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**User: James Monaco** User Role: District

YEAR 2010-2011 Help Home Log Out



## **Financial Integrity Rating System of Texas**

## 2010-2011 DISTRICT STATUS DETAIL

Nar	ne: AUBREY ISD(061907)	Publication Level 1: 6	Publication Level 1: 6/28/2012 12:33:14 PM		
Status: Passed Publication Level 2: None					
Rat	ing: Superior Achievement	<b>Last Updated:</b> 6/28/2012 12:33:14 PM			
District Score: 70		Passing Score: 52			
#	Indicator Description		Updated	Score	
1	Was The Total Fund Balance Le Restricted Fund Balance Greate General Fund?	6/15/2012 3:09:00 PM	Yes		
2	Was the Total Unrestricted Net Accretion of Interest on Capital the Governmental Activities Col of Net Assets Greater than Zero Year % Change in Students was	6/15/2012 3:09:00 PM	Yes		
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?		6/15/2012 3:09:00 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)?		6/15/2012 3:09:01 PM	Yes	
5	Was There An Unqualified Opini Report?	6/15/2012 3:09:01 PM	Yes		
			•		

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6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	6/15/2012 3:09:01 PM	Yes
			1 Multiplier Sum
7	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	6/15/2012 3:09:02 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)?	6/15/2012 3:09:02 PM	5
9	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)	6/15/2012 3:09:02 PM	5
10	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	6/15/2012 3:09:03 PM	5
11	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)	6/15/2012 3:09:03 PM	5
12	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	6/15/2012 3:09:03 PM	5
13	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)	6/15/2012 3:09:04 PM	5
14	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than	6/15/2012 3:09:04 PM	5

	Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)		
15	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	6/15/2012 3:09:04 PM	5
16	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	6/15/2012 3:09:05 PM	5
17	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	6/15/2012 3:09:05 PM	5
18	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)	6/15/2012 3:09:05 PM	5
19	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	6/15/2012 3:09:06 PM	5
20	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?	6/15/2012 3:09:06 PM	5
			70 Weighted Sum
			1 Multiplier Sum
			70 Score

# **DETERMINATION OF RATING**

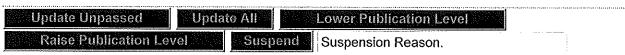
Α.	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? OR Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement.			
В.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)			

Superior Achie	evement		64-70
Above Standar	rd Achievement		58-63
	Standard Achievement		52-57
Substandard A	Achievement		<52

## **INDICATOR 17 & 18 RATIOS**

Indicator 17	Ranges for Ratios			Indicator 18	Ranges for Ratios	
District Size - Number of Students Between	Low	High	**************************************	District Size - Number of Students Between	Low	High
< 500	7	22	J	< 500	5	14
500-999	10	22	6 m * * * * * * * * * * * * * * * * * *	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

#### **OPTIONS**



Audit Home Page: <u>School Financial Audits</u> | Send comments or suggestions to <u>mailto:schoolaudits@tea.state.tx.us?subject=FIRST%20Suggestions</u>

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