



**Fort Sam Houston Independent School District
Financial Integrity Rating System of Texas
Based on Data from Fiscal Year Ended August 31, 2016**

<p>TEA 2016-17 Rating: Superior - A</p>
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#	Criteria Description	2015-16 Information			2014-15	
		Yes/No	Score	Supporting Information	Yes/No	Score
1	Was the annual financial report (AFR) and data submitted to TEA within 30 days of the November 27 or January 28 deadline depending upon the district's fiscal year end date of June 30 or August 31, respectively?	Yes	N/A	Report for fiscal year ended August 31, 2016 filed on January 13, 2017.	Yes	N/A
2.A	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes	N/A	Auditors issued unmodified opinion.	Yes	N/A
2.B	Did the external independent auditor report that the AFR was free of any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Yes	N/A	No instances of weaknesses in internal controls were noted.	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	Not applicable. FSHISD has no authority to issue bonded debt.	Yes	N/A
4	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes	N/A	All required payments made on a timely basis.	N/A	N/A
5	Was the total unrestricted net asset balance (net of accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero?	Yes	N/A	Total unrestricted net assets were \$12,473,445.	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	District had sufficient cash on hand. Number of days of cash on hand = 270.43.	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	Ratio = 8.12; no short term debt.	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	Ratio was 0.1; sufficient for long-term solvency.	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	Revenues exceeded expenditures.	Yes	10
10	Was the debt service coverage ratio sufficient to meet the required debt service?	Yes	10	District had no debt.	Yes	10
11	Was the administrative cost ratio equal to or less than the threshold ratio?	Yes	10	District's ratio was 0.1027. Ten points awarded for districts with ratio < 0.1151 (ADA 1,000 to 4,999).	Yes	10
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	District did not have a decline of 15% in ratio.	Yes	10
13	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the AFR result in a total variance of less than 3 percent of all expenditures by function?	Yes	10	District's variance was significantly less than 3%.	Yes	10
14	Did the external independent auditor report that the AFR was free of any instances of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	Yes	10	No instances of material noncompliance reported.	Yes	10
15	Did the school district not receive an adjusted payment 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	District did not have an adjusted payment schedule.	Yes	10
TOTAL SCORE (2015-16 Total Possible = 100)			100	TOTAL SCORE (2014-15 Total Possible = 100)		100

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

NOTE:
2016-17
Rating Based on
Data from
2015-16.