

YEAR **2008-2009** **Select An Option**

FIRST

Financial Integrity Rating System of Texas

2008-2009 DISTRICT STATUS DETAIL

Name: SOCORRO ISD(071909)		Publication Level 1: 6/11/2010 12:03:10 PM	
Status: Passed		Publication Level 2: 8/30/2010 4:06:59 PM	
Rating: Above Standard Achievement		Last Updated: 8/30/2010 4:06:59 PM	
District Score: 71		Passing Score: 56	
#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?</u>	3/30/2010 2:46:02 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 2:46:02 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 2:46:03 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 2:46:03 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	3/30/2010 2:46:03 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal</u>	3/30/2010 2:46:03 PM	Yes

	<u>Controls?</u>		
			1 Multiplier Sum
7	<u>Did the Districts Academic Ratio Exceed Academically Unacceptable?</u>	3/30/2010 2:46:03 PM	5
8	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	3/30/2010 2:46:04 PM	5
9	<u>Did The Comparison Of REIMS 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 2:46:04 PM	5
10	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)</u>	3/30/2010 2:46:04 PM	5
11	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	3/30/2010 2:46:04 PM	0
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 2:46:05 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 2:46:05 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 2:46:05 PM	5
15	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than</u>	3/30/2010 2:46:05 PM	5

	<u>Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>		
16	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	3/30/2010 2:46:06 PM	5
17	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	3/30/2010 2:46:06 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 2:46:06 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 2:46:06 PM	5
20	<u>Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance < Total Fund Balance In General Fund Or If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	3/30/2010 2:46:07 PM	5
21	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	3/30/2010 2:46:07 PM	5
22	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Proiects Fund) More Than ì20 Per Student?</u>	3/30/2010 2:46:07 PM	1
			71 Weighted Sum
			1 Multiplier Sum
			71 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? Achievement.	If So, The District's Rating Is Substandard
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-22)	
	Superior Achievement	72-80 and Yes to indicator 7
	Above Standard Achievement	64-71 or >= 72 and No to indicator 7
	Standard Achievement	56-63
	Substandard Achievement	<56 or No to one default indicator

17 & 18 RATIOS

Indicator 17	Ranges for Ratios		Indicator 18	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
= > 10000	13.5	22	= > 10000	7.0	14

OPTIONS

Suspension Reason.

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

THE TEXAS EDUCATION AGENCY
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School FIRST Annual Financial Management Report

Reporting requirements for the financial management report for the Schools 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, Section 109.1005. TEA would like to acknowledge TASBO, TASB, and the Coordinating Task Force for their assistance in developing this template. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing, it may not be all inclusive.

Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may chose to publish the superintendent's employment contract on the school district's Internet site. If published on the Internet, the contract is to remain accessible for twelve months.

Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2009

For the Twelve-Month Period Ended August 31, 2009	7/01/08-6/14/09 Int Superintendent Mary Benham	6/15/08-8/31/09 Superintendent Dr. Xavier De La Torre	Karen P Craig	A Raymundo Antonio	Patton	Rodriguez Ayub	Guillermo Gandara	George L Salas	Antonio Garza	Nav Aug / sSia , , J \$160 00	Nov OS-Uay 09 Michael A Nasora	May-Auo 2009 \$160.00
Meals	\$ 364.00	\$ 320.00	\$ 120.00	\$ 440.00	\$ 160.00	\$ 680.00	\$ 480.00	\$	*			529.74
Lodging	\$ 874.62	\$ 207.10	\$ 852.99	\$ 337.9	\$ 852.99	\$ 506.85	\$ 818.81	\$ 852.99	3 ; 87			321.7
Transportation	\$ 2,621.83	\$ 377.70	\$ 840.9	\$ 281.5	\$ 1223.2	\$ 278	\$ 526.36	\$ 996.52				
Motor Fuel	\$ 13.00				\$ 200.77		\$ 442.19	\$ 72.02				225 434
Other	\$ 2,381.50	\$ 75.00	\$ 701.59	\$ 307.19	\$ 461.8	\$ 360	\$ 385	\$ 535	----- .7----- ,			----- \$7.44574

The spirit of the rule is to capture all "reimbursements" expenses in fiscal year 2009, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:
 Meals - Meals consumed off of the school district's premises, and in-district meals at area restaurants (excludes catered meals for board meeting).
 Lodging - Hotel charges.
 Transportation - Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls.
 Motor fuel - Gasoline.
 Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services for Fiscal Year 2009

For the Twelve-Month Period Ended August 31, 2009	Name(s) of Entity(ies)	Amount Received \$
Total		\$0.00

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

**Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) in Fiscal Year 2009
(gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)**

For the Twelve-Month Period
Ended August 31, 2009

		Int Superintendent	Superintendent	Karen P	Craig A	Raymundo	Antonio	Guillermo	George L	Gary Joe	Tanya K	Michael A	
		Mary Benham	Dr. Xavier De la Torre	Blaine Patton	Rodriguez	Ayub	Gandara	Salas	Gandara	Sarabia	Loya	Najera	
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00

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

Business Transactions Between School District and Board Members for Fiscal Year 2009

For the Twelve-Month Period
Ended August 31, 2009

Karen P	Craig A	Raymundo	Antonio	Guillermo	George L	Gary Joe	Tanya K	Michael A
Blaine	Patton	Rodriguez	Ayub	Gandara	Salas	Gandara	Sarabia	Loya
0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	sooo 5000	So-o

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.