

Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822

General Fund - First-Quarter Expenditures By Object Code

Report 2010-2011 first-quarter (first three months of fiscal year 2010-2011) GENERAL FUND expenditures by object code using whole numbers.

Payroll- Expenditures for payroll costs	object codes 6110-6149	\$ 1,093,816
Contract Costs- Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	\$ 186,741
Supplies and Materials- Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	object code series 6300	\$ 122,763
Other Operating- Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	\$ 123,247
Debt Service- Expenditures for debt service	object code series 6500	\$ _____
Capital Outlay- Expenditures for land, buildings, and equipment	object code series 6600	\$ 27,756

Additional Financial Solvency Questions

1) Districts with a September 1- August 31 fiscal year:

Within the last two years, did the school district

- | | Yes | No |
|---|-------|---------|
| 1) draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and | _____ | X _____ |
| 2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61? | _____ | X _____ |

Districts with a July 1- June 30 fiscal year:

Within the last two years, did the school district

- | | | |
|---|-------|-------|
| 1) draw funds from a short-term financing note (term less than 12 months) between the months of July and October, inclusive, and | _____ | _____ |
| 2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61? | _____ | _____ |

2) Has the school district declared financial exigency within the past two years?

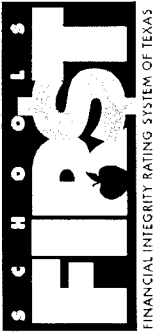
_____ X _____

3) Provide comments or explanations for student-to-staff ratios significantly (more than 15%) below the norm, rapid depletion of General Fund balances, or any significant discrepancies between actual budget figures and projected revenues and expenditures, or any other information that may be helpful in evaluating the school district's financial solvency.

Mean Enroll-to-Teacher Ratio	85% of Mean Enroll-to-Teacher Ratio	School District Size
8.39	7.13	Under 100
9.48	8.06	100 to 249
10.73	9.12	250 to 499
11.48	9.76	500 to 999
12.45	10.58	1,000 to 1,599
13.52	11.50	1,600 to 2,999
14.29	12.15	3,000 to 4,999
14.80	12.58	5,000 to 9,999
14.88	12.65	10,000 to 24,999
15.01	12.76	25,000 to 49,999
15.06	12.80	50,000 and Over

4) How many superintendents has your school district had in the last five years? 1

5) How many business managers has your school district had in the last five years? 1



Disclosures

2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2010

Description of Reimbursements	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
	\$	\$	\$	\$	\$	\$	\$	\$
Meals	375.88		155.32	280.78	155.32	191.32		
Lodging	1688.07		384.90	1055.35	384.90	479.52		
Transportation			256.82	476.32	256.82			
Motor Fuel	312.86							
Other	1667.45	285.00	285.00	489.85	285.00	285.00	285.00	285.00
Total	\$ 4044.26	\$ 285.00	\$ 1082.04	\$ 2302.30	\$ 1082.04	\$ 955.84	\$ 285.00	\$ 285.00

Note – The spirit of the rule is to capture all “reimbursements” for fiscal year 2010, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

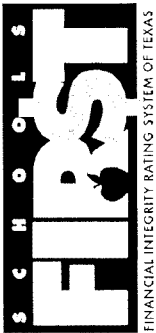
Meals – Meals consumed off of the school district’s premises, and in-district meals at area restaurants (excludes catered meals for board meetings).

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.

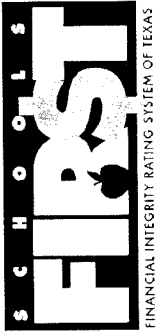


Disclosures

3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2010

For the Twelve-Month Period Ended August 31, 2010	
Name(s) of Entity(ies)	\$ 0
Total	\$ 0

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.

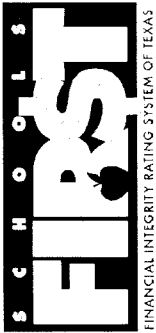


Disclosures

4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2010

For the Twelve-Month Period Ended August 31, 2010									
Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7		
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Summary Amounts									

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.



Disclosures

5. Business Transactions Between School District and Board Members for Fiscal Year 2010

For the Twelve-Month Period Ended August 31, 2010	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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.

THE STATE OF TEXAS

COUNTY OF HARRISON

This **AGREEMENT** by and between the **WASKOM INDEPENDENT SCHOOL DISTRICT**, hereinafter called "**DISTRICT**", acting herein by and through its duly authorized President, Michael Allwhite, and its duly authorized Secretary, Michelle Thomas, and **JIMMY E. COX**, hereinafter called "**SUPERINTENDENT**".

