

# MAYPEARL INDEPENDENT SCHOOL DISTRICT

**TRADITION – PRIDE - PURPOSE**



**Public Hearing**

**November 16, 2023**

**For the data from Fiscal Year Ended August 31, 2022**



**C = MEETS STANDARD ACHIEVEMENT**

## Table of Contents

State Overall TEA Ratings	Pages 2-5
MISD Rating	Pages 5-8
Superintendent's Contract – Ritchie Bowling	Page 8
Rating Comparison with Prior Years Management	Pages 9
Report of Expenditures & Disclosures	Page 10-29



## Financial Integrity Rating System of Texas

### INTRODUCTION

The purpose of the financial accountability rating system is to ensure that school districts will be held accountable for the quality of their financial management practices and achieve improved performance in the management of their financial resources. The system is designed to encourage Texas public schools to manage their financial resources better in order to provide the maximum allocation possible for direct instructional purposes. The system will also disclose the quality of local management and decision-making processes that impact the allocation of financial resources in Texas public schools. An evaluation of the longterm effectiveness of the system should disclose a measurable improvement in the quality of Texas public schools' financial decision-making processes. (Texas Administrative Code, Chapter 109).

The rating system was passed and signed into state law in 2001. The first ratings reported by Texas Education Agency (TEA) was for the 2002-2003 fiscal year. The rating indicators have changed over the years.

Currently, there are 20 Indicators addressing areas such as: Accountability System, Audit and Governance Disclosures, Cash and Investments, Tax Collections, Fund Balances, Debt Management, Administrative Costs, Capital Projects and Staffing Levels.

### OVERALL STATISTICS 2021-2022 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,010	99.21 %	5,017,570	99.88 %
Failed	8	0.79 %	5,781	0.12 %
<b>Total</b>	<b>1,018</b>	<b>100.00 %</b>	<b>5,023,351</b>	<b>100.00 %</b>

### 2021-2022 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	919	90.28 %	4,745,173	94.46 %
B = Above Standard Achievement	50	4.91 %	152,423	3.03 %
C = Meets Standard Achievement	41	4.03 %	119,974	2.39 %
F = Substandard Achievement	8	0.79 %	5,781	0.12 %
<b>Total</b>	<b>1,018</b>	<b>100.00 %</b>	<b>5,023,351</b>	<b>100.00 %</b>

## 2021-2022 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1015	99.71 %	5019613	99.93 %
	No	3	0.29 %	3738	0.07 %
2	Yes	1015	99.71 %	5021137	99.96 %
	No	3	0.29 %	2214	0.04 %
3	Yes	1018	100.00 %	5023351	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1017	99.90 %	5021755	99.97 %
	No	1	0.10 %	1596	0.03 %
6	Yes	1007	98.92 %	5003539	99.61 %
	No	11	1.08 %	19812	0.39 %
7	10	939	92.24 %	4644802	92.46 %
	8	33	3.24 %	230823	4.60 %
	6	22	2.16 %	35600	0.71 %
	4	10	0.98 %	92534	1.84 %
	2	9	0.88 %	14956	0.30 %
	0	5	0.49 %	4636	0.09 %
8	10	874	85.85 %	3394193	67.57 %
	8	61	5.99 %	796597	15.86 %
	6	55	5.40 %	692928	13.79 %
	4	17	1.67 %	103218	2.05 %
	2	8	0.79 %	33592	0.67 %
	0	3	0.29 %	2823	0.06 %
9	10	1010	99.21 %	4977455	99.09 %
	0	8	0.79 %	45896	0.91 %
10	10	1018	100.00 %	5023351	100.00 %
11	10	866	85.07 %	3517846	70.03 %
	8	83	8.15 %	937022	18.65 %
	6	38	3.73 %	217907	4.34 %
	4	21	2.06 %	295416	5.88 %

