

2025 School “FIRST” Public Hearing

**Financial Integrity Rating System of Texas
Based on 2023-2024 School Year Data
December 9, 2025**



Purpose of School FIRST

- Financial accountability rating system that holds school districts accountable for the quality of their financial management practices.
- A tool that creates transparency and discloses the quality of decision-making processes concerning the financial resources the school district receives.

School FIRST Requirements

FWISD Must Announce and Hold a Public Meeting Within Two Months of the Release of the Final FIRST Rating

Date	Activity
November 3, 2025	Final Ratings Effective
November 28, 2025	Notice of Public Meeting Published
December 9, 2025	FIRST Public Hearing at 5:30 p.m.

School FIRST Requirements

FWISD Must Prepare and Distribute an Annual Financial Management Report

- Comparison of Current Year and Prior Year Ratings
- Disclosures Required by Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA
- Disclosures Required by Commissioner's Rules, Section 109.1001(o), Effective 8/6/15
- 2025 Report Available on the FWISD [Financial Services website](#)

How Ratings are Assessed

21 Indicators Reviewed:

- Timely financial reporting
- Fund balance levels
- Debt management
- Administrative cost ratios
- Audit findings and compliance

Numerical Score Assigned:

- A = Superior (90-100)
- B = Above Standard (80-89)
- C = Meets Standard (70-79)
- F = Substandard Achievement (<70)

Major Areas Assessed

Critical Indicators

(4 Indicators, Pass/Fail)

- FWISD passed
- Indicator #1, 15 point reduction

Solvency Indicators

(11 Indicators, 85 Points)

- FWISD 85/85
- Indicator #10 not scored

Financial Competence

(6 Indicators, 15 Points)

- FWISD 15/15

Indicator Detail can be found in the [FWISD Annual Report](#).

FIRST Rating – Indicator 1

Background

- Indicator 1: In 2022-2023, TEA amended Texas Administrative Code § 109.1001(n)(9)(A) to allow districts to appeal Indicator 1 (timely submission of the ACFR) if documentation supports that the report was submitted on time.

FWISD Preliminary Rating

- FWISD received a preliminary “F” rating due to Indicator 1 being marked incomplete.
- This was a file upload issue, not related to data accuracy or late submission.

FIRST Rating Appeal – Indicator 1

Appeal

- Documentation was submitted confirming the ACFR was timely and complete.

Outcome

- TEA granted the appeal, resulting in a 15-point reduction from a perfect score.

Fort Worth ISD 2025 FIRST Rating

Final Rating: 85 = B

Above Standard Achievement (85/100)

Fiscal Year	Rating	Score
2023-2024	Above Standard	85/100
2022-2023	Superior	100/100
2021-2022	Superior	98/100
2020-2021	Superior	94/100
2019-2020	Superior	96/100



2025 FORT WORTH ISD
ANNUAL FINANCIAL
ACCOUNTABILITY MANAGEMENT

FISCAL YEAR ENDED
JUNE 30, 2024

FORT WORTH INDEPENDENT SCHOOL DISTRICT
7060 CAMP BOWIE BLVD, FORT WORTH, TX 76116

Fort Worth



INDEPENDENT SCHOOL DISTRICT