WITNESSETH:

District hereby employs Superintendent as Superintendent of Schools for District for the years of 2011-2012, 2012-2013, and 2013-2014, beginning effective on July 1, 2011, and ending on June 30, 2014, and Superintendent does hereby accept such employment effective this date and for such period upon the following terms, covenants, and conditions:

1. As salary for his services, Superintendent shall be paid by District a sum of \$99,081.88 per year. The District will also pay all actual expenses (including cellular phone use) incurred outside the limits of District on District business, plus Superintendent's fees and dues for membership in appropriate professional organizations.
2. Superintendent is now employed by District and agrees to continue his duties until the termination of this agreement, and to faithfully discharge all duties required of him as Superintendent of Schools operated by District in accordance with the laws of the State of Texas, the regulations of the Texas Education Agency, and those of the District.
3. It is understood that the contract of employment between District and

Superintendent shall be reviewed each year during the month of January for the purpose of determining whether or not said contract shall be extended for any additional period of time beyond the period stated.

EXECUTED by the parties hereto on this 8th day of August, 2011.

WASKOM INDEPENDENT SCHOOL DISTRICT

By: Michael Alkhalil
President of School Board

ATTEST:

Jimmy E. Cox
Secretary of School Board
Jimmy E. Cox
Superintendent

“DISTRICT”

“SUPERINTENDENT”

YEAR 2009-2010 Select An Option

FIRST

Financial Integrity Rating System of Texas

2009-2010 DISTRICT STATUS DETAIL

Name: WASKOM ISD(102903)	Publication Level 1: 6/17/2011 9:03:31 AM
Status: Passed	Publication Level 2: 8/31/2011 1:00:45 PM
Rating: Superior Achievement	Last Updated: 8/31/2011 1:00:45 PM
District Score: 78	Passing Score: 56

#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?</u>	4/25/2011 7:48:43 PM	Yes
2	<u>Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)</u>	4/25/2011 7:48:43 PM	Yes
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	4/25/2011 7:48:43 PM	Yes
4	<u>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</u>	4/29/2011 3:43:33 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/25/2011 7:48:43 PM	Yes

6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	4/25/2011 7:48:44 PM	Yes
			1 Multiplier Sum
7	Did the Districts Academic Rating Exceed Academically Unacceptable?	4/25/2011 7:48:44 PM	5
8	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	4/25/2011 7:48:44 PM	5
9	Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?	5/10/2011 10:02:22 PM	5
10	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)	4/25/2011 7:48:45 PM	3
11	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	4/25/2011 7:48:45 PM	5
12	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)	4/25/2011 7:48:45 PM	5
13	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	4/25/2011 7:48:45 PM	5
14	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund	5/10/2011 4:06:03 PM	5

	Balance Deficit Situation)		
15	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)	4/25/2011 7:48:46 PM	5
16	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	4/25/2011 7:48:46 PM	5
17	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	4/25/2011 7:48:46 PM	5
18	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	4/25/2011 7:48:46 PM	5
19	Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	4/25/2011 7:48:47 PM	5
20	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)	4/25/2011 7:48:47 PM	5
21	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	4/25/2011 7:48:47 PM	5
22	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?	4/25/2011 7:48:47 PM	5
			78 Weighted Sum
			1

		Multiplier Sum
		78 Score

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? OR Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-22)	
	Superior Achievement	72-80 and Yes to indicator 7
	Above Standard Achievement	64-71 or >= 72 and No to indicator 7
	Standard Achievement	56-63
	Substandard Achievement	<56 or No to one default indicator

INDICATOR 17 & 18 RATIOS

Indicator 17	Ranges for Ratios		Indicator 18	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
=> 10000	13.5	22	=> 10000	7.0	14

OPTIONS



Suspension Reason.

