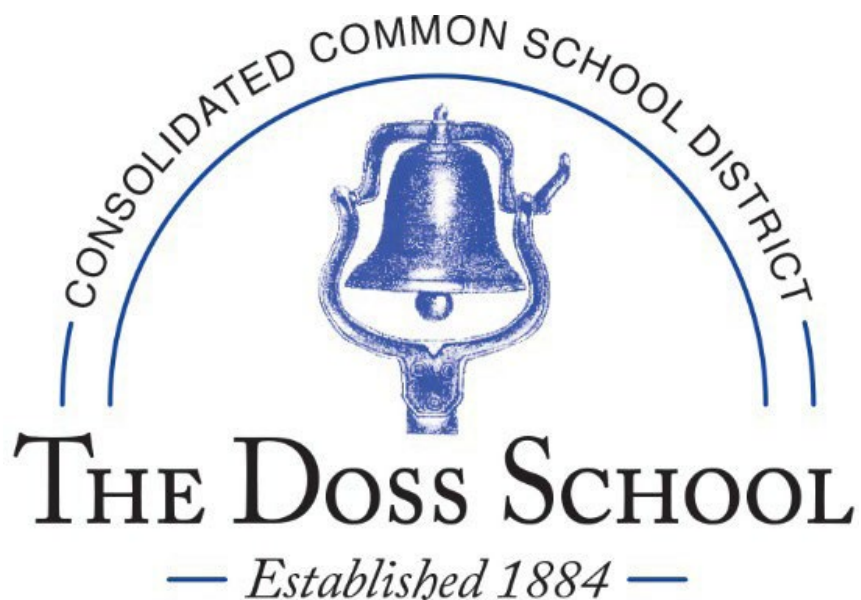


2022 - 2023
Fiscal Management Report
Schools FIRST Accountability Rating
For Fiscal Year 21-22



Doss Consolidated Common School District

P.O. Box 50 Doss, TX 78618

Phone: 830-669-2411

This page intentionally left blank!

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

Table of Contents

	Page Number
Doss CCSD FIRST Rating Summary	5
Schools FIRST Rating	
Doss CCSD Schools FIRST Rating	7
State Schools FIRST Summary	11
Financial Disclosures and District Data	
Doss CCSD Financial Disclosures, FY 2022	15
Doss CCSD Local Budget Documents, FY 2022	16
Doss CCSD State Budget Documents, FY 2022	21
Doss CCSD Local Budget Documents, FY 2023	31
Doss CCSD State Budget Documents, FY 2023	37
Doss CCSD State Comparison Charts, 5-years	41
Other Information	
TASBO: How Ratings Are Assessed	47
19 TAC Chapter 109: Financial Rating System	51
Public Notification of FIRST Rating	60

This page intentionally left blank!

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

Year	Rating	District Score	Substandard
2021-2022	Passed A - Superior	90 of 100	< 70
2020-2021	Passed B- Above Standard	80	< 70
2019-2020	Passed A- Superior	90	< 70
2018-2019	Passed A - Superior	90	< 60
2017-2018	Passed A - Superior	90	< 60
2016-2017	Passed Above Standard	80	< 60
2015-2016	Passed Above Standard	80	< 31
2014-2015	Passed Above Standard	20	< 16
2013-2014	Above Standard	63	< 52
2012-2013	Superior Achievement	69	< 52
2011-2012	Superior Achievement	65	< 52
2010-2011	Superior Achievement	74	< 56
2009-2010	Above Standard	66	< 56
2008-2009	Above Standard	71	< 55
2007-2008	Above Standard	68	< 55
2006-2007	Superior		
2005-2006	Superior		
2004-2005	Superior		
2003-2004	Superior		
2002-2003	Superior		



This page intentionally left blank!

User: Pamela Peiser Seipp
 User Role: District

RATING YEAR DISTRICT NUMBER



Financial Integrity Rating System of Texas

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

Name: DOSS CONSOLIDATED CSD(086024)	Publication Level 1: 8/4/2023 12:02:16 PM
Status: Passed	Publication Level 2: 8/7/2023 3:01:39 PM
Rating: A = Superior Achievement	Last Updated: 8/7/2023 3:01:39 PM
District Score: 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>	7/13/2023 6:19:04 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>	7/13/2023 6:19:04 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>	7/13/2023 6:19:04 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>	7/13/2023 6:19:04 PM	Yes Ceiling Passed
5	This indicator is not being evaluated.		
			1 Multiplier Sum
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and</u>	7/13/2023 6:19:04 PM	Ceiling Passed

	highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)		
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	7/13/2023 6:19:04 PM	10
8	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.	7/13/2023 6:19:04 PM	10
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? See ranges below in the Determination of Points section.	7/13/2023 6:19:04 PM	10
10	This indicator is not being evaluated.		10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)	7/13/2023 6:19:04 PM	10
12	What is the correlation between future debt requirements and the district's assessed property value?	7/13/2023 6:19:04 PM	10
13	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.	7/13/2023 6:19:04 PM	0
14	This indicator is not being evaluated.		10
15	This indicator is not being evaluated.		5
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? (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.)	7/13/2023 6:19:04 PM	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If 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.)	7/13/2023 6:19:04 PM	Ceiling Passed
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.)	7/13/2023 6:19:04 PM	10
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?	7/13/2023 6:19:04 PM	5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	7/13/2023 6:19:04 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 Standard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
<p>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 is <i>No</i> .	89	B = Above Standard Achievement

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

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

FIRST 5.14.3.3

User: Pamela Peiser Seipp
 User Role: District

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:19:04 PM

FORMULA

Field	Value	
District Administrative Cost Ratio	<input type="text" value="0.5788"/>	<input style="float: right;" type="button" value="?"/>
And		
ADA	<input type="text" value="18.617"/>	<input style="float: right;" type="button" value="?"/>
Or		
Sparse	<input type="text" value="TRUE"/>	<input style="float: right;" type="button" value="?"/>

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

User: Pamela Peiser Seipp
 User Role: District

RATING YEAR DISTRICT NUMBER



Financial Integrity Rating System of Texas

OVERALL STATISTICS 2021-2022 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,010	99.21 %	5,017,570	99.88 %
Failed	8	0.79 %	5,781	0.12 %
Total	1,018	100.00 %	5,023,351	100.00 %

2021-2022 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	919	90.28 %	4,745,173	94.46 %
B = Above Standard Achievement	50	4.91 %	152,423	3.03 %
C = Meets Standard Achievement	41	4.03 %	119,974	2.39 %
F = Substandard Achievement	8	0.79 %	5,781	0.12 %
Total	1,018	100.00 %	5,023,351	100.00 %

2021-2022 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1015	99.71 %	5019613	99.93 %
	No	3	0.29 %	3738	0.07 %
2	Yes	1015	99.71 %	5021137	99.96 %
	No	3	0.29 %	2214	0.04 %
3	Yes	1018	100.00 %	5023351	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1017	99.90 %	5021755	99.97 %
	No	1	0.10 %	1596	0.03 %

6	Yes	1007	98.92 %	5003539	99.61 %
	No	11	1.08 %	19812	0.39 %
7	10	939	92.24 %	4644802	92.46 %
	8	33	3.24 %	230823	4.60 %
	6	22	2.16 %	35600	0.71 %
	4	10	0.98 %	92534	1.84 %
	2	9	0.88 %	14956	0.30 %
	0	5	0.49 %	4636	0.09 %
8	10	874	85.85 %	3394193	67.57 %
	8	61	5.99 %	796597	15.86 %
	6	55	5.40 %	692928	13.79 %
	4	17	1.67 %	103218	2.05 %
	2	8	0.79 %	33592	0.67 %
	0	3	0.29 %	2823	0.06 %
9	10	1010	99.21 %	4977455	99.09 %
	0	8	0.79 %	45896	0.91 %
10	10	1018	100.00 %	5023351	100.00 %
11	10	866	85.07 %	3517846	70.03 %
	8	83	8.15 %	937022	18.65 %
	6	38	3.73 %	217907	4.34 %
	4	21	2.06 %	295416	5.88 %
	2	9	0.88 %	48179	0.96 %
	0	1	0.10 %	6981	0.14 %
12	10	756	74.26 %	2896047	57.65 %
	8	190	18.66 %	1731086	34.46 %
	6	42	4.13 %	253723	5.05 %
	4	13	1.28 %	75818	1.51 %
	2	8	0.79 %	43585	0.87 %

Overall Statistics

	0	9	0.88 %	23092	0.46 %
13	10	820	80.55 %	4140230	82.42 %
	8	133	13.06 %	768487	15.30 %
	6	44	4.32 %	95253	1.90 %
	4	13	1.28 %	15674	0.31 %
	2	2	0.20 %	774	0.02 %
	0	6	0.59 %	2933	0.06 %
14	10	1018	100.00 %	5023351	100.00 %
15	5	1018	100.00 %	5023351	100.00 %
16	Yes	1001	98.33 %	5002835	99.59 %
	No	17	1.67 %	20516	0.41 %
17	Yes	977	95.97 %	4941108	98.36 %
	No	41	4.03 %	82243	1.64 %
18	10	972	95.48 %	4946282	98.47 %
	0	46	4.52 %	77069	1.53 %
19	5	1017	99.90 %	5021729	99.97 %
	0	1	0.10 %	1622	0.03 %
20	Yes	1018	100.00 %	5023351	100.00 %
	No	0	0.00 %	0	0.00 %

2021-2022 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1015	3	x	x	x	x	x	x	x	1018
2	1015	3	x	x	x	x	x	x	x	1018
3	1018	x	x	x	x	x	x	x	x	1018
4	1017	1	x	x	x	x	x	x	x	1018
6	1007	11	x	x	x	x	x	x	x	1018
7	x	x	939	33	22	x	10	9	5	1018
8	x	x	874	61	55	x	17	8	3	1018

Overall Statistics

9	x	x	1010	x	x	x	x	x	8	1018
10	x	x	1018	x	x	x	x	x	x	1018
11	x	x	866	83	38	x	21	9	1	1018
12	x	x	756	190	42	x	13	8	9	1018
13	x	x	820	133	44	x	13	2	6	1018
14	x	x	1018	x	x	x	x	x	x	1018
15	x	x	x	x	x	1018	x	x	x	1018
16	1001	17	x	x	x	x	x	x	x	1018
17	977	41	x	x	x	x	x	x	x	1018
18	x	x	972	x	x	x	x	x	46	1018
19	x	x	x	x	x	1017	x	x	1	1018
20	1018	x	x	x	x	x	x	x	x	1018

Last Updated: Thursday, November 2, 2023 9:20:03 AM

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

THE **TEXAS EDUCATION AGENCY**
 1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

FIRST 5.14.3.3

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 Stroehler	\$0	\$0	\$0	\$0	\$0
Admin. Consultant	Meals	Lodging	Transportation	Other	Total
Seipp, Pam	\$0	\$0	\$0	\$0	\$0
Board Members	Meals	Lodging	Transportation	Other	Total
Crenwelge, Cecil	\$77	\$116	\$156	\$400	\$749
Dollar, Travis	\$77	\$116	\$156	\$475	\$824
Ganis, Teresa	\$77	\$116	\$156	\$400	\$749
Studer, Preston	\$77	\$116	\$156	\$475	\$824
Tune, Evan	\$0	\$0	\$0	\$0	\$0

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 2021-2022 Attached.



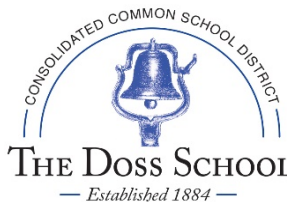
2021-2022

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 Consultants 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 20-21 budget and adopt 21-22 budget</p> <p>Administrative team reviews and organizes budget Administration receives certified property values Doss CCSD Board of Trustees adopt 2021 tax rate Administrative team implements 2021-2022 Budget</p>
<p>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 2020-2021 Independent Audit Report</p>



Budget Comparison for Doss Consolidated Common School District

The Bell Rings On!

