

Financial Integrity Rating System of Texas (FIRST)

Midland ISD

Annual Financial Management Report
2024-2025
(Based on Fiscal Year 2023-2024)

Midland Independent School District
School FIRST
Notice of Public Meeting

NOTICE OF PUBLIC MEETING
TO DISCUSS
MIDLAND INDEPENDENT SCHOOL DISTRICT
STATE FINANCIAL ACCOUNTABILITY
RATING

The Board of Trustees of the Midland Independent
School District will hold a public meeting at 5:30
pm. Tuesday, November 18, 2025, in the
auditorium of the
James Bowie Fine Arts Academy, 805 Elk Avenue, Midland, Texas.

The purpose of this meeting is to discuss Midland ISD's rating through the state
Financial Accountability System (FIRST) - Financial Integrity Rating System of Texas.

Introduction

Passed during the 77th regular session of the Texas Legislature (2001), Senate Bill 218 requires each Texas school district to prepare an annual financial accountability report on the District's Schools FIRST (Financial Accountability Rating System of Texas) rating. Many business-related issues are covered in this report and the District must hold a public meeting to discuss the report.

Since its inception, the FIRST rating has been modified several times to reflect changes in legislation and serve as a better measurement of a district's financial position. The rating system has been reduced from an original 22 indicators to currently 21 indicators. Other changes included measurements based on student performance have been removed to focus strictly on financial matters. In addition, six disclosures are now required along with the report; 1) the Superintendent's employment contract, 2) reimbursements received by the Superintendent and Board members, 3) outside compensation and/or fees received by the Superintendent for professional consulting and/or other personal services, 4) gifts received by the executive officer(s) and Board members (and first degree relatives, if any), 5) business transactions between the school district and Board members, 6) additional information that the district's board of trustees deems useful.

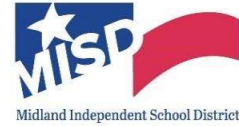
The District's Schools FIRST rating is based upon budgetary and actual financial data along with an analysis of staff and student data reported for the 2023-2024 fiscal year. This information is submitted through the District's annual PEIMS (Public Education Information Management System) submissions. TEA issued the preliminary financial accountability ratings for the 2023-2024 fiscal year in August 2025. The District's rating of "Passed" with an "A = Superior" is included in this report.

The financial accountability rating of the District is based on its overall performance on certain financial measurements, ratios, and other indicators established by the Commissioner of Education with the financial accountability rating worksheet. This worksheet was developed by representatives of the Texas Education Agency (TEA), the Texas Business & Education Council (TBEC), the Comptroller's office and the Texas Association of School Business Officials (TASBO). The worksheet consists of 20 indicators, each weighted with numeric values with the exception of the Critical Indicators. A "No" response to one of the Critical Indicators 1-4 will automatically result in a rating of Substandard Achievement, giving these four indicators high importance.

Included in this report is the Rating Report received from TEA used in determining the District's score, an explanation of each of the Indicators, and the required disclosures.

MIDLAND INDEPENDENT SCHOOL DISTRICT
FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS (FIRST)

Based on Data from Fiscal Year Ended June 30, 2024



		2023-2024	
#	Criteria Description	Yes/No	Score
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	N/A
2	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes	N/A
3	Was the school district in compliance with the payment terms of all debt agreements at the end of the fiscal year?	Yes	N/A
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes, Ceiling Passed	N/A
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?	Yes, Ceiling Passed	N/A
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 balances exceed 75 days of operational expenditures?	Yes, Ceiling Passed	N/A
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	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	Yes	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)?	Yes	10
10	This indicator is not being evaluated.	Not Rated	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	Yes	10
12	What is the correlation between future debt requirements and the district's assessed property value?	Yes	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	Yes	10
14	Did the school district not have a 15% decline in the student to staff ratio over 3 years (total enrollment to total staff)?	Yes	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projections submitted to TEA?	Yes	5
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, Ceiling Passed	N/A
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, Ceiling Passed	N/A
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	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?	Yes	5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	Yes, Ceiling Passed	N/A
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?	Yes, Ceiling Passed	N/A
TOTAL SCORE (Total Possible = 100)			100

Rating Criteria: Passing Score = 70 or more and "Yes" to Indicators 1, 2, 3, and 4.

A = Superior; Score of 90-100
 B = Above Standard; Score of 80-89
 C = Meets Standard; Score of 70-79
 F = Substandard; Score < 70

TEA 2024-2025
Rating:

A
Superior

2024-2025

**BASED ON 2023-2024
SCHOOL YEAR DATA
INDICATORS**

DISTRICT NUMBER

district #

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	MIDLAND ISD (165901)
Indicator:	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?
Status	Passed
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
Date Received	2024/11/21
$\leq$ Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2024/12/27

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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DISTRICT NUMBER

district #

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	MIDLAND ISD (165901)
Indicator:	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.)
Status	Passed
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
Unmodified Opinion	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST

3

Name:	MIDLAND ISD (165901)
Indicator:	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 or 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.)
Status	Passed
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
Not Default Disclosures	false

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on debt agreements.

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST

4

Name:	MIDLAND ISD (165901)
Indicator:	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)
Status	Passed
Ceiling	Passed
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
Timely Payments to Government Agencies	<input type="text" value="true"/>

CEILING FORMULA

Field	Value
Warrant Hold Issued	<input type="text" value="false"/>

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district made timely payments to the TRS, TWC, IRS, and other government agencies.

