

# WHAT IS SCHOOL FIRST AND WHAT IS THE PURPOSE?

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- School FIRST is a financial accountability rating system that holds school districts accountable for the quality of their financial management practices.
- School FIRST is designed to encourage Texas public schools to manage their financial resources better in order to provide the maximum allocation possible for direct instructional purposes.
- School FIRST is a tool that creates transparency and discloses the quality of local management and decision-making processes that the school district uses concerning the financial resources the school district receives.

# INDICATOR 11

## ADMINISTRATIVE COST RATIO

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- Was the school district's administrative cost ratio equal to or less than the threshold ratio?
- If a school district's administrative cost ratio is high that may reflect:
  - Financial inefficiency
  - "Top-heavy" organization
- Range of 0 to 10 points on a sliding scale



# INDICATOR 11

## ADMINISTRATIVE COST RATIO

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- Calculation:

Sum of amounts for function codes 21 and 41

Sum of amounts for function codes 11, 12, 13, and 31

- Includes object codes 61XX-64XX in fund code 199, except 6144
- Source: PEIMS and the Data Feed

Function Codes	
Major	Detail
X	X

**R 11**

**Instruction**

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

<b>Function 11 - Costs to Include:</b>	<b>Function 11 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>Salaries and related expenditures /expenses associated with:</li> <li>Classroom teachers</li> </ul>	<ul style="list-style-type: none"> <li>Salaries and related expenditures/ expenses associated with:</li> <li>Curriculum development (Function 13)</li> </ul>

Function Codes	
Major	Detail
X	X

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Teacher aides</li> <li>• Classroom assistants</li> <li>• Graders</li> <li>• Staff working in the classroom on a dedicated basis</li> <li>• Adult basic education teachers</li> <li>• Substitute teachers (ALL instructional substitutes effective 2008-09 fiscal year)</li> <li>• Teachers that deliver instruction by television, satellite, etc.</li> <li>• TI-IN services provided by education service centers</li> <li>• Classes taught to students by education service centers</li> <li>• Special education instructional services, including speech, occupational and physical therapy</li> <li>• Upkeep and repairs to instructional materials and equipment in the classroom</li> <li>• Instruction in health</li> <li>• Field trips</li> </ul>	<ul style="list-style-type: none"> <li>• Salaries or salary supplements related to department heads (Function 13), curriculum writers (Function 13), program directors (Function 21)</li> <li>• School leadership costs such as principals, assistant principals and their staffs (Function 23)</li> <li>• Salaries and expenditures/expenses (including hardware/software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions (Function 53)</li> <li>• Network managers for non-instructional computer networks (Function 53)</li> <li>• Management Information Services (MIS) directors (Function 53)</li> <li>• Salaries and expenditures/expenses for webmaster (excluding costs attributable to instructional settings) (Function 53)</li> <li>• Salaries and expenditures/expenses for technology network, data, or system security (excluding costs attributable to instructional settings) (Function 53)</li> <li>• Salaries and expenditures/expenses information technology developer,</li> </ul>

Function Codes	
Major	Detail
X	X

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Band instruments purchased by the school district or donated by band boosters or other groups</li> <li>• Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher</li> <li>• Network manager for instructional networks</li> <li>• Technology coordinator for instructional networks</li> <li>• Testing materials for tests developed and administered by teachers</li> <li>• Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place</li> <li>• Instructional supplies including but not limited to classroom supplies, grade books, grade book software, report cards, student handbooks and related costs</li> <li>• Insurance for driver's education vehicles</li> <li>• Graduation expenditures/expenses</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>programmer, tester, or systems analyst (excluding costs attributable to instructional settings) (Function 53)</li> <li>• Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51)</li> <li>• Tuition for students attending classes in another school district because the resident school district does not offer certain grade levels (Function 99)</li> <li>• Purchase of Weighted ADA (WADA) from either the state or other school districts according to Chapter 41 of the Texas Education Code (Function 91)</li> <li>• Testing materials for standardized tests (Function 31)</li> <li>• Band Uniforms (Function 36)</li> <li>• Insurance on band instruments (Function 51)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)</li> </ul>

