Mission Consolidated Independent School District

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Notice and Agenda

The Board of Trustees of the Mission Consolidated Independent School District will hold a **Public Hearing to Discuss the FIRST Report for 2024-2025, Fiscal Year 2023-2024** on **Wednesday, December 17, 2025, at 6:15 PM** in the **Midkiff Elementary School Cafeteria, 4201 N. Mayberry, Palmhurst, TX 78574**. At this meeting, the Board may deliberate or act on any of the subjects listed on the following agenda. The President may change the order of items listed below for the convenience of the Board.

A G E N D A

1. **Public Comment(s) on Specific Agenda Item(s)**
2. **FIRST Report for 2024-2025, Fiscal Year 2023-2024** **2**
3. **Adjournment**

In accordance with the Texas Open Meetings Act, the Board may enter into a closed meeting to deliberate any item that is listed above that fits within an exception listed in Subchapter D. Any final action, decision, or vote on a subject deliberated in closed meeting will be taken in an open meeting held in compliance with the Texas Open Meetings Act.

This Notice was posted by 4:00 p.m., on December 11, 2025.

Dr. Cris Valdez

Dr. Cris Valdez, Superintendent of Schools
Mission Consolidated Independent School District

Public Hearing

(FIRST) Report for 2024-2025

Fiscal Year 2023-2024

December 17, 2025, at 6:15 p.m.

Presenter: Jaime Lopez

Assistant Superintendent for Business & Finance

Financial Integrity Rating System of Texas (FIRST)

The state's school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve these practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

FIRST Goals & Objectives

- **Goals**
  - Facilitate effective and efficient use of resources
  - Strengthen fiscal accountability

- **Objectives**
  - Provide Analysis tool for school officials
  - Increase the proportion of resources used in direct instructional activities
  - Increase efficient use of resources in school support activities
  - Identify and recognize outstanding performance
  - Increase financial well-being of public schools

How Ratings are Assessed 2023-2024

- Did the district answer “no” to indicators 1,2,3, or 4?
  - If so, the school district’s rating is “F” for Substandard Achievement regardless of points earned.
- District’s rating is determined by the applicable number of points earned

A = Superior

Awarded Points: 90-100

B = Above Standard

Awarded Points: 80-89

C = Meets Standard

Awarded Points: 70-79

F = Substandard Achievement

Awarded Points: <70

Ceiling Indicators

Did the school district meet the criteria for any of the following ceiling indicators: 4, 5, 6, 16, 17, 20, 21? If so, the school district's applicable maximum points and rating are disclosed below.

- Indicator 4➔ (Timely Payments) - School district was issued a warrant hold ➔ Max Points 95, Max Rating of A= Superior Achievement
- Indicator 5➔ (Total Net Position) – Negative total net position and do not have 7% or more or 1.000 or more increase in growth in students in membership over 5 years ➔ Max Points 79, Max Rating of C = Meets Standard Achievement
- Indicator 6➔ (Average Change in Fund Balance) - Response to indicator is *No* ➔ Max Points 89, Max Rating of B = Above Standard Achievement
- Indicator 16➔ (PEIMS to AFR) - Response to indicator is *No* ➔ Max Points is 89, Max Rating of B = Above Standard Achievement
- Indicator 17➔ (Material Weaknesses) - Response to indicator is *No* ➔ Max Points 79, Max Rating of C = Meets Standard Achievement
- Indicator 20➔ (Property Values and Tax Discussion) - Response to indicator is *No* ➔ Max Points 89, Max Rating of B = Above Standard Achievement
- Indicator 21➔ (FSP Repayment Plan) - Response to indicator is *Yes* ➔ Max Points 70, Max Rating of C = Meets Standard Achievement

MISSION CISD

Mission CISD Earned an

“A – Superior Achievement”

Rating for 2024-2025
(Fiscal Year Ending 2024)

Mission CISD
FIRST REPORT
TWO YEAR COMPARISON

Number	INDICATOR DESCRIPTION	2022-2023 Score	2023-2024 Score	Mission CISD 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	Due Date: 12/27/24; Date Received: 11/18/24
2	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes	Yes	Mission CISD received an unmodified opinion
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes	Yes	There were no disclosures in the AFR and/or other source of information concerning default on debt agreements
4	Did the school district make timely payment to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes	Yes	Mission CISD made timely payments to TRS, TWC, IRS, and other government agencies. No Warrant Holds. Passed Ceiling.
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? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	Yes	Yes	The Sum of Total Net Position, Net Pension Liability, and Net Other Post-Employment Benefits in the governmental activities column in the Statement of Net Position and Accretion of Interest for Capital Appreciation Bonds is greater than zero. The Mission CISD calculation showed a value of 210,248,762 which is greater than zero.
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balance exceed 75 days of operational expenditures?	Yes	Yes	Passed on both tests. (1) -.0702 >= -.25 (2) $53,337,531 > $39,639,450. **Passed Ceiling.**
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)?	10	10	Days of cash on hand: 171.057 10 | 8 | 6 | 4 | 2 | 0 >=90 | <90>=75 | <75>=60 | <60>=45 | <45>=30 | <30
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	10	10	Yes. The Mission CISD ratio is 4.468. Current Assets of $137,239,660 to Current Liabilities of $30,716,214 10 | 8 | 6 | 4 | 2 | 0 >=3.00 | <3.00>=2.50 | <2.50>=2.00 | <2.00>=1.50 | <1.50>=1.00 | <1.00
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	10	Yes. Mission CISD received the 10 points based on the results from either question. $194,067,488 in revenue > 204,735,602 in expenditures less 11,823,609 in Facilities and Acquisition Costs; 171.057>=60 days of cash on hand
10	~~Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?~~	10	10	Indicator is not being scored- automatically received 10 points