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the district was not issued a warrant hold.



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST

5

Name:	MIDLAND ISD (165901)
Indicator:	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.)
Ceiling	Passed
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value	Percent Variance
(		
(		
Total Net Position	462,666,808	
+ Accretion of Interest for Capital Appreciation Bonds	364,497	
+ Net Pension Liability	100,286,927	
+ Net Other Post-Employment Benefits	38,644,576	
)		
> 0		
)		
And		
(		
No matter what below conditions are	true	
Or		
(		
(		
2023-2024 Total Membership	28,709	
- 2019-2020 Total Membership	26,393	
)		
/ 2019-2020 Total Membership	26,393	
>= Threshold for Five-Year Percent Increase in Students	0.07	
)		
Or		
(		
Change in Students	2,316	8.78
>= Threshold for Five-Year Numerical Increase in Students	1,000	
)		
)		

Mathematical Breakdown: $601,962,808 > 0$ And (true Or $0.0878 \geq 0.07$ Or $2,316 \geq 1,000$)

RESULT DETERMINATION REFERENCE

1. This indicator will be considered PASSED if the following CONDITION is TRUE:

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.

2. If the CONDITION above is not TRUE and:

- The school district did not have an increase of students in membership over 5 years of 7% or more or 1,000 or more students, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.
- The school district had an increase of students in membership over 5 years of 7% or more or 1,000 or more students, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	MIDLAND ISD (165901)
Indicator:	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 balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
(	
(	
(	
2021-2022 Assigned and Unassigned Fund Balances	189,453,315
- 2020-2021 Assigned and Unassigned Fund Balances	170,876,078
)	
/ 2020-2021 Assigned and Unassigned Fund Balances	170,876,078
)	
+	
(	
(	
2022-2023 Assigned and Unassigned Fund Balances	219,944,821
- 2021-2022 Assigned and Unassigned Fund Balances	189,453,315
)	
/ 2021-2022 Assigned and Unassigned Fund Balances	189,453,315
)	
+	
(	
(	
2023-2024 Assigned and Unassigned Fund Balances	221,715,352
- 2022-2023 Assigned and Unassigned Fund Balances	219,944,821
)	
/ 2022-2023 Assigned and Unassigned Fund Balances	219,944,821
)	
)	
/ 3	
>= Threshold for Three-Year Percent Change in Fund Balances	-0.25
Or	
2023-2024 Assigned and Unassigned Fund Balances	221,715,352
>	
(	
(	
2023-2024 Total Expenditures	431,586,648

- 2023-2024 Capital Outlay

14,339,008

)

/ 365

* 75

)

Mathematical Breakdown: $0.0926 \geq -0.25$ Or $221,715,352 > 85,735,816.4384$

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the average change in fund balances over 3 years had less than a 25 percent decrease or the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures.

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST
7

Name:	MIDLAND ISD (165901)
Indicator:	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)? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
(	
(	
Cash and Equivalents	2,709,510
+ Current Investments	308,984,857
)	
/	
(	
Total Expenditures	431,586,648
- Facilities Acquisition and Construction	14,339,008
)	
)	
* 365	
Mathematical Breakdown: 272.6641	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=90	<90 >=75	<75 >=60	<60 >=45	<45 >=30	<30



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST
8

Name:	MIDLAND ISD (165901)
Indicator:	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
Current Assets	970,003,437
/ Current Liabilities	175,075,007
Mathematical Breakdown: 5.5405	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
≥ 3.00	$< 3.00 \geq 2.50$	$< 2.50 \geq 2.00$	$< 2.00 \geq 1.50$	$< 1.50 \geq 1.00$	< 1.00



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	MIDLAND ISO (355901)
Indicator:	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? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
{	
Total Revenue	428,519,077
/	
{	
Total Expenditures	431,586,648
- Facilities Acquisition and Construction	14,339,008
}	
- 1	
}	
>= 0	
Or	
{	
Cash and Equivalents	2,709,510
+ Current Investments	308,984,857
}	
/	
{	
Total Expenditures	431,586,648
- Facilities Acquisition and Construction	14,339,008
}	
+ 365	
>= Acceptable Days Cash on Hand	60
Mathematical Breakdowns: 0.027 >= 0 Or 272.6641 >= 60	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0

<https://testprod.firs.state.tx.us/FirstFormTestResults.aspx?year=2023&district=355901&test=General Fund Revenues>

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4/25, 3:20 PM

Indicator Test

>= 0%	< 0%
-------	------

Indicator 10 is not being evaluated.