	2	9	0.88 %	48179	0.96 %
	0	1	0.10 %	6981	0.14 %
12	10	756	74.26 %	2896047	57.65 %
	8	190	18.66 %	1731086	34.46 %
	6	42	4.13 %	253723	5.05 %
	4	13	1.28 %	75818	1.51 %
	2	8	0.79 %	43585	0.87 %
	0	9	0.88 %	23092	0.46 %
13	10	820	80.55 %	4140230	82.42 %
	8	133	13.06 %	768487	15.30 %
	6	44	4.32 %	95253	1.90 %
	4	13	1.28 %	15674	0.31 %
	2	2	0.20 %	774	0.02 %
	0	6	0.59 %	2933	0.06 %
14	10	1018	100.00 %	5023351	100.00 %
15	5	1018	100.00 %	5023351	100.00 %
16	Yes	1001	98.33 %	5002835	99.59 %
	No	17	1.67 %	20516	0.41 %
17	Yes	977	95.97 %	4941108	98.36 %
	No	41	4.03 %	82243	1.64 %
18	10	972	95.48 %	4946282	98.47 %
	0	46	4.52 %	77069	1.53 %
19	5	1017	99.90 %	5021729	99.97 %
	0	1	0.10 %	1622	0.03 %
20	Yes	1018	100.00 %	5023351	100.00 %
	No	0	0.00 %	0	0.00 %

## 2021-2022 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1015	3	x	x	x	x	x	x	x	1018
2	1015	3	x	x	x	x	x	x	x	1018
3	1018	x	x	x	x	x	x	x	x	1018
4	1017	1	x	x	x	x	x	x	x	1018
6	1007	11	x	x	x	x	x	x	x	1018
7	x	x	939	33	22	x	10	9	5	1018
8	x	x	874	61	55	x	17	8	3	1018
9	x	x	1010	x	x	x	x	x	8	1018
10	x	x	1018	x	x	x	x	x	x	1018
11	x	x	866	83	38	x	21	9	1	1018
12	x	x	756	190	42	x	13	8	9	1018
13	x	x	820	133	44	x	13	2	6	1018
14	x	x	1018	x	x	x	x	x	x	1018
15	x	x	x	x	x	1018	x	x	x	1018
16	1001	17	x	x	x	x	x	x	x	1018
17	977	41	x	x	x	x	x	x	x	1018
18	x	x	972	x	x	x	x	x	46	1018
19	x	x	x	x	x	1017	x	x	1	1018
20	1018	x	x	x	x	x	x	x	x	1018

Last Updated: Thursday, November 2, 2023 9:20:03 AM

## DETERMINATION OF RATING

<b>A.</b>	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.								
<b>B.</b>	Determine the rating by the applicable number of points.								
	<table> <tr> <td><b>A = Superior Achievement</b></td><td>90-100</td></tr> <tr> <td><b>B = Above Standard Achievement</b></td><td>80-89</td></tr> <tr> <td><b>C = Meets Standard Achievement</b></td><td>70-79</td></tr> <tr> <td><b>F = Substandard Achievement</b></td><td>&lt;70</td></tr> </table>	<b>A = Superior Achievement</b>	90-100	<b>B = Above Standard Achievement</b>	80-89	<b>C = Meets Standard Achievement</b>	70-79	<b>F = Substandard Achievement</b>	<70
<b>A = Superior Achievement</b>	90-100								
<b>B = Above Standard Achievement</b>	80-89								
<b>C = Meets Standard Achievement</b>	70-79								
<b>F = Substandard Achievement</b>	<70								
<p><b>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.</b></p> <p>The school district receives an <b>F</b> 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.</p>									

## CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 6, 16, 17, or 20? 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
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is No.	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is No.	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is No.	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is No.	89	B = Above Standard Achievement

## 2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

<b>Name:</b> MAYPEARL ISD(070915)	<b>Publication Level 1:</b> 8/4/2023 12:02:16 PM
<b>Status:</b> Passed	<b>Publication Level 2:</b> 8/7/2023 3:01:39 PM
<b>Rating:</b> C = Meets Standard Achievement	<b>Last Updated:</b> 8/7/2023 3:01:39 PM
<b>District Score:</b> 79	<b>Passing Score:</b> 70

#	Indicator Description	Updated	Score
1	<u>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?</u>	7/13/2023 6:18:58 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>	7/13/2023 6:18:58 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>	7/13/2023 6:18:58 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>	7/13/2023 6:18:58 PM	Yes Ceiling Passed
5	This indicator is not being evaluated.		

