

**User: Mary Ferguson**

**User Role: District**

**FIRST RATING FOR FISCAL YEAR 2011-2012**

Select An Option



**Financial Integrity Rating System of Texas**

**2011-2012 DISTRICT STATUS DETAIL**

<b>Name: MALAKOFF ISD (107906)</b>		<b>Publication Level 1:</b> 6/21/2013 3:05:18 PM	
<b>Status: Passed</b>		<b>Publication Level 2:</b> 9/12/2013 6:29:59 PM	
<b>Rating:</b> Superior Achievement		<b>Last Updated:</b> 9/12/2013 6:29:59 PM	
<b>District Score:</b> 69		<b>Passing Score:</b> 52	
#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?</u>	4/26/2013 5:13:23 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</u>	4/26/2013 5:13:24 PM	Yes

	<u>Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)</u>		
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	4/26/2013 5:13:24 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>	4/26/2013 5:13:24 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/26/2013 5:13:25 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	4/26/2013 5:13:25 PM	Yes
			1 Multiplier Sum
7	<u>Was The Three-Year Average Percent Of Total Tax Collections</u>	4/26/2013 5:13:25	5

	<u>(Including Delinquent) Greater Than 98%?</u>	PM	
8	<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>	4/26/2013 5:13:26 PM	5
9	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) &lt; \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or &gt; 7%, Or If Property Taxes Collected Per Penny Of Tax Effort &gt; \$200,000 Per Student)</u>	4/26/2013 5:13:26 PM	5
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/26/2013 5:13:26 PM	5
11	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	4/26/2013 5:13:26 PM	5
12	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses</u>	4/26/2013 5:13:27	5

	<u>Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	PM	
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>	4/26/2013 5:13:27 PM	5
14	<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 Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>	4/26/2013 5:13:27 PM	5
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/26/2013 5:13:27 PM	5
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/26/2013 5:13:28 PM	5
17	<u>Was The Ratio Of Students To</u>	4/26/2013	4

	<u>Total Staff Within the Ranges Shown Below According To District Size?</u>	5:13:28 PM	
18	<u>Was The Decrease In Undesignated Unreserved Fund Balance &lt; 20% Over Two Fiscal Years?(If Total Revenues &gt; Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	4/26/2013 5:13:28 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/26/2013 5:13:29 PM	5
20	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?</u>	4/26/2013 5:13:29 PM	5
			69 Weighted Sum
			1 Multiplier Sum
			69 Score

**DETERMINATION OF RATING**



<b>A.</b>	Did The District Answer ' <b>No</b> ' To Indicators 1, 2, 3 Or 4? <b>OR</b> Did The District Answer ' <b>No</b> ' To Both 5 and 6? If So, The District's Rating Is <b>Substandard Achievement</b> .	
<b>B.</b>	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)	
	<b>Superior Achievement</b>	64-70
	<b>Above Standard Achievement</b>	58-63
	<b>Standard Achievement</b>	52-57
	<b>Substandard Achievement</b>	<52

### 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	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

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

---

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

---

**User: Mary Ferguson**  
**User Role: District**

Select An Option



**Financial Integrity Rating System of Texas**

**2011-2012 INDICATOR TEST 17**

<b>Name:</b>	<b>MALAKOFF ISD (107906)</b>
<b>Indicator:</b>	<b>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</b>
<b>Result/Points</b>	4
<b>Last Updated:</b>	4/26/2013 5:13:28 PM

**FORMULA**

Field	Value
(	
Number of Students	1,293
/ Number of FTE Staff	216.0107
)	
<b>Mathematical Breakdown: 5.9858</b>	

**RESULT DETERMINATION REFERENCE**

<b>DETERMINATION OF POINTS</b>
--------------------------------



<b>Students</b>	<b>Low</b>	<b>High</b>			
<b>&lt; 500</b>	<b>5.0</b>	<b>14</b>			
<b>500 - 999</b>	<b>5.8</b>	<b>14</b>			
<b>1000 - 4999</b>	<b>6.3</b>	<b>14</b>			
<b>5000 - 9999</b>	<b>6.8</b>	<b>14</b>			
<b>=&gt; 10,000</b>	<b>7.0</b>	<b>14</b>			
<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>
UL <= 100%	> 100% =< 105%	> 105% =< 110%	> 110% =< 115%	> 115% =< 120%	> 120%
LL => 100%	=> 95% < 100%	=> 90% < 95%	=> 85% < 90%	=> 80% < 85%	< 80%

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

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

**Malakoff ISD Annual Financial Management Report  
For the Year Ended 2011-12**

The Superintendent's current employment contract is posted on the District's Internet site under administration/Superintendent.

**Superintendent and Board Member Expense Summary**

	<b>Meals</b>	<b>Lodging</b>	<b>Parking</b>	<b>Mileage</b>	<b>Registration</b>	<b>Telecom</b>	<b>Total</b>
<b>Perry</b>	\$ 43.25	\$ 2,200.86	\$ 115.88	\$ 457.96			\$ 2,817.95
<b>Brownlow</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Dalrymple</b>	\$ 25.50	\$ 401.12	\$ 22.00	\$ 100.70	\$ -		\$ 549.32
<b>LaRue</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Sims</b>	\$ 27.73	\$ 401.12	\$ 44.00	\$ 100.70	\$ -		\$ 573.55
<b>Smith</b>	\$ 60.58	\$ 337.90	\$ -	\$ 168.30	\$ -		\$ 566.78
<b>Viergge</b>	\$ 39.14	\$ 401.12	\$ -	\$ 100.70	\$ -		\$ 540.96
<b>Woolverton</b>	\$ 28.00	\$ 401.12		\$ 100.70	\$ -		\$ 529.82

Superintendent's compensation from another district for the fiscal year.

None.

Board Members and executive officers haven't disclosed any receipts of gifts that had an economic value of \$250 or more in the aggregate in the fiscal year.

Business Transaction Listing between the School District and a Board Member.

None.

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

General Fund - First-Quarter Expenditures By Object Code

Report 2012-13 first-quarter (first three months of fiscal year 2012-13) GENERAL FUND expenditures by object code using whole numbers.  
whole numbers.

	<b>Object Codes</b>	
<b>Payroll-</b> Expenditures for payroll costs	<b>6110-6149</b>	\$2,311,461
<b>Contract Costs-</b> Expenditures for services rendered by firms, individuals, and other organizations	<b>6200</b>	\$258,564
<b>Supplies and Materials-</b> Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	<b>6300</b>	\$98,567
<b>Other Operating-</b> Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	<b>6400</b>	\$160,009
<b>Debt Service-</b> Expenditures for debt service	<b>6500</b>	0
<b>Capital Outlay-</b> Expenditures for land, buildings, and equipment	<b>6600</b>	0

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
	X
	(48%) X

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.

<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

The student to total staff ratio is 5.59858(State Range is 6.3-14). The student count of 1,293 to staff count of 216.0107 is used for this calculation. This is a reduction of approximately 11 staff members from the previous year. This is an increase of 29 students from the previous school year.

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? 1