



Financial Integrity Rating System of Texas (FIRST)



**Public Hearing
October 27, 2025**

Data based on the Fiscal Year Ended June 30, 2024

PASSED

B - Above Standard

Table of Contents

Description	Page
State Overall TEA Ratings	2
HCISD Rating	4
Indicator Issues	6
Prior Year Ratings	7
Management Report	8



Financial Integrity Rating System of Texas

Overall Statistics

2023-2024 Status Counts

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	998	98.04%	4,968,097	97.17%
Failed	20	1.96%	144,596	2.83%
Total	1,018	100.00%	5,112,693	100.00%

2023-2024 Rating Counts

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	862	84.68%	4,575,411	89.49%
B = Above Standard Achievement	87	8.55%	256,283	5.01%
C = Meets Standard Achievement	49	4.81%	136,403	2.67%
F = Substandard Achievement	20	1.96%	144,596	2.83%
Total	1,018	100.00%	5,112,693	100.00%

2023-2024 Answers By Indicator

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1014	4	x	x	x	x	x	x	x	1018
2	1017	1	x	x	x	x	x	x	x	1018
3	1018	x	x	x	x	x	x	x	x	1018
4	1016	2	x	x	x	x	x	x	x	1018
5	1015	3	x	x	x	x	x	x	x	1018
6	990	28	x	x	x	x	x	x	x	1018
7	x	x	864	60	28	x	22	21	23	1018
8	x	x	885	47	44	x	26	13	3	1018
9	x	x	963	x	x	x	x	x	55	1018
10	x	x	1018	x	x	x	x	x	x	1018
11	x	x	872	81	46	x	15	1	3	1018
12	x	x	777	171	43	x	14	9	4	1018
13	x	x	777	149	52	x	25	5	10	1018
14	x	x	981	x	x	x	x	x	37	1018
15	x	x	x	x	x	1011	x	x	7	1018
16	1007	11	x	x	x	x	x	x	x	1018
17	991	27	x	x	x	x	x	x	x	1018
18	x	x	984	x	x	x	x	x	34	1018
19	x	x	x	x	x	1016	x	x	2	1018
20	1018	x	x	x	x	x	x	x	x	1018
21	2	1016	x	x	x	x	x	x	x	1018

Last Updated: Thursday, September 18, 2025 9:10:54 AM

2023-2024 ALL RESULTS BY INDICATOR						
Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment	
1	Yes	1014	99.61%	5037614	98.53%	
	No	4	0.39%	75079	1.47%	
2	Yes	1017	99.90%	5110852	99.96%	
	No	1	0.10%	1841	0.04%	
3	Yes	1018	100.00%	5112693	100.00%	
	No	0	0.00%	0	0.00%	
4	Yes	1016	99.80%	5111632	99.98%	
	No	2	0.20%	1061	0.02%	
5	Yes	1015	99.71%	5102614	99.80%	
	No	3	0.29%	10079	0.20%	
6	Yes	990	97.25%	5029591	98.37%	
	No	28	2.75%	83102	1.63%	
7		864	84.87%	4143996	81.05%	
		60	5.89%	524149	10.25%	
		28	2.75%	180151	3.52%	
		22	2.16%	112962	2.21%	
		21	2.06%	73166	1.43%	
		23	2.26%	78269	1.53%	
8		885	86.94%	3855777	75.42%	
		47	4.62%	738730	14.45%	
		44	4.32%	354711	6.94%	
		26	2.55%	97954	1.92%	
		13	1.28%	62653	1.23%	
		3	0.29%	2868	0.06%	
9		963	94.60%	4869660	95.25%	
		55	5.40%	243033	4.75%	
10		1018	100.00%	5112693	100.00%	
11		872	85.66%	3620814	70.82%	
		81	7.96%	1003485	19.63%	
		46	4.52%	365553	7.15%	
		15	1.47%	110006	2.15%	
		1	0.10%	3641	0.07%	
		3	0.29%	9194	0.18%	
12		777	76.33%	3270709	63.97%	
		171	16.80%	1406989	27.52%	
		43	4.22%	269872	5.28%	
		14	1.38%	110239	2.16%	
		9	0.88%	46831	0.92%	
		4	0.39%	8053	0.16%	
13		777	76.33%	4068297	79.57%	
		149	14.64%	897711	17.56%	
		52	5.11%	91917	1.80%	
		25	2.46%	48574	0.95%	
		5	0.49%	2033	0.04%	
		10	0.98%	4161	0.08%	
14		981	96.37%	5092592	99.61%	
		37	3.63%	20101	0.39%	
15		1011	99.31%	5083931	99.44%	
		7	0.69%	28762	0.56%	
16	Yes	1007	98.92%	5100459	99.76%	
	No	11	1.08%	12234	0.24%	
17	Yes	991	97.35%	5086217	99.48%	
	No	27	2.65%	26476	0.52%	
18		984	96.66%	5022858	98.24%	
		34	3.34%	89835	1.76%	
19		1016	99.80%	5110843	99.96%	
		2	0.20%	1850	0.04%	
20	Yes	1018	100.00%	5112693	100.00%	
	No	0	0.00%	0	0.00%	
21	Yes	2	0.20%	7041	0.14%	
	No	1016	99.80%	5105652	99.86%	

