



# The United Independent School District



## Annual Financial Management Report 2023

**“Superior  
Achievement”**



## School **FIRST**: Financial Integrity Rating System of Texas

### FIRST RATINGS

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



# School FIRST: Financial Integrity Rating System of Texas

## 20 INDICATORS

- Critical Indicators (5)
- Solvency Indicators (9)
- Financial Competency Indicators (6)



# School FIRST: Financial Integrity Rating System of Texas

**Rating: Superior Achievement**  
**District Score: 94**

CRITICAL INDICATORS (1-5)		2021-2022			Prior Year		
Indicator	Indicator Description	Result	Calculation			Result	Calculation
1	Was the complete annual financial report (AFR) submitted on time?	Yes	Date Received 1/27/2022	Due Date 2/27/2022	Days Early 31	Yes	32 days early
2	Was there an <b>unmodified opinion</b> 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
5	Was the district's total unrestricted net position greater than zero?		Unrestricted Net Position NOT SCORED	Plus Accretion of Interest of CABs AND Net Pension Liability NOT SCORED	NOT SCORED	NOT SCORED	NOT SCORED



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**Thank You for Your Support**