



A Report on
College Station ISD

For School Year 2008-2009



District Ratings

- Based upon 24 indicators
- There are six critical indicators that can result in automatic failure



Critical Indicators

1. Fund Balance – Reserved Fund Balance > 0 in General Fund
2. Total Unrestricted Net Assets in Stmt of Net Assets > 0 for Governmental Activities
3. No disclosures in annual financial report concerning default on bonded indebtedness
4. Annual Financial Report filed within one month of deadline (1/28)
5. Unqualified “clean” opinion on Annual Financial Report
6. No material weaknesses in internal control disclosed in Annual Financial Report



Other Indicators

1. Academic Rating
2. Tax Collection %
3. PEIMS Data Quality
4. Debt Related Expenditures per Student
5. No Material Noncompliance Disclosed in Annual Financial Report
6. Full Accreditation Related to Financial Management Practices
7. % of Operating Expenditures spent on Instruction > 60%
8. % of Operating Expenditures spent on Instruction > 65%
9. Budgeted Expenditures < Total Revenues + Fund Balance
10. Construction Projects Adequately Financed



Other Indicators

11. Cash & Investments Ratio to Deferred Revenues in General Fund $\geq 1:1$
12. Administrative Cost Ratio
13. Student to Teacher Ratio
14. Total Fund Balance in General Fund $> 50\%$ and $< 150\%$ of Optimum Fund Balance
15. Decrease in Undesignated, Unreserved Fund Balance $< 20\%$ Over Last 2 Years
16. Total of General Fund Cash & Investments > 0
17. Investment Earnings in All Funds $> \$20$ per Student



District Ratings

Ratings

- Superior Achievement
- Above Standard
- Standard
- Substandard

Score

- 75-85 and Academic Rating > Unacceptable
- 65-74 or >75 and Academic Rating Unacceptable
- 55-64
- <55 or “No” to one Default Indicator



College Station ISD Rating

Superior Achievement

Score 85



Other Required Disclosures

- Superintendent's Current Employment Contract
- Reimbursements Received by Superintendent & Board Members for 2008-2009
- Outside Compensation Received by Superintendent for 2008-2009
- Gifts Received by Executive Officers & Board Members in 2008-2009
- Business Transactions between District & Board Members 2008-2009