	8	236	23.14 %	1928707	37.51 %
	6	47	4.61 %	288565	5.61 %

Overall Statistics

	4	7	0.69 %	38353	0.75 %
	2	5	0.49 %	11275	0.22 %
	0	2	0.20 %	960	0.02 %
13	10	823	80.69 %	4362376	84.84 %
	8	127	12.45 %	634745	12.34 %
	6	50	4.90 %	128122	2.49 %
	4	8	0.78 %	13208	0.26 %
	2	6	0.59 %	3280	0.06 %
	0	6	0.59 %	412	0.01 %
14	10	976	95.69 %	5132034	99.80 %
	0	44	4.31 %	10109	0.20 %
15	5	1018	99.80 %	5130608	99.78 %
	0	2	0.20 %	11535	0.22 %
16	Yes	1012	99.22 %	5135673	99.87 %
	No	8	0.78 %	6470	0.13 %
17	Yes	992	97.25 %	4850112	94.32 %
	No	28	2.75 %	292031	5.68 %
18	10	991	97.16 %	5065381	98.51 %
	0	29	2.84 %	76762	1.49 %
19	5	1015	99.51 %	5141237	99.98 %
	0	5	0.49 %	906	0.02 %
20	Yes	1019	99.90 %	5142004	100.00 %
	No	1	0.10 %	139	0.00 %

2019-2020 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1016	4	x	x	x	x	x	x	x	1020
2	1020	x	x	x	x	x	x	x	x	1020
3	1020	x	x	x	x	x	x	x	x	1020

11/9/21, 2:06 PM

Overall Statistics

4	1020	x	x	x	x	x	x	x	x	1020
6	1020	x	x	x	x	x	x	x	x	1020
7	x	x	926	31	29	x	15	12	7	1020
8	x	x	820	101	54	x	28	15	2	1020
9	x	x	1008	x	x	x	x	x	12	1020
10	x	x	890	x	x	1	x	x	129	1020
11	x	x	847	93	52	x	19	7	2	1020
12	x	x	723	236	47	x	7	5	2	1020
13	x	x	823	127	50	x	8	6	6	1020
14	x	x	976	x	x	x	x	x	44	1020
15	x	x	x	x	x	1018	x	x	2	1020
16	1012	8	x	x	x	x	x	x	x	1020
17	992	28	x	x	x	x	x	x	x	1020
18	x	x	991	x	x	x	x	x	29	1020
19	x	x	x	x	x	1015	x	x	5	1020
20	1019	1	x	x	x	x	x	x	x	1020

Last Updated: Friday, November 5, 2021 8:58:47 AM

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**Schools FIRST
Financial Disclosures**

2020-2021
Reporting Fiscal Year 19-20

**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

Superintendent	Meals	Lodging	Transportation	Other	Total
Mark Stroeher	\$0	\$0	\$0	\$0	\$0
Admin. Consultant	Meals	Lodging	Transportation	Other	Total
Seipp, Pam	\$0	\$357	\$498	\$0	\$855
Board Members	Meals	Lodging	Transportation	Other	Total
Chupik, Andrea	\$0	\$0	\$0	\$0	\$0
Crenwelge, Cecil	\$0	\$0	\$0	\$0	\$0
Sattler, Anna	\$0	\$0	\$0	\$0	\$0
Sattler, Shawn	\$0	\$0	\$0	\$0	\$0
Tune, Evan	\$0	\$0	\$0	\$50	\$50
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

None to disclose.

Six: Any Other Information the District Determines to Be Useful

TEA Audited Budget for FY 2019-2020 Attached.



*Since 1884,
the Bell Rings On!*

2019-2020

Budget Activities and Calendar

Doss Consolidated Common School District

Budget Calendar

<p>March</p> <p><i>through</i></p> <p>April</p> <p><i>and</i></p> <p>May</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>June</p> <p><i>and</i></p> <p>July</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>August</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>Later</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!

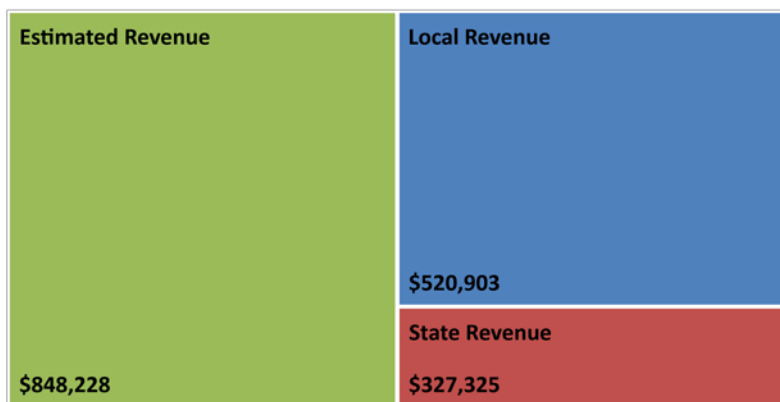
		2018 - 2019 Amended Budget	
		Aggregate	Per Pupil
Instruction and Related Services			
11	Instruction	\$297,649	\$13,530
12	Instructional &	\$600	\$27
13	Curriculum/Staff	\$11,000	\$500
	Total:	\$309,249	\$14,057
Instructional Support			
23	School Leader.	\$45,045	\$2,048
31	Guide./Counsel.	\$0	\$0
32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

		2019 - 2020 Proposed Budget *	
		Aggregate	Per Pupil
Instruction and Related Services			
11	Instruction	\$344,050	\$15,639
12	Instructional &	\$1,250	\$57
13	Curriculum/Staff	\$22,500	\$1,023
	Total:	\$367,800	\$16,718
Instructional Support			
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
	Total	\$43,040	\$1,956
General Administration			
41	General	\$178,327	\$8,106
	** Public Postings	\$1,500	
	*** Lobbying	\$400	
District Operations			
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
	Total:	\$162,782	\$7,399
Debt Services			
71	Debt Service	\$0	\$0
Other Functions			
61	Comm. Service	\$500	\$23
81	Facilities Acq.	\$66,779	\$3,035
93	Shared Services	\$16,000	\$727
99	Appraisal District	\$13,000	\$591
	Total:	\$96,279	\$4,376
Total Appropriations (199)		\$848,228	\$38,556
		* Finance Template BOK Financials (v.7, 07.29.19) Run 08.09.19	
		Note: 2019-2020 Proposed Budget (22 Students)	

