

RATING YEAR



**Financial Integrity Rating System of Texas**

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

|   |  |
|---|--|
| <b>Name: LEVELLAND ISD<br/>(110902)</b> | <b>Publication Level 1: 6/18/2014<br/>8:04:42 AM</b> |
| <b>Status: Passed</b>                   | <b>Publication Level 2: 9/5/2014<br/>4:00:21 PM</b>  |
| <b>Rating: Superior Achievement</b>     | <b>Last Updated: 9/5/2014 4:00:21 PM</b>             |
| <b>District Score: 64</b>               | <b>Passing Score: 52</b>                             |

| # | 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<br>1:56:00 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<br>1:56:01 PM | Yes   |
| 3 | <u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of</u>   | 4/28/2014<br>1:56:01 PM | Yes   |

|    | <u>Information Concerning Default On Bonded Indebtedness Obligations?</u>   |                             |                        |
|----|---|-----------------------------|------------------------|
| 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<br>1:56:01 PM     | Yes                    |
| 5  | <u>Was There An Unqualified Opinion in Annual Financial Report?</u>   | 4/28/2014<br>1:56:02 PM     | Yes                    |
| 6  | <u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>  | 4/28/2014<br>1:56:02 PM     | Yes                    |
|    |   |                             | 1<br>Multiplier<br>Sum |
| 7  | <u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>   | 4/28/2014<br>1:56:02 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<br>1:56:03 PM     | 5                      |
| 9  | <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> | 5/15/2014<br>11:55:23<br>AM | 4                      |
| 10 | <u>Was There No Disclosure In The Annual</u>  | 4/28/2014                   | 0                      |

|    |  |                         |   |
|----|--|-------------------------|---|
|    | <u>Audit Report Of Material Noncompliance?</u>   | 1:56:04 PM              |   |
| 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<br>1:56:04 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<br>1:56:04 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<br>1:56:05 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<br>1:56:05 PM | 5 |
| 15 | <u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>  | 4/28/2014<br>1:56:06 PM | 5 |
| 16 | <u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>   | 4/28/2014<br>1:56:06 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<br>1:56:07 PM | 5 |

|    |  |                          |                        |
|----|--|--------------------------|------------------------|
| 18 | <u>Was The Decrease In Undesignated Unreserved Fund Balance &lt; 20% Over Two Fiscal Years?(If Total Revenues &gt; Operating Expenditures In The General Fund,Then District Receives 5 Points)</u> | 4/28/2014<br>1:56:07 PM  | 5                      |
| 19 | <u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>  | 4/28/2014<br>1:56:07 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<br>12:24:39 PM | 5                      |
|    |  |                          | 64<br>Weighted<br>Sum  |
|    |  |                          | 1<br>Multiplier<br>Sum |
|    |  |                          | 64 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 7-20)   |
|           | <b>Superior Achievement</b> 64-70  |
|           | <b>Above Standard Achievement</b> 58-63  |

|                                |       |
|--------------------------------|-------|
| <b>Standard Achievement</b>    | 52-57 |
| <b>Substandard Achievement</b> | < 52  |

**INDICATOR 16 & 17 RATIOS**

| Indicator 16<br>Number of Students Between | Ranges for Ratios |      | Indicator 17<br>Number of Students Between | Ranges for Ratios |      |
|--|-------------------|------|--|-------------------|------|
|  | Low               | High |  | Low               | High |
| < 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   |

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

**THE TEXAS EDUCATION AGENCY**  
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# School FIRST Annual Financial Management Report

For Fiscal Year Ended 8/31/2013

## LEVELLAND INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1005. Effective 2/3/11. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template 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 choose 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 the Twelve-Month Period  
Ended August 31, 2013

