

Robstown Independent School District
Audit Highlights
August 31, 2024

OVERVIEW

Clean Opinion (means we agree annual report is accurate)	YES
Material or Significant Findings	NO
Any Other Written Findings or Recommendations	NO

General Fund Trends	2022	2023	2024	Budget
Total Revenue	26,518,477	28,421,120	28,659,079	29,734,178
Total Expenditures	23,736,858	26,158,390	31,243,721	33,242,618
Other Sources (Uses)	5,082	-	-	-
Change in Fund Balance	2,786,701	2,262,730	(2,584,642)	(3,508,440)
Beginning Fund Balance	11,267,211	14,053,912	16,316,642	
Ending Fund Balance	14,053,912	16,316,642	13,732,000	
TRs On Behalf (Non-cash)	1,091,974	1,244,665	1,354,791	
Building/Construction	14,500	195,537	2,542,043	
Months in Fund Balance	7.5	7.9	6.0	

Other Fund Balances	2022	2023	2024
Debt Service	276,052	557,076	1,352,889
Child Nutrition	852,715	1,154,321	1,292,063
Workers Compensation	506,213	397,456	526,633

FIRST Rating	Actuals			Projected
	2021	2022	2023	2024
Score	92	94	94	96
Points Lost				
Debt Compared to Property Values	2	2	2	2
Administrative Cost Ratio	2	2	4	2
Current Assets to Current Liabilities	4	2		