Financial Integrity Rating System of Texas (FIRST)

Fiscal Year 2025-26 (Using Data for Fiscal Year Ended June 30, 2025)

Temple ISD

	Indicator	Result		Measure	Points
Critical Indicators					
1	Was the complete annual financial report (AFR) and data submitted to the TEA on or before February 27, 2026?	Y		2/12/2026	
2	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Y		Unmodified Opinion	
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? 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.)	Y		No Default Disclosures	
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?	Y		Timely Payments	
Solvency Indicators					
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?	Y		$115,203,209	
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?	Y		15.66% avg incr (145.5 days)	Passed
7	Was the number of days cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? **(Goal: > 90 days)**	Y		154.8455 days	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? **(Goal: > 3.00)**	Y		4.0381	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?	Y		$4,608,352 154.8455 days	10
10	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?	Y		5.33% 2022-23 9.58% 2023-24 6.73% 2024-25 (avg 7.21% var)	10

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11 Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? **(Goal: < 0.60)** Five-year percent change in students > = 7%?		N	0.68 4.20%	8
12 What is the correlation between future debt requirements and the district's assessed property value? **(Goal: < 4.0)**		N	4.7788	8
13 Was the school district's administrative cost ratio equal to or less than the threshold ratio? **(10.0 threshold for TISD)**	Y		This indicator is not being evaluated	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)? If the student enrollment did not decrease, the school district will automatically pass this indicator.	Y		No decrease in student enrollment	10
Financial Competence Indicators				
15 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? **(Goal: <10.0%)**	Y		5.08%	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?	Y		No Variance	Passed
17 Did the external independent auditor report that the AFR was free of any instances(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Y		No Material Weaknesses	Passed
18 Did the external independent auditor indicate the AFR was free of any instances(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	Y		No Material Noncompliance	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?	Y		Required Postings	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?	Y		Impact to Funding Discussion	Passed
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 financial hardship?	N		No adjusted repayment schedule for multiple years	Passed
			Totals Points Awarded	**96**

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RATING **A = Superior Achievement**

Determination of District Rating

		Points
A.	Did the 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 rating by 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**

Ceiling Indicators

		Maximum Points	Maximum Rating
A.	Did the school district fail to 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.		
B.	Determination of rating based on meeting ceiling criteria.		
	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".	**89**	**B = Above 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".	**79**	**C = Meets Standard Achievement**
	Indicator 20 (Property Values and Tax Discussion) - Response to indicator is "No".	**89**	**B = Above Standard Achievement**
	Indicator 21 (FSP Repayment Plan) - Response to indicator is "Yes".	**70**	**C = Meets Standard Achievement**