



FIRST REPORT

Financial Integrity Rating System of Texas

**Financial Management Report
For the Year Ended June 30, 2010**

**Nacogdoches Independent School District
FIRST Rating
Notice of Public Meeting**

**Published October 3, 2011 and October 10, 2011
in the Daily Sentinel**

**NOTICE OF PUBLIC MEETING TO DISCUSS
NACOGDOCHES INDEPENDENT SCHOOL DISTRICT'S
STATE FINANCIAL ACCOUNTABILITY RATING**

The Nacogdoches Independent School District will hold a public meeting at 5:45 p.m. on Thursday, October 20, 2011 in the Nacogdoches ISD Board Room located in the E J Campbell District Support Center at 511 S University Drive, Nacogdoches, Nacogdoches County, TX. The purpose of this meeting is to discuss Nacogdoches Independent School District's rating on the State's Financial Accountability System.

YEAR 2009-2010

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Financial Integrity Rating System of Texas

2009-2010 DISTRICT STATUS DETAIL

Name: NACOGDOCHES ISD(174904)	Publication Level 1: 6/17/2011 9:03:31 AM
Status: Passed	Publication Level 2: 8/31/2011 1:00:45 PM
Rating: Above Standard Achievement	Last Updated: 8/31/2011 1:00:45 PM
District Score: 67	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 8:43:55 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 8:43:55 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 8:43:56 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 3:49:47 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/25/2011 8:43:56 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal</u>	4/25/2011 8:43:56 PM	Yes

	<u>Controls?</u>		1 Multiplier Sum
7	<u>Did the Districts Academic Rating Exceed Academically Unacceptable?</u>	4/25/2011 8:43:56 PM	5
8	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	4/25/2011 8:43:57 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>	5/10/2011 10:08:54 PM	0
10	<u>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)</u>	4/25/2011 8:43:57 PM	3
11	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/25/2011 8:43:57 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>	4/25/2011 8:43:58 PM	5
13	<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>	4/25/2011 8:43:58 PM	5
14	<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>	5/10/2011 4:12:43 PM	5
15	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than</u>	4/25/2011 8:43:58 PM	5

	<u>Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>		
16	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/25/2011 8:43:59 PM	5
17	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/25/2011 8:43:59 PM	5
18	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	4/25/2011 8:43:59 PM	4
19	<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>	4/25/2011 8:43:59 PM	5
20	<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>	4/25/2011 8:44:00 PM	5
21	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/25/2011 8:44:00 PM	5
22	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?</u>	4/25/2011 8:44:00 PM	0
			67 Weighted Sum
			1 Multiplier Sum
			67 Score

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? OR Did The District
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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.

Audit Home Page: [School Financial Audits](#) | Send comments or suggestions to schoolaudits@tea.state.tx.us

THE TEXAS EDUCATION AGENCY

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School FIRST Annual Financial Management Report

Nacogdoches ISD

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30, 2010

Description of Reimbursements	Dr. Rodney Hutto	Mike Claude	Tom Davis	Almarie Henderson	T.D. Howarth	Jay Knott	Zeke Martinez	Matt Rocco	Susan Rushing
Meals	\$278.13	\$64.14	\$94.46	\$284.98	\$260.46	\$66.60	\$46.35	\$59.33	\$69.10
Lodging	\$1,105.01	\$528.27	\$0.00	\$918.60	\$1,676.52	\$757.92	\$528.27	\$528.27	\$528.27
Transportation	\$1,439.52	\$441.41	\$0.00	\$753.88	\$1,085.21	\$665.31	\$441.41	\$441.41	\$441.41
Motor Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,109.00	\$335.00	\$0.00	\$945.00	\$1,230.00	\$1,230.00	\$335.00	\$335.00	\$335.00
Total	\$3,931.66	\$1,368.82	\$94.46	\$2,902.46	\$4,252.19	\$2,719.83	\$1,351.03	\$1,364.01	\$1,373.78

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:
 Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).
 Lodging - Hotel charges.
 Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).
 Motor fuel – Gasoline.
 Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services

For the Twelve-Month Period
Ended June 30, 2010

Name(s) of Entity(ies)	Amount Received
	0
Total	<u>\$0.00</u>

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)

For the Twelve-Month Period
Ended June 30, 2010

	Dr. Rodney Hutto	Mike Claude	Tom Davis	Almarie Henderson	T.D. Howarth	Jay Knott	Zeke Martinez	Matt Rocco	Susan Rushing
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

Business Transactions Between School District and Board Members

For the Twelve-Month Period
Ended June 30, 2010

	Mike Claude	Tom Davis	Almarie Henderson	T.D. Howarth	Jay Knott	Zeke Martinez	Matt Rocco	Susan Rushing
Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.

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	\$ 4,583,778
Contract Costs- Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	<u>\$ 642,535</u>
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	<u>\$ 774,029</u>
Other Operating- Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	<u>\$ 199,818</u>
Debt Service- Expenditures for debt service	object code series 6500	<u>\$ 123,066</u>
Capital Outlay- Expenditures for land, buildings, and equipment	object code series 6600	<u>\$ 375,038</u>

Additional Financial Solvency Questions

1) Districts with a September 1- August 31 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 September and December, 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?

Yes No

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?

_____v
 _____v

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

_____v

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.

<u>Mean Enroll-to-Teacher Ratio</u>	<u>85% of Mean Enroll-to-Teacher Ratio</u>	<u>School District Size</u>
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? 2

5) How many business managers has your school district had in the last five years? 2