

Mesquite Independent School District

Annual Financial Management Report

for the 12 month period ending August 31, 2013

September 8, 2014



User: Richard Koonce
User Role: District

RATING YEAR



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Financial Integrity Rating System of Texas

2013-2014 RATINGS BASED ON SCHOOL YEAR 2012-2013 DATA - DISTRICT STATUS DETAIL

Name: MESQUITE ISD(057914)		Publication Level 1: 6/18/2014 8:04:42 AM	
Status: Passed		Publication Level 2: None	
Rating: Superior Achievement		Last Updated: 6/18/2014 8:04:42 AM	
District Score: 70		Passing Score: 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>	4/28/2014 12:38:33 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>	4/28/2014 12:38:33 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>	4/28/2014 12:38:33 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>	4/28/2014 12:38:34 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/28/2014 12:38:34 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	4/28/2014 12:38:34 PM	Yes
			1 Multiplier Sum
7	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	4/28/2014 12:38:35 PM	5
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>	4/28/2014 12:38:36 PM	5
9			5

	<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>	5/15/2014 11:48:12 AM	
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/28/2014 12:38:37 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>	4/28/2014 12:38:37 PM	5
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>	4/28/2014 12:38:38 PM	5
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>	4/28/2014 12:38:38 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>	4/28/2014 12:38:39 PM	5
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/28/2014 12:38:39 PM	5
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/28/2014 12:38:40 PM	5
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	4/28/2014 12:38:40 PM	5
18	<u>Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	4/28/2014 12:38:41 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/28/2014 12:38:41 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>	5/14/2014 12:17:47 PM	5
			70 Weighted Sum
			1 Multiplier Sum
			70 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 7-20)

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	MESQUITE ISD (057914)
Indicator:	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?
Status	Passed
Last Updated:	4/28/2014 12:38:33 PM

FORMULA

Field	Value
(
(
Total Fund Balance	86,667,395
- Nonspendable and Restricted Fund Balance	1,417,419
)	
)	
> Bankrupt Threshold	0
Mathematical Breakdown: $85,249,976 > 0$	

RESULT DETERMINATION REFERENCE

Financial distress avoidance is ascertained when the result of the formula is greater than zero.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	MESQUITE ISD (057914)
Indicator:	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)
Status	Passed
Last Updated:	4/28/2014 12:38:33 PM

FORMULA

Field	Value	
(
(
2013 Total Students	39,028	②
- 2009 Total Students	36,910	②
)		
/ 2009 Total Students	36,910	②
)		
>= Threshold for Five-Year Percent Change in Students	0.1	②
Or		
(
(
Total Unrestricted Net Asset Balance	38,220,840	②
+ Accretion of Interest for Capital Appreciation Bonds	27,905,921	②
)		
> 0		
)		
Mathematical Breakdown: 0.0574 >= 0.1 Or 66,126,761 > 0		

RESULT DETERMINATION REFERENCE

This Indicator will be considered PASSED if EITHER of the following CONDITIONS is TRUE:

1. The District's Five-Year Percent Change in Students was 10% or MORE.

---- OR ----

2. On the 'Statement of Net Assets', in the 'Government Activities Column', was the Total Unrestricted Net Asset Balance (Net of

Accretion of Interest on Capital Appreciation Bonds)
GREATER THAN ZERO?

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	MESQUITE ISD (057914)
Indicator:	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?
Status	Passed
Last Updated:	4/28/2014 12:38:33 PM

FORMULA

Field	Value
Not Default Disclosures	false

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on bonded indebtedness obligations.

The district was able to make all bond payments.

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**2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR
TEST 4**

Name:	MESQUITE ISD (057914)
Indicator:	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)?
Status	Passed
Last Updated:	4/28/2014 12:38:34 PM

FORMULA

Field	Value
Date Received	2014/01/21
\leq Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2014/02/28

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 5

Name:	MESQUITE ISD (057914)
Indicator:	Was There An Unqualified Opinion in Annual Financial Report?
Status	Passed
Last Updated:	4/28/2014 12:38:34 PM

FORMULA

Field	Value
Clean Audit	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received a "clean audit" (unqualified opinion).

