



ROBSTOWN INDEPENDENT SCHOOL DISTRICT

2021 – 2022 School FIRST Annual Financial Management Report

Section 1 – Financial Integrity Rating System of Texas (FIRST) Determination of Rating

If the District answers 'no' to indicators 1-5 it automatically receives a rating of Substandard Achievement (F). A grand total of all scores for indicators 6-20 is also used to determine the District's rating. See **Attachment A** for the detail of each indicator.

Table 1: Rating

Rating	2020-2021
A – Superior Achievement	90 - 100
B – Above Standard Achievement	80 - 89
C – Meets Standard	70 - 79
F – Substandard Achievement	00 - 69

Table 2: Robstown ISD Rating

Description	2020-2021	2019-2020
Robstown ISD Score	92	88
Robstown ISD Rating	Superior Achievement	Above Standard Achievement
Robstown ISD Status	Passed	Passed

Table 3: Comparison Ratings

School District	2020-2021	2019-2020
Alice ISD	98	98
Calallen ISD	100	98
Corpus Christi ISD	94	94
Flour Bluff ISD	98	100
Gregory-Portland ISD	98	90
Kingsville ISD	80	88
Tuloso-Midway ISD	100	100
West Oso ISD	90	90

Table 4: All Independent School Districts Ratings

Description	2019-2020	2019-2020
Passed	1,013 (99.41%)	1,007 (98.73%)
Substandard Achievement	6 (.59%)	13 (1.27%)
A – Superior	890 (87.34%)	845 (82.84%)
B – Above Standard	87 (8.54%)	119 (11.67%)
C – Meets Standard	36 (3.53%)	43 (4.22%)
F – Substandard Achievement	6 (.59%)	13 (1.27%)

Section 2 – Superintendent's Current Employment Contract

The contract of the current superintendent, Dr. Jose Moreno, is posted on the district's website.

https://www.robstownisd.org/apps/pages/index.jsp?uREC_ID=290090&type=d&pREC_ID=1550367

Section 3 – Reimbursements received by the Superintendent and Board Members

Attachment B details all expenditures for the Superintendent and Board Members for the twelve-month period ended August 31, 2021 for the required categories of meals, lodging, transportation, motor fuel, registration fees, telephone / cell phone, internet service, fax machine and other reimbursements made on their behalf.

Section 4 – Outside compensation and/or fees received by the Superintendent for professional consulting and/or personal services

For the twelve-month period ended August 31, 2021:

Description	Name	Amount
Superintendent	Dr. Jose Moreno	\$0.00

Section 5 – Gifts received by Executive Officers and Board Members (and first degree relatives)

For the twelve-month period ended August 31, 2021, gifts that had an economic value of \$250 or more in the aggregate in the fiscal year:

Description	Name	Amount
Superintendent	Dr. Jose Moreno	\$0.00
Board Member 1	Larry Cantu, Jr.	\$0.00
Board Member 2	Cezar Martinez	\$0.00
Board Member 3	Bobby Marroquin	\$0.00
Board Member 4	Hector Lopez	\$0.00
Board Member 5	Bertha Roldan	\$0.00
Board Member 6	Lori Ann Garza	\$0.00
Board Member 7	Ismael Gonzalez	\$0.00

Section 6 – Business Transactions between the District and Executive Officers and Board Members

For the twelve-month period ended August 31, 2021:

Description	Name	Amount
Superintendent	Dr. Jose Moreno	\$0.00
Board Member 1	Larry Cantu, Jr.	\$0.00
Board Member 2	Cezar Martinez	\$0.00
Board Member 3	Bobby Marroquin	\$0.00
Board Member 4	Hector Lopez	\$0.00
Board Member 5	Bertha Roldan	\$0.00
Board Member 6	Lori Ann Garza	\$0.00
Board Member 7	Ismael Gonzalez	\$0.00

ATTACHMENT A
2021-2022 Robstown Independent School District
Financial Integrity Rating System of Texas (FIRST) District Status Detail

#	INDICATOR DESCRIPTION	2020-2021		2019-2020	
		Response	Points	Response	Points
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	-	YES	-
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The external independent auditor determines if there was an unmodified opinion.)	YES	-	YES	-
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	YES	-	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?	YES	-	YES	-
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? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.	NOT SCORED		NOT SCORED	
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?	YES	-	YES	-
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 159.60 DAYS	10	YES 132.23 DAYS	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	YES 2.33	6	YES 2.76	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 .0845	10	YES .0026	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	NOT SCORED	10	YES -.0044	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, then the school district automatically passes this indicator.	YES .5449	10	YES .6176	8
12	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	YES 5.5578	8	YES 6.2318	8
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	YES .1314	8	YES .1715	4
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.	YES -.066	10	YES -.0162	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA?	NOT SCORED	5	YES	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?	YES	-	YES	-
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?	YES	-	YES	-
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? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	YES	-	YES	-
21	Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?	NOT APPLICABLE		NOT APPLICABLE	
22	Was the debt service coverage ratio sufficient to meet the required debt service?	NOT APPLICABLE		NOT APPLICABLE	
TOTAL POINTS		92		88	

School FIRST Annual Financial Management Report

ROBSTOWN INDEPENDENT SCHOOL DISTRICT

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.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30 or August 31, 2021

	Jose Moreno	Larry Cantu, Jr Board	Cezar Martinez Board	Bobby Marroquin Board	Hector Lopez Board	Bertha Roldan Board	Lori Ann Garza Board	Ismael Gonzalez Board	
<u>Description of Reimbursements</u>	Superintendent	Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 7	
Meals	\$ 120.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	-
Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transportation	\$ 187.34	\$ 260.65	\$ 155.65	\$ 155.65	\$ -	\$ -	\$ 155.65	\$ -	-
Motor Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$607.34	\$360.65	\$255.65	\$255.65	\$0.00	\$0.00	\$255.65		\$0.00

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, 2021
Name(s) of Entity(ies)

Amount Received
 \$

Total	\$0.00
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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, 2021

	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, 2021

	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.