

# Mesquite Independent School District

## Annual Financial Management Report for the 12 month period ending August 31, 2009

September 13, 2010



User: Richard Koonce

User Role: District

YEAR 2008-2009

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**2008-2009 DISTRICT STATUS DETAIL**

<b>Name:</b> MESQUITE ISD(057914)	<b>Publication Level 1:</b> 6/11/2010 12:03:10 PM		
<b>Status:</b> Passed	<b>Publication Level 2:</b> None		
<b>Rating:</b> Superior Achievement	<b>Last Updated:</b> 6/11/2010 12:03:10 PM		
<b>District Score:</b> 80	<b>Passing Score:</b> 56		
#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?</u>	3/30/2010 2:39:46 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>	3/30/2010 2:39:46 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>	3/30/2010 2:39:46 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>	3/30/2010 2:39:47 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	3/30/2010 2:39:47 PM	Yes

6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	3/30/2010 2:39:47 PM	Yes
			1 Multiplier Sum
7	<u>Did the Districts Academic Rating Exceed Academically Unacceptable?</u>	3/30/2010 2:39:47 PM	5
8	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	3/30/2010 2:39:47 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>	3/30/2010 2:39:48 PM	5
10	<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>	3/30/2010 2:39:48 PM	5
11	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	3/30/2010 2:39:48 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>	3/30/2010 2:39:48 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>	3/30/2010 2:39:49 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>	3/30/2010 2:39:49 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 Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>	3/30/2010 2:39:49 PM	5
16	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	3/30/2010 2:39:49 PM	5
17	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	3/30/2010 2:39:50 PM	5
18	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	3/30/2010 2:39:50 PM	5
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>	3/30/2010 2:39:50 PM	5
20	<u>Was The Decrease In Undesignated Unreserved Fund Balance &lt; 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance &lt; Total Fund Balance In General Fund Or If Total Revenues &gt; Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	3/30/2010 2:39:51 PM	5
21	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	3/30/2010 2:39:51 PM	5
22	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?</u>	3/30/2010 2:39:51 PM	5
			80 Weighted Sum
			1 Multiplier Sum
			80 Score

**DETERMINATION OF RATING**

<b>A.</b>	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? <b>OR</b> Did The District Answer 'No' 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 7-22)	
	<b>Superior Achievement</b>	72-80 and Yes to indicator 7
	<b>Above Standard Achievement</b>	64-71 or $\geq 72$ and No to indicator 7
	<b>Standard Achievement</b>	56-63
	<b>Substandard Achievement</b>	$< 56$ 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
$\Rightarrow 10000$	13.5	22	$\Rightarrow 10000$	7.0	14

**OPTIONS**

<b>Update Unpassed</b>	<b>Update All</b>	<b>Lower Publication Level</b>
<b>Raise Publication Level</b>	<b>Suspend</b>	Suspension Reason.

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## 2008-2009 INDICATOR TEST 1

Name:	MESQUITE ISD (057914)
Indicator:	Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?
Status	Passed
Last Updated:	3/30/2010 2:39:46 PM

### FORMULA

Field	Value
(	
{	
Total Fund Balance	63,199,986
- Reserves	2,405,729
}	
)	
> Bankrupt Threshold	0

Mathematical Breakdown:  $60,794,257 > 0$

### RESULT DETERMINATION REFERENCE

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

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## 2008-2009 INDICATOR TEST 2

<b>Name:</b>	MESQUITE ISD (057914)
<b>Indicator:</b>	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)
<b>Status</b>	Passed
<b>Last Updated:</b>	3/30/2010 2:39:46 PM

## FORMULA

Field	Value
(	
(	
2009 Total Students	36,910
- 2005 Total Students	34,649
)	
/ 2005 Total Students	34,649
)	
>= Threshold for Five-Year Percent Change in Students	0.1
Or	
(	
(	
Total Unrestricted Net Asset Balance	9,762,577
+ Accretion of Interest for Capital Appreciation Bonds	21,216,001
)	
> 0	
)	

**Mathematical Breakdown:  $0.0653 \geq 0.1$  Or  $30,978,578 > 0$**

### **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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## 2008-2009 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:	3/30/2010 2:39:46 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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## 2008-2009 INDICATOR TEST 4

<b>Name:</b>	MESQUITE ISD (057914)
<b>Indicator:</b>	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)?
<b>Status</b>	Passed
<b>Last Updated:</b>	3/30/2010 2:39:47 PM

### FORMULA

Field	Value
Date Received	2010/02/02
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2010/02/28

### 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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**2008-2009 INDICATOR TEST 5**

<b>Name:</b>	MESQUITE ISD (057914)
<b>Indicator:</b>	Was There An Unqualified Opinion in Annual Financial Report?
<b>Status</b>	Passed
<b>Last Updated:</b>	3/30/2010 2:39:47 PM

**FORMULA**

Field	Value
Clean Audit	<input type="text" value="true"/> 

**RESULT DETERMINATION REFERENCE**

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

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## 2008-2009 INDICATOR TEST 6

<b>Name:</b>	MESQUITE ISD (057914)
<b>Indicator:</b>	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?
<b>Status</b>	Passed
<b>Last Updated:</b>	3/30/2010 2:39:47 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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## 2008-2009 INDICATOR TEST 7

<b>Name:</b>	MESQUITE ISD (057914)
<b>Indicator:</b>	Did the Districts Academic Rating Exceed Academically Unacceptable?
<b>Result/Points</b>	5
<b>Last Updated:</b>	3/30/2010 2:39:47 PM

### FORMULA

Field	Value
Academic Rating	true 

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the District did not receive Academically Unacceptable rating.

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## 2008-2009 INDICATOR TEST 8

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:	3/30/2010 2:39:47 PM

### FORMULA

Field	Value
(	
(	
2009 Tax Collections	94,876,233
+ 2008 Tax Collections	93,305,109
+ 2007 Tax Collections	106,496,912
)	
/	
(	
2009 Tax Levy	96,433,641
+ 2008 Tax Levy	93,839,462
+ 2007 Tax Levy	107,823,072
)	
)	
> Acceptable Tax Collection Rate	0.98
<b>Mathematical Breakdown: 0.9885 &gt; 0.98</b>	

### RESULT DETERMINATION REFERENCE



**DETERMINATION OF POINTS**

<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>
<b>&gt; 98%</b>	<b>&gt; 95% =&lt; 98%</b>	<b>&gt; 92% =&lt; 95%</b>	<b>&gt; 89% =&lt; 92%</b>	<b>&gt; 86% =&lt; 89%</b>	<b>&lt; = 86%</b>

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## 2008-2009 INDICATOR TEST 9

<b>Name:</b>	MESQUITE ISD (057914)
<b>Indicator:</b>	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)?
<b>Result/Points</b>	5
<b>Last Updated:</b>	3/30/2010 2:39:48 PM

### FORMULA

Field	Value	
Sum of Differences	23,486	②
/ Denominator	382,773,293	②
< Acceptable Level of Variance	0.03	②

**Mathematical Breakdown:  $0.0001 < 0.03$**

### RESULT DETERMINATION REFERENCE

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

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## 2008-2009 INDICATOR TEST 10

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:	3/30/2010 2:39:48 PM

## FORMULA

Field	Value
If	
(	
(	
(	
2009 Total Students	36,910
- 2005 Total Students	34,649
)	
/	
2005 Total Students	34,649
)	
)	
<	
Threshold for 5 Year Student Population Growth	0.07
And	
(	
(	
Total Tax Collection	94,876,233
/	
(	
Total Tax Rate	1.4

```

    * 100
  )
)
<  Threshold for Revenue Collection Efficiency      200,000
)
Then
(
  (
    Function 71 Expenditures      46,086,075
  -  IFA and EDA Allotments      21,053,780
  )
/   2009 Total Students          36,910
)

```

**Mathematical Breakdown: If 0.0653 < 0.07 And 677,687.3786 < 200,000  
Then 678.1982**

### 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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## 2008-2009 INDICATOR TEST 11

Name:	MESQUITE ISD (057914)
Indicator:	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?
Result/Points	5
Last Updated:	3/30/2010 2:39:48 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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## 2008-2009 INDICATOR TEST 12

<b>Name:</b>	MESQUITE ISD (057914)
<b>Indicator:</b>	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)
<b>Result/Points</b>	5
<b>Last Updated:</b>	3/30/2010 2:39:48 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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