

## School FIRST Template for rating year 2020-2021

This template is for ratings year 2020-2021 and is based on data for fiscal year 2020 (school year 2019-2020) and earlier years as specified.

This template is based upon current understanding and interpretations on School FIRST indicators

[TEA School FIRST Web Page](#)

Critical Indicators		Yes or No
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?	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	Yes
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.)	Yes
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? Indicating by receiving NO warrant-holds during the fiscal year.	No
	If the district answered No above and received a warrant-hold, did the district clear the hold within 30 days?	Yes
5	Enter the number of students in membership in 2019-2020	9791
	Enter the number of students in membership in 2014-2015	8796
	Percentage change in membership	11.31%
	Enter the total unrestricted net position balance (governmental activities column) in Exhibit A-1 in the annual financial report	\$22,866,987
	Enter the accretion of interest for capital appreciation bonds	0
	Enter the Net Pension Liability (NPL)	\$15,524,204
	Enter the Other Post Employment Benefits (OPEB)	\$0
	Sum Total	\$38,391,191
		Yes

Solvency Indicators		
6	Enter the 2020 total assigned and unassigned fund balance in the general fund (199)	\$32,016,834
	Enter the 2019 total assigned and unassigned fund balance in the general fund (199)	\$33,153,221
	Enter the 2018 total assigned and unassigned fund balance in the general fund (199)	\$33,200,004
	Enter the 2017 total assigned and unassigned fund balance in the general fund (199)	\$33,988,534
	Enter the total 2020 expenditures from the general fund (199)	\$41,267,003
	Enter total general fund expenditures for capital outlay (function 81)	0
	Percentage change in fund balance	-1.96%
	Fund Balance Needed for 75 Days of Expenses	8,479,521
	Total Points	Yes

7	Enter the district's cash and cash equivalents, fund 199	\$3,308,748
	Enter the district's current investments, fund 199	\$29,434,390
	Enter the districts total general fund expenditures	\$41,267,003
	Enter the district's facilities acquisition and construction expenditures from the general fund (fund 199, function 81)	\$0
	Days cash on hand	289.61
Total Points		10
8	Enter Current Assets (2020 AFR, exhibit A-1, government wide)	\$54,853,411
	Enter Current Liabilities (2020 AFR, exhibit A-1, government wide)	\$16,854,475
	Ratio	3.254530978
	Total Points	
9	Enter the district's total general fund revenues (fund 199, code 5020 from Statement of Revenues, Expenditures and Changes in Fund Balance)	\$73,276,290
	Enter the district's total general fund expenditures (fund 199, code 6030 from Statement of Revenues, Expenditures and Changes in Fund Balance)	\$70,579,947
	Enter the district's total general fund facilities acquisition and construction costs (fund 199 function 81)	\$0
	Revenues as a percentage of expenditures	3.82%
	Total Points	
10	Enter 2020 actual general fund revenue (fund 199, object codes 57XX through 58xx)	\$73,276,290
	Enter 2019 actual general fund revenue (fund 199, object codes 57XX through 58xx)	\$66,084,925
	Enter 2018 actual general fund revenue (fund 199, object codes 57XX through 58xx)	\$63,146,120
	Enter 2020 budgeted general fund revenue (fund 199, object codes 57XX through 58xx)	\$69,750,693
	Enter 2019 budgeted general fund revenue (fund 199, object codes 57XX through 58xx)	\$67,050,280
	Enter 2018 budgeted general fund revenue (fund 199, object codes 57XX through 58xx)	\$62,835,761
	3 year budget to actual variance	1.37%
Total Points		10
11	Enter the district's total long-term liabilities for FY 2020 from the governmental activities column from the Statement of Net Position	\$277,758,157
	Enter the district's total assets for FY 2020 from schedule A-1 of the AFR from the governmental activities column from the Statement of Net Position	\$338,123,012
	Ratio of liabilities to assets	0.8215
	Total Points	
12	Enter the district's total local and intermediate revenue (5700s, fund 599)	\$35,740,010
	Enter the district's total revenues (code 5020, fund 599)	\$38,758,952
	Enter the district's long term liabilities from schedule A-1 in the annual audit report	\$277,758,157
	Enter the district's current year assessed property value for debt service	\$10,211,944,019
	Debt per \$100 of assessed value	2.51
	Total Points	

13	Enter total expenditures for functions 21 and 41 (operating expenditures in fund 199, excluding 6144)	\$4,023,629
	Enter total expenditures for functions 11, 12, 13, and 31 (operating expenditures in fund 199, excluding 6144)	\$44,849,678
	Administrative Cost Ratio	0.090
	Does the district qualify as "sparse" (enter yes / no)	No
	Enter Average daily attendance	9,312.74
	Maximum acceptable administrative cost ratio 10 points	0.1
	Maximum acceptable administrative cost ratio 8 points	0.125
	Maximum acceptable administrative cost ratio 6 points	0.15
	Maximum acceptable administrative cost ratio 4 points	0.175
	Maximum Acceptable administrative cost ratio 2 points	0.2
	Total Points	10
14	Enter 2020 total staff	1,050
	Enter 2018 total staff	975
	Enter 2020 enrollment	9,791
	Enter 2018 enrollment	8,796
	2018 student to staff ratio	9.024
	2020 student to staff ratio	9.327
	Total Points	10
15	Did the district submit pupil projections to the TEA through the TEASE FSP system? (enter Yes or No)	Yes
	What was actual total ADA for 2020?	1500
	What was projected ADA for 2020	1478
	Ratio of actual to projected ADA	0.0149
	Maximum allowed variance	0.2
	Total Points	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? (Enter Yes or No)	Yes
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, federal fund? (The AICPA defines material weakness (Enter Yes or No)	Yes
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.)	Yes
	Total Points	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? (Enter Yes or No)	Yes
	Total Points	5
20	Did the school board members discuss the district's property values and the funding lag at a board meeting within 120 days of the district adopting its budget? (Enter Yes or No)	Yes
	Total Points	

Total Points	94
Ceiling Indicators (a district may not receive more than the points indicated)	
Ceiling Points for indicator 4	95
Ceiling Points for indicator 5	100
Ceiling Points for indicator 6	100
Ceiling Points for indicator 16	100
Ceiling Points for indicator 17	100
Ceiling Points for indicator 20	100
 Total Points	 94
Were all critical indicators passed?	Yes

**Grade**

**A** *Superior Achievement*