

F.I.R.S.T.

FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS REPORT

2025-2026 RATING BASED ON 2024-2025 DATA



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INTRODUCTION

The Financial Accountability Rating System of Texas (FIRST) was developed by the Texas Education Agency (TEA) in response to Senate Bill 875 of the 76th Texas Legislature in 1999. It is administered by TEA and calculated on information submitted to TEA via our Public Education Information Management System (PEIMS) submission each year.

During the 77th regular session of the Texas Legislature in 2001, Senate Bill 218 was passed and signed into law by Governor Perry shortly thereafter. This law requires each school district to prepare an annual financial accountability report, within two months of receiving the official ratings. The primary goal of FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with Texas' school finance system.

The primary objective of the rating system is to assess the quality of financial management in Texas public schools. A secondary objective is to measure and report the extent to which financial resources in Texas public schools assure the maximum allocation possible for direct instructional purposes. Other objectives reflect the implementation of a rating system that fairly and equitably evaluates the quality of financial management decisions.

Major changes to the FIRST system were implemented by TEA in August 2015 that combined financial indicators with financial solvency indicators, in accordance with House Bill 5 of the 83rd Texas Legislature in 2013. These changes were phased-in over three years. The 2025-2026 rating (based on 2024-2025 data) FIRST report consists of 21 base indicators.

The FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts: "A" for "Superior"; "B" for "Above Standard"; "C" for "Meets Standard"; and "F" for "Substandard Achievement." Districts that receive the "Substandard Achievement" ratings under FIRST must file a corrective action plan with TEA.

Within two months after receipt of the final FIRST rating, each school district must announce and hold a public hearing to distribute a financial management report that explains the district's performance under each of the 21 base indicators and the district's rating.

This is the 24th year of the FIRST rating system. Andrews Independent School District currently has a rating of "A" for "Superior Achievement" for 2025-2026 based on the 2024-2025 fiscal year, with all 21 out of 21 indicators receiving the highest possible point total. This report briefly focuses on the details of what the district has accomplished to obtain this rating.

DATE:	August 6, 2026
SUBJECT:	Preliminary 2025-26 FIRST Ratings
CATEGORY:	Accreditation Information
NEXT STEPS:	Share with appropriate staff

Texas's school financial accountability rating system, known as the 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.

This correspondence is to inform Texas public school systems that their preliminary 2025-26 FIRST rating is now available online.

Release of 2025-26 FIRST Ratings

The preliminary 2025-26 FIRST ratings are now available for a preview in the School FIRST and Charter FIRST applications in the [Texas Education Agency Login \(TEAL\)](#) application. The agency will release the ratings to the public on August 7, 2026. To access your school system's FIRST rating, click the [Financial Integrity Rating System of Texas](#) link. Then, click the appropriate link as follows:

- School districts must use the School District FIRST Ratings link.
- Charter schools must use the Charter FIRST Ratings link.

Basis for FIRST Rating

Your school system's rating is based on an analysis of the school system's financial data for fiscal year 2025 (the fiscal period ended June 30, 2025, or August 31, 2025, depending on the ending date of your school system's fiscal year). TEA determined your school system's rating using the financial indicators specified in:

- [19 Texas Administrative Code \(TAC\) §109.1001\(e\)\(1\)](#) for school districts; and
- [19 TAC §109.1001\(f\)\(1\)](#) or [19 TAC §109.1001\(g\)\(1\)](#) for charter schools, depending upon the type of charter school operated.

Please carefully review your school system's preliminary FIRST rating and the data associated with each of the indicators.

Opportunity for Appeal

If your school system wishes to appeal an adverse issue it identifies in the preliminary rating, your school system may submit a written appeal with supporting evidence. School districts and charter schools must submit appeals and supporting documentation in the School FIRST and Charter FIRST application, respectively, via the [Texas Education Agency Login \(TEAL\)](#) application. For the appeal to be considered, TEA must receive it on or before **September 8, 2026**.

- School districts must submit appeals and supporting documentation in the School FIRST application by completing the following steps:
 1. Select your school district's county-district number (CDN).
 2. Select the indicator your school district wants to appeal.
 3. Click the **Appeal** button, which is in the bottom right of the screen, and complete the information on the **Appeal Details** screen.
- Charter schools must submit appeals and supporting documentation in the Charter FIRST application by completing the following steps:
 1. Select your charter school's CDN.
 2. Go to the **Indicator Detail Summary** tab and select the indicator your charter school wants to appeal.
 3. Click the **Appeal** button, which is in the bottom right of the screen, and complete the information on the **Appeal Details** screen.