Function Codes	
Major	Detail
X	X

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>Purchase of vehicles for instructional purposes, including driver education</li> </ul>	

**R 12 Instructional Resources and Media Services**

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>Salaries and related expenditures/expenses associated</li> </ul>	<ul style="list-style-type: none"> <li>Salaries and related expenditures /expenses associated with:</li> </ul>

<b>Function Codes</b>	
<u>Major</u>	<u>Detail</u>
X	X

<b>Function 12 - Costs to Include:</b>	<b>Function 12 - Costs to Exclude (with Correct Function):</b>
with:	
<ul style="list-style-type: none"> <li>• Librarians</li> <li>• Library aides and assistants</li> <li>• Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas</li> <li>• Substitute pay for library staff (ALL substitutes effective 2008-09 fiscal year)</li> <li>• Selecting, preparing, cataloging and circulating books and other printed materials</li> <li>• Planning the use of the library by students, teachers and other members of the instructional staff</li> <li>• Building individuals ability in their use of library books and materials</li> <li>• Selecting, preparing, maintaining and making available to members of the instructional staff equipment, films filmstrips, transparencies, tapes, TV programs, software, CD/DVDs and similar materials</li> <li>• Planning, programming, writing and presenting educational programs or segments of</li> </ul>	<ul style="list-style-type: none"> <li>• Encyclopedias and other reference books in the classroom (Function 11)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> <li>• Textbooks (Function 11)</li> <li>• Teaching supplies used in the classroom (Function 11)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)</li> <li>• Staff who conduct in-service training on the use of technology (Function 13)</li> <li>• Network manager for instructional networks (Function 53)</li> <li>• Technology coordinator for instructional networks (Function 11)</li> </ul>



Function Codes	
Major	Detail
X	X

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<p>programs by closed circuit or broadcast television</p> <ul style="list-style-type: none"> <li>• Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN</li> <li>• Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library</li> <li>• Supplies for binding and repairing books or other media contained in the resource center</li> <li>• Upkeep and repairs to media, library and resource center materials and equipment</li> <li>• Media and Living Science services provided by an education service center</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Purchase of vehicles for instructional resources and media purposes</li> </ul>	

Function Codes	
Major	Detail
X	X

## ℞ 13

### Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include inservice training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 13 - Costs to Include:	Function 13 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>Staff that research and develop innovative, new or modified instruction</li> <li>Fees for outside consultants conducting inservice training or staff development for instructional and instructional</li> </ul>	<ul style="list-style-type: none"> <li>Salaries of instructional staff when attending inservice training or staff development (Function 11 or 12, as applicable)</li> <li>Substitute pay for instructional staff attending staff development or inservice training (Function 11)</li> </ul>

Function Codes	
Major	Detail
X	X

Function 13 - Costs to Include:	Function 13 - Costs to Exclude (with Correct Function):
<p>related staff</p> <ul style="list-style-type: none"> <li>• Staff who prepare and/or conduct inservice training or staff development for instructional and instructional related staff (includes instructional technology)</li> <li>• Curriculum coordinator (not responsible for supervising instructional staff)</li> <li>• Subject area or grade level department heads and related support staff</li> <li>• Assistant/Deputy Superintendent(s) for Curriculum</li> <li>• Travel and subsistence for instructional and instructional related staff to attend inservice or staff development meetings</li> <li>• Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit</li> <li>• Supplies, materials and equipment for curriculum development or inservice training</li> <li>• Upkeep and repairs to equipment used for curriculum development or inservice training</li> <li>• Paid sabbatical leaves for instructional staff</li> </ul>	<ul style="list-style-type: none"> <li>• Substitute pay for library staff attending staff development or inservice training (Function 12)</li> <li>• Assistant/Deputy Superintendent(s) for Instruction (Function 21)</li> <li>• Instructional supervisors (Function 21)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> <li>• Inservice training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)</li> <li>• Technology coordinator for instructional networks (Function 11)</li> </ul>

Function Codes	
Major	Detail
X	X

Function 13 - Costs to Include:	Function 13 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Staff development or inservice training provided by an education service center</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Purchase of vehicles for staff development or curriculum development purposes</li> </ul>	

**20 Instructional and School Leadership**

This function code series is used for expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus.