Name: HAYS CISD(105906)		Publication Level 1: 8/8/2025 12:54:09 PM		
Status: Passed		Publication Level 2: 8/8/2025 4:49:42 PM		
Rating: B = Above Standard Achievement		Last Updated: 8/8/2025 4:49:42 PM		
District Score: 80		Passing Score: 70		
#	Indicator Description	Updated	Score	
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?	4/23/2025 18:09	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.)	4/23/2025 18:09	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.)	4/23/2025 18:09	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	4/23/2025 18:09	Yes	
5	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 maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	4/23/2025 18:09	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.)	4/23/2025 18:09	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.	4/23/2025 18:09	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.	4/23/2025 18:09	10	
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.	4/23/2025 18:09	0	
10	This indicator is not being evaluated.		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.)	4/23/2025 18:09	10	
12	What is the correlation between future debt requirements and the district's assessed property value?	4/23/2025 18:09	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>	4/23/2025 18:09	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>	4/23/2025 18:09	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	4/23/2025 18:09	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>	4/23/2025 18:09	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>	4/23/2025 18:09	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>	4/23/2025 18:09	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>	4/23/2025 18:09	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>	4/23/2025 18:09	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>	4/23/2025 18:09	Ceiling Passed
			80 Weighted Sum
			1 Multiplier Sum
			(89 Ceiling)
			80 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.



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	HAYS CSD (105906)
Indicator:	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 35 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, 1 Achievement.)
Ceiling:	Ceiling criteria met. The maximum points and highest rating that your school district may receive is 89 points, B = Above Standard Achievement.
Last Updated:	4/23/2025 6:09:51 PM

FORMULA

Field	Value
{	
{	
-	2021-2022 Assigned and Unassigned Fund Balances
-	2020-2021 Assigned and Unassigned Fund Balances
-	2020-2021 Assigned and Unassigned Fund Balances
}	
+	
{	
-	2022-2023 Assigned and Unassigned Fund Balances
-	2021-2022 Assigned and Unassigned Fund Balances
-	2021-2022 Assigned and Unassigned Fund Balances
}	
+	
{	
-	2023-2024 Assigned and Unassigned Fund Balances
-	2022-2023 Assigned and Unassigned Fund Balances
-	2022-2023 Assigned and Unassigned Fund Balances
}	
3	
>=	Threshold for Three-Year Percent Change in Fund Balances
Or	
{	
-	2023-2024 Assigned and Unassigned Fund Balances
}	
2	
{	
-	2023-2024 Total Expenditures
-	2023-2024 Capital Outlay
}	
365	
75	



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	HAYS CSD (105906)
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 (including facilities acquisition and construction)? See ranges below in the Determination of Points section.
Result/Points:	2
Last Updated:	4/23/2025 6:09:51 PM

FORMULA

Field	Value
{	
{	
-	Cash and Equivalents
+	Current Investments
}	
-	
-	Total Expenditures
-	Facilities Acquisition and Construction
}	
365	
Mathematical Breakdown:	31.3884

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=80	<80 >=75	<75 >=60	<60 >=45	<45 >=30	<30



