

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT
AGENDA ACTION SHEET**

Date: November 10, 2025

Subject: **DISCUSS THE RISD FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS (FIRST) RATING**

Administrator Responsible: Eva Cisneros

Position: Chief Financial Officer

A. Purpose of Agenda Item:

☒

Information Only

☐

Action Needed

B. Authority for this Action:

☐

Local Policy _____

☒

Law or Rule TEC, Chapter 39, Subchapter D

C. Strategic Objective, Goal, or Need Addressed:

It is the district's goal to receive the highest rating possible.

D. Summary:

The state's school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve these practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

Attached is the FIRST report for the 2024-2025 school year based on fiscal year 2023-2024. Robstown ISD scored a 96 for an A-Superior Achievement Rating.

E. Alternatives Considered:

F. Comments Received:

G. Administrative Recommendation:

H. Fiscal Impact and Cost:

I. Monitoring and Reporting Time-Line:



ROBSTOWN

INDEPENDENT SCHOOL DISTRICT

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Financial Integrity Rating System of Texas

Based on Data from Fiscal Year Ending August 31, 2024

TEA 2024-2025

Rating:

A-Superior

Rating based on 2023-2024

#	Indicator Description	2023-2024		2024-2025	
		Yes/No	Score	Yes/No	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's 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 net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero?	Passed	N/A	Passed	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	10	Yes	10
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	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	6	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)?	Not Scored	10	Not Scored	10



361-767-6600



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Robstown, TX 78380



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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	Passed	N/A
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 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?	Passed	N/A	Passed	N/A
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship? New for 2023-2024	Passed	N/A	Passed	N/A
Total Score			94		96

Determination of rating:

Rating Criteria: Passing score = 69 or more and "yes" to indicators 1, 2, 3, or 4.

A = Superior Achievement: Score of 90-100

B = Above Standard Achievement: Score of 80-89

C = Meets Standard Achievement: Score of 70-79

F = Substandard Achievement 0-69



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801 N. 1st St.
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2024 – 2025

Financial Integrity

Rating System of Texas

Public Hearing – **FIRST** Rating

November 10, 2025

Igniting Brilliance, Transforming Lives, and Empowering Generations



ROBSTOWN ISD

VISION

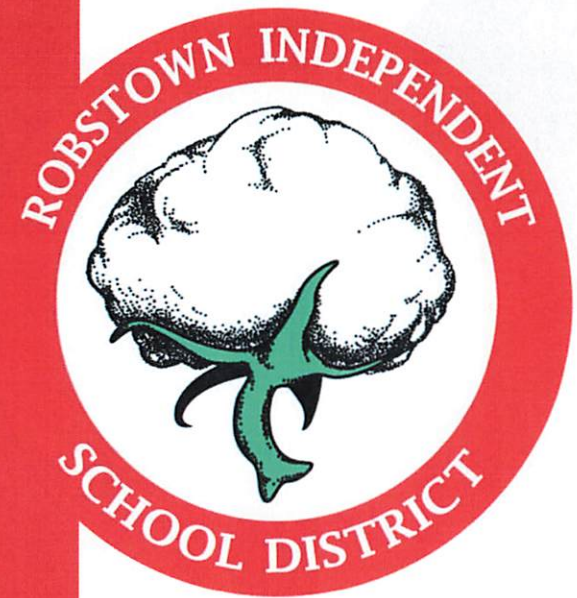
Our vision is to ignite brilliance and impact lives by providing transformative learning opportunities that empower students for generations to come.

MISSION

Our mission at Robstown ISD is to empower, inspire, and invest in our students and staff, igniting the best versions of themselves. Together, we positively impact our community and the world.

