



December 16th, 2021

Statewide Changes to FIRST

FIRST rating system more rigorous in FY 21 than prior years

Total indicators increased from 15 to 20

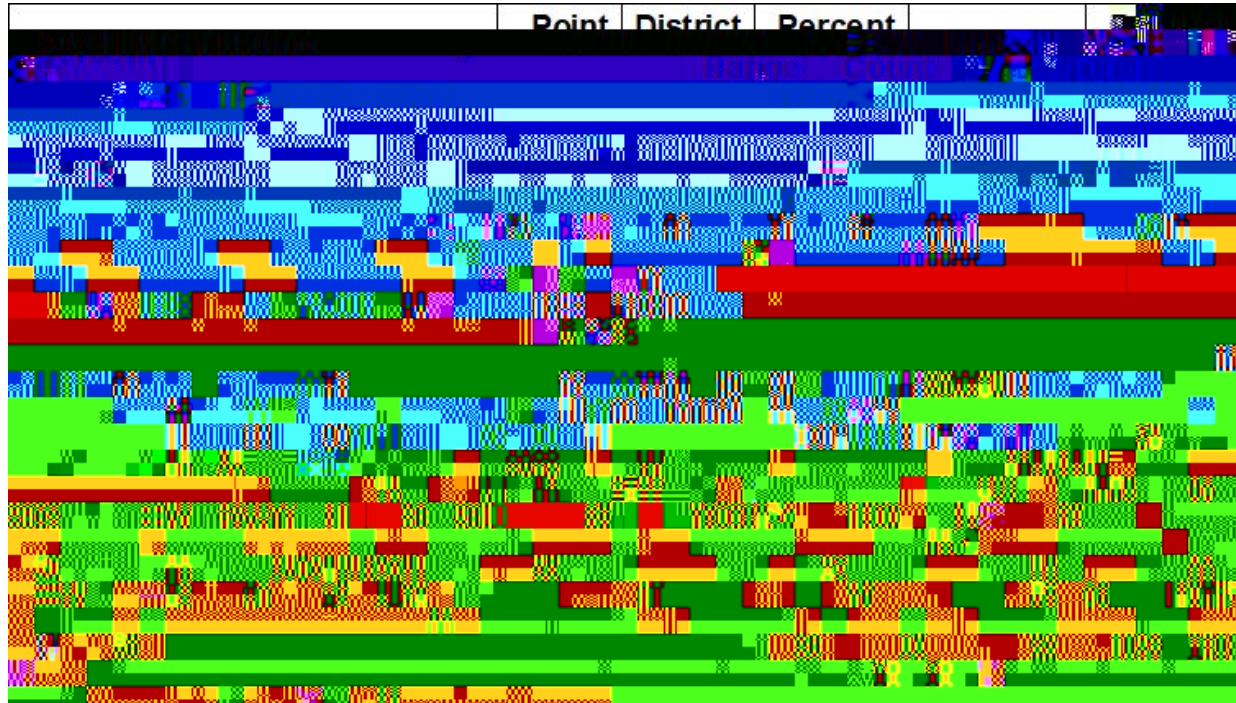
5 “Critical Indicators” (#1 to #5). Each must be passed to pass FIRST.

“Ceiling indicators” (#4, 6, 16, 17, 20) are pass / fail. A fail triggers a deduction of between 5 to 21 points, significantly reducing the rating.

Remaining indicators are point-based, with some indicator point weights modified relative to 2020

Passing score raised from 60 to 70 out of 100 possible points

Statewide 2021 FIRST Rating Results



Dallas ISD's 2021 FIRST Rating

Dallas ISD rating: (highest possible rating)

10th consecutive year to achieve top rating

of possible 100 points (last year scored 98)

Passed all critical and ceiling indicators

Scored maximum possible points on all but two point-based indicators

Detailed comparison of result for 2021 vs 2020 on subsequent slides

Ceiling indicators noted as "Pass" in 2021

Indicators new to 2021 noted as "N/A" in 2020

2021 Indicators & Result

#1 - Was the annual financial report submitted to TEA within 180 days of fiscal year end?	Yes	Yes
#2 - Was there an unmodified opinion in the annual financial report on the financial statements?	Yes	Yes
#3 - Was the district compliant with the payment terms of all debt agreements at fiscal year end?	Yes	Yes
#4 - Did the district make timely payments to TRS, TWC, IRS, and other government agencies?	Pass	Yes

2021 Indicators & Result

#5 - TEA has not scored this indicator since 2019	-	-
#6 - Was the average change in assigned and unassigned fund balances over 3 years less than a 25% decrease, or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures?	Pass	N/A
#7 - Was there sufficient cash and current investments in the general fund to cover operating expenditures (excluding facilities acquisition and construction)?	10pt	10pt

2021 Indicators & Result

#8 - Was the ratio of current assets to current liabilities sufficient to cover short-term debt?	10pt	10pt
#9 - Did general fund revenues equal or exceed expenditures, excluding facilities acquisition and construction?	10pt	10pt
#10 - Did the school district average less than a 10% variance when comparing budgeted to actual expenses? #10 fol % variance		

2021 Indicators & Result

#12 - Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	10pt	10pt
#13 - Was the district's administrative cost ratio equal to or less than the threshold ratio?	8pt	10pt
#14 - Did the school district <i>not</i> have a 15 percent decline in the total enrollment to total staff ratio over 3 years?	10pt	10pt
#15 - Was the district's ADA within the allotted range of the biennial pupil projection(s) submitted to TEA?	5pt	N/A

2021 Indicators & Result

#16 - Did PEIMS data and annual financial report data differ by less than 3% of all expenditures by function?	Pass	10pt
#17 - Was the annual financial report free of instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Pass	Yes
#18 - Was the annual financial report free of instances of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	10pt	10pt

Public Information Portal

Required Disclosures for FY 20

The Superintendent's contract is posted on the District's website at

<http://www.dallasisd.org/Page/38808>

The Superintendent did not receive compensation or fees from an outside entity for consulting or other personal services in FY 20

Board members and Superintendent did not receive gifts from District vendors

No business transactions between Board members and the District

Reimbursements paid to, and amounts paid on behalf of, Board members and the

Superintendent during FY 20 included (next slide):

FY 20 Reimbursements & Payments On-Behalf

Amounts Paid On Behalf Of

Board Members

District 1

Category	Amount
Reimbursements	047,731
Payments On-Behalf	76,000
Transportation	01,000
Motor Fuel	01,000
Utilities	01,000
Professional Fees	01,000
Travel	01,000
Telephone	01,000
Printing	01,000
Postage	01,000
Supplies	01,000
Repairs	01,000
Insurance	01,000
Interest	01,000
Debt Service	01,000
Capital Expenditures	01,000
Other	01,000
Total	123,731

Note: Amounts paid on-behalf and amounts reimbursed are broken out as separate subtotals for clarity.

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