**21 Instructional Leadership**

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate

Function Codes	
Major	Detail
X	X

these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 21 - Costs to Include:	Function 21 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Instructional supervisors</li> <li>• Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technical Education, etc.) and related support staff</li> <li>• Upkeep and repairs to materials and equipment related to instructional leadership</li> <li>• Assistant/Deputy Superintendent(s) for Instruction</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Purchase of vehicles for instructional leadership purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Principals, assistant principals and related staff (Function 23)</li> <li>• Staff members who perform accounting, personnel, or other administrative functions (Function 41)</li> <li>• Staff development and inservice training personnel (Function 13)</li> <li>• Assistant/Deputy Superintendent(s) for Curriculum (Function 13)</li> <li>• Curriculum coordinator not responsible for supervising instructional staff (Function 13)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors,</li> </ul>

Function Codes	
Major	Detail
X	X

30

## Student Support Services

This function code series is used for expenditures/expenses that directly support students.

**31**

## Guidance, Counseling and Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 31 - Costs to Include:	Function 31 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>Counselors and related staff, including Career and Technical or occupational counselors</li> </ul>	<ul style="list-style-type: none"> <li>Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> </ul>

Function Codes	
Major	Detail
X	X

Function 31 - Costs to Include:	Function 31 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Staff who evaluate student performance using assessment instruments</li> <li>• Mental health screening</li> <li>• Psychologists</li> <li>• Psychiatrists</li> <li>• Diagnosticians</li> <li>• Assistant/Deputy Superintendent(s) for Guidance and Counseling</li> <li>• Student appraisal services</li> <li>• Maintaining information on home and family background, standardized test results and school performance</li> <li>• Maintaining information on course of study for each student</li> <li>• Placement services</li> <li>• Testing materials for standardized tests</li> <li>• Contracted testing services for standardized tests</li> <li>• Student/parent counseling</li> <li>• Upkeep and repairs to equipment</li> </ul>	<ul style="list-style-type: none"> <li>• Costs for providing physical health services to students (Function 33)</li> <li>• Testing materials for student tests developed and administered by teachers (Function 11)</li> </ul>

Function Codes	
Major	Detail
X	X

## 41 General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

Program Intent Code 99 is to be used for all expenditures for Function 41. The organization codes specified in the 700 organization code group are the only organization codes to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.

Function 41 - Costs to Include:	Function 41 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>Expenditures/expenses for board of trustees, including travel, training and legal fees</li> <li>Salary of chief officer of the school district -- e.g., superintendent while performing administrative duties directly related to the superintendency</li> <li>Other salaries and expenditures/expenses related to the office of the superintendent</li> <li>Salaries and expenditures/expenses related to budgeting, accounting and fiscal affairs, including payroll and internal auditing expenditures/expenses, property accounting (capital assets), inventory and purchasing</li> </ul>	<ul style="list-style-type: none"> <li>Portion of superintendent's salary associated with other duties such as instruction, campus leadership and support services (charge to appropriate function)</li> <li>Incremental costs of tax collection due to purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts (Function 92)</li> <li>Building and property <a href="#">insurance</a> (Function 51)</li> <li>Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> </ul>



Function Codes	
Major	Detail
X	X

Function 41 - Costs to Include:	Function 41 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Salaries and expenditures/expenses related to human resources (personnel services)</li> <li>• Salaries and expenditures/expenses related to tax office services for the school district</li> <li>• Salaries and expenditures/expenses related to textbook custodian</li> <li>• Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report</li> <li>• Salaries and/or other expenditures/expenses associated with legal and risk management issues, including analysis of tax value limitation agreements</li> <li>• Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes</li> <li>• Salaries and expenditures/expenses associated with planning and research</li> <li>• Salaries and expenditures/expenses associated with community/public relations</li> <li>• Vehicles (including acquisition,</li> </ul>	<ul style="list-style-type: none"> <li>• Salaries and expenditures/expenses related to a warehouse operation (Function 51)</li> <li>• Salaries and expenditures/expenses related to personal computer networks, minicomputers and mainframes that include student and general administrative software and serve multiple functions (Function 53)</li> <li>• Management Information Services (MIS) directors (Function 53)</li> <li>• Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable)</li> <li>• Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Function 99)</li> </ul>

