



Presented by
Financial Services Department

October 27, 2014





Financial Integrity Rating System of Texas

- Adopted during the 1999 Legislature, School F.I.R.S.T. is a statewide rating system implemented in 2003 beginning with the 2001-2002 fiscal year.
- TEA implemented changes effective in years 2006-2007, 2008-2009, and again in 2010-11.



Financial Integrity Rating System of Texas

Purpose

- Expands the public education accountability system in Texas to the Financial Services.
- Primary goal is to improve the management of school districts' financial resources.
- Assure the maximum allocation of resources for direct instructional purposes.



Financial Integrity Rating System of Texas

Criteria

- Numerical scores based on 20 indicators in the following categories:
 - Critical Indicators
 - Fiscal Responsibility & Fiscal Performance
 - Budgeting
 - Personnel
 - Cash Management



Financial Integrity Rating System of Texas

Rating

- Numerical scores based on 20 indicators on how each is answered:
 - Superior Achievement 64 - 70
 - Above Standard Achievement 58 - 63
 - Standard Achievement 52 - 57
 - Substandard Achievement <52 Or answered NO to indicators 1, 2, 3, 4 or to both 5 or 6



Financial Integrity Rating System of Texas

6

Critical Indicators



Financial Integrity Rating System of Texas

- Was total fund balance less non-spendable and restricted fund balance greater than zero in the General Fund?

YES

Indicator 1



Financial Integrity Rating
System of Texas

*Was the total unrestricted net asset balance
in the Statement of Net Assets
greater than zero?*

YES

Indicator 2



Financial Integrity Rating
System of Texas

*Were there **NO** disclosures
in the annual financial report
and/or other sources of information
concerning default on bonded
indebtedness obligations?*

YES

Indicator 3



Financial Integrity Rating
System of Texas

*Was the Annual Financial Report
filed within one month after the
January 28th deadline?*

YES

Indicator 4



Financial Integrity Rating
System of Texas

*Was there an unqualified opinion in
the Annual Financial Report?*

YES

Indicator 5



Financial Integrity Rating
System of Texas

*Did the Annual Financial Report **NOT**
disclose any instance(s) of material
weakness in internal controls?*

YES

Indicator 6



Financial Integrity Rating
System of Texas

Fiscal Responsibility & Financial Performance



Financial Integrity Rating
System of Texas

*Was the percent of total tax
collections (including delinquent)
greater than 98%?*

YES

Indicator 7



Financial Integrity Rating
System of Texas

Did the comparison of PEIMS data to like information in the Annual Financial Report result in an aggregate variance of less than 3% of expenditures per fund type?

YES

Indicator 8



Financial Integrity Rating
System of Texas

*Were debt related expenditures (net
of IFA and/or EDA allotments) less
than \$350 per student?*

*(if district's 5 year % growth in students was
7%, or if property taxes collected per penny of tax
effort were \$200,000 – automatically yes)*

YES

Indicator 9



Financial Integrity Rating
System of Texas

*Was there NO disclosure in the
Annual Audit Report of material
noncompliance?*

YES

Indicator 10



Financial Integrity Rating
System of Texas

*Did the district have full
accreditation status in relation to
financial management practices?*

YES

Indicator 11



Financial Integrity Rating System of Texas

Budgeting



Financial Integrity Rating
System of Texas

Was the aggregate of budgeted expenditures and other uses LESS THAN the aggregate of total revenues, other resources and fund balance in the General Fund?

YES

Indicator 12



Financial Integrity Rating
System of Texas

If the district's aggregate fund balance in the General Fund and Capital Projects Fund was less than zero, were construction projects adequately financed?

YES

Indicator 13



Financial Integrity Rating
System of Texas

*Was the ratio of cash and
investments to deferred revenues in
the General Fund greater than or
equal to 1:1?*

YES

Indicator 14



Financial Integrity Rating System of Texas

Personnel



Financial Integrity Rating
System of Texas

*Was the Administrative Cost Ratio
less than the standard in State Law?*

YES

Indicator 15



Financial Integrity Rating
System of Texas

*Was the ratio of students to teachers
within the TEA recommended ranges?*

YES

Indicator 16



Financial Integrity Rating
System of Texas

Was the ratio of students to total staff between TEA recommended ranges according to district size?

