

RATING YEAR **2023-2024**DISTRICT NUMBER **district #****Select An Option****Help****Home**

Financial Integrity Rating System of Texas

2023-2024 RATINGS BASED ON SCHOOL YEAR 2022-2023 DATA - DISTRICT STATUS DETAIL

Name: COMMUNITY ISD(043918)		Publication Level 1: 8/8/2024 6:33:40 PM	
Status: Passed		Publication Level 2: 8/8/2024 6:33:40 PM	
Rating: C = Meets Standard Achievement		Last Updated: 8/20/2024 1:34:45 PM	
District Score: 74		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>	4/19/2024 6:25:56 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>	4/19/2024 6:25:56 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>	4/19/2024 6:25:56 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>	4/19/2024 6:25:56 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the</u>	4/19/2024 6:25:56 PM	Ceiling Passed

	<u>maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
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 highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/19/2024 6:25:56 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>	4/19/2024 6:25:56 PM	4
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>	4/19/2024 6:25:56 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>	4/19/2024 6:25:56 PM	0
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>	4/19/2024 6:25:56 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	8/20/2024 1:34:44 PM	2
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>	8/20/2024 1:34:45 PM	8
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/19/2024 6:25:56 PM	10
15	This indicator is not being evaluated.		5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/19/2024 6:25:56 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds 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>	4/19/2024 6:25:56 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	4/19/2024 6:25:56 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>	4/19/2024 6:25:56 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>	4/19/2024 6:25:56 PM	Ceiling Passed
21	<u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</u>	4/19/2024 6:25:56 PM	Ceiling Passed
			74 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			74 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
<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, 20, or 21? 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
Indicator 21 (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

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THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.15.7.0



CISD FIRST report

- **Disclosures - Reporting requirements for the financial management report**
- **Per Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, Commissioner's Rules Concerning Financial Rating System, five (5) disclosures are presented in the School FIRST financial management report.**



CISD FIRST report

- **Disclosure #1 - Superintendent's Employment Contract**



CISD FIRST report

- **Disclosure #2 – Reimbursements Received by the Superintendent and Board Members**
- Reimbursements include meals, lodging, transportation and other



CISD FIRST report

Year end 6/31/23	Tonya Knowlton	Jeff Pendill	Marc Stanfield	Jana Hunter	Alicia Young	Staci Schroeder	Sean Walker	Vacant
Meals	116.66	87.73				96.00		
Lodging								
Transportation	14.91	14.73						
Fuel								
Other	438.75	586.52	30.00		415.00	83.88	30.00	
Total	570.32	688.98	30.00	0.00	415.00	179.88	30.00	



CISD FIRST report

- **Disclosure #3 – Outside Compensation and/or fees received by the Superintendent for Professional Consulting and/or Other Personal Services**
- **None reported**



CISD FIRST report

- **Disclosure #4 – Gifts received by the Executive Officer(s) and Board members (and First Degree Relatives, if any)**
- **None reported**



CISD FIRST report

- **Disclosure #5 – Business Transactions Between School District and Board Members**
- **None reported**

COMMUNITY ISD

CISD Financial Services | 611 FM 1138 North, Nevada, TX 75173



Date: January 7, 2025
To: Board of Trustees and Dr. Tonya Knowlton
From: Nathan Heflin, Assistant Superintendent Finance, HR, and Operations
Subject: Required Disclosures for the Schools FIRST Report

There are two required disclosures for the Schools FIRST Report related to (1) gifts to Board Members and Executive Officers and (2) business transactions between the District and Board Members during the year under review. The year under review is the 2022-2023 fiscal year covering July 1, 2022 to June 30, 2023.

GIFTS

Please list any and all gifts received, as best you can recall, during the period beginning July 1, 2022 to June 30, 2023. Gifts are defined as any and all items given to you and/or your immediate family members from an outside entity having an aggregate value of \$250 or more during the fiscal year. See explanation on next page for additional details.

Approx. Date	Item	Approx. Cost or \$\$\$ Value
<u> </u>	<u> </u>	\$ <u> </u>

BUSINESS TRANSACTIONS

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<u> </u>	<u> </u>	\$ <u> </u>

In order to facilitate this reporting requirement in the future, please disclose any gifts received or business transactions subsequent to this reporting period to Nathan Heflin, Assistant Superintendent Finance, HR, and Operations, for tabulation and reporting in future Schools FIRST reports.

Name: Tonya Knowlton

Signature: Tonya Knowlton

Please attach a sheet if additional space is needed.

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Name: _____Jeffrey J Pendill_____

Signature: Jeffrey J Pendill

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Name: Jana Hunter

Signature: Jana Hunter

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Name: Staci Schoepke

Signature: [Signature]

Please attach a sheet if additional space is needed.

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Name: SEAN WALKER

Signature: _____

Please attach a sheet if additional space is needed.

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Name: Jessica Foster

Signature: Jessica Foster

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Name: Joshua Saenz

Signature: [Signature]

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COMMUNITY ISD

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