

Our "FIRST" Report Card

To encourage quality performance in the management of school districts' financial resources, the Texas Legislature in 1999 established the Financial Integrity Rating System of Texas (FIRST). Based on the 2005-06 data reported, **Fort Bend ISD received the highest rating –Superior Achievement for 2007.**

This report to our stakeholders is presented to fulfill our legal obligation and to provide assurance that the leadership of FBISD takes seriously our role to carefully manage your tax dollars that have been entrusted to us.

For more information, please call the FBISD Community Relations Office at **281-634-1100**.

The following indicators were evaluated by the Texas Education Agency

	YES	NO
1. Was the Total Fund Balance less Reserved Fund Balance greater than zero in the General Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Were there no disclosures in the Annual Financial Report and/or other sources of information concerning default on bonded indebtedness obligations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Was the Annual Financial Report filed by the deadline?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Was there an unqualified opinion in the Annual Financial Report?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Did the Annual Financial Report not disclose any instances of material weaknesses in internal controls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Was the percent of total tax collections (including delinquent) greater than 96%?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Did the comparison of PEIMS data to like information in the Annual Financial Report result in an aggregate variance of less than 4% of expenditures per fund type (data quality measure)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Were debt related expenditures (net of state assistance) less than \$770 per student?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Was there no disclosure in the Annual Audit Report of material noncompliance?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. Did the District have full accreditation status in relation to financial management practices?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Was the percentage of Operating Expenditures expended for Instruction more than 54%?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12. Was the aggregate of budgeted Expenditures and Other Uses less than the aggregate of Total Revenues, Other Resources and Fund Balances in General Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
14. Was the ratio of Cash and Investments to Deferred Revenues in the General Fund greater than or equal to 1:1?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15. Was the Administrative Cost Ratio less than the standard in State Law?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16. Was the ratio of students to teachers within the ranges according to District size?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17. Was the ratio of students to total staff within the ranges according to District size?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
18. Was the total Fund Balance in the General Fund more than 50% and less than 150% of Optimum according to the Fund Balance and Cash Flow Calculation Worksheet in the Annual Financial Report?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19. Was the decrease in Undesignated, Unreserved Fund Balance less than 20% over two fiscal years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
20. Was the aggregate total of Cash and Investments in the General Fund more than \$0?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
21. Were Investment Earnings in all Funds more than \$15 per student?	<input checked="" type="checkbox"/>	<input type="checkbox"/>