

Appendix C: Composite Financial Index, Core Financial and Other Ratios

Fiscal Year 2014 General Obligation Bond Debt Excluded

Financial Stress Indicators	District	Composite Financial Index	Return on Net Position	Operating Margin	Primary Reserve	Viability Ratio	Equity Ratio	Leverage Ratio
▲ 3	Alamo	0.65	(0.03)	(0.01)	0.257	0.48	30.4%	0.32
▲ 2	Alvin	4.06	0.03	(0.01)	0.140	35.74	48.7%	-
▲ 2	Amarillo	4.18	(0.01)	(0.02)	0.407	6.64	52.1%	0.04
● 0	Angelina	5.53	0.05	0.03	0.392	26.46	64.8%	0.01
◆ 5	Austin	(0.01)	(0.13)	0.02	0.152	0.12	11.9%	5.00
● 0	Blinn	2.98	0.08	0.08	0.220	0.69	57.3%	0.32
● 0	Brazosport	3.73	0.10	0.05	0.224	1.69	36.2%	0.13
● 0	Central Texas	6.07	0.00	0.01	0.920	91.56	86.4%	-
▲ 3	Cisco	0.76	(0.01)	(0.00)	0.188	0.44	46.9%	0.66
▲ 2	Clarendon	1.78	(0.02)	0.01	0.390	0.86	67.5%	0.07
▲ 2	Coastal Bend	2.95	0.16	0.07	0.058	0.17	40.2%	0.72
▲ 2	College Of The Mainland	4.25	(0.01)	(0.01)	0.368	7.63	75.2%	-
● 0	Collin	8.49	0.05	0.12	1.552	60.93	87.5%	0.01
● 0	Dallas	6.75	0.09	0.12	0.522	12.60	51.7%	-
● 0	Del Mar	4.27	0.09	0.06	0.480	1.46	49.8%	-
● 0	El Paso	3.85	0.08	0.08	0.381	1.19	62.2%	0.35
◆ 5	Frank Phillips	(0.51)	(0.05)	(0.06)	0.062	0.32	74.8%	0.15
● 0	Galveston	6.52	0.06	0.07	0.534	36.59	88.8%	-
● 0	Grayson	5.44	0.07	0.04	0.755	2.61	49.0%	0.22
● 0	Hill	6.41	0.07	0.08	0.458	5.44	79.5%	0.06
● 1	Houston	3.05	0.10	0.08	0.305	0.26	25.1%	1.21
● 0	Howard	2.64	0.05	0.03	0.379	0.94	53.4%	0.31
● 0	Kilgore	5.42	0.01	0.02	0.547	15.19	91.1%	0.02
▲ 3	Laredo	2.78	0.05	0.09	0.376	0.30	14.9%	2.15
▲ 3	Lee	0.74	(0.02)	(0.01)	0.207	0.58	36.2%	0.22
● 0	Lone Star	2.21	0.01	0.12	0.211	0.65	27.9%	0.52
● 0	McLennan	2.08	0.06	0.01	0.201	0.96	34.9%	0.28
● 0	Midland	3.76	0.03	0.04	0.463	2.04	64.5%	0.12
▲ 3	Navarro	0.81	(0.01)	0.01	0.176	0.39	49.3%	0.53
● 0	North Central Texas	5.49	0.04	0.04	0.477	3.86	63.6%	0.12
▲ 2	Northeast Texas	0.93	0.01	(0.00)	0.177	0.47	38.0%	0.51
● 0	Odessa	4.85	0.09	0.13	0.610	1.63	32.0%	0.36
● 0	Panola	8.26	0.20	0.12	0.669	5.31	63.7%	0.09
● 0	Paris	2.95	0.02	0.05	0.465	0.90	61.4%	0.42
● 0	Ranger	5.11	0.30	0.16	0.483	0.99	46.1%	0.66
▲ 2	San Jacinto	3.68	(0.04)	(0.09)	0.361	14.78	38.1%	0.01
● 1	South Plains	2.00	0.03	0.03	0.213	0.84	68.6%	0.30
● 0	South Texas	8.06	0.07	0.10	1.091	2,179.29	74.3%	-
● 0	Southwest Texas	2.94	0.03	0.04	0.551	0.73	33.1%	1.48
● 0	Tarrant	6.38	0.04	0.07	0.575	23.28	93.4%	-
● 0	Temple	3.77	0.05	0.03	0.534	1.77	43.8%	0.27
● 1	Texarkana	1.81	0.01	0.01	0.182	1.41	73.2%	-
● 0	Texas Southmost	10.00	0.22	0.11	1.432	4.52	58.1%	0.12
● 1	Trinity Valley	1.55	0.04	0.04	0.231	-	95.1%	-
▲ 2	Tyler	1.61	0.02	0.06	0.171	0.15	38.1%	1.00
▲ 2	Vernon	1.09	(0.00)	0.02	0.206	0.44	49.3%	0.61
● 0	Victoria	4.57	0.03	0.00	0.281	8.20	46.3%	0.04
● 0	Weatherford	4.40	0.04	0.03	0.678	2.16	66.0%	0.24
● 1	Western Texas	3.99	0.17	0.18	0.379	0.32	43.5%	1.00
● 0	Wharton	7.01	0.10	0.10	0.575	10.00	79.5%	0.05
● 0	Statewide	3.40	0.04	0.06	0.437	1.16	48.8%	0.28

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