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THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

User: Kathy Johnson
 User Role: District

YEAR 2008-2009 Select An Option



Financial Integrity Rating System of Texas

2008-2009 DISTRICT STATUS DETAIL

Name: WASKOM ISD(102903)	Publication Level 1: 6/11/2010 12:03:10 PM
Status: Passed	Publication Level 2: 8/30/2010 4:06:59 PM
Rating: Superior Achievement	Last Updated: 8/30/2010 4:06:59 PM
District Score: 77	Passing Score: 56

#	Indicator Description	Updated	Score
1	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?	3/30/2010 3:01:09 PM	Yes
2	Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)	3/30/2010 3:01:09 PM	Yes
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	3/30/2010 3:01:10 PM	Yes
4	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?	3/30/2010 3:01:10 PM	Yes

5	Was There An Unqualified Opinion in Annual Financial Report?	3/30/2010 3:01:10 PM	Yes
6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	3/30/2010 3:01:10 PM	Yes
			1 Multiplier Sum
7	Did the Districts Academic Rating Exceed Academically Unacceptable?	3/30/2010 3:01:10 PM	5
8	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	3/30/2010 3:01:11 PM	5
9	Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?	3/30/2010 3:01:11 PM	5
10	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)	3/30/2010 3:01:11 PM	3
11	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	3/30/2010 3:01:11 PM	5
12	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)	3/30/2010 3:01:11 PM	5
13	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	3/30/2010 3:01:12 PM	5

14	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)	3/30/2010 3:01:12 PM	5
15	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)	3/30/2010 3:01:12 PM	5
16	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	3/30/2010 3:01:12 PM	5
17	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	3/30/2010 3:01:13 PM	5
18	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	3/30/2010 3:01:13 PM	4
19	Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	3/30/2010 3:01:13 PM	5
20	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)	3/30/2010 3:01:13 PM	5
21	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	3/30/2010 3:01:13 PM	5
22	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital	3/30/2010 3:01:14 PM	5

Projects Fund) More Than \$20 Per Student?			77 Weighted Sum
			1 Multiplier Sum
			77 Score

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? OR Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement.		
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-22)		
	Superior Achievement	72-80 and Yes to indicator 7	
	Above Standard Achievement	64-71 or >= 72 and No to indicator 7	
	Standard Achievement	56-63	
	Substandard Achievement	<56 or No to one default indicator	

INDICATOR 17 & 18 RATIOS

Indicator 17	Ranges for Ratios		Indicator 18	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14

5000-9999	13	22	5000-9999	6.8	14
=> 10000	13.5	22	=> 10000	7.0	14

OPTIONS

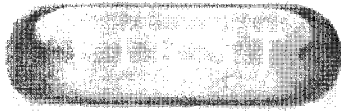
[REDACTED] [REDACTED] [REDACTED]

[REDACTED] Suspension Reason.

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

Select An Option



Financial Integrity Rating System of Texas

2008-2009 INDICATOR TEST 10

Name:	WASKOM ISD (102903)
Indicator:	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)
Result/Points	3
Last Updated:	3/30/2010 3:01:11 PM

FORMULA

Field	Value
If	
(
(
(
2009 Total Students	757
- 2005 Total Students	808
)	
/ 2005 Total Students	808
)	
)	
< Threshold for 5 Year Student Population Growth	0.07
And	
(
(
Total Tax Collection	5,077,654
/	
(
Total Tax Rate	1.17
* 100	

)		
)		
<	Threshold for Revenue Collection Efficiency	<u>200,000</u>
)		
Then		
(
(Function 71 Expenditures	<u>577,256</u>
-	IFA and EDA Allotments	<u>0</u>
)		
/	2009 Total Students	<u>757</u>
)		

**Mathematical Breakdown: If -0.0631 < 0.07 And 43,398.7521 < 200,000
Then 762.5575**

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

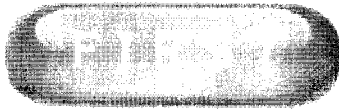
5	4	3	2	1	0
< \$350	>= \$350 < \$600	>= \$600 < \$850	>= \$850 < \$1,100	>= \$1,100 < \$1,350	>= \$1,350

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THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

Select An Option



Financial Integrity Rating System of Texas

2008-2009 INDICATOR TEST 18

Name:	WASKOM ISD (102903)
Indicator:	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?
Result/Points	4
Last Updated:	3/30/2010 3:01:13 PM

FORMULA

Field	Value
(
Number of Students	757
/ Number of FTE Staff	133.0671
)	
Mathematical Breakdown: 5.6889	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

Students	Low	High
< 500	5.0	14
500 - 999	5.8	14
1000 - 4999	6.3	14

5000 - 9999	6.8	14				
=> 10,000	7.0	14				
5	4	3	2	1	0	
UL <= 100%	> 100% =< 105%	> 105% =< 110%	> 110% =< 115%	> 115% =< 120%	> 120%	
LL => 100%	=> 95% < 100%	=> 90% < 95%	=> 85% < 90%	=> 80% < 85%	< 80%	

