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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 1

Name:	LLANO ISD (150901)
Indicator:	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?
Status	Passed
Last Updated:	6/15/2012 3:56:17 PM

FORMULA

Field	Value
(
(
Total Fund Balance	8,443,811
- Nonspendable and Restricted Fund Balance	181,322
)	
)	
> Bankrupt Threshold	0

Mathematical Breakdown: 8,262,489 > 0

RESULT DETERMINATION REFERENCE

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

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 2

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:17 PM

FORMULA

Field	Value
(
(
2011 Total Students	1,908
- 2007 Total Students	1,993
)	
/ 2007 Total Students	1,993
)	
>= Threshold for Five-Year Percent Change in Students	0.1
Or	
(
(
Total Unrestricted Net Asset Balance	8,790,278
+ Accretion of Interest for Capital Appreciation Bonds	0
)	
> 0	
)	

Mathematical Breakdown: $-0.0426 \geq 0.1$ Or $8,790,278 > 0$

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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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 3

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:18 PM

FORMULA

Field	Value
Not Default Disclosures	<input type="text" value="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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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 4

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:18 PM

FORMULA

Field	Value
Date Received	<input type="text" value="2012/01/17"/> ?
\leq Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	<input type="text" value="2012/02/28"/> ?

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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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 5

Name:	LLANO ISD (150901)
Indicator:	Was There An Unqualified Opinion in Annual Financial Report?
Status	Passed
Last Updated:	6/15/2012 3:56:18 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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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 6

Name:	LLANO ISD (150901)
Indicator:	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?
Status	Passed
Last Updated:	6/15/2012 3:56:18 PM

FORMULA

Field	Value
Not Weak Internal Controls	<input type="text" value="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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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 7

Name:	LLANO ISD (150901)
Indicator:	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?
Result/Points	5
Last Updated:	6/15/2012 3:56:19 PM

FORMULA

Field	Value
(
(
2011 Tax Collections	34,629,689
+ 2010 Tax Collections	34,335,819
+ 2010 Tax Collections	31,382,649
)	
/	
(
2011 Tax Levy	34,740,796
+ 2010 Tax Levy	34,471,667
+ 2010 Tax Levy	31,370,368
)	
)	
> Acceptable Tax Collection Rate	0.98

Mathematical Breakdown: 0.9977 > 0.98

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

5	4	3	2	1	0
> 98%	> 95% =< 98%	> 92% =< 95%	> 89% =< 92%	> 86% =< 89%	< = 86%

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 8

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:19 PM

FORMULA

Field	Value
Sum of Differences	47
/ Denominator	41,217,343
< Acceptable Level of Variance	0.03

Mathematical Breakdown: $0 < 0.03$

RESULT DETERMINATION REFERENCE

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

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 9

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:19 PM

FORMULA

Field	Value
If	
(
(
(
2011 Total Students	1,908
- 2007 Total Students	1,993
)	
/ 2007 Total Students	1,993
)	
)	
< Threshold for 5 Year Student Population Growth	0.07
And	
(
(
Total Tax Collection	34,629,689
/	
(
Total Tax Rate	1.215

* 100
)
)
 < Threshold for Revenue Collection Efficiency ?
)
 Then
 (
 (
 Function 71 Expenditures ?
 - IFA and EDA Allotments ?
)
 / 2011 Total Students ?
)

Mathematical Breakdown: If -0.0426 < 0.07 And 285,018.0165 < 200,000 Then 2,514.5912

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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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 10

Name:	LLANO ISD (150901)
Indicator:	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?
Result/Points	5
Last Updated:	6/15/2012 3:56:20 PM

FORMULA

Field	Value
Not Material Non-Compliance	<input type="text" value="false"/>

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the Audit Reported No Material Noncompliance.

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 11

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:20 PM

FORMULA

Field	Value
Full Accreditation	<input type="text" value="true"/>

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district had No Financial Conservator Or Monitor Assigned.