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	MIDLAND ISD (165901)
Indicator:	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 or 1,000 or more students in membership, then the school district passes this indicator.)
Result/Points	10
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
(	
Long Term Liabilities	1,015,733,640
/	
Total Assets	1,805,924,079
<= 1	
)	
Or	
(	
(	
2024 Total Students	28,709
-	
2020 Total Students	26,393
)	
/	
2020 Total Students	26,393
>= Threshold for Five-Year Percent Increase in Students	0.07
)	
Or	
(	
Change in Students	2,316
>= Threshold for five year numerical Increase in Students	1,000
)	
Mathematical Breakdown: 0.5624 <= 1 Or 0.0878 >= 0.07 Or 2,316 >= 1,000	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<=0.60	>0.60 <=0.70	>0.70 <=0.80	>0.80 <=0.90	>0.90 <=1.00	>1.00

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1/2



Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	MIDLAND ISD (165901)
Indicator:	What is the correlation between future debt requirements and the district's assessed property value?
Result/Points	10
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
(	
Total Local and Intermediate Sources	108,223,761
/ Total Revenue	108,695,903
)	
* Long Term Liabilities	1,015,733,640
* 100	
/ Assessed Property Value	49,626,333,343
Mathematical Breakdown: 2.0379	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<= 4	> 4 <= 7	> 7 <= 10	> 10 <= 11.5	> 11.5 <= 13.5	> 13.5

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	MIDLAND ISD (165901)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
District Administrative Cost Ratio	0.0725242402
And	
ADA	25,803.487
Or	
Sparse	false

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS						
ADA Size	10	8	6	4	2	0
10,000 and Above	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
5,000 to 9,999	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
1,000 to 4,999	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
500 to 999	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
Less than 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	MIDLAND ISD (165901)
Indicator:	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.
Result/Points	10
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
(	
2023-2024 Total Enrollment	28,752
/	
2023-2024 Number of FTE Staff	3,108.0689
)	
/	
(	
2021-2022 Total Enrollment	26,398
/	
2021-2022 Number of FTE Staff	2,862.5697
)	
-	
1	
>	
Threshold for Three-Year Percent Change in Ratio	-0.15
Or	
2023-2024 Total Enrollment	28,752
-	
2021-2022 Total Enrollment	26,398
>	
0	
Mathematical Breakdown: $0.0031 > -0.15$ Or $2,354 > 0$	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

DISTRICT NUMBER [Help](#)[Home](#)

Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	MIDLAND ISD (165901)
Indicator:	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? See ranges below in the Determination of Points section.
Result/Points	5
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
(	
Actual ADA	25,803.487
- Projected ADA	25,424.512
)	
/ Projected ADA	25,424.512

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS		
ADA Size	5	0
10,000 and Above	≤ 0.07	> 0.07
5,000 to 9,999	≤ 0.10	> 0.10
1,000 to 4,999	≤ 0.20	> 0.20
500 to 999	≤ 0.25	> 0.25
Less than 500	≤ 0.30	> 0.30
Sparse	≤ 0.35	> 0.35

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	MIDLAND ISD (165901)
Indicator:	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? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)
Ceiling	Passed
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
Not Material Weakness or Going Concern	false

RESULT DETERMINATION REFERENCE**CEILING DETERMINATION**

This indicator will be considered PASSED for the Ceiling if the external auditor reported no material weaknesses or a going concern in the audit report.

DISTRICT NUMBER

district #

Select An Option

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	MIDLAND ISD (165901)
Indicator:	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? (The AICPA defines material noncompliance.)
Result/Points	10
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
Not Material Non-Compliance	false

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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FIRST 5.15.12.0

DISTRICT NUMBER

district #

Select An Option

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	MIDLAND ISD (165901)
Indicator:	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?
Result/ Points	5
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
Required Financial Postings	true

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No

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FIRST 5.15.12.0

DISTRICT NUMBER

district #

Select An Option

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	MIDLAND ISD (165901)
Indicator:	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?
Ceiling	Passed
Last Updated:	4/23/2025 6:09:53 PM

FORMULA

Field	Value
Impact to Funding Discussion	true

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the school district's administration and school board members discussed any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget.

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DISTRICT NUMBER

district #

Select An Option

Help

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 21

Name: MIDLAND ISD (165901)

Indicator: 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?

Ceiling: Passed

Last Updated: 4/23/2025 6:09:53 PM

FORMULA

Field
Adjusted Repayment Plan

Value

false

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

The indicator will be considered PASSED for the Ceiling if the district does 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.

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FIRST 5.15.12.0

REQUIRED DISCLOSURES

Reimbursements Received by the Superintendent and Board Members

A summary schedule for the twelve-month period of total reimbursements received by the superintendent and each board member is to be included in the annual financial management report. All reimbursement expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase orders are to be reported. The summary schedule is to report separately items per category including:

Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals); **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 not defined above.

For the Twelve-Month Period Ended June 30, 2025

2024-2025 Board Member Expenses

Name of Board Member	Meals	Lodging	Transportation	Mileage/Fuel	Membership / Registration	Other	Total
Brandon Hodges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Josh Guinn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Angel Hernandez	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Michael Booker	\$86.61	\$715.14	\$305.15	\$0.00	\$2,955.00	\$25.00	\$4,086.90
Tommy Bishop	\$90.00	\$715.14	\$344.96	\$0.00	\$1,020.00	\$0.00	\$2,170.00
Matt Friez	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sara Burleson	\$166.61	\$715.14	\$734.64	\$418.35	\$2,727.60	\$200.00	\$4,971.34
Stephanie Howard	\$1,521.42	\$2,981.27	\$1,929.67	\$2,923.14	\$2,501.78	\$378.60	\$12,235.88
PREVIOUSLY ELECTED BOARD MEMBERS							
Bryan Murry	\$12.75	\$1,644.63	\$427.33	\$0.00	\$485.00	\$0.00	\$2,569.71
Katie Joyner	\$0.00	\$0.00	\$0.00	\$0.00	\$485.00	\$0.00	\$485.00
Robert Marquez	\$0.00	\$715.14	\$822.17	\$0.00	\$985.00	\$100.00	\$2,622.31