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THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

User: Kathy Johnson
 User Role: District

YEAR 2007-2008 Select An Option



Financial Integrity Rating System of Texas

2007-2008 DISTRICT STATUS DETAIL

Name: WASKOM ISD(102903)	Publication Level 1: 6/8/2009 4:39:05 PM
Status: Passed	Publication Level 2: 8/25/2009 1:41:58 PM
Rating: Superior Achievement	Last Updated: 8/25/2009 1:41:58 PM
District Score: 79	Passing Score: 55

#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?</u>	5/13/2009 2:24:36 PM	Yes
2	<u>Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)</u>	5/13/2009 2:24:36 PM	Yes
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	5/13/2009 2:24:36 PM	Yes
4	<u>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</u>	5/13/2009 2:24:37 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	5/13/2009 2:24:37 PM	Yes

6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	5/13/2009 2:24:37 PM	Yes
			1 Multiplier Sum
7	<u>Did the Districts Academic Rating Exceed Academically Unacceptable?</u>	5/13/2009 2:24:37 PM	5
8	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	5/13/2009 2:24:38 PM	5
9	<u>Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?</u>	5/13/2009 2:24:38 PM	5
10	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$250.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)</u>	5/13/2009 2:24:38 PM	2
11	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	5/13/2009 2:24:38 PM	5
12	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	5/13/2009 2:24:39 PM	5
13	<u>Was The Percent Of Operating Expenditures Expended For Instruction More Than 65%? (Functions 11, 36, 93, 95) (Phased in over three years, 55% for 2006-2007; 60% for 2007-2008; and 65% for 2008-2009)</u>	5/13/2009 2:24:39 PM	3
14	<u>Was The Percent Of Operating Expenditures Expended For Instruction More Than or equal to 65%? (Functions 11, 12, 31, 33, 36, 93, 95)</u>	5/13/2009 2:24:39 PM	3
15	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total</u>	5/13/2009 2:24:39 PM	5

	Revenues, Other Resources and Fund Balance In General Fund?		
16	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)	5/13/2009 2:24:40 PM	5
17	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)	5/13/2009 2:24:40 PM	5
18	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	5/13/2009 2:24:40 PM	5
19	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	5/13/2009 2:24:40 PM	4
20	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	5/13/2009 2:24:41 PM	3
21	Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	5/13/2009 2:24:41 PM	5
22	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)	5/13/2009 2:24:41 PM	5
23	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	5/13/2009 2:24:42 PM	5
24	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?	5/13/2009 2:24:42 PM	4

		79 Weighted Sum
		1 Multiplier Sum
		79 Score

DETERMINATION OF RATING

A.	Did The District Answer ' No ' To Indicators 1, 2, 3 Or 4? OR Did The District Answer ' No ' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-24)	
	Superior Achievement	75-85 and Yes to indicator 7
	Above Standard Achievement	65-74 or ≥ 75 and No to indicator 7
	Standard Achievement	55-64
	Substandard Achievement	<55 or No to one default indicator

INDICATOR 19 & 20 RATIOS

Indicator 19	Ranges for Ratios		Indicator 20	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14

=> 10000	13.5	22	=> 10000	7.0	14
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OPTIONS



Suspension Reason.

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THE TEXAS EDUCATION AGENCY

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 User Role: District

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Financial Integrity Rating System of Texas

2006-2007 DISTRICT STATUS DETAIL

Name: WASKOM ISD(102903)	Publication Level 1: 6/9/2008 1:55:51 PM
Status: Passed	Publication Level 2: None
Rating: Superior Achievement	Last Updated: 6/9/2008 1:55:51 PM
District Score: 80	Passing Score: 55

Status		#	Indicator Description	Updated		Score
	+1	1	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?	4/18/2008 10:19:46 AM	+	1
	+1	2	Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)	4/18/2008 10:19:46 AM	+	1
	+1	3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	4/18/2008 10:19:46 AM	+	1
	+1	4	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The	4/18/2008 10:19:47 AM	+	1

			District's Fiscal Year End Date (June 30th or August 31st)?			
	+2	5	Was There An Unqualified Opinion in Annual Financial Report?	4/18/2008 10:19:47 AM	+	1
	+2	6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	4/18/2008 10:19:47 AM	+	1
					=	1 Multiplier Sum
		7	Did the Districts Academic Rating Exceed Academically Unacceptable?	4/18/2008 10:19:47 AM	+	1
		8	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	4/18/2008 10:19:47 AM	+	1
		9	Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?	4/18/2008 10:19:47 AM	+	1
		10	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$250.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)	4/18/2008 10:19:48 AM	+	1
		11	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	4/18/2008 10:19:48 AM	+	1

