

School FIRST 2016 Report  
Public Hearing December 12, 2016

2016-17 SCHOOL YEAR



Futures beyond  
what they  
can imagine!

INSPIRE  
EQUIP  
IMAGINE



# Agenda

- ❖ **Overview** of School **FIRST**
- ❖ Fort Bend ISD's **Performance**
- ❖ Other Required **Disclosures**

## Overview

### Financial Integrity Rating System of Texas

- Developed by TEA in 1999
- Measures the Performance of School District Financial Resources
- Ratings based on 15 indicators established by the Commissioner of Education
- 14<sup>th</sup> Year of **FIRST** Reporting

# Overview

## School FIRST in Transition

Reporting Year 2014

Reporting Year 2015

Reporting Year 2016

Reporting Year 2017

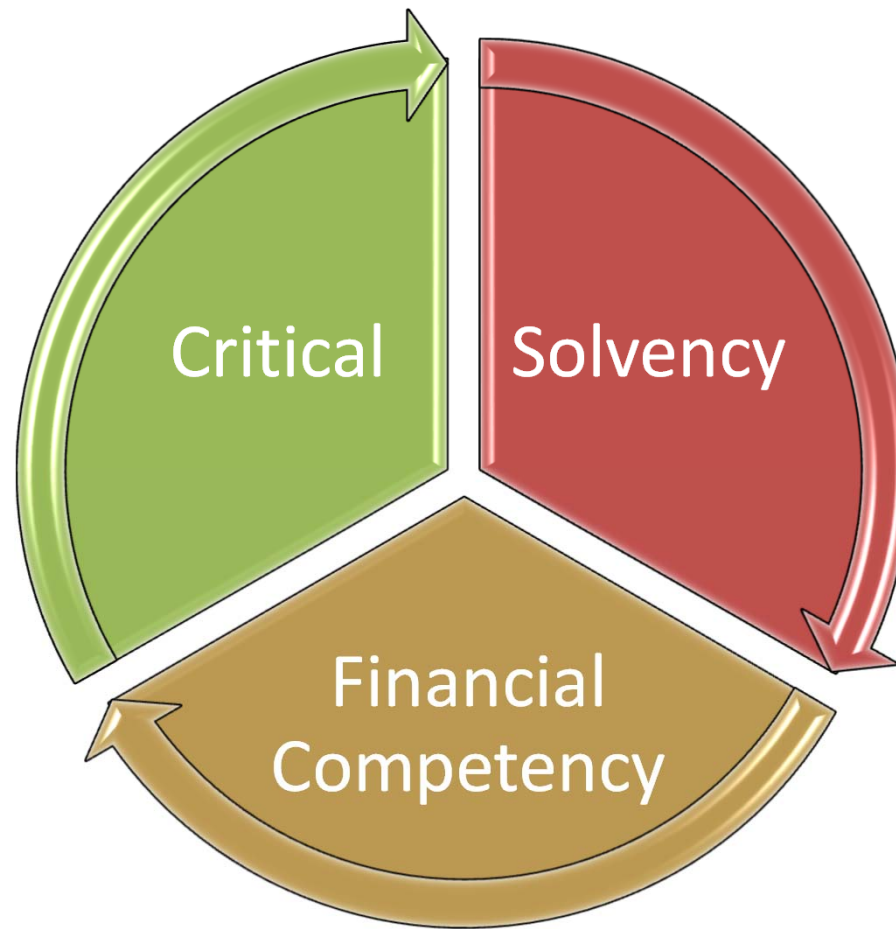
2013-14 Rating Year (2012-13 Data)		2014-15 Rating Year (2013-14 Data)		2015-16 Rating Year (2014-15 Data)		2016-17 Rating Year (2015-16 Data)	
<b># of Indicators</b>	20	<b># of Indicators</b>	7	<b># of Indicators</b>	15	<b># of Indicators</b>	15
<b>Ratings</b>	<b>Points</b>	<b>Ratings</b>	<b>Points</b>	<b>Ratings</b>	<b>Points</b>	<b>Ratings</b>	<b>Points</b>
Superior	64 - 70	Passed (P)	16 - 30	Superior (A)	70 -100	Superior (A)	90-100
Above Standard	58 - 63	Substandard (F)	0 - 15	Above Standard (B)	50 - 69	Above Standard (B)	80-89
Meets Standard	52 - 57			Meets Standard (C)	31 - 49	Meets Standard (C)	60-79
Substandard	< 52			Substandard (F)	0 - 30	Substandard (F)	0-59