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	MESQUITE ISD (057914)
Indicator:	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?
Status	Passed
Last Updated:	4/28/2014 12:38:34 PM

FORMULA

Field	Value
Not Weak Internal Controls	false

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the external auditor reported no material weaknesses in the audit report.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	MESQUITE ISD (057914)
Indicator:	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?
Result/Points	5
Last Updated:	4/28/2014 12:38:35 PM

FORMULA

Field	Value	
(
(
2013 Tax Collections	83,581,249	②
+ 2012 Tax Collections	85,348,170	②
+ 2011 Tax Collections	86,703,613	②
)		
/		
(
2013 Tax Levy	84,374,630	②
+ 2012 Tax Levy	86,272,907	②
+ 2011 Tax Levy	87,516,423	②
)		
)		
> Acceptable Tax Collection Rate	0.98	②
Mathematical Breakdown: 0.9902 > 0.98		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
5	4	3	2	1	0
> 98%	> 95% =< 98%	> 92% =< 95%	> 89% =< 92%	> 86% =< 89%	< = 86%

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	MESQUITE ISD (057914)
Indicator:	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)?
Result/Points	5
Last Updated:	4/28/2014 12:38:36 PM

FORMULA

Field	Value
Sum of Differences	1,917
/ Denominator	387,995,137
< Acceptable Level of Variance	0.03
Mathematical Breakdown: $0 < 0.03$	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
< 3%	>= 3%

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	MESQUITE ISD (057914)
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	5
Last Updated:	5/15/2014 11:48:12 AM

FORMULA

Field	Value
IF	
(
(
(
2012-2013 School Year Total Students	39,028 ②
- 2008-2009 School Year Total Students	36,910 ②
)	
/ 2008-2009 School Year Total Students	36,910 ②
)	
< Threshold for 5 Year Student Population Growth	0.07 ②
And	
(
(
Total Tax Collection	83,581,249 ②
/	
(
Total Tax Rate	1.42 ②
* 100	
)	
)	
< Threshold for Revenue Collection Efficiency	200,000 ②
)	
Then	
(
(

Function 71 Expenditures	46,980,856	②
- IFA and EDA Allotments	22,862,397	②
)		
/ 2012-2013 School Year Total Students	39,028	②
)		

Mathematical Breakdown: If $0.0574 < 0.07$ And $588,600.3451 < 200,000$ Then 617.9783

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

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

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 10

Name:	MESQUITE ISD (057914)
Indicator:	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?
Result/Points	5
Last Updated:	4/28/2014 12:38:37 PM

FORMULA

Field	Value
Not Material Non-Compliance	false

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the Audit Reported No Material Noncompliance.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	MESQUITE ISD (057914)
Indicator:	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)
Result/Points	5
Last Updated:	4/28/2014 12:38:37 PM

FORMULA

Field	Value
Full Accreditation	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district had No Financial Conservator Or Monitor Assigned.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	MESQUITE ISD (057914)
Indicator:	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?
Result/Points	5
Last Updated:	4/28/2014 12:38:38 PM

FORMULA

Field	Value
(
(
Budgeted Appropriations in the General Fund	277,474,350 ②
+ Budgeted Other Uses in the General Fund	600,000 ②
)	
-	
(
Budgeted Revenues in the General Fund	276,531,410 ②
+ Budgeted Other Resources in the General Fund	900,800 ②
+ Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	82,315,649 ②
)	
)	
< Standard for Annual Budget Surplus/Margin	0 ②
Mathematical Breakdown: $-81,673,509 < 0$	

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district adopts a balanced budget.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	MESQUITE ISD (057914)
Indicator:	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)
Result/Points	5
Last Updated:	4/28/2014 12:38:38 PM