Please see [19 TAC §109.1001\(n\)](#) for the rules regarding the filing of an appeal. As stated in that section, TEA will consider only an appeal that would result in a change to your school system's rating. **If no appeal is submitted by your school system, your school system's preliminary rating becomes final on the 31st day after the preliminary ratings are released (September 9, 2026).**

Final FIRST Rating and Required Reporting

TEA will issue final ratings to school districts and charter schools after we have reviewed any submitted appeals. Final 2025-26 School FIRST and Charter FIRST ratings are anticipated to be released in November 2026.

Within two months of the release of your school system's final School FIRST or Charter FIRST rating, your school system must announce and hold a public meeting to distribute a financial management report that explains the school system's rating and its performance under each indicator for the current and previous year's ratings. If your school system does not submit an appeal, your school system may choose to use the date that the rating automatically became final as a basis for the two-month deadline to hold the public hearing.

The report also must provide the financial information described in [19 TAC §109.1001\(q\)\(3\)](#). TEA encourages school systems to include additional information in the report that will be beneficial to stakeholders, especially information explaining any special circumstances that may have affected the school system's performance under one or more of the indicators.

The required newspaper notice, to inform taxpayers of the meeting, must be published no more than 30 days and no fewer than 10 days before the public meeting. Your district or charter school may combine the meeting with a scheduled regular meeting of the board of trustees or governing board, respectively.

For full requirements related to the report and meeting, see [19 TAC §109.1001\(q\)](#). For a template that your LEA can use in developing its financial management report:

- School districts should see the TEA [School FIRST](#) web page; and

- Charter schools should see the TEA [Charter FIRST](#) web page.

To access additional rules concerning financial accountability ratings, please see [19 TAC §109.1001](#).

Accreditation Status

Please note that the TEA considers a school system's FIRST rating when assigning an accreditation status, as required by the accreditation status rules in [19 TAC §97.1055](#).

Contact Information

If you have questions about your school system's FIRST rating, you may send an email to FinancialAccountability@tea.texas.gov, or you may contact:

- Robin Aldridge at (512) 463-3940 or by email at Robin.Aldridge@tea.texas.gov for School FIRST
- Roger Seemion at (512) 936-3712 or by email at Roger.Seemion@tea.texas.gov for Charter FIRST

User: Christopher Dulin
User Role: District
Assigned District: 002901

RATING YEAR	2025-2026	DISTRICT NUMBER	district #	Appeal Summary
		Select An Option	Help	Home Log Out



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON SCHOOL YEAR 2024-2025 DATA - DISTRICT STATUS DETAIL

Name: **ANDREWS ISD(002901)**

Publication Level 1: 8/6/2026 3:21:50 PM

Status: **Passed**

Publication Level 2: 8/7/2026 3:50:39 PM

Rating: A = Superior Achievement

Last Updated: 8/7/2026 3:50:39 PM

District Score: 100

Passing Score: 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA on or before February 27, 2026?</u>	6/4/2026 6:18:38 PM	Yes
2	<u>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.)</u>	6/4/2026 6:18:38 PM	Yes

3	<u>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.)</u>	6/4/2026 6:18:38 PM	Yes
4	<u>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.)</u>	6/4/2026 6:18:38 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest and premiums 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.)</u>	6/4/2026 6:18:38 PM	Ceiling Passed
6	<u>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</u>	6/4/2026 6:18:38 PM	Ceiling Passed

	<u>indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
7	<u>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.</u>	6/4/2026 6:18:38 PM	10
8	<u>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.</u>	6/4/2026 6:18:38 PM	10
9	<u>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.</u>	6/4/2026 6:18:38 PM	10
10	<u>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?</u>	6/4/2026 6:18:38 PM	10
11	<u>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.)</u>	6/4/2026 6:18:38 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	6/4/2026 6:18:38 PM	10
13	This indicator is not being evaluated.		10
14	<u>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.</u>	6/4/2026 6:18:38 PM	10
15	<u>Was the school district's actual average daily attendance (ADA) within the allotted range of the district's biennial ADA projection submitted to TEA by the school district? If the school district did not submit ADA projections to TEA, it must certify TEA's projections to pass this indicator. See ranges below in the Determination of Points section.</u>	6/4/2026 6:18:38 PM	5