		2020 - 2021 Approved Budget *	
		Aggregate	Per Pupil
Instruction and Related Services			
11	Instruction	\$326,850	\$17,203
12	Instructional &	\$1,500	\$79
13	Curriculum/Staff	\$27,200	\$1,432
	Total:	\$355,550	\$18,713
Instructional Support			
23	School Leader.	\$38,318	\$2,017
31	Guide./Counsel.	\$0	\$0
32	Social Work	\$0	\$0
33	Health Services	\$0	\$0
36	Extracurricular	\$3,000	\$158
	Total	\$41,318	\$2,175
General Administration			
41	General	\$187,760	\$9,882
	** Public Postings	\$1,500	
	*** Lobbying	\$400	
District Operations			
34	Student Trans.	\$36,936	\$1,944
35	Food Services	\$1,700	\$89
51	Plant Maint.	\$79,284	\$4,173
52	Security/Monitor.	\$5,000	\$263
53	Data Processing	\$51,040	\$2,686
	Total:	\$173,960	\$9,156
Debt Services			
71	Debt Service	\$0	\$0
Other Functions			
61	Comm. Service	\$500	\$26
81	Facilities Acq.	\$50,228	\$2,644
93	Shared Services	\$13,000	\$684
99	Appraisal District	\$11,000	\$579
	Total:	\$74,728	\$3,933
Total Appropriations (199)		\$833,316	\$43,858.74

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

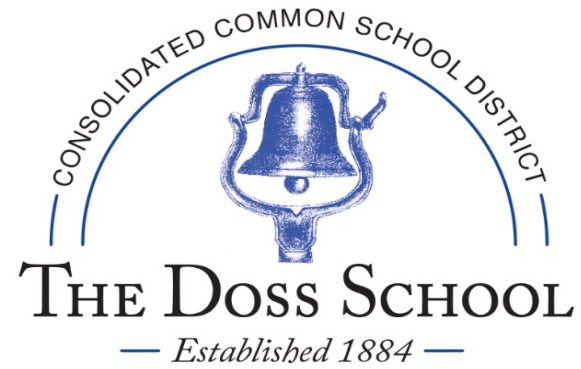
Note: 2020-2021 Approved Budget (19 Students)

		2021 - 2022 Recommended Budget *	
		Aggregate	Per Pupil
Instruction and Related Services			
11	Instruction	\$338,185	\$14,091
12	Instructional &	\$1,500	\$63
13	Curriculum/Staff	\$16,000	\$667
	Total:	\$355,685	\$14,820
Instructional Support			
23	School Leader.	\$38,311	\$1,596
31	Guide./Counsel.	\$0	\$0
32	Social Work	\$0	\$0
33	Health Services	\$0	\$0
36	Extracurricular	\$3,500	\$146
	Total	\$41,811	\$1,742
General Administration			
41	General	\$184,945	\$7,706
	** Public Postings	\$1,500	
	*** Lobbying	\$400	
District Operations			
34	Student Trans.	\$33,782	\$1,408
35	Food Services	\$1,500	\$63
51	Plant Maint.	\$78,981	\$3,291
52	Security/Monitor.	\$5,000	\$208
53	Data Processing	\$55,500	\$2,313
	Total:	\$174,763	\$7,282
Debt Services			
71	Debt Service	\$0	\$0
Other Functions			
61	Comm. Service	\$500	\$21
81	Facilities Acq.	\$33,174	\$1,382
93	Shared Services	\$13,000	\$542
99	Appraisal District	\$12,000	\$500
	Total:	\$58,674	\$2,445
Total Appropriations (199)		\$815,878	\$33,995

* Finance Template BOK Financials (v.3, 06.18.21) Run 08.04.21

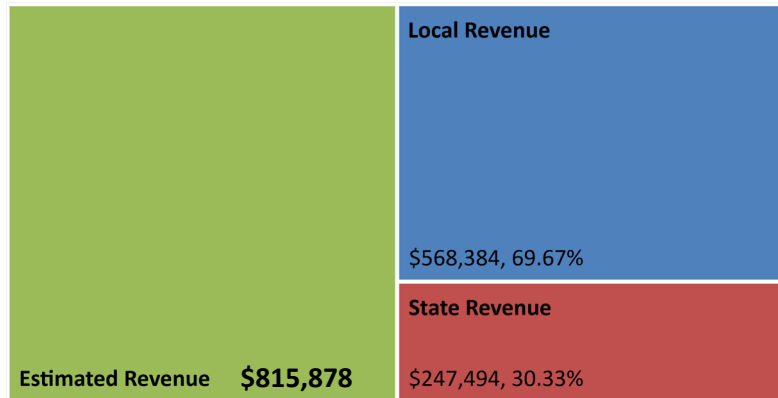
Note: 2021-2022 Recommended Budget (24 Students)

2021-2022 Budget Summaries Doss Consolidated Common School District



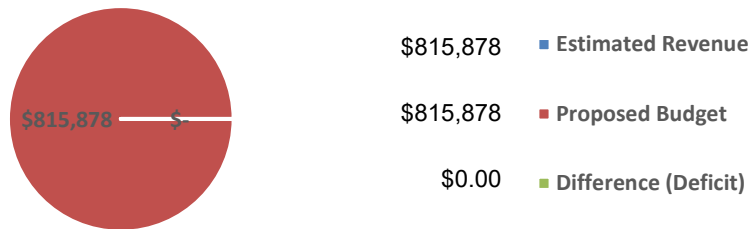
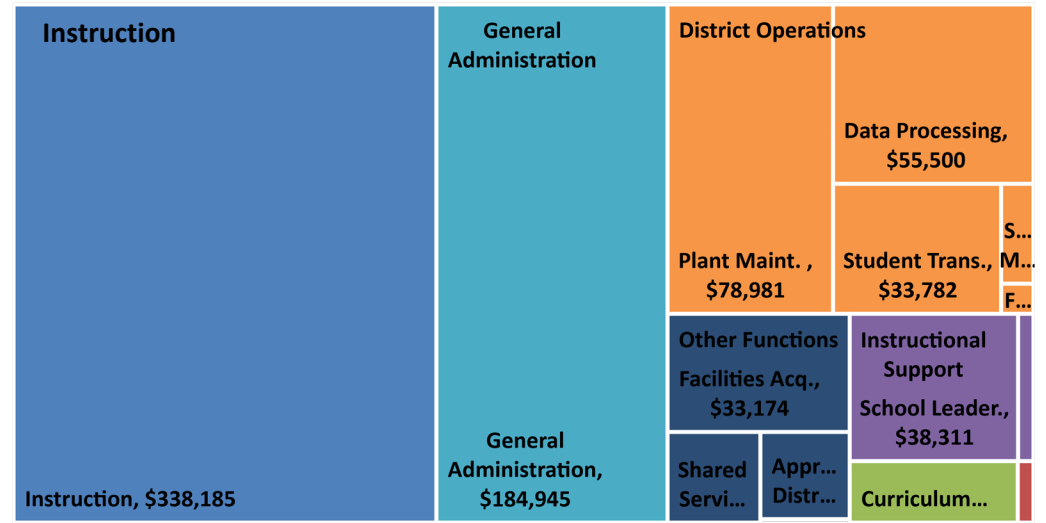
21-22 Doss CCSD Revenue Summary

■ Local Revenue
 ■ State Revenue
 ■ Estimated Revenue



21-22 Doss CCSD Budget Summary

■ Instructional Support
 ■ General Administration
■ District Operations
 ■ Other Functions



21-22 Doss CCSD Budget Summary

Version 6: Recommended Budget 08.26.21



Doss Consolidated Common School District

11431 Ranch Road 648 📍 **P.O. Box 50** 📍 **Doss, TX 78618**
Telephone (830) 669-2411 Facsimile (830) 669-2303 <http://dossccsd.org/>

ORDINANCE FOR TAX YEAR 2021

COUNTY OF GILLESPIE §
 § **TAX RATE ORDINANCE**
STATE OF TEXAS §

AN ORDINANCE LEVYING A TAX RATE FOR Doss Consolidated Common School District FOR THE TAX YEAR 2021

On August 30, 2021, be it resolved by the Doss Consolidated Common School District (CCSD) Board of Trustees that we, the Board of the Doss CCSD, hereby adopt the rate on \$100.00 valuation for the School District for the year of 2021 as follows:

\$0.87200	for the purpose of maintenance and operation
\$0.00000	for the payment of principal and interest on bonds
\$0.87200	TOTAL TAX RATE

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

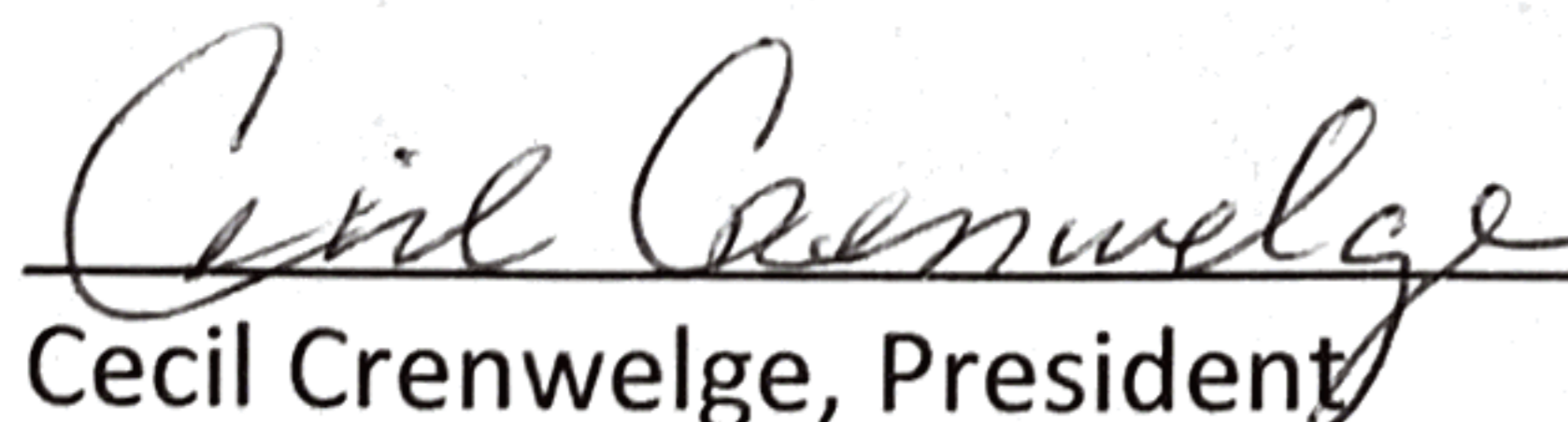
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.65% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$30.70.

While this language is required because the District's adopted tax rate exceeds its no-new-revenue rate, it does not represent an increase because the 2020 tax rate was \$0.9537 and the 2021 adopted tax rate is \$0.8720. (Texas Tax Code §26, Texas Education Code §44 and §49).

The tax assessor-collector designated by the district is hereby authorized to assess and collect taxes for the Doss Consolidated Common School District employing the above rate.

The above ordinance was passed by the Doss Consolidated Common School District Board of Trustees on the 30th day of August 2021 and was executed in duplicate.

APPROVED:


Cecil Crenwelge, President
Doss Board of Trustees

ATTEST:


Andrea Chupik, Secretary
Doss CCSD Board of Trustees

Posting for the Board of Trustees:  Administrative Consultant

Quarterly Investment Report

2021-2022

06/01/2021 - 08/31/2022

**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		\$142.25	\$196.78	\$215.26	\$183.82	\$738.11	\$651,632.00	\$656,742.68
Total			\$142.25	\$196.78	\$215.26	\$183.82	\$738.11	\$651,632.00	\$656,742.68
TEXPOOL Investment							TEXPOOL Investment		
Operating Account	Overnight		\$76.06	\$101.37	\$821.81	\$3,576.92	\$4,576.16	\$903,217.84	\$907,717.94
Total			\$76.06	\$101.37	\$821.81	\$3,576.92	\$4,576.16	\$903,217.84	\$907,717.94
Financial Totals			\$218.31	\$298.15	\$1,037.07	\$3,760.74	\$5,314.27	\$1,554,849.84	\$1,564,460.62

Electronically
Signed/Posted:

Doss CCSD District Investment Officer: Pam Seipp, Administrative Consultant

Prepared by: ESC Region 13 Business Services



Presented: Sept 2022

2021 - 2022 Budgeted Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 24

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Revenues						
Operating Revenue						
Local Property Tax from M&O (excluding recapture)	\$567,384	71.45%	\$23,641	\$567,384	71.45%	\$23,641
State Operating Funds	\$225,691	28.42%	\$9,404	\$225,691	28.42%	\$9,404
Federal Funds	\$0	0.00%	\$0	\$0	0.00%	\$0
Other Local	\$1,000	0.13%	\$42	\$1,000	0.13%	\$42
Total Operating Revenue	\$794,075	100.00%	\$33,086	\$794,075	100.00%	\$33,086
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
Misc Rev Debt Service Fund (F599)	\$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	\$794,075	100.00%	\$33,086	\$794,075	100.00%	\$33,086
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	\$794,075	100.00%	\$33,086	\$794,075	100.00%	\$33,086
Debt Service Financing and TRS Estimate Revenue						
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0
Estimated State TRS Contributions	\$21,803	100.00%	\$908	\$21,803	100.00%	\$908
Total Debt Service Financing and TRS Estimate Revenue	\$21,803	100.00%	\$908	\$21,803	100.00%	\$908
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	\$815,878	100.00%	\$33,995	\$815,878	100.00%	\$33,995
Expenditures						
Operating Expenditures by Object (61xx-						
Payroll Expenditures (Object 61xx)	\$449,354	59.50%	\$18,723	\$449,354	59.50%	\$18,723
Professional & Contracted Services (Object 62xx)	\$210,100	27.82%	\$8,754	\$210,100	27.82%	\$8,754

