

Birdville ISD

2024 School FIRST Rating

Public Hearing
September 24, 2024 - 7:00 P.M.



What is FIRST?

Financial Integrity Rating System of Texas

Created by Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999 and amendments under House Bill 5 of the 83rd Texas Legislature in 2013 to achieve quality performance in the management of school financial resources.

Rating calculations are based on data from the 2022-23 fiscal year.



Objectives

Achieve quality performance in the management of school districts' financial resources.

Assess the quality of financial management in Texas public schools.

Measure and report



Determination of Rating

A for Superior Achievement (90-



Superior Achievement

- 98
-



Indicators

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YES. The 2022-23 annual financial report was filed with TEA on November 17, 2023. (Prior Year Result 2021-22: Yes)

YES. The District received an unmodified opinion on the 2022-23 annual financial report. This is the highest rating a district can receive. (Prior Year Result 2021-22: Yes)



Indicators (slide 2 of 11)



Indicators (slide 3 of 11)

0; I \$J ^[": _ijhYj i "jejWbd[j "f ei _ed"dj ^["] el [hdc [djWbWYj _j_] i "Yekc d"d" the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) was greater than zero. (Prior Year Result 2021y22: Not scored)

0; I \$J ^[": _ijhYj i "W [hW] ["Y^Wd] ["d^kdZ "XWbWY["el [hj ^h[["o[Whi "mW "d i i "" j ^Wd "WZ [Yh[W ["e\"(+ "f [hY[dj "WdZ j ^[": _ijhYj i "Ykh[dj "o[Wh^kdZ "XWbWY[" exceeded 75 days of operational expenditures. (Prior Year Result 2020y21: Yes)



Indicators (slide 5 of 11)



Indicators (slide 7 of 11)

0; I \$J ^[" : _ijhYj i "WZc _d_ijhWY_I ["Yeij "hWY_e "mW " - \$+/ "f [hY[dj \$J ^[""
District received a score of 10, the highest rating for this indicator.
(Prior Year Result 2020-21: Yes - 10 pts., at 7.16 percent)

YES. The District did not have a 15 percent decline in the students to staff ratio over 3 years. The District received a score of 10, the highest score for this indicator. (Prior Year Result 2021-22: Not Scored - 10 pts.)



Indicators (slide 9 of 11)

0; I \$J ^[": _ijh_Yj i "7 <H "mW "h[["e \ "Wdo" _di j WdY[ti Ž "e \ "c Wj [h_Wb" weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from i k Xi j Wdj _WbZ ek Xj "Wk ekj "j ^["i Y ^ eebZ _ijh_Yj i "Wk _bj o" j e "Yedj _dk ["W "W going concern. (Prior Year Result 2021-22: Yes)



Indicators (slide 10 of 11)



Indicators (slide 11 of 11)

YES. Local, state, and federal funding impacts were discussed by the school board members at a board meeting within 120 days before the District adopted its budget. (Prior Year Result 2021-22: Yes - 10 pts.)

NO. The District did not receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of FSP because of financial hardship. (Prior Year Result 2021-22: Not scored - New indicator.)



Five Additional Disclosures



Disclosure No. 1

<https://www.birdvilleschools.net/Page/16971>



Disclosure No. 2

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	Dr. Gayle Stinson	Joe Tolbert	Kelvin Dilks	Brenda Sanders-Wise	Matthew Womble	Richard Davis	Ralph Kunkel	Kris Drees
	\$ 259.88	\$ 18.25	\$ -	\$ -	\$ -	\$ 241.50	\$ 310.50	\$ 311.50
	\$ 2,937.80	\$ 793.86	\$ -	\$ 105.94	\$ -	\$ 914.64	\$ 1,958.25	\$ 1,708.50
	\$ 389.34	\$ 463.50	\$ -	\$ 25.88	\$ -	\$ 669.57	\$ 1,465.89	\$ 864.86
	\$ 188.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,220.00</u>	<u>\$ 425.00</u>	<u>\$ 660.00</u>	<u>\$ 660.00</u>	<u>\$ -</u>	<u>\$ 850.00</u>	<u>\$ 1,935.00</u>	<u>\$ 1,275.00</u>
	\$ 4,995.52	\$ 1,700.61	\$ 660.00	\$ 791.82	\$ -	\$ 2,675.71	\$ 5,669.64	\$ 4,159.86

Note: J ^ [1 f _ h] ^ e \ j ^ [1 k h] ^ i j e ^ Y W f j k h [W b h] _ c X k h i [c [d j i ^ e h \ i Y W b o [W h (& ((-23, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

- Meals: C [W b ^ Y e d i k c [Z ^ e \ \ e \ j ^ [1 Y ^ e e b Z i j h y j i ^ f h [c _ i [i " W d Z _ d -district meals at area restaurants (excludes catered meals for board meetings).
- Lodging: Hotel charges
- Transportation: Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls).
- Motor Fuel: Gasoline
- Other: Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements to, or on behalf of, the superintendent and board member(s) not defined above.



Disclosure No. 3



Disclosure No. 4



Disclosure No. 5



Questions?