16	<u>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? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/4/2026 6:18:38 PM	Ceiling Passed
17	<u>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.)</u>	6/4/2026 6:18:38 PM	Ceiling Passed
18	<u>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.)</u>	6/4/2026 6:18:38 PM	10
19	<u>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?</u>	6/4/2026 6:18:38 PM	5
20	<u>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?</u>	6/4/2026 6:18:38 PM	Ceiling Passed
21	<u>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?</u>	6/4/2026 6:18:38 PM	Ceiling Passed
			100 Weighted Sum
			1 Multiplier Sum

			(100 Ceiling)
			100 Score

DETERMINATION OF RATING

A. Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is **F for Substandard Achievement** regardless of points earned.

B. Determine the rating by the applicable number of points.

A = Superior Achievement 90-100

B = Above Standard Achievement 80-89

C = Meets Standard Achievement 70-79

F = Substandard Achievement <70

No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.

CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	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.	79	C = Meets Standard Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	ANDREWS ISD (002901)
Indicator:	Was the complete annual financial report (AFR) and data submitted to the TEA on or before February 27, 2026?
Status	Passed
Last Updated:	6/4/2026 6:18:38 PM

FORMULA

Field	Value	
Date Received	2026/02/03	?
<= Due Date	2026/02/27	?

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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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 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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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 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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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 PM

FORMULA

Field	Value
Timely Payments to Government Agencies	true ?

CEILING FORMULA

Field	Value
Warrant Hold Issued	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.

Appeal

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 5

Name: **ANDREWS ISD (002901)**

Indicator: **Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest and premiums 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: 6/4/2026 6:18:38 PM

FORMULA

Field	Value	Percent Variance
(		
(		
Total Net Position	106,002,952	?
+ Accretion of Interest and Premiums for Capital Appreciation Bonds	0	?
+ Net Pension Liability	13,761,207	?
+ Net Other Post-Employment Benefits	9,809,349	?
)		
> 0		
)		
And		
(		
No matter what below conditions are	true	?
Or		

(

(

2024-2025 Total Membership

4,201

?

-2020-2021 Total Membership

4,121

?

)

/

2020-2021 Total Membership

4,121

?

>=

Threshold for Five-Year Percent Increase in Students

0.07

?

)

Or

(

Change in Students

80

1.94

?

>= Threshold for Five-Year Numerical Increase in Students

1,000

?

)

Mathematical Breakdown: 129,573,508 > 0 And (true Or 0.0194 >= 0.07 Or 80 >= 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 and Premiums for Capital Appreciation Bonds is greater than zero.

2. If the CONDITION above is not TRUE and:

a. 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.

b. 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.

Appeal

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER district #

Appeal Summary

Select An Option

Help

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Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 6

Name: ANDREWS ISD (002901)

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:

6/4/2026 6:18:38 PM

FORMULA

Field	Value
(	
(	
(	
2022-2023 Assigned and Unassigned Fund Balances	17,823,841
- 2021-2022 Assigned and Unassigned Fund Balances	16,508,717
)	
/ 2021-2022 Assigned and Unassigned Fund Balances	16,508,717
)	
+	
(	
(	
2023-2024 Assigned and Unassigned Fund Balances	18,131,378
- 2022-2023 Assigned and Unassigned Fund Balances	17,823,841
)	
/ 2022-2023 Assigned and Unassigned Fund Balances	17,823,841
)	
+	
(	
(	
2024-2025 Assigned and Unassigned Fund Balances	19,518,571

- 2023-2024 Assigned and Unassigned Fund Balances	18,131,378	
)		
/ 2023-2024 Assigned and Unassigned Fund Balances	18,131,378	
)		
)		
/ 3		
>= Threshold for Three-Year Percent Change in Fund Balances	-0.25	
Or		
2024-2025 Assigned and Unassigned Fund Balances	19,518,571	
>		
(		
(		
2024-2025 Total Expenditures	77,284,952	
- 2024-2025 Capital Outlay	0	
- Excess Local Revenue Expenditure	30,407,962	
)		
/ 365		
* 75		
)		

Mathematical Breakdown: 0.0578 >= -0.25 Or 19,518,571 > 9,632,258.2192

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.