2021 - 2022 Budgeted Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 24

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Supplies & Materials (Object 63xx)	\$48,500	6.42%	\$2,021	\$48,500	6.42%	\$2,021
Other Operating Expenditures (Object 64xx)	\$47,250	6.26%	\$1,969	\$47,250	6.26%	\$1,969
Total Operating Expenditures by Object	\$755,204	100.00%	\$31,467	\$755,204	100.00%	\$31,467
Non-Operating Expenditures by Object						
Capital Outlay (Object 61xx-64xx)	\$8,000	22.43%	\$333	\$8,000	22.43%	\$333
Debt Services (Object 65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Capital Outlay (Object 66xx)	\$27,674	77.57%	\$1,153	\$27,674	77.57%	\$1,153
Total Non-Operating Expenditures by Object	\$35,674	100.00%	\$1,486	\$35,674	100.00%	\$1,486
Grand Total: Operating and Non-Operating Expenditures by Object	\$790,878	100.00%	\$32,953	\$790,878	100.00%	\$32,953
Operating Expenditures by Function (61xx-64xx only)						
Instruction (Function 11,95)	\$338,185	44.78%	\$14,091	\$338,185	44.78%	\$14,091
Instructional Resources & Media Services (Function 12)	\$1,500	0.20%	\$63	\$1,500	0.20%	\$63
Curriculum & Staff Development (Function 13)	\$16,000	2.12%	\$667	\$16,000	2.12%	\$667
Instructional Leadership (Function 21)	\$0	0.00%	\$0	\$0	0.00%	\$0
School Leadership (Function 23)	\$38,311	5.07%	\$1,596	\$38,311	5.07%	\$1,596
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)	\$33,782	4.47%	\$1,408	\$33,782	4.47%	\$1,408
Food Services (Function 35)	\$1,500	0.20%	\$63	\$1,500	0.20%	\$63
Extracurricular (Function 36)	\$3,500	0.46%	\$146	\$3,500	0.46%	\$146
General Administration (Function 41,92)	\$184,945	24.49%	\$7,706	\$184,945	24.49%	\$7,706
Facilities Maintenance & Operations (Function 51)	\$78,981	10.46%	\$3,291	\$78,981	10.46%	\$3,291
Security & Monitoring Services (Function 52)	\$2,500	0.33%	\$104	\$2,500	0.33%	\$104
Data Processing Services (Function 53)	\$55,500	7.35%	\$2,313	\$55,500	7.35%	\$2,313
Community Services (Function 61)	\$500	0.07%	\$21	\$500	0.07%	\$21
Fund Raising CHARTER SCHOOLS ONLY (Function 81)	\$0	0.00%	\$0	\$0	0.00%	\$0
Total Operating Expenditures by Function	\$755,204	100.00%	\$31,467	\$755,204	100.00%	\$31,467

2021 - 2022 Budgeted Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 24

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Non-Operating Expenditures by Function						
Non-Operating Expenditures by Function (81) (61xx-64xx)	\$8,000	22.43%	\$333	\$8,000	22.43%	\$333
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$27,674	77.57%	\$1,153	\$27,674	77.57%	\$1,153
Total Non-Operating Expenditures by Function	\$35,674	100.00%	\$1,486	\$35,674	100.00%	\$1,486
Grand Total: Operating and Non-Operating Expenditures by Function	\$790,878	100.00%	\$32,953	\$790,878	100.00%	\$32,953
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)						
Basic Educational Services (PIC 11)	\$378,996	50.18%	\$15,792	\$378,996	50.18%	\$15,792
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)	\$1,500	0.20%	\$63	\$1,500	0.20%	\$63
State Compensatory Education (PICs 24,26,28,29,30,34)	\$13,500	1.79%	\$563	\$13,500	1.79%	\$563
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)	\$361,208	47.83%	\$15,050	\$361,208	47.83%	\$15,050
Total Operating Expenditures by Program Intent Code (PIC)	\$755,204	100.00%	\$31,467	\$755,204	100.00%	\$31,467
Non-Operating Expenditures by PIC						
Non-Operating Expenditures by PIC (81) Capital Outlay (61xx-64xx)	\$8,000	22.43%	\$333	\$8,000	22.43%	\$333
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$27,674	77.57%	\$1,153	\$27,674	77.57%	\$1,153
Total Non-Operating Expenditures by Program Intent Code (PIC)	\$35,674	100.00%	\$1,486	\$35,674	100.00%	\$1,486
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	\$790,878	100.00%	\$32,953	\$790,878	100.00%	\$32,953

2021 - 2022 Budgeted Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 24

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Disbursements						
Total Disbursements						
Operating Expenditures	\$755,204	92.56%	\$31,467	\$755,204	92.56%	\$31,467
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0
Total Other Uses	\$0	0.00%	\$0	\$0	0.00%	\$0
Intergovernmental Charge	\$25,000	3.06%	\$1,042	\$25,000	3.06%	\$1,042
Capital Outlay (Object 61xx-64xx)	\$8,000	0.98%	\$333	\$8,000	0.98%	\$333
Debt Service (Object 6500)	\$0	0.00%	\$0	\$0	0.00%	\$0
Capital Projects (Object 6600)	\$27,674	3.39%	\$1,153	\$27,674	3.39%	\$1,153
Total Disbursements	\$815,878	100.00%	\$33,995	\$815,878	100.00%	\$33,995

2021 - 2022 Actual Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 24

	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)	\$582,721	66.54%	\$24,280	\$582,721	63.68%	\$24,280	\$26,795,122,749	39.67%	\$4,960
State Operating Funds	\$287,252	32.80%	\$11,969	\$292,604	31.98%	\$12,192	\$24,396,897,632	36.12%	\$4,516
Federal Funds	\$0	0.00%	\$0	\$33,888	3.70%	\$1,412	\$14,103,811,039	20.88%	\$2,611
Other Local	\$5,815	0.66%	\$242	\$5,815	0.64%	\$242	\$2,250,851,644	3.33%	\$417
Total Operating Revenue	\$875,788	100.00%	\$36,491	\$915,028	100.00%	\$38,126	\$67,546,683,064	100.00%	\$12,504
Other Revenue									
Local Property Tax from I&S	\$0	0.00%	\$0	\$0	0.00%	\$0	\$8,860,960,306	86.81%	\$1,640
State Assistance for Debt Service	\$0	0.00%	\$0	\$0	0.00%	\$0	\$319,288,915	3.13%	\$59
Misc Rev Debt Service Fund (F599)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$75,078,438	0.74%	\$14
Other Receipts (excluding debt service financing)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$952,245,471	9.33%	\$176
Total Other Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$10,207,573,130	100.00%	\$1,890
Subtotal: Operating and Other Revenue	\$875,788	100.00%	\$36,491	\$915,028	100.00%	\$38,126	\$77,754,256,194	100.00%	\$14,394
Recapture Revenue									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$3,002,039,317	100.00%	\$556
Total Recaptured Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$3,002,039,317	100.00%	\$556
Subtotal: Operating, Other and Recaptured Revenue	\$875,788	100.00%	\$36,491	\$915,028	100.00%	\$38,126	\$80,756,295,511	100.00%	\$14,949
Debt Service Financing and TRS Estimate Revenue									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$4,864,835,809	65.96%	\$901
Estimated State TRS Contributions	\$20,780	100.00%	\$866	\$20,780	100.00%	\$866	\$2,510,251,870	34.04%	\$465
Subtotal: Debt Service Financing and TRS Estimate Revenue	\$20,780	100.00%	\$866	\$20,780	100.00%	\$866	\$7,375,087,679	100.00%	\$1,365
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	\$896,568	100.00%	\$37,357	\$935,808	100.00%	\$38,992	\$85,129,343,873	100.00%	\$15,759
Expenditures									
Operating Expenditures by Object (61xx-64xx only)									
Payroll Expenditures (Object 61xx)	\$418,734	64.74%	\$17,447	\$419,084	61.08%	\$17,462	\$50,301,683,879	77.97%	\$9,312
Professional & Contracted Services (Object 62xx)	\$165,657	25.61%	\$6,902	\$195,342	28.47%	\$8,139	\$6,402,537,996	9.92%	\$1,185

2021 - 2022 Actual Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 24

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Supplies & Materials (Object 63xx)	\$39,789	6.15%	\$1,658	\$48,994	7.14%	\$2,041	\$5,961,153,130	9.24%	\$1,104
Other Operating Expenditures (Object 64xx)	\$22,651	3.50%	\$944	\$22,651	3.30%	\$944	\$1,852,436,057	2.87%	\$343
Total Operating Expenditures by Object	\$646,831	100.00%	\$26,951	\$686,071	100.00%	\$28,586	\$64,517,811,062	100.00%	\$11,943
Non-Operating Expenditures by Object									
Capital Outlay (Object 61xx-64xx)	\$3,379	32.10%	\$141	\$3,379	32.10%	\$141	\$46,451,211	0.23%	\$9
Debt Services (Object 65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,844,903,533	48.41%	\$1,822
Capital Outlay (Object 66xx)	\$7,148	67.90%	\$298	\$7,148	67.90%	\$298	\$10,445,000,110	51.36%	\$1,934
Total Non-Operating Expenditures by Object	\$10,527	100.00%	\$439	\$10,527	100.00%	\$439	\$20,336,354,854	100.00%	\$3,765
Grand Total: Operating and Non-Operating Expenditures by Object	\$657,358	100.00%	\$27,390	\$696,598	100.00%	\$29,025	\$84,854,165,916	100.00%	\$15,708
Operating Expenditures by Function (61xx-64xx only)									
Instruction (Function 11,95)	\$294,509	45.53%	\$12,271	\$306,365	44.65%	\$12,765	\$36,035,016,731	55.85%	\$6,671
Instructional Resources & Media Services (Function 12)	\$128	0.02%	\$5	\$128	0.02%	\$5	\$646,159,944	1.00%	\$120
Curriculum & Staff Development (Function 13)	\$6,668	1.03%	\$278	\$33,358	4.86%	\$1,390	\$1,570,292,996	2.43%	\$291
Instructional Leadership (Function 21)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,113,087,133	1.73%	\$206
School Leadership (Function 23)	\$34,611	5.35%	\$1,442	\$34,611	5.04%	\$1,442	\$3,715,762,954	5.76%	\$688
Guidance Counseling Services (Function 31)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,527,496,320	3.92%	\$468
Social Work Services (Function 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$230,790,970	0.36%	\$43
Health Services (Function 33)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$753,509,900	1.17%	\$139
Transportation (Function 34)	\$31,160	4.82%	\$1,298	\$31,160	4.54%	\$1,298	\$1,904,677,571	2.95%	\$353
Food Services (Function 35)	\$311	0.05%	\$13	\$311	0.05%	\$13	\$3,228,715,442	5.00%	\$598
Extracurricular (Function 36)	\$1,887	0.29%	\$79	\$1,887	0.28%	\$79	\$1,918,276,966	2.97%	\$355
General Administration (Function 41,92)	\$172,056	26.60%	\$7,169	\$172,056	25.08%	\$7,169	\$2,123,586,250	3.29%	\$393
Facilities Maintenance & Operations (Function 51)	\$50,526	7.81%	\$2,105	\$51,220	7.47%	\$2,134	\$6,359,467,682	9.86%	\$1,177
Security & Monitoring Services (Function 52)	\$719	0.11%	\$30	\$719	0.10%	\$30	\$710,274,203	1.10%	\$131
Data Processing Services (Function 53)	\$54,040	8.35%	\$2,252	\$54,040	7.88%	\$2,252	\$1,330,336,046	2.06%	\$246
Community Services (Function 61)	\$216	0.03%	\$9	\$216	0.03%	\$9	\$326,634,310	0.51%	\$60
Fund Raising CHARTER SCHOOLS ONLY (Function 81)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$23,725,644	0.04%	\$4
Total Operating Expenditures by Function	\$646,831	100.00%	\$26,951	\$686,071	100.00%	\$28,586	\$64,517,811,062	100.00%	\$11,943

2021 - 2022 Actual Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 24

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Non-Operating Expenditures by Function									
Non-Operating Expenditures by Function (81) (61xx-64xx)	\$3,379	32.10%	\$141	\$3,379	32.10%	\$141	\$46,451,211	0.23%	\$9
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,844,903,533	48.41%	\$1,822
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$7,148	67.90%	\$298	\$7,148	67.90%	\$298	\$10,445,000,110	51.36%	\$1,934
Total Non-Operating Expenditures by Function	\$10,527	100.00%	\$439	\$10,527	100.00%	\$439	\$20,336,354,854	100.00%	\$3,765
Grand Total: Operating and Non-Operating Expenditures by Function	\$657,358	100.00%	\$27,390	\$696,598	100.00%	\$29,025	\$84,854,165,916	100.00%	\$15,708
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)									
Basic Educational Services (PIC 11)	\$301,958	46.68%	\$12,582	\$329,849	48.08%	\$13,744	\$26,146,309,896	40.53%	\$4,840
Gifted and Talented (PIC 21)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$395,634,789	0.61%	\$73
Career and Technical (PIC 22)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,129,549,811	3.30%	\$394
Students with Disabilities (PICs 23,33,43)	\$33,958	5.25%	\$1,415	\$33,958	4.95%	\$1,415	\$7,957,924,392	12.33%	\$1,473
State Compensatory Education (PICs 24,26,28,29,30,34)	\$0	0.00%	\$0	\$8,250	1.20%	\$344	\$6,383,291,216	9.89%	\$1,182
Bilingual (PICs 25,35)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$731,950,646	1.13%	\$135
High School Allotment (PIC 31)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$10,905,874	0.02%	\$2
PreKindergarten (PIC 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$522,860,562	0.81%	\$97
Early Education Allotment (PIC 36)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,241,323,456	1.92%	\$230
Dyslexia or Related Disorder Services (PIC 37)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$348,794,218	0.54%	\$65
College, Career, and Military Readiness (CCMR) (PIC 38)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$340,365,348	0.53%	\$63
Athletics/Related Activities (PIC 91)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,264,746,717	1.96%	\$234
Un-Allocated (PIC 99)	\$310,915	48.07%	\$12,955	\$314,014	45.77%	\$13,084	\$17,044,154,137	26.42%	\$3,155
Total Operating Expenditures by Program Intent Code (PIC)	\$646,831	100.00%	\$26,951	\$686,071	100.00%	\$28,586	\$64,517,811,062	100.00%	\$11,943
Non-Operating Expenditures by PIC									
Non-Operating Expenditures by PIC (81) Capital Outlay (61xx-64xx)	\$3,379	32.10%	\$141	\$3,379	32.10%	\$141	\$46,451,211	0.23%	\$9
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,844,903,533	48.41%	\$1,822
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$7,148	67.90%	\$298	\$7,148	67.90%	\$298	\$10,445,000,110	51.36%	\$1,934
Total Non-Operating Expenditures by Program Intent Code (PIC)	\$10,527	100.00%	\$439	\$10,527	100.00%	\$439	\$20,336,354,854	100.00%	\$3,765

