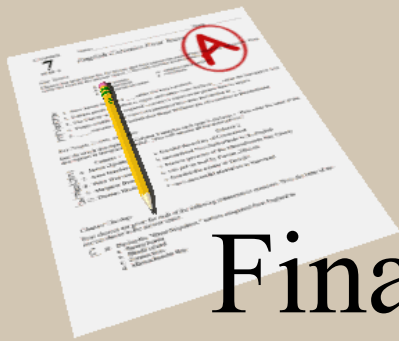


Jacksonville I.S.D.

Financial Management Report

2011-12 District Status

Public Meeting October 21, 2013

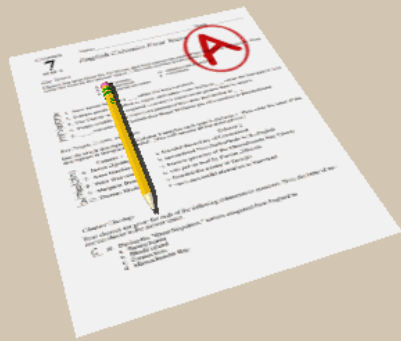


Jacksonville ISD Financial Management Report

The Jacksonville ISD received a rating of “Superior Achievement” under Texas’ Schools FIRST financial accountability rating system for the fiscal year ended August 31, 2012. The Superior Achievement rating is the state’s highest, demonstrating the quality of the financial management and reporting system of Jacksonville ISD.

The Schools FIRST (Financial Integrity Rating System of Texas), is a financial accountability system for Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of Schools FIRST is to achieve quality performance in the management of school districts’ financial resources, a goal made more significant due to the complexity of accounting associated with Texas’ school finance system.

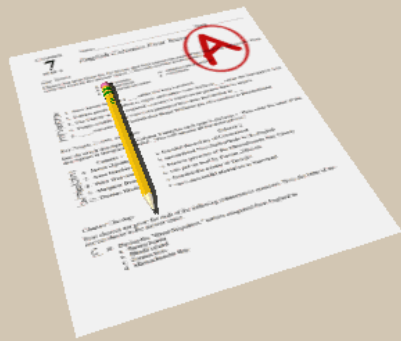
The Superior Achievement rating Jacksonville ISD received for the eleventh consecutive year is due to successful efforts of the Board of Trustees, administration, faculty and staff. These groups have successfully utilized resources available to the district to provide a quality education to the students of Jacksonville ISD. Jacksonville ISD is committed to continuing the efficient and effective use of all resources to maintain the Superior Achievement rating in the future.



Jacksonville ISD District Status Report

Was The Total Fund Balance Less Reserved Fund Balance
Greater Than Zero In The General Fund? Yes \$10,034,607

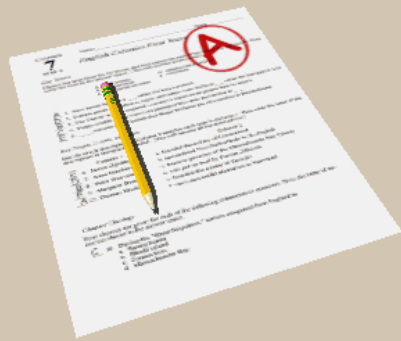
Was the Total unrestricted Net Asset Balance In the
Governmental Activities Column in the Statement of Net Assets
Greater than Zero? Yes 7,736,511



Jacksonville ISD District Status Report

Were There No Disclosures in the Annual Financial Report
and/or Other Sources of Information Concerning Default on
Bonded Indebtedness Obligations? Yes

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)?
Yes – December 18th



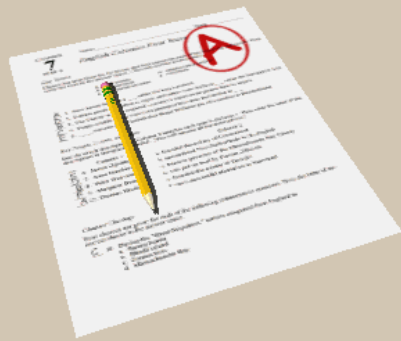
Jacksonville ISD District Status Report

Was There An Unqualified Opinion in Annual Financial Report?

Yes

Did the Annual Financial Report Not Disclose Any Instance(s)
of Material Weaknesses

in Internal Controls? Yes

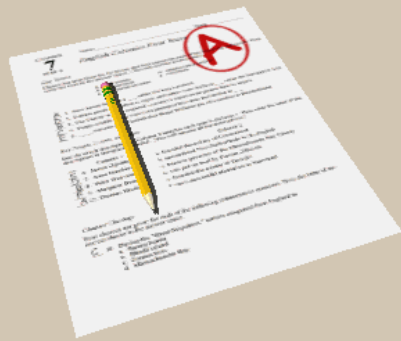


Jacksonville ISD District Status Report

Was the Three-Year Average Percent of Total Tax Collections (Including Delinquent) Greater Than 98%? 5 pts 99.22%

