

Agenda of Public Hearing

The Board of Trustees Seguin ISD

A Public Hearing of the Board of Trustees of Seguin ISD will be held November 28, 2023, beginning at 6:00 PM in the Board Room, 1221 E Kingsbury, Seguin, TX 78155.

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

1. Call to Order
 - A. Establish Quorum
2. Overview of the Annual Financial Management Report regarding the District's 2022-2023 Financial Integrity Rating System (FIRST) ratings based on the school year 2021-2022 data. 2

The public is further invited to address questions or comments to the Staff and Board of Trustees at the Public Hearing.

3. Adjourn

Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas

2022 -2023 Ratings
based on School Year 2021-2022 Data

- **Scoring:**
 - **A - 90-100: Superior Achievement**
 - **B - 80-89: Above Standard Achievement**
 - **C - 60-79: Standard Achievement**
 - **F - Below 60: Substandard Achievement**

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

**Seguin ISD FIRST Results for 2022
The Indicators**

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 1

**Was the annual financial report filed within 30 days
after the TEA set deadline of November 27?**

**Seguin ISD submitted AFR Nov 17
Score: Passed**

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 2

Was there an unmodified opinion in the annual financial report on the financial statements as a whole?

**Seguin ISD received an unmodified opinion
Score: Passed**

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 3

Was the district in compliance with the payment terms of all debt agreements at fiscal year end?

Seguin ISD made all debt payments within the requirements of the bond covenants

Score: Passed

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 4

Did the district make timely payments to Teachers Retirement System, Texas Workforce Commission, Internal Revenue Service, and other government agencies?

**Seguin ISD submitted timely reports and payments
Score: Passed**

Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas

Indicator 5

This indicator is not being scored.

Score: N/A

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 6

Was the average change in fund balances over 3 years less than a 25% decrease or did the current year's unassigned and assigned fund balances exceed 75 days of operational expenditures?

Seguin ISD met both criteria

Score: Passed

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 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?

**Seguin ISD had sufficient cash and investments
Score: 10 points**

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 8

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

Current Assets: \$87,938,648

Current Liabilities: \$22,569,649

Ratio: 3.8963

Score: 10 points

Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas

Indicator 9

Did the school district's general fund revenues equal or exceed expenditures? Or, was the district's number of days of cash on hand greater than or equal to 60 days?

Seguin ISD number of days of cash on hand was 182

Score: 10 points

Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas

Indicator 10

This indicator is not being evaluated.

Score: 10 points

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 11

Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?

2022 Total Students: 7,039

2018 Total Students: 7,446

5 Year Change in Students: -407

Score: 4 points (points deducted for decrease in student enrollment)

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 12

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

**Seguin ISD resources were sufficient to meet required debt
service**

**Score: 8 points (point reduction due to additional bond
debt)**

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 13

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

Recommended Administrative Cost Ratio: $\leq 10.00\%$

Seguin ISD Administrative Cost Ratio: 11.24%

Score: 8 points

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 13

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

Recommended Administrative Cost Ratio: $\leq 10.00\%$

Seguin ISD Administrative Cost Ratio: 11.24%

Score: 8 points

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 14

This indicator is not being evaluated.

Score: 10 points

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 15

This indicator is not being evaluated.

Score: 5 points

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 16

Did the comparison of PEIMS data to like information in the annual financial report result in a total variance of less than 3% of all expenditures by function?

Sum of Differences \$104

Expenditures: \$62,438,500

Score: Passed

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 17

Did the external independent auditor indicate the annual financial statement was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?

Seguin ISD external auditor strong internal control

Score: Passed

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 18

Did the external auditor indicate the annual financial report was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state or federal funds?

**Seguin ISD AFR indicated no material noncompliance
Score: 10 points**

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 19

Did the 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 statues, laws, and rules were in effect at the district's fiscal year end?

Seguin ISD met all requirements

Score: 5 points

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Indicator 20

Did the school board members discuss the district's property values at the board meeting within 120 days before the district adopted its budget?