FORMULA

Field	Value
If	
(
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	86,667,395
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year End	33,512,558
)	
< Standard Capital Fund Margin	0
Then	
(
Expenditures Function 81 In General Fund and Capital Projects Fund	28,549,379
- Other Resources For Real Property Financing In General Fund and Capital Projects Fund	823,086
-	
(
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year Start	82,315,649
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year Start	56,429,593
)	
)	
< Standard Construction Margin	0
Mathematical Breakdown: If 120,179,953 < 0 Then -111,018,949 < 0	

RESULT DETERMINATION REFERENCE

The district adequately budgeted construction projects.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	MESQUITE ISD (057914)
Indicator:	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)
Result/Points	5
Last Updated:	4/28/2014 12:38:39 PM

FORMULA

Field	Value
If	
(
(
Deferred Revenue in the General Fund	3,732,932
- Property Tax Receivable Net of Uncollectible	3,541,900
)	
> Standard Deferred Revenue Margin	0
)	
Then	
(
(
Cash in the General Fund	12,174,966
+ Investments in the General Fund	91,544,738
)	
/	
(
Deferred Revenue in the General Fund	3,732,932
- Property Tax Receivable Net of Uncollectible	3,541,900
)	
)	
Mathematical Breakdown: If 191,032 > 0 Then 542.9441	

RESULT DETERMINATION REFERENCE**DETERMINATION OF POINTS**

5	4	3	2	1	0
≥ 1.00	$\Rightarrow 0.95 < 1.00$	$\Rightarrow 0.90 < 0.95$	$\Rightarrow 0.85 < 0.90$	$\Rightarrow 0.80 < 0.85$	< 0.80

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	MESQUITE ISD (057914)
Indicator:	Was The Administrative Cost Ratio Less Than The Threshold Ratio?
Result/Points	5
Last Updated:	4/28/2014 12:38:39 PM

FORMULA

Field	Value
Acceptable Administrative Cost Ratio	0.1105
> District Administrative Cost Ratio	0.0609

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

ADA Group	Standard
10,000 and Above	0.1105
5,000 to 9,999	0.1250
1,000 to 4,999	0.1401
500 to 999	0.1561
Less than 500	0.2654
Sparse	0.3614
5	0
Cost Ratio < Threshold	Cost Ratio >= Threshold

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	MESQUITE ISD (057914)
Indicator:	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?
Result/Points	5
Last Updated:	4/28/2014 12:38:40 PM

FORMULA

Field	Value
(
Number of Students	39,028
/ Number of FTE Teachers	2,476.8116
)	
Mathematical Breakdown: 15.7574	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

Students	Low	High				
< 500	7.0	22				
500 - 999	10.0	22				
1000 - 4999	11.5	22				
5000 - 9999	13.0	22				
=> 10,000	13.5	22				
5	4	3	2	1	0	

UL \leq 100%	$> 100\% \leq 105\%$	$> 105\% \leq 110\%$	$> 110\% \leq 115\%$	$> 115\% \leq 120\%$	$> 120\%$
LL \Rightarrow 100%	$\Rightarrow 95\% < 100\%$	$\Rightarrow 90\% < 95\%$	$\Rightarrow 85\% < 90\%$	$\Rightarrow 80\% < 85\%$	$< 80\%$

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	MESQUITE ISD (057914)
Indicator:	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?
Result/Points	5
Last Updated:	4/28/2014 12:38:40 PM

FORMULA

Field	Value
(
Number of Students	39,028
/ Number of FTE Staff	4,820.8075
)	
Mathematical Breakdown: 8.0957	

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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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	MESQUITE ISD (057914)
Indicator:	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)
Result/Points	5
Last Updated:	4/28/2014 12:38:41 PM

