

Birdville Independent School District

2023 SCHOOL FIRST RATING GL Dist j 0 Tc 0 Tv (3) Tj 2.56

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 districts' financial resources.
- Rating calculations are based on data from the 2021–22 fiscal year.

Objectives

- Achieve quality performance in the management of school district's financial resources.
 - Assess the quality of financial management in Texas public schools.
 - Measure and report the extent to which financial resources are allocated for direct instructional purposes.
 - Fairly evaluate the quality of financial management

Determination

Birdville ISD

Superior Achievement

- BISD received a score of 96 (out of 100).
- BISD has received a top rating each year since inception of the rating system 20 years ago.

Indicators (slide 3 of 11)

5. This indicator is not being scored for 2021–22. (2020–21: Not scored)
6. Was the average change in (assigned and unassigned) fund balances over three years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 15 percent of the three-year average?
15w 0.9709 Tc 0.009 Tw 3

Indicators (slide 4 of 11)

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)?
 - YES. The District's cash on hand and current investments was sufficient





Indicators (slide 7 of 11)

13. Was the district's administrative cost ratio equal to or less than the threshold ratio?
 - YES. The District's administrative cost ratio was 7.16 percent. The District received a score of 10, the highest rating for this indicator. (Prior Year Result 2020–21: Yes – 10 pts., at 6.81 percent)
14. This indicator is not being scored for 2021-22
 - Districts were awarded 10 points for this indicator. (Prior Year Result 2020–21: Yes– 10 pts.)

Indicators (slide 8 of 11)

15. This indicator is not being scored for 2021–22.
 - Districts were awarded five points for this indicator. (Prior Year Result 2020–21: Not scored – five pts.)

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 three percent of

Indicators (slide 9 of 11)

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

Indicators (slide 10 of 11)

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?

- YES. The external independent auditor indicated the AFR was free of any instances of material non-compliance. The District received a score of 10 out of 10 points for this indicator. (Prior Year Result 2020–21: Yes – 10 pts.)

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



Five Additional Disclosures

1. Superintendent's Employment Contract in Place During the Public Hearing
2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2021–22
3. Outside Compensation and/or Fees Received by the Superintendent for 2021–22
4. Gifts Received by the Executive Officer and Board Members (and First Degree Relatives, if any) in Fiscal Year 2021–22
5. Business Transactions Between School District and Board Members for Fiscal Year 2021–22

Disclosure No. 1

Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract is available on the District's website at:

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

Disclosure No. 2

Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2021-22
(including amounts paid on behalf of the Superintendent and Board Members)

For the Twelve-Month Period Ending June 30, 2022

Description of Reimbursements	Dr. Gayle Stinson	Joe Tolbert	Kelvin Dilks	Brenda Sanders-Wise	Matthew Womble	Richard Davis	Ralph Kunkel	Kris Drees
Meals	\$ 299.54	\$ 259.00	\$ -	\$ 18.00	\$ 12.00	\$ 259.00	\$ 7.84	\$ 13.50
Lodging	\$ 2,626.41	\$ 1,212.88	\$ -	\$ -	\$ -	\$ 909.66	\$ -	\$ -
Transportation	\$ 810.91	\$ 1,140.39	\$ -	\$ 68.86	\$ 23.97	\$ 112.62	\$ -	\$ -
Motor Fuel	\$ 62.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 1,483.00	\$ 1,255.00	\$ 460.00	\$ 460.00	\$ 15.00	\$ 800.00	\$ 475.00	\$ 425.00
Total	\$ 5,282.41	\$ 3,867.27	\$ 460.00	\$ 546.86	\$ 50.97	\$ 2,081.28	\$ 482.84	\$ 438.50

Note – The spirit of the rule is to capture all “reimbursements” for fiscal year 2021-22, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

- Meals:** Meals consumed off of the school district’s premises, and in-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

Gifts Received by the Executive Officer

Disclosure No. 5

Business Transactions Between School District and Board Members for Fiscal Year 2021–22

- None for Fiscal Year 2021–22

QUESTIONS?

