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## Result Determination Reference

This Indicator will be considered PASSED if EITHER of the following CONDITIONS is TRUE:

1. The District's Five-Year Percent Change in Students was 10% or MORE.

---- OR ----

2. On the 'Statement of Net Assets', in the 'Government Activities Column', was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) GREATER THAN ZERO?

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User: Carolyn Burgett

User Role: District



**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 3**

<b>Name:</b>	<b>MCKINNEY ISD (043907)</b>
<b>Indicator:</b>	<b>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</b>
<b>Status</b>	Passed
<b>Last Updated:</b>	6/15/2012 2:59:01 PM

**Formula**

	<b>Field</b>	<b>Value</b>	
Not	Default Disclosures		

**Result Determination Reference**

This indicator will be /1mt ri /TT2 1Val indicator will bField	Status	1BT3 Aj 4T-1j
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User: Carolyn Burgett

User Role: District





## Financial Integrity Rating System of Texas

### 2010-2011 Indicator Test 4

Name:	<b>MCKINNEY ISD (043907)</b>
Indicator:	<b>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)?</b>
Status	Passed
Last Updated:	6/15/2012 2:59:01 PM

### Formula

Field	Value
Date Received	
$\leq$ Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	

### Result Determination Reference

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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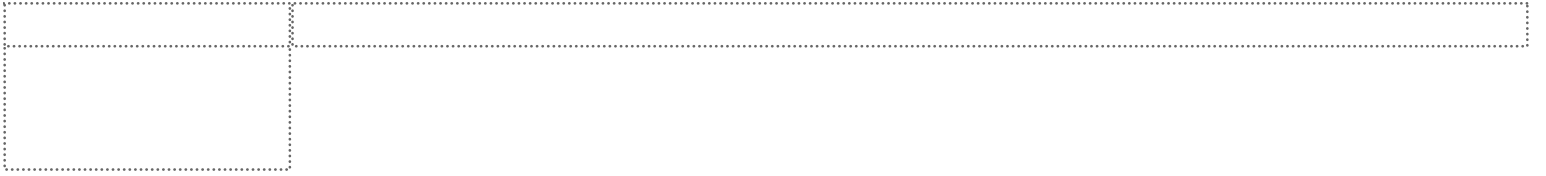

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User: Carolyn Burgett

User Role: District



**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 9**

<b>Name:</b>	<b>MCKINNEY ISD (043907)</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>	5

Empty rectangular area for notes or comments.





User: Carolyn Burgett

User Role: District



**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 10**

<b>Name:</b>	<b>MCKINNEY ISD (043907)</b>
<b>Indicator:</b>	<b>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</b>
<b>Result/Points</b>	5
<b>Last Updated:</b>	6/15/2012 2:59:04 PM

**Formula**

<b>Field</b>	<b>Value</b>
Not	Material Non-Compliance Result/18Ye/JrL.?

Empty rectangular box with a dotted border.

Horizontal dotted line.

Horizontal dotted line.

User: Carolyn Burgett

User Role: District




**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 11**

Name:	<b>MCKINNEY ISD (043907)</b>
Indicator:	<b>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</b>
Result/Points	5
Last Updated:	6/15/2012 2:59:04 PM

**Formula**

Field	Value
Full Accreditation	

**Result Determination Reference**

This indicator will be considered PASSED if the district had No Financial Conservator Or Monitor Assigned.

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User Role: District





## Financial Integrity Rating System of Texas

### 2010-2011 Indicator Test 12

Name:	<b>MCKINNEY ISD (043907)</b>
Indicator:	<b>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</b>
Result/Points	5
Last Updated:	6/15/2012 2:59:05 PM

### Formula

Field	Value
(	
(	
Budgeted Appropriations in the General Fund	
+ Budgeted Other Uses in the General Fund	
)	
-	
(	
Budgeted Revenues in the General Fund	
+ Budgeted Other Resources in the General Fund	
+ Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	
)	
)	
< Standard for Annual Budget Surplus/Margin	
<b>Mathematical Breakdown: -45,668,613 &lt; 0</b>	

### Result Determination Reference

This indicator will be considered PASSED if the district adopts a balanced budget.

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User: Carolyn Burgett  
User Role: District



**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 13**

Name:	<b>MCKINNEY ISD (043907)</b>
Indicator:	<b>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately</b>

Large empty rectangular area with a dotted border, intended for additional information or notes.

)

< Standard Construction Margin



**Mathematical Breakdown: If  $68,657,277 < 0$  Then  $-65,562,736 < 0$**

## Result Determination Reference

The district adequately budgeted construction projects.