FORMULA

Field	Value
If	
(
Total Revenues in the General Fund	282,211,521
- Expenditures in the General Fund in Functions 11-61 and Expenditure Object Codes 6100-6400	259,794,218
> Acceptable Expenditure Revenue Gap	0
)	
Or	
(
Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	74,652,250
* Maximum Allowable 2 Year Change in Fund	0.8
< Unassigned Fund Balance In General Fund For The Last Fiscal Year	84,686,134
)	
Or	
(
Unassigned Fund Balance In General Fund For The Last Fiscal Year	84,686,134
-Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	74,652,250
)	
/ Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	74,652,250
)	
Mathematical Breakdown: If 22,417,303 > 0 Or 59,721,800 < 84,686,134 Or 0.1344	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
5	4	3	2	1	0
< 20%	=> 20% < 21%	=> 21% < 22%	=> 22% < 23%	=> 23% < 24%	=> 24%

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THE TEXAS EDUCATION AGENCY

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Financial Integrity Rating System of Texas

2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	MESQUITE ISD (057914)
Indicator:	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?
Result/Points	5
Last Updated:	4/28/2014 12:38:41 PM

FORMULA

Field	Value
Cash in the General Fund	12,174,966
+ Investments in the General Fund	91,544,738
> Acceptable Lower Limit for Cash and Investments	0
Mathematical Breakdown: $103,719,704 > 0$	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
> 0	=< 0

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Financial Integrity Rating System of Texas

2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	MESQUITE ISD (057914)
Indicator:	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?
Result/Points	5
Last Updated:	5/14/2014 12:17:47 PM

FORMULA

Field	Value
Investment Earnings In All Funds Except Debt Service Fund and Capital Projects Fund	363,333
/	
(
(
Cash and Investments in All Funds except Debt Service Fund and Capital Projects Fund Fiscal Year-End (based on of school year data used for ratings)	112,182,706
+Cash and Investments in All Funds except Debt Service Fund and Capital Projects Fund based on Prior Fiscal Year-End (based on school year data prior to school year used for ratings)	96,615,978
)	
/ 2	
)	
* 100	
Mathematical Breakdown: 0.348	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
$\geq 0.07167\%$	$< 0.07167\%$

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THE TEXAS EDUCATION AGENCY
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School FIRST Financial Management Report - August 31, 2013

Description of Reimbursement	Dr. Linda Henrie	Phil Appenzeller	Gary Bingham	Kevin Carbo	Archimedes Faulkner	Christina Hall	Robert Seward	Dr. Tanamachi
Lodging	\$1,659.90	\$824.99	\$807.24	\$807.24	\$1,384.91	\$1,327.46	\$2,249.31	\$1,673.97
Meals	\$899.38	\$109.41	\$21.44	\$113.34	\$103.47	\$75.94	\$269.56	\$244.47
Motor Fuel	\$3,746.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transportation	\$1,536.41	\$810.95	\$468.10	\$752.52	\$1,015.27	\$1,674.08	\$1,439.05	\$1,038.16
Other	\$3,422.63	\$725.00	\$882.00	\$725.00	\$725.00	\$1,407.65	\$725.00	\$774.00
Total	\$11,284.09	\$2,470.35	\$2,178.78	\$2,398.10	\$3,228.65	\$4,485.13	\$4,682.92	\$3,730.60
Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services	Amount Received							
Total	\$0.00							
Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any)								
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Business Transaction Between School District and Board Members								
Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

8/19/2014

Expenses/Reimbursements

Kevin Carbo - Sept. 1, 2012- August 31, 2013

DATE	MEALS	AMOUNT LODGING	AMOUNT TRANSPORTATION	AMOUNT OTHER	AMOUNT	GRAND TOTAL
4/13- 15/2013	NSBA 73rd Annual Convention - San Diego	\$113.34 Marriott San Diego Hotel & Marina	\$807.24 Airfare - AA, Airport Parking & Toll Tag		\$752.51 Registration - NSBA Convention - San Diego	\$2,398.09
TOTAL		\$113.34	\$807.24		\$752.51	\$2,398.09

