



**Financial Integrity Rating System of Texas**  
**Based on Data from Fiscal Year Ending August 31, 2018**

#	Indicator Description	2017-2018		2016-2017	
		Yes/No	Score	Yes/No	Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes	N/A	Yes	N/A
2.A	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes	N/A	Yes	N/A
2.B	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Yes	N/A	Yes	N/A
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes	N/A	Yes	N/A
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes	N/A	Yes	N/A
5	Was the total unrestricted net position balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Position greater than zero?	NA	N/A	Yes	N/A
6	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	Yes	10	Yes	10
7	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	Yes	10	Yes	10
8	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	Yes	10	Yes	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?	Yes	10	Yes	10
10	Was the debt service coverage ratio sufficient to meet the required debt service?	Yes	10	Yes	10
11	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	Yes	10	Yes	8
12	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?	Yes	10	Yes	10
13	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Yes	10	Yes	10
14	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	Yes	10	Yes	10
15	Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?	Yes	10	Yes	10
<b>Total Score</b>			<b>100</b>		<b>98</b>

**Determination of rating:**

- A. Rating Criteria: Passing score = 60 or more and "yes" to indicators 1, 2A, 3, 4 and 5.
- B. A = Superior: Score of 90-100
- B = Above Standard: Score of 80-89
- C = Meets Standard: Score of 60-79
- F = Substandard Achievement: Score < 60

**NOTE:**

2018-2019  
Rating based on  
2017-2018 data.