YES

Indicator 17



Financial Integrity Rating System of Texas

Cash Management



Financial Integrity Rating
System of Texas

*Was the decrease in undesignated,
unreserved fund balance less than
20% over two fiscal years?*

YES

Indicator 18



Financial Integrity Rating
System of Texas

*Was the aggregate total of cash and
investments in the General Fund
more than zero at the end of the
fiscal year?*

YES

Indicator 19



Financial Integrity Rating
System of Texas

*Did investment earnings in all funds
(excluding Debt Service Fund
and Capital Projects Fund) meet or
exceed the 3-Month Treasury Bill Rate?*

YES

Indicator 20



Financial Integrity Rating
System of Texas

What is KISD's Rating?

*KISD received 70 of 70 points,
which is Superior Achievement*

The district received the highest rating possible as established under guidelines and rules established by the Texas Education Agency.



2012-2013

Schools FIRST

Financial Management Report

October 27, 2014

Katy Independent School District
6301 South Stadium Lane
P.O. Box 159
Katy, Texas 77492-0159

CONTENTS


- Schools FIRST Presentation
- TEA's 2012-2013 Accountability Ratings
- TEA's 2011-2012 Accountability Ratings
- Disclosures
 - Reimbursements
 - Outside compensation and fees received by Superintendent
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 - Financial Solvency Schedule submitted to TEA

Schools FIRST Presentation




Presented by
Financial Services Department

October 27, 2014

Financial Integrity Rating System of Texas ²


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Financial Integrity Rating System of Texas ³

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- Expands the public education accountability system in Texas to the Financial Services.
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- Assure the maximum allocation of resources for direct instructional purposes.



Financial Integrity Rating System of Texas ⁴

Criteria


- Numerical scores based on 20 indicators in the following categories:
 - Critical Indicators
 - Fiscal Responsibility & Fiscal Performance
 - Budgeting
 - Personnel
 - Cash Management



Financial Integrity Rating System of Texas ⁵

Rating

- Numerical scores based on 20 indicators on how each is answered:
 - Superior Achievement 64 - 70
 - Above Standard Achievement 58 - 63
 - Standard Achievement 52 - 57
 - Substandard Achievement <52 Or answered NO to indicators 1, 2, 3, 4 or to both 5 or 6



Financial Integrity Rating System of Texas ⁶

Critical Indicators



- Was total fund balance less non-spendable and restricted fund balance greater than zero in the General Fund?

YES

Indicator 1



Was the total unrestricted net asset balance in the Statement of Net Assets greater than zero?

YES

Indicator 2



*Were there **NO** disclosures in the annual financial report and/or other sources of information concerning default on bonded indebtedness obligations?*

YES

Indicator 3



Was the Annual Financial Report filed within one month after the January 28th deadline?

YES

Indicator 4



Was there an unqualified opinion in the Annual Financial Report?

YES

Indicator 5



*Did the Annual Financial Report **NOT** disclose any instance(s) of material weakness in internal controls?*

YES

Indicator 6



Fiscal Responsibility
&
Financial Performance



*Was the percent of total tax
collections (including delinquent)
greater than 98%?*

YES

Indicator 7



*Did the comparison of PEIMS data to
like information in the Annual
Financial Report result in an
aggregate variance of less than 3%
of expenditures per fund type?*

YES

Indicator 8



*Were debt related expenditures (net
of IFA and/or EDA allotments) less
than \$350 per student?*

*(if district's 5 year % growth in students was
7%, or if property taxes collected per penny of tax
effort were \$200,000 – automatically yes)*

YES

Indicator 9



*Was there NO disclosure in the
Annual Audit Report of material
noncompliance?*

YES

Indicator 10



*Did the district have full
accreditation status in relation to
financial management practices?*

YES

Indicator 11



Budgeting



Was the aggregate of budgeted expenditures and other uses LESS THAN the aggregate of total revenues, other resources and fund balance in the General Fund?

YES

Indicator 12



If the district's aggregate fund balance in the General Fund and Capital Projects Fund was less than zero, were construction projects adequately financed?