Expenses/Reimbursements

Gary Bingham - Sept. 1, 2012- August 31, 2013

DATE	MEALS	AMOUNT	LODGING	AMOUNT	TRANSPORTATION	AMOUNT	OTHER	AMOUNT	GRAND TOTAL
4/13- 15/2013	NSBA 73rd Annual Convention - San Diego	\$21.44	Mariott San Diego Hotel & Marina	\$807.24	Airfare - AA, Airport Parking & Toll Tag	\$468.10	Registration - NSBA Convention - San Diego	\$882.00	\$2,178.78
TOTAL		\$21.44		\$807.24		\$468.10		\$882.00	\$2,178.78

Expenses/Reimbursements

Dr. Cary Tanamachi - Sept. 1, 2012- August 31, 2013

DATE	MEALS	AMOUNT	LODGING	AMOUNT	TRANSPORTATION	AMOUNT	OTHER	AMOUNT	GRAND TOTAL
9/28-30/2012	TASA-TASB Convention - Austin	\$103.71			Mileage (400 miles @\$55.5), Parking	\$278.30	Registration - TASA-TASB Convention - Austin		\$959.68
4/13-15/2013	NSBA 73rd Annual Convention - San Diego	\$140.76	Intercontinental Hotel - Austin Marriott Hotel - San Diego	\$577.67 \$1,096.30	Airfare - AA, Mileage (64 miles @\$0.565), Parking/Taxi	\$759.86	Registration - NSBA Convention - San Diego	\$774.00	2,770.92
TOTAL		\$244.47		\$1,673.97		\$1,038.16		\$774.00	\$3,730.60

Expenses/Reimbursements

Christina Hall - Sept. 1, 2012- August 31, 2013

DATE	MEALS	AMOUNT	LODGING	AMOUNT	TRANSPORTATION	AMOUNT	OTHER	AMOUNT	GRAND TOTAL
9/28-30/2012	TASA-TASB Convention - Austin	\$13.00	Intercontinental Hotel - Austin	\$520.23	Mileage (400 miles @\$55.5), Parking	\$316.48	Registration - TASA-TASB Convention - Austin		\$849.71
3/6/2013	2013 Leadership TASB - Corpus Christi				Airfare - Southwest Airlines	\$459.10			\$459.10
4/13-15/2013	NSBA 73rd Annual Convention - San Diego	\$62.94	Marriott Hotel - San Diego	\$807.23	Airfare - AA, Mileage (64 miles @\$0.565), Parking/Taxi	\$708.66	Registration - NSBA Convention - San Diego	\$725.00	2,303.83
05/17/13	2013 Leadership TASB - Texarkana				Mileage (336 miles @\$56.5	\$189.84			189.84
07/29/13	2013 Leadership TASB						Balance Due Over Amount of LTASB Scholarship Award Alumni	\$682.65	682.65
TOTAL		\$75.94		\$1,327.46		\$1,674.08		\$1,407.65	\$4,485.13

