

User: Lynne Machac
User Role: District

[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:52 PM

FORMULA

Field	Value
(
(
Total Fund Balance	508,458
- Nonspendable and Restricted Fund Balance	0
)	
)	
> Bankrupt Threshold	0
Mathematical Breakdown: $508,458 > 0$	

RESULT DETERMINATION REFERENCE

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

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

User: Lynne Machac
User Role: District



Help

Home

Log Out



Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:52 PM

FORMULA

Field	Value	
(
(
2013 Total Students	691	?
- 2009 Total Students	732	?
)		
/ 2009 Total Students	732	?
)		
>= Threshold for Five-Year Percent Change in Students	0.1	?
Or		
(
(
Total Unrestricted Net Asset Balance	1,023,404	?
+ Accretion of Interest for Capital Appreciation Bonds	268,516	?
)		
> 0		
)		
Mathematical Breakdown: $-0.056 \geq 0.1$ Or $1,291,920 > 0$		

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

User: Lynne Machac
User Role: District


[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:52 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.

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

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

User: Lynne Machac
User Role: District

[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:53 PM

FORMULA

Field	Value
Date Received	2014/01/24
\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.

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

User: Lynne Machac
User Role: District

[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
Indicator:	Was There An Unqualified Opinion in Annual Financial Report?
Status	Passed
Last Updated:	4/28/2014 12:51:53 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).

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

User: Lynne Machac
User Role: District


[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
Indicator:	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?
Status	Passed
Last Updated:	4/28/2014 12:51:53 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.

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

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

User: Lynne Machac
User Role: District



Help

Home

Log Out



Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
Indicator:	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?
Result/Points	5
Last Updated:	4/28/2014 12:51:54 PM

FORMULA

Field	Value
(
(
2013 Tax Collections	4,654,677
+ 2012 Tax Collections	4,347,203
+ 2011 Tax Collections	4,116,361
)	
/	
(
2013 Tax Levy	4,547,848
+ 2012 Tax Levy	4,408,979
+ 2011 Tax Levy	4,162,179
)	
)	
> Acceptable Tax Collection Rate	0.98
Mathematical Breakdown: $0.9999 > 0.98$	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

5	4	3	2	1	0

User: Lynne Machac
User Role: District

[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:54 PM

FORMULA

Field	Value	
Sum of Differences	10	
/ Denominator	7,809,911	
< Acceptable Level of Variance	0.03	
Mathematical Breakdown: $0 < 0.03$		

RESULT DETERMINATION REFERENCE

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

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

User: Lynne Machac
User Role: District



Help

Home

Log Out



Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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	3
Last Updated:	5/15/2014 11:50:42 AM

FORMULA

Field	Value
If	
(
(
(
2012-2013 School Year Total Students	691
- 2008-2009 School Year Total Students	732
)	
/ 2008-2009 School Year Total Students	732
)	
)	
< Threshold for 5 Year Student Population Growth	0.07
And	
(
(
Total Tax Collection	4,654,677
/	
(
Total Tax Rate	1.1769
* 100	
)	
)	
< Threshold for Revenue Collection Efficiency	200,000
)	
Then	
(
(

Function 71 Expenditures	511,658	?
- IFA and EDA Allotments	0	?
)		
/ 2012-2013 School Year Total Students	691	?
)		

Mathematical Breakdown: If $-0.056 < 0.07$ And $39,550.3186 < 200,000$ Then 740.4602

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

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

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

User: Lynne Machac
User Role: District


[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
Indicator:	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?
Result/Points	5
Last Updated:	4/28/2014 12:51:55 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.

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

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

User: Lynne Machac
User Role: District


[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:55 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.

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

User: Lynne Machac
User Role: District



Help

Home

Log Out



Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:55 PM

FORMULA

Field	Value
(
(
Budgeted Appropriations in the General Fund	5,946,001 ?
+Budgeted Other Uses in the General Fund	10,000 ?
)	
-	
(
Budgeted Revenues in the General Fund	5,956,001 ?
+Budgeted Other Resources in the General Fund	0 ?
+Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	435,073 ?
)	
)	
< Standard for Annual Budget Surplus/Margin	0 ?
Mathematical Breakdown: $-435,073 < 0$	

