



Financial Integrity Rating System of Texas (FIRST)



**Public Hearing
October 19 and 26, 2026**

Data based on the Fiscal Year Ended June 30, 2025

PASSED

C – Meets Standard

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Financial Integrity Rating System of Texas

Overall Statistics

2025-2026 Status Counts

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	999	98.13%	5,046,014	98.81%
Failed	19	1.87%	60,697	1.19%
Total	1,018	100.00%	5,106,711	100.00%

2025-2026 Rating Counts

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	830	81.53%	4,320,587	84.61%
B = Above Standard Achievement	111	10.90%	431,428	8.45%
C = Meets Standard Achievement	58	5.70%	293,999	5.76%
F = Substandard Achievement	19	1.87%	60,697	1.19%
Total	1,018	100.00%	5,106,711	100.00%

2025-2026 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment	
1	Yes	1015	99.71%	5,098,023	99.83%	
	No	3	0.29%	8,688	0.17%	
2	Yes	1018	100.00%	5,106,711	100.00%	
	No	0	0.00%	-	0.00%	
3	Yes	1017	99.90%	5,105,500	99.98%	
	No	1	0.10%	1,211	0.02%	
4	Yes	1017	99.90%	5,103,075	99.93%	
	No	1	0.10%	3,636	0.07%	
5	Yes	1016	99.80%	5,104,491	99.96%	
	No	2	0.20%	2,220	0.04%	
6	Yes	982	96.46%	4,888,749	95.73%	
	No	36	3.54%	217,962	4.27%	
7		10	849	83.40%	3,963,103	77.61%
		8	53	5.21%	522,402	10.23%
		6	38	3.73%	224,881	4.40%
		4	29	2.85%	174,598	3.42%
		2	19	1.87%	94,023	1.84%
		0	30	2.95%	127,704	2.50%
		10	861	84.58%	3,966,916	77.68%
8		8	60	5.89%	292,108	5.72%
		6	48	4.72%	380,050	7.44%
		4	33	3.24%	382,574	7.49%
		2	12	1.18%	79,845	1.56%
		0	4	0.39%	5,218	0.10%
		10	965	94.79%	4,800,460	94.00%
		0	53	5.21%	306,251	6.00%
10		10	857	84.18%	4,954,295	97.02%
		0	161	15.82%	152,416	2.98%
11		10	862	84.68%	3,686,305	72.19%
		8	91	8.94%	1,015,749	19.89%
		6	44	4.32%	252,533	4.95%
		4	16	1.57%	136,830	2.68%
		2	2	0.20%	6,179	0.12%
		0	3	0.29%	9,115	0.18%
12		10	729	71.61%	3,151,268	61.71%
		8	202	19.84%	1,521,216	29.79%
		6	53	5.21%	254,176	4.98%
		4	17	1.67%	107,689	2.11%
		2	13	1.28%	58,830	1.15%
		0	4	0.39%	13,532	0.26%
13		10	1018	100.00%	5,106,711	100.00%
14		10	991	97.35%	5,023,018	98.36%
		0	27	2.65%	83,693	1.64%
15		5	1008	99.02%	5,048,230	98.85%

		0	10	0.98%	58,481	1.15%					
16	Yes		1000	98.23%	5,087,173	99.62%					
	Nb		18	1.77%	19,538	0.38%					
17	Yes		989	97.15%	4,966,249	97.25%					
	Nb		29	2.85%	140,462	2.75%					
18		10	981	96.37%	5,039,490	98.68%					
		0	37	3.63%	67,221	1.32%					
19		5	1013	99.51%	5,101,781	99.90%					
		0	5	0.49%	4,930	0.10%					
20	Yes		1018	100.00%	5,105,711	100.00%					
	Nb		0	0.00%	-	0.00%					
21	Yes		2	0.20%	6,683	0.13%					
	Nb		1016	99.80%	5,100,028	99.87%					
5 Answers By Indicator											
Indicator	Yes	No	10	8	6	5	4	2	0	Total	
1	1015	3	x	x	x	x	x	x	x	1,018	
2	1018	x	x	x	x	x	x	x	x	1,018	
3	1017	1	x	x	x	x	x	x	x	1,018	
4	1017	1	x	x	x	x	x	x	x	1,018	
5	1016	2	x	x	x	x	x	x	x	1,018	
6	982	36	x	x	x	x	x	x	x	1,018	
7	x	x	849	53	38	x	29	19	30	1,018	
8	x	x	861	60	48	x	33	12	4	1,018	
9	x	x	965	x	x	x	x	x	53	1,018	
10	x	x	857	x	x	x	x	x	161	1,018	
11	x	x	862	91	44	x	16	2	3	1,018	
12	x	x	729	202	53	x	17	13	4	1,018	
13	x	x	1018	x	x	x	x	x	x	1,018	
14	x	x	991	x	x	x	x	x	27	1,018	
15	x	x	x	x	x	1008	x	x	10	1,018	
16	1000	18	x	x	x	x	x	x	x	1,018	
17	989	29	x	x	x	x	x	x	x	1,018	
18	x	x	981	x	x	x	x	x	37	1,018	
19	x	x	x	x	x	1013	x	x	5	1,018	
20	1018	x	x	x	x	x	x	x	x	1,018	
21	2	1016	x	x	x	x	x	x	x	1,018	
Last Updated: Tuesday, September 15, 2026 10:08:18 AM											