[Appeal](#)

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 7

Name: **ANDREWS ISD (002901)**

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: 6/4/2026 6:18:38 PM

FORMULA

Field	Value
(	
(	
Cash and Equivalents	66,194,663 ?
+ Current Investments	0 ?
- Excess Local Revenue	30,407,962 ?
)	
/	
(	
Total Expenditures	77,284,952 ?
- Facilities Acquisition and Construction	0 ?
- Excess Local Revenue	30,407,962 ?
)	
)	
* 365	
Mathematical Breakdown: 278.6473	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

10	8	6	4	2	0
----	---	---	---	---	---

>=90

<90 >=75

<75 >=60

<60 >=45

<45 >=30

<30

Appeal

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 PM

FORMULA

Field	Value	
(		
Current Assets	136,270,155	
- Excess Local Revenue	30,407,962	
)		
/		
(		
Current Liabilities	53,303,945	
- Excess Local Revenue	30,407,962	
)		
Mathematical Breakdown: 4.6236		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
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

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 9

Name: **ANDREWS ISD (002901)**

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: 6/4/2026 6:18:38 PM

FORMULA

Field	Value	
(		
(		
Total Revenue	79,082,217	?
- Excess Local Revenue	30,407,962	?
)		
/		
(		
Total Expenditures	77,284,952	?
- Facilities Acquisition and Construction	0	?
- Excess Local Revenue	30,407,962	?
)		
- 1		
)		
>= 0		
Or		
(		
(		
Cash and Equivalents	66,194,663	?
+ Current Investments	0	?
- Excess Local Revenue	30,407,962	?
)		
/		

(	Total Expenditures	77,284,952	
-	Facilities Acquisition and Construction	0	
-	Excess Local Revenue	30,407,962	
)			
)			
*	365		
>=	Acceptable Days Cash on Hand	60	

Mathematical Breakdown: 0.0383 >= 0 Or 278.6473 >= 60

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
>=0%	<0%

Appeal

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 10

Name:	ANDREWS ISD (002901)
Indicator:	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?
Result/Points	10
Last Updated:	6/4/2026 6:18:38 PM

FORMULA

Field	Value	Percent Variance
(		
(		
(		
2022-2023 Actual Revenues	73,807,303	?
- 2022-2023 Budgeted Revenues	65,454,619	?
)		
/ 2022-2023 Budgeted Revenues	65,454,619	12.76 ?
)		
+		
(		
(		
2023-2024 Actual Revenues	70,457,658	?
- 2023-2024 Budgeted Revenues	72,473,275	?
)		
/ 2023-2024 Budgeted Revenues	72,473,275	-2.78 ?
)		
+		
(		
(		
2024-2025 Actual Revenues	79,049,588	?
- 2024-2025 Budgeted Revenues	75,152,878	?
)		
/ 2024-2025 Budgeted Revenues	75,152,878	5.19 ?
)		
28		

)
/
<

3
Acceptable Level of Variance

0.1



RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

10	0
<10%	>=10%

Appeal

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User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 PM

FORMULA

Field	Value	
(		
Long Term Liabilities	53,403,143	?
/		
(		
Total Assets	238,325,097	?
- Excess Local Revenue	30,407,962	?
)		
<= 1		
)		
Or		
(		
(		
2025 Total Students	4,201	?
- 2021 Total Students	4,121	?
)		
/ 2021 Total Students	4,121	?
>= Threshold for Five-Year Percent Increase in Students	0.07	?
)		
Or		
(		
Change in Students	80	?

>= Threshold for five year numerical Increase in Students

1,000



)

Mathematical Breakdown: 0.2568 <= 1 Or 0.0194 >= 0.07 Or 80 >= 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

Appeal

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	ANDREWS ISD (002901)
Indicator:	What is the correlation between future debt requirements and the district's assessed property value?
Result/Points	10
Last Updated:	6/4/2026 6:18:38 PM

FORMULA

Field	Value
(	
Total Local and Intermediate Sources	21,827,501
/ Total Revenue	22,261,479
)	
* Long Term Liabilities	53,403,143
* 100	
/ Assessed Property Value	10,738,365,190
Mathematical Breakdown: 0.4876	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
≤ 4	$> 4 \leq 7$	$> 7 \leq 10$	$> 10 \leq 11.5$	$> 11.5 \leq 13.5$	> 13.5

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User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 14