2019-2020 Budget Summaries Doss Consolidated Common School District

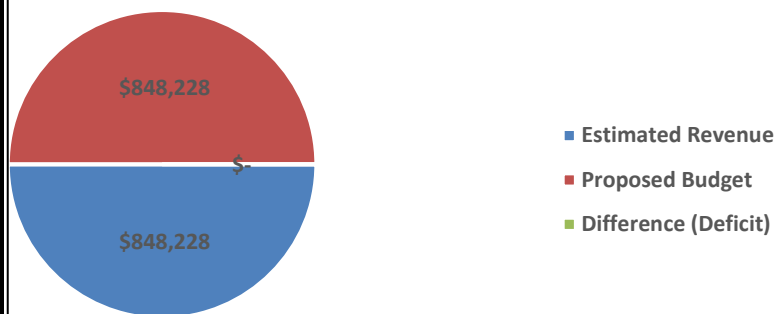
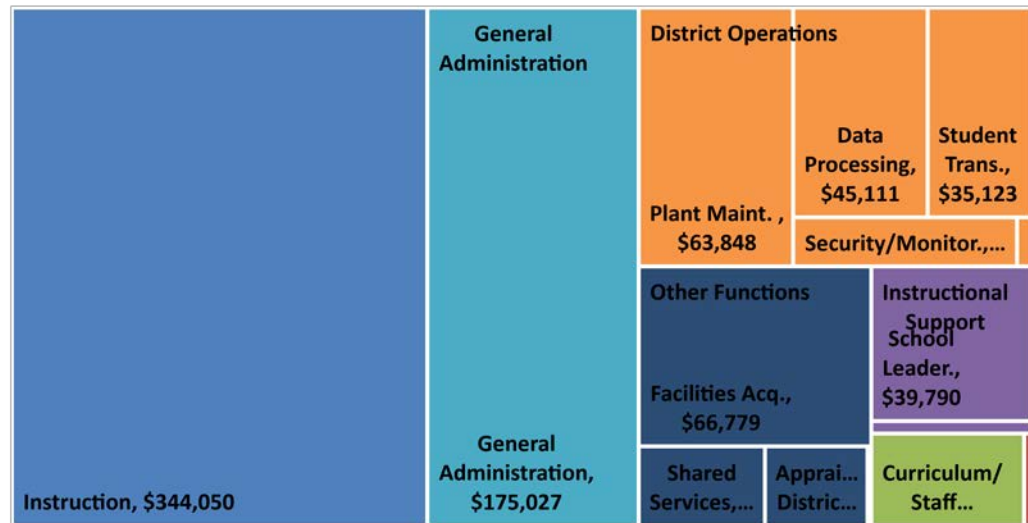
19-20 Doss CCSD Revenue Summary

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
Security State Bank & Trust								Security State Bank & Trust	
Local Maintenance	Checking		\$112.61	\$155.61	\$177.14	\$138.97	\$584.33	\$451,341.37	\$506,296.29
Total			\$112.61	\$155.61	\$177.14	\$138.97	\$584.33	\$451,341.37	\$506,296.29
TEXPOOL Investment								TEXPOOL Investment	
Operating Account	Overnight		\$4,275.51	\$3,588.88	\$1,310.68	\$455.51	\$9,630.58	\$892,974.58	\$902,605.16
Total			\$4,275.51	\$3,588.88	\$1,310.68	\$455.51	\$9,630.58	\$892,974.58	\$902,605.16
Financial Totals			\$4,388.12	\$3,744.49	\$1,487.82	\$594.48	\$10,214.91	\$1,344,315.95	\$1,408,901.45

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
Revenues						
Operating Revenue						
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
Total Operating Revenue	\$823,242	100.00%	\$27,441	\$823,242	100.00%	\$27,441
Other Revenue						
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
Total Other Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0
Subtotal: Operating and Other Revenue	\$823,242	100.00%	\$27,441	\$823,242	100.00%	\$27,441
Recapture Revenue						
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0
Total Recaptured Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0
Subtotal: Operating, Other and Recaptured Revenue	\$823,242	100.00%	\$27,441	\$823,242	100.00%	\$27,441
Debt Service Financing and TRS Estimate Revenue						
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
Subtotal: Debt Service Financing and TRS Estimate Revenue	\$24,986	100.00%	\$833	\$24,986	100.00%	\$833
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	\$848,228	100.00%	\$28,274	\$848,228	100.00%	\$28,274
Expenditures						
Operating Expenditures by Object (61xx-64xx only)						
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
Total Operating Expenditures by Object	\$737,449	100.00%	\$24,582	\$737,449	100.00%	\$24,582
Non-Operating Expenditures by Object						
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
Total Non-Operating Expenditures by Object	\$69,779	100.00%	\$2,326	\$69,779	100.00%	\$2,326
Grand Total: Operating and Non-Operating Expenditures by Object	\$807,228	100.00%	\$26,908	\$807,228	100.00%	\$26,908
Operating Expenditures by Function (61xx-64xx only)						
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
Total Operating Expenditures by Function	\$737,449	100.00%	\$24,582	\$737,449	100.00%	\$24,582
Non-Operating Expenditures by Function						
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
Total Non-Operating Expenditures by Function	\$69,779	100.00%	\$2,326	\$69,779	100.00%	\$2,326
Grand Total: Operating and Non-Operating Expenditures by Function	\$807,228	100.00%	\$26,908	\$807,228	100.00%	\$26,908
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)						
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
Total Operating Expenditures by Program Intent Code (PIC)	\$737,449	100.00%	\$24,582	\$737,449	100.00%	\$24,582
Non-Operating Expenditures by PIC						
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
Total Non-Operating Expenditures by Program Intent Code (PIC)	\$69,779	100.00%	\$2,326	\$69,779	100.00%	\$2,326
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	\$807,228	100.00%	\$26,908	\$807,228	100.00%	\$26,908
Disbursements						
Total Disbursements						
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
Total Disbursements	\$836,228	100.00%	\$27,874	\$836,228	100.00%	\$27,874