# Overview

## School FIRST Indicator Categories





# FBISD Performance

## Critical Indicators

#	Indicator Description	Yes/No
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
2	Was there an unmodified opinion in the AFR on the financial statements as a whole and was it free of any instances of material weakness in internal controls over financial reporting?	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other governmental agencies?	Yes
5	Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero?	Yes

# FBISD Performance

## Solvency Indicators

#	Indicator Description	Points (0-10)
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)?	10
7	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	8
8	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	8
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?	10

# **FBISD Performance**

## Solvency Indicators

#	Indicator Description	Points (0-10)
<b>10</b>	Was the debt service coverage ratio sufficient to meet the required debt service?	<b>10</b>
<b>11</b>	Was the school district’s administrative cost ratio equal to or less than the threshold ratio?	<b>10</b>
<b>12</b>	Did the school district not have a 15 percent 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.)	<b>10</b>





# FBISD Performance

## Financial Competency Indicators

#	Indicator Description	Points (0-10)
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?	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?	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?	10



# *Required Disclosures*

## Gifts from Vendors & Business Transactions with FBISD Fiscal Year 2014-15

Board Member by Position Number	Gifts > \$250 Aggregate Value	Business Transactions with District
Jason Burdine	None	None
Grayle James	None	None
Jim Rice	None	None
Kristin Tassin	None	None
KP George	None	None
Adeola Heyliger	None	None
Jenny Baily	None	None
Dave Rosenthal	None	None
Superintendent	Gifts > \$250 Aggregate Value	Outside Compensation/Fees
Dr. Charles Dupre	None	None

**Superintendent's Contract** –available online at <http://www.fortbendisd.com/Page/1008>  
(in accordance with 19 TAC §109.1001(o)(3)(B)(i))



Reimbursements Received by the Superintendent and Board Members  
For the Twelve-Month Period  
Ended June 30, 2015

Description of Reimbursements	Superintendent Dr. Dupre	Board Member Jason Burdine	Board Member Grayle James	Board Member Jim Rice	Board Member Kristin Tassin	Board Member KP George	Board Member Addie Heyliger May 2015	Board Member Jenny Bailey	Board Member Dave Rosenthal
Meals	\$559.21	\$77.64	\$398.74	\$259.78	\$179.10	\$50.00	\$0.00	\$56.36	\$50.00
Lodging	\$1,476.38	\$1,536.19	\$3,313.27	\$2,695.44	\$2,354.74	\$1,648.06	\$584.01	\$673.11	\$673.11
Transportation	\$3,326.62	\$876.39	\$2,183.57	\$1,821.22	\$1,413.95	\$887.06	\$405.18	\$282.70	\$583.14
Fuel/Mileage Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$3,139.39	\$880.00	\$910.00	\$777.05	\$1,640.00	\$1,020.00	\$405.00	\$395.00	\$325.00
<b>Total</b>	<b>\$8,501.60</b>	<b>\$3,370.22</b>	<b>\$6,805.58</b>	<b>\$5,553.49</b>	<b>\$5,587.79</b>	<b>\$3,605.12</b>	<b>\$1,394.19</b>	<b>\$1,407.17</b>	<b>\$1,631.25</b>

Items to be reported per category include:

- Meals-Meals consumed out of town, and in-district meals are area restaurants
- Lodging/Hotel Charges
- Transportation-Airfare, car rental (can include fuel on rental), taxis, leased cars, parking and tolls)
- Motor Fuel/Mileage Reimbursement
- Other-Registration Fees, telephone/cell phone, internet service, fax machine, and other reimbursements not defined above.



*2016 Reporting Year– Superior Achievement*

*2015 Reporting Year– Passed with Highest Score*

PUBLIC COMMENTS WELCOME

Questions?