Seguin ISD met all requirements

Score: Passed

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

**Seguin ISD FIRST Results for 2022
90 out of 100 points
A - Superior Achievement**

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

4 Year Score Comparison

Seguin ISD

Business Department

Financial Integrity Rating System (FIRST) of Texas

90

94

92

96

<u>INDICATOR</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
1	PASS	PASS	PASS	PASS
2	PASS	PASS	PASS	PASS
2.A	n/a	n/a	n/a	PASS
2.B	n/a	n/a	n/a	PASS
3	PASS	PASS	PASS	PASS
4	PASS	PASS	PASS	n/a
5	n/a	n/a	n/a	10
6	PASS	PASS	PASS	10
7	10	10	10	6
8	10	10	10	10
9	10	10	10	10
10	10	10	10	10
11	4	6	6	10
12	8	8	8	10
13	8	10	8	10
14	10	10	10	10
15	5	5	5	n/a
16	PASS	PASS	PASS	n/a
17	PASS	PASS	PASS	n/a
18	10	10	10	n/a
19	5	5	5	n/a
20	PASS	PASS	PASS	n/a

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

**Required Disclosure:
Reimbursements Received by
Superintendent & Board Members
for Fiscal Year 2022**

Reimbursement Received by the Superintendent & Board Members for Fiscal Year 2022

For the 12 Month Period

Ended June 30, 2022

Description of Reimbursements	Superintendent	Board Members							
	Dr. Matthew Gutierrez	Carl Jenkins	Alejandro Guerra	Cindy Thomas-Jimenez	Linda Duncan	Denise Crettenden	Benito Amador	Glenda Moreno	
Meals	\$ 1,284.00	\$ 39.00	\$ 48.00	\$ -	\$ 39.00	\$ -	\$ -	\$ -	
Lodging	\$ 2,527.50	\$ 675.00	\$ 585.33	\$ -	\$ 708.90	\$ -	\$ -	\$ -	
Transportation	\$ 984.23	\$ 39.96	\$ 225.72	\$ -	\$ -	\$ -	\$ -	\$ -	
Registration	\$ 1,519.00	\$ 460.00	\$ 435.00	\$ -	\$ 460.00	\$ -	\$ -	\$ -	
Other	\$ 285.78	\$ 136.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29
Total	\$ 6,600.51	\$ 1,350.37	\$ 1,294.05	\$ -	\$ 1,207.90	\$ -	\$ -	\$-	

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

**Required Disclosure:
Local Government Officer Conflicts
Disclosure Statement**



Your auditors at Belt Harris Peckhacker, LLP, thank you in advance for your assistance in the audit of Smyth Independent School District (the "District") financial statements. Your input is invaluable with helping us to assess risk so that we can allocate our time appropriately. This will allow you to get the maximum value from your audit.

The current form is designed to obtain information about nepotism in the employment of personnel, the existence of any financial interest by the governing body members and key employees in firms doing business with the District, and/or any fraud. The indicated questionnaire relates to those items as they may apply during the fiscal year ending June 30, 2023.

We take responses seriously and we will follow up on the relevant items you have noted. Understanding proper weight might require us to ask the District to clarify or cooperate with the additional cost which is required in determining the material impact to the District. For any matters that take additional time to validate and determine, there will be an additional fee.

1. Are you related to anyone who is/was an employee of the District at any time during the year ending June 30, 2023? as
- YES
 NO

If you answered yes, please provide written details to the questions below:

- A.) Name of employee: Kimberly Saunders
 B.) Relationship to you: Sister
 C.) Date of hire of employee: 1/1/2008
 D.) Date of your election to the board (or hire date of administrator): November 2018
 E.) Employee's position held within the District: Teacher - Smyth High School

4. Did the District conduct business with companies in which you had a substantial business interest? as
- YES
 NO

If you answered yes, please provide written details to the questions below:

- A.) Name of company: Red Spinn Products
 B.) Relationship of company to you: Co-Owner

2. Are you aware of any off-balance or actual instances of fraud that have occurred within the District during the year ending June 30, 2023?
- YES
 NO

If you answered yes, please provide written details to the questions below:

- A.) Details of Fraud: _____

4. Are there any areas of concern to you related to the financial statements or internal controls used by the District during the year ending June 30, 2023?
- YES
 NO

If you answered yes, please provide written details to the questions below:

- A.) Details of Concern: _____

By replying to this message, you are stating that the answers to the foregoing questions are correctly stated to the best of your knowledge and belief.