Gifts Received by the Executive Officer(s) and Board Members (and First-Degree relatives, if any)
For the Twelve-Month Period Ending June 30, 2025

Brandon Hodges	\$0
Josh Guinn	\$0
Angel Hernandez	\$0
Michael Booker	\$0
Tommy Bishop	\$0
Matt Friez	\$0
Sara Burleson	\$0
Stephanie Howard	\$0
PREVIOUSLY ELECTED BOARD MEMBERS	
Bryan Murry	\$0
Katy Joiner	\$0
Robert Marquez	\$0

Business Transactions Between School District and Board Members
For the Twelve-Month Period Ending June 30, 2025

Brandon Hodges	\$0
Josh Guinn	\$0
Angel Hernandez	\$0
Michael Booker	\$0
Tommy Bishop	\$0
Matt Friez	\$0
Sara Burleson	\$0
Stephanie Howard	\$0
PREVIOUSLY ELECTED BOARD MEMBERS	
Bryan Murry	
Katy Joiner	\$0
Robert Marquez	\$0

**Outside Compensation and/or Fees Received by the
Superintendent for Professional Consulting and/or Other
Personal Services**

Stephanie Howard	\$0
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OFFICE OF FINANCIAL SERVICES

Midland Independent School District 615 W.
Missouri Ave., Midland, TX 79701 432-240-
1000 • midlandisd.net

Disclosures Pending:

Field Definitions/Glossary

This section defines all fields in School FIRST as well as some financial management terms, in alphabetical order.

#

The number of the indicator. Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.

% Total

On the Overall Statistics screen, this field appears twice:

In the Status Counts section, this field shows the percentage of the total number of districts in Texas that received a passing status, the percentage that received a failing status, and the percentage whose status has not yet been determined.

In the Rating Counts section, this field shows the percentage of the total number of districts in Texas that received each rating: Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, and Suspended Due to Data Quality. (Districts with a status of "Error" and a rating of "Undetermined" are not included in this section.)

A

Active

A check box indicating whether to include this indicator in the calculations when running or re-running district rating reports (checked=yes, unchecked=no). After checking or unchecking this check box, you must click the Update button at the bottom of the screen to save your change(s).

Administrative Cost Ratio Data File

Specifies the internet location of the Administrative Cost Ratio Data File used in the indicator calculations. This value is used to locate the file for viewing and/or importing on the External Data Administration screen.(See the "External Data Administration" section for more information.)

B C

Capital Project Funds

Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

Cash

The term, as used in connection with cash flows reporting, includes not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

Class Name

Used by the TEA developers of the FIRST application. Before a new indicator can be added to FIRST, the developer must first define the class for the new indicator.

Count

On the Overall Statistics screen, this field appears three times:

In the Status Counts section, this field shows the number of districts in Texas that received a passing status, the number that received a failing status, and the number whose status has not yet been determined.

In the Rating Counts section, this field shows the number of districts in Texas that received each rating: Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, and Suspended Due to Data Quality. (Districts with a status of "Error" and a rating of "Undetermined" are not included in this section.)

In the Answers By Indicator section, this field shows the number of districts by points for a particular indicator. (Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.)

Critical Indicator

A non-critical indicator is one that a district is not necessarily required to pass in order to receive an overall passing rating (if the district has passed enough of the other indicators, the district may receive a passing rating despite its failure on one or more non-critical indicators).

For critical indicators, a district **MUST** pass a certain number of these indicators in order to receive an overall passing rating. This number is configured by the FIRST administrator.

D

Data

The type of district data files that can be downloaded to your computer in tab-delimited format (*filename.tab*). See the "Data Downloads" section for more information.

Data Load Year Offset

This option allows the administrator to run a chosen school year's indicator calculations against a previous year's set of district data. The default value for this field is 0, which causes the system to use the current year's data for the calculations. Entering -1 causes the system to use the previous year's data, -2 uses the data from two years ago, and so on. This is useful if indicators are added or changed, and the administrator would like to see what effect the new indicators will have on a district's current or past rating. For example, if a district earned a Standard Achievement rating for the 2024-2025 rating year, but the proposed indicators for the 2025-2026 rating year have changed, the administrator can run the newly proposed indicators using the 2023-2024 school year data (by entering -1 as the Data Load Year Offset) to determine whether the proposed indicator changes will help or hurt the district's rating for the next year (or neither).

After changing this option, you must use one of the methods for running indicators to actually generate results using a previous year's data. See the "Running Specific Indicators" section for more information.

Days Late

Indicates how early or late the district's Annual Financial Report was filed, in days. A negative number indicates that the report was filed before the due date; a positive number indicates that the report was filed late. A zero indicates that the report was filed on the due date. The system uses the Received date and Due date fields to calculate the Days Late value.

Debt Service Fund

Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deferred Revenue

Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Deficiency

Represents receivables owed at the end of the school year.

Delete

A Delete check box signifies that a particular item can be deleted from the system for a chosen school year. More specifically:

- On the Indicator Administration screen, individual financial indicators can be deleted.
- On the Application Parameter Administration screen, individual system-wide parameters can be deleted.
- On the Indicator Parameter Administration screen, individual state-wide parameters can be deleted.
- On the Ratings Administration screen, individual financial rating configurations can be deleted.
- On the Submit Date Data Administration screen, individual district submission entries can be deleted.