			1 Multiplier Sum
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 indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	7/13/2023 6:18:58 PM	Ceiling Passed
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>	7/13/2023 6:18:58 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>	7/13/2023 6:18:58 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>	7/13/2023 6:18:58 PM	10
10	This indicator is not being evaluated.		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>	7/13/2023 6:18:58 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	7/13/2023 6:18:58 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:58 PM	10
14	This indicator is not being evaluated.		10
15	This indicator is not being evaluated.		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>	7/13/2023 6:18:58 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>	7/13/2023 6:18:58 PM	Ceiling Failed
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>	7/13/2023 6:18:58 PM	0
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>	7/13/2023 6:18:58 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>	7/13/2023 6:18:58 PM	Ceiling Passed
			90 Weighted Sum
			1
			Sum
			(79 Ceiling)
			79 Score

## School FIRST Annual Financial Management Report Maypearl ISD FY 2021/22 in Nov 2023



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

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.

Superintendent's Contract can be found on the Maypearl ISD Website under Business Department/Financial Transparency

### Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period  
Ended June 30 or August 31, 2022

<u>Description of Reimbursements</u>	Superintendent	Tricia Ikard	Heath Daniel	Ted Carpenter	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Meals								
Lodging								
Transportation	23	328.6	234.3	258				
Motor Fuel								
Other		241.49						
<b>Total</b>	<b>\$23.00</b>	<b>\$570.09</b>	<b>\$234.30</b>	<b>\$258.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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 or August 31, 2022  
Name(s) of Entity(ies)

Amount Received  
 \$

Total	<u>\$0.00</u>
-------	---------------

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 or August 31, 2022

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Total	\$	\$	\$	\$	\$	\$	\$	\$

**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 or August 31, 2022

	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Amounts	\$	\$	\$	\$	\$	\$	\$

**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.

## FIRST Rating History

<b>2003-2004</b>	<b>Superior Achievement</b>
<b>2004-2005</b>	<b>Superior Achievement</b>
<b>2005-2006</b>	<b>Superior Achievement</b>
<b>2006-2007</b>	<b>Superior Achievement</b>
<b>2007-2008</b>	<b>Superior Achievement</b>
<b>2008-2009</b>	<b>Superior Achievement</b>
<b>2009-2010</b>	<b>Superior Achievement</b>
<b>2010-2011</b>	<b>Superior Achievement</b>
<b>2011-2012</b>	<b>Above Standard Achievement</b>
<b>2012-2013</b>	<b>Above Standard Achievement</b>
<b>2013-2014</b>	<b>Superior Achievement</b>
<b>2014-2015</b>	<b>Superior Achievement</b>
<b>2015-2016</b>	<b>Superior Achievement</b>
<b>2016-2017</b>	<b>Superior Achievement</b>
<b>2017-2018</b>	<b>Superior Achievement</b>
<b>2018-2019</b>	<b>Superior Achievement</b>
<b>2019-2020</b>	<b>Superior Achievement</b>
<b>2020-2021</b>	<b>Superior Achievement</b>
<b>2021-2022</b>	<b>Superior Achievement</b>
<b>2022-2023</b>	<b>Meets Standard Achievement</b>



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	MAYPEARL ISD (070915)
Indicator:	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?
Status	Passed
Last Updated:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
Date Received	2023/01/18
$\leq$ Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2023/02/27

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE **TEXAS EDUCATION AGENCY**  
1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 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.

Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE [TEXAS EDUCATION AGENCY](#)  
1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 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.

Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE [TEXAS EDUCATION AGENCY](#)  
1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 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.





Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
(	
(	
(	
2019-2020 Assigned and Unassigned Fund Balances	4,611,479
- 2018-2019 Assigned and Unassigned Fund Balances	5,063,645
)	
/ 2018-2019 Assigned and Unassigned Fund Balances	5,063,645
)	
+	
(	
(	
2020-2021 Assigned and Unassigned Fund Balances	5,150,642
- 2019-2020 Assigned and Unassigned Fund Balances	4,611,479
)	
/ 2019-2020 Assigned and Unassigned Fund Balances	4,611,479
)	
+	
(	
(	
2021-2022 Assigned and Unassigned Fund Balances	5,053,610
- 2020-2021 Assigned and Unassigned Fund Balances	5,150,642
)	
/ 2020-2021 Assigned and Unassigned Fund Balances	5,150,642
)	
)	
/ 3	
>= Threshold for Three-Year Percent Change in Fund Balances	-0.25
Or	
2021-2022 Assigned and Unassigned Fund Balances	5,053,610
>	
(	

(	2021-2022 Total Expenditures	13,943,453
-	2021-2022 Capital Outlay	1,178,697
)		
/	365	
*	75	
)		

Mathematical Breakdown: 0.0029 >= -0.25 Or 5,053,610 > 2,622,895.0685

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.