2021 - 2022 Actual Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 24

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	\$657,358	100.00%	\$27,390	\$696,598	100.00%	\$29,025	\$84,854,165,916	100.00%	\$15,708
Disbursements									
Total Disbursements									
Operating Expenditures	\$646,831	95.12%	\$26,951	\$686,071	95.39%	\$28,586	\$64,517,811,062	71.92%	\$11,943
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0	\$3,002,039,317	3.35%	\$556
Total Other Uses	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,174,039,601	1.31%	\$217
Intergovernmental Charge	\$22,656	3.33%	\$944	\$22,656	3.15%	\$944	\$681,506,755	0.76%	\$126
Capital Outlay (Object 61xx-64xx)	\$3,379	0.50%	\$141	\$3,379	0.47%	\$141	\$46,451,211	0.05%	\$9
Debt Service (Object 65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$9,844,903,533	10.97%	\$1,822
Capital Projects (Object 66xx)	\$7,148	1.05%	\$298	\$7,148	0.99%	\$298	\$10,445,000,110	11.64%	\$1,934
Total Disbursements	\$680,014	100.00%	\$28,334	\$719,254	100.00%	\$29,969	\$89,711,751,589	100.00%	\$16,607
Tax Rates									
2021 - 2022 (current tax year) Tax Rates									
Maintenance & Operations Tax Rate				0.8720			0.9543		
Interest & Sinking Tax Rate				0.0000			0.2270		
Total Tax Rate				0.8720			1.1813		
Tax Detail									
Maximum Compressed Tax Rate (MCR)				0.8220			0.8616		
Tier I Tax Rate				0.8220			0.8615		
Tier II Tax Rate (Enrichment Pennies)				0.0500			0.0928		
Fund Balance**									
Fund Balance									
Nonspendable Fund Balance	\$0		\$0	\$0		\$0	\$390,605,886		\$78
Restricted Fund Balance	\$0		\$0	\$0		\$0	\$24,753,496,577		\$4,926
Committed Fund Balance	\$1,090,481		\$45,437	\$1,090,481		\$45,437	\$4,412,645,483		\$878
Assigned Fund Balance	\$0		\$0	\$0		\$0	\$4,020,147,608		\$800

2021 - 2022 Actual Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 24

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Unassigned Fund Balance	\$439,857		\$18,327	\$439,857		\$18,327	\$17,164,429,624		\$3,416
Total Fund Balance**	\$1,530,338		\$63,764	\$1,530,338		\$63,764	\$50,741,325,178		\$10,098
Fund Balance Reconciliation									
2020-2021 Total Fund Balance (Previous Year)	\$1,313,783		\$72,988	\$1,313,783		\$72,988			
2021-2022 Excess (Deficiency) Operating Expenditures	\$0		\$0	\$0		\$0	\$-7,094,836,097		\$-1,412
2021-2022 Excess (Deficiency) Non-Operating Expenditures	\$0		\$0	\$0		\$0	\$13,356,331,866		\$2,658
2021-2022 Uncommon Items	\$216,555		\$9,023	\$216,555		\$9,023			
2021-2022 Total Fund Balance	\$1,530,338		\$63,764	\$1,530,338		\$63,764			

This page intentionally left blank!



2022-2023

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 administrator completes preliminary budget summary</p> <p>Administration consider preliminary budget ideas Board of Trustees appraise goals and set priorities Board of Trustees approve salary and stipend charts Business Consultants inputs preliminary budget data</p>
<p>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 21-22 budget and adopt 22-23 budget</p> <p>Administrative team reviews and organizes budget Administration receives certified property values Doss CCSD Board of Trustees adopt 2022 tax rate Administrative team implements 2022-2023 Budget</p>
<p>Later</p> <p><i>December or January</i></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 2021-2022 Independent Audit Report</p>



Budget Comparison for Doss Consolidated Common School District

The Bell Rings On!

THE DOSS SCHOOL 2021 - 2022 Approved Budget *

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

* Finance Template BOK Financials (v.4, 08.09.21) Run 08.25.21
Note: 2021-2022 Proposed Budget (23 Students)

2022 - 2023 Recommended Budget *

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

* Finance Template BOK Financials (v.6, 06.09.22) Run 08.01.22
Note: 2022-2023 Proposed Budget (23 Students)

Board Approved 08.30.22 Cecil Crenweige, President

Cecil Crenweige

Teresa Ganis, Secretary

Teresa Ganis

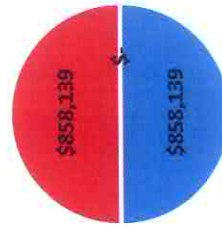
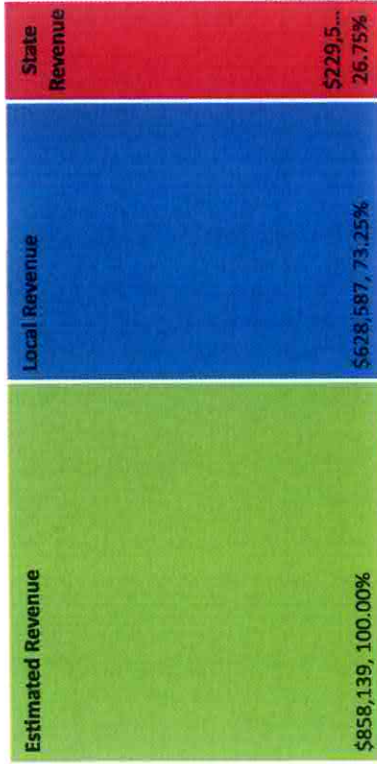
Version 5: Proposed Budget 08.28.22

2022-2023 Budget Summaries Doss Consolidated Common School District



22-23 Doss CCSD Revenue Summary

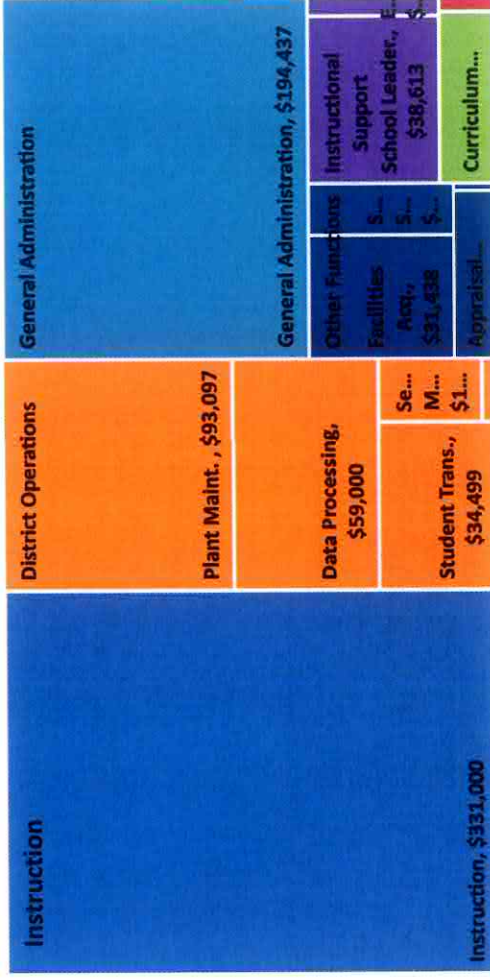
■ Local Revenue ■ State Revenue ■ Estimated Revenue



22-23 Doss CCSD Budget Summary

22-23 Doss CCSD Budget Summary

■ Instructional Support ■ General Administration
■ District Operations ■ Other Functions



Version 5: Proposed Budget 08.28.22

Board Approved 08.30.22 Cecil Crenwelge, President *Cecil Crenwelge* NEXT YEAR RECOMMENDED *Sherrill Sherrill* 800
 Teresa Ganis, Secretary *Teresa Ganis* 500
 Governmental Exp Trust Fund

	100 - 199 General Fund	200 - 499 Special Revenue	500 Debt Service Fund	600 Capital Projects Fund	800 Governmental Exp Trust Fund	Totals
Revenues:						
5700 - TAX REVENUE	628,587.00	.00	.00	.00	.00	628,587.00
5800 - STATE REVENUE	229,552.00	.00	.00	.00	.00	229,552.00
5900 - FEDERAL REVENUE	.00	.00	.00	.00	.00	.00
Total Revenues	858,139.00	.00	.00	.00	.00	858,139.00
Expenditures:						
11 - INSTRUCTION	331,000.00	.00	.00	.00	.00	331,000.00
12 - INSTRUCTIONAL RESOURCE/MEDIA	1,500.00	.00	.00	.00	.00	1,500.00
13 - CURR/STAFF DEVELOPMENT	16,500.00	.00	.00	.00	.00	16,500.00
10 Total:	349,000.00	.00	.00	.00	.00	349,000.00
23 - SCHOOL LEADERSHIP	38,613.00	.00	.00	.00	.00	38,613.00
20 Total:	38,613.00	.00	.00	.00	.00	38,613.00
34 - TRANSPORTATION	34,499.00	.00	.00	.00	.00	34,499.00
35 - FOOD SERVICES	1,500.00	.00	.00	.00	.00	1,500.00
36 - EXTRACURRICULAR ACTIVITIES	4,555.00	.00	.00	.00	.00	4,555.00
30 Total:	40,554.00	.00	.00	.00	.00	40,554.00
41 - GENERAL ADMINISTRATION	194,437.00	.00	.00	.00	.00	194,437.00
40 Total:	194,437.00	.00	.00	.00	.00	194,437.00
51 - MAINTENANCE/OPERATIONS	93,097.00	.00	.00	.00	.00	93,097.00
52 - SECURITY	11,500.00	.00	.00	.00	.00	11,500.00
53 - DATA PROCESSING	59,000.00	.00	.00	.00	.00	59,000.00
50 Total:	163,597.00	.00	.00	.00	.00	163,597.00
61 - COMMUNITY SERVICES	500.00	.00	.00	.00	.00	500.00
60 Total:	500.00	.00	.00	.00	.00	500.00
81 - FACILITIES ACQUISITION/CONSTRU	46,438.00	.00	.00	.00	.00	46,438.00
80 Total:	46,438.00	.00	.00	.00	.00	46,438.00
93 - PAYMENT TO FISCAL AGENT	13,000.00	.00	.00	.00	.00	13,000.00
99 - OTHER GOV CHARGES	12,000.00	.00	.00	.00	.00	12,000.00
90 Total:	25,000.00	.00	.00	.00	.00	25,000.00
Total Expenditures	858,139.00	.00	.00	.00	.00	858,139.00
1100 - Excess (Deficiency) of Revenues over Expenditures	.00	.00	.00	.00	.00	.00
7010 - Other Resources (transfer in)	.00	.00	.00	.00	.00	.00
8010 - Other Uses (transfer out)	.00	.00	.00	.00	.00	.00
3000 - Estimated Fund Balance Last Year Closing:	.00	.00	.00	.00	.00	.00
1300 - Increase (Decrease) in Fund Balance:	.00	.00	.00	.00	.00	.00
3000 - Estimated Fund Balance Next Year Closing:	.00	.00	.00	.00	.00	.00



Doss Consolidated Common School District
 11431 Ranch Road 648 📍 P.O. Box 50 📍 Doss, TX 78618
 Telephone (830) 669-2411 Facsimile (830) 669-2303 <http://dossccsd.org/>

ORDINANCE FOR TAX YEAR 2022

COUNTY OF GILLESPIE §
 § TAX RATE ORDINANCE
 STATE OF TEXAS §

AN ORDINANCE LEVYING A TAX RATE FOR Doss Consolidated Common School District FOR THE TAX YEAR 2022

On August 30, 2022, be it resolved by the Doss Consolidated Common School District (CCSD) Board of Trustees that we, the Board of the Doss CCSD, hereby adopt the rate on \$100.00 valuation for the School District for the year of 2022 as follows:

\$0.85460	for the purpose of maintenance and operation
\$0.00000	for the payment of principal and interest on bonds
\$0.85460	TOTAL TAX RATE

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE
 AND OPERATIONS THAN LAST YEAR'S TAX RATE.

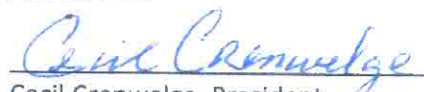
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.25%
 AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS
 ON A \$100,000 HOME BY APPROXIMATELY \$50.30.

*While this language is required because the District's adopted tax rate exceeds its no-new-revenue rate, it does not represent an increase in the tax rate because the 2021 tax rate was \$0.87200 and the 2022 adopted tax rate is \$0.85460.