YES

Indicator 13



Was the ratio of cash and investments to deferred revenues in the General Fund greater than or equal to 1:1?

YES

Indicator 14




Personnel



Was the Administrative Cost Ratio less than the standard in State Law?

YES


Indicator 15

 **Financial Integrity Rating**
System of Texas 25

*Was the ratio of students to teachers
within the TEA recommended ranges?*

YES


Indicator 16

 **Financial Integrity Rating**
System of Texas 26


*Was the ratio of students to total
staff between TEA recommended
ranges according to district size?*

YES

Indicator 17

 **Financial Integrity Rating**
System of Texas 27


Cash Management

 **Financial Integrity Rating**
System of Texas 28

*Was the decrease in undesignated,
unreserved fund balance less than
20% over two fiscal years?*

YES


Indicator 18

 **Financial Integrity Rating**
System of Texas 29

*Was the aggregate total of cash and
investments in the General Fund
more than zero at the end of the
fiscal year?*

YES

Indicator 19

 **Financial Integrity Rating**
System of Texas 30

*Did investment earnings in all funds
(excluding Debt Service Fund
and Capital Projects Fund) meet or
exceed the 3-Month Treasury Bill Rate?*

YES

Indicator 20



What is KISD's Rating?

*KISD received 70 of 70 points,
which is Superior Achievement*

The district received the highest rating possible
as established under guidelines and rules
established by the Texas Education Agency.

School Year

2012-2013

Accountability Ratings



Financial Integrity Rating System of Texas

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

Name: KATY ISD(101914)	Publication Level 1: 6/18/2014 8:04:42 AM
Status: Passed	Publication Level 2: 9/5/2014 4:00:21 PM
Rating: Superior Achievement	Last Updated: 9/5/2014 4:00:21 PM
District Score: 70	Passing Score: 52

#	Indicator Description	Updated	Score
1	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?	4/28/2014 1:07:02 PM	Yes
2	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)	4/28/2014 1:07:03 PM	Yes
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	4/28/2014 1:07:03 PM	Yes
4	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)?	4/28/2014 1:07:04 PM	Yes
5	Was There An Unqualified Opinion in Annual Financial Report?	4/28/2014 1:07:04 PM	Yes
6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	4/28/2014 1:07:04 PM	Yes
			1 Multiplier Sum
7	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	4/28/2014 1:07:05 PM	5
8	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)?	4/28/2014 1:07:06 PM	5

9	<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>	5/15/2014 11:53:38 AM	5
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/28/2014 1:07:06 PM	5
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 1:07:07 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 1:07:07 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 1:07:08 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 1:07:08 PM	5
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/28/2014 1:07:09 PM	5
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/28/2014 1:07:09 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 1:07:10 PM	5
18	<u>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)</u>	4/28/2014 1:07:10 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/28/2014 1:07:11 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 12:22:57 PM	5
			70 Weighted Sum
			1 Multiplier Sum
			70 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? If So, The District's

	Rating Is Substandard Achievement .								
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)								
	<table border="1"> <tr> <td>Superior Achievement</td> <td>64-70</td> </tr> <tr> <td>Above Standard Achievement</td> <td>58-63</td> </tr> <tr> <td>Standard Achievement</td> <td>52-57</td> </tr> <tr> <td>Substandard Achievement</td> <td><52</td> </tr> </table>	Superior Achievement	64-70	Above Standard Achievement	58-63	Standard Achievement	52-57	Substandard Achievement	<52
Superior Achievement	64-70								
Above Standard Achievement	58-63								
Standard Achievement	52-57								
Substandard Achievement	<52								

INDICATOR 16 & 17 RATIOS

Indicator 16	Ranges for Ratios		Indicator 17	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

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

School Year

2011-2012

Accountability Ratings



Financial Integrity Rating System of Texas

2012-2013 RATINGS BASED ON SCHOOL YEAR 2011-2012 DATA - DISTRICT STATUS DETAIL

Name: KATY ISD(101914)	Publication Level 1: 2/28/2014 3:35:06 PM
Status: Passed	Publication Level 2: 2/28/2014 3:36:22 PM
Rating: Superior Achievement	Last Updated: 2/28/2014 3:36:22 PM
District Score: 70	Passing Score: 52

