



Columbia-Brazoria ISD
Schools FIRST Report

Texas Education Agency's
Financial Integrity Rating System of Texas

October 18, 2011

CBISD 2010 Rating

Superior Achievement!

(based on 2009-2010 financial information)

- Determined by score given on 22 Indicators

72-80 Superior Achievement

64-71 Above Standard Achievement

56-63 Standard Achievement

< 56 or No on default indicator -
Substandard Achievement

<http://www.tea.state.tx.us/index4.aspx?id=3864>



22 INDICATORS

1. Total fund bal - Reserved fund bal > \$0 in General Fund?

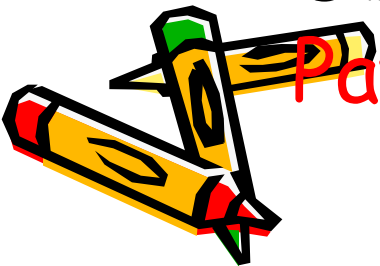
Yes \$4,433,857

2. Unrestricted Net Assets > \$0

Yes \$6,077,119

3. No disclosure in Annual Financial Report regarding default on Bond Obligations? **Never Late On Bond**

Payments



22 INDICATORS (continued)



4. Audited Financial Statements filed timely?

Yes - All Audited Financials Filed Timely

5. Unqualified Opinion on Annual Financial Report?

Yes - Unqualified Audit Opinion

6. No disclosure of material weakness in Audited Financial Reports?

No Material Weakness Found



22 INDICATORS (continued)



7. Academic Rating Exceed Academically Unacceptable?

Yes - Academically Acceptable

8. 3 yr Avg of Total Tax Collections > 98%?

Yes - 102.26% Including Delinquents

9. Comparison of PEIMS data to Audited Financial data result in variance of < 3% of expenditures per fund?

Yes - Actual variance = 0%



22 INDICATORS (continued)



10. Debt Related Exp < \$250 per student? (<\$350=5 pts., \$350-\$599= 4 pts., \$600-\$849=3 pts., \$850-\$1099=2 pts., \$1100-\$1349=1 pt., >\$1350=0 pts.)

\$782.5358 = 3 pts.

11. No Disclosure in Audited Financial Report of material non-compliance?

No Material Noncompliance Sited



22 INDICATORS (continued)



12. District has Full Accreditation Status relative to Financial Management practices?

Yes - Full Accreditation

13. Aggregate Budgeted Expenditures < Aggregate Total Revenue, and Fund Balance in General Fund?

Yes - Budget Rev > Expenditure

14. If Aggregate Fund Bal in General and Construction < 0, were Construction projects adequately financed?

Yes - Aggregate Fund Bal=\$4,631,163



22 INDICATORS (continued)



15. Ratio of Cash & Investments to Deferred Revenue in General Fund $>$ or $=$ 1:1?

Yes - 25.6051 to 1

16. Administrative Cost Ratio $<$ Threshold Ratio?

Yes - 8.96% vs. 14.01% Standard

17. Ratio of Students to Teachers within ranges for district our size (11.5 - 22)?

Yes - Student/Teacher 14.9543



22 INDICATORS (continued)



18. Ratio of Students to Total Staff within ranges for our district size (6.3-14)?

Yes - Student to Staff = 7.0019

19. Total Fund Balance-General Fund > 50% and < 150% of Optimum Fund Balance in the Annual Financial Reports

Yes - 87.0661%



22 INDICATORS (continued)



20. Decrease in Undesignated Unreserved Fund Balance <20% over 2 Fiscal Years (if 1.5 times Optimum Fund Balance < Total Fund Balance in General Fund or Total Revenue > Total Expenditures in General Fund, then answer Yes) **Yes**

21. Aggregate Total Cash and Investments in General Fund > 0?

Yes - \$3,247,110

22. Total Investment Earnings All Funds > \$20/Student

No - \$12.0267



Columbia-Brazoria ISD

**SUPERIOR
ACHIEVEMENT
RATING**

73 points out of 80 total
points

