

# 2022 – 2023

## First Financial Integrity Rating



RATING YEAR 2022-2023

DISTRICT NUMBER district #

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Financial Integrity Rating System of Texas

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

Name: <b>WAXAHACHIE ISD(070912)</b>	Publication Level 1: 8/4/2023 12:02:16 PM
Status: <b>Passed</b>	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: 92	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 6:18:58 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 6:18:58 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 6:18:58 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 6:18:58 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 highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	7/13/2023 6:18:58 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 6:18:58 PM	8
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 6:18:58 PM	6
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 6:18:58 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 6:18:58 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	7/13/2023 6:18:58 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 6:18:58 PM	10
14	This indicator is not being evaluated.		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>	7/13/2023 6:18:58 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>	7/13/2023 6:18:58 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>	7/13/2023 6:18:58 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 6:18:58 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 6:18:58 PM	Ceiling Passed
			92 Weighted Sum
			1 Multiplier Sum



		(100 Ceiling)
		92 Score

## DETERMINATION OF RATING

<b>A.</b>	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.	
<b>B.</b>	Determine the rating by the applicable number of points.	
	<b>A = Superior Achievement</b>	90-100
	<b>B = Above Standard Achievement</b>	80-89
	<b>C = Meets Standard Achievement</b>	70-79
	<b>F = Substandard Achievement</b>	<70
<p><b>No Rating =</b> 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 <b>F</b> 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 <b>ceiling indicators</b> 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
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 6</b> (Average Change in Fund Balance) - Response to Indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

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**2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 1**

Name:	WAXAHACHIE ISD (070912)
Indicator:	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?
Status	Passed
Last Updated:	7/13/2023 6:18:58 PM

**FORMULA**

Field	Value
Date Received	2023/01/23
$\leq$ Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2023/02/27

**RESULT DETERMINATION REFERENCE**

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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**2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 2**

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.)
Status	Passed
Last Updated:	7/13/2023 6:18:58 PM

**FORMULA**

Field	Value
Unmodified Opinion	true

**RESULT DETERMINATION REFERENCE**

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.

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## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.)
Status	Passed
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
Not Default Disclosures	false

## RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on debt agreements.

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## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.)
Status	Passed
Ceiling	Passed
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
Timely Payments to Government Agencies	true

## CEILING FORMULA

Field	Value
Warrant Hold Issued	false

## RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district made timely payments to the TRS, TWC, IRS, and other government agencies.

## CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the district was not issued a warrant hold.

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## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.)
Ceiling	Passed
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
(	
(	
(	
2019-2020 Assigned and Unassigned Fund Balances	26,593,282
- 2018-2019 Assigned and Unassigned Fund Balances	23,238,918
)	
/	
2018-2019 Assigned and Unassigned Fund Balances	23,238,918
)	
+	
(	
(	
2020-2021 Assigned and Unassigned Fund Balances	26,022,371
- 2019-2020 Assigned and Unassigned Fund Balances	26,593,282
)	
/	
2019-2020 Assigned and Unassigned Fund Balances	26,593,282
)	
+	
(	
(	
2021-2022 Assigned and Unassigned Fund Balances	24,147,725
- 2020-2021 Assigned and Unassigned Fund Balances	26,022,371
)	
/	
2020-2021 Assigned and Unassigned Fund Balances	26,022,371
)	
)	
/	
3	
>=	
Threshold for Three-Year Percent Change in Fund Balances	-0.25
Or	
2021-2022 Assigned and Unassigned Fund Balances	24,147,725
>	
(	

(	2021-2022 Total Expenditures	106,406,453
-	2021-2022 Capital Outlay	3,961,842
)		
/	365	
*	75	
)		

Mathematical Breakdown:  $0.0169 \geq -0.25$  Or  $24,147,725 > 21,050,262.5342$

## RESULT DETERMINATION REFERENCE

### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the average change in fund balances over 3 years had less than a 25 percent decrease or the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures.

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**2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 7**

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.
Result/Points	8
Last Updated:	7/13/2023 6:18:58 PM

**FORMULA**

Field	Value
(	
(	
Cash and Equivalents	23,187,882
+ Current Investments	0
)	
/	
(	
Total Expenditures	106,406,453
- Facilities Acquisition and Construction	3,961,842
)	
)	
* 365	
Mathematical Breakdown: 82.6161	

**RESULT DETERMINATION REFERENCE**

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=90	<90 >=75	<75 >=60	<60 >=45	<45 >=30	<30

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## Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.
Result/Points	6
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
Current Assets	35,955,957
/ Current Liabilities	15,142,013
Mathematical Breakdown: 2.3746	

## RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
$\geq 3.00$	$< 3.00 \geq 2.50$	$< 2.50 \geq 2.00$	$< 2.00 \geq 1.50$	$< 1.50 \geq 1.00$	$< 1.00$

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## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.
Result/Points	10
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
(	
Total Revenue	104,123,296
/	
(	
Total Expenditures	106,406,453
-	
Facilities Acquisition and Construction	3,961,842
)	
-	1
)	
>=	0
Or	
(	
(	
Cash and Equivalents	23,187,882
+	
Current Investments	0
)	
/	
(	
Total Expenditures	106,406,453
-	
Facilities Acquisition and Construction	3,961,842
)	
)	
*	365
>=	Acceptable Days Cash on Hand
	60
Mathematical Breakdown: 0.0164 >= 0 Or 82.6161 >= 60	