Function Codes	
Major	Detail
X	X

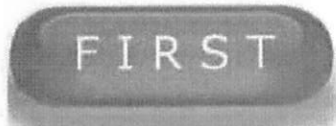
Function 41 - Costs to Include:	Function 41 - Costs to Exclude (with Correct Function):
<p>maintenance and supplies) used for administrative personnel</p> <ul style="list-style-type: none"> <li>• Expenditures/expenses for bonding administrative personnel</li> <li>• Costs associated with records management</li> <li>• <a href="#">insurance</a> for administrative automobiles</li> <li>• Purchase of vehicles for administrative staff</li> <li>• Liability insurance for board of trustees and administrative personnel</li> <li>• Design of district improvement plan</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved</li> <li>• Amounts paid to other governmental entities such as county appraisal districts for costs related to the collection of taxes</li> <li>• Amounts paid for monitors, conservators or management teams required by TEA</li> </ul>	

# INDICATOR II ADMINISTRATIVE COST RATIO



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

DISTRICT NUMBER



Financial Integrity Rating System of Texas

**2017-2018 RATINGS BASED ON 2016-2017 SCHOOL YEAR DATA INDICATOR TEST 11**

Name:	SOUTH SAN ANTONIO ISD (015908)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)
Result/Points	8
Last Updated:	4/20/2018 8:07:26 AM

**FORMULA**

Field	Value
District Administrative Cost Ratio	<input type="text" value="0.1062"/>
And	
ADA	<input type="text" value="8,758.02"/>
Or	
Sparse	<input type="text" value="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

Indicator Test

<b>500 to 999</b>	<b>&lt;=</b> <b>0.1311</b>	<b>&gt; 0.1311 &lt;=</b> <b>0.1561</b>	<b>&gt; 0.1561 &lt;=</b> <b>0.1811</b>	<b>&gt; 0.1811 &lt;=</b> <b>0.2061</b>	<b>&gt; 0.2061 &lt;=</b> <b>0.2311</b>	<b>&gt;</b> <b>0.2311</b>
<b>Less than 500</b>	<b>&lt;=</b> <b>0.2404</b>	<b>&gt; 0.2404 &lt;=</b> <b>0.2654</b>	<b>&gt; 0.2654 &lt;=</b> <b>0.2904</b>	<b>&gt; 0.2904 &lt;=</b> <b>0.3154</b>	<b>&gt; 0.3154 &lt;=</b> <b>0.3404</b>	<b>&gt;</b> <b>0.3404</b>
<b>Sparse</b>	<b>&lt;=</b> <b>0.3364</b>	<b>&gt; 0.3364 &lt;=</b> <b>0.3614</b>	<b>&gt; 0.3614 &lt;=</b> <b>0.3864</b>	<b>&gt; 0.3864 &lt;=</b> <b>0.4114</b>	<b>&gt; 0.4114 &lt;=</b> <b>0.4364</b>	<b>&gt;</b> <b>0.4364</b>

Home Page: [Financial Accountability](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

**THE TEXAS EDUCATION AGENCY**  
 1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.5.1.0

**South San Antonio Independent School District  
2018-2019 Administrative Cost Ratio Using 2017-2018 Fiscal Year Data**

Indicator 11		Data Entry for 61XX-64XX FY 2018	Data Entry for 6144	
Ft 21 61XX-64XX Gen Fd	less 6144	\$1,489,391	\$88,416	\$1,400,975
Ft 41 61XX-64XX Gen Fd	less 6144	\$2,586,018	\$134,587	\$2,451,431
Ft 11 61XX-64XX Gen Fd	less 6144	\$41,126,305	\$2,282,433	\$38,843,872
Ft 12 61XX-64XX Gen Fd	less 6144	\$942,608	\$54,594	\$888,014
Ft 13 61XX-64XX Gen Fd	less 6144	\$444,474	\$17,247	\$427,227
Ft 31 61XX-64XX Gen Fd	less 6144	\$2,651,802	\$135,184	\$2,516,618
AdminCost Ratio		\$49,240,598	\$2,712,461	0.090271576
Refined Average Daily Attendance		8,197.258		
Enter ADA or Sparse, as applicable				

