



**2025 Financial Integrity Rating System of Texas
(FIRST)**

FIRST RATINGS

- Superior
90–100 points and “YES” – Ceiling Indicators
- Above Standard
80-89 points
- Meets Standard
70–79 points
- FAILED - Substandard Achievement
< 69 or “**NO**” to one ceiling indicator



2025-2026



21 INDICATORS

- Critical Indicators (4)
- Solvency Indicators (10)
- Financial Competency Indicators (7)



2025-2026



Financial Integrity Rating System of Texas

2025 District Status

United Independent School District

Rating: Superior Achievement

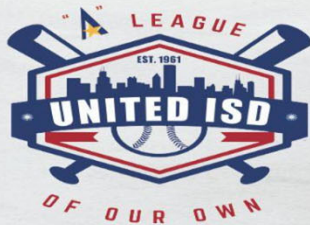
District Score: 90

CRITICAL INDICATORS (1 - 4)

2023-2024

Prior Year

Indicator	Indicator Description	Result	Calculation			Result	Calculation
1	Was the complete annual financial report (AFR) submitted on time?	Yes	Date Received	Due Date	Days Early	Yes	
			1/24/2023	2/27/2023	34		32 days early
2	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes			Passed	Yes	Passed
3	Did the school district pay it's debt in full and on time?	Yes			Passed	Yes	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?	Yes			Passed	Yes	Passed



2025-2026



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SOLVENCY INDICATORS (5 - 9)

2023-2024

Prior Year

Indicator	Indicator Description	Points	Calculation			Points	Calculation
5	Was the total unrestricted net position balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the statement of Net Assets greater than zero? (Ceiling Indicator)	Yes	Net Position -\$97,219,112	Plus Accretion of Interest of CABs AND Net Pension Liability \$276,341,918	\$179,122,806	Yes 0	0 Passed
6	Was the change in assigned and unassigned fund balances over 3 years less than 25%?	Yes	Average 3 year change in Assigned & Unassigned Fund Balances -2.60%	Allowed Decrease -25%	Passed	Yes	0 Passed
7	Was the number of days of cash on hand and current investments in the general fund sufficient to cover operating expenditures?	6 of 10	Cash Plus Current Investments \$91,765,423	Total Expenditures Less Facilities Acquisition \$473,417,850	70.7501	8 of 10	78.3151
8	Was the ratio of current assets to current liabilities sufficient to cover short-term debt?	6 of 10	Current Assets \$170,685,959	Current Liabilities \$77,265,765	2.2091	8 of 10	2.5500
9	Did the school district's general fund revenues equal or exceed expenditures?	10 of 10	Total Renvue \$91,765,423	Total Expenditures Less Facilities Acquisition \$473,417,850	70.7501	10 of 10	Passed



2025-2026



Financial Integrity Rating System of Texas

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SOLVENCY INDICATORS (5 - 14)

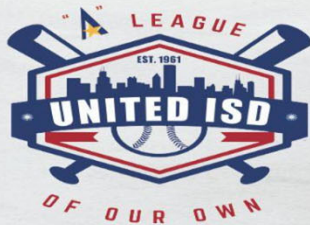
District Score: 90

SOLVENCY INDICATORS (10 - 14)

2023-2024

Prior Year

Indicator No.	Indicator Description	Points	Calculation			Points	Calculation
10	Did the school district average less than a 10% variance when comparing budgeted to actual revenues for the last 3 years?	10 of 10	Average 3 year change NOT SCORED	Allowed Variance NOT SCORED	NOT SCORED	10 of 10	NOT SCORED
11	Was the ratio of long-term liabilities to total assets for the district sufficient to support long-term solvency?	8 of 10	Long-Term Liabilities Less Net Pension Liability \$476,935,424	Total Assets \$760,794,797	0.6269	8 of 10	0.6587
12	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	10 of 10	Debt per \$100 Assessed Property Value 1.680	Allowed Amount 4.000	Diff -2.320	10 of 10	-2.03%
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10 of 10	District Ratio 8.13%	Threshold Ratio 11.05%	Passed	8 of 10	Passed 9.09%
14	Did the district not have a 15 percent decline in the students to staff ratio over 3 years?	10 of 10	2023-2024 Total Enrollment/FTE's 6.57	2021-2022 Total Enrollment/FTE's 6.27	0.0105	10 of 10	0 0.0100



2025-2026



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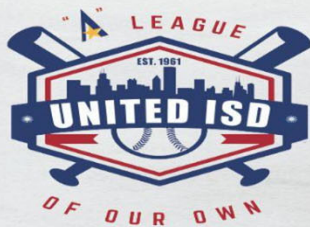
District Score: 90

FINANCIAL COMPETENCY INDICATORS (15 - 21)

2023-2024

Prior Year

Indicator	Indicator Description	Points	Calculation			Points	Calculation
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA?	5 of 5	Actual ADA Less Projected ADA -0.0472	Less Than Allowed Range +/- 0.07	\$0 Passed	5 of 5	NOT SCORED
16	Was the Public Education Information Management System (PEIMS) data accurate within 3 percent?	Yes	No. of Data Error 378	No. of Data 483,513,967	0.0000% Passed	Yes	Passed
17	Was the AFR free of any instance(s) of material weaknesses in internal controls?	Yes			Passed	Yes	Passed
18	Was the AFR free of any instance(s) of material noncompliance?	10 of 10			Passed	10 of 10	Passed
19	Did the school district post required financial information on its website in accordance with various governments?	5 of 5			Passed	5 of 5	Passed
20	Did the District's Adm and School Board Members discuss any changes /impacts to local, state, federal funding at a board meeting within 120 days before the district adopted its budget? (Ceiling Indicator)	Yes			Passed	Yes	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 funds because of a financial hardship? (Ceiling Indicator)	FALSE			Passed	FALSE	Passed



2025-2026



Any Questions?

THANK YOU



2025-2026

