



2024-2025 FIRST Report

Public Hearing | September 15, 2025

Public Hearing Etiquette

- While we welcome questions and comments, please let the presenter complete the presentation. There will be a designated time for questions and comments.
- Please make note of the slide number so we can revisit to address any questions





INTENDED LEARNING OUTCOMES:

1. Discuss the purpose of the Financial Integrity Rating System of Texas (FIRST)
2. Rating Year/Data Year
3. FIRST Rating Timeline
4. Review the FIRST scoring rubric
5. Review Uvalde CISD's Rating
6. Review Uvalde CISD's Indicators
7. Appendices



FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS

- Developed in 1999 by the Texas Education Agency in response to Senate Bill 875 of the 76th Legislature.
- Primary Priority is to achieve quality performance in the management of school district's financial resource.
- Districts are rated on indicators outlined by the rule of the Commissioner of Education.
- Information obtained from financial audits, PEIMS reported data, and other governmental entities.



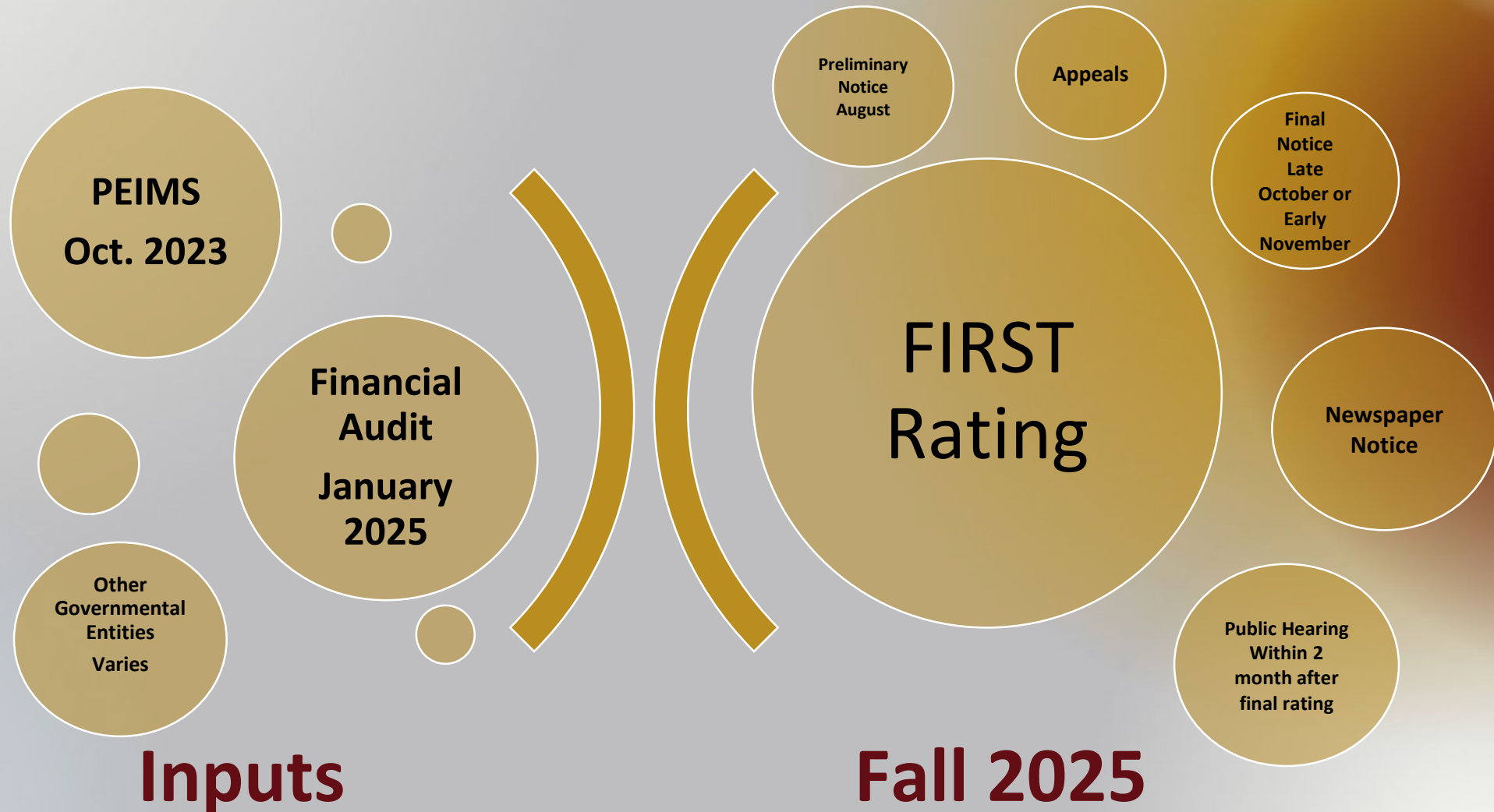
FIRST RATING

2024-2025 FIRST
Rating

Based on 2023-
2024 Financial Data



FIRST RATING TIMELINE



FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS

2024-2025		2023-2024	
A = Superior	90-100	A = Superior	90-100
B = Above Standard	80-89	B = Above Standard	80-89
C = Meets Standard	70-79	C = Meets Standard	70-79
F = Substandard	<70	F = Substandard	<70



DISTRICT STATUS DETAIL

	2024-2025	2023-2024
RATING	<ul style="list-style-type: none">• C=Meets Standard Achievement	<ul style="list-style-type: none">• C=Meets Standard Achievement
DISTRICT SCORE	<ul style="list-style-type: none">• 74	<ul style="list-style-type: none">• 76
NUMBER OF INDICATORS	<ul style="list-style-type: none">• 21	<ul style="list-style-type: none">• 21



FIRST Current & Prior Year Indicators/Results

Indicator	Indicator Description	2024-2025 Results	2023-2024 Results
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	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	Yes	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance of payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money and their creditors, which includes a plan for paying back the debt.	Yes	Yes
4	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes	Yes
5	Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? This indicator was not scored for 2023-2024.	Passed	N/A



FIRST Current & Prior Year Indicators/Results

Indicator	Indicator Description	2024-2025 Results	2023-2024 Results
6	Was the average change in (assigned and unassigned) fund balance over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures?	Passed	Passed
7	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)? District 29.9287 days cash on hand	0	0
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? Range <2.50> = 2.00 District 2.3596	6	6