10

Points Tabulation

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SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2018

Data Control Codes	General Fund	Debt Service Fund	Other Funds	Total Governmental Funds
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ 17,743,803	\$ 6,757,572	\$ 713,738	\$ 25,215,113
5800 State Program Revenues	57,110,472	5,855,859	1,532,873	64,499,204
5900 Federal Program Revenues	2,565,451	-	15,267,960	17,833,411
5020 Total Revenues	<u>77,419,726</u>	<u>12,613,431</u>	<u>17,514,571</u>	<u>107,547,728</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
0011 Instruction	41,126,305	-	6,524,583	47,650,888
0012 Instructional Resources and Media Services	942,608	-	47,149	989,757
0013 Curriculum and Instructional Staff Development	444,474	-	2,039,403	2,483,877
0021 Instructional Leadership	1,489,391	-	1,432,596	2,921,987
0023 School Leadership	4,703,607	-	220,396	4,924,003
0031 Guidance, Counseling and Evaluation Services	2,651,802	-	180,673	2,832,475
0032 Social Work Services	325,457	-	71,191	396,648
0033 Health Services	1,272,248	-	284	1,272,532
0034 Student (Pupil) Transportation	1,836,876	-	149,756	1,986,632
0035 Food Services	-	-	6,464,479	6,464,479
0036 Extracurricular Activities	1,911,892	-	99,515	2,011,407
0041 General Administration	2,999,908	-	70,707	3,070,615
0051 Facilities Maintenance and Operations	9,000,049	-	629,062	9,629,111
0052 Security and Monitoring Services	1,300,051	-	-	1,300,051
0053 Data Processing Services	1,631,245	-	-	1,631,245
0061 Community Services	102,110	-	371,221	473,331
<b>Debt Service:</b>				
0071 Principal on Long-Term Debt	-	6,805,000	-	6,805,000
0072 Interest on Long-Term Debt	-	6,340,106	-	6,340,106
0073 Bond Issuance Cost and Fees	-	24,810	-	24,810
<b>Capital Outlay:</b>				
0081 Facilities Acquisition and Construction	210,273	-	-	210,273
<b>Intergovernmental:</b>				
0099 Other Intergovernmental Charges	(294,928)	-	1,400	(293,528)
6030 Total Expenditures	<u>71,653,368</u>	<u>13,169,916</u>	<u>18,302,415</u>	<u>103,125,699</u>
1200 Net Change in Fund Balances	5,766,358	(556,485)	(787,844)	4,422,029
0100 Fund Balance - September 1 (Beginning)	<u>20,603,927</u>	<u>4,724,055</u>	<u>5,253,201</u>	<u>30,581,183</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 26,370,285</u>	<u>\$ 4,167,570</u>	<u>\$ 4,465,357</u>	<u>\$ 35,003,212</u>

The notes to the financial statements are an integral part of this statement.

South San Antonio Texas - Production as of 8/27/2018

SOUTH SAN ANTONIO ISD, TX

CLARITA  
TREVINO

2946

2017-2018 (Historical)

ACCOUNT : JOURNAL ENTRY DETAILS

Edit Dock

Account Profile > Account Activity Details > Journal Entry Details

Batch 180157	Journal Entry Description Reverse FY 16-17 Remaining ...	Status H - History	Journal Entry Group BUSINESS - BUSINESS OFFICE
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>> JOURNAL ENTRY DETAILS

Search Account



View: Skyward Default (Modified)



Filter: Skyward Default (Modified)