## RESULT DETERMINATION REFERENCE

## DETERMINATION OF POINTS

10

0

<b>&gt;=0%</b>	<b>&lt;0%</b>
----------------	---------------

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## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.)
Result/Points	10
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
(	
Long Term Liabilities	242,117,338
/	
Total Assets	304,010,767
<= 1	
)	
Or	
(	
(	
2022 Total Students	10,065
-	
2018 Total Students	8,502
)	
/	
2018 Total Students	8,502
>= Threshold for Five-Year Percent Increase in Students	0.07
)	
Or	
(	
Change in Students	1,563
>= Threshold for five year numerical Increase in Students	1,000
)	
Mathematical Breakdown: 0.7964 <= 1 Or 0.1838 >= 0.07 Or 1,563 >= 1,000	

## RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<=0.60	>0.60 <=0.70	>0.70 <=0.80	>0.80 <=0.90	>0.90 <=1.00	>1.00



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## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	WAXAHACHIE ISD (070912)
Indicator:	What is the correlation between future debt requirements and the district's assessed property value?
Result/Points	8
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
(	
Total Local and Intermediate Sources	22,081,969
/ Total Revenue	22,455,802
)	
* Long Term Liabilities	242,117,338
* 100	
/ Assessed Property Value	5,700,690,663
Mathematical Breakdown: 4.1765	

## RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
$\leq 4$	$> 4 \leq 7$	$> 7 \leq 10$	$> 10 \leq 11.5$	$> 11.5 \leq 13.5$	$> 13.5$

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## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	WAXAHACHIE ISD (070912)
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	10
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
District Administrative Cost Ratio	0.0837
And	
ADA	9,286.159
Or	
Sparse	FALSE

## RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS						
ADA Size	10	8	6	4	2	0
10,000 and Above	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
5,000 to 9,999	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
1,000 to 4,999	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
500 to 999	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
Less than 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364

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**2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 16**

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.)
Ceiling	Passed
Last Updated:	7/13/2023 6:18:58 PM

**FORMULA**

Field	Value
Sum of Differences	1,424
/ Denominator	106,407,753
< Acceptable Level of Variance	.03
Mathematical Breakdown: $0 < 0.03$	

**RESULT DETERMINATION REFERENCE****CEILING DETERMINATION**

This indicator will be considered PASSED for the Ceiling if the comparison of PEIMS expenditure data to AFR data has a total variance of less than 3 percent.

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## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.)
Ceiling	Passed
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
Not Material Weakness or Going Concern	false

## RESULT DETERMINATION REFERENCE

## CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the external auditor reported no material weaknesses or a going concern in the audit report.

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## Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	WAXAHACHIE ISD (070912)
Indicator:	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.)
Result/Points	10
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
Not Material Non-Compliance	false

## RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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## Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	WAXAHACHIE ISD (070912)
Indicator:	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?
Result/Points	5
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
Required Financial Postings	true

## RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No

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## Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	WAXAHACHIE ISD (070912)
Indicator:	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?
Ceiling	Passed
Last Updated:	7/13/2023 6:18:58 PM

## FORMULA

Field	Value
Impact to Funding Discussion	true

## RESULT DETERMINATION REFERENCE

## CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the school district's administration and school board members discussed any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget.

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2021 – 2022

Superintendent/  
School Board  
Disbursements

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# School FIRST Annual Financial Management Report

## INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001(q). Effective 8/1/2018. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

### Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may chose to publish the superintendent's employment contract on the school district's Internet site. If published on the Internet, the contract is to remain accessible for twelve months.

### Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period  
Ended June 30 or August 31, 2022

Description of Reimbursements	Superintendent	Board	Board	Board	Board	Board	Board	Board	Board
	Jerry Hollingsworth	Clay Schoolfield	Dusty Autrey	John Rodgers	Judd McCutchen	Kim Kriegel	Melissa Stamater	Debbie Timmermann	
Meals	\$ 250.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19.78	\$ 19.78	
Lodging	\$ 2,535.00	\$ 703.80	\$ 708.30	\$ 683.43	\$ 708.30	\$ 2,245.21	\$ 708.30	\$ 708.30	
Transportation/Mileage	\$ 863.59	\$ 389.86	\$ 155.94	\$ 150.03	\$ 441.84	\$ 540.70	\$ 396.67	\$ 498.26	
Motor Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other (Registration fees)	\$ 1,536.09	\$ -	\$ -	\$ -	\$ -	\$ 425.00	\$ 425.00	\$ 425.00	
Total	\$5,185.52	\$1,093.66	\$864.24	\$833.46	\$1,150.14	\$3,210.91	\$1,549.75	\$1,651.34	

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:  
Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).  
Lodging - Hotel charges.  
Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).  
Motor fuel – Gasoline.  
Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

# **Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services**

For the Twelve-Month Period  
 Ended June 30 or August 31, 2022  
Name(s) of Entity(ies)

Amount Received  
 \$

Total

\$0.00

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

## **Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)**

For the Twelve-Month Period  
 Ended June 30 or August 31, 2022

Superintendent	Board	Board	Board	Board	Board	Board	Board
Jerry	Clay	Dusty	John	Judd	Kim	Melissa	Debbie
Hollingsworth	Schoofield	Autrey	Rodgers	McCuthen	Kriegel	Stamater	Timmermann
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total							

**Note** – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

## **Business Transactions Between School District and Board Members**

For the Twelve-Month Period  
 Ended June 30 or August 31, 2022

Superintendent	Board	Board	Board	Board	Board	Board	Board
Jerry	Clay	Dusty	John	Judd	Kim	Melissa	Debbie
Hollingsworth	Schoofield	Autrey	Rodgers	McCuthen	Kriegel	Stamater	Timmermann
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts							

**Note** - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.