



Anthony I.S.D. 2015 Financial Integrity Rating System of Texas (*FIRST*)

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Purpose

To ensure that school districts are held accountable for the quality of their financial management practices and achieve improved performance in the management of their financial resources.

Relevance

- The TEA will take into consideration a district's School FIRST rating when assigning a final accreditation status.
- The Schools FIRST rating is a district-wide financial report card and covers the 2013-2014 fiscal year ending August 31, 2014.

Possible Ratings

- Pass 16-30
- Substandard Achievement <16





Anthony ISD Passed!
Schools FIRST rating is 26

Review of 7 Indicators

For this year, TEA has issued 7 indicators vs. 20 before. Over the next 2 rating years, TEA will increase the number of financial indicators.

Critical Indicators 1- 4

pass/fail indicators

1. The Annual Finance Report was filed on time. 
2. We received an unqualified opinion. 
3. The District was in compliance with the payment terms of all debt agreements. 
4. Unrestricted fund balance was greater than zero. 

[AISD balance: \\$2,399,678](#)

Solvency Indicator 5

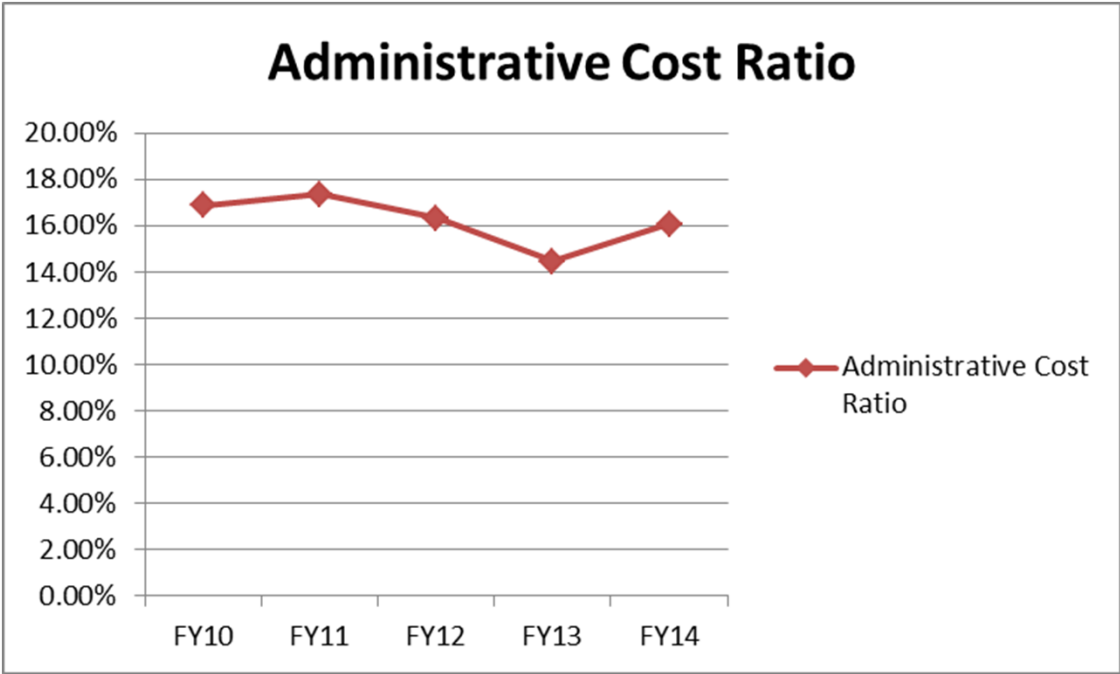
The administrative cost ratio was 16.09%

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

Anthony ISD was awarded 6 out of 10 points.


Administrative Cost Ratio


Five Year Trend



Expenditures	FY10	FY11	FY12	FY13	FY14
FX 21 AND 41	639,418	659,052	582,935	573,002	679,850
FX 11, 12, 13, 31	3,781,413	3,789,207	3,564,238	3,956,165	4,224,229
Administrative Cost Ratio	16.91%	17.39%	16.36%	14.48%	16.09%

Financial Competence Indicators 6 and 7

6. The PEIMS data was accurately reflected in the Annual Financial Report. 

7. There was no disclosure in the Annual Audit Report of any material weaknesses in internal controls over financial reporting and compliance for local, state or federal funds.. 

Anthony ISD Awarded 20 out of 20 points

Recap

- . The Schools FIRST accountability system makes sure that Districts are held responsible not only for student learning, but also for achieving these results effectively and efficiently.*

We feel that reaching the goal of "Pass" is significant especially considering the complexity of School finance.