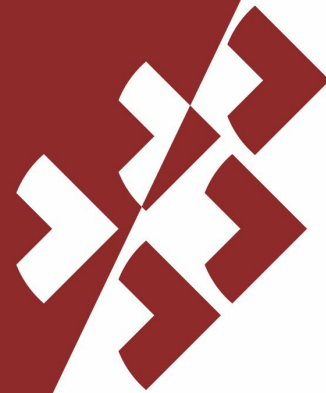


School FIRST Rating 2024-25 Board Update and Public Hearing

Monday, December 1, 2025



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 21 indicators established by the Commissioner of Education

2024-25 Rating Year (2023-24 Data)	
# of Indicators	21
Ratings	Points
Superior (A)	90 -100
Above Standard (B)	80 - 89
Meets Standard (C)	70 - 79
Substandard (F)	< 70

FIRST Types of Indicators

Critical – Failure to meet indicator results in district failing FIRST for the applicable year

Ceiling – If ceiling indicator are not met, a predetermined maximum points and highest FIRST rating are assigned

FBISD 2024-25 FIRST Performance

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Superior Achievement



FBISD 2024-25 FIRST Performance

	<i>Critical</i> Indicator Description	Met/ Points
1	Was the Annual Financial Report (ACFR) filed within one month after November 27th deadline?	✓
2	Was there an unmodified opinion on the financial statements as a whole?	✓
3	Was the district in compliance with all payment terms for all debt agreements at fiscal year end?	✓
4	Did the district make timely payments to the IRS, TRS and TWC and other governmental agencies? (Warrant holds cleared in 30 days)	✓

FBISD 2024-25 FIRST Performance

	Solvency Indicator Description	Met/ Points
5	Net position greater than zero?	✓
6	Was average change in assigned and unassigned fund balance over 3 years less than 25% decrease or did fund balances exceed 75 days of operational expenditures?	✓
7	Was number of days of cash on hand and investments in General Fund sufficient to cover operational expenditures?	10
8	Was current assets to current liabilities ratio sufficient to cover short-term debt?	8

FBISD 2024-25 FIRST Performance

	Solvency Indicator Description	Met/ Points
9	Did General Fund revenues equal or exceed expenditure? Or Cash on Hand >60 days?	10
10	Did the district average less than 10% variance when comparing budgeted revenues to actual revenues for last 3 fiscal years? (<i>not evaluated</i>)	10
11	Ratio of long-term liabilities to total assets for district sufficient to support long-term solvency?	10
12	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	10

FBISD 2024-25 FIRST Performance

	Solvency/Financial Competence Indicator Description	Met/ Points
13	Was administrative cost ratio equal or less than threshold ratio?	10
14	Did district not have a 15% decline in students to staff ratio over 3 years?	10
15	Was district's ADA within the allotted range of districts biennial pupil projection submitted to TEA?	5
16	Did the PEIMS data compare to the districts ACF results in a total variance of less than 3%?	✓

FBISD 2024-25 FIRST Performance

	Financial Competence Indicator Description	Met/ Points
17	Did external auditor report that AFR was free of any instance of material weakness in internal controls?	✓
18	Did external auditor indicate AFR was free of any instance of material noncompliance for grants, contracts and laws?	10
19	Did district post the required financial information on its website in accordance with Government code, Texas Education Code?	5
20	Did school board members discuss the district's property values at a board meeting within 120 days before adopting the budget?	✓

FBISD 2024-25 FIRST Performance

	Financial Competence Indicator Description	Met/ Points
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over allocation of FSP funds?	✓

FBISD 2024-25 School FIRST Reporting

Reimbursements Received by Superintendent and Board Members for the Twelve-Month Period Ending June 30, 2024

Description of Reimbursements	Superintendents		
	Dr. Smith	Dr. Whitbeck	Martinez (Acting Supt)
Meals	\$ 639.62	\$ 66.00	\$ -
Lodging	6,671.48	1,447.31	284.56
Transportation	1,589.82	570.36	-
Motor Fuel	-	-	-
Other	10,726.56	7,440.00	2,185.71
Total	\$ 19,627.48	\$ 9,523.67	\$ 2,470.27

Description of Reimbursements	Board Members									
	Dae	Garcia	Hamilton	Hanan	Jones	Malone	Rose-Gilliam	Schoof	Tassin	TOTAL
Meals	\$ 147.28	\$ -	\$ 77.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224.53
Lodging	525.23	1,068.56	1,633.72	1,431.23	1,211.90	1,093.69	868.52	349.85	71.56	8,254.26
Transportation	403.94	538.92	369.79	963.94	494.59	-	78.12	-	-	2,849.30
Motor Fuel	-	-	-	-	-	-	-	-	-	-
Other	2,068.08	2,253.08	1,723.08	2,193.08	1,847.02	1,143.07	2,133.08	485.00	605.00	14,450.49
Total	\$ 3,144.53	\$ 3,860.56	\$ 3,803.84	\$ 4,588.25	\$ 3,553.51	\$2,236.76	\$ 3,079.72	\$ 834.85	\$ 676.56	\$25,778.58

FBISD 2024-25 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?