Mission CISD
FIRST REPORT
TWO YEAR COMPARISON

Number	INDICATOR DESCRIPTION	2022-2023 Score	2023-2024 Score	Mission CISD 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 district automatically passes this indicator.	10	10	Yes. The Mission CISD ratio was 0.3445 with Long Term Liabilities of $92,212,689 compared to Total Assets of $333,272,149. The ratio of .2767 passed the test of being <= 1.
				10 | 8 | 6 | 4 | 2 | 0
				<=.6 | >.6<=.7 | >.7<=.8 | >.8<=.9 | >.9<=1.00 | >1.00
12	What is the correlation between future debt requirements and the district's assessed property value?	10	10	The Mission CISD ratio was 2.4241
				10 | 8 | 6 | 4 | 2 | 0
				<=4 | >4<=7 | >7<=10 | >10<=11.5 | >11.5<=13.5 | >13.5
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10	10	Yes. Falling into the 10,000 and above ADA size category, Mission CISD had a ratio of 0.0773
				10 | 8 | 6 | 4 | 2 | 0
				<=.0855 | >.0855<=.1105 | >.1105<=.1355 | >.1355<=.1605 | >.1605<=.1855 | >.1855
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?	10	10	The decrease was 1.84% compared to the 15% test
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?	5	5	For a district with greater than or equal to 10,000 ADA, Mission CISD was lower than the seven percent (actual of 4.83%) variance and recived the maximum points. Prior Year not rated and received 5 points automatically
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?	Yes	Yes	Yes. Mission CISD had a variance of less than 3 percent. Passed Ceiling.
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 and free from substantial doubt about the school district's ability to continue as a going concern	Yes	Yes	The external auditor reported no material weaknesses in the audit report. **Passed Ceiling.**
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	Yes. Mission CISD was free of material noncompliance
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	Yes. Mission CISD met requirements.
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, federal funding at a board meeting within 120 days before the district adopted its budget?	Yes	Yes	Yes. Mission CISD met the requirement.

Mission CISD				
FIRST REPORT				
TWO YEAR COMPARISON				
Number	INDICATOR DESCRIPTION	2022-2023 Score	2023-2024 Score	Mission CISD Results
21	Did the school district receive an adjusted repayment schedule for more than one for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?	Passed	Passed	The district did not 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
TOTAL SCORE		100	100	
RATING		Superior	Superior	

MISSION CISD

Other Required Disclosures

Disclosure No. 1 – Superintendent's Contract

Superintendent's contract hard copies are available at the Public Hearing Meeting.

Disclosure No. 2 – Reimbursement Received by Superintendent & Board Members

Mission CISD
Disclosure #2
Reimbursements Received (USD)
Fiscal Year End June 30, 2024

For the Twelve Month Period Ending June 30, 2024	Description of Reimbursements					
	Meals	Lodging	Transportation	Motor Fuel/Mileage	Other / Registration Fees	Total
Dr. Carolina G. Perez	$ 160.70	$ 914.34	$ 387.71	$ 171.35	$ 535.00	$ 2,169.10
Dr. Cris Valdez	-	858.16	-	283.15	485.00	1,626.31
Dolores "Loli" Reyna	-	1,007.22	-	594.50	754.17	2,355.89
Natividad "Nati" Sosa	-	1,007.22	-	594.50	754.16	2,355.88
Petra B. Ramirez	-	-	-	-	-	-
Herminia Rogers	140.00	1,709.82	323.84	669.25	1,239.16	4,082.07
Iris Iglesias	467.56	1,709.82	-	594.50	1,239.16	4,011.04
Jerry Zamora	175.00	1,493.43	255.96	583.07	1,814.16	4,321.62
Veronica "Betty" R. Mendoza	140.00	918.99	323.84	231.35	1,239.16	2,853.34
Juan Gonzalez	140.00	702.60	323.84	223.67	485.00	1,875.11
Roy Vela	-	-	-	-	-	-
Danny Martinez	-	-	-	-	-	-
Grand Total	**$ 1,223.26**	**$ 10,321.60**	**$ 1,615.19**	**$ 3,945.34**	**$8,544.97**	**$25,650.36**

Disclosure No. 3 – Compensation/Fees received by Superintendent from another school district or outside entity in exchange for professional consulting and/or other personal services

For Fiscal Year End 2023-2024, there is no activity to report.

Disclosure No. 4 – Gifts received by the Superintendent and Board Members that have an economic value of $250 or more

For Fiscal Year End 2023-2024, there were no amounts reported.

Disclosure No. 5 – Business Transactions between School District and Board Members

For Fiscal Year End 2023-2024, there were no reported business transactions between School District and Board Members.

Thank You!