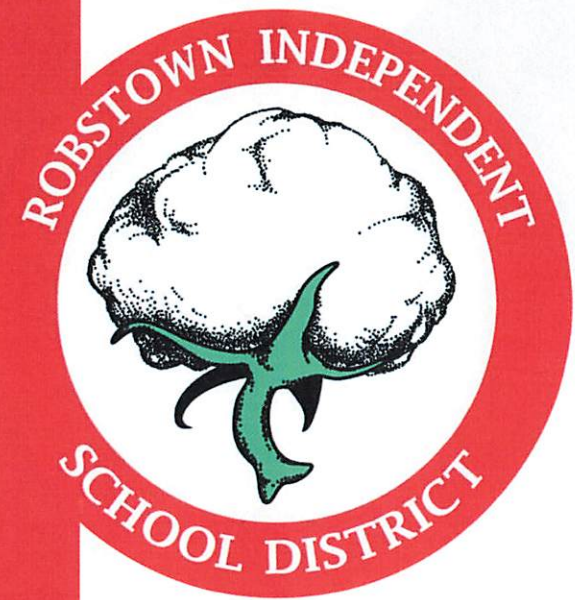
VALUES

Service, Integrity, Perseverance, Responsibility and Joy



Purpose

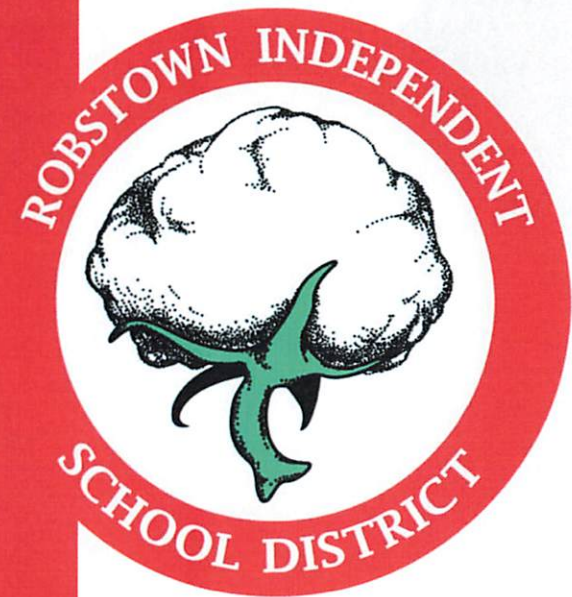
- The primary goal of School FIRST is to achieve quality performance in the management of school districts' financial resources
- The goal is more significant due to the complexity of accounting associated with Texas' school finance system
- The schools FIRST accountability rating ensures that Texas school districts are accountable not only for student learning, but also for achieving these results cost effectively and efficiently.



Determination of Rating

Description	Score Range
A= Superior Achievement	90 - 100
B= Above Standard Achievement	80 – 89
C= Meets Standard Achievement	70 - 79
F= Substandard Achievement	0 - 69

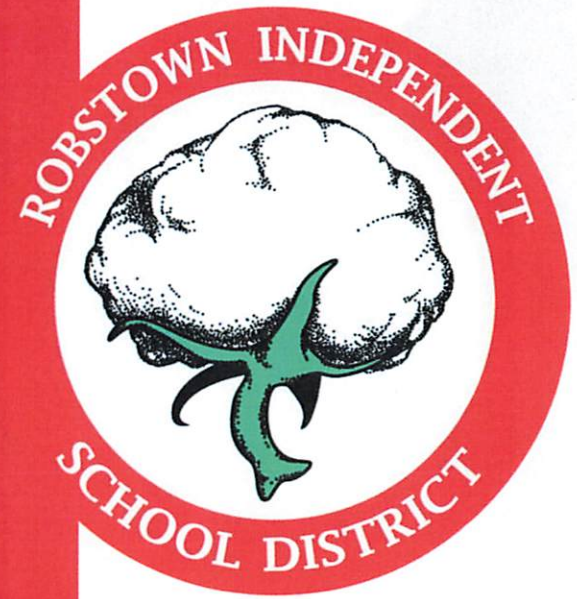
Note: The district must pass indicators 1-5 or the district's rating is F for Substandard Achievement regardless of points earned.



2024-2025* Robstown ISD Rating

A = 96
Superior
Achievement

*Based on FY 24 data (September 1, 2023 to August 31, 2024)



Areas of Improvement

Indicator #12

“What is the correlation between future debt requirements and the district's assessed property value?”

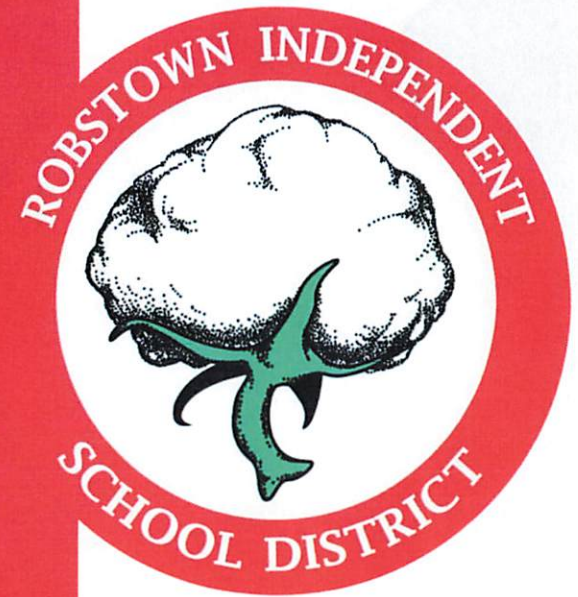
Score stayed the same.
8 out of 10 points

2023-2024 District ratio = 5.9272

2024-2025 District ratio = 4.6213

The district's ratio continues to improve.

The ratio must be 4.0 or less to receive all 10 points.



Areas of Improvement

Indicator # 13

“Was the school district's administrative cost ratio equal to or less than the threshold ratio?”