Hays CISD
Schools FIRST
Preliminary Ratings

2025-2026 Ratings based on School Year 2024-2025 Data - District Status Detail

Name: **HAYS CONS ISD(105906)**

Status: Passed

Rating: C = Meets Standard Achievement

District Score: 78

Publication Level 1: 8/6/2026 3:21:50 PM

Publication Level 2: None

Last Updated: 8/6/2026 3:21:50 PM

Passing Score: 70

#	Indicator Description	Updated	Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA on or before February 27, 2026?	6/4/2026 18:18	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.)	6/4/2026 18:18	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.)	6/4/2026 18:18	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? (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	6/4/2026 18:18	Yes
5	Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest and premiums 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 maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	6/4/2026 18:18	Ceiling Passed 1 Multiplier Sum Ceiling Passed
6	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.)	6/4/2026 18:18	Ceiling Failed
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 (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	6/4/2026 18:18	2
8	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.	6/4/2026 18:18	8
9	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.	6/4/2026 18:18	0
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	6/4/2026 18:18	10
11	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.)	6/4/2026 18:18	10
12	What is the correlation between future debt requirements and the district's assessed property value?	6/4/2026 18:18	8

13	This indicator is not being evaluated.			10
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>	6/4/2026 18:18		10
15	<u>Was the school district's actual average daily attendance (ADA) within the allotted range of the district's biennial ADA projection submitted to TEA by the school district? If the school district did not submit ADA projections to TEA, it must certify TEA's projections to pass this indicator. See ranges below in the Determination of Points section.</u>	6/4/2026 18:18		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>	6/4/2026 18:18	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>	6/4/2026 18:18	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>	6/4/2026 18:18		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>	6/4/2026 18:18		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>	6/4/2026 18:18	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>	6/4/2026 18:18	Ceiling Passed	
				78 Weighted Sum
				1 Multiplier Sum (89 Ceiling)
				78 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

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

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,

Ceiling Indicators

Did the school district meet the criteria for any of the following ceiling indicators 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and

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 5 (Total Net Position) - Negative total net position and do not have 7% or more or 1,000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is No.	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is Yes.	70	C = Meets Standard Achievement

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 6

Name: **HAYS CONS ISD (105906)**

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, 8 = Above Standard Achievement.)**

Ceiling: Ceiling criteria met. The maximum points and highest rating that your school district may receive is 89 points, 8 = Above Standard Achievement.

Last Updated: 6/4/2026 6:18:43 PM

FORMULA	Field	Value
{ { { }	2022-2023 Assigned and Unassigned Fund Balances	43,186,085
	2022-2023 Assigned and Unassigned Fund Balances	59,327,190
	2022-2023 Assigned and Unassigned Fund Balances	59,327,190
{ { { }	2023-2024 Assigned and Unassigned Fund Balances	26,903,183
	2022-2023 Assigned and Unassigned Fund Balances	43,186,085
	2022-2023 Assigned and Unassigned Fund Balances	43,186,085
{ { { }	2024-2025 Assigned and Unassigned Fund Balances	20,867,611
	2023-2024 Assigned and Unassigned Fund Balances	26,903,183
	2023-2024 Assigned and Unassigned Fund Balances	26,903,183
{ }	3	
{ }	Threshold for Three-Year Percent Change in Fund Balances	4.25
{ }	2024-2025 Assigned and Unassigned Fund Balances	20,867,611
{ { { }	2024-2025 Total Expenditures	257,507,076
	2024-2025 Capital Outlay	0
	Excess Local Revenue Expenditure	0
{ }	365	
{ }	75	
Mathematical Result(s): -0.2988 >= -0.25 Or 50,817,611 > 53,812,433.2827		



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 9

Name: HAYS CONS ISD (105906)

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 0

Last Updated: 6/4/2026 6:18:43 PM

FORMULA

Field	Value
{	
{	
- Total Revenue	170,354,983
- Excess Local Revenue	0
}	
/	
{	
- Total Expenditures	257,927,878
- Facilities Acquisition and Construction	0
- Excess Local Revenue	0
}	
-	
-	
}	
=	0
OR	
{	
+ Cash and Equivalents	24,152,080
+ Current Investments	0
- Excess Local Revenue	0
}	
/	
{	
- Total Expenditures	257,927,878
- Facilities Acquisition and Construction	0
- Excess Local Revenue	0
}	
=	
=	365
>=	60
Mathematical Breakdown: 0.8327 >= 0 Or 34.2343 >= 68	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 12

Name: HAYS CONS ISD (105906)