Archimedes Faulkner - Sept. 1, 2012- August 31, 2013

\$3,228.65

Expenses/Reimbursements
Robert Seward - Sept. 1, 2012- August 31, 2013

Robert Seward - Sept. 1, 2012- August 31, 2013

DATE	MEALS	AMOUNT	LODGING	AMOUNT	TRANSPORTATION	AMOUNT	OTHER	AMOUNT	GRAND TOTAL
9/28-30/2012	TASA-TASB Convention - Austin	\$78.00	Hilton - Austin	\$618.03	Mileage (427 miles @\$55.5), Parking	\$338.38	Registration - TASA-TASB Convention - Austin		\$1,034.41
04/15/13	TASB Leadership Conference - Austin	\$36.20	Hilton - Austin	\$222.36	Mileage (410 miles @\$56.5)	\$250.13			\$508.69
4/13-15/2013	NSBA 73rd Annual Convention - San Diego	\$74.81	Marriott Hotel - San Diego	\$807.24	Airfare - AA, Mileage (64 miles @\$0.565), Parking/Taxi	\$722.95	Registration - NSBA Convention - San Diego	\$725.00	2,330.00
07/08/13	TASB Summer Leadership Institute - Ft. Worth	\$80.55	OMNI Hotel & Resorts - Ft. Worth	\$601.68	Mileage (336 miles @\$56.5)	\$127.59			809.82
TOTAL		\$269.56		\$2,249.31		\$1,439.05		\$725.00	\$4,682.92

Phil Appenzeller Sept. 1, 2012- August 31, 2013

TOTAL	\$109.41	\$824.99	\$810.95	\$725.00	\$2,470.35
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SUPERINTENDENT'S CONTRACT
(Revised July 1, 2014)

January 13, 2014

THE STATE OF TEXAS §

COUNTY OF DALLAS §

This contract of employment is made and entered into on the date last written below by and between the Board of Trustees of Mesquite Independent School District ("MISD") and Dr. Linda Henrie ("Superintendent").

WITNESSETH:

1. **Employment.** MISD hereby employs Superintendent as Superintendent of Public Schools in and for MISD.
2. **Duties of Superintendent.** Superintendent shall, in consideration of the salary stipulated herein, perform the duties and responsibilities of Superintendent in accordance with reasonable performance indicators, based upon generally accepted educational standards in similar school districts in the State of Texas, which may be adopted by MISD from time to time, and which performance meets expectations, in accordance with the duties as required by this contract, the school laws of the State of Texas and such rules, regulations and policies as may be promulgated by MISD. Superintendent shall, at all times during the term of this contract, meet MISD and State qualifications, hold and maintain a valid certificate required of a superintendent by the State of Texas and issued by the Texas Education Agency, as well as such other certificates as may be required by law.

Any determination that Superintendent's performance does not meet expectations or constitutes a significant problem shall be based upon actual evidence of such deficiency. No action shall be taken against Superintendent as a result of her performance not meeting expectations or because same represents a significant problem unless MISD first notifies Superintendent of its complaint and Superintendent is given a reasonable opportunity to cure such deficiency.

3. **Reassignment.** During the term of this contract, Superintendent may not be reassigned from the position of Superintendent, to another position, without Superintendent's express, prior, written consent.

4. **Termination.** After July 1, 2013, Superintendent shall not ask for a release from this contract without first obtaining the prior written consent of MISD.

MISD may dismiss Superintendent during the term of this contract only for good cause. For the purposes of this contract, "good cause" shall mean:

- a. conviction of a felony or other crime involving moral turpitude;
- b. violation of the terms of this contract;
- c. failure of Superintendent to hold and maintain valid certificates required by the State of Texas;
- d. disability, not otherwise protected by law, that impairs performance of the required duties of superintendent for a continuous period in excess of six (6) months;
- e. retirement or death of Superintendent; or
- f. the mutual agreement of Superintendent and the Board of Trustees to terminate

this contract.

During the term of this contract, Superintendent is granted a proprietary interest in continued employment. No action for termination or nonrenewal shall be taken against Superintendent unless MISD first notifies Superintendent of its complaint and Superintendent is given a reasonable opportunity to cure such complaint. In the event that MISD elects to terminate or not renew this contract during or upon expiration of this contract in accordance with the school laws of the State of Texas and such rules, regulations, and policies as may be promulgated by MISD, Superintendent shall first be given forty-five (45) days notice, in writing, of the reasons for such termination or nonrenewal, be advised of the evidence and witnesses relied upon by MISD to prove and support such grounds, and, at the election of Superintendent, shall be afforded a full due process hearing concerning such termination or nonrenewal. At any such hearing, Superintendent shall have the right to confront and cross-examine witnesses against her, call witnesses and offer evidence in her own behalf, and shall have all other rights afforded to her under MISD's policies and state and federal law.