12	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)	4/18/2008 10:19:48 AM	+	1
13	Was The Percent Of Operating Expenditures Expended For Instruction More Than 65%? (Functions 11, 36, 93, 95) (Phased in over three years, 55% for 2006-2007; 60% for 2007-2008; and 65% for 2008-2009)	4/25/2008 12:01:48 PM	+	1
14	Was The Percent Of Operating Expenditures Expended For Instruction More Than or equal to 65%? (Functions 11, 12, 31, 33, 36, 93, 95)	4/18/2008 10:19:48 AM	+	1
15	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	4/18/2008 10:19:48 AM	+	1
16	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)	4/18/2008 10:19:48 AM	+	0
17	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)	4/18/2008 10:19:49 AM	+	1
18	Was The Administrative Cost Ratio	4/18/2008	+	1

		Less Than The Threshold Ratio?	10:19:49 AM		
	19	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	4/18/2008 10:19:49 AM	+	1
	20	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	4/18/2008 10:19:49 AM	+	1
	21	Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	4/18/2008 10:19:49 AM	+	1
	22	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)	4/18/2008 10:19:49 AM	+	0
	23	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	4/18/2008 10:19:50 AM	+	1
	24	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?	4/18/2008 10:19:50 AM	+	1
				=	80 Weighted Sum
				×	1 Multiplier

						Sum
						= 80 Score

†1: must pass 4 total †2: must pass 1 total

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? OR Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-24)	
	Superior Achievement	75-85 and Yes to indicator 7
	Above Standard Achievement	65-74 or >= 75 and No to indicator 7
	Standard Achievement	55-64
	Substandard Achievement	<55 or No to one default indicator

INDICATOR 19 & 20 RATIOS

Indicator 19	Ranges for Ratios		Indicator 20	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
=> 10000	13.5	22	=> 10000	7.0	14

OPTIONS

Update Unpassed	Update All	Lower Publication Level
Raise Publication Level	Suspend	Suspension Reason.

User: Kathy Johnson
 User Role: District

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Financial Integrity Rating System of Texas

2005-2006 DISTRICT STATUS DETAIL

Name: WASKOM ISD(102903)			
Rating: Superior Achievement		Last Updated: 6/25/2007 5:06:18 PM	
Indicators Answered YES: 20		Indicators Answered NO: 1	
#	Indicator Description	Updated	Result
1	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?	6/14/2007 10:47:23 AM	Yes
2	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	6/14/2007 10:47:23 AM	Yes
3	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?	6/14/2007 10:47:23 AM	Yes
4	Was There An Unqualified Opinion in Annual Financial Report?	6/14/2007 10:47:23 AM	Yes
5	Did The Annual Financial Report Not Disclose Any Instance (s) Of Material Weaknesses In Internal Controls?	6/14/2007 10:47:23 AM	Yes
6	Was The Percent Of Total Tax Collections (Including Delinquent) Greater Than 96%?	6/14/2007 10:47:23 AM	Yes

7	Did The Comparisons Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 4 Percent Of Expenditures Per Fund Type (Data Quality Measure)?	6/14/2007 10:47:23 AM	Yes
8	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$770.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 2%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$100,000, Then Answer This Indicator Yes)	6/14/2007 10:47:23 AM	No
9	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	6/14/2007 10:47:23 AM	Yes
10	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Master Or Monitor Assigned)	6/14/2007 10:47:23 AM	Yes
11	Was The Percent Of Operating Expenditures Expended For Instruction More Than 54%?	6/14/2007 10:47:23 AM	Yes
12	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	6/14/2007 10:47:23 AM	Yes
13	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)	6/14/2007 10:47:23 AM	Yes
14	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivables) In The General Fund = Or > 1:1? (If Deferred Revenues < Net Delinquent Taxes Receivable, Then Answer This Indicator Yes)	6/14/2007 10:47:23 AM	Yes
15	Was The Administrative Cost Ratio Less Than The Standard In State Law?	6/14/2007 10:47:23 AM	Yes
16	Was The Ratio Of Students To Teachers Within the Ranges	6/14/2007	Yes