Name: **ANDREWS ISD (002901)**

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: 6/4/2026 6:18:38 PM

FORMULA

Field	Value	
(		
2024-2025 Total Enrollment	4,209	?
/		
2024-2025 Number of FTE Staff	587.0038	?
)		
/		
(		
2022-2023 Total Enrollment	4,198	?
/		
2022-2023 Number of FTE Staff	585.0896	?
)		
- 1		
> Threshold for Three-Year Percent Change in Ratio	-0.15	?
Or		
2024-2025 Total Enrollment	4,209	?
- 2022-2023 Total Enrollment	4,198	?
> 0		
Mathematical Breakdown: $-0.0006 > -0.15$ Or $11 > 0$		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

10	0
Yes	No

Appeal

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User: Christopher Dulin
User Role: District
Assigned District: 002901

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Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	ANDREWS ISD (002901)
Indicator:	Was the school district's actual average daily attendance (ADA) within the allotted range of the district's biennial ADA projection submitted to TEA by the school district? If the school district did not submit ADA projections to TEA, it must certify TEA's projections to pass this indicator. See ranges below in the Determination of Points section.
Result/Points	5
Last Updated:	6/4/2026 6:18:38 PM

FORMULA

Field	Value	
(		
Actual ADA	3,831.524	
- Projected ADA	3,929.1	
)		
/ Projected ADA	3,929.1	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

Allotted Range (based on ADA size)

ADA Size	5	0
$\geq 10,000$	≤ 0.07	> 0.07
5,000 to $< 10,000$	≤ 0.10	> 0.10
1,000 to $< 5,000$	≤ 0.20	> 0.20

500 to < 1,000	<= 0.25	> 0.25
< 500	<= 0.30	> 0.30
Sparse	<= 0.35	> 0.35

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User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	ANDREWS ISD (002901)
Indicator:	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? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	6/4/2026 6:18:38 PM

FORMULA

Field	Value	
Sum of Differences	41	?
/ Denominator	77,284,937	?
< Acceptable Level of Variance	.03	?
Mathematical Breakdown: $0 < 0.03$		

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the comparison of PEIMS expenditure data to AFR data has a total variance of less than 3 percent.

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User: Christopher Dulin
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DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 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.

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 PM

FORMULA

Field	Value
Not Material Non-Compliance	false 

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 PM

FORMULA

Field	Value
Required Financial Postings	true ?

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No

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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 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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FIRST 5.16.0.7

User: Christopher Dulin
User Role: District
Assigned District: 002901

DISTRICT NUMBER



Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 21

Name:	ANDREWS ISD (002901)
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:	6/4/2026 6:18:38 PM

FORMULA

Field	Value
Adjusted Repayment Plan	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 5.16.0.7

**Financial Integrity Rating System of Texas (FIRST) -- Comparison of Ratings for
School Years 2022-2024
District: Andrews ISD**

		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	FIRST RATING	A = SUPERIOR	A = SUPERIOR	A = SUPERIOR
Indicator	Indicator Descriptions			
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?	PASSED	PASSED	PASSED
2	Was there an unmodified opinion in the AFR on the financial statements as a whole?	PASSED	PASSED	PASSED
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	PASSED	PASSED	PASSED
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?	CEILING PASSED	CEILING PASSED	CEILING PASSED
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?	CEILING PASSED	CEILING PASSED	CEILING PASSED
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?	CEILING PASSED	CEILING PASSED	CEILING 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)?	10	10	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	5	8	10
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? See ranges below in the Determination of Points section.	20	10	10
10	This indicator is not being evaluated	Not being evaluated 10	10	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	10	10	10
12	What is the correlation between future debt requirements and the district's assessed property value?	10	10	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10	10	10
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	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projections(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections?	10	10	10
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?	Not being evaluated 5	5	5
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?	CEILING PASSED	CEILING PASSED	CEILING 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?	CEILING PASSED	CEILING PASSED	CEILING PASSED
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?	10	10	10
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, or federal funds?	5	5	5
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?	CEILING PASSED	CEILING PASSED	CEILING PASSED
		CEILING PASSED	CEILING PASSED	CEILING PASSED
	TOTAL POINTS SCORED	94	98	100
	TOTAL POSSIBLE POINTS	100	100	100
	% PASSED	94	98	100

DETERMINATION OF RATING

- A. Substandard Achievement regardless of points earned.
- B. Determine the rating by the applicable number of points.
- A = Superior Achievement 90-100
- B = Above Standard Achievement 80-89
- C = Meets Standard Achievement 70-79
- D = Substandard Achievement <70

CEILING INDICATORS

Did the school district meet the criteria for any of the following ceiling indicators 4, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is No.	79	C = Meets Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is No.	79	C = Meets Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is Yes.	89	B = Above Standard Achievement
	70	C = Meets Standard Achievement

School FIRST Annual Financial Management Report for SY 2025-2026

ANDREWS INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001(q). Effective 8/1/2018.