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 12

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:20 PM

FORMULA

Field	Value
(
(
Budgeted Appropriations in the General Fund	32,870,637
+ Budgeted Other Uses in the General Fund	0
)	
-	
(
Budgeted Revenues in the General Fund	33,237,838
+ Budgeted Other Resources in the General Fund	0
+ Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	7,584,727
)	
)	
< Standard for Annual Budget Surplus/Margin	0
Mathematical Breakdown: -7,951,928 < 0	

RESULT DETERMINATION REFERENCE

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

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 13

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:21 PM

FORMULA

Field	Value
If	
(
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	<input type="text" value="8,443,811"/>
+	
Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year End	<input type="text" value="0"/>
)	
<	
Standard Capital Fund Margin	<input type="text" value="0"/>
Then	
(
Expenditures Function 81 In General Fund and Capital Projects Fund	<input type="text" value="299,150"/>
-	
Other Resources For Real Property Financing In General Fund and Capital Projects Fund	<input type="text" value="0"/>
-	
(
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year Start	<input type="text" value="7,584,727"/>
+	
Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year Start	<input type="text" value="0"/>

)
)
< Standard Construction Margin

Mathematical Breakdown: If 8,443,811 < 0 Then -7,285,577 < 0

RESULT DETERMINATION REFERENCE

The district adequately budgeted construction projects.

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 14

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:21 PM

FORMULA

Field	Value
If	
(
(
Deferred Revenue in the General Fund	121,979
- Property Tax Receivable Net of Uncollectible	261,215
)	
> Standard Deferred Revenue Margin	0
)	
Then	
(
(
Cash in the General Fund	43,606
+ Investments in the General Fund	10,818,671
)	
/	
(
Deferred Revenue in the General Fund	121,979
- Property Tax Receivable Net of Uncollectible	261,215

)
)

Mathematical Breakdown: If $-139,236 > 0$ Then -78.0134

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

5	4	3	2	1	0
≥ 1.00	$\Rightarrow 0.95 < 1.00$	$\Rightarrow 0.90 < 0.95$	$\Rightarrow 0.85 < 0.90$	$\Rightarrow 0.80 < 0.85$	< 0.80

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 15

Name:	LLANO ISD (150901)
Indicator:	Was The Administrative Cost Ratio Less Than The Threshold Ratio?
Result/Points	5
Last Updated:	6/15/2012 3:56:21 PM

FORMULA

Field	Value
Acceptable Administrative Cost Ratio	0.1401
> District Administrative Cost Ratio	0.098

Mathematical Breakdown: $0.1401 > 0.098$

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

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 16

Name:	LLANO ISD (150901)
Indicator:	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?
Result/Points	5
Last Updated:	6/15/2012 3:56:22 PM

FORMULA

Field	Value
(
Number of Students	1,908
/	
Number of FTE Teachers	147.0115
)	
Mathematical Breakdown: 12.9786	

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%	

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 17

Name:	LLANO ISD (150901)
Indicator:	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?
Result/Points	4
Last Updated:	6/15/2012 3:56:22 PM

FORMULA

Field	Value
(
Number of Students	1,908
/	
Number of FTE Staff	303.9259
)	
Mathematical Breakdown: 6.2778	

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%

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 18

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:22 PM

FORMULA

Field	Value
If	
(
Total Revenues in the General Fund	34,195,839
- Expenditures in the General Fund in Functions 11-61 and Expenditure Object Codes 6100-6400	16,080,509
> 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	4,742,024
* Maximum Allowable 2 Year Change in Fund	0.8
< Unassigned Fund Balance In General Fund For The Last Fiscal Year	5,757,489
)	
Or	
(
Unassigned Fund Balance In General Fund For The Last Fiscal Year	5,757,489
-Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	4,742,024

)
 / Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior 
)

Mathematical Breakdown: If $18,115,330 > 0$ Or $3,793,619.2 < 5,757,489$ Or 0.2141

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

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

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 19

Name:	LLANO ISD (150901)
Indicator:	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?
Result/Points	5
Last Updated:	6/15/2012 3:56:23 PM

FORMULA

Field	Value	
Cash in the General Fund	43,606	?
+ Investments in the General Fund	10,818,671	?
> Acceptable Lower Limit for Cash and Investments	0	?