5. **Term.** Superintendent is hereby employed for a term of five (5) years, consisting of the 2014-2015, 2015-2016, 2016-2017, 2017-2018 and 2018-2019 school years, commencing on July 1, 2014 and ending June 30, 2019.

6. **Salary.** As compensation for Superintendent's services, MISD agrees to pay Superintendent a minimum annual salary of \$274,209.66. During the term of this contract, Superintendent's salary may not be reduced below the amount set out in this paragraph.

The annual salary to be paid Superintendent each year shall be paid in twelve (12) equal monthly installments. The first monthly salary payment to Superintendent is due and payable on

August 1, 2014, with subsequent payments to be made to Superintendent on the first day of each succeeding month thereafter during the term of this contract, except that the final payment due under this contract shall be due and payable to Superintendent on June 30, 2019.

7. **Vacation and Other Benefits.** Superintendent shall be entitled to all the benefits applicable to twelve (12) month administrative employees as are incident to their employment relationship with the district, including, but not limited to the vacation and illness benefits and leaves, and other forms of insurance protection, retirement program, choice of tax-sheltered annuities, and other administrative employee benefits.

8. **Automobile Expenses.** MISD shall pay for, or reimburse Superintendent for, all expenses incurred by her with regard to gasoline, insurance, repairs, and maintenance regarding her automobile.

9. **Expenses.** MISD shall pay or reimburse Superintendent for reasonable expenses incurred in attending approved professional meetings and conferences, and for other reasonable expenses essential to the discharge of her assigned duties.

10. **Professional Legal Liability Insurance.** MISD shall obtain, and pay premiums for, a Policy of Professional Legal Liability Insurance with coverage in the sum of \$1,000,000. Superintendent shall be named as the insured in the policy of Professional Legal Liability Insurance.

11. **Other Benefits.** In addition to the other compensation and benefits set forth in this contract, MISD agrees to provide Superintendent the following other benefits, at no cost to Superintendent: life insurance equivalent to life insurance provided by MISD for its other administrative employees, together with continuation of all life insurance policies previously

provided to Superintendent in her capacity as Deputy Superintendent with MISD; the cost of an annual physical with, or at, physicians, clinics, or hospitals of Superintendent's choice; and, reimbursement for all cost and charges associated with the acquisition and use of a mobile telephone by Superintendent. MISD agrees to make available to Superintendent computer and peripheral equipment for home use to facilitate fulfillment of the duties required under this contract.

12. **Consultant Activity.** To the extent not inconsistent with the duties of Superintendent, Superintendent may serve as consultant to other school districts, colleges and universities, or educational agencies or groups, lecture, engage in writing activities and speaking engagements, and shall be paid and receive reimbursement of expenses by MISD or may be paid an honorarium for such consultant services, in which event MISD shall not be obligated to pay such expenses. Consultation provided by Superintendent under the terms and conditions of this paragraph must be consistent with state and federal law and approved in advance by the Board of Trustees. Superintendent agrees that she will not, during the term of this contract, accept any consultation agreements with any person, firm or entity who has or seeks a contractual relationship with MISD, or who seeks action or inaction by MISD's Board of Trustees.

13. **Civic Activities.** Superintendent is encouraged to participate in community and civic affairs, and to join social and civic clubs in the area. The expense of all such activities shall be paid by MISD.

14. **Personal Protection.** In the event the life or safety of Superintendent, or Superintendent's family, is threatened or otherwise appears in danger due to the performance of Superintendent's professional duties, MISD shall pay all reasonable cost incident to the

protection of Superintendent and her family.