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

Result/Points 8

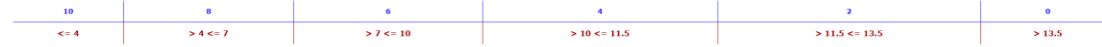
Last Updated: 6/4/2026 6:18:43 PM

FORMULA

Field	Value
{	
+ Total Local and Intermediate Sources	90,636,689
/	
+ Total Revenue	98,179,473
}	
=	
+ Long Term Liabilities	872,213,147
=	
+ 100	
/	
+ Assessed Property Value	18,363,560,407
Mathematical Breakdown: 4.3848	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS



HCISD
Schools FIRST History



Rating	Year	Data	Year	Status	Rating Letter	Rating Category	Rating Score	Notes
2025	2026	2024	2025	Passed	C	Meets Standard	78/100	1, 2, 3, 4, 5
2024	2025	2023	2024	Passed	B	Above Standard	80/100	1, 2, 3, 4
2023	2024	2022	2023	Passed	A	Superior	96/100	
2022	2023	2021	2022	Passed	A	Superior	96/100	
2021	2022	2020	2021	Passed	A	Superior	92/100	
2020	2021	2019	2020	Passed	A	Superior	98/100	
2019	2020	2018	2019	Passed	A	Superior	98/100	
2018	2019	2017	2018	Passed	A	Superior	98/100	
2017	2018	2016	2017	Passed	A	Superior	90/100	
2016	2017	2015	2016	Passed	A	Superior	98/100	
2015	2016	2014	2015	Failed	A	Superior	100/100	
2014	2015	2013	2014	Passed	n/a	Pass	30/30	
2013	2014	2012	2013	Passed	n/a	Superior	70/70	
2012	2013	2011	2012	Passed	n/a	Superior	70/70	
2011	2012	2010	2011	Passed	n/a	Superior	69/70	
2010	2011	2009	2010	Passed	n/a	Superior	74/80	
2009	2010	2008	2009	Passed	n/a	Superior	80/80	
2008	2009	2007	2008	Passed	n/a	Superior	83/90	
2007	2008	2006	2007	Passed	n/a	Superior	84/90	
2006	2007	2005	2006	Passed	n/a	Superior	n/a	
2005	2006	2004	2005	Passed	n/a	Superior	n/a	
2004	2005	2003	2004	Passed	n/a	Superior	n/a	
2003	2004	2002	2003	Passed	n/a	Superior	n/a	
2002	2003	2001	2002	Passed	n/a	Superior	n/a	

Notes Not full points on...

- 1 Days Cash on Hand not sufficient
- 2 Revenues did not exceed Expenditures or cash on hand not available
- 3 Debt requirements to assessed property value not sufficient
- 4 Fund Balance decreased rapidly
- 5 Change in fund balance too low
- 6 Current Assets to Current Liabilities ratio for debt not adequate

<https://tea.texas.gov/finance-and-grants/financial-compliance/financial-integrity-rating-system-of-texas-first>

School FIRST Annual Financial Management Report

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 choose 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.

Web Address: <https://www.hayscisd.net/site/handlers/filedownload.ashx?moduleinstanceid=18785&dataid=227130&FileName=Wright%20Contract%202024-2029.pdf>

Reimbursements Received by the Superintendent and Board Members - Fiscal Year 2024/2025

For the Twelve-Month Period

July 01, 2024 - June 30, 2025

Description of Reimbursements	Superintendent Dr. Eric Wright	Board Member District 2 Johnny Flores May 2026 end	Board Member District 3 Courtney Runkle	Board Member At Large Geoff Seibel	President Board Member District 4 Byron Severance	Board Member District 1 Raul Vela	Board Member At Large Vaness Petrea - May 2026 end	Board Member District 5 Esperanza Orocco
Meals								
Lodging		\$739.48	\$759.48	\$459.14	\$3,385.69	\$2,668.33	\$739.48	\$3,479.75
Transportation		\$116.94					\$162.42	
Motor Fuel								
Other/Registrations	\$2,041.06	\$659.73	\$1,040.32	\$139.72	\$2,679.95	\$1,982.60	\$729.03	\$936.00
Total	\$2,041.06	\$1,536.15	\$1,799.80	\$598.87	\$6,075.64	\$4,650.93	\$1,650.93	\$4,414.75

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

July 01, 2024 - June 30, 2025

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

July 01, 2024 - June 30, 2025

	Superintendent Dr. Eric Wright	Board Member District 1 Johnny Flores May 2026 end	Board Member District 2 Courtney Runkle	Board Member District 3 Geoff Seibel	Board Member District 4 Byron Severance	Board Member District 1 Raul Vela	Board Member At Large Vaness Petrea - May 2026 end	Board Member District 5 Esperanza Orocco
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

July 01, 2024 - June 30, 2025

	Board Member District 1 Johnny Flores May 2026 end	Board Member District 2 Courtney Runkle	Board Member District 3 Geoff Seibel	Board Member District 4 Byron Severance	Board Member District 4 Raul Vela	Board Member At Large Vaness Petrea - May 2026 end	Board Member At Large Esperanza Orocco
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.