	<u>Shown Below According To District Size?</u>	10:47:23 AM	
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	6/14/2007 10:47:23 AM	Yes
18	<u>Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?</u>	6/21/2007 5:45:58 PM	Yes
19	<u>Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund, Then Answer This Indicator Yes)</u>	6/14/2007 10:47:23 AM	Yes
20	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	6/14/2007 10:47:23 AM	Yes
21	<u>Were Investment Earnings In All Funds More Than \$15 Per Student?</u>	6/14/2007 10:47:23 AM	Yes

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, Or 3? OR Did The District Answer 'No' To Both 4 and 5? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For The Number Of Indicators Answered 'No':	
	Superior Achievement	0-2
	Above Standard Achievement	3-4
	Standard Achievement	5-6
	Substandard Achievement	7+ OR 'No' To Critical Indicator(s)

INDICATOR 16 & 17 RATIOS

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Indicator 16	Ranges for Ratios		Indicator 17	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	4	14
500-999	10	22	500-999	5.5	14
1000-4999	11.5	22	1000-4999	6	14
5000-9999	13	22	5000-9999	6.5	14
=> 10000	13.5	22	=> 10000	6.6	14

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Financial Integrity Rating System of Texas

2004-2005 DISTRICT STATUS DETAIL

Name: WASKOM ISD(102903)			
Rating: Superior Achievement		Last Updated: 8/14/2006 5:04:25 PM	
Indicators Answered YES: 21		Indicators Answered NO: 0	
#	Indicator Description	Updated	Result
1	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?	6/24/2006 5:45:42 PM	Yes
2	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	6/24/2006 5:45:42 PM	Yes
3	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?	6/24/2006 5:45:42 PM	Yes
4	Was There An Unqualified Opinion in Annual Financial Report?	6/24/2006 5:45:42 PM	Yes
5	Did The Annual Financial Report Not Disclose Any Instance (s) Of Material Weaknesses In Internal Controls?	6/24/2006 5:45:43 PM	Yes
6	Was The Percent Of Total Tax Collections (Including Delinquent) Greater Than 96%?	6/24/2006 5:45:43 PM	Yes
7	Did The Comparisons Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 4 Percent Of Expenditures Per Fund	6/24/2006 5:45:43 PM	Yes

	Type (Data Quality Measure)?		
8	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$770.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 2%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$100,000, Then Answer This Indicator Yes)</u>	6/24/2006 5:45:43 PM	Yes
9	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	6/24/2006 5:45:43 PM	Yes
10	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Master Or Monitor Assigned)</u>	6/24/2006 5:45:44 PM	Yes
11	<u>Was The Percent Of Operating Expenditures Expended For Instruction More Than 54%?</u>	6/24/2006 5:45:44 PM	Yes
12	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	6/24/2006 5:45:44 PM	Yes
13	<u>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</u>	6/24/2006 5:45:44 PM	Yes
14	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivables) In The General Fund = Or > 1:1? (If Deferred Revenues < Net Delinquent Taxes Receivable, Then Answer This Indicator Yes)</u>	6/24/2006 5:45:45 PM	Yes
15	<u>Was The Administrative Cost Ratio Less Than The Standard In State Law?</u>	6/24/2006 5:45:45 PM	Yes
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	6/24/2006 5:45:45 PM	Yes
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	6/24/2006 5:45:45 PM	Yes
18	<u>Was The Total Fund Balance In The General Fund More</u>	6/29/2006	Yes

	Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	6:15:05 PM	
19	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund, Then Answer This Indicator Yes)	6/24/2006 5:45:46 PM	Yes
20	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	6/24/2006 5:45:46 PM	Yes
21	Were Investment Earnings In All Funds More Than \$15 Per Student?	6/24/2006 5:45:46 PM	Yes

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, Or 3? OR Did The District Answer 'No' To Both 4 and 5? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For The Number Of Indicators Answered 'No':	
	Superior Achievement	0-2
	Above Standard Achievement	3-4
	Standard Achievement	5-6
	Substandard Achievement	7+ OR 'No' To Critical Indicator(s)

INDICATOR 16 & 17 RATIOS

Indicator 16	Ranges for Ratios		Indicator 17	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	4	14
500-999	10	22	500-999	5.5	14

1000-4999	11.5	22	1000-4999	6	14
5000-9999	13	22	5000-9999	6.5	14
=> 10000	13.5	22	=> 10000	6.6	14

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Financial Integrity Rating System of Texas