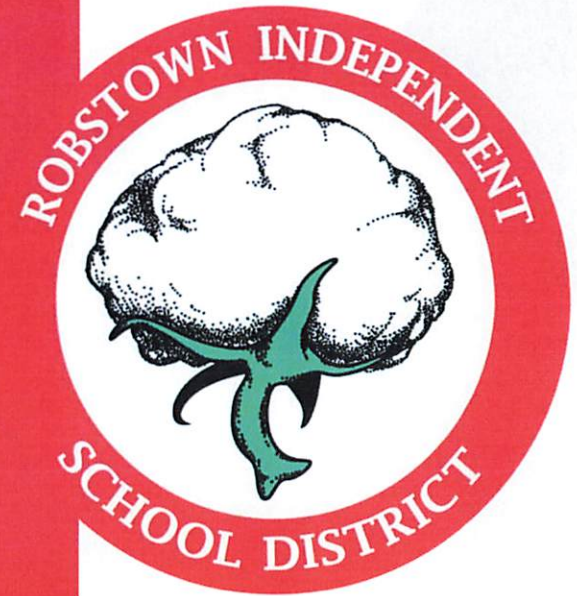
Score: 8 out of 10 points

Based on ADA size the ratio must be 0.1151 or less to receive all 10 points.

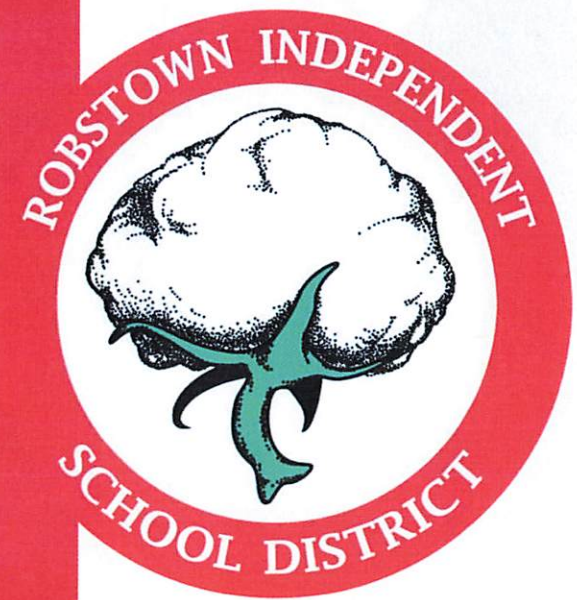
2023-2024 District ratio = 0.1521 (6 out of 10 points)

2024-2025 District ratio = 0.1230 (8 out of 10 points)

Two-point increase from the prior year.



Questions?





Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON SCHOOL YEAR 2023-2024 DATA - DISTRICT STATUS DETAIL

Name: ROBSTOWN ISD(178909)	Publication Level 1: 8/8/2025 12:54:09 PM
Status: Passed	Publication Level 2: 8/8/2025 4:49:42 PM
Rating: A = Superior Achievement	Last Updated: 8/8/2025 4:49:42 PM
District Score: 96	Passing Score: 70

#	Indicator Description	Updated	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?	4/23/2025 6:09:54 PM	Yes
2	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.)	4/23/2025 6:09:54 PM	Yes
3	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.)	4/23/2025 6:09:54 PM	Yes
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? (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.)	4/23/2025 6:09:54 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	4/23/2025 6:09:54 PM	Ceiling Passed
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? (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.)	4/23/2025 6:09:54 PM	Ceiling Passed
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)? See ranges below in the Determination of Points section.	4/23/2025 6:09:54 PM	10
8	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.	4/23/2025 6:09:54 PM	10
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? See ranges below in the Determination of Points section.	4/23/2025 6:09:54 PM	10
10	This indicator is not being evaluated.		10
11	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.)	4/23/2025 6:09:54 PM	10
12	What is the correlation between future debt requirements and the district's assessed property value?	4/23/2025 6:09:54 PM	8
13	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.	4/23/2025 6:09:54 PM	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)? If the student enrollment did not decrease, the school district will automatically pass this indicator.	4/23/2025 6:09:54 PM	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.	4/23/2025 6:09:54 PM	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? (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.)	4/23/2025 6:09:54 PM	Ceiling Passed
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 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.)	4/23/2025 6:09:54 PM	Ceiling Passed
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? (The AICPA defines material noncompliance.)	4/23/2025 6:09:54 PM	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?	4/23/2025 6:09:54 PM	5
20	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?	4/23/2025 6:09:54 PM	Ceiling 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 (FSP) funds because of a financial hardship?	4/23/2025 6:09:54 PM	Ceiling Passed
			96 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			96 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70

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.

The school district receives an F 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.

CEILING INDICATORS

Did the school district meet the criteria for any of the following ceiling indicators 4, 5, 6, 16, 17, 20, or 21? 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
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 5 (Total Net Position) - Negative total net position and do not have 7% or more or 1,000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is No.	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is Yes.	70	C = Meets Standard Achievement

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FIRST 5.15.11.0