2025-2026 FIRST RATING PRESENTATION

KELSEY RAMOS | ASSISTANT SUPERINTENