



Reporting requirements for the financial management report for School FIRST public hearing are found in **Title 19 Texas**Administrative Code Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, Commissioner's Rules

Concerning Financial Accountability Rating System. This rule describes requirements for the six (6) disclosures

explained below that are to be presented as appendices in the School FIRST financial management report.



## 1. Superintendent's Employment Contract

School FIRST hearing in calendar year 2020. In lieu of publication in the School FIRST financial management report, the school district may choose to publish the superintendent's employment contract on the school district's Internet site. If The school district is to provide a copy of the superintendent's employment contract that is effective on the date of the published on the Internet, the contract is to remain accessible for twelve months.



# 2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2019

| For the Twelve-month<br>Period<br>Ended June 30, or August |              |               |       |              |              |        |                |          |
|--|--------------|---------------|-------|--------------|--------------|--------|----------------|----------|
| 31, 2019   |              | 5             |       |              |              |        |                |          |
|  | Č            | Board         | Board | Board        | Board        | Board  | Board          | Board    |
| Reimbursements   | Superintende | Member<br>1   |       | Member<br>3  | Member<br>1  | Member | Member         | Member   |
|  | *            | -             | 1     |              | t            | 0      | 0              | _        |
| Meals  | <del>:</del> | <del>S)</del> | ↔     | <del>s</del> | <del>6</del> | S      | <del>c</del> , | es.      |
| Lodging  | 515.21       |               |       |              |              | +      | +              | <b>+</b> |
| Transportation   |              |               |       |              |              |        |                |          |
| Motor Fuel   |              |               |       |              |              |        |                |          |
| Other  | 2000.00      |               |       |              |              |        |                |          |
| Total  | \$2515.21    | \$0           | 08.   | 08:          | 0            | 00     | 000            | 6        |
|  |              |               | -     | 0            | 0            | )<br>} | 0              | 000      |

Meals – Meals consumed off of the school district's premises, and in-district meals at area restaurants (excludes catered Note – The spirit of the rule is to capture all "reimbursements" for fiscal year 2019, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include: meals for board meetings).

Lodging - Hotel charges.

Transportation - Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and

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 in Fiscal Year 2018 ന്

| For the Twelve-Month     |     |
|--------------------------|-----|
| Period                   |     |
| Ended June 30, or August |     |
| 31, 2019                 |     |
|                          |     |
| Name(s) of Entity(ies)   |     |
|                          | €   |
|                          |     |
|                          |     |
|                          |     |
|                          |     |
| Total                    | \$0 |

Revenues generated from a family business that have no relationship to school district business are not to be disclosed. activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues) Note - Compensation does not include business revenues from the superintendent's livestock or agricultural-based



## 4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2019

| For the Twelve-Month |              |        |        |        |        |        |        |        |
|----------------------|--------------|--------|--------|--------|--------|--------|--------|--------|
| Period               |              |        |        |        |        |        |        |        |
| Ended June 30, or    |              |        |        |        |        |        |        |        |
| August 31, 2019      |              |        |        |        | э.     |        | ,      |        |
|                      |              | Board  |
|                      | Superintende | Member |
|                      | nt           | _      | 2      | က      | 4      | 2      | 9      | 7      |
| Summary Amounts      | \$0          | \$0    | \$0    | 80     | \$0    | 08.    | 0      | \$0    |
|                      |              |        |        |        |        | )      | 2      | 9      |

names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the Note - An executive officer is defined as the superintendent, unless the board of trustees or the district administration applicable school official.



# Business Transactions Between School District and Board Members for Fiscal Year 2019

S.

| For the Twelve-Month<br>Period<br>Ended June 30, or August<br>31, 2019   |           |        |        |        |        |        |                |
|--|-----------|--------|--------|--------|--------|--------|----------------|
|  | Board     | Board  | Board  | Board  | Board  | Board  | Board          |
|  | Member    | Member | Member | Member | Member | Member | Member         |
|  | _         | 2      | က      | 4      | 2      | 9      | 7              |
| Summary Amounts  | \$7250.00 | 8      | S      | 8      | S      | 8      | · <del>C</del> |
| Note: The Common of the Common | Latera    |        |        |        |        | +      | +              |

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

Any other information the board of trustees of the school district or open-enrollment charter school determines to be useful.

District Status Detail Page 1 of 3

User: Melody Haley User Role: District

| Die: District |   |          |        |   |      |      |         |
|---------------|---|----------|--------|---|------|------|---------|
| RATING YEAR   | ~ | DISTRICT | NUMBER | ~ |      |      | ~       |
|               |   |          |        |   | Help | Home | Log Out |



### **Financial Integrity Rating System of Texas**

### 2019-2020 RATINGS BASED ON SCHOOL YEAR 2018-2019 DATA - DISTRICT STATUS DETAIL

| Nam  | ne: WHITNEY ISD(109911)  | <b>Publication Level 1:</b> 8/6/2020 9:26:37 AM   |                         |       |  |
|------|--|---|-------------------------|-------|--|
| Stat | us: Passed   | Publication Level 2: 8/6/2020 11:1  | 7:34 AM                 |       |  |
| Rati | ng: A = Superior   | <b>Last Updated:</b> 8/6/2020 11:17:34 A  | M                       |       |  |
| Dist | rict Score: 92   | Passing Score: 60   |                         |       |  |
| #    | Indicator Description  |   | Updated                 | Score |  |
| 1    | Was the complete annual financial report (Al<br>within 30 days of the November 27 or Janua<br>school district's fiscal year end date of June   | ry 28 deadline depending on the   | 3/30/2020<br>1:33:13 PM | Yes   |  |
| 2    | Review the AFR for an unmodified opinion ar<br>district must pass 2.A to pass this indicator.<br>number 2 if it responds "No" to indicator 2.A   | The school district fails indicator   |                         |       |  |
| 2.A  | A Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)  |   |                         |       |  |
| 2.B  | Did the external independent auditor report (s) of material weaknesses in internal contro compliance for local, state, or federal funds? weakness.)  | 3/30/2020<br>1:33:14 PM   | Yes                     |       |  |
| 3    | Was the school district in compliance with the agreements at fiscal year end? (If the school year, an exemption applies in following years forbearance or payment plan with the lender schedule for the fiscal year being rated. Also are not related to monetary defaults. A techn terms of a debt covenant, contract, or maste payments to the lender, trust, or sinking functional treatment of the lender in the lender of the lender and their creditors, which includes a plan for | district was in default in a prior fiscal is if the school district is current on its and the payments are made on exempted are technical defaults that nical default is a failure to uphold the promissory note even though did are current. A debt agreement is a prompany, etc. that owes money) | 3/30/2020<br>1:33:14 PM | Yes   |  |
| 4    |  |   |                         | Yes   |  |

District Status Detail Page 2 of 3

|    | Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?   | 3/30/2020<br>1:33:14 PM |                        |
|----|--|-------------------------|------------------------|
| 5  | This indicator is not being scored.  |                         |                        |
|    |  |                         | 1<br>Multiplier<br>Sum |
| 6  | Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? (See ranges below.)   | 3/30/2020<br>1:33:15 PM | 10                     |
| 7  | Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)  | 3/30/2020<br>1:33:15 PM | 10                     |
| 8  | Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district passes this indicator. See ranges below. | 3/30/2020<br>1:33:15 PM | 4                      |
| 9  | Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?   | 3/30/2020<br>1:33:16 PM | 10                     |
| 10 | Was the debt service coverage ratio sufficient to meet the required debt service?  (See ranges below.)   | 3/30/2020<br>1:33:17 PM | 10                     |
| 11 | Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)   | 3/30/2020<br>1:33:18 PM | 8                      |
| 12 | Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)   | 3/30/2020<br>1:33:18 PM | 10                     |
| 13 | Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?  | 3/30/2020<br>1:33:20 PM | 10                     |
| 14 | Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)   | 3/30/2020<br>1:33:20 PM | 10                     |
| 15 | Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?  | 3/30/2020<br>1:33:20 PM | 10                     |
|    |  |                         | 92<br>Weighted<br>Sum  |
|    |  |                         | 1<br>Multiplier<br>Sum |

|  | 9 | 2 Score |  |
|--|---|---------|--|
|  |   |         |  |

### **DETERMINATION OF RATING**

| A. | Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? If so, the school district's ra <b>Substandard Achievement</b> regardless of points earned. | _      |
|----|---|--------|
| в. | Determine the rating by the applicable number of points. (Indicators 6-15)  |        |
|    | A = Superior  | 90-100 |
|    | B = Above Standard  | 80-89  |
|    | C = Meets Standard  | 60-79  |
|    | F = Substandard Achievement   | <60    |

No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.

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Page 1 of 2 **Indicator Test** 

User: Melody Haley User Role: District



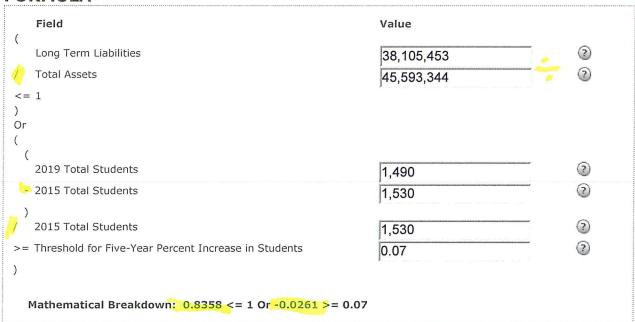


**Financial Integrity Rating System of Texas** 

### 2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA **INDICATOR TEST 8**

| Name:            | WHITNEY ISD (109911)   |
|------------------|--|
| Indicator:       | Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district passes this indicator. See ranges below. |
| Result/Points    | 4  |
| Last<br>Updated: | 3/30/2020 1:33:15 PM   |

### **FORMULA**



|        | MINATION (   |              |              |              |       |
|--------|--------------|--------------|--------------|--------------|-------|
| 10     | 8            | 6            | 4            | 2            | 0     |
| <=0.60 | >0.60 <=0.70 | >0.70 <=0.80 | >0.80 <=0.90 | >0.90 <=1.00 | >1.00 |

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11/2/2020 Indicator Test

User: Melody Haley User Role: District

DISTRICT NUMBER district # Select An Option Help Home Log Out



### **Financial Integrity Rating System of Texas**

### 2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 11

| Name:         | WHITNEY ISD (109911)   |
|---------------|--|
| Indicator:    | Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.) |
| Result/Points | <u>8</u>   |
| Last Updated: | 3/30/2020 1:33:18 PM   |

### **FORMULA**

|     | <b>Field</b><br>District Administrative Cost Ratio | Value<br>0.1221 | ② |
|-----|--|-----------------|---|
| And | ADA  | 1,360.143       | 2 |
| Or  | Sparse   | false           | 2 |

| DETERMINATION OF POINTS |        |             |             |             |             |        |
|-------------------------|--------|-------------|-------------|-------------|-------------|--------|
| ADA<br>Size             | 10     | 8           | 6           | 4           | 2           | 0      |
| 10,000 and              | <=     | > 0.0855 <= | > 0.1105 <= | > 0.1355 <= | > 0.1605 <= | >      |
| Above                   | 0.0855 | 0.1105      | 0.1355      | 0.1605      | 0.1855      | 0.1855 |
| 5,000 to                | <=     | > 0.1000 <= | > 0.1250 <= | > 0.1500 <= | > 0.1750 <= | >      |
| 9,999                   | 0.1000 | 0.1250      | 0.1500      | 0.1750      | 0.2000      | 0.2000 |
| 1,000 to                | <=     | > 0.1151 <= | > 0.1401 <= | > 0.1651 <= | > 0.1901 <= | >      |
| 4,999                   | 0.1151 | 0.1401      | 0.1651      | 0.1901      | 0.2151      | 0.2151 |
| 500 to 999              | <=     | > 0.1311 <= | > 0.1561 <= | > 0.1811 <= | > 0.2061 <= | >      |
|                         | 0.1311 | 0.1561      | 0.1811      | 0.2061      | 0.2311      | 0.2311 |
| Less than               | <=     | > 0.2404 <= | > 0.2654 <= | > 0.2904 <= | > 0.3154 <= | >      |
| 500                     | 0.2404 | 0.2654      | 0.2904      | 0.3154      | 0.3404      | 0.3404 |
| Sparse                  | <=     | > 0.3364 <= | > 0.3614 <= | > 0.3864 <= | > 0.4114 <= | >      |
|                         | 0.3364 | 0.3614      | 0.3864      | 0.4114      | 0.4364      | 0.4364 |

District Status Detail Page 1 of 3

User: Melody Haley User Role: District

| ole: District |          |          |        |   |      |      |        |    |
|---------------|----------|----------|--------|---|------|------|--------|----|
| RATING YEAR   | <b>~</b> | DISTRICT | NUMBER | V |      |      |        | ~  |
|               |          |          |        |   | Help | Home | Log Ou | ıt |



### **Financial Integrity Rating System of Texas**

### 2018-2019 RATINGS BASED ON SCHOOL YEAR 2017-2018 DATA - DISTRICT STATUS DETAIL

| Name: WHITNEY ISD(109911) |  | Publication Level 1: 8/7/2019 3:33:27 PM  |                            |       |  |
|---------------------------|--|---|----------------------------|-------|--|
| Status: Passed            |  | Publication Level 2: 8/8/2019 2:06:12 PM  |                            |       |  |
| Rati                      | ng: A = Superior   | <b>Last Updated:</b> 8/8/2019 2:06:12 PM  |                            |       |  |
| Dist                      | Passing Score: 60  |   |                            |       |  |
| #                         | Indicator Description  |   | Updated                    | Score |  |
| 1                         | Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?   |   | 8/5/2019<br>11:37:33<br>PM | Yes   |  |
| 2                         | Review the AFR for an unmodified opinion and district must pass 2.A to pass this indicator. I number 2 if it responds "No" to indicator 2.A.   | The school district fails indicator   |                            |       |  |
| 2.A                       | Was there an unmodified opinion in the AFR of whole? (The American Institute of Certified Pounmodified opinion. The external independent unmodified opinion.)  | ublic Accountants (AICPA) defines   | 8/5/2019<br>11:37:33<br>PM | Yes   |  |
| 2.B                       | Did the external independent auditor report that the AFR was free of any instance (s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)   |   | 8/5/2019<br>11:37:33<br>PM | Yes   |  |
| 3                         | Was the school district in compliance with the agreements at fiscal year end? (If the school year, an exemption applies in following years forbearance or payment plan with the lender schedule for the fiscal year being rated. Also are not related to monetary defaults. A techniterms of a debt covenant, contract, or master payments to the lender, trust, or sinking fund legal agreement between a debtor (= person, and their creditors, which includes a plan for payments.) | district was in default in a prior fiscal if the school district is current on its and the payments are made on exempted are technical defaults that ical default is a failure to uphold the promissory note even though lare current. A debt agreement is a company, etc. that owes money) | 8/5/2019<br>11:37:33<br>PM | Yes   |  |
| 4                         |  |   |                            | Yes   |  |

District Status Detail Page 2 of 3

|    | <u>Did the school district make timely payments to the Teachers Retirement System</u> (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and <u>other government agencies?</u>   | 8/5/2019<br>11:37:34<br>PM |                       |
|----|--|----------------------------|-----------------------|
| 5  | This indicator is not being scored.  |                            |                       |
|    |  |                            | 1<br>Multiplie<br>Sum |
| 6  | Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? (See ranges below.)   | 8/5/2019<br>11:37:34<br>PM | 10                    |
| 7  | Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)  | 8/5/2019<br>11:37:34<br>PM | 10                    |
| 8  | Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.) (See ranges below.) | 8/5/2019<br>11:37:35<br>PM | 4                     |
| 9  | Did the school district's general fund revenues equal or exceed expenditures  (excluding facilities acquisition and construction)? If not, was the school district's  number of days of cash on hand greater than or equal to 60 days?   | 8/5/2019<br>11:37:35<br>PM | 10                    |
| 10 | Was the debt service coverage ratio sufficient to meet the required debt service?  (See ranges below.)   | 8/5/2019<br>11:37:36<br>PM | 10                    |
| 11 | Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)   | 8/5/2019<br>11:37:36<br>PM | 10                    |
| 12 | Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)   | 8/5/2019<br>11:37:38<br>PM | 10                    |
| 13 | Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?  | 8/5/2019<br>11:37:38<br>PM | 10                    |
| .4 | Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)   | 8/5/2019<br>11:37:38<br>PM | 10                    |
|    | Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?  | 8/5/2019<br>11:37:39<br>PM | 10                    |
|    |  |                            | 94<br>Weighted<br>Sum |

|  | 1<br>Multiplier<br>Sum |
|--|------------------------|
|  | 94 Score               |

### DETERMINATION OF RATING

| Α. | Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? If so, the school district's ra <b>Substandard Achievement</b> regardless of points earned. |        |
|----|---|--------|
| В. | Determine the rating by the applicable number of points. (Indicators 6-15)  |        |
| •  | A = Superior  | 90-100 |
|    | B = Above Standard  | 80-89  |
|    | C = Meets Standard  | 60-79  |
|    | F = Substandard Achievement   | <60    |

No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.

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Page 1 of 2 **Indicator Test** 

User: Melody Haley User Role: District





**Financial Integrity Rating System of Texas** 

### 2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA **INDICATOR TEST 8**

| Name:            | WHITNEY ISD (109911)   |
|------------------|--|
| Indicator:       | Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.) (See ranges below.) |
| Result/Points    | 9  |
| Last<br>Updated: | 8/5/2019 11:37:35 PM   |

### **FORMULA**

```
Field
                                                               Value
(
   Long Term Liabilities
                                                                                                 3
                                                               38,706,660
/ Total Assets
                                                                                                 2
                                                               46,658,572
<= 1
)
Or
(
                                                                                                 3
   2018 Total Students
                                                               1,513
                                                                                                 2
  - 2014 Total Students
                                                               1,527
 )
   2014 Total Students
                                                               1,527
>= Threshold for Five-Year Percent Change in Students
                                                               0.07
  Mathematical Breakdown: 0.8296 <= 1 Or -0.0092 >= 0.07
```

|        | MINATION (   |              |              |              |       |
|--------|--------------|--------------|--------------|--------------|-------|
| 10     | 8            | 6            | 4            | 2            | 0     |
| <=0.60 | >0.60 <=0.70 | >0.70 <=0.80 | >0.80 <=0.90 | >0.90 <=1.00 | >1.00 |

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User: Melody Haley User Role: District

> **V** Home Log Out Help DISTRICT NUMBER



### **Financial Integrity Rating System of Texas**

### 2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA **INDICATOR TEST 11**

| Name:            | WHITNEY ISD (109911)   |
|------------------|--|
| Indicator:       | Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.) |
| Result/Points    | 10   |
| Last<br>Updated: | 8/5/2019 11:37:36 PM   |

### **FORMULA**

|     | <b>Field</b> District Administrative Cost Ratio | Value<br>0.1111 | 2 |
|-----|---|-----------------|---|
| And | ADA   | 1,389.136       | ② |
| Or  | Sparse  | FALSE           | 2 |

|                        |              | 8                        | 6                        | 4                        | 2                        | 0           |
|------------------------|--------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------|
| 10,000<br>and<br>Above | <=<br>0.0855 | > 0.0855<br><=<br>0.1105 | > 0.1105<br><=<br>0.1355 | > 0.1355<br><=<br>0.1605 | > 0.1605<br><=<br>0.1855 | ><br>0.1855 |
| 5,000 to<br>9,999      | <=<br>0.1000 | > 0.1000<br><=<br>0.1250 | > 0.1250<br><=<br>0.1500 | > 0.1500<br><=<br>0.1750 | > 0.1750<br><=<br>0.2000 | ><br>0.2000 |
| 1,000 to<br>4,999      | <=<br>0.1151 | > 0.1151<br><=<br>0.1401 | > 0.1401<br><=<br>0.1651 | > 0.1651<br><=<br>0.1901 | > 0.1901<br><=<br>0.2151 | ><br>0.2151 |

Indicator Test Page 2 of 2

|                  |              | > 0.1311<br><=<br>0.1561 | > 0.1561<br><=<br>0.1811 | > 0.1811<br><=<br>0.2061 | > 0.2061<br><=<br>0.2311 |             |
|------------------|--------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------|
| Less than<br>500 | <=<br>0.2404 | > 0.2404<br><=<br>0.2654 | > 0.2654<br><=<br>0.2904 | > 0.2904<br><=<br>0.3154 | > 0.3154<br><=<br>0.3404 | ><br>0.3404 |
| Sparse           | <=<br>0.3364 | > 0.3364<br><=<br>0.3614 | > 0.3614<br><=<br>0.3864 | > 0.3864<br><=<br>0.4114 | > 0.4114<br><=<br>0.4364 | ><br>0.4364 |

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