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

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Revenues									
Operating Revenue									
Local Property Tax from M&O (excluding recapture)	\$514,203	67.54%	\$17,140	\$514,203	65.22%	\$17,140	\$25,533,913,274	43.11%	\$4,660
State Operating Funds	\$235,961	30.99%	\$7,865	\$262,999	33.36%	\$8,767	\$24,198,968,656	40.86%	\$4,417
Federal Funds	\$0	0.00%	\$0	\$0	0.00%	\$0	\$7,015,215,596	11.84%	\$1,280
Other Local	\$11,179	1.47%	\$373	\$11,179	1.42%	\$373	\$2,483,070,133	4.19%	\$453
Total Operating Revenue	\$761,343	100.00%	\$25,378	\$788,381	100.00%	\$26,279	\$59,231,167,659	100.00%	\$10,811
Other Revenue									
Local Property Tax from I&S	\$0	0.00%	\$0	\$0	0.00%	\$0	\$7,988,017,723	85.75%	\$1,458
State Assistance for Debt Service	\$0	0.00%	\$0	\$0	0.00%	\$0	\$417,799,545	4.49%	\$76
Other Receipts (excluding debt service financing)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$909,418,245	9.76%	\$166
Total Other Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,315,235,513	100.00%	\$1,700
Subtotal: Operating and Other Revenue	\$761,343	100.00%	\$25,378	\$788,381	100.00%	\$26,279	\$68,546,403,172	100.00%	\$12,511
Recapture Revenue									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,610,589,103	100.00%	\$476
Total Recaptured Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,610,589,103	100.00%	\$476
Subtotal: Operating, Other and Recaptured Revenue	\$761,343	100.00%	\$25,378	\$788,381	100.00%	\$26,279	\$71,156,992,275	100.00%	\$12,988
Debt Service Financing and TRS Estimate Revenue									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$6,707,981,130	72.89%	\$1,224
Estimated State TRS Contributions	\$20,163	100.00%	\$672	\$20,163	100.00%	\$672	\$2,495,227,887	27.11%	\$455
Subtotal: Debt Service Financing and TRS Estimate Revenue	\$20,163	100.00%	\$672	\$20,163	100.00%	\$672	\$9,203,209,017	100.00%	\$1,680
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	\$781,506	100.00%	\$26,050	\$808,544	100.00%	\$26,951	\$77,749,612,189	100.00%	\$14,191
Expenditures									
Operating Expenditures by Object (61xx-64xx only)									
Payroll Expenditures (Object 61xx)	\$402,663	67.25%	\$13,422	\$402,663	67.02%	\$13,422	\$45,632,220,765	80.04%	\$8,329
Professional & Contracted Services (Object 62xx)	\$133,859	22.36%	\$4,462	\$133,859	22.28%	\$4,462	\$5,127,350,907	8.99%	\$936
Supplies & Materials (Object 63xx)	\$47,181	7.88%	\$1,573	\$49,271	8.20%	\$1,642	\$4,914,857,654	8.62%	\$897

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

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Other Operating Expenditures (Object 64xx)	\$15,050	2.51%	\$502	\$15,050	2.50%	\$502	\$1,339,390,963	2.35%	\$244
Total Operating Expenditures by Object	\$598,753	100.00%	\$19,958	\$600,843	100.00%	\$20,028	\$57,013,820,289	100.00%	\$10,406
Non-Operating Expenditures by Object									
Debt Services(Object 65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,524,076,242	47.61%	\$1,738
Capital Outlay(Object 66xx)	\$140,810	100.00%	\$4,694	\$165,758	100.00%	\$5,525	\$10,481,863,702	52.39%	\$1,913
Total Non-Operating Expenditures by Object	\$140,810	100.00%	\$4,694	\$165,758	100.00%	\$5,525	\$20,005,939,944	100.00%	\$3,651
Grand Total: Operating and Non-Operating Expenditures by Object	\$739,563	100.00%	\$24,652	\$766,601	100.00%	\$25,553	\$77,019,760,233	100.00%	\$14,058
Operating Expenditures by Function (61xx-64xx only)									
Instruction(Function 11,95)	\$282,470	47.18%	\$9,416	\$284,560	47.36%	\$9,485	\$32,482,839,029	56.97%	\$5,929
Instructional Resources & Media Services (Function 12)	\$561	0.09%	\$19	\$561	0.09%	\$19	\$620,523,428	1.09%	\$113
Curriculum & Staff Development (Function 13)	\$10,209	1.71%	\$340	\$10,209	1.70%	\$340	\$1,283,086,493	2.25%	\$234
Instructional Leadership (Function 21)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$945,108,506	1.66%	\$173
School Leadership (Function 23)	\$35,210	5.88%	\$1,174	\$35,210	5.86%	\$1,174	\$3,397,560,197	5.96%	\$620
Guidance Counseling Services (Function 31)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,204,295,228	3.87%	\$402
Social Work Services (Function 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$173,240,994	0.30%	\$32
Health Services (Function 33)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$608,875,388	1.07%	\$111
Transportation (Function 34)	\$25,570	4.27%	\$852	\$25,570	4.26%	\$852	\$1,625,400,170	2.85%	\$297
Food Services (Function 35)	\$1,195	0.20%	\$40	\$1,195	0.20%	\$40	\$2,839,750,491	4.98%	\$518
Extracurricular (Function 36)	\$1,261	0.21%	\$42	\$1,261	0.21%	\$42	\$1,574,298,616	2.76%	\$287
General Administration (Function 41,92)	\$147,028	24.56%	\$4,901	\$147,028	24.47%	\$4,901	\$1,833,390,327	3.22%	\$335
Facilities Maintenance & Operations (Function 51)	\$49,891	8.33%	\$1,663	\$49,891	8.30%	\$1,663	\$5,475,939,693	9.60%	\$999
Security & Monitoring Services (Function 52)	\$298	0.05%	\$10	\$298	0.05%	\$10	\$621,397,805	1.09%	\$113
Data Processing Services (Function 53)	\$44,611	7.45%	\$1,487	\$44,611	7.42%	\$1,487	\$1,049,981,008	1.84%	\$192
Community Services (Function 61)	\$449	0.07%	\$15	\$449	0.07%	\$15	\$278,132,916	0.49%	\$51
Total Operating Expenditures by Function	\$598,753	100.00%	\$19,958	\$600,843	100.00%	\$20,028	\$57,013,820,289	100.00%	\$10,406
Non-Operating Expenditures by Function									
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,524,076,242	47.61%	\$1,738
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$140,810	100.00%	\$4,694	\$165,758	100.00%	\$5,525	\$10,481,863,702	52.39%	\$1,913