2003-2004 DISTRICT STATUS DETAIL

Name: WASKOM ISD(102903)			
Rating: Superior Achievement		Last Updated: 8/5/2005 3:29:59 PM	
Indicators Answered YES: 20		Indicators Answered NO: 1	
#	Indicator Description	Updated	Result
1	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?	5/22/2005 8:48:20 PM	Yes
2	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	5/22/2005 8:48:20 PM	Yes
3	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?	5/22/2005 8:48:20 PM	Yes
4	Was There An Unqualified Opinion in Annual Financial Report?	5/22/2005 8:48:20 PM	Yes
5	Did The Annual Financial Report Not Disclose Any Instance (s) Of Material Weaknesses In Internal Controls?	5/22/2005 8:48:20 PM	Yes
6	Was The Percent Of Total Tax Collections (Including Delinquent) Greater Than 96%?	5/22/2005 8:48:21 PM	Yes
7	Did The Comparisons Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 4 Percent Of Expenditures Per Fund	5/22/2005 8:48:21 PM	Yes

	Type (Data Quality Measure)?		
8	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$770.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 2%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$100,000, Then Answer This Indicator Yes)</u>	5/22/2005 8:48:22 PM	Yes
9	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	5/22/2005 8:48:22 PM	Yes
10	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Master Or Monitor Assigned)</u>	5/22/2005 8:48:23 PM	Yes
11	<u>Was The Percent Of Operating Expenditures Expended For Instruction More Than 54%?</u>	5/22/2005 8:48:23 PM	Yes
12	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	5/22/2005 8:48:24 PM	No
13	<u>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</u>	5/22/2005 8:48:24 PM	Yes
14	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivables) In The General Fund = Or > 1:1? (If Deferred Revenues < Net Delinquent Taxes Receivable, Then Answer This Indicator Yes)</u>	5/22/2005 8:48:24 PM	Yes
15	<u>Was The Administrative Cost Ratio Less Than The Standard In State Law?</u>	5/22/2005 8:48:25 PM	Yes
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	5/22/2005 8:48:25 PM	Yes
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	5/22/2005 8:48:26 PM	Yes
18	<u>Was The Total Fund Balance In The General Fund More</u>	5/22/2005	Yes

	Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	8:48:26 PM	
19	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund, Then Answer This Indicator Yes)	5/22/2005 8:48:27 PM	Yes
20	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	5/22/2005 8:48:27 PM	Yes
21	Were Investment Earnings In All Funds More Than \$15 Per Student?	5/22/2005 8:48:27 PM	Yes

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, Or 3? OR Did The District Answer 'No' To Both 4 and 5? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For The Number Of Indicators Answered 'No':	
	Superior Achievement	0-2
	Above Standard Achievement	3-4
	Standard Achievement	5-6
	Substandard Achievement	7+ OR 'No' To Critical Indicator(s)

INDICATOR 16 & 17 RATIOS

Indicator 16	Ranges for Ratios		Indicator 17	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	4	14
500-999	10	22	500-999	5.5	14

1000-4999	11.5	22	1000-4999	6	14
5000-9999	13	22	5000-9999	6.5	14
=> 10000	13.5	22	=> 10000	6.6	14

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 User Role: District

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Financial Integrity Rating System of Texas

2002-2003 DISTRICT STATUS DETAIL

Name: WASKOM ISD(102903)			
Rating: Superior Achievement		Last Updated: 8/9/2004 3:03:14 PM	
Indicators Answered YES: 20		Indicators Answered NO: 1	
#	Indicator Description	Updated	Result
1	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?	6/17/2004 8:54:46 PM	Yes
2	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	6/17/2004 8:54:46 PM	Yes
3	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?	6/17/2004 8:54:47 PM	Yes
4	Was There An Unqualified Opinion in Annual Financial Report?	6/17/2004 8:54:47 PM	Yes
5	Did The Annual Financial Report Not Disclose Any Instance (s) Of Material Weaknesses In Internal Controls?	6/17/2004 8:54:47 PM	Yes
6	Was The Percent Of Total Tax Collections (Including Delinquent) Greater Than 96%?	6/17/2004 8:54:47 PM	Yes
7	Did The Comparisons Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 4 Percent Of Expenditures Per Fund	6/17/2004 8:54:49 PM	Yes