The tax assessor-collector designated by the district is hereby authorized to assess and collect taxes for the Doss Consolidated Common School District employing the above rate.

The above ordinance was passed by the Doss Consolidated Common School District Board of Trustees on the 30th day of August 2022 and was executed in duplicate.

APPROVED:


 Cecil Crenwelge, President
 Doss Board of Trustees

ATTEST:


 Teresa Ganis, Secretary
 Doss CCSD Board of Trustees

Posting for the Board of Trustees: , Administrative Consultant

Doss CCSD

Ordinance for Tax Year 2022

Board Approved 08.30.22

Minutes Appendix C

**Doss Consolidated Common School District
Investment 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		\$187.05	\$248.26	\$281.43	\$202.38	\$919.12	\$656,742.68	\$33.24
	Sweep					\$2,418.25		\$0.00	\$908,704.68
Total			\$187.05	\$248.26	\$281.43	\$2,620.63	\$919.12	\$656,742.68	\$908,737.92
TEXPOOL Investment							TEXPOOL Investment		
Operating Account	Overnight		\$6,772.19	\$9,577.06	\$11,235.12	\$12,222.34	\$39,806.71	\$907,717.94	\$947,524.65
Total			\$6,772.19	\$9,577.06	\$11,235.12	\$12,222.34	\$39,806.71	\$907,717.94	\$947,524.65
Financial Totals			\$6,959.24	\$9,825.32	\$11,516.55	\$14,842.97	\$40,725.83	\$1,564,460.62	\$1,856,262.57

Electronically
Signed/Posted:

Doss CCSD District Investment Officer: Pam Seipp, Administrative Consultant

Prepared by: ESC Region 13 Business Services



Presented: September 2023

2022 - 2023 Budgeted Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 22

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Revenues						
Operating Revenue						
Local Property Tax from M&O (excluding recapture)	\$627,087	75.00%	\$28,504	\$627,087	75.00%	\$28,504
State Operating Funds	\$207,521	24.82%	\$9,433	\$207,521	24.82%	\$9,433
Federal Funds	\$0	0.00%	\$0	\$0	0.00%	\$0
Other Local	\$1,500	0.18%	\$68	\$1,500	0.18%	\$68
Total Operating Revenue	\$836,108	100.00%	\$38,005	\$836,108	100.00%	\$38,005
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
Misc Rev Debt Service Fund (F599)	\$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	\$836,108	100.00%	\$38,005	\$836,108	100.00%	\$38,005
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	\$836,108	100.00%	\$38,005	\$836,108	100.00%	\$38,005
Debt Service Financing and TRS Estimate Revenue						
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0
Estimated State TRS Contributions	\$22,031	100.00%	\$1,001	\$22,031	100.00%	\$1,001
Total Debt Service Financing and TRS Estimate Revenue	\$22,031	100.00%	\$1,001	\$22,031	100.00%	\$1,001
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	\$858,139	100.00%	\$39,006	\$858,139	100.00%	\$39,006
Expenditures						
Operating Expenditures by Object (61xx-						
Payroll Expenditures (Object 61xx)	\$445,851	57.96%	\$20,266	\$445,851	57.96%	\$20,266
Professional & Contracted Services (Object 62xx)	\$226,100	29.39%	\$10,277	\$226,100	29.39%	\$10,277

2022 - 2023 Budgeted Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 22

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Supplies & Materials (Object 63xx)	\$50,250	6.53%	\$2,284	\$50,250	6.53%	\$2,284
Other Operating Expenditures (Object 64xx)	\$47,000	6.11%	\$2,136	\$47,000	6.11%	\$2,136
Total Operating Expenditures by Object	\$769,201	100.00%	\$34,964	\$769,201	100.00%	\$34,964
Non-Operating Expenditures by Object						
Capital Outlay (Object 61xx-64xx)	\$10,000	15.64%	\$455	\$10,000	15.64%	\$455
Debt Services (Object 65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Capital Outlay (Object 66xx)	\$53,938	84.36%	\$2,452	\$53,938	84.36%	\$2,452
Total Non-Operating Expenditures by Object	\$63,938	100.00%	\$2,906	\$63,938	100.00%	\$2,906
Grand Total: Operating and Non-Operating Expenditures by Object	\$833,139	100.00%	\$37,870	\$833,139	100.00%	\$37,870
Operating Expenditures by Function (61xx-64xx only)						
Instruction (Function 11,95)	\$316,000	41.08%	\$14,364	\$316,000	41.08%	\$14,364
Instructional Resources & Media Services (Function 12)	\$1,500	0.20%	\$68	\$1,500	0.20%	\$68
Curriculum & Staff Development (Function 13)	\$16,500	2.15%	\$750	\$16,500	2.15%	\$750
Instructional Leadership (Function 21)	\$0	0.00%	\$0	\$0	0.00%	\$0
School Leadership (Function 23)	\$38,613	5.02%	\$1,755	\$38,613	5.02%	\$1,755
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)	\$34,499	4.49%	\$1,568	\$34,499	4.49%	\$1,568
Food Services (Function 35)	\$1,500	0.20%	\$68	\$1,500	0.20%	\$68
Extracurricular (Function 36)	\$4,555	0.59%	\$207	\$4,555	0.59%	\$207
General Administration (Function 41,92)	\$194,437	25.28%	\$8,838	\$194,437	25.28%	\$8,838
Facilities Maintenance & Operations (Function 51)	\$93,097	12.10%	\$4,232	\$93,097	12.10%	\$4,232
Security & Monitoring Services (Function 52)	\$9,000	1.17%	\$409	\$9,000	1.17%	\$409
Data Processing Services (Function 53)	\$59,000	7.67%	\$2,682	\$59,000	7.67%	\$2,682
Community Services (Function 61)	\$500	0.07%	\$23	\$500	0.07%	\$23
Fund Raising CHARTER SCHOOLS ONLY (Function 81)	\$0	0.00%	\$0	\$0	0.00%	\$0
Total Operating Expenditures by Function	\$769,201	100.00%	\$34,964	\$769,201	100.00%	\$34,964

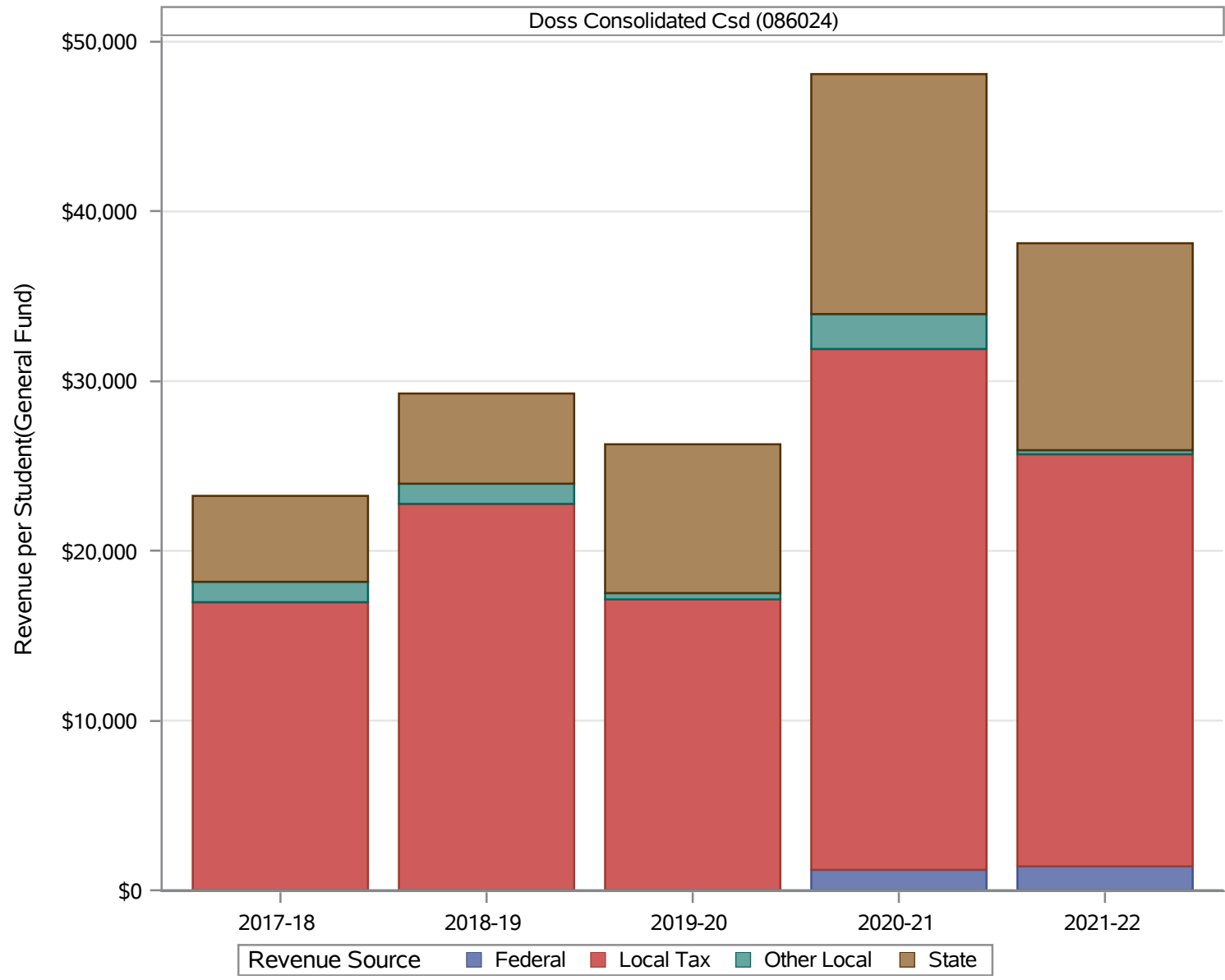
2022 - 2023 Budgeted Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 22

	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Non-Operating Expenditures by Function						
Non-Operating Expenditures by Function (81) (61xx-64xx)	\$10,000	15.64%	\$455	\$10,000	15.64%	\$455
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$53,938	84.36%	\$2,452	\$53,938	84.36%	\$2,452
Total Non-Operating Expenditures by Function	\$63,938	100.00%	\$2,906	\$63,938	100.00%	\$2,906
Grand Total: Operating and Non-Operating Expenditures by Function	\$833,139	100.00%	\$37,870	\$833,139	100.00%	\$37,870
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)						
Basic Educational Services (PIC 11)	\$334,360	43.47%	\$15,198	\$334,360	43.47%	\$15,198
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)	\$28,253	3.67%	\$1,284	\$28,253	3.67%	\$1,284
State Compensatory Education (PICs 24,26,28,29,30,34)	\$10,000	1.30%	\$455	\$10,000	1.30%	\$455
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)	\$396,588	51.56%	\$18,027	\$396,588	51.56%	\$18,027
Total Operating Expenditures by Program Intent Code (PIC)	\$769,201	100.00%	\$34,964	\$769,201	100.00%	\$34,964
Non-Operating Expenditures by PIC						
Non-Operating Expenditures by PIC (81) Capital Outlay (61xx-64xx)	\$10,000	15.64%	\$455	\$10,000	15.64%	\$455
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$0	0.00%	\$0	\$0	0.00%	\$0
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$53,938	84.36%	\$2,452	\$53,938	84.36%	\$2,452
Total Non-Operating Expenditures by Program Intent Code (PIC)	\$63,938	100.00%	\$2,906	\$63,938	100.00%	\$2,906
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	\$833,139	100.00%	\$37,870	\$833,139	100.00%	\$37,870

2022 - 2023 Budgeted Financial Data
Totals for DOSS CONSOLIDATED CSD (086024)
Total Enrolled Membership: 22