Mathematical Breakdown: 10,862,277 > 0

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
> 0	= < 0

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 20

Name:	LLANO ISD (150901)
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:	6/15/2012 3:56:23 PM

FORMULA

Field	Value
Investment Earnings In All Funds Except Debt Service Fund and Capital Projects Fund	40,325
/	
(
(
Cash and Investments in All Funds Except Debt Service Fund and Capital projects Fund Current Fiscal Year-End	12,179,761
+Cash and Investments in All Funds Except Debt Service Fund and Capital projects Fund Prior Fiscal Year-End	11,603,693
)	
/ 2	
)	
* 100	
Mathematical Breakdown: 0.3391	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

5	0
$\geq 0.095\%$	$< 0.095\%$

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School FIRST Annual Financial Management Report

LLANO 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. Amended to be 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 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 the Twelve-Month Period
Ended August 31, 2011

Description of Reimbursements	Superintendent Dennis Hill	Board Member Ronnie Rudd	Board Member Mike Center	Board Member Gerald Kaspar	Board Member Steve Haverlah	Board Member Preston Mason	Board Member John Buttery	Board Member Coni Milliorn	Board Member Donna Kaszynski	Board Member Becky Robinson	Board Member John Moran
Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.97	\$ -	\$ -
Lodging	-	-	-	-	-	110.95	-	-	356.37	-	-
Transportation	-	-	-	-	-	18.00	-	-	171.58	-	-
Motor Fuel	-	-	-	-	-	-	-	-	-	-	-
Other	545.00	-	150.00	-	-	295.00	-	-	350.00	70.00	-
Total	\$ 545.00	\$ -	\$ 150.00	\$ -	\$ -	\$ 423.95	\$ -	\$ -	\$ 888.92	\$ 70.00	\$ -

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.

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, 2011

Name(s) of Entity(ies)	Amount Received
Total	\$ -

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, 2011

	Superintendent Dennis Hill	Board Member Ronnie Rudd	Board Member Mike Center	Board Member Gerald Kaspar	Board Member Steve Haverlah	Board Member Preston Mason	Board Member John Buttery	Board Member Coni Milliorn	Board Member Donna Kaszynski	Board Member Becky Robinson	Board Member John Moran
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, 2011

	Superintendent Dennis Hill	Board Member Ronnie Rudd	Board Member Mike Center	Board Member Gerald Kaspar	Board Member Steve Haverlah	Board Member Preston Mason	Board Member John Buttery	Board Member Coni Milliorn	Board Member Donna Kaszynski	Board Member Becky Robinson	Board Member John Moran
Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,623.55 *	\$ -	\$ -	\$ -	\$ -

* Denotes Buttery Company LLP store purchases paid between 9/1/10-8/31/11. John Buttery is an active partner in the company. Llano ISD transactions account for approx. 0.06% of company sales.

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.

Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822

General Fund - First-Quarter Expenditures By Object Code

Report 2011-2012 first-quarter (first three months of fiscal year 2011-2012) GENERAL FUND expenditures by object code using whole numbers.

Payroll- Expenditures for payroll costs	object codes 6110-6149	<u>\$ 3,632,403</u>
Contract Costs- Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	<u>\$ 494,768</u>
Supplies and Materials- Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	object code series 6300	<u>\$ 372,821</u>
Other Operating- Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	<u>\$ 93,226</u>
Debt Service- Expenditures for debt service	object code series 6500	<u>\$ -</u>
Capital Outlay- Expenditures for land, buildings, and equipment	object code series 6600	<u>\$ -</u>

Additional Financial Solvency Questions

1) Districts with a September 1- August 31 fiscal year:

Within the last two years, did the school district	Yes	No
1) draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and	_____	<u> X </u>
2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61?	_____	<u> X </u>

Districts with a July 1- June 30 fiscal year:

Within the last two years, did the school district		
1) draw funds from a short-term financing note (term less than 12 months) between the months of July and October, inclusive, and	N/A	N/A
2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61?	N/A	N/A

2) Has the school district declared financial exigency within the past two years?

_____ X

3) Provide comments or explanations for student-to-staff ratios significantly (more than 15%) below the norm, rapid depletion of General Fund balances, or any significant discrepancies between actual budget figures and projected revenues and expenditures, or any other information that may be helpful in evaluating the school district's financial solvency.

<u>Mean Enroll-to-Teacher Ratio</u>	<u>85% of Mean Enroll-to-Teacher Ratio</u>	<u>School District Size</u>
8.39	7.13	Under 100
9.48	8.06	100 to 249
10.73	9.12	250 to 499
11.48	9.76	500 to 999
12.45	10.58	1,000 to 1,599
13.52	11.50	1,600 to 2,999
14.29	12.15	3,000 to 4,999
14.80	12.58	5,000 to 9,999
14.88	12.65	10,000 to 24,999
15.01	12.76	25,000 to 49,999
15.06	12.80	50,000 and Over

N/A

4) How many superintendents has your school district had in the last five years?

_____ 1

5) How many business managers has your school district had in the last five years?

_____ 2