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	HAYS CSD (105906)
Indicator:	Did the school district's general fund revenues equal or exceed expenditures (including 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:	4/23/2025 6:09:51 PM

FORMULA

Field	Value
{	
{	
-	Total Revenues
-	
-	Total Expenditures
-	Facilities Acquisition and Construction
}	
6	
0	
{	
-	Cash and Equivalents
+	Current Investments
}	
-	
-	Total Expenditures
-	Facilities Acquisition and Construction
}	
365	
60	
Mathematical Breakdown:	-0.0000 >= 0 Or 31.3884 >= 60

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
>=80%	<80%



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	HAYS CSD (105906)
Indicator:	What is the correlation between future debt requirements and the district's assessed property value?
Result/Points:	5
Last Updated:	4/23/2025 6:09:51 PM

FORMULA

Field	Value
{	
-	Total Local and Intermediate Sources
-	Total Revenues
-	Long Term Liabilities
300	
-	Assessed Property Value
}	
Mathematical Breakdown:	6.9568

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<= 4	> 4 <= 7	> 7 <= 10	> 10 <= 13.5	> 13.5 <= 15.5	> 15.5

HCISD
Schools FIRST History



Rating	Year	Data	Year	Status	Rating Letter	Rating Category	Rating Score	Notes
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 sufficient assessed property value not sufficient
- 4 Fund Balance decreased rapidly

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

School FIRST Annual Financial Management Report HAYS CONSOLIDATED 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(g). 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.haysisd.net/site/handlers/filedownload.ashx?moduleinstanceid=18765&dataid=227130&FileName=Hight%20Contract%202024-2029.pdf>

Reimbursements Received by the Superintendent and Board Members - Fiscal Year 2023/2024

For the Twelve-Month Period
July 01, 2023 - June 30, 2024

Description of Reimbursements	Superintendent	Board Member District 2	Secretary	President	Board Member District 4	Vice President	Board Member At Large	Board Member District 5	
	Dr. Eric Wright	Esmerelda Perez Gonzalez May 23 Johnny Fores May 2026	Courtney Runkle - May 2024 - May 2027	Will McManus - May 2024 Goett Siebel May 24 thru May 27	Byron Severance - May 2025	Raul Vela - May 2026	Vanessa Petrea - May 2026	Esperanza Oroscio - May 2025	
Meals	\$0.00	\$26.49	\$14.58	\$0.00	\$0.00	\$40.07	\$0.00	\$0.00	
Lodging	\$0.00	\$1,585.41	\$550.43	\$919.38	\$1,582.78	\$1,201.06	\$697.86	\$3,803.80	
Transportation	\$1,025.89	\$81.88	\$265.28	\$89.08	\$273.79	\$235.15	\$271.17	\$0.00	
Motor Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$1,892.84	\$515.00	\$540.00	\$540.00	\$1,580.00	\$660.00	\$1,810.00	\$75.00	
Total	\$2,118.73	\$2,208.78	\$1,370.29	\$1,548.46	\$3,396.57	\$2,136.28	\$1,579.83	\$3,958.80	\$18,677.82

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, 2023 - June 30, 2024
(Name(s) of Entity/ies)

Amount Received
0

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, 2023 - June 30, 2024

	Superintendent	Board Member District 1	Board Member District 2	Board Member District 3	Board Member District 4	Board Member District 1	Board Member At Large	Board Member District 5
	Dr. Eric Wright	Esmerelda Perez Gonzalez May 23 Johnny Fores May 2026	Courtney Runkle - May 2024 - May 2027	Will McManus - May 2024 Goett Siebel May 24 thru May 27	Byron Severance - May 2025	Raul Vela - May 2026	Vanessa Petrea - May 2026	Esperanza Oroscio - May 2025
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, 2023 - June 30, 2024

	Dr. Eric Wright	Board Member District 1	Board Member District 2	Board Member District 3	Board Member District 4	Board Member District 1	Board Member At Large	Board Member At Large
		Esmerelda Perez Gonzalez May 23 Johnny Fores May 2026	Courtney Runkle - May 2024 - May 2027	Will McManus - May 2024 Goett Siebel May 24 thru May 27	Byron Severance - May 2025	Raul Vela - May 2026	Vanessa Petrea - May 2026	Esperanza Oroscio - May 2025
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.