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)? 5 pts 0%

Were Debt Related Expenditures < \$250.00 per Student? 3 pts
\$637.83

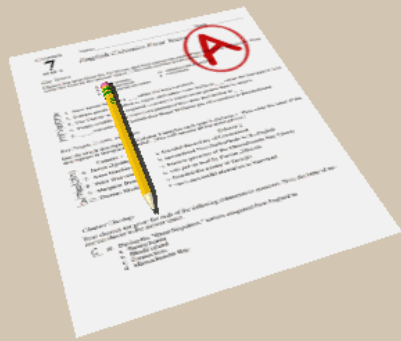


Jacksonville ISD District Status Report

Was There No Disclosure In the Annual Audit Report of
Material Noncompliance? 5 pts

Did The District Have Full Accreditation Status in Relation to
Financial Management Practices? 5 pts

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? 5 pts

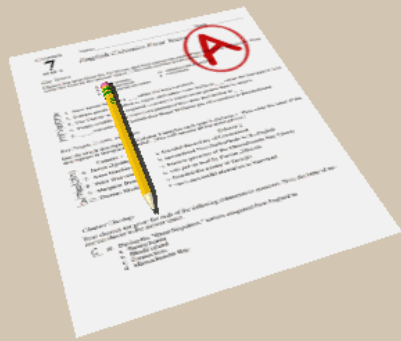


Jacksonville ISD District Status Report

If the District's Aggregate Fund Balance In the General Fund and Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? 5 pts

Was the Ratio Of Cash And Investments To Deferred Revenues In the General Fund Greater Than Or Equal To 1:1? 5 pts

Was the Administrative Cost Ratio Less Than The Threshold Ratio of .1401? 5 pts .0945



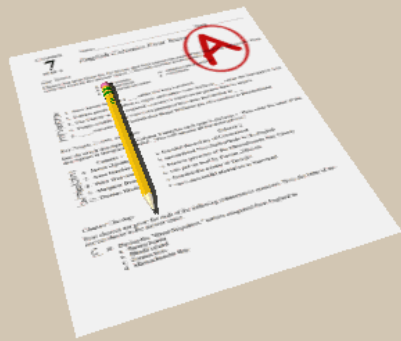
Jacksonville ISD District Status Report

Was The Ratio of Students To Teachers Within the Range 11.5-
22 According To District Size?

5 pts 14.3328

Was The Ratio of Students To Total Staff Within the Range 6.3 -
14 According to District Size?

4 pts 6.5262



Jacksonville ISD District Status Report

Was The Decrease In Undesignated Unreserved
Fund Balance $< 20\%$ Over Two Fiscal Years? 5 pts

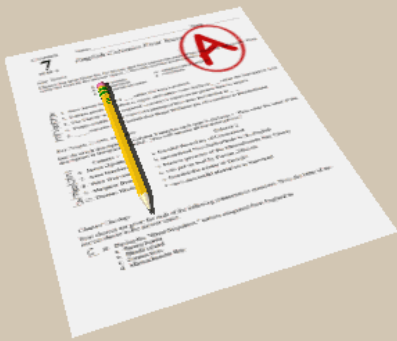
Was The Aggregate Total of Cash And Investments In The
General Fund More Than \$0? 5 pts 11,107,104

Were Investment Earnings in All Funds (Excluding Debt Service
and Capital Projects Fund) Meet or Exceed the 3-Month
Treasury Bill Rate? 5 pts .4641



Jacksonville ISD Superintendent's Contract

Current copy of Contract included in the Management report
made available at public meeting on October 21, 2013



Jacksonville ISD Financial Disclosures

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended August 31, 2013

Description of Reimbursements	Joe Wardell Superintendent	James Houser Board Member	Jeff Horton Board Member	Randy McCown Board Member	Todd Travis Board Member	Dean Dublin Board Member	Blaine Verhelle Board Member	Jimmy Brown Board Member
Meals	\$ 874.48	\$ 98.80	\$ 15.00	\$ 35.00	\$ 35.07	\$ 15.00	\$ 24.75	\$ 15.00
Lodging	1,478.51	734.52	734.52	709.52	734.52	367.26	342.26	367.26
Transportation	1,353.51	161.80	161.80	161.80	161.80	161.80	161.80	161.80
Motor Fuel	-	-	-	-	-	-	-	-
Registration Fees	310.00	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$ 4,016.50	\$ 995.12	\$ 911.32	\$ 906.32	\$ 931.39	\$ 544.06	\$ 528.81	\$ 544.06

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are reported.

Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).

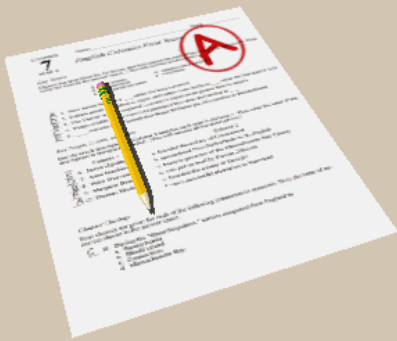
Lodging - Hotel charges.

Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).

Motor fuel – Gasoline.

Registration Fees - Fees paid "on-behalf" of the superintendent and board members for training.

Other: - Telephone/cell phone, internet service, fax machine, and other reimbursements not devined above.



Jacksonville ISD Financial Disclosures

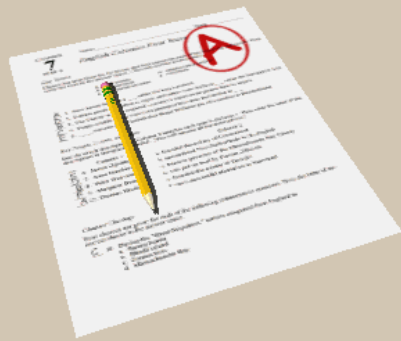
Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services

For the Twelve-Month Period
Ended August 31, 2013

<u>Name(s) of Entity(ies)</u>	<u>Amount Received</u>
	\$ -
Total	<u>\$ -</u>

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

Note – No outside compensation and/or fees reported by Superintendent.



Jacksonville ISD Financial Disclosures

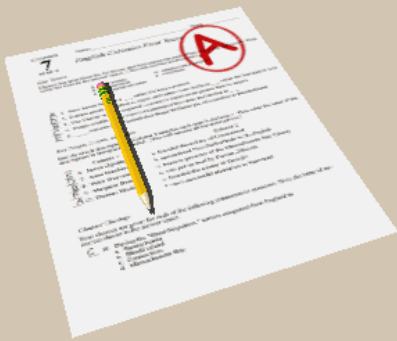
Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any)
(gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)

For the Twelve-Month Period
Ended August 31, 2013

Total

Dr. Joe Wardell Superintendent	James Houser Board Member	Jeff Horton Board Member	Randy McCown Board Member	Todd Travis Board Member	Dean Dublin Board Member	Blaine Verhelle Board Member	Jimmy Brown Board Member
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note – No gifts reported by board members for fiscal year.



Jacksonville ISD Financial Disclosures

Business Transactions Between School District and Board Members

For the Twelve-Month Period
Ended August 31, 2013

Amounts

James Houser Board Member	Jeff Horton Board Member	Randy McCown Board Member	Todd Travis Board Member	Dean Dublin Board Member	Blaine Verhelle Board Member	Jimmy Brown Board Member
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note - No business transactions other than transactions recorded above as reimbursements between Jacksonville ISD and Board Members for fiscal year.

Jacksonville ISD Financial Disclosures

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

General Fund - First-Quarter Expenditures By Object Code

Report 2012-2013 first-quarter (first three months of fiscal year 2012-2013) GENERAL FUND expenditures by object code using whole numbers.

Payroll-	Expenditures for payroll costs	object codes 6110-6149	\$ 5,961,894
Contract Costs-	Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	\$ 474,832
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	\$ 333,489
Other Operating-	Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	\$ 185,730
Debt Service-	Expenditures for debt service	object code series 6500	\$ -
Capital Outlay-	Expenditures for land, buildings, and equipment	object code series 6600	\$ 73,670

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>✓</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>✓</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? _____ ✓

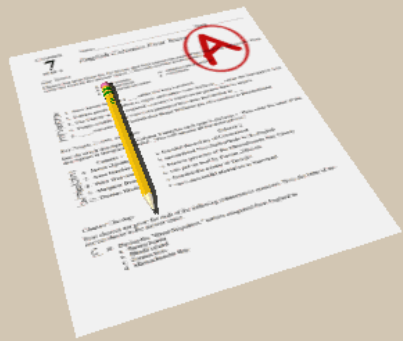
3) Provide comments or explanations for student-to-staff ratios significantly (more than 15%) below the norm, rapid depletion of General Fund balances, or any significant discrepancies between actual budget figures and projected revenues and expenditures, or any other information that may be helpful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

Mean Enrollment-to-Teacher Ratio	85% of Mean Enrollment-to-Teacher Ratio	School District Size
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

N/A

4) How many superintendents has your school district had in the last five years? 2

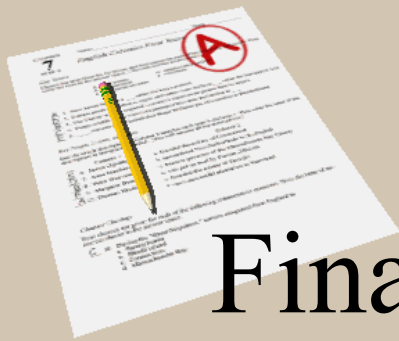
5) How many business managers has your school district had in the last five years? 1



Jacksonville ISD District Results

Superior Achievement

11th Consecutive Year



Jacksonville ISD Financial Management Report

Public Questions
Or
Comments?