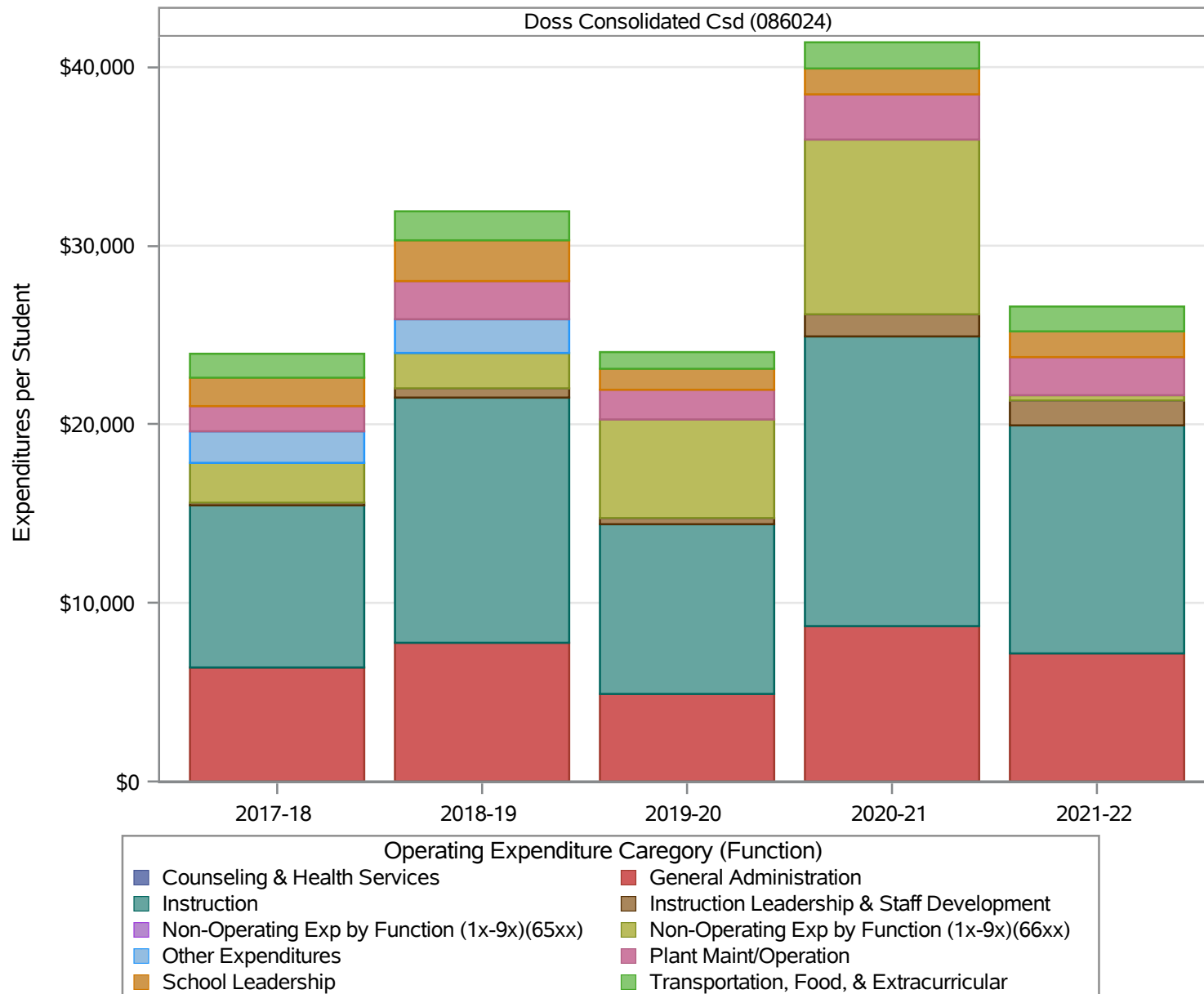
	District					
	General Fund	%	Per Student	All Funds	%	Per Student
Disbursements						
Total Disbursements						
Operating Expenditures	\$769,201	89.64%	\$34,964	\$769,201	89.64%	\$34,964
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0
Total Other Uses	\$0	0.00%	\$0	\$0	0.00%	\$0
Intergovernmental Charge	\$25,000	2.91%	\$1,136	\$25,000	2.91%	\$1,136
Capital Outlay (Object 61xx-64xx)	\$10,000	1.17%	\$455	\$10,000	1.17%	\$455
Debt Service (Object 6500)	\$0	0.00%	\$0	\$0	0.00%	\$0
Capital Projects (Object 6600)	\$53,938	6.29%	\$2,452	\$53,938	6.29%	\$2,452
Total Disbursements	\$858,139	100.00%	\$39,006	\$858,139	100.00%	\$39,006

Comparison of 2017-18 through 2021-22 Operational Revenue Sources



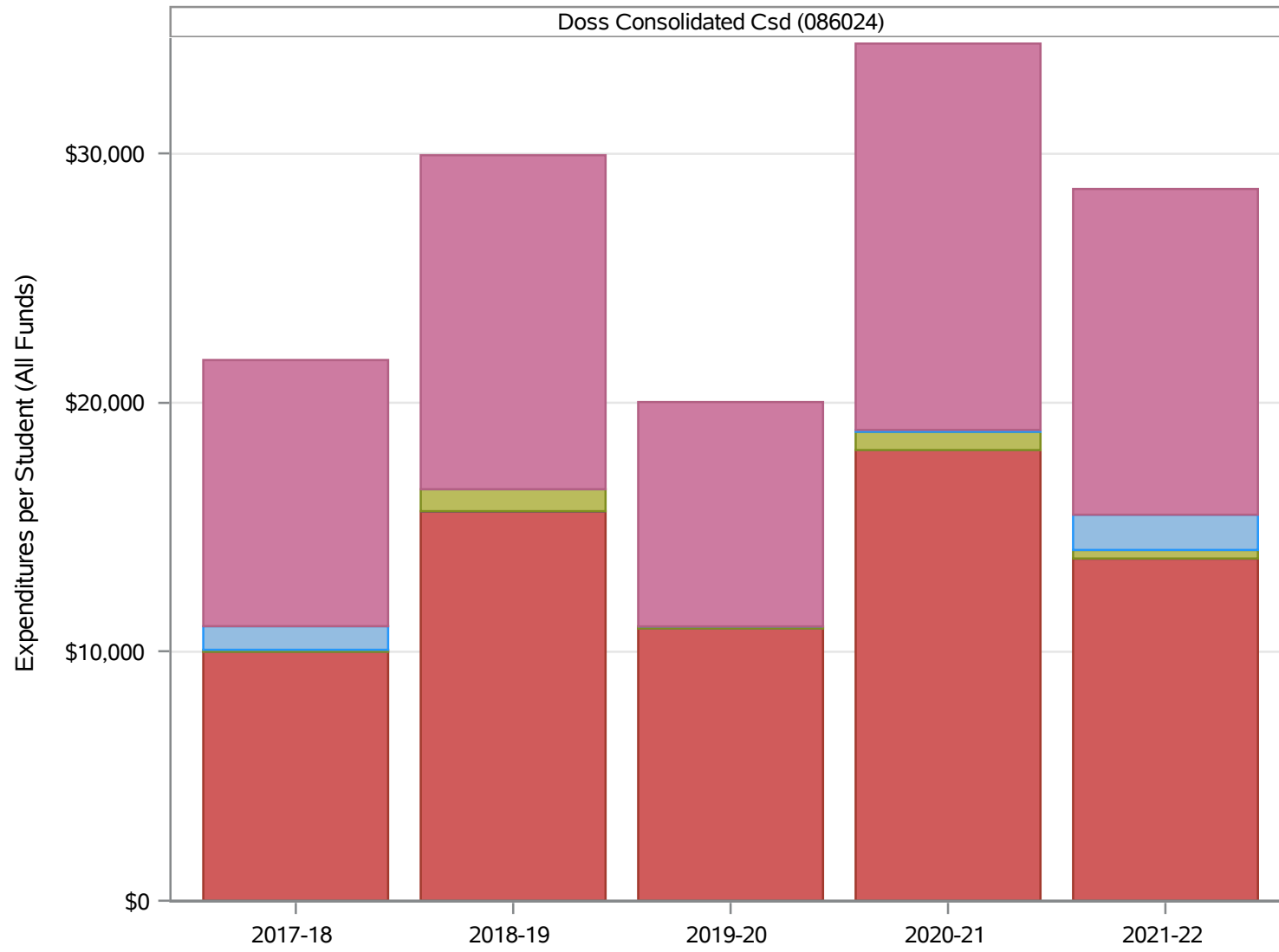
Doss Consolidated Csd (086024) SY2122 Total Enrolled Students in Membership =
24
 &enroll2.
 Excludes Debt Service & Recapture

Comparison of 2017-18 through 2021-22 Operational Total Expenditures



Doss Consolidated Csd (086024) SY2122 Total Enrolled Students in Membership =
24
 &enroll2.

Comparison of 2017-18 through 2021-22 Program Expenditures

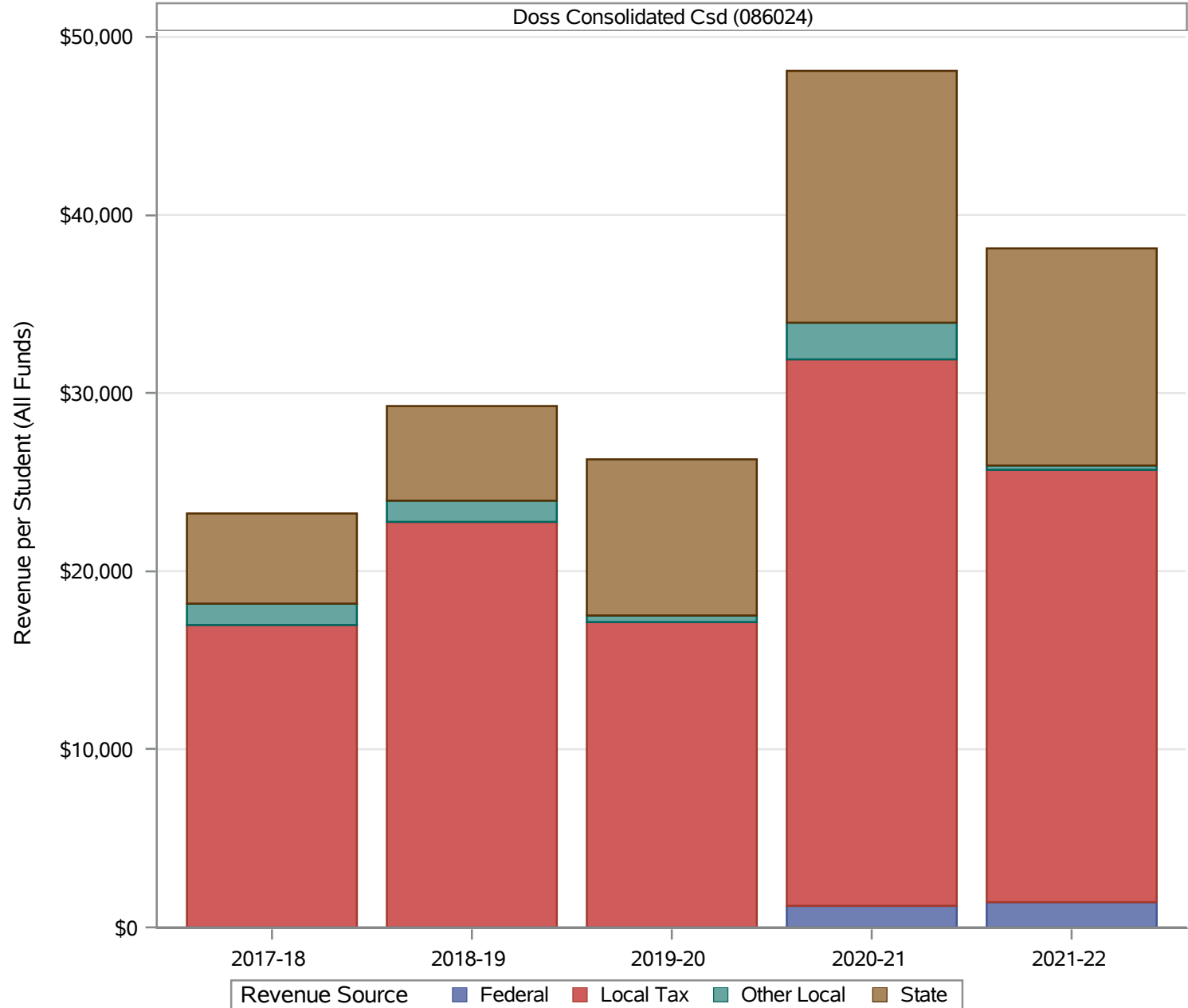


Operating Expenditure Category (Program Intent Code)

- Athletics/Related Activities (PIC 91)
- Basic Educational Services (PIC 11)
- Bilingual (PIC 25, 35)
- Career and Technical (PIC 22)
- Other
- State Comp Ed (PICs 24,26,28,29,30,34)
- Students with Disabilities (PIC 23,33)
- Undistributed (PIC 99)