To delete an item, activate the check box for the item, then click the Delete button at the bottom of the screen. (Multiple items can be deleted at the same time.)

Designated Fund Balance

Represents tentative plans for the future use of financial resources. Designations require Board action to earmark fund balance for bona fide purposes that will be fulfilled within a reasonable period of time.

District

The unique six-digit number identifying a district.

On the District Status Summary table, clicking on this number displays detailed information about the district's financial accountability rating (if you are authorized to view this information).

District Number

For administrative users, the District Number drop down list at the top of the screen lists all districts in FIRST. Selecting a district number from the list displays the District Status Detail report for that district.

District Score

The numerical score earned by this district. This field is hidden from view for non-administrative users.

The district's score must meet or exceed the [Passing Score](#) set forth by the TEA in order to receive a "Passed" status in FIRST. See the "Passing Score" field for more information.

See the "Understanding District Score Calculations" section for details about how the District Score is tabulated.

District Size - Number of Students Between

On the District Status Detail report, the indicators shown at the bottom of the screen depend on the district's size and on pre-determined acceptable ratios of students to teachers and students to staff. The District Size column lists several ranges of student enrollment numbers for the district. Within the appropriate range for your district, refer to the [Ranges for Ratios](#) columns to determine the low and high ratios that are acceptable for your level of student enrollment. For example, a range of 7 to 22 indicates that there should be no fewer than 7 students per teacher/staff and no more than 22 students per teacher/staff. In order to pass these indicators, a district's ratios must fit within these ranges for the district's size.

See the "Ranges for Ratios" field definition for more information.

Due

The date by which the district's Annual Financial Report must be received to be considered on time, in YYYY/MM/DD format. The system calculates this date as follows:

Fiscal Year End date (from Submit Date Data screen)

+ Submission Deadline in Days After Fiscal Year End (from Application Parameter Administration screen)

E

EDA

see [Existing Debt Allotment \(EDA\)](#)

EDA Data File

Specifies the internet location of the [EDA](#) Data File used in the indicator calculations (e.g., http://wahoo/first/sourcedata/2002/EDA_0203.xls). This value is used to locate the file for viewing and/or importing on the External Data Administration screen. (See the "External Data Administration" section for more information.)

Enrollment

On the Overall Statistics screen, this field appears three times:

In the Status Counts section, this field shows the number of students in Texas who are enrolled in each type of district (passing, failing, or neither due to errors in the processing of their status).

In the Rating Counts section, this field shows the number of students in Texas who are enrolled in each district type (Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, and Suspended Due to Data Quality). (Districts with a status of "Error" and a rating of "Undetermined" are not included in this section.)

In the Answers By Indicator section, this field shows the number of students in Texas who are enrolled in districts that failed a particular indicator. (Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.)

Error (status)

see [Status](#)

ESC (Education Service Center)

Supports the districts in a specific region of the state.

Excess

Represents receivables due at the end of the school year.

Existing Debt Allotment (EDA)

The amount of state funds to be allocated to the district for assistance with existing debt.

Expenditures

The cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provisions for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

F

Fiscal Year

A period of 12 consecutive months legislatively selected as a basis for annual financial reporting, planning, and budgeting. The fiscal year may run September 1 through August 31 or July 1 through June 30.

Fiscal Year End

On the Submit Date Data screen, this is the last day of the district's 12-month accounting period, in YYYY/MM/DD format. Valid fiscal year end dates are August 31st and June 30th.

Full-Time Equivalent (FTE)

Measures the extent to which one individual or student occupies a full-time position or provides instruction; e.g., a person who works four hours a day or a student who attends a half day represents a .5 FTE.

Function

Function codes identify the expenditures of an operational area or a group of related activities. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students, and provide health services. Each of these activities is a function.

Fund Balance

The difference between assets and liabilities reported in a governmental fund.

G

General Fund

This fund finances the fundamental operations of the district in partnership with the community. All revenues and expenditures not accounted for by other funds are included. This is a budgeted fund and any fund balances are considered resources available for current operations.

H

High

see [Ranges for Ratios](#)

I

IFA

see [Instructional Facilities Allotment \(IFA\)](#)

IFA Data File

Specifies the internet location of the [IFA](#) Data File used in the indicator calculations (e.g., http://wahoo/first/sourcedata/2002/IFA_0203.xls). This value is used to locate the file for viewing and/or importing on the External Data Administration screen.(See the "External Data Administration" section for more information.)

Include Districts Outstanding Month/Day

The date on which districts which have not filed their data for the current year or which have processing errors are first displayed on the District Status screens, in MM/DD format (the current year is assumed). Prior to this date, these districts are excluded from the display. ("Processing errors" occasionally occur if a calculation for a particular indicator involves dividing a number by zero. (In mathematics, dividing a number by zero gives an "undefined" or "indeterminate" result.))

This setting overrides the [Pub Level](#) setting for a district.

This setting does not affect which districts are included in the Overall Statistics.

Indicator

Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.

The Overall Statistics screen shows totals and percentages of responses and enrollment, as well as totals for each indicator.

On the Indicator Test screen, this is the [Indicator Description](#) (see the "Indicator Description" field definition for details).

Indicator Description

The definition of the indicator. Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.

On the District Status Detail report, clicking on the indicator description displays detailed information about how the indicator was calculated.

Indicators Answered

The District Status Detail report displays the number of points, by indicator, received by a district.