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

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Total Non-Operating Expenditures by Function	\$140,810	100.00%	\$4,694	\$165,758	100.00%	\$5,525	\$20,005,939,944	100.00%	\$3,651
Grand Total: Operating and Non-Operating Expenditures by Function	\$739,563	100.00%	\$24,652	\$766,601	100.00%	\$25,553	\$77,019,760,233	100.00%	\$14,058
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)									
Basic Educational Services (PIC 11)	\$325,950	54.44%	\$10,865	\$328,040	54.60%	\$10,935	\$24,808,865,963	43.51%	\$4,528
Gifted and Talented (PIC 21)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$407,970,018	0.72%	\$74
Career and Technical (PIC 22)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,848,729,587	3.24%	\$337
Students with Disabilities (PICs 23,33)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$7,124,984,870	12.50%	\$1,300
State Compensatory Education (PICs 24,26,28,29,30,34)	\$2,500	0.42%	\$83	\$2,500	0.42%	\$83	\$4,961,252,070	8.70%	\$906
Bilingual (PICs 25,35)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$666,494,835	1.17%	\$122
High School Allotment (PIC 31)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$198,008,871	0.35%	\$36
PreKindergarten (PIC 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$556,180,368	0.98%	\$102
Early Education Allotment (PIC 36)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$817,733,874	1.66%	\$149
Dyslexia or Related Disorder Services (PIC 37)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$247,840,811	0.50%	\$45
College, Career, and Military Readiness (CCMR) (PIC 38)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$225,233,881	0.46%	\$41
Athletics/Related Activities (PIC 91)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,079,705,932	1.89%	\$197
Un-Allocated (PIC 99)	\$270,303	45.14%	\$9,010	\$270,303	44.99%	\$9,010	\$14,070,819,209	24.68%	\$2,568
Total Operating Expenditures by Program Intent Code (PIC)	\$598,753	100.00%	\$19,958	\$600,843	100.00%	\$20,028	\$57,013,820,289	100.00%	\$10,406
Non-Operating Expenditures by PIC									
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,524,076,242	47.61%	\$1,738
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$140,810	100.00%	\$4,694	\$165,758	100.00%	\$5,525	\$10,481,863,702	52.39%	\$1,913
Total Non-Operating Expenditures by Program Intent Code (PIC)	\$140,810	100.00%	\$4,694	\$165,758	100.00%	\$5,525	\$20,005,939,944	100.00%	\$3,651
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	\$739,563	100.00%	\$24,652	\$766,601	100.00%	\$25,553	\$77,019,760,233	100.00%	\$14,058
Disbursements									
Total Disbursements									
Operating Expenditures	\$598,753	78.75%	\$19,958	\$600,843	76.31%	\$20,028	\$57,013,820,289	70.09%	\$10,406

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

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,610,589,103	3.21%	\$476
Total Other Uses	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,065,828,545	1.31%	\$195
Intergovernmental Charge	\$20,794	2.73%	\$693	\$20,794	2.64%	\$693	\$647,236,702	0.80%	\$118
Debt Service (Object 6500)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,524,076,242	11.71%	\$1,738
Capital Projects (Object 6600)	\$140,810	18.52%	\$4,694	\$165,758	21.05%	\$5,525	\$10,481,863,702	12.89%	\$1,913
Total Disbursements	\$760,357	100.00%	\$25,345	\$787,395	100.00%	\$26,247	\$81,343,414,583	100.00%	\$14,847
Tax Rates 2019 - 2020 (current tax year) Tax Rates									
Maintenance & Operations				0.9267			1.0164		
Interest & Sinking				0.0000			0.2221		
Total Tax Rate				0.9267			1.2384		
Fund Balance** Fund Balance									
Nonspendable Fund Balance	\$0		\$0	\$0		\$0	\$616,400,402		\$120
Restricted Fund Balance	\$0		\$0	\$0		\$0	\$19,313,845,455		\$3,756
Committed Fund Balance	\$704,010		\$23,467	\$704,010		\$23,467	\$3,524,709,206		\$685
Assigned Fund Balance	\$0		\$0	\$0		\$0	\$3,414,948,929		\$664
Unassigned Fund Balance	\$560,340		\$18,678	\$560,340		\$18,678	\$15,296,929,974		\$2,975
Total Fund Balance**	\$1,264,350		\$42,145	\$1,264,350		\$42,145	\$42,166,833,966		\$8,200
Fund Balance Reconciliation									
2018-2019 Total Fund Balance (Previous Year)	\$1,243,196		\$62,160	\$1,243,196		\$62,160	\$39,112,172,860		\$7,670
2019-2020 Excess (Deficiency) Operating Expenditures	\$21,154		\$705	\$21,154		\$705	\$-8,388,390,544		\$-1,631
2019-2020 Excess (Deficiency) Non-Operating Expenditures	\$0		\$0	\$0		\$0	\$11,239,274,781		\$2,186
2019-2020 Uncommon Items	\$0		\$0	\$0		\$0	\$203,776,869		\$40
2019-2020 Total Fund Balance	\$1,264,350		\$42,145	\$1,264,350		\$42,145	\$42,166,833,966		\$8,200

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https://rptsrv1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=sfadhoc.actual_report_2020.sas&_service=appserv&_debug=0&who_box=086024

**2020-2021**

Budget Activities and Calendar

Doss Consolidated Common School District

Budget Calendar

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



Budget Comparison for Doss Consolidated Common School District

The Bell Rings On!

		2019 - 2020 Approved Budget	
		Aggregate	Per Pupil
Instruction and Related Services			
11	Instruction	\$344,050	\$15,639
12	Instructional &	\$1,250	\$57
13	Curriculum/Staff	\$22,500	\$1,023
	Total:	\$367,800	\$16,718
Instructional Support			
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
	Total	\$43,040	\$1,956
General Administration			
41	General	\$178,327	\$8,106
	** Public Postings	\$1,500	
	*** Lobbying	\$400	
District Operations			
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
	Total:	\$162,782	\$7,399
Debt Services			
71	Debt Service	\$0	\$0
Other Functions			
61	Comm. Service	\$500	\$23
81	Facilities Acq.	\$66,779	\$3,035
93	Shared Services	\$16,000	\$727
99	Appraisal District	\$13,000	\$591
	Total:	\$96,279	\$4,376
Total Appropriations (199)		\$848,228	\$38,556

* 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
Instruction and Related Services			
11	Instruction	\$326,850	\$14,857
12	Instructional &	\$1,500	\$68
13	Curriculum/Staff	\$27,200	\$1,236
	Total:	\$355,550	\$16,161
Instructional Support			
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
	Total	\$41,318	\$1,878
General Administration			
41	General	\$187,760	\$8,535
	** Public Postings	\$1,500	
	*** Lobbying	\$400	
District Operations			
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
	Total:	\$173,960	\$7,907
Debt Services			
71	Debt Service	\$0	\$0
Other Functions			
61	Comm. Service	\$500	\$23
81	Facilities Acq.	\$50,228	\$2,283
93	Shared Services	\$13,000	\$591
99	Appraisal District	\$11,000	\$500
	Total:	\$74,728	\$3,397
Total Appropriations (199)		\$833,316	\$37,878