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 User Role: District



**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 14**

<b>Name:</b>	<b>MCKINNEY ISD (043907)</b>
<b>Indicator:</b>	<b>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)</b>
<b>Result/Points</b>	5
<b>Last Updated:</b>	6/15/2012 2:59:06 PM

**Formula**

Field	Value
If	
(	
(	
Deferred Revenue in the General Fund	
-	
Property Tax Receivable Net of Uncollectible	
)	
>	
Standard Deferred Revenue Margin	
)	
Then	
(	
(	
Cash in the General Fund	
+	
Investments in the General Fund	
)	
/	
(	
Deferred Revenue in the General Fund	
-	
Property Tax Receivable Net of Uncollectible	





User: Carolyn Burgett  
 User Role: District



**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 15**

Name:	<b>MCKINNEY ISD (043907)</b>
Indicator:	<b>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</b>
Result/Points	5
Last Updated:	6/15/2012 2:59:06 PM

**Formula**

Field	Value
Acceptable Administrative Cost Ratio	
> District Administrative Cost Ratio	

**Result Determination Reference**

**Determination of Points**

ADA Group	Standard
<b>10,000 and Above</b>	<b>0.1105</b>
<b>5,000 to 9,999</b>	<b>0.1250</b>
<b>1,000 to 4,999</b>	<b>0.1401</b>
<b>500 to 999</b>	<b>0.1561</b>

User: Carolyn Burgett  
 User Role: District



**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 16**

Name:	<b>MCKINNEY ISD (043907)</b>
Indicator:	<b>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</b>
Result/Points	5
Last Updated:	6/15/2012 2:59:07 PM

**Formula**

Field	Value
(	
Number of Students	
/	
Number of FTE Teachers	
)	
<b>Mathematical Breakdown: 14.372</b>	

**Result Determination Reference**

<b>Determination of Points</b>					
<b>Students</b>	<b>Low</b>	<b>High</b>			
<b>&lt; 500</b>	<b>7.0</b>	<b>22</b>			
<b>500 - 999</b>	<b>10.0</b>	<b>22</b>			
<b>1000 - 4999</b>	<b>11.5</b>	<b>22</b>			
<b>5000 - 9999</b>	<b>13.0</b>	<b>22</b>			
<b>=&gt; 10,000</b>	<b>13.5</b>	<b>22</b>			
<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>
UL <= 100%	> 100% =< 105%	> 105% =< 110%	> 110% =< 115%	> 115% =< 120%	> 120%
LL => 100%	=> 95% < 100%	=> 90% < 95%	=> 85% < 90%	=> 80% < 85%	< 80%

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**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 17**

Name:	<b>MCKINNEY ISD (043907)</b>
Indicator:	<b>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</b>
Result/Points	5
Last Updated:	6/15/2012 2:59:07 PM

**Formula**

Field	Value
(	
Number of Students	
/	
Number of FTE Staff	
)	
<b>Mathematical Breakdown: 9.2224</b>	

**Result Determination Reference**

<b>Determination of Points</b>					
<b>Students</b>	<b>Low</b>	<b>High</b>			
<b>&lt; 500</b>	<b>5.0</b>	<b>14</b>			
<b>500 - 999</b>	<b>5.8</b>	<b>14</b>			
<b>1000 - 4999</b>	<b>6.3</b>	<b>14</b>			
<b>5000 - 9999</b>	<b>6.8</b>	<b>14</b>			
<b>=&gt; 10,000</b>	<b>7.0</b>	<b>14</b>			
<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>
UL <= 100%	> 100% =< 105%	> 105% =< 110%	> 110% =< 115%	> 115% =< 120%	> 120%
LL => 100%	=> 95% < 100%	=> 90% < 95%	=> 85% < 90%	=> 80% < 85%	< 80%

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 User Role: District



**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 18**

<b>Name:</b>	<b>MCKINNEY ISD (043907)</b>
<b>Indicator:</b>	<b>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)</b>
<b>Result/Points</b>	5
<b>Last Updated:</b>	6/15/2012 2:59:08 PM

**Formula**

Field	Value
If	
(	
Total Revenues in the General Fund	
- Expenditures in the General Fund in Functions 11-61 and Expenditure Object Codes 6100-6400	
> Acceptable Expenditure Revenue Gap	
)	
Or	
(	
Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	
* Maximum Allowable 2 Year Change in Fund	
< Unassigned Fund Balance In General Fund For The Last Fiscal Year	
)	
Or	
(	
(	
Unassigned Fund Balance In General Fund For The Last Fiscal Year	

- Undesignated, Unreserved Fund Balance In General Fund At  
June 30 or August 31, Depending On Fiscal Year End, Two  
Fiscal Years Prior



)

/ Undesignated, Unreserved Fund Balance In General Fund At  
June 30 or August 31, Depending On Fiscal Year End, Two  
Fiscal Years Prior



)

**Mathematical Breakdown: If  $6,708,338 > 0$  Or  $38,760,436 < 43,910,185$  Or  $-0.0937$**

## Result Determination Reference

### Determination of Points

5	4	3	2	1	01





User: Carolyn Burgett

User Role: District




**Financial Integrity Rating System of Texas**

**2010-2011 Indicator Test 20**

Name:	MCKINNEY ISD (043907)
Indicator:	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?
Result/Points	5
Last Updated:	6/15/2012 2:59:08 PM

**Formula**

Field	Value
Investment Earnings In All Funds Except Debt Service Fund and Capital Projects Fund	
/	
(	
(	
Cash and Investments in All Funds Except Debt Service Fund and Capital projects Fund Current Fiscl pect5( )Tj 2E44.694 0.778 Td ( )Tj ET q /RelativeColorim	

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