Instruction

The amount spent on direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students regardless of location or medium. Expenditures associated with this functional area are reported under Function 11.

Instructional Facilities Allotment (IFA)

(State Aid) Provides assistance to school districts in making debt service payments on qualifying bonds and lease-purchase agreements. Proceeds must be used for the construction or renovation of an instructional facility.

J
K
L

Last Updated

On the District Status Detail report, the Last Updated field is the last date & time the district status information was updated (e.g., the last time an indicator was edited for this district, the last time the status information was published to the web, the last time the number of failed indicators changed for this district, etc.).

The Last Updated field on the Indicator Test screen and the Updated field on the District Status Detail report display the last date & time the indicator was updated (e.g., the last time the indicator was edited for this district, the last time the calculations for the indicator were re-run, etc.).

On the Overall Statistics screen, this is the last date & time any indicator or district status information was updated or re-run.

Low

see [Ranges for Ratios](#)

M

N

Name

The name of the school district. (On the District Status Detail report and the Indicator Test screen, the name is followed by the unique number identifying the district, in parentheses.)

On the Application Parameter Administration screen, this is the name of a system-wide parameter.

On the Indicator Parameter Administration screen, this is the name of a specific operand within the formula for a particular indicator.

On the Ratings Administration screen, this field is used when adding a new rating level to the system, and indicates the name you want assigned to the new rating level.

Number of Students Between

see [District Size - Number of Students Between](#)

O

Object

The highest level of accounting classification used to identify either the transaction posted or the source to which the associated monies are related. Each object is assigned a code that identifies in which of the eight major object groupings it belongs (assets, liabilities, fund balances, revenue, etc.)

Operating Expenditures

A wide variety of expenditures necessary to a district's operations fall into this category, with the largest portion going to payroll and related employee benefits and the purchase of goods and services.

Option

On the Data Downloads screen, the Download option saves the selected district data file to your computer in tab-delimited format (*filename.tab*). See the "Data Downloads" section for more information.

On the External Data Administration screen, this is a list of external TEA files which can be viewed and/or imported into FIRST. See the "External Data Administration" section for more information.

Options

On the Application Parameter Administration screen, these are the administrative functions that can be performed. An administrator can delete an existing parameter, update the system-wide value for an existing parameter, or add a new parameter and configure its system-wide value. See the "Application Parameter Administration" screen for more information.

On the Indicator Parameter Administration screen, this is a list of existing indicators for which the administrator can add, delete, or update default operand values. See the "Indicator Parameter Administration" screen for more information.

On the [District Status Summary](#) table, these are the administrative functions that can be performed. See the sections on "Printing District Status Reports" and "Changing District Publication Levels" for more information.

On the [District Status Detail](#) report, these are the administrative functions that can be performed. See the sections on "Running Specific Indicators", "Changing District Publication Levels", and "Suspending a District's Rating" for more information.

On the [Overall Statistics](#) screen, the Update Enrollment Counts option imports the latest enrollment data from PEIMS and refreshes the overall statistics to reflect the new data. See the "Viewing Overall Statistics" section for more information.

On the Ratings Administration screen, these are the administrative functions that can be performed. An administrator can delete an existing rating, update the Minimum/Maximum Failed values for an existing rating, or add a new rating and configure its Minimum/Maximum Failed values. See the "Ratings Administration" screen for more information.

On the Submit Date Data Administration screen, these are the administrative functions that can be performed. An administrator can delete an existing district's date data, update the date data for an existing district, or add a new district and enter its date data. See the "Submit Date Data Administration" screen for more information.

On the Indicator Administration screen, these are the administrative functions that can be performed. An administrator can delete an existing indicator, update the parameters for an existing indicator, or add a new indicator and configure its parameters. This screen also includes the "special" Rollover option for setting up the system for a new school year. See the "Indicator Administration" screen and the "Configuring the System For a New School Year" section for more information.

Other Resources

This amount is credited to total actual other resources or non-operating revenues received or residual equity transfers in.

P

Passing

see [Passing Score](#)

Passing Score

The numerical score established by the TEA that a district must meet or exceed to receive a "Passed" status in FIRST. This number is configured on the Application Parameter Administration screen.(See the "Application Parameter Administration" section for more information.)

Changes to this parameter take effect in the district rating reports immediately (i.e., it is not necessary to re-run the indicators).

On the District Status Detail report, this field is hidden from view for non-administrative users.

PEIMS

see [Public Education Information Management System \(PEIMS\)](#)

Pub Level

The extent to which the district's data has been made available to users in FIRST. District ratings with a Pub Level of 0 can only be viewed by a FIRST administrator or an internal TEA user. District ratings with a Pub Level of 1 can also be viewed by the particular district and by the staff of the district's supporting ESC. District ratings with a Pub Level of 2 can be viewed by all users (both overall and detailed rating information can be seen).

This field is hidden from view for non-administrative users.

The administrator can raise or lower the publication level for a district (or for all districts) at any time.

The "[Include Districts Outstanding Month/Day](#)" setting overrides the Pub Level for districts with processing errors or incomplete data.

Publication Level 1

The date and time the district's rating for the chosen school year was most recently raised to [Pub Level](#) 1. If the rating has never been raised to Pub Level 1, or if the rating has been lowered back to Pub Level 0, this field displays "None". This field is hidden from view for non-administrative users.

See the "Pub Level" field for more information.

