ROBSTOWN INDEPENDENT SCHOOL DISTRICT
Igniting brilliance, transforming lives, empowering generations.

Financial Integrity Rating System of Texas

Based on Data from Fiscal Year Ending August 31, 2022

#	Indicator Description	2021-2022 Yes/No	2021-2022 Score	2022-2023 Yes/No	2022-2023 Score
1	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?	Yes	N/A	Yes	N/A
2	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes	N/A	Yes	N/A
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes	N/A	Yes	N/A
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	N/A	Yes	N/A
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 Position greater than zero? **NOT SCORED**	N/A	N/A	N/A	N/A
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	Passed	N/A	Passed	N/A
7	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)?	Yes	10	Yes	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	Yes	6	Yes	8
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?	Yes	10	Yes	10
10	Did the school district average less than a 10% variance when comparing budgeted and actual revenue for the last 3 fiscal years? **NOT SCORED**	N/A	10	N/A	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	Yes	10	Yes	10
12	Was the debt per $100 of assessed property value ratio sufficient to support future debt repayments? *What is the correlation between future debt requirements and the district's assessed property value?*	Yes	8	Yes	8
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	Yes	8	Yes	8
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)?	Yes	10	Not Scored	N/A
15	Was the school district's ADA within the allocated range of the district's biennial pupil projection(s) submitted to TEA? **NOT SCORED**	N/A	5	N/A	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?	Passed	N/A	Yes	10
17	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?	Passed	N/A	Passed	N/A
18	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?	Yes	10	Yes	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?	Yes	5	Yes	5
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget?	Passed	N/A	Passed	N/A
	Total Score		**92**		**94**

Determination of rating:
Rating Criteria: Passing score = 60 or more and "yes" to indicators 1, 2, 3,or 4.
A = Superior: Score of 90-100
B = Above Standard: Score of 80-89
C = Meets Standard: Score of 70-79