Date: 10/16/23
 Print Name: Denise Cuthbertson
 Signature: Denise Cuthbertson
 Title: District 5 Trustee, Smyth ISD

Thank you again for your assistance.

Sincerely,

Belt Harris Peckhacker, LLP
 Belt Harris Peckhacker, LLP
 Certified Public Accountants

1. Generally, Chapter 223 of the Government Code prohibits you (acting in your capacity as a trustee) from accepting, negotiating the appointment of, or acting for the acceptance or completion of a position which is to be filled or filled by appointment from public funds. This provision is subject to any law to the contrary and the provisions of the Maryland Code. The law also prohibits agents, executors, or heirs of the trustee or spouse. The restriction does not include directors, state, governmental, or proprietary of the trustee or spouse. The trust degree includes, dependent children, stepchildren, grandchild, spouse or child who is a child in custody of a parent of the trustee or spouse, or a child of a spouse who is a child of a trustee or spouse of the trustee or spouse.

2. Chapter 221 of the Code of Government Code applies a similar prohibition in relation to (1) the ownership of 20 percent or more of the voting stock of the business or 25,000 or more of the fair market value of the business or 25 funds received by the trustee from the business or 25 percent of the net worth or gross income for the previous year or (2) the trustee has a substantial interest in real property if the investment is an eligible investment vehicle with a net worth of \$5,000 or more. The trustee is considered to have a substantial interest in a business when the trustee or contractor or an officer that is related to the trustee or contractor. The terms of this provision may be exempted by the filing of an affidavit with the official record keeper of the entity making the request with respect to the trustee and the prohibition from obtaining or receiving or entering into any the purchase of goods or services from such businesses.

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT **FORM CIS**

(Instructions for completing and filing this form are located on the next page.)

This report shall reflect changes made to this law by H.B. 22, 87th Leg., Regular Session. Use of this report by the appropriate local government entity shall be the following: local government officers and board members shall file this report to the clerk of the governing body. H.B. 22, 87th Leg., Regular Session.

1. Name of Local Government Officer
 Title: Trustee

2. Office Name
 Council B, School Board of Houston

3. Name of vendor described by Sections 175.001(7) and 176.003(a), Local Government Code

4. Description of the nature and nature of each employment or other business relationship and each family relationship with vendor named in item 3.

5. List of the recipient by the local government officer or his family members, if applicable, as set out in the (5)th step from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(3).

Date Gift Accepted: 7/4 Description of Gift: 7/4
 Date Gift Accepted: 7/4 Description of Gift: 7/4
 Date Gift Accepted: 7/4 Description of Gift: 7/4

6. SIGNATURE: I declare under penalty of perjury that the above information is true and correct. I acknowledge that the State Bar State Bar of Texas has the authority to enforce the provisions of the State Bar Act, Chapter 207, Subchapter C, Section 207.002(a)(3), Government Code.

Petra Ramirez Ramirez
 Notary Public
 State of Texas
 My Commission Expires 08/20/2011

7. MOBILE STATE/FEDERAL
 Said report shall be delivered by 05/01/2011-2011 on the 20 day of October

8. I hereby declare that I am not a director, officer, or shareholder of any business entity or real property that has a substantial financial interest in the business entity or real property.

9. I hereby declare that I am not a director, officer, or shareholder of any business entity or real property that has a substantial financial interest in the business entity or real property.

10. I hereby declare that I am not a director, officer, or shareholder of any business entity or real property that has a substantial financial interest in the business entity or real property.