| Description of Reimbursements | Superintendent<br>Kelly<br>Baggett | Board<br>Member<br>F.E.<br>Shaheen | Board<br>Member<br>Glenn<br>Smith | Board<br>Member<br>Rusty<br>Gibson | Board<br>Member<br>Tania<br>Moody | Board<br>Member<br>Joyce<br>Johnson | Board<br>Member<br>Dette<br>Eddins | Board<br>Member<br>Missy<br>Himango | Board<br>Member<br>David<br>Etheredge | Board<br>Member<br>Paul<br>Ochoa |
|-------------------------------|------------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|-------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|----------------------------------|
| Meals                         | \$1,273.06                         | \$182.91                           | \$182.91                          | \$182.91                           | \$182.91                          | \$157.25                            |                                    | \$182.91                            | \$182.91                              | \$25.66                          |
| Lodging                       | \$ 692.79                          | \$ 692.77                          | \$ 692.77                         | \$ 692.77                          | \$ 692.77                         | \$ 692.77                           |                                    | \$ 692.77                           | \$ 128.93                             |                                  |
| Transportation                | \$ 413.66                          | \$ 762.64                          | \$ 762.64                         | \$ 762.64                          | \$ 1,162.44                       | \$ 89.70                            |                                    | \$ 426.84                           | \$ 89.70                              | \$ 672.94                        |
| Motor Fuel                    | \$ 1,949.87                        |                                    |                                   |                                    |                                   |                                     |                                    |                                     |                                       |                                  |
| Other                         | \$ 3,443.57                        | \$ 147.50                          | \$ 147.50                         | \$ 107.50                          | \$ 333.51                         | \$ 187.49                           |                                    | \$ 107.50                           | \$ 107.50                             |                                  |
| <b>Total</b>                  | <b>\$ 7,772.95</b>                 | <b>\$ 1,785.82</b>                 | <b>\$ 1,785.82</b>                | <b>\$ 1,745.82</b>                 | <b>\$ 2,371.63</b>                | <b>\$ 1,127.21</b>                  | <b>\$ -</b>                        | <b>\$ 1,410.02</b>                  | <b>\$ 509.04</b>                      | <b>\$ 698.60</b>                 |

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:  
 Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).  
 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.

# School FIRST Annual Financial Management Report

For Fiscal Year Ended 8/31/2013

## LEVELLAND INDEPENDENT SCHOOL DISTRICT

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

For the Twelve-Month Period

Ended August 31, 2013

Name(s) of Entity(ies)

Levelland ISD

Total

Amount Received

\$ 1,350

\$ 1,350

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

### Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) (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, 2013

| Superintendent | Board Member F.E. Shaheen | Board Member Glenn Smith | Board Member Rusty Gibson | Board Member Tania Moody | Board Member Joyce Johnson | Board Member Dette Eddins | Board Member Missy Himango | Board Member David Etheredge | Board Member Paul Ochoa |
|----------------|---------------------------|--------------------------|---------------------------|--------------------------|----------------------------|---------------------------|----------------------------|------------------------------|-------------------------|
| \$ -           | \$ -                      | \$ -                     | \$ -                      | \$ -                     | \$ -                       | \$ -                      | \$ -                       | \$ -                         | \$ -                    |
| \$ -           | \$ -                      | \$ -                     | \$ -                      | \$ -                     | \$ -                       | \$ -                      | \$ -                       | \$ -                         | \$ -                    |
| Total          |                           |                          |                           |                          |                            |                           |                            |                              |                         |

Note - An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

### Business Transactions Between School District and Board Members

For the Twelve-Month Period

Ended August 31, 2013

| Description  | Board Member F.E. Shaheen | Board Member Glenn Smith | Board Member Rusty Gibson | Board Member Tania Moody | Board Member Joyce Johnson | Board Member Dette Eddins | Board Member Missy Himango | Board Member David Etheredge | Board Member Paul Ochoa |
|--------------|---------------------------|--------------------------|---------------------------|--------------------------|----------------------------|---------------------------|----------------------------|------------------------------|-------------------------|
| Advertising  |                           |                          |                           | \$ 6,115.00              |                            |                           |                            |                              |                         |
| EMS Services |                           |                          |                           |                          |                            |                           |                            |                              |                         |
| Amounts      | \$ 2,100.00               |                          |                           | \$ 6,115.00              |                            |                           |                            |                              |                         |
|              | \$ 2,100.00               | \$ -                     | \$ -                      | \$ 6,115.00              | \$ -                       | \$ -                      | \$ -                       | \$ -                         | \$ -                    |

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