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

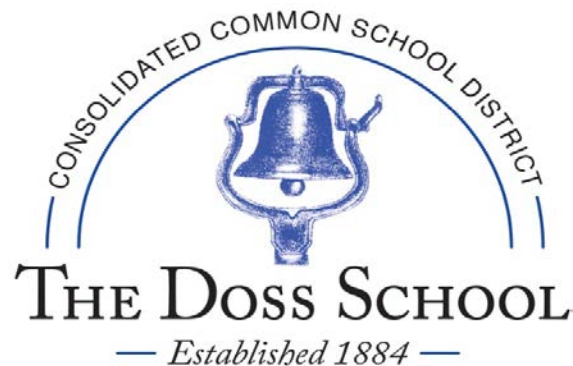
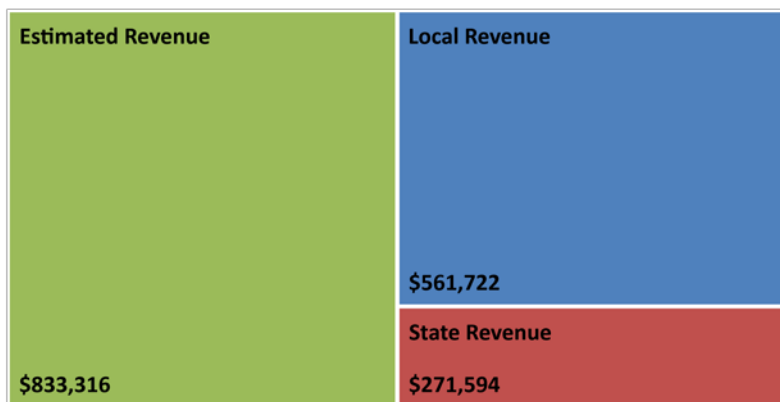
Note: 2020-2021 Proposed Budget (22 Students)

Version 2: Budget Approved 08.31.20

2020-2021 Budget Summaries Doss Consolidated Common School District

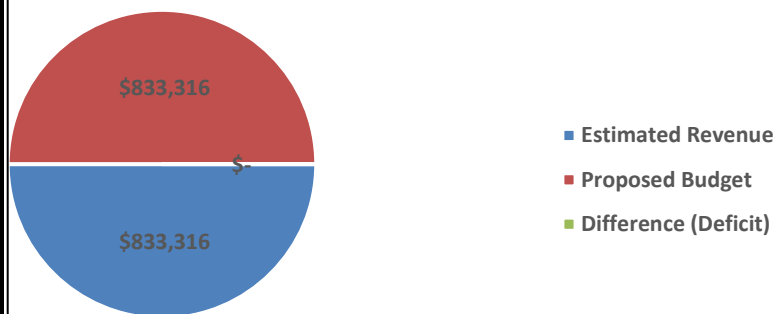
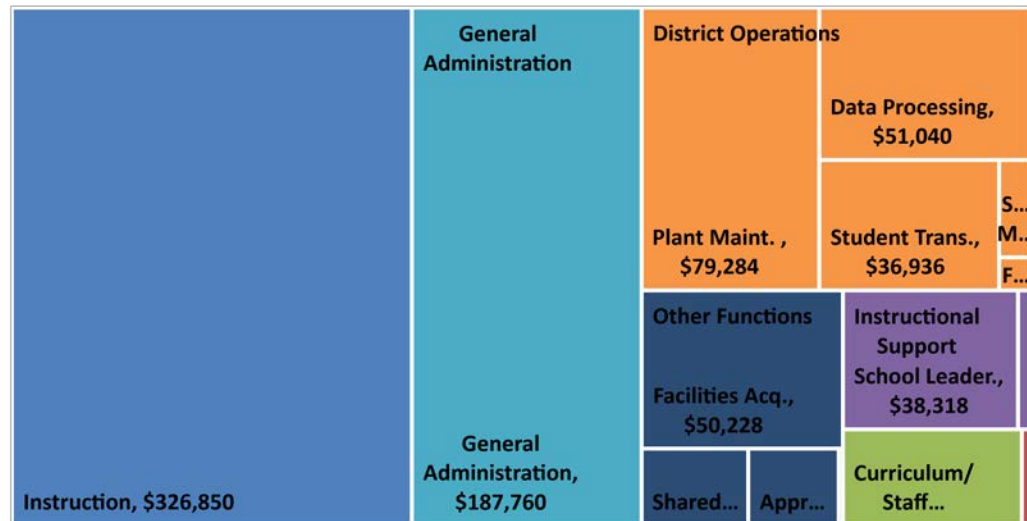
20-21 Doss CCSD Revenue Summary

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

Quarterly Investment Report

2020 - 2021

6/01/2021 - 8/31/2021

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
Security State Bank & Trust								Security State Bank & Trust	
Local Maintenance	Checking		\$112.42	\$162.33	\$184.93	\$151.74	\$611.42	\$506,296.29	\$602,236.08
Total			\$112.42	\$162.33	\$184.93	\$151.74	\$611.42	\$506,296.29	\$602,236.08
TEXPOOL Investment								TEXPOOL Investment	
Operating Account	Overnight		\$302.99	\$160.31	\$32.10	\$41.22	\$536.62	\$902,605.16	\$903,141.78
Total			\$302.99	\$160.31	\$32.10	\$41.22	\$536.62	\$902,605.16	\$903,141.78
Financial Totals			\$415.41	\$322.64	\$217.03	\$192.96	\$1,148.04	\$1,408,901.45	\$1,505,377.86

Electronically
Signed/Posted:

Doss CCSD District Investment Officer: Pam Seipp, Administrative Consultant

Prepared by: ESC Region 13 Business Services



Presented: September 2021

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

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Revenues						
Operating Revenue						
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
Total Operating Revenue	\$810,715	100.00%	\$45,040	\$810,715	100.00%	\$45,040
Other Revenue						
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
Total Other Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0
Subtotal: Operating and Other Revenue	\$810,715	100.00%	\$45,040	\$810,715	100.00%	\$45,040
Recapture Revenue						
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0
Total Recaptured Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0
Subtotal: Operating, Other and Recaptured Revenue	\$810,715	100.00%	\$45,040	\$810,715	100.00%	\$45,040
Debt Service Financing and TRS Estimate Revenue						
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
Subtotal: Debt Service Financing and TRS Estimate Revenue	\$22,601	100.00%	\$1,256	\$22,601	100.00%	\$1,256
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	\$833,316	100.00%	\$46,295	\$833,316	100.00%	\$46,295
Expenditures						
Operating Expenditures by Object (61xx-64xx only)						
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
Total Operating Expenditures by Object	\$756,588	100.00%	\$42,033	\$756,588	100.00%	\$42,033
Non-Operating Expenditures by Object						
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
Total Non-Operating Expenditures by Object	\$40,728	100.00%	\$2,263	\$40,728	100.00%	\$2,263
Grand Total: Operating and Non-Operating Expenditures by Object	\$797,316	100.00%	\$44,295	\$797,316	100.00%	\$44,295
Operating Expenditures by Function (61xx-64xx only)						
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
Total Operating Expenditures by Function	\$756,588	100.00%	\$42,033	\$756,588	100.00%	\$42,033
Non-Operating Expenditures by Function						
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
Total Non-Operating Expenditures by Function	\$40,728	100.00%	\$2,263	\$40,728	100.00%	\$2,263
Grand Total: Operating and Non-Operating Expenditures by Function	\$797,316	100.00%	\$44,295	\$797,316	100.00%	\$44,295
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)						
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
Total Operating Expenditures by Program Intent Code (PIC)	\$756,588	100.00%	\$42,033	\$756,588	100.00%	\$42,033
Non-Operating Expenditures by PIC						
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
Total Non-Operating Expenditures by Program Intent Code (PIC)	\$40,728	100.00%	\$2,263	\$40,728	100.00%	\$2,263
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	\$797,316	100.00%	\$44,295	\$797,316	100.00%	\$44,295
Disbursements						
Total Disbursements						
Operating Expenditures	\$756,588	92.12%	\$42,033	\$756,588	92.12%	\$42,033
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0

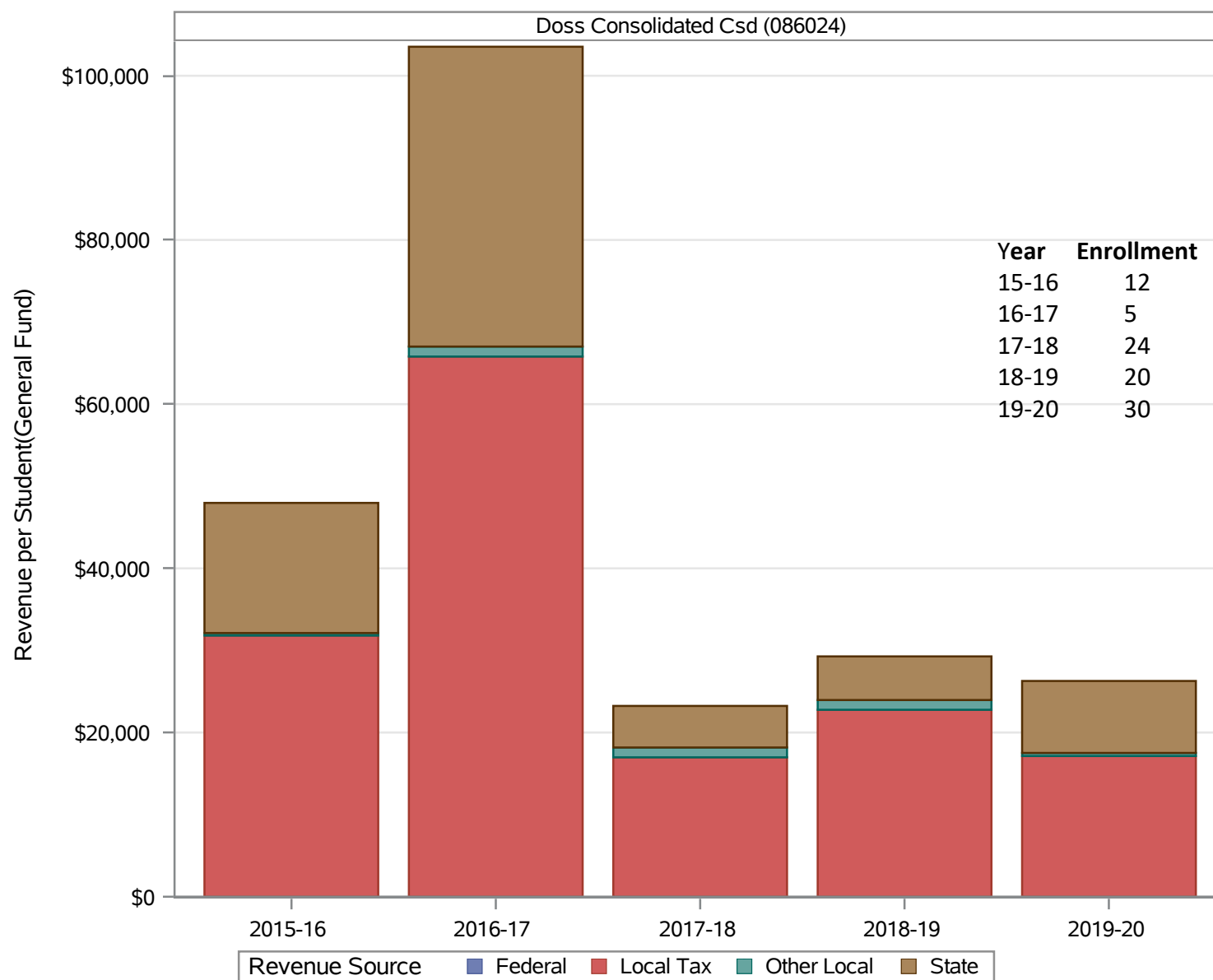
2020 - 2021 Budgeted Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 18

	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
Total Disbursements	\$821,316	100.00%	\$45,629	\$821,316	100.00%	\$45,629

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https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=sfadhoc.budget_report_2021.sas&_service=appserv&_debug=0&who_box=086024