The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

Superintendent's Current Employment Contract

Available on District Website

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may chose to publish the superintendent's employment contract on the school district's Internet site. If published on the Internet, the contract is to remain accessible for twelve months.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30,2026

<u>Description of Reimbursements</u>	Superintendent Bobby Azam	Board Jeff Saldivar	Board Holly Conyers	Board Mindy Wiggins	Board Jim Leach	Board Xavier Emilianc	Board Jerika Olivas	Board David Pipes
Meals	\$ 2,464.09		\$ 242.60			\$ 240.00	\$ 185.00	
Lodging	\$ 1,330.19		\$ 105.46	\$ 653.55		\$ 763.32	\$ 557.55	
Transportation	\$ 39.00		\$ 559.70			\$ 426.40	\$ 868.41	
Motor Fuel	\$ 4,386.13							
Other	\$ 937.00							
Total	\$9,156.41	\$0.00	\$907.76	\$653.55	\$0.00	\$1,429.72	\$1,610.96	\$0.00

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:

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 (or on-behalf of) to the superintendent and board member not defined above.

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

For the Twelve-Month Period

Ended June 30, 2026

Name(s) of Entity(ies)

Amount Received

\$0

Total

\$0.00

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

**Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any)
(gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)**

For the Twelve-Month Period

Ended June 30, 2026

	Superintendent Bobby Azam	Board Jeff Saldivar	Board Holly Conyers	Board Mindy Wiggins	Board Jim Leach	Board Xavier Emiliano	Board Jerika Olivas	Board David Pipes
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

Business Transactions Between School District and Board Members

For the Twelve-Month Period

Ended June 30, 2026

	Board Jeff Saldivar	Board Holly Conyers	Board Mindy Wiggins	Board Jim Leach	Board Xavier Emiliano	Board Jerika Olivas	Board David Pipes
Amounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.



Glossary

Annual Financial Report (AFR): The audited annual report required by TEC section 44.008, that is due to TEA by no later than 150 days after the close of a school district's or an open-enrollment charter school's fiscal year.

Ceiling indicator: An upper limit (the maximum score) at which a score from a standard limit of a specific indicator will result regardless of overall points.

Debt: An amount of money owed to a person, bank, company, or other organization.

Electronic submission: The TEA electronic data feed format required for use by school districts, open-enrollment charter schools, and regional education service centers (ESCs).

Financial Integrity Rating System of Texas (FIRST): The financial accountability rating system administered by TEA in accordance with TEC sections 39.082 and 39.085. The system provides additional transparency to public education finance and meaningful financial oversight and improvement for school districts (School FIRST) and open-enrollment charter schools and charter schools operated by a public institution of higher education under TEC, Chapter 12, Subchapters D and E (Charter FIRST).

Fiscal Year: The fiscal year of a school district or an open-enrollment charter school, which begins on July 1 or September 1 of each year, as determined by the board of trustees of the district or the governing body of the charter holder in accordance with TEC section 44.0011.

Foundation School Program (FSP): The program established under the TEC, Chapters 46, 48, and 49 or any successor program of state-appropriated funding for school districts in this state.

Summary of Finances (SOF) report: The document of record for FSP allocations. An SOF report is produced for each school district and open-enrollment charter school by the TEA division responsible for state funding that describes the school district's or open-enrollment charter school's funding elements and FSP state aid.

Texas Student Data System Public Education Information Management System (TSDS PEIMS): The system that school districts and open-enrollment charter schools use to load, validate, and submit their data to TEA.

Warrant hold: The process by which state payments issued to payees indebted to the state, or payees with a tax delinquency, are held by the Texas Comptroller of Public Accounts until the debt is satisfied in accordance with the Texas Government Code section 403.055.

The information in this resource is provided for educational purposes to facilitate a general understanding of the law. This information is neither an exhaustive treatment on the subject nor is it intended to substitute for the advice of an attorney or other professional advisor. Consult your attorney or professional advisor to apply these principles to specific fact situations.

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