Publication Level 2

The date and time the district's rating for the chosen school year was most recently raised to [Pub Level](#) 2. If the rating has never been raised to Pub Level 2, or if the rating has been lowered back to Pub Level 1 or 0, this field displays "None". This field is hidden from view for non-administrative users.

See the "Pub Level" field for more information.

Public Education Information Management System (PEIMS)

A state-wide data management system for public education information in the State of Texas. One of the basic goals of PEIMS, as adopted by the State Board of Education in 1986, is to improve education practices of local school districts. PEIMS is a major improvement over previous information sources gathered from aggregated data available on paper reports. School districts now submit their data via standardized computer files. These are defined in a yearly publication, the PEIMS Data Standards.

Q

Qualified Opinion

A term used in conjunction with financial auditing; a modification of the independent auditor's report on the fair presentation of the financial statements indicating that there exists one or more specific exceptions to the auditor's general assertion that the financial statements are fairly presented.

R

Ranges for Ratios

On the District Status Detail report, the indicators shown at the bottom of the screen depend on the [district's size](#) and on pre-determined acceptable ratios of students to teachers and students to staff. The Ranges for Ratios column displays these pre-determined ratios. The Low column displays the lowest number of students that are acceptable per teacher/staff member for a particular district size, and the High column displays the highest number of students that are acceptable per teacher/staff member for a particular district size. For example, a range of 7 to 22 indicates that there should be no fewer than 7 students per teacher/staff and no more than 22 students per teacher/staff. In order to pass these indicators, a district's ratios must fit within these ranges for the [district's size](#).

See the "District Size" field definition for more information.

Rating

On the District Status screens, this is the financial accountability rating that was earned by the district for the indicated school year: Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, Suspended Due to Data Quality, or Undetermined. See the "[Understanding FIRST Ratings](#)" section for more information about these ratings. (If the rating is Suspended Due to Data Quality, and if the administrator entered a reason for the suspension, this reason is displayed beside the rating.)

On the Ratings Administration screen, this column shows the financial accountability ratings that are currently configured in the system. See the "Ratings Administration" section for details about configuring FIRST ratings.

Ratings

On the Overall Statistics screen, this column lists the possible financial accountability ratings that can be earned by a district: Superior Achievement, Above Standard Achievement, Standard Achievement, Substandard Achievement, and Suspended Due to Data Quality. (Districts with a status of "Error" and a rating of "Undetermined" are not included in this section. Also, if the number of districts for a particular rating is zero, that rating is not shown in the table.) See the "[Understanding FIRST Ratings](#)" section for more information about each of these ratings.

Received

The date on which the district actually filed its Annual Financial Report with the TEA. The system uses this date and the district's fiscal year end date to determine whether the district filed on time.

Region

The Education Service Center (ESC) region in Texas in which the district is located. This field is hidden from view for non-administrative users.

Release Overall Stats Month/Day

The starting date on which the [overall district statistics](#) for the specified year can be viewed by users, in MM/DD format (the current year is assumed). Prior to this date, only administrators can view this information for the specified year. See the "Viewing Overall Statistics" section for more information.

Required

The Required Group to which the indicator is assigned: 0, 1, or 2. See the "[Required Group 1 Pass Minimum/Required Group 2 Pass Minimum](#)" field for more information.

On the District Status Detail report, †1 to the left of the indicator number indicates required Group 1, and †2 indicates Required Group 2. Indicators without a group designation to the left of their indicator number are assigned to Required Group 0. This column is hidden from view for non-administrative users.

An indicator's Required Group affects how it is sorted on the screens. See the "[Sort](#)" field for details.

Required Group 1 Pass Minimum/Required Group 2 Pass Minimum

Each indicator in the system is assigned to a Required Group (0, 1, or 2). For indicators in Required Group 0, a district is not necessarily required to pass the indicator in order to receive an overall passing rating (if the district has passed enough of the other indicators, the district may receive a passing rating despite its failure on one or more Group 0 indicators).

For indicators in Required Groups 1 and 2, a district MUST pass a certain number of these indicators in order to receive an overall passing rating. These numbers are specified in the Required Group 1 Pass Minimum and Required Group 2 Pass Minimum fields on the Application Parameter Administration screen, and are configured by the FIRST administrator.

For example, if the Required Group 1 Pass Minimum is set to 3, and the Required Group 2 Pass Minimum is set to 1, this means that each district must pass at least three of the indicators in Group 1 AND at least one of the indicators in Group 2. If either of these conditions is not met, the district automatically receives a failing rating.

Changes to these parameters take effect in the district rating reports immediately (i.e., it is not necessary to re-run the indicators).

Reserve Fund Balance

The portion of fund equity which is not available for appropriation or which has been legally separated for a specific purpose.

Result/Points

On the District Status Detail report, this is the outcome of the calculation for a particular indicator. (Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.) To see detailed information about why the indicator passed or failed, click on the Indicator Description for the desired indicator.

If you are logged in as an administrator, the [Score](#) field is displayed instead of the Result field. See the "Score" field for more information.

Revenues

Any increase in a school district's financial resources from property taxes, foundation fund entitlements, user charges, grants, and other sources. Revenues fall into three broad sources: local & intermediate, state, and federal.

S

School Year

The 12 months beginning September 1 of one year and ending August 31 of the following year, or beginning July 1 and ending June 30. (Districts have two options.)