RESULT DETERMINATION REFERENCE

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

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

User: Lynne Machac
User Role: District



Help

Home

Log Out



Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:56 PM

FORMULA

Field	Value
If	
(
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	508,458 ?
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year End	0 ?
)	
< Standard Capital Fund Margin	0 ?
Then	
(
Expenditures Function 81 In General Fund and Capital Projects Fund	190,172 ?
- Other Resources For Real Property Financing In General Fund and Capital Projects Fund	211,000 ?
-	
(
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year Start	435,073 ?
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year Start	0 ?
)	
)	
< Standard Construction Margin	0 ?
Mathematical Breakdown: If 508,458 < 0 Then -455,901 < 0	

User: Lynne Machac
User Role: District



Help

Home

Log Out



Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:56 PM

FORMULA

Field	Value
If	
(
(
Deferred Revenue in the General Fund	0
- Property Tax Receivable Net of Uncollectible	118,135
)	
> Standard Deferred Revenue Margin	0
)	
Then	
(
(
Cash in the General Fund	354,799
+ Investments in the General Fund	308,232
)	
/	
(
Deferred Revenue in the General Fund	0
- Property Tax Receivable Net of Uncollectible	118,135
)	
)	
Mathematical Breakdown: If -118,135 > 0 Then -5.6125	

RESULT DETERMINATION REFERENCE**DETERMINATION OF POINTS**

5	4	3	2	1	0
>= 1.00	=> 0.95 < 1.00	=> 0.90 < 0.95	=> 0.85 < 0.90	=> 0.80 < 0.85	< 0.80

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

User: Lynne Machac
User Role: District

[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
Indicator:	Was The Administrative Cost Ratio Less Than The Threshold Ratio?
Result/Points	5
Last Updated:	4/28/2014 12:51:57 PM

FORMULA

Field	Value
Acceptable Administrative Cost Ratio	0.1561
> District Administrative Cost Ratio	0.1532

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

User: Lynne Machac
User Role: District



Help

Home

Log Out



Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:57 PM

FORMULA

Field	Value
(
Number of Students	691
/ Number of FTE Teachers	57.5884
)	
Mathematical Breakdown: 11.9989	

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 <= 100%	> 100% =< 105%	> 105% =< 110%	> 110% =< 115%	> 115% =< 120%	> 120%
LL => 100%	=> 95% < 100%	=> 90% < 95%	=> 85% < 90%	=> 80% < 85%	< 80%

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

User: Lynne Machac
User Role: District

[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:57 PM

FORMULA

Field	Value
(
Number of Students	691
/ Number of FTE Staff	98.9764
)	
Mathematical Breakdown: 6.9815	

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%

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

User: Lynne Machac
User Role: District



Help

Home

Log Out



Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:51:58 PM

FORMULA

Field	Value
If	
(
Total Revenues in the General Fund	5,907,085 ?
- Expenditures in the General Fund in Functions 11-61 and Expenditure Object Codes 6100-6400	5,576,309 ?
> 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	536,687 ?
* Maximum Allowable 2 Year Change in Fund	0.8 ?
< Unassigned Fund Balance In General Fund For The Last Fiscal Year	508,458 ?
)	
Or	
(
(
Unassigned Fund Balance In General Fund For The Last Fiscal Year	508,458 ?
-Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	536,687 ?
)	
/ Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	536,687 ?
)	
Mathematical Breakdown: If 330,776 > 0 Or 429,349.6 < 508,458 Or -0.0526	

RESULT DETERMINATION REFERENCE**DETERMINATION OF POINTS**

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

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

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

User: Lynne Machac
User Role: District

[Help](#)[Home](#)[Log Out](#)

Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
Indicator:	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?
Result/Points	5
Last Updated:	4/28/2014 12:51:58 PM

FORMULA

Field	Value
Cash in the General Fund	354,799
+ Investments in the General Fund	308,232
> Acceptable Lower Limit for Cash and Investments	0

Mathematical Breakdown: $663,031 > 0$

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
> 0	= < 0

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

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

User: Lynne Machac
User Role: District



Help

Home

Log Out



Financial Integrity Rating System of Texas

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

Name:	SCHULENBURG ISD (075903)
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 12:20:10 PM

FORMULA

Field	Value
Investment Earnings In All Funds Except Debt Service Fund and Capital Projects Fund	10,434
/	
(
(
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)	801,554
+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)	1,043,196
)	
/ 2	
)	
* 100	
Mathematical Breakdown: 1.1312	

RESULT DETERMINATION REFERENCE

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