

User: Bryan Rendleman
 User Role: District

YEAR 2007-2008 Select An Option Help Home Log Out



Financial Integrity Rating System of Texas

2007-2008 DISTRICT STATUS DETAIL

Name: SLATON ISD(152903)	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: 83	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 3:20:07 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 3:20:07 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 3:20:07 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 3:20:08 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	5/13/2009 3:20:08 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	5/13/2009 3:20:08 PM	Yes
			1

District Status Detail

			Multiplier Sum
7	<u>Did the Districts Academic Rating Exceed Academically Unacceptable?</u>	5/13/2009 3:20:08 PM	5
8	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	5/13/2009 3:20:08 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 3:20:09 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 3:20:09 PM	5
11	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	5/13/2009 3:20:09 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 3:20:09 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 3:20:09 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 3:20:10 PM	3
15	<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>	5/13/2009 3:20:10 PM	5
16	<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>	5/13/2009 3:20:10 PM	5
17	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes</u>	5/13/2009 3:20:10 PM	5

	<u>Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>		
18	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	5/13/2009 3:20:11 PM	5
19	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	5/13/2009 3:20:11 PM	5
20	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	5/13/2009 3:20:11 PM	3
21	<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>	5/13/2009 3:20:11 PM	5
22	<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 District Receives 5 Points)</u>	5/13/2009 3:20:12 PM	5
23	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	5/13/2009 3:20:12 PM	5
24	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?</u>	5/13/2009 3:20:12 PM	4
			83 Weighted Sum
			1 Multiplier Sum
			83 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

OPTIONS

Suspension Reason.

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FIRST

Financial Integrity Rating System of Texas

2007-2008 INDICATOR TEST 19

Name:	SLATON ISD (152903)
Indicator:	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?
Result/Points	5
Last Updated:	5/13/2009 3:20:11 PM

FORMULA

Field	Value
(
Number of Students	1,319
/	
Number of FTE Teachers	113.1523
)	
Mathematical Breakdown: 11.6569	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

Students	Low	High
< 500	7.0	22
500 - 999	10.0	22
1000 - 4999	11.5	22
5000 -	13.0	22

Indicator Test

9999					
=> 10,000	13.5	22			
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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FIRST

**Financial Integrity Rating System of Texas
 2007-2008 INDICATOR TEST 20**

Name:	SLATON ISD (152903)
Indicator:	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?
Result/Points	3
Last Updated:	5/13/2009 3:20:11 PM

FORMULA

Field	Value
(
Number of Students	1,319
/	
Number of FTE Staff	228.1046
)	
Mathematical Breakdown: 5.7824	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

Students	Low	High
< 500	5.0	14
500 - 999	5.8	14
1000 - 4999	6.3	14
5000 -	6.8	14

Indicator Test

9999					
=> 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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TEA Correspondence

A Microsoft Word version of this letter is available for download and **PRINTING**.

August 24, 2009

TO THE SUPERINTENDENT ADDRESSED:

Subject: Official Notification of the 2009 Final School FIRST Rating

The purpose of this communication is to inform you of your school district's final 2009 School FIRST (Financial Integrity Rating System of Texas) rating. In a TO THE SUPERINTENDENT ADDRESSED letter dated June 8, 2009, the Texas Education Agency (TEA) notified school districts of the issuance of preliminary ratings under the financial accountability rating system, which officially is referred to as School FIRST. As noted in the June 8, 2009 letter, the 2009 School FIRST ratings were based upon an analysis of staff and student data reported for the 2007-2008 school year, and budgetary and actual financial data for the 2008 fiscal year (the fiscal period ended June 30, 2008, or August 31, 2008, depending upon the ending date of the school district's fiscal year).

A primary purpose of the June 8, 2009 letter was to provide school districts an opportunity to review the preliminary ratings and data supporting the 24 indicators, and to submit a written appeal, as appropriate. As documented, written appeals were due to the TEA by July 8, 2009. Please note that the TEA staff responded to all appeals in separate correspondence, and the preliminary School FIRST ratings for certain school districts were amended. The final ratings and the data supporting the 24 indicators are accessible by the district at <http://hancock.tea.state.tx.us/First/forms/main.aspx>. Please note that final School FIRST ratings are accessible only from the TEA's website.

Within two months after receipt of its final School FIRST rating, each school district must announce and hold a public meeting to distribute a financial management report that explains the district's rating and its performance under each of the 24 indicators for the current and prior year. The first of two required published newspaper notices, to inform the taxpayers of the meeting, may not be more than 30 days prior to or less than 14 days prior to the public meeting, in accordance with 19 Texas Administrative Code (TAC) §109.1005. The public meeting to present the School FIRST rating may be combined with a scheduled regular meeting of the board of trustees. At the public meeting, the district should review the disclosures that must be included in the financial management report. The district will be required to report on reimbursements to the superintendent and board of trustees members, for the 2007-2008 school year, and either post on the district's website or supply in the financial management report the current superintendent's contract. Information regarding these disclosures can be found in 19 TAC §109.1005 or on the TEA website at <http://ritter.tea.state.tx.us/rules/tac/chapter109/ch109aa.html>. Additionally, the TEA has posted on its website a template that school districts may use to help facilitate the compilation of this information. The template can be found at the following web address: <http://www.tea.state.tx.us/index4.aspx?id=3864>. The district is encouraged to provide in the report additional information that will be beneficial to taxpayers, especially information explaining special circumstances, if any, which may have affected the district's performance under one or more of the indicators.

House Bill (HB) 1 of the 79th Texas Legislature, Third Called Session, 2006, amended the Texas

Education Code (TEC), Chapter 39, Public School System Accountability, to address in part, the accreditation of school districts. As a result, the TEA adopted rules to implement the changes addressed. 19 TAC Chapter 97, Planning and Accountability, Subchapter EE, Accreditation Status, Standards, and Sanctions, which became effective in January 2008, defined the accreditation statuses of Accredited, Accredited-Warned, Accredited-Probation, and Not Accredited-Revoked and stated how accreditation statuses would be determined and assigned to school districts. Please note that, under the statute and adopted rules, the TEA will take into consideration a district's School FIRST rating when assigning a final accreditation status.

Additionally, please note that a district's final School FIRST rating may impact its special education determination status as issued by the TEA Division of Individuals with Disabilities Education Act (IDEA) Coordination under the requirements of 34 Code of Federal Regulations (CFR) §300.608(a).

The TEA gratefully acknowledges the generous assistance provided by the Texas Comptroller of Public Accounts and school district and education service center officials in the ongoing implementation of School FIRST. The TEA also appreciates the continued assistance provided by the Texas Association of School Business Officials, Texas Association of School Boards, and other professional associations. If you have questions about your district's School FIRST rating, please contact Janice Hollingsworth or Rita Chase in the Division of Financial Audits at (512) 463-9095.

Sincerely,

Laura Taylor
Associate Commissioner
Department of Accreditation



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