Quick Filter

More

Batch	Account	Short Description	Debit	Credit	Refer
180157	199 L 00 2181 01 000 0 00 0 00	Reverse FY 16-17 Remaining Balance for IDEA B MOE	413,889.66		180157
180157	199 E 99 6499 00 198 0 99 0 00	Reverse FY 16-17 Remaining Balance for IDEA B MOE		413,889.66	180157

Totals

413,889.66

413,889.66



500

Total Records



**South San Antonio Independent School District  
Fund 199 Object Code 6144 by Function  
Fiscal Year 17-18**

<b>Row Labels</b>	<b>Sum of Debit</b>
11	2,282,433.14
12	54,593.91
13	17,246.55
21	88,416.36
31	135,184.07
41	134,587.45
<b>Grand Total</b>	<b>2,712,461.48</b>

**SOUTH SAN ANTONIO ISD (015908)**

Last Update: APR 18, 2019

Payment Cycle: Final

Payment Class: 1

Run Id: 25655

Funding Elements			
Students		LPE	Final
1.	Refined Average Daily Attendance (ADA)	9,011.156	8,197.258
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	8,346.768	7,442.989
3.	Special Education FTEs	104.367	132.528
4.	Career & Technology FTEs	560.021	621.741
5.	Advanced Career & Technical Education FTEs	0.000	79.264
6.	High School ADA	2,322.160	2,290.349
7.	Weighted ADA (WADA)	12,414.160	11,572.878
8.	Prior Year Refined ADA	8,758.020	8,758.020
9.	Texas School for the Blind and Visually Impaired ADA	0.000	0.000
10.	Texas School for the Deaf ADA	0.000	0.320
Staff		LPE	Final
11.	Full-Time Staff (not MSS)	461.75	338.08
12.	Part-Time Staff (not MSS)	0.00	0.00
Property Values		LPE	Final
13.	2017 (current tax year) Locally Certified Property Value	\$1,657,570,721	\$1,657,570,721
14.	2016 (prior tax year) Adjusted State Certified Property Value	\$1,580,541,430	\$1,580,541,430
Tax Rates and Collections		LPE	Final
15.	2005 Adopted M&O Tax Rate	1.5000	1.5000
16.	2017 (current tax year) Compressed M&O Tax Rate	1.0000	1.0000
17.	Average Tax Collection Rate	99.0%	99.0%
18.	2017 (current tax year) M&O Tax Rate	1.0400	1.0400
19.	2017-2018 (current school year) M&O Tax Collections (2017 DPE collections * 1.0704)	\$17,583,240	\$16,736,406
20.	2017 (current tax year) I&S Tax Rate		

**TSDS PEIMS WORKSHEET FOR CALCULATING ADMINISTRATIVE COST RATIO**

LEA-level Data  
Campuses: ALL

2018 - 2019 Mid Year Collection, Resubmission: Fiscal Year 2018  
Unallocated

LEA: 018808 - SOUTH SAN ANTONIO ISD

Functions		Expenditures in Fund 199				
Code	Description	Payroll Costs (81XX)	Professional & Contracted Services (82XX)	Supplies & Materials (83XX)	Other Operating Expenses (84XX)	
21	Instructional Leadership	1,293,087	84,798	45,440	37,880	Administrative Costs (A)
41	General Administration	2,148,829	432,394	80,577	-210,518	
						<b>\$3,852,257</b>
11	Instruction	38,031,217	1,413,352	847,101	204,838	Instructional Costs (B)
12	Instructional resources & Media Services	849,825	0	39,189	0	
13	Curriculum Development & Instr Staff Development	283,148	97,488	1,003	45,584	
31	Guidance, Counseling, & Evaluation Services	2,415,523	18,504	78,701	3,890	
						<b>\$42,428,167</b>

Administrative Cost Standards

Enrollment (ADA)	Standard
10,000 & above	0.1105
5,000 to 9,999	0.1250
1,000 to 4,999	0.1401
500 to 999	0.1531
Less than 500	0.2854
* Sparsity Adjustment Value	0.3814

