



**Financial Integrity Rating System of Texas**

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

|  |   |                         |              |
|--|---|-------------------------|--------------|
| <b>Name: GIDDINGS ISD<br/>(144901)</b> | <b>Publication Level 1: 6/18/2014<br/>8:04:42 AM</b>  |                         |              |
| <b>Status: Passed</b>                  | <b>Publication Level 2: 9/5/2014 4:00:21<br/>PM</b>   |                         |              |
| <b>Rating: Superior Achievement</b>    | <b>Last Updated: 9/5/2014 4:00:21 PM</b>  |                         |              |
| <b>District Score: 65</b>              | <b>Passing Score: 52</b>  |                         |              |
| <b>#</b>                               | <b>Indicator Description</b>  | <b>Updated</b>          | <b>Score</b> |
| 1                                      | <u>Was The Total Fund Balance Less<br/>Nonspendable and Restricted Fund<br/>Balance Greater Than Zero In The General<br/>Fund?</u>  | 4/28/2014<br>2:14:50 PM | Yes          |
| 2                                      | <u>Was the Total Unrestricted Net Asset<br/>Balance (Net of Accretion of Interest on<br/>Capital Appreciation Bonds) In the<br/>Governmental Activities Column in the<br/>Statement of Net Assets Greater than<br/>Zero? (If the District's 5 Year % Change in<br/>Students was 10% more)</u> | 4/28/2014<br>2:14:50 PM | Yes          |
| 3                                      | <u>Were There No Disclosures In The Annual</u>  | 4/28/2014               | Yes          |

|   |   |                             |                        |
|---|---|-----------------------------|------------------------|
|   | <u>Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>  | 2:14:50 PM                  |                        |
| 4 | <u>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)?</u>   | 4/28/2014<br>2:14:51 PM     | Yes                    |
| 5 | <u>Was There An Unqualified Opinion in Annual Financial Report?</u>   | 4/28/2014<br>2:14:51 PM     | Yes                    |
| 6 | <u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>  | 4/28/2014<br>2:14:51 PM     | Yes                    |
|   |   |                             | 1<br>Multiplier<br>Sum |
| 7 | <u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>   | 4/28/2014<br>2:14:52 PM     | 5                      |
| 8 | <u>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)?</u>   | 4/28/2014<br>2:14:52 PM     | 5                      |
| 9 | <u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) &lt; \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or &gt; 7%, Or If Property Taxes Collected Per Penny Of Tax Effort &gt; \$200,000 Per Student)</u> | 5/15/2014<br>11:59:00<br>AM | 0                      |

|    |  |                         |   |
|----|--|-------------------------|---|
| 10 | <u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>   | 4/28/2014<br>2:14:53 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<br>2:14:53 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<br>2:14:54 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<br>2:14:54 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<br>2:14:55 PM | 5 |
| 15 | <u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>  | 4/28/2014<br>2:14:55 PM | 5 |
| 16 | <u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>   | 4/28/2014<br>2:14:55 PM | 5 |
| 17 | <u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According</u>  | 4/28/2014<br>2:14:56 PM | 5 |

|    |  |                          |                        |
|----|--|--------------------------|------------------------|
|    | <u>To District Size?</u>   |                          |                        |
| 18 | <u>Was The Decrease In Undesignated Unreserved Fund Balance &lt; 20% Over Two Fiscal Years?(If Total Revenues &gt; Operating Expenditures In The General Fund,Then District Receives 5 Points)</u> | 4/28/2014<br>2:14:56 PM  | 5                      |
| 19 | <u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>  | 4/28/2014<br>2:14:57 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<br>12:28:07 PM | 5                      |
|    |  |                          | 65<br>Weighted<br>Sum  |
|    |  |                          | 1<br>Multiplier<br>Sum |
|    |  |                          | 65 Score               |

### DETERMINATION OF RATING

|    |  |
|----|--|
| A. | Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? <b>OR</b> Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is <b>Substandard Achievement.</b> |
| B. | Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)   |
|    | 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 -<br>Number of<br>Students Between |                   |      | District Size -<br>Number of<br>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   |



**Financial Integrity Rating System of Texas**

**2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 9**

|                      |   |
|----------------------|---|
| <b>Name:</b>         | <b>GIDDINGS ISD (144901)</b>  |
| <b>Indicator:</b>    | <b>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) &lt; \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or &gt; 7%, Or If Property Taxes Collected Per Penny Of Tax Effort &gt; \$200,000 Per Student)</b> |
| <b>Result/Points</b> | 0   |
| <b>Last Updated:</b> | 5/15/2014 11:59:00 AM   |

**FORMULA**

| Field                                  | Value |
|--|-------|
| If                                     |       |
| (                                      |       |
| (                                      |       |
| (                                      |       |
| 2012-2013 School Year Total Students   | 1,904 |
| - 2008-2009 School Year Total Students | 1,874 |
| )                                      |       |
| / 2008-2009 School Year Total Students | 1,874 |
| )                                      |       |
| )                                      |       |

< Threshold for 5 Year Student Population Growth 0.07  
 And  
 ( Total Tax Collection 10,699,120 ?  
 /  
 ( Total Tax Rate 1.42 ?  
 \*100  
 )  
 )  
 < Threshold for Revenue Collection Efficiency 200,000 ?  
 )  
 Then  
 ( Function 71 Expenditures 2,927,753 ?  
 - IFA and EDA Allotments 0 ?  
 )  
 / 2012-2013 School Year Total Students 1,904 ?  
 )

**Mathematical Breakdown: If  $0.016 < 0.07$  And  $75,345.9155 < 200,000$  Then 1,537.6854**

## RESULT DETERMINATION REFERENCE

### DETERMINATION OF POINTS

| 5          | 4                      | 3                      | 2                     | 1                          | 0             |
|------------|------------------------|------------------------|-----------------------|----------------------------|---------------|
| <<br>\$350 | >=<br>\$350 <<br>\$600 | >=<br>\$600 <<br>\$850 | >= \$850<br>< \$1,100 | >=<br>\$1,100 <<br>\$1,350 | >=<br>\$1,350 |