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40. I hereby declare that I am not a director, officer, or shareholder of any business entity or real property that has a substantial financial interest in the business entity or real property.

AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A BUSINESS ENTITY OR REAL PROPERTY

STATE OF TEXAS

COUNTY OF HOUSTON

I, Petra Ramirez Ramirez, (Name), as a local public official of

School Board of Houston, (Name), make this affidavit and on my

sole state the following:

1. I, or a person(s) related to me in the first degree, do not have a substantial interest in

(a) any business entity, as those terms are defined in Local Government Code Sections 171.001-202, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the board;

AND

(b) any real property for which it is reasonably foreseeable that the board's action or inaction will have a special economic effect on the value of the property distinguishable from its effect on the public;

OR

2. I, or a person(s) related to me in the first degree, have a substantial interest in

(a) a business entity, as those terms are defined in Local Government Code Sections 171.001-202, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the board;

OR

(b) real property for which it is reasonably foreseeable that the board's action or inaction will have a special economic effect on the value of the property distinguishable from its effect on the public;

3. The business entity or real property is

(name/address of business or description of property) _____

(if so, name of relation and relationship (how/when) a substantial interest in the business entity or real property as follows

(Check all that apply)

Ownership of ten percent or more of the voting stock or shares of the business entity;

Ownership of ten percent or more of the fair market value of the business entity;

Ownership of \$ 5,000 or more of the fair market value of the business entity;

- and received from the business entity beyond ten percent of _____ (my/ his/ her) gross income for the previous year;

Real property is involved and _____ (is/ is not) (how/when) an equitable or legal ownership with a fair market value of \$2,000 or more;

ETHICS CONFLICT OF INTEREST DISCLOSURES

4. The statements in this affidavit are based on my personal knowledge and are true and correct.

5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will refrain from self-dealing in any deal involving this business entity or real property, unless permitted according to Local Government Code 171.034(c).

Signed: 10-20-23 (date)
 Signature of Official: Petra Ramirez Ramirez

STATE OF TEXAS
 COUNTY OF HOUSTON

Subscribed and subscribed before me on this 20 (date) day of October (month), 2023 (year).

[Signature], Notary Public, State of Texas



LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT FORM CIS

This questionnaire reflects changes made to the law by H.R. 29, 113th Cong. Paperwork Reduction Act. It is to be noted that the undersigned local government entity that is providing local government information has been awarded a local government disclosure statement in accordance with Chapter 175, Local Government Code.

1. Name of Local Government Officer
Carlos Moreno

2. Office Held
County: 38005 38005 CT (LUBBOCK)

3. Name of Vendor as Identified by Sections 175.031(7) and 175.032(a), Local Government Code
Lonestar Home Solutions

4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor entered into since:
Member of Carlos Moreno, owner Lonestar Home Solutions

5. List gifts accepted by the local government officer and any family members in appropriate detail on the gifts accepted from a vendor named in item 3. exceeds \$100 during the 12-month period described by Section 175.005(a)(2)(B).

Date Gift Accepted: N/A Description of Gift: N/A
Date Gift Accepted: N/A Description of Gift: N/A
Date of Receipt: N/A Description of Gift: N/A

6. SIGNATURE
I declare under penalty of perjury that the above information is true and correct, and I understand that the undersigned is required to file this disclosure statement with the local government officer and any family members in appropriate detail on the gifts accepted from a vendor named in item 3. exceeds \$100 during the 12-month period described by Section 175.005(a)(2)(B).

7. Notary Public
Notary Public Signature: Carlos Moreno
Notary Public Seal: PETRA MINNICK RUIZ, Notary Public, State of Texas, My Comm. Exp. 08/28/2024, Notary ID: 0086532-6

8. Notary Statement
I have read a statement before me by Carlos Moreno on the 23 day of October 2023, and he has acknowledged to me that he is the person named in the disclosure statement.

9. Use or Sever Declaration
My name is _____ and my title is _____
My address is _____
I was elected on _____ in the _____ County, Texas, for the _____ term.