0.0908  
Administrative  
Cost Ratio (A/B)

Summary

(C) LEA ADA	8,197	(F) LEA Administrative Cost (A)	\$3,852,257
(D) LEA Band	5,000 to 9,999	(G) Administrative Cost Standard (E x B)	\$5,303,521
(E) LEA Standard	0.1250	(H) Under/(Over) (G - A)	\$1,451,284
		(I) Under/(Over) Percent (H/G)	27.38%

**MEETS the administrative cost standard**

NOTE: Sparsity Adjustment Value denotes a wide area district (by miles) that receives additional funding for being documented as sparse.  
NOTE2: Sparsity Adjustment Value assignments are documented by the TEA Research & Evaluation Dept.  
NOTE3: Fiscal Year refers to the fiscal period that ended June 30 or August 31.  
NOTE4: FSP Refresh Date: 08/28/2018

**South San Antonio Independent School District  
2019-2020 Administrative Cost Ratio Using 2018-2019 Fiscal Year Projected Data**

Indicator 11		Data Entry for 61XX-64XX FY 2019	Data Entry for 6144	
Ft 21 61XX-64XX Gen Fd	less 6144	<b>\$1,331,991</b>	<b>\$48,532</b>	\$1,283,459
Ft 41 61XX-64XX Gen Fd	less 6144	<b>\$2,889,245</b>	<b>\$127,473</b>	\$2,761,773
Ft 11 61XX-64XX Gen Fd	less 6144	<b>\$42,378,901</b>	<b>\$2,018,793</b>	\$40,360,108
Ft 12 61XX-64XX Gen Fd	less 6144	<b>\$1,319,847</b>	<b>\$49,098</b>	\$1,270,749
Ft 13 61XX-64XX Gen Fd	less 6144	<b>\$458,705</b>	<b>\$16,502</b>	\$442,204
Ft 31 61XX-64XX Gen Fd	less 6144	<b>\$2,702,030</b>	<b>\$121,204</b>	\$2,580,827
AdminCost Ratio		\$51,080,719	\$2,381,600	\$0.0905908
Refined Average Daily Attendance		<b>8,039.601</b>		
Enter ADA or Sparse, as applicable				

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Points Tabulation
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**SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT**  
**2019-2020 Budget Forecast as of April 29, 2019**  
**General Fund**

		2018-2019 Forecasted	2019-2020	
		EOY	Forecasted Budget	Variance
11	Instruction	42,378,900.85	44,197,446	1,818,545
12	Instructional Resources and Media Services	1,319,846.84	1,121,380	(198,467)
13	Curriculum and Instructional Staff Development	458,705.12	608,343	149,638
21	Instructional Leadership	1,331,990.84	1,352,175	20,184
23	School Leadership	4,881,479.82	5,289,962	408,482
31	Guidance, Counseling and Evaluation Services	2,702,030.45	2,785,696	83,666
32	Social Work Services	295,422.05	315,426	20,004
33	Health Services	1,299,224.96	1,643,307	344,082
34	Student Transportation	1,761,443.28	1,755,987	(5,456)
35	Food Services	-	-	-
36	Extracurricular Activities	1,722,793.53	2,125,018	402,224
41	General Administration	2,889,245.34	2,790,681	(98,564)
51	Facilities Maintenance and Operations	8,965,742.36	8,669,322	(296,420)
52	Security and Monitoring Services	1,200,387.78	940,081	(260,307)
53	Data Processing Services	2,182,986.05	2,134,071	(48,915)
61	Community Services	107,137.99	78,221	(28,917)
81	Facilities Acquisition and Construction	2,791,834.38	900,000	(1,891,834)
95	Payments to JJAEP	2,581.15	20,309	17,728
99	Other Intergovernmental Charges	87,618.00	125,000	37,382
<b>Total Expenditures</b>		<b>76,379,371</b>	<b>76,852,425</b>	<b>473,054</b>

South San Antonio Independent School District  
Fund 199 Object Code 6144 by Function  
Projection for FY 18-19