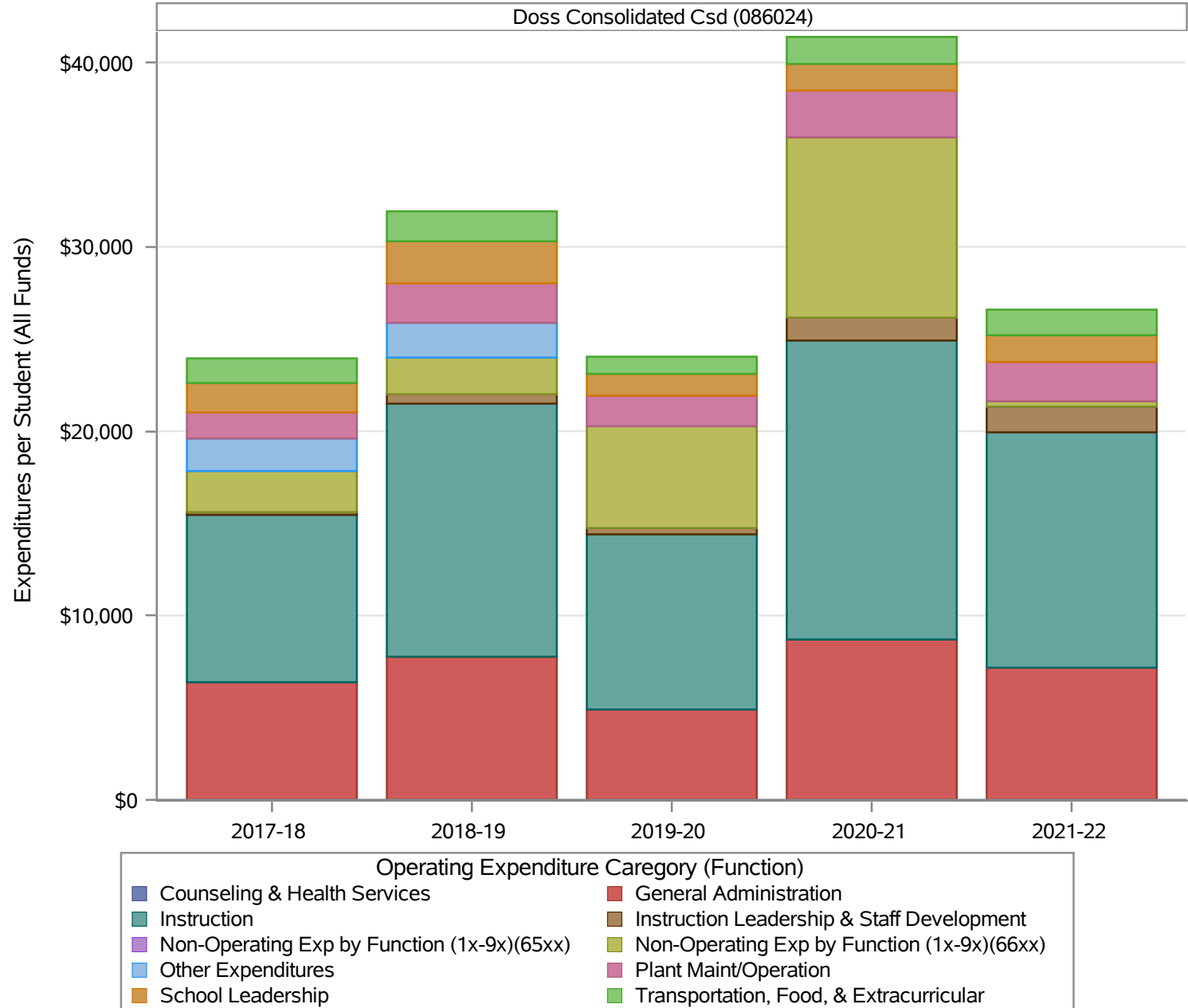
Doss Consolidated Csd (086024) SY2122 Total Enrolled Students in Membership =
24
 &enroll2.

Comparison of 2017-18 through 2021-22 All Funds Revenue



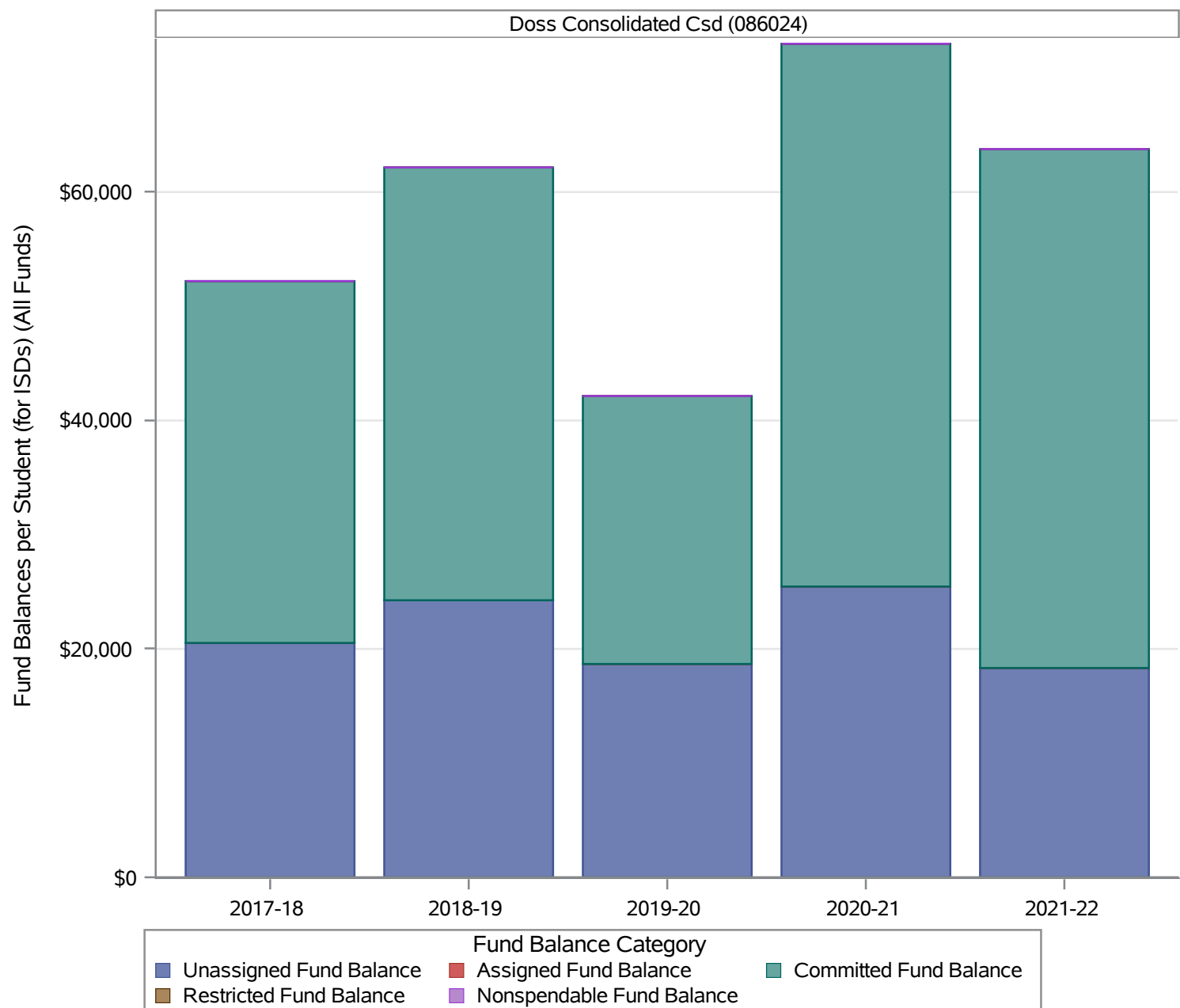
Doss Consolidated Csd (086024) SY2122 Total Enrolled Students in Membership =
24
 &enroll2.

Comparison of 2017-18 through 2021-22 All Funds Total Expenditures



Doss Consolidated Csd (086024) SY2122 Total Enrolled Students in Membership =
24
 &enroll2.

Comparison of 2017-18 through 2021-22 All Funds Fund Balances



Doss Consolidated Csd (086024) SY2122 Total Enrolled Students in Membership =
24
 &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 questions a school district must address in completing the worksheet used to assess its financial management system can be confusing to non-accountants. The following is a layman's explanation of what the questions mean—and what your district's answers can mean to its rating.

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

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

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

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

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

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

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

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



How Ratings are Assessed

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

5. Was the total unrestricted Net Position balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Positions greater than zero? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.)

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

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

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

7. Was the number of days of cash on hand and current investments in the general fund for the school

district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?

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

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

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

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

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

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

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



How Ratings are Assessed

and federal ESSER funding on school district revenue.

11. Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.)

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

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

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

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

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

14. Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease,

the school district will automatically pass this indicator.)

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

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

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

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

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



How Ratings are Assessed

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

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

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

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

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

This indicator measures whether the district is complying with legal

requirements related to financial transparency by posting all required information.

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

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

Chapter 109. Budgeting, Accounting, and Auditing

Subchapter AA. Commissioner's Rules Concerning Financial Accountability

§109.1001. Financial Accountability Ratings.

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

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

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

- (6) The financial accountability rating indicators for rating year 2021-2022 are based on fiscal year 2021 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated October 2021 for rating year 2021-2022." The financial accountability rating indicators for rating years after 2021-2022 will use the same calculations and scoring method provided in the figure in this paragraph.
- [Figure: 19 TAC §109.1001\(e\)\(6\)](#)
- (7) The financial accountability rating indicators for rating year 2022-2023 are based on fiscal year 2022 financial data and are provided in the figure in this paragraph entitled "School FIRST - Rating Worksheet Dated June 2023 for rating year 2022-2023." The financial accountability rating indicators for rating years after 2022-2023 will use the same calculations and scoring method provided in the figure in this paragraph.
- [Figure: 19 TAC §109.1001\(e\)\(7\)](#)
- (8) The specific calculations and scoring methods used in the financial accountability rating worksheets for school districts for rating years prior to 2014-2015 remain in effect for all purposes with respect to those rating years.
- (f) The TEA will base the financial accountability rating of an open-enrollment charter school on its overall performance on the financial measurements, ratios, and other indicators established by the commissioner, as shown in the figures provided in this subsection. Financial accountability ratings for a rating year are based on the data from the immediate prior fiscal year.
- (1) The financial accountability rating indicators for rating year 2014-2015 are based on fiscal year 2014 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated August 2015 for rating year 2014-2015."
- [Figure: 19 TAC §109.1001\(f\)\(1\)](#)
- (2) The financial accountability rating indicators for rating year 2015-2016 are based on fiscal year 2015 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated August 2015 for rating year 2015-2016."
- [Figure: 19 TAC §109.1001\(f\)\(2\)](#)
- (3) The financial accountability rating indicators for rating year 2016-2017 are based on fiscal year 2016 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated August 2015 for rating year 2016-2017."
- [Figure: 19 TAC §109.1001\(f\)\(3\)](#)
- (4) The financial accountability rating indicators for rating years 2017-2018, 2018-2019, and 2019-2020 are based on financial data from fiscal years 2017, 2018, and 2019, respectively, and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated April 2020 for rating year 2017-2018." The financial accountability rating indicators for rating years 2017-2018, 2018-2019, and 2019-2020 will use the same calculations and scoring method provided in the figure in this paragraph.
- [Figure: 19 TAC §109.1001\(f\)\(4\)](#)
- (5) The financial accountability rating indicators for rating year 2020-2021 are based on fiscal year 2020 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated October 2021 for rating year 2020-2021." The financial accountability rating indicators for rating years after 2020-2021 will use the same calculations and scoring method provided in the figure in this paragraph.
- [Figure: 19 TAC §109.1001\(f\)\(5\)](#)
- (6) The financial accountability rating indicators for rating year 2021-2022 are based on fiscal year 2021 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated October 2021 for rating year 2021-2022." The financial accountability

rating indicators for rating years after 2021-2022 will use the same calculations and scoring method provided in the figure in this paragraph.

[Figure: 19 TAC §109.1001\(f\)\(6\)](#)

- (7) The financial accountability rating indicators for rating year 2022-2023 are based on fiscal year 2022 financial data and are provided in the figure in this paragraph entitled "Charter FIRST - Rating Worksheet Dated June 2023 for rating year 2022-2023." The financial accountability rating indicators for rating years after 2022-2023 will use the same calculations and scoring method provided in the figure in this paragraph.

[Figure: 19 TAC §109.1001\(f\)\(7\)](#)

- (8) The specific calculations and scoring methods used in the financial accountability rating worksheets for open-enrollment charter schools for rating years prior to 2014-2015 remain in effect for all purposes with respect to those rating years.
- (g) The TEA will base the financial accountability rating of a charter school operated by a public IHE on its overall performance on the financial measurements, ratios, and other indicators established by the commissioner, as shown in the figures provided in this subsection. Financial accountability ratings for a rating year are based on the data from the immediate prior fiscal year.
- (1) The financial accountability rating indicators for rating year 2016-2017 are based on fiscal year 2016 financial data and are provided in the figure in this paragraph entitled "IHE Charter FIRST - Rating Worksheet Dated June 2019 for rating years 2016-2017 through 2019-2020." The financial accountability rating indicators for rating years 2016-2017 through 2019-2020 will use the same calculations and scoring method provided in the figure in this paragraph.
- [Figure: 19 TAC §109.1001\(g\)\(1\)](#)
- (2) The financial accountability rating indicators for rating year 2020-2021 are based on fiscal year 2020 financial data and are provided in the figure in this paragraph entitled "IHE Charter FIRST - Rating Worksheet Dated June 2019 for rating year 2020-2021." The financial accountability rating indicators for rating years after 2020-2021 will use the same calculations and scoring method provided in the figure in this paragraph.
- [Figure: 19 TAC §109.1001\(g\)\(2\)](#)
- (h) The types of financial accountability ratings that school districts or open-enrollment charter schools may receive for the rating year 2014-2015 are as follows.
- (1) P for pass. This rating applies only to the financial accountability rating for rating year 2014-2015 based on fiscal year 2014 financial data. In accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a P rating if it scores within the applicable range established by the commissioner for a P rating.
- (2) F for substandard achievement. This rating applies to the financial accountability rating for rating year 2014-2015 based on fiscal year 2014 financial data. In accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.
- (i) The types of financial accountability ratings that school districts or open-enrollment charter schools may receive for the rating year 2015-2016 and all subsequent rating years are as follows.
- (1) A for superior achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an A rating if it scores within the applicable range established by the commissioner for an A rating.
- (2) B for above standard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a B rating if it scores within the applicable range established by the commissioner for a B rating.

Commissioner's Rules Concerning Financial Accountability

§109.AA.