Score

On the District Status Summary table and in the District Status Data file, this is the [District Score](#) (see the "District Score" field). This field is hidden from view for non-administrative users.

On the District Status Detail report, this is the number of points the district earned for this indicator. If the district failed the indicator, the score is 0. If the district passed the indicator, the score is typically 1 (if the indicator is weighted more heavily than other indicators, the score can be higher than 1; see the ["Weight"](#) field for more information). These indicator scores are used to determine the district's overall score; see the ["District Score"](#) field for details. (For non-administrative users, the [Result](#) field is displayed instead of the Score field. See the "Result" field for more information.)

Sort

The *secondary* order in which the indicators are sorted for display on the District Status Detail report and the Overall Statistics screen (from lowest to highest).

The *primary* sort order is determined by the indicators' [Required Group](#) settings. Indicators in Required Group 1 are sorted first, indicators in Required Group 2 are sorted next, and indicators in Required Group 0 are sorted last. The Sort value is then used to do secondary sorting within these Required Groups.

The Sort value solely controls the numbers shown in the "number" column in data files downloaded from the application.

See the "Required" field for more information.

Special Options

see [Options](#)

Special Revenue Fund

A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

Status

On the Overall Statistics screen, this column lists the possible statuses that can be earned by a district: Passed, Failed, Error, Incomplete, or New. (If the number of districts that earned a particular status is zero, that rating is not shown in the table.)

On the Indicator Test screen, this is the outcome of the calculation for this indicator. (Indicators make up the set of criteria used to determine the status and rating of a school district for a particular school year.) An indicator that was forced to pass by an administrator is displayed as "Passed (Forced)".

On the District Status Summary table, this column displays an icon representing the overall status that was earned by the district for the indicated school year:



= Passed



= Failed



= Error (i.e., undetermined)

(Two other status types, Incomplete and New, occur rarely.) You can position your cursor over the icon on the District Status Summary table to display the description of the icon ("Passed", "Failed", "Error", "Incomplete", or "New").

On the District Status Detail report, the Status field near the top shows the overall status that was earned by the district for the indicated school year: Passed, Failed, Error, Incomplete, or New. The Status column displays an icon representing the outcome of the calculation for each indicator. The Status information is hidden from view for non-administrative users.

See the "[Understanding FIRST Ratings](#)" section for more information about the Passed and Failed statuses.

Submission Deadline in Days After Fiscal Year End

The amount of time (in days) after the districts' fiscal year end date that districts are allotted to prepare and file their Annual Financial Reports. This parameter applies to all districts. Beyond this number of days, a district's report is considered late. This parameter is used to calculate the [Due](#) field on the Submit Date Data Administration screen.

Changes to this parameter do not take effect in the district rating reports until the related indicator is re-run for the district(s).

See the "Due" field and the "Submit Date Data Administration" section for more information.

T

Test

The shorthand name assigned to an [indicator](#) when the indicator was first added to the system.

These names are configured on the Indicator Administration screen whenever new indicators are added.

Title

The field that defines the [Indicator Description](#) for each indicator. See the "Indicator Description" field for more information.

Undesignated Fund Balance

The portion of fund equity that is currently available to finance expenditures not already approved by the Board of Trustees.

Undesignated Unreserved Fund Balance

Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., designations). One primary criterion of rating agencies for school bonds is the relative amount of undesignated unreserved fund balance. Bond rating agencies view undesignated unreserved fund balances as a reflection of the financial strength of school districts and they show concern when district fund balances decrease.

Unqualified Opinion

An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

Updated

see [Last Updated](#)

User Role

The level of access assigned to the user who is currently logged in (District, ESC, Internal, or Admin). See the "[Access to the School FIRST Application](#)" section for details about each of the roles.

V

Value

On the Indicator Test screen, this column displays the values that were actually used to calculate this indicator for this district. To the right of each value is an icon with a ? symbol in the center. Position your cursor over this icon to see how this value was derived by the system (usually from external sources, such as PEIMS or the district's Annual Financial Report). (If the word "Parameter" is shown when you display the derivation for a value, this indicates that the value came directly from a parameter that is defined in the FIRST system by the TEA, and that the same value is used for all districts.) See the "[Viewing the Calculation of an Indicator](#)" section for more information about this field.

On the Application Parameter Administration screen, this is the value that has been established by the TEA for a system-wide parameter. Each parameter is defined separately in this Glossary (in alphabetical order).

On the Indicator Parameter Administration screen, this is the default value defined by the TEA for a specific operand within the formula for a particular indicator. These default values are used for all districts when computing the indicators. In general, these values are static, but may change occasionally. Changes to these parameters do not take effect in the district rating reports until the related indicators are re-run for the district(s).

W

Weight

Generally, each indicator used in the calculation of a district's score is weighted equally (with the exception of the [critical indicators](#), which are treated slightly differently). Optionally, an indicator can be given more weight, such that it contributes more to the final outcome than other indicators. The normal weight for an indicator is 1. This means that a "Yes" answer for the indicator contributes 1 to the district's final score. Raising this number causes an indicator to have a more significant effect on the final score; setting this number to 0 removes any effect of this indicator on the final score.

See the "[District Score](#)" field and the "[Score](#)" field for more information.

X

Y

YEAR

Each screen displays a "YEAR" drop down list at the top of the page. This field indicates the rating year; the rating for the rating year is based on the prior school year's data. You can change this field by clicking on the list box and selecting a different rating year.

Z