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE **TEXAS EDUCATION AGENCY**  
1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
(	
(	
Cash and Equivalents	4,598,907
+ Current Investments	73,334
)	
/	
(	
Total Expenditures	13,943,453
- Facilities Acquisition and Construction	1,178,697
)	
)	
*	
365	
Mathematical Breakdown: 133.5997	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=90	<90 >=75	<75 >=60	<60 >=45	<45 >=30	<30

Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
Current Assets	7,551,628
/ Current Liabilities	1,591,563
Mathematical Breakdown: 4.7448	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
$\geq 3.00$	$< 3.00 \geq 2.50$	$< 2.50 \geq 2.00$	$< 2.00 \geq 1.50$	$< 1.50 \geq 1.00$	$< 1.00$

Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE TEXAS EDUCATION AGENCY  
1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
(	
Total Revenue	13,015,096
/	
(	
Total Expenditures	13,943,453
-	
Facilities Acquisition and Construction	1,178,697
)	
-	
1	
)	
>=	
0	
Or	
(	
(	
Cash and Equivalents	4,598,907
+	
Current Investments	73,334
)	
/	
(	
Total Expenditures	13,943,453
-	
Facilities Acquisition and Construction	1,178,697
)	
)	
*	
365	
>=	
Acceptable Days Cash on Hand	60
Mathematical Breakdown: 0.0196 >= 0 Or 133.5997 >= 60	

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

10

0

$\geq 0\%$

$< 0\%$

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3





Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
(	
Long Term Liabilities	11,691,729
/	
Total Assets	31,853,537
<= 1	
)	
Or	
(	
(	
2022 Total Students	1,176
-	
2018 Total Students	1,187
)	
/	
2018 Total Students	1,187
>= Threshold for Five-Year Percent Increase in Students	0.07
)	
Or	
(	
Change in Students	-11
>= Threshold for five year numerical Increase in Students	1,000
)	
Mathematical Breakdown: 0.367 <= 1 Or -0.0093 >= 0.07 Or -11 >= 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





Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	MAYPEARL ISD (070915)
Indicator:	What is the correlation between future debt requirements and the district's assessed property value?
Result/Points	10
Last Updated:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
(	
Total Local and Intermediate Sources	1,569,020
/ Total Revenue	1,569,020
)	
* Long Term Liabilities	11,691,729
* 100	
/ Assessed Property Value	513,387,382
Mathematical Breakdown: 2.2774	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<= 4	> 4 <= 7	> 7 <= 10	> 10 <= 11.5	> 11.5 <= 13.5	> 13.5

Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	MAYPEARL ISD (070915)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
District Administrative Cost Ratio	0.0995
And	
ADA	1,104.106
Or	
Sparse	FALSE

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

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





Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
Sum of Differences	11
/ Denominator	13,943,456
< 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.

Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE [TEXAS EDUCATION AGENCY](#)  
1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3





Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	MAYPEARL ISD (070915)
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	Ceiling criteria met. The maximum points and highest rating that your school district may receive is 79 points, C = Meets Standard Achievement.
Last Updated:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
Not Material Weakness or Going Concern	true

### 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.

Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	MAYPEARL ISD (070915)
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	0
Last Updated:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
Not Material Non-Compliance	true

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE [TEXAS EDUCATION AGENCY](#)  
1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 PM

### FORMULA

Field	Value
Required Financial Postings	true

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE [TEXAS EDUCATION AGENCY](#)  
1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3



Financial Integrity Rating System of Texas

## 2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	MAYPEARL ISD (070915)
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:	7/13/2023 6:18:58 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.

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.14.3.3