2012–2013 Financial Solvency - School District Survey

1. GENERAL FUND - First-Quarter Expenditures by Object Code

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

This online survey does not have an option to print your submission. However, your district should create a copy of its responses for its records by printing the survey preview and recording its responses manually. Your district will need a record of its survey responses for Financial Integrity Rating System of Texas (FIRST) reporting purposes.

***1. Select your school district from the drop-down list.**

***2. Payroll - Payroll expenditures are expenditures for payroll costs (object codes 6110–6149).**

***3. Contract Costs - Contract costs are expenditures for services rendered by firms, individuals, and other organizations (object code series 6200).**

***4. Supplies and Materials - Supplies and materials expenditures are expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities (object code series 6300).**

***5. Other Operating - Other operating expenditures are expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay (object code series 6400).**

***6. Debt Service - Debt service expenditures are expenditures for debt service (object code series 6500).**

***7. Capital Outlay - Capital outlay expenditures are expenditures for land, buildings, and equipment (object code series 6600).**

2. Additional Financial Solvency Questions

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***1. Districts with a September 1–August 31 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 September and December, 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?

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?

- ◯ Yes
- ◯ No

If the answer is yes, what is the current balance?

***2. Does the district have major construction projects underway or planned?**

- ◯ Yes
- ◯ No

If answer is yes, how does your district plan to pay for the construction project(s)?

***3. Has the district defaulted on any debts within the past two years?**

- ◯ Yes
- ◯ No

Provide comments or a description if applicable.

***4. How many business managers has your school district had in the last five years?**

***5. Provide comments or explanations for student-to-teacher ratios significantly (more than 15 percent) 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.**

Please enter "n/a" if this item does not apply to your district.

Table: Enrollment-to-Teacher Ratio Information by District Size

The first value is the average enrolled-student-to-teacher ratio.
The second value is 85 percent of the average enrolled-student-to-teacher ratio.
The third value is the school district size based on number of enrolled students.
***Excludes Shared Service Arrangement (SSA) positions and volunteers**

08.04 | 06.84 | Under 100
09.79 | 08.32 | 100 to 249
11.25 | 09.56 | 250 to 499
12.10 | 10.28 | 500 to 999
13.25 | 11.27 | 1,000 to 1,599
14.33 | 12.18 | 1,600 to 2,999
14.98 | 12.74 | 3,000 to 4,999
15.59 | 13.25 | 5,000 to 9,999
15.84 | 13.47 | 10,000 to 24,999
15.84 | 13.47 | 25,000 to 49,999
16.04 | 13.64 | 50,000 and Over

The survey is complete. Thank you.