#	Indicator Description	Updated	Score
1	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?	4/26/2013 5:09:54 PM	Yes
2	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)	4/26/2013 5:09:55 PM	Yes
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	4/26/2013 5:09:55 PM	Yes
4	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)?	4/26/2013 5:09:55 PM	Yes
5	Was There An Unqualified Opinion in Annual Financial Report?	4/26/2013 5:09:56 PM	Yes
6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	4/26/2013 5:09:56 PM	Yes
			1 Multiplier Sum
7	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	4/26/2013 5:09:56 PM	5
8	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)?	4/26/2013 5:09:57 PM	5

9	<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>	4/26/2013 5:09:58 PM	5
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/26/2013 5:09:58 PM	5
11	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	4/26/2013 5:09:58 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>	4/26/2013 5:09:59 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>	4/26/2013 5:09:59 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>	4/26/2013 5:09:59 PM	5
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/26/2013 5:09:59 PM	5
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/26/2013 5:10:00 PM	5
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	4/26/2013 5:10:01 PM	5
18	<u>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)</u>	4/26/2013 5:10:01 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/26/2013 5:10:02 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>	4/26/2013 5:10:02 PM	5
			70 Weighted Sum
			1 Multiplier Sum
			70 Score

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THE **TEXAS EDUCATION AGENCY**
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Disclosures

Reimbursements

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
 Ended August 31, 2013

Description of Reimbursements	Superintendent								
	Alton Frailey	Joe Adams	Rebecca Fox	Henry Dibrell	Terry Huckaby	Bill Proctor	Michael Griffin	Bryan Michalsky	
Meals	\$ 1,130	\$ 494	\$ 643	\$ 225	\$ 288	\$ 172	\$ 218	\$ 258	
Lodging	6,999	2,744	1,742	1,125	1,171	819	1,049	1,829	
Transportation	6,253	1,145	1,426	618	525	231	494	883	
Motor Fuel	19	-	-	-	-	-	-	-	
Other	18,404	955	977	200	165	140	975	995	
Total	\$ 32,805	\$ 5,338	\$ 4,788	\$ 2,169	\$ 2,149	\$ 1,362	\$ 2,736	\$ 3,965	

**Outside Compensation and Fees
Received by the Superintendent**

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

<u>Name(s) of Entity(ies)</u>	<u>Amount Received</u>
Not Applicable	\$ 0
Total	<u>\$ 0</u>

Gifts

**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							
	Alton Frailey	Joe Adams	Rebecca Fox	Henry Dibrell	Terry Huckaby	Bill Proctor	Michael Griffin	Bryan Michalsky
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Business Transactions

Business Transactions Between School District and Board Members

For the Twelve-Month Period
 Ended August 31, 2013

	Superintendent Alton Frailey		Joe Adams		Rebecca Fox		Henry Dibrell		Terry Huckaby		Bill Proctor		Michael Griffin		Bryan Michalsky	
Amounts	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0

Financial Solvency Schedule submitted to TEA

Under Financial Solvency Provisions of TEC §39.0822

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

General Fund - First-Quarter Expenditures By Object Code

Report **2013-2014 first-quarter (first three months)** of fiscal year 2013-2014) GENERAL FUND expenditures by object code using whole numbers.

Payroll- Expenditures for payroll costs	object codes 6110-6149	<u>\$ 109,771,265</u>
Contract Costs- Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	<u>\$ 6,439,374</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>\$ 7,637,980</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>\$ 2,014,421</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>\$ 790,085</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	_____	_____
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?	_____	_____

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>
8.30	7.05	Under 100
9.54	8.11	100 to 249
10.80	9.18	250 to 499
11.54	9.81	500 to 999
12.65	10.75	1,000 to 1,599
13.65	11.60	1,600 to 2,999
14.43	12.26	3,000 to 4,999
14.97	12.73	5,000 to 9,999
15.12	12.86	10,000 to 24,999
15.27	12.98	25,000 to 49,999
15.44	13.12	50,000 and Over

Not Applicable

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