



FIRST

Financial Integrity Rating System of Texas

November 10, 2020



Introduction

- The preparation of an annual report presenting information for the past two fiscal years
- Additional disclosures related to the Superintendent and Board Members
- A public hearing regarding the report and the district's score (Tuesday, November 10)
- Ysleta ISD has received the highest rating of “Superior Achievement” every year since inception in 2004



DETERMINATION OF RATING

District must answer YES to indicators 1 through 5.
Indicators 6 through 15 are worth up to 10 points each.

2019/20

2018/19

PASS

60 points

60 points

Our Score =

98 of 100

98 of 100

2019-2020 Ranking

SUPERIOR ACHIEVEMENT

90-100 points

ABOVE STANDARD ACHIEVEMENT

80- 89 points

MEETS STANDARD ACHIEVEMENT

60- 79 points

SUBSTANDARD ACHIEVEMENT

< 60 points or NO to one critical indicator



Additional required disclosures

Superintendent Contract

[Superintendent's Contract 2019-2020](#)

Reimbursements received by the Superintendent and Board Members for Fiscal Year [2019-2020](#)

Outside compensation received by the Superintendent for professional consulting or other personal services in Fiscal Year [2019-2020](#)

Gifts received by Executive Officers and Board Members in Fiscal Year [2019-2020](#)

Business transactions between YISD and Board Members for Fiscal Year [2019-2020](#)



INDIVIDUAL INDICATORS 1-15 WITH TWO YEAR COMPARISON



Indicator One

Was the complete annual financial report (AFR) and data submitted to TEA within 30 days of the November 27 deadline?

2019/20	2018/19
Yes	Yes

Date due to TEA 12/28/2019
Date TEA received 11/18/2019



Indicator Two

2019/20 2018/19

A. Was there an unmodified opinion in the AFR on the financial statements as a whole?

Yes

Yes

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

Yes



Indicator Three

Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?

2019/20 2018/19

Yes

Yes



Indicator Four

2019/20 2018/19

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

Yes



Indicator Five

Was the total unrestricted net asset balance in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)

2019/20

2018/19

N/A

Yes

This indicator is not being scored for 2019/2020.



Indicator Six

2019/20 2018/19

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)?

10	10
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0-30 days	0 points
30-45 days	2 points
45-60 days	4 points
60-74 days	6 points
75-90 days	8 points
over 90 days	10 points

Calculation:

Cash and equivalents	\$ 96,760,703
/Total expenditures	\$379,921,212
*365	
=Days of Cash on hand	92.9605



Indicator Seven

2019/20 2018/19

Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?

10	10
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0 -1.00	0 points
1.00 – 1.50	2 points
1.50 – 2.00	4 points
2.00 – 2.50	6 points
2.50 – 3.00	8 points
over 3.00	10 points

Calculation:

Current Assets	\$293,487,680
/Current Liabilities	\$ 81,172,033
=Ratio	3.6156



Indicator Eight

2019/20 2018/19

8 8

Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)

over 1.00	0 points
0.90 – 1.00	2 points
0.80 – 0.90	4 points
0.70 – 0.80	6 points
0.60 – 0.70	8 points
less than 0.60	10 points

Calculation:

Long Term Liabilities	\$ 633,185,719
/Total Assets	\$ 975,397,134
Ratio	0.6492



Indicator Nine

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?

2019/20 2018/19

10	10
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No 0 points
Yes 10 points

Calculation:

Total general fund revenue	\$390,355,134
Total general fund expenditures	\$387,688,280



Indicator Ten

Was the debt service coverage ratio sufficient to meet the required debt service?

2019/20 2018/19

10 **10**

- 0 – 1.00 0 points
- 1.00 – 1.05 2 points
- 1.05 – 1.10 4 points
- 1.10 – 1.15 6 points
- 1.15 – 1.20 8 points
- Over 1.20 10 points

Calculation:

Total Revenues	\$429,162,399
Less Total Expenditures	-\$428,605,905
Plus Debt Service Expenditures	+\$ 45,999,775
Plus Debt Service Fund Balance	+\$ 44,174,460
Plus Function code 81 Expenditures	+\$ 7,767,068
	\$ 98,497,797
/Debt Service Expenditures	\$ 45,999,775
Ratio	2.1413



Indicator Eleven

Was the school district's administrative cost ratio equal to or less than the threshold ratio?

2019/20 2018/19

10

10

Over 0.1855	0 points
0.1605 – 0.1855	2 points
0.1355 – 0.1605	4 points
0.1105 – 0.1355	6 points
0.0855 – 0.1105	8 points
Less than 0.0855	10 points

Calculation:

YISD Administrative Cost Ratio 0.0688



Indicator Twelve

2019/20 2018/19

10	10
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Did the school district not have a 15% decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)

No 0 points

Yes 10 points

Calculation:

2018-2019 Total Enrollment	41,064
2018-2019 # of FTE Staff	6,271.2491
Student to staff ratio	6.547
2016-2017 Total Enrollment	41,536
2016-2017 # of FTE Staff	6,310.8506
Student to staff ratio	6.581
3 Year student to staff ratio	$((6.547/6.581)-1)$ = -0.52%



Indicator Thirteen

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?

- Over 3% 0 points
- Under 3% 10 points

2019/20	2018/19
10	10



Indicator Fourteen

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? (The AICPA defines material noncompliance.)

- No 0 points
- Yes 10 points

2019/20 2018/19

10	10
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Indicator Fifteen

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?

- No 0 points
- Yes 10 points

2018/19 2017/18

