



## School First Report - 2022-2023

Board Update and Public Hearing

MONDAY, December 4, 2023

# Agenda:

Overview of School FIRST

Fort Bend ISD's Performance

Other Required Disclosures

# Financial Integrity Rating System of Texas

- ❑ Developed by TEA in 1999
- ❑ Measures the Performance of School District Financial Resources
- ❑ Ratings based on 20 indicators established by the Commissioner of Education
- ❑ 21<sup>th</sup> Year of **FIRST** Reporting

# First Rating Matrix

| 2022-23 Rating Year<br>(2021-22 Data) |               |
|---------------------------------------|---------------|
| # of Indicators                       | 20            |
| <b>Ratings</b>                        | <b>Points</b> |
| Superior (A)                          | 90 -100       |
| Above Standard (B)                    | 89 - 89       |
| Meets Standard (C)                    | 70 - 79       |
| Substandard (F)                       | < 70          |



# FIRST Critical Indicators

Failure of any critical indicator = automatic failure on FIRST:

- Annual financial report filed by deadline to TEA
- Unmodified opinion on annual financial audit report
- Compliance with payment terms of all bonded debt
- Timely payments to state and federal agencies
- Positive unrestricted net position in governmental activities (not scored)

## **2022-23 Indicators Not Scored for FIRST**

- ☐ Indicator 5 – Is unrestricted net asset position positive
- ☐ Indicator 10 – Budgeted to Actual Revenues 3 year comparison
- ☐ Indicator 14 – Student to Staff Ratio over 3 year period
- ☐ Indicator 15 - ADA within allotted range of district's biennial pupil projection submitted to TEA due to COVID-19

# FBISD 2022-23 FIRST Performance

## Indicator 1

Was the Annual Financial Report (ACFR) filed within one month after November 28<sup>th</sup> deadline?

**YES**

## Indicator 2

Was there an unmodified opinion on the financial statements as a whole?

**YES**

# **FBISD 2022-23 FIRST Performance**

## **Indicator 3**

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

**YES**

## **Indicator 4**

Did the district make timely payments to the IRS, TRS and TWC and other governmental agencies? (No warrant holds)

**YES**



# FBISD 2022-23 FIRST Performance

## Indicator 5

Net position greater than zero? *(not evaluated)*

N/A

## Indicator 6

Was average change in assigned and unassigned fund balance over 3 years less than 25% decrease or it fund balances exceed 75 days of operational expenditures?

Ceiling  
Passed

# FBISD 2022-23 FIRST Performance

## Indicator 7

Was number of days of cash on hand and investments in General Fund sufficient to cover operational expenditures?

10

## Indicator 8

Was current assets to current liabilities ratio sufficient to cover short-term debt?

6

# FBISD 2022-23 FIRST Performance

## Indicator 9

Did General Fund revenues equal or exceed expenditure? If not, was number of days of cash on hand greater than or equal to 60 days?

10

## Indicator 10

Did the district average less than 10% variance when comparing budgeted revenues to actual revenues for last 3 fiscal years? *(not evaluated)*

10

# FBISD 2022-23 FIRST Performance

## Indicator 11

|   |    |
|---|----|
| Ratio of long-term liabilities to total assets for district sufficient to support long-term solvency? | 10 |
|---|----|

## Indicator 12

|   |    |
|---|----|
| Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? | 10 |
|---|----|

# FBISD 2022-23 FIRST Performance

## Indicator 13

Was administrative cost ratio equal or less than threshold ratio? 10

## Indicator 14

Did district not have a 15% decline in students to staff ratio over 3 years? *(not evaluated)-max score provided* 10

# FBISD 2022-23 FIRST Performance

## Indicator 15

Was district's ADA within the allotted range of districts biennial pupil projection submitted to TEA? *(not evaluated)-max score provided*

5

## Indicator 16

Did the PEIMS data compare to the districts ACF results in a total variance of less than 3%?

Ceiling  
Passed



# FBISD 2022-23 FIRST Performance

## Indicator 17

Did external auditor report that AFR was free of any instance of material weakness in internal controls?

Ceiling  
Passed

## Indicator 18

Did external auditor indicate AFR was free of any instance of material noncompliance for grants, contracts and laws?

10

# FBISD 2022-23 FIRST Performance

## Indicator 19

Did district post the required financial information on its website in accordance with Government code, Texas Education Code etc?

5

## Indicator 20

Did school board members discuss the district's property values at a board meeting within 120 days before adopting the budget?

Ceiling  
Passed

# **FBISD 2022-23 FIRST Performance**

96

Superior Achievement

# 2022-23 School First Reporting

- Reimbursements Received by the Superintendent and Board Members For the Twelve-Month Period Ending June 30, 2022

| Description of Reimbursements | Superintendent      | Acting Supt.       | Board Members      |                  |                    |                  |
|-------------------------------|---------------------|--------------------|--------------------|------------------|--------------------|------------------|
|                               | Dr. Whitbeck        | Sayavedra          | Dae                | Garcia           | Gilliam            | Hamilton         |
| Meals                         | \$ 1,149.17         | \$ -               | \$ 64.54           | \$ -             | \$ -               | \$ -             |
| Lodging                       | \$ 3,840.35         | \$ -               | \$ 390.22          | \$ 675.00        | \$ 1,686.15        | \$ 675.00        |
| Transportation                | \$ 1,626.06         | \$ 217.76          | \$ 202.00          | \$ -             | \$ 396.44          | \$ 234.59        |
| Motor Fuel                    | \$ -                | \$ -               | \$ -               | \$ -             | \$ -               | \$ -             |
| Other                         | \$ 21,062.23        | \$ 4,686.00        | \$ 2,808.00        | \$ 75.00         | \$ 2,793.00        | \$ -             |
| <b>Total</b>                  | <b>\$ 27,677.81</b> | <b>\$ 4,903.76</b> | <b>\$ 3,464.76</b> | <b>\$ 750.00</b> | <b>\$ 4,875.59</b> | <b>\$ 909.59</b> |

| Description of Reimbursements | Board Members      |                    |                    |                    |                    | TOTAL               |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
|                               | Hanan              | Malone             | Rice               | Rosenthal          | Williams           |                     |
| Meals                         | \$ 104.94          | \$ 30.86           | \$ -               | \$ 122.68          | \$ -               | \$ 1,472.19         |
| Lodging                       | \$ 1,876.21        | \$ 1,595.04        | \$ -               | \$ 931.16          | \$ -               | \$ 11,669.13        |
| Transportation                | \$ 1,456.04        | \$ 1,607.11        | \$ 820.47          | \$ 1,389.89        | \$ -               | \$ 7,950.36         |
| Motor Fuel                    | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -                |
| Other                         | \$ 3,403.00        | \$ 2,798.00        | \$ 1,325.00        | \$ 2,600.00        | \$ 1,675.00        | \$ 43,225.23        |
| <b>Total</b>                  | <b>\$ 6,840.19</b> | <b>\$ 6,031.01</b> | <b>\$ 2,145.47</b> | <b>\$ 5,043.73</b> | <b>\$ 1,675.00</b> | <b>\$ 64,316.91</b> |

# 2022-23 School First Reporting

Superintendent's Contract - available online at <https://www.fortbendisd.com/Page/143083>  
(in accordance with 19 TAC §109.1001(o)(3)(B)(i))

# Questions





# **F O R T   B E N D   I S D**

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