

Robstown Independent School District  
 Projected FIRST Rating  
 August 31, 2023

CRITICALS

1 Audit on-time (30-day grace period)	PASS
2 Unmodified opinion on audit as a whole	PASS
3 Met payment terms on all debts (prior default exempted as well as technical default)	PASS
4 Timely payments of payroll taxes and TRS (or paid within 30 days of notice)	PASS
5 Unrestricted net position > \$0. (exception for 7% growth over 5 years)	PASS
Add back pension liability and accumulated accretion on bonds	

POINTS

TYPE OF GRADE

6 Average change in fund balance less than 25% decrease		Ceiling	PASS	89
Or, fund balance of 75 days				
Total general fund expenditures	25,962,854			
Fund balance	16,316,642			
Days on hand	229			
Change in Fund balance				
2023	16,316,642	14,053,912	16%	
2022	14,053,912	11,267,208	25%	
2021	11,267,208	8,688,943	30%	
average			24%	
7 Days cash on hand (90+ for full points)		Point scale	10	out of 10
Total general fund expenditures	25,962,854			
Cash and Investments	17,612,943			
Days on hand	248			
8 Current assets to current liabilities (3+ for full points)		Point scale	10	out of 10
Current Assets	24,922,784			
Current Liabilities	7,864,868			
Ratio	3.169			
9 General Fund revenues >= expenses or 60 days cash on hand		Pass/Fail	10	out of 10
Excess Revenues in 199	2,262,729			
Add Function 81	195,537			
Net Change	2,458,266			
Days Cash	248			
10 Average 10% or less variance in budgeted revenues		Pass/Fail	10	out of 10
3 year simple average 199-57xx and 199-58xx				
Budget from fall snapshot				
	<u>Budget</u>	<u>Revenue</u>		
2023	25,442,396	26,490,973	-4%	
2022	26,303,479	25,290,981	4%	
2021	29,126,833	25,599,197	14%	
average			5%	

11 Long-term liabilities to total assets (< 0.6 for full points) Point scale  out of 10  
 Full points if 5 year change in membership 7% or more

Long-term debt	49,082,265
total assets	105,324,620
Ratio	0.466

Enrollment	
2023	2543
2018	2788
% Increase	-9%

12 Appropriate debt to tax value ratio Point scale  out of 10  
 Less than 4 for full points

599-57XX	3,784,458
599 Total Revenue	4,411,850
Long-Term Liabilities	49,082,265
Property Values	712,107,238
Ratio	5.91

13 Admin Cost Ratio Point scale  out of 10  
 In 199 (not counting 65XX or 66XX)

21	514,595	
41	1,729,878	2,244,473
11	12,441,654	
12	202,192	
13	442,468	
31	831,618	13,917,932

needs to be under 11.51% for 10 points

14 Student to total staff ratio (no decline in students then pass) Pass/Fail  out of 10  
 ratio cannot decline 15% in three years  
 total enrollment to total staff  
 automatic pass if no decline in enrollment

	2020	2023	Decline
Enrollment	2760	2543	217
Total Staff	455.57	419.17	
Ratio	6.06	6.07	-0.1%

15 Actual ADA within range biennial estimate Pass/Fail  out of 5  
 Or, did district certify TEA estimates **ASSUME PASSING, DATA NOT AVAILABLE**

16 PEIMS information agree to audit Ceiling  89  
**ASSUMES DISTRICT WILL COMPLY AND PASS**

17 Material weaknesses in internal control over financials or compliance Ceiling  79

18 Material noncompliance with grants, contracts or laws Pass/Fail  out of 10

19 Required postings on the district's website Pass/Fail  out of 5

20 Did board discuss property values and funding lag at meeting? Ceiling **PASS** 89  
Must be within 120 days of adopting the budget

**ASSUMES DISTRICT WILL COMPLY AND PASS**

Total **94**

	Scale
Superior	90-100
Above Standard	80-89
Meets Standard	70-79
Predicted rating	<b>SUPERIOR</b>