	Type (Data Quality Measure)?		
8	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$770.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 2%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$100,000, Then Answer This Indicator Yes)</u>	6/17/2004 8:54:52 PM	Yes
9	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	6/17/2004 8:54:52 PM	Yes
10	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Master Or Monitor Assigned)</u>	6/17/2004 8:54:52 PM	Yes
11	<u>Was The Percent Of Operating Expenditures Expended For Instruction More Than 54%?</u>	6/17/2004 8:54:54 PM	Yes
12	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	6/17/2004 8:54:57 PM	Yes
13	<u>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</u>	6/17/2004 8:54:58 PM	Yes
14	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivables) In The General Fund = Or > 1:1? (If Deferred Revenues < Net Delinquent Taxes Receivable, Then Answer This Indicator Yes)</u>	6/17/2004 8:54:59 PM	Yes
15	<u>Was The Administrative Cost Ratio Less Than The Standard In State Law?</u>	6/17/2004 8:54:59 PM	Yes
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	6/17/2004 8:55:01 PM	Yes
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	6/17/2004 8:55:02 PM	Yes
18	<u>Was The Total Fund Balance In The General Fund More</u>	6/17/2004	Yes

	Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	8:55:03 PM	
19	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund, Then Answer This Indicator Yes)	6/17/2004 8:55:04 PM	Yes
20	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	6/17/2004 8:55:04 PM	Yes
21	Were Investment Earnings In All Funds More Than \$15 Per Student?	6/17/2004 8:55:06 PM	No

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, Or 3? OR Did The District Answer 'No' To Both 4 and 5? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For The Number Of Indicators Answered 'No':	
	Superior Achievement	0-2
	Above Standard Achievement	3-4
	Standard Achievement	5-6
	Substandard Achievement	7+ OR 'No' To Critical Indicator(s)

INDICATOR 16 & 17 RATIOS

Indicator 16	Ranges for Ratios		Indicator 17	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	4	14
500-999	10	22	500-999	5.5	14

1000-4999	11.5	22	1000-4999	6	14
5000-9999	13	22	5000-9999	6.5	14
=> 10000	13.5	22	=> 10000	6.6	14

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THE TEXAS EDUCATION AGENCY

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User: Kathy Johnson

User Role: District

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Financial Integrity Rating System of Texas

2001-2002 DISTRICT STATUS DETAIL

Name: WASKOM ISD(102903)			
Rating: Above Standard Achievement		Last Updated: 8/9/2004 3:03:04 PM	
Indicators Answered YES: 18		Indicators Answered NO: 3	
#	Indicator Description	Updated	Result
1	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?	9/19/2003 6:07:15 PM	Yes
2	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	9/19/2003 6:07:15 PM	Yes
3	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?	9/19/2003 6:07:15 PM	Yes
4	Was There An Unqualified Opinion in Annual Financial Report?	9/19/2003 6:07:16 PM	Yes
5	Did The Annual Financial Report Not Disclose Any Instance (s) Of Material Weaknesses In Internal Controls?	9/19/2003 6:07:16 PM	Yes
6	Was The Percent Of Total Tax Collections (Including Delinquent) Greater Than 96%?	9/19/2003 6:07:16 PM	Yes
7	Did The Comparisons Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 4 Percent Of Expenditures Per Fund	9/19/2003 6:07:17 PM	Yes

	Type (Data Quality Measure)?		
8	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$770.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 2%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$100,000, Then Answer This Indicator Yes)	9/19/2003 6:07:18 PM	Yes
9	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	9/19/2003 6:07:18 PM	Yes
10	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Master Or Monitor Assigned)	9/19/2003 6:07:18 PM	Yes
11	Was The Percent Of Operating Expenditures Expended For Instruction More Than 54%?	9/19/2003 6:07:19 PM	Yes
12	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	9/19/2003 6:07:20 PM	No
13	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)	9/19/2003 6:07:20 PM	Yes
14	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivables) In The General Fund = Or > 1:1? (If Deferred Revenues < Net Delinquent Taxes Receivable, Then Answer This Indicator Yes)	9/19/2003 6:07:21 PM	Yes
15	Was The Administrative Cost Ratio Less Than The Standard In State Law?	9/19/2003 6:07:21 PM	Yes
16	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	9/19/2003 6:07:22 PM	Yes
17	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	9/19/2003 6:07:22 PM	Yes
18	Was The Total Fund Balance In The General Fund More	9/19/2003	No

	Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?	6:07:23 PM	
19	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund, Then Answer This Indicator Yes)	9/19/2003 6:07:23 PM	Yes
20	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	9/19/2003 6:07:24 PM	Yes
21	Were Investment Earnings In All Funds More Than \$15 Per Student?	9/19/2003 6:07:24 PM	No

DETERMINATION OF RATING

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