

**2022-2023 Financial Integrity Rating
System of Texas
Alamo Heights ISD**

December 13, 2023

**Data from
2021-2022 School Year**

Overview

- **Rating: Superior!**
- Status: Passed
- Score: 90 out of 100
- Passing Score: 70

Indicators 1 through 6, 16-17, and 20

- Results are Passed/Fail
- Indicators that are “not passing” may result in a “**substandard achievement**” and/or a reduction in the maximum cumulative score allowed for the other indicators in Accountability Rating.

Indicator Test 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?

2021-2022 Data	
Outcome	Yes
Indicator Result	Passed

Indicator Test 2

Was there an unmodified opinion on the AFR on the financial statements as a whole? (The external auditor determines if there was an unmodified opinion.)

2021-2022 Data	
Outcome	Yes
Indicator Result	Passed

Indicator Test 3

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

2021-2022 Data	
Outcome	Yes
Indicator Result	Passed

Indicator Test 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?

2021-2022 Data	
Outcome	Yes
Indicator Result	Passed

Indicator Test 5

***Old Language* - Was the total unrestricted net asset balance in government activities column in the Statement of Net Positions greater than zero?**

2021-2022 Data	
Outcome	--
Indicator Result	Not Scored by TEA

Indicator Test 6

Was the average change in 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?

2021-2022 Data	
Outcome	Yes
Indicator Result	Passed

Indicator Test 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?

2021-2022 Data	
Outcome	Yes
Indicator Result	Passed

Indicator Test 17

Did the external independent auditor report that the AFR was free of any instances of material weaknesses in internal controls over financial reporting and compliance for local, state or federal funds?

2021-2022 Data	
Outcome	Yes
Indicator Result	Passed

Indicator Test 20

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

2021-2022 Data	
Outcome	Yes
Indicator Result	Passed

Indicators 7-15, and 18-19

- Results are based on meeting certain benchmarks
- Scores are assigned a maximum amount of points per indicator for optimal performance.

Indicator Test 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?

2021-2022 Data	
Outcome	Yes
Indicator Result	10 out of 10 Points*

**Significant risk this indicator will score less than 10 points in the following year.*

Indicator Test 8

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

2021-2022 Data	
Outcome	Partial
Indicator Result	4 out of 10 Points*

**Significant risk this indicator will score less than 10 points in the following year.*

Indicator Test 9

Did the school district's general fund revenues equal or exceed expenditures? If not, was the school district's number of days of cash on-hand greater than or equal to 60 days?

2021-2022 Data	
Outcome	Yes
Indicator Result	10 out of 10 Points

Indicator Test 10

Old Language - Did the school district average less than a 10 percent variance when comparing budgeted revenues to actual revenues in the last 3 fiscal years?

Not evaluated, all districts received 10 points.

2021-2022 Data	
Outcome	Yes
Indicator Result	10 out of 10 Points

Indicator Test 11

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

2021-2022 Data	
Outcome	Partial
Indicator Result	6 out of 10 Points*

**Significant risk this indicator will score less than 10 points in the following year.*

Indicator Test 12

What is the correlation between future debt requirements and the district's assessed property value?

2021-2022 Data	
Outcome	Yes
Indicator Result	10 out of 10 Points

Indicator Test 13

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

2021-2022 Data	
Outcome	Yes
Indicator Result	10 out of 10 Points

Indicator Test 14

Old Language - Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?

Not evaluated, all districts received 10 points.

2021-2022 Data	
Outcome	-
Indicator Result	Not Scored by TEA

Indicator Test 15

Old Language - Was the school district's ADA within the allotted range of the district's biennial pupil projections submitted to TEA?

Not evaluated, all districts received 5 points.

2021-2022 Data	
Outcome	-
Indicator Result	Not Scored by TEA

Indicator Test 18

Did the external independent auditor indicate the AFR was free of any instances of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?

2021-2022 Data	
Outcome	Yes
Indicator Result	10 out of 10 Points

Indicator Test 19

Did the school district post the required financial information on its website in accordance with 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?

2021-2022 Data	
Outcome	Yes
Indicator Result	5 out of 5 Points

Disclosures

Schools First public hearing and reporting includes the presentation of five (5) required disclosures.

Disclosure 1

Superintendent's Current Employment Contract

The current, signed superintendent contract can be found on the AHISD website under *School First* in the *Business & Finance* area.

Disclosure 2

2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2022

For the Twelve-month Period Ended August 31, 2020	Dr. Dana Bashara (Superintendent)	David D. Hornberger (Place 1)	Brian C. Hamilton (Place 2)	Ryan Anderson (Place 3)	Stacy Sharp (Place 4)	Clay Page (Place 5)	Lisa Krenger (Place 6)	Carey Hildebrand (Place 7)
Description of Reimbursements								
Meals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lodging	\$564.13	\$564.13	\$564.13	\$392.34	\$394.34	\$225.63	\$564.13	\$225.63
Transportation	\$1,229.16		\$460.37	\$427.96	\$114.55	\$427.96	\$25.29	
Motor Fuel								
Other	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$325.00	\$700.00	\$325.00
Total	\$2,493.29	\$1,264.13	\$1,724.50	\$1,520.30	\$1,208.89	\$978.59	\$1,289.42	\$550.63

*Served partial year.

Note – The spirit of the rule is to capture all “reimbursements” for fiscal year 2022, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

Meals – Meals consumed off of the school district’s premises, and in-district meals at area restaurants (excludes catered meals for board meetings).

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.

Disclosure 3

3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2022

For the Twelve-Month Period Ended August 31, 2022	
Name(s) of Entity(ies)	
	\$0.00
Total	\$ NONE

Note – Compensation does not include business revenues from the superintendent's livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.

Disclosure 4

4. Gifts Received by the Executive Officer(s) and Board Members (and First-Degree Relatives, if any) in Fiscal Year 2022

For the Twelve-Month Period Ended August 31, 2022	Dr. Dana Bashara (Superintendent)	David D. Hornberger (Place 1)	Brian C. Hamilton (Place 2)	Ryan Anderson (Place 3)	Stacy Sharp (Place 4)	Clay Page (Place 5)	Lisa Krenger (Place 6)	Carey Hildebrand (Place 7)
Summary Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

*Served Partial Year

Note – An executive officer is defined as the superintendent unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.

Disclosure 5

5. Business Transactions Between School District and Board Members for Fiscal Year 2022

For the Twelve-Month Period Ended August 31, 2022	Dr. Dana Bashara (Superintendent)	David D. Hornberger (Place 1)	Brian C. Hamilton (Place 2)	Ryan Anderson (Place 3)	Stacy Sharp (Place 4)	Clay Page (Place 5)	Lisa Krenger (Place 6)	Carey Hildebrand (Place 7)
Summary Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

*Served Partial Year

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

**Thank you for attending this
School First Presentation**