15. **Professional Growth Benefits.** Superintendent shall devote Superintendent's time, attention, and energy to the direction, administration, and supervision of the District. The Board, however, encourages the continued professional growth of Superintendent through Superintendent's active attendance at and participation in appropriate professional meetings at the local, regional, state, and national levels. The Board encourages the use of data and information sources, and encourages the participation of Superintendent in pertinent education seminars and courses offered by public or private institutions or by educational associations, as well as the participation in informational meetings with those individuals whose particular skills, expertise or backgrounds would serve to improve the capacity of Superintendent to perform Superintendent's professional responsibilities for the District. In its encouragement of Superintendent to grow professionally, the Board shall permit a reasonable amount of release time for Superintendent to attend and/or participate in such seminars, courses, or meetings. The District shall pay Superintendent's membership dues in the American Association of School Administrators and the Texas Association of School Administrators, as well as other memberships necessary to maintain and improve Superintendent's professional skills. MISD shall bear the costs and expenses for any such attendance or membership.

In its encouragement of Superintendent to grow professionally, the Board agrees to permit a reasonable amount of release time for Superintendent, as Superintendent and Board deem appropriate, to attend such other seminars, courses, or meetings not otherwise discussed in this paragraph.

16. **Reclassification of Income and/or Expenses.** Superintendent and MISD

acknowledge and agree that from time to time the parties may mutually desire to reclassify expenses to income, or vice versa. To the extent that any such reclassification does not require MISD to expend funds in excess of those funds called for under this Contract, the Board of Trustees authorizes the then President of the Board to enter into such reclassification with Superintendent without further action by the Board of Trustees. Any such reclassification shall be reduced to writing, titled *Reclassification of Compensation No. _____*, signed by the President of the Board of Trustees and the Superintendent and appended to this Contract. Upon such appendage, same shall become a binding part of this Contract.

17. **Indemnity.** MISD agrees to, and does, indemnify, defend, and hold Superintendent harmless of and from any loss and/or liability of any nature alleged against Superintendent individually, or in her capacity as Superintendent, arising as a result of Superintendent's performance of the duties of Superintendent, provided, however, that this indemnity does not, and shall not, extend to damages resulting from a final determination of commission of an illegal act by Superintendent.

18. **Miscellaneous.**

Controlling Law. This Contract shall be governed by the laws of the State of Texas and is performable in Dallas County, Texas.

Complete Agreement. This Contract embodies the entire agreement between the parties hereto and cannot be varied except by written agreement of the undersigned parties.

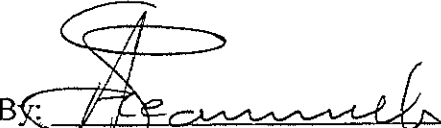
Conflicts. In the event of any conflict between the terms, conditions, and provisions of this Employment Contract and the provisions of the Board's policies, or any permissive state or federal law, then, unless otherwise prohibited by law, the terms of this

Contract shall take precedence over the contrary provisions of the Board's policies or any such permissive law during the term of the contract.

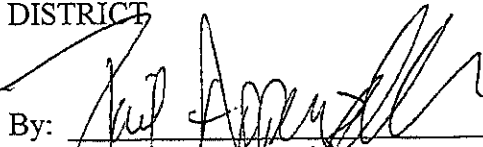
Savings Clause. In the event any one or more of the provisions contained in this Contract shall, for any reason, be held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in this Contract. All existing agreements and contracts, both verbal and written, between the parties hereto regarding the employment of Superintendent have been superseded by this Contract, and this Contract constitutes the entire agreement between the parties unless amended in writing by agreement of all parties to this Contract.

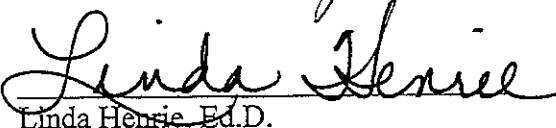
Dated: January 13, 2014.

ATTEST:

By: 
Secretary, Board of Trustees

MESQUITE INDEPENDENT SCHOOL
DISTRICT

By: 
President, Board of Trustees


Linda Henrie, Ed.D.
Superintendent