Account	Debit	Credit	YTD Actual 3-31-19	Amt Per Month	Projection thru 8-31-19
199 E 11 6144 00 999 0 11 0 00	1,508,355.27	330,726.22	1,177,629.05	168,232.72	2,018,792.66
199 E 12 6144 00 999 0 99 0 00	40,891.12	12,250.84	28,640.28	4,091.47	49,097.62
199 E 13 6144 00 999 0 99 0 00	13,694.41	4,068.51	9,625.90	1,375.13	16,501.54
199 E 21 6144 00 999 0 99 0 00	41,279.73	12,969.36	28,310.37	4,044.34	48,532.06
199 E 23 6144 00 999 0 99 0 00	199,503.45	60,802.06	138,701.39	19,814.48	237,773.81
199 E 31 6144 00 999 0 99 0 00	100,383.36	29,681.15	70,702.21	10,100.32	121,203.79
199 E 32 6144 00 999 0 99 0 00	13,190.15	3,929.34	9,260.81	1,322.97	15,875.67
199 E 33 6144 00 999 0 99 0 00	55,290.10	16,114.36	39,175.74	5,596.53	67,158.41
199 E 34 6144 00 999 0 99 0 00	69,534.58	18,881.50	50,653.08	7,236.15	86,833.85
199 E 36 6144 00 999 0 99 0 00	48,640.77	14,439.99	34,200.78	4,885.83	58,629.91
199 E 41 6144 00 999 0 99 0 00	101,660.59	27,301.57	74,359.02	10,622.72	127,472.61
199 E 51 6144 00 999 0 99 0 00	203,104.16	60,978.21	142,125.95	20,303.71	243,644.49
199 E 52 6144 00 999 0 99 0 00	48,635.70	14,772.73	33,862.97	4,837.57	58,050.81
199 E 53 6144 00 999 0 99 0 00	34,771.48	10,525.58	24,245.90	3,463.70	41,564.40
199 E 61 6144 00 999 0 99 0 00	1,289.79	299.25	990.54	141.51	1,698.07
			1,862,483.99	266,069.14	3,192,829.70

**SOUTH SAN ANTONIO ISD (015908)**

Last Update: APR 10, 2019

Payment Cycle: Preliminary

Payment Class: 1

Run Id: 25649

Funding Elements			
Students		LPE	DPE
1.	Refined Average Daily Attendance (ADA)	9,022.382	8,039.601
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	8,335.361	7,299.838
3.	Special Education FTEs	104.426	129.980
4.	Career & Technology FTEs	582.595	609.783
5.	Advanced Career & Technical Education FTEs	0.000	0.000
6.	High School ADA	2,325.054	2,246.299
7.	Weighted ADA (WADA)	12,371.451	11,311.158
8.	Prior Year Refined ADA	8,197.258	8,197.258
9.	Texas School for the Blind and Visually Impaired ADA	0.000	0.000
10.	Texas School for the Deaf ADA	0.320	0.320
Staff		LPE	DPE
11.	Full-Time Staff (not MSS)	461.75	461.75
12.	Part-Time Staff (not MSS)	0.00	0.00
Property Values		LPE	DPE
13.	2018 (current tax year) Locally Certified Property Value	\$1,757,299,318	\$1,757,299,318
14.	LPE = greater of 2017 (prior tax year) Adjusted State Certified Property Value (ASCPV) or 2016 ASCPV * 1.0704, DPE = 2017 ASCPV	\$1,691,811,546	\$1,657,570,721
Tax Rates and Collections		LPE	DPE
15.	2005 Adopted M&O Tax Rate	1.5000	1.5000
16.	2018 (current tax year) Compressed M&O Tax Rate	1.0000	1.0000
17.	Average Tax Collection Rate	99.0%	99.0%
18.	2018 (current tax year) M&O Tax Rate	1.0400	1.0400
19.	2018-2019 (current school year) M&O Tax Collections (greater of 2018 school year LPE or DPE collections * 1.0677)	\$18,773,625	\$17,446,863
20.	2018 (current tax year) I&S Tax Rate	0.4115	0.4115