Comparison of 2015-16 through 2019-20 Operational Revenue Sources

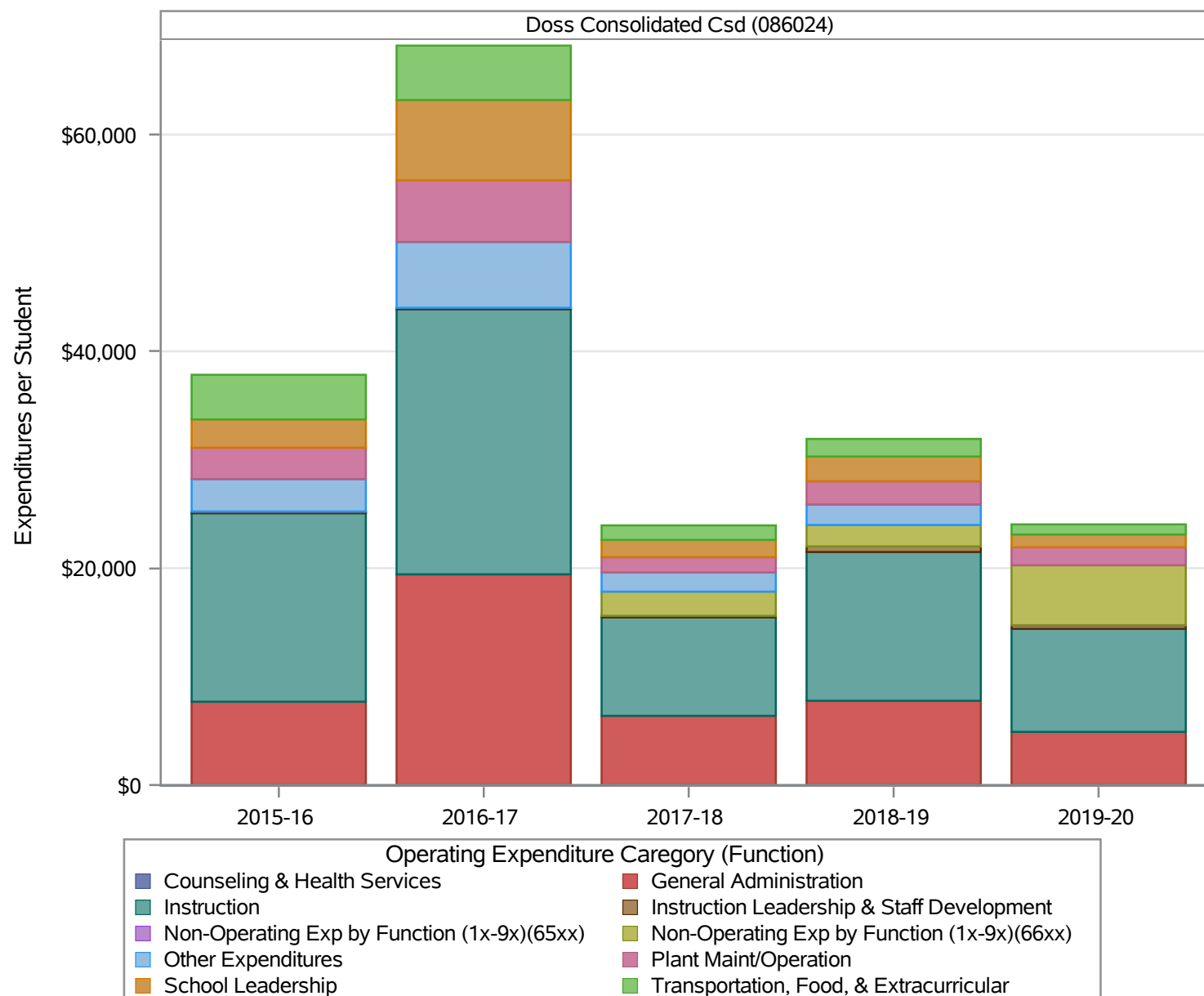


Doss Consolidated Csd (086024) SY1920 Total Enrolled Students in Membership = 30

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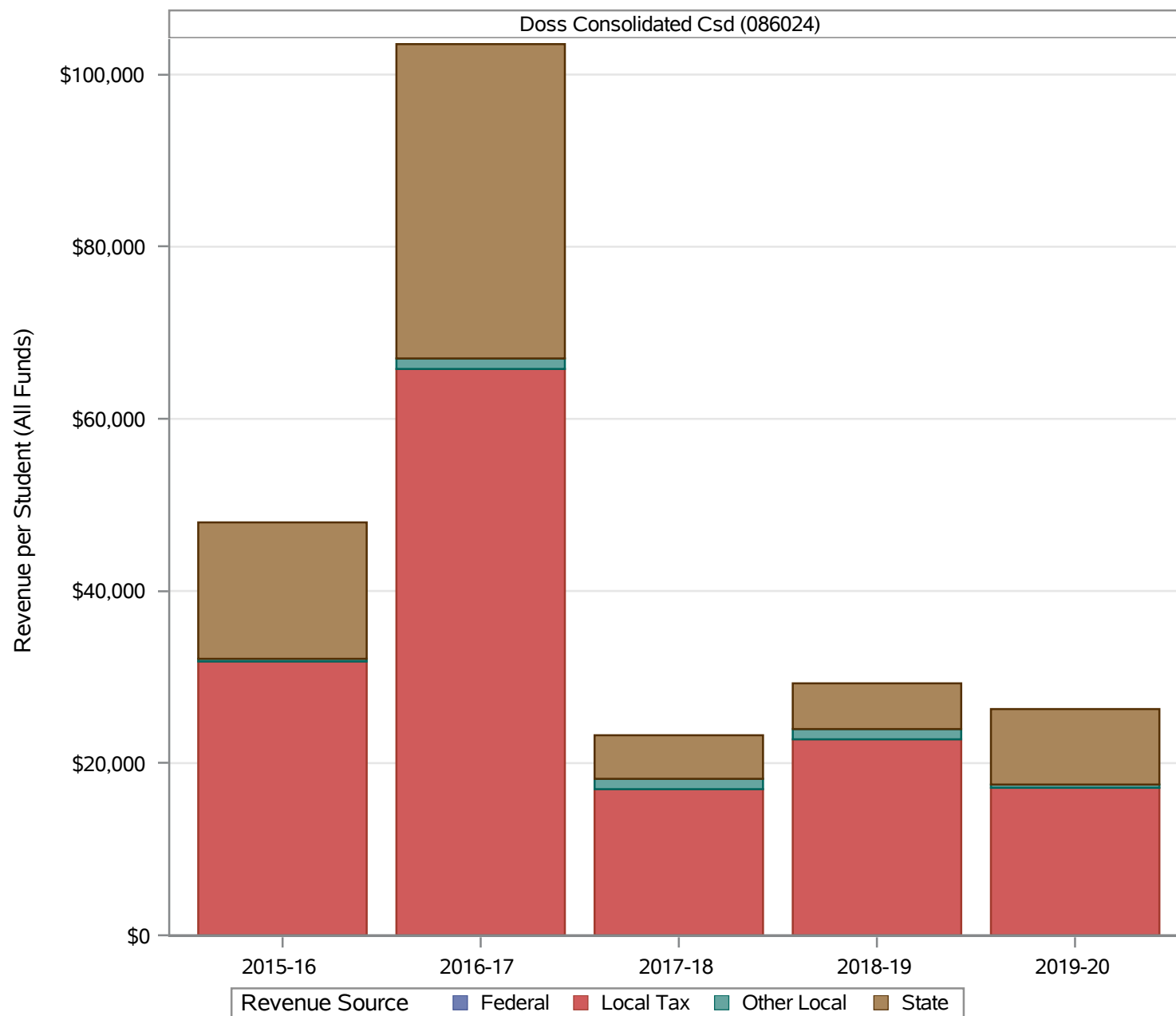
https://rptsvr1.tea.texas.gov/school.finance/forecasting/financial_reports/1920_stacked_bar_charts.html