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? District 29.9287 days cash on hand	0	0
10	This indicator is not being scored.	10	10

Possible
10 points

Possible
10 points

Possible
10 points



FIRST Current & Prior Year Indicators/Results

Indicator	Indicator Description	2024-2025 Results	2023-2024 Results
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school automatically passes this indicator.	10	10
12	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	10	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio? Range > 0.1151 <= 0.1401 District 0.1183	8	10
14	Did the school district not have a 15 percent decline in the students to staff ration over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator. This indicator was not scored for 2023-2024	10	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? This indicator is not being scored	5	5

Possible
10 points



FIRST Current & Prior Year Indicators/Results

Indicator	Indicator Description	2024-2025 Results	2023-2024 Results
16	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?	Passed	Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)	Passed	Passed
18	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	10
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	5	5
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget	Passed	Passed
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship	Passed	Passed
		74 Weighted Sum	76 Weighted Sum
		1 Multiplier Sum	1 Multiplier Sum
		74 Score	76 Score



APPENDICES

- Required Disclosures
 - Superintendent's Employment Contract can be found on the Districts' website
 - [Superintendent Contract](#)
 - Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2024



APPENDICES CONTINUED

	<u>Superintende nt(s) Patterson & Chohlis</u>	<u>Fernandez</u>	<u>Flores</u>	<u>Fowler</u>	<u>White</u>	<u>Lambert</u>	<u>Perez</u>	<u>Suarez</u>	Gonzales	Rizo
Meals	\$125	\$70	\$70	\$90	\$0	\$50	\$90	\$160	\$90	\$90
Lodging/ Parking	\$2,681	\$832	\$672	\$945	\$0	\$583	\$815	\$1,616	\$835	\$874
Transportation	\$4,317	\$744	\$418	\$438	\$105	\$319	\$444	\$1,094	\$106	\$106
Motor Fuel										
Other	<u>\$980</u>	<u>\$485</u>	<u>\$685</u>	<u>\$485</u>	<u>\$0</u>	<u>\$535</u>	<u>\$685</u>	<u>\$1,220</u>	<u>\$835</u>	<u>\$835</u>
Totals	\$8,102	\$2,130	\$1,845	\$1,957	\$105	\$1,487	\$2,034	\$4,090	\$1,866	\$1,905



APPENDICES CONTINUED

- Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2024
 - *None Received*
- Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2024
 - *None Received*



APPENDICES CONTINUED

- Business Transactions Between School District and Board Members for Fiscal Year 2024.
 - *Mr. Luis Fernandez, Athletic Officiating \$907.50*
 - *Mr. J.J. Suarez, Athletic Officiating \$1,550.00*
- Any other information the board of trustees of the school district or open-enrollment charter school determines to be useful.
 - *None currently*





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QUESTIONS?

