JIM NED CISD Financial Integrity Rating System of Texas

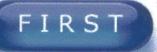
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YEAR 2010-2011

Select An Option



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Financial Integrity Rating System of Texas

2010-2011 DISTRICT STATUS DETAIL

Naı	me: JIM NED CONS ISD(221911)	Publication Level	1: 6/28/2012 1	2:33:14 PM		
Status: Passed		Publication Level 2: 9/20/2012 3:18:39 PM				
Rating: Superior Achievement		Last Updated: 9/2	Last Updated: 9/20/2012 3:18:39 PM			
District Score: 65		Passing Score: 52	Passing Score: 52			
#	Indicator Description		Updated	Score		
1	Was The Total Fund Balance Less No Restricted Fund Balance Greater The General Fund?	•	6/15/2012 4:32:40 PM	Yes		
2	Was the Total Unrestricted Net Asset Accretion of Interest on Capital App the Governmental Activities Column of Net Assets Greater than Zero? (If Year % Change in Students was 10°	reciation Bonds) In in the Statement the District's 5	6/15/2012 4:32:41 PM	Yes		
3	Were There No Disclosures In The A Report And/Or Other Sources Of Inf Concerning Default On Bonded Inde Obligations?	ormation	6/15/2012 4:32:41 PM	Yes		
4	Was The Annual Financial Report File Month After November 27th or Janu Depending Upon The District's Fisca (June 30th or August 31st)?	ary 28th Deadline	6/15/2012 4:32:42 PM	Yes		
5	Was There An Unqualified Opinion in Report?	Annual Financial	6/15/2012 4:32:42 PM	Yes		

6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	6/15/2012 4:32:42 PM	Yes
			1 Multiplier Sum
7	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	6/15/2012 4:32:43 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 4:32:43 PM	0
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 4:32:43 PM	5
10	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	6/15/2012 4:32:44 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 4:32:44 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 4:32:44 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 4:32:44 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 4:32:45 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 4:32:45 PM	5
16	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	6/15/2012 4:32:45 PM	5
17	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	6/15/2012 4:32:46 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 4:32:46 PM	5
19	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	6/15/2012 4:32:46 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 4:32:47 PM	5
		y	65 Weighted Sum
			1 Multiplier Sum
			65 Score

DETERMINATION OF RATING

A.	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 .

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 17 & 18 RATIOS

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Indicator 17	Ranges 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		< 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	

OPTIONS

Update Unpassed Update All Lower Publication Level Suspend
Suspension Reason.

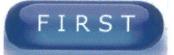
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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 8

Name:	JIM NED CONS ISD (221911)
Indicator:	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)?
Result/Points	0
Last Updated:	6/15/2012 4:32:43 PM

FORMULA

Field

Sum of Differences

/ Denominator

< Acceptable Level of Variance

Value

478,530

11,681,397

0.03

RESULT DETERMINATION REFERENCE

Mathematical Breakdown: 0.041 < 0.03

DETERMINATION OF POINTS	
5	0
< 3%	>= 3%

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