- (3) C for standard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a C rating if it scores within the applicable range established by the commissioner for a C rating.
 - (4) F for substandard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.
 - (5) No Rating. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a school district receiving territory due to an annexation order by the commissioner under the TEC, §13.054, or consolidation under the TEC, Chapter 49, Subchapter H, will not receive a rating for two consecutive rating years beginning with the rating year that is based on financial data from the fiscal year in which the order of annexation becomes effective. After the second rating year, the receiving district will be subject to the financial accountability rating system established by the commissioner in this section.
- (j) The types of financial accountability ratings that charter schools operated by public IHEs may receive for the rating year 2016-2017 and all subsequent rating years are as follows.
- (1) P for pass. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a charter school operated by a public IHE will receive a P rating if it scores within the applicable range established by the commissioner for a P rating.
 - (2) F for substandard achievement. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a charter school operated by a public IHE will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.
- (k) The commissioner may lower a financial accountability rating based on the findings of an action conducted under the TEC, Chapter 39 or 39A, or change a financial accountability rating in cases of disaster, flood, extreme weather conditions, fuel curtailment, or another calamity.
- (l) A financial accountability rating remains in effect until replaced by a subsequent financial accountability rating.
- (m) The TEA will issue a preliminary financial accountability rating to a school district, an open-enrollment charter school, or a charter school operated by a public IHE on or before August 8 of each year. The TEA will base the financial accountability rating for a rating year on the data from the fiscal year preceding the rating year.
- (1) The TEA will not delay the issuance of the preliminary or final rating if a school district, an open-enrollment charter school, or a charter school operated by a public IHE fails to meet the statutory deadline under the TEC, §44.008, for submitting the AFR. Instead, the school district, open-enrollment charter school, or charter school operated by a public IHE will receive an F rating for substandard achievement.
 - (2) If the TEA receives an appeal of a preliminary rating, described by subsection (n) of this section, the TEA will issue a final rating to the school district, open-enrollment charter school, or charter school operated by a public IHE no later than 60 days after the deadline for submitting appeals.
 - (3) If the TEA does not receive an appeal of a preliminary rating, described by subsection (n) of this section, the preliminary rating automatically becomes a final rating 31 days after issuance of the preliminary rating.
- (n) A school district, an open-enrollment charter school, or a charter school operated by a public IHE may appeal its preliminary financial accountability rating through the following appeals process.

Commissioner's Rules Concerning Financial Accountability

§109.AA.

- (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.
 - (A) The commissioner may adjust a score for an indicator or the overall score upon appeal of the indicator(s) by the school district, open-enrollment charter school, or charter school operated by a public IHE.
 - (B) Upon appeal of the indicator for the timely submission of a complete AFR, the commissioner may adjust the overall score and rating as described in clauses (i)-(iii) of this subparagraph if the certificate of the board and the audit opinion letter from the external auditor for the school district's or charter school's AFR were signed on or before the due date of the AFR as required in TEC, §44.008.
 - (i) For a school district or charter school that has a failed preliminary FIRST rating with 85 to 100 points, deduct 15 points from the total points for an overall passing score if no other critical indicators were failed.
 - (ii) For a school district or charter school that has a failed preliminary FIRST rating with 70 to 84 points, adjust the overall score to 70 points for an overall passing score if no other critical indicators were failed.
 - (iii) For a school district or charter school that has a failed preliminary FIRST rating with total points less than the threshold for an overall passing score and/or the school district or charter school failed any other critical indicators, no adjustment to the points will be made for the overall score.
- (o) A final rating issued by the TEA under this section may not be appealed under the TEC, §7.057, or any other law or rule.
- (p) A financial accountability rating by a voluntary association is a local option of the school district, open-enrollment charter school, or charter school operated by a public IHE, but it does not substitute for a financial accountability rating by the TEA.
- (q) Each school district, open-enrollment charter school, and charter school operated by a public IHE is required to report information and financial accountability ratings to parents, taxpayers, and other stakeholders by implementing the following reporting procedures.

Commissioner's Rules Concerning Financial Accountability

§109.AA.

- (1) Each school district, open-enrollment charter school, and charter school operated by a public IHE must prepare and distribute an annual financial management report in accordance with this subsection.
- (2) Each school district, open-enrollment charter school, and charter school operated by a public IHE must provide the public with an opportunity to comment on the report at a public hearing.
- (3) The annual financial management report for a school district, an open-enrollment charter school, or a charter school operated by a public IHE must include:
 - (A) a description of its financial management performance based on a comparison, provided by the TEA, of its performance on the indicators established by the commissioner and reflected in this section. The report will contain information that discloses:
 - (i) state-established standards; and
 - (ii) the financial management performance of the school district, open-enrollment charter school, or charter school operated by a public IHE under each indicator for the current and previous year's financial accountability ratings;
 - (B) any descriptive information required by the commissioner, including:
 - (i) a copy of the superintendent's current employment contract or other written documentation of employment if no contract exists. This must disclose all compensation and benefits paid to the superintendent. The school district, open-enrollment charter school, or charter school operated by a public IHE may publish the superintendent's employment contract on its website instead of publishing it in the annual financial management report;
 - (ii) a summary schedule for the fiscal year (12-month period) of expenditures paid on behalf of the superintendent and each board member and total reimbursements received by the superintendent and each board member. This includes transactions on the credit card(s), debit card(s), stored-value card(s), and any other similar instrument(s) of the school district, open-enrollment charter school, or charter school operated by a public IHE to cover expenses incurred by the superintendent and each board member. The summary schedule must separately report reimbursements for meals, lodging, transportation, motor fuel, and other items. The summary schedule of total reimbursements should not include reimbursements for supplies and materials that were purchased for the operation of the school district, open-enrollment charter school, or charter school operated by a public IHE;
 - (iii) a summary schedule for the fiscal year of the dollar amount of compensation and fees received by the superintendent from an outside school district, open-enrollment charter school, charter school operated by a public IHE, or any other outside entity in exchange for professional consulting or other personal services. The schedule must separately report the amount received from each entity;
 - (iv) a summary schedule for the fiscal year of the total dollar amount of gifts that had a total economic value of \$250 or more received by the executive officers and board members. This reporting requirement applies only to gifts received by the executive officers and board members (and their immediate family as described by Government Code, Chapter 573, Subchapter B, Relationships by Consanguinity or by Affinity) of the school district, open-enrollment charter school (or charter holder), or charter school operated by a public IHE (or charter holder) from an outside entity that received payments from the school district, open-enrollment charter school (or charter holder), or charter school operated by a public IHE (or charter holder) in the prior fiscal year and to gifts from competing vendors that were not awarded contracts in the prior fiscal year. This reporting requirement does not apply to reimbursement by an outside entity for travel-related expenses when the purpose of the travel was to investigate matters

- directly related to an executive officer's or board member's duties or to investigate matters related to attendance at education-related conferences and seminars with the primary purpose of providing continuing education (this exclusion does not apply to trips for entertainment purposes or pleasure trips). This reporting requirement excludes an individual gift or a series of gifts from a single outside entity that had a total economic value of less than \$250 per executive officer or board member; and
- (v) a summary schedule for the fiscal year of the dollar amount received by board members for the total amount of business transactions with the school district, open-enrollment charter school (or charter holder), or charter school operated by a public IHE (or charter holder). This reporting requirement is not to duplicate the items disclosed in the summary schedule of reimbursements received by board members; and
 - (C) any other information the board of trustees of the school district, open-enrollment charter school, or charter school operated by a public IHE determines to be useful.
- (4) The board of trustees of each school district, open-enrollment charter school, or charter school operated by a public IHE must hold a public hearing on the annual financial management report within two months after receiving a final financial accountability rating. The public hearing must be held at a location in the facilities of the school district, open-enrollment charter school, or charter school operated by a public IHE. The board must give notice of the hearing to owners of real estate property in the geographic boundaries of the school district, open-enrollment charter school, or charter school operated by a public IHE and to parents of school district, open-enrollment charter school, or charter school operated by a public IHE students. In addition to other notice required by law, the board must provide notice of the hearing:
- (A) to a newspaper of general circulation in the geographic boundaries of the school district, each campus of an open-enrollment charter school, or each campus of a charter school operated by a public IHE in one posting prior to holding the public meeting, providing the time and place of the hearing. The notice in the newspaper may not be earlier than 30 days or later than 10 days before the date of the hearing. If no newspaper is published in the county in which the district's central administration office is located or within the geographic boundaries of an open-enrollment charter school's campus or campus of a charter school operated by a public IHE, then the board must publish the notice in the county nearest to the county seat of the county in which the district's central administration office is located or in which the campus of the open-enrollment charter school or the campus of a charter school operated by a public IHE is located; and
 - (B) through electronic mail to the mass communication media serving the school district, open-enrollment charter school, or charter school operated by a public IHE, including, but not limited to, radio and television.
- (5) At the hearing, the school district, open-enrollment charter school, or charter school operated by a public IHE must provide the annual financial management report to the attending parents and taxpayers.
- (6) The school district, open-enrollment charter school, or charter school operated by a public IHE must retain the annual financial management report for at least three years after the public hearing and make it available to parents and taxpayers upon request.
- (7) Each school district, open-enrollment charter school, or charter school operated by a public IHE that received an F rating must file a corrective action plan with the TEA, prepared in accordance with instructions from the commissioner, within one month after the public hearing of the school district, open-enrollment charter school, or charter school operated by a public IHE. The commissioner may require certain information in the corrective action plan to address the factor(s) that may have contributed to the F rating for a school district, open-enrollment charter school, or charter school operated by a public IHE.

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

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

Source: The provisions of this §109.1001 adopted to be effective August 6, 2015, 40 TexReg 4879; amended to be effective September 11, 2016, 41 TexReg 6685; amended to be effective May 15, 2017, 42 TexReg 2534; amended to be effective August 1, 2018, 43 TexReg 4973; amended to be effective October 6, 2019, 44 TexReg 5761; amended to be effective September 1, 2020, 45 TexReg 6112; amended to be effective January 5, 2022, 46 TexReg 9295; amended to be effective June 6, 2023, 48 TexReg 2844.

**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 January 16, 2024, 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, January 2024.

Posting for the Doss CCSD Board:  Interim Superintendent

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 Achievement.**

Superior Achievement is the highest rating a district can receive. The district has received one of the two highest ratings several years in a row. Be notified that the Doss CCSD Board of Trustees will hold a public hearing at 6:30 p.m. on January 16, 2024, to publicly report and discuss the FIRST rating and financial management report. The hearing will be held in the School Lunchroom 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:



Interim Superintendent

Board of Trustees

Cecil Crenwelge,
Board President
Travis Dollar,
Vice President/Treasurer
Preston Studer,
Secretary
Chris McIntire,
Trustee
Kimberly Swanner,
Trustee



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

District Values:
Love, Respect, Serve

Pam Seipp, Interim Superintendent

Notice for Public Hearing of the Board of Trustees

Notice is hereby given that on Tuesday, January 16, 2024, the Board of Trustees of the Doss Consolidated Common School District will hold a Public Hearing at 6:30 PM in the Doss School Cafeteria, 11431 Ranch Road 648, P.O. Box 50, Doss, TX 78618. The subjects to be discussed are listed on the agenda, which is attached to and made a part of this notice.

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

Texas Government Code (abbreviated):

§551.071	consultation with a school attorney
§551.072	discussing real estate property
§551.073	discussing contracts or gifts or donations
§551.074	discussing personnel / complaints of personnel
§551.076	considering security personnel or devices
§551.082	hearing discipline appeals
§551.0821	considering confidential student related matters
§551.083	considering standards for the board to follow
§551.084	excluding witnesses from a hearing

Should any final action, final decision, or final vote be required in the opinion of the School Board with regard to any matter considered in such closed meeting or session, then the final action, final decision, or final vote shall be either in the open meeting covered by the Notice upon the reconvening of the public meeting, or at a subsequent public meeting of the School Board upon notice thereof, as the School Board shall determine.

This **Notice and the attached Agenda** were sent to all the members of the Doss CCSD Board of Trustees, any individual or organization requesting a copy, an original copy was posted on the front door of Doss School, and was posted on the school district website at www.dossccsd.org.

Issued and Posted at 1:00 pm on

Posting for the Board of Trustees:

Interim Superintendent

Doss CCSD**Public Hearing**

**Tuesday, January 16, 2024 – 6:30 PM Doss School Cafeteria, 11431 Ranch Road
648, P.O. Box 50, Doss, TX 78618**

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

- I. **OPEN PUBLIC HEARING MEETING**
 - A. Call to Order and Establish Quorum
 - B. Welcome Board Members and Visitors

 - II. **PUBLIC COMMENTS AND ANNOUNCEMENTS**
 - A. Hear Public Comments on Posted Agenda Items According to §551.007
 - B. Announce Public Hearing Guidelines and Regular Meeting at 7:00 p.m.

 - III. **DOSS CCSD ANNUAL FINANCIAL REPORT**
 - A. Announce Doss CCSD 2022-2023 Schools FIRST Accountability Rating
 - B. Overview of Schools FIRST (Financial Integrity Rating System of Texas)
 - C. Presentation of 2022-2023 Annual Financial Report and Required Disclosures
 - D. Hear Public Comments on the Annual Financial Report Presented
 - E. Board to Consider and Discuss Doss CCSD Annual Financial Report

 - IV. **CLOSE PUBLIC HEARING MEETING**
 - A. Thank Board and Visitors for Attending
 - B. Adjourn Public Hearing
-

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

Posting for the Board:
Friday, January 12, 2024

Pam Seipp, Interim Superintendent



This page intentionally left blank!