Form prepared by LEGISLATIVE COMMISSION ON GOVERNMENT SERVICES

AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A BUSINESS ENTITY OR REAL PROPERTY

STATE OF TEXAS
COUNTY OF: TARRANT (HUNT)

Name: Carlos Moreno, as a local public official of 38005 Independent School District, make this affidavit and on oath declare the following:

1. I, or a person(s) related to me in the first degree, do not have a substantial interest in:
(a) any business entity, as those terms are defined in Local Government Code Sections 171.001-002, that would exercise a special economic development authority from its effect on the public by a vote or decision of the Board;
AND

(b) any real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property not measurable from its effect on the public.

2. I, or a person(s) related to me in the first degree, have a substantial interest in:
 a business entity, as those terms are defined in Local Government Code Sections 171.001-002, that would exercise a special economic effect of a substantial nature from its effect on the public by a vote or decision of the Board;

OR
 real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

3. The business entity or real property is:
Lonestar Home Solutions
(name of business or description of property)
Carlos Moreno (if name of relative and relationship) (how) (what a substantial interest in the business entity or real property is as follows:
(how) (at this entity)

Ownership of ten percent or more of the voting stock or all shares of the business entity.

Ownership of ten percent or more of the fair market value of the business entity.

Ownership of \$15,000 or more of the fair market value of the business entity.

Funds received from the business entity exceed ten percent of _____ gross income for the previous year.

Real property is purchased and _____ (if sold) (has) (has) an equitable or legal ownership with a fair market value of \$2,500 or more.

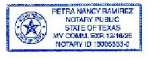
ETHICS CONFLICT OF INTEREST DISCLOSURES

4. The statements in this affidavit are based on my personal knowledge and the material I possess.
5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will abstain from participation in any decision involving this business entity or real property, unless permitted according to Local Government Code 171.034(c).

Signed: October 24, 2023 (date)
Signature of official: Carlos Moreno
Title: Member of Independent School District

STATE OF TEXAS
COUNTY OF: TARRANT (HUNT)
Sworn to and subscribed before me on this 23 (date) day of October (month), 2023 (year).

[Signature], Notary Public, State of Texas



**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

**Required Disclosure:
Official 2022-2023 FIRST Report
from TEA**



Financial Integrity Rating System of Texas

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

Name: **SEGUIN ISD**(094901)

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 6:19:07 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 6:19:07 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 6:19:07 PM	Yes

4	<p><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></p>	7/13/2023 6:19:07 PM	Yes Ceiling Passed
5	<p>This indicator is not being evaluated.</p>		
			1 Multiplier Sum
6	<p><u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u></p>	7/13/2023 6:19:07 PM	Ceiling Passed

7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:07 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:07 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:07 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	7/13/2023 6:19:07 PM	4

12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	7/13/2023 6:19:07 PM	8
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:07 PM	8
14	This indicator is not being evaluated.		10
15	This indicator is not being evaluated.		5

16	<p><u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u></p>	7/13/2023 6:19:07 PM	Ceiling Passed
17	<p><u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds 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.)</u></p>	7/13/2023 6:19:07 PM	Ceiling Passed
18	<p><u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u></p>	7/13/2023 6:19:07 PM	10

19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	7/13/2023 6:19:07 PM	5
20	<u>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?</u>	7/13/2023 6:19:07 PM	Ceiling Passed
			90 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			90 Score

DETERMINATION OF RATING

A. Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is **F for Substandard Achievement** regardless of points earned.

B. Determine the rating by the applicable number of points.

A = Superior Achievement

90-100

B = Above Standard Achievement

80-89

C = Meets Standard Achievement

70-79

F = Substandard Achievement

<70

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

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.

CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
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

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**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

**Required Disclosure:
Superintendent's Employment
Contract**

<https://www.seguin.k12.tx.us/upload/page/0109/Supt%20Contract.pdf>

**Seguin ISD
Business Department
Financial Integrity Rating System (FIRST) of Texas**

Questions?