Comparison of 2015-16 through 2019-20 Operational Total Expenditures



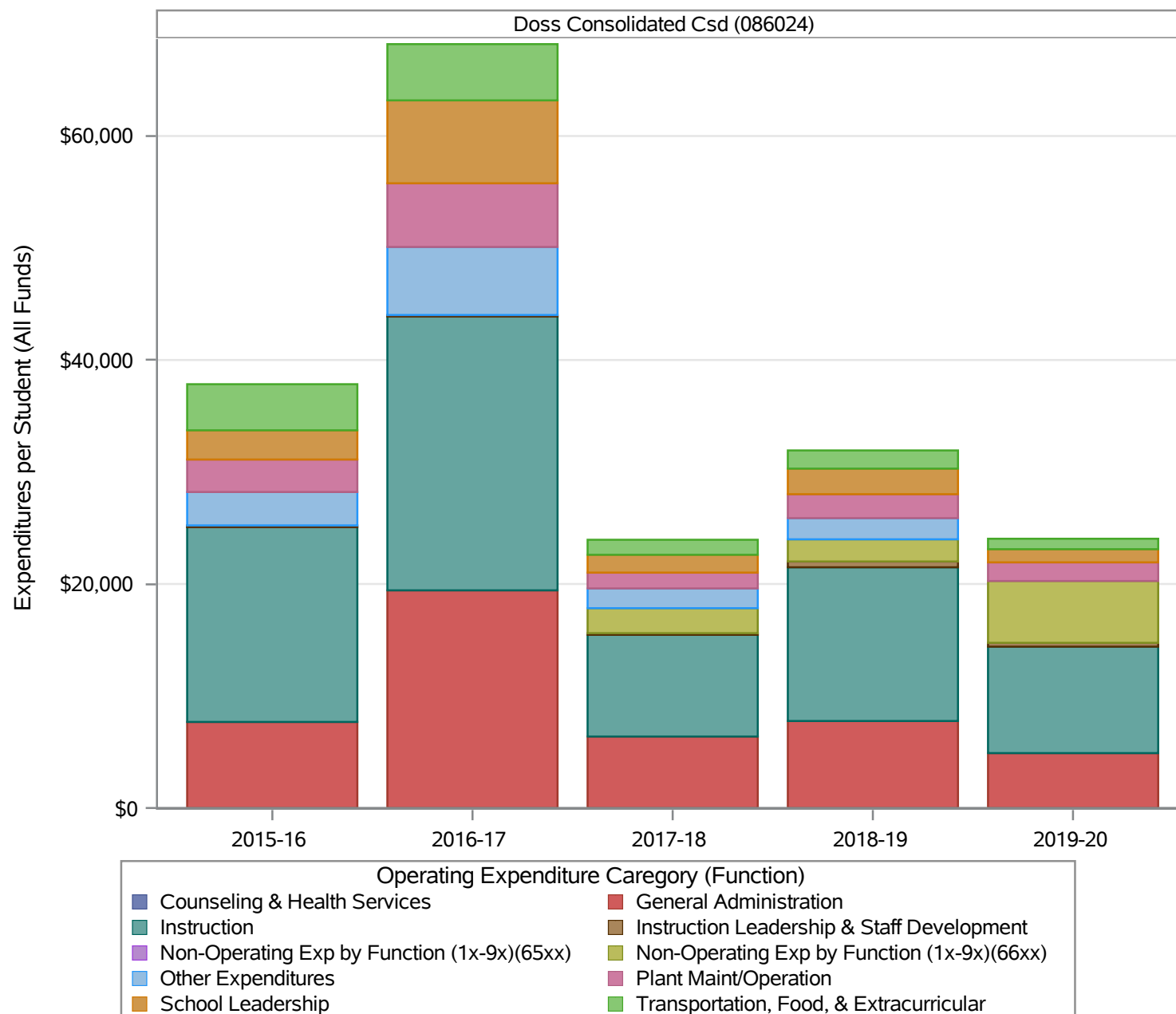
Doss Consolidated Csd (086024) SY1920 Total Enrolled Students in Membership =
30
 &enroll2.

Comparison of 2015-16 through 2019-20 All Funds Revenue



Doss Consolidated Csd (086024) SY1920 Total Enrolled Students in Membership =
30
&enroll2.

Comparison of 2015-16 through 2019-20 All Funds Total Expenditures



Doss Consolidated Csd (086024) SY1920 Total Enrolled Students in Membership =
30
 &enroll2.



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 August 2021 to include changes in the Commissioner's Rule for School FIRST that were implemented by the Texas Education Agency beginning with ratings year 2020-2021 based primarily on data from fiscal year 2020.

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



How Ratings are Assessed

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.

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.)



How Ratings are Assessed

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 measures how accurately the district forecast projected revenue by comparing budgeted revenue submitted through PEIMS in October of the fiscal year to actual revenue submitted after the close of the fiscal year.

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 measures how well the district was able to project average daily attendance for the coming biennium for payment purposes. Projected ADA is compared to actual.

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



How Ratings are Assessed

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.

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 fund? (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 89 points and a B, 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.

Commissioner's Rules Concerning Financial Accountability**§109.AA.****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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Commissioner's Rules Concerning Financial Accountability

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\(e\)\(5\)](#)

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- (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

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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.

Commissioner's Rules Concerning Financial Accountability**§109.AA.**

- (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.

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Commissioner's Rules Concerning Financial Accountability

- (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.

§109.AA.**Commissioner's Rules Concerning Financial Accountability**

- (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.

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**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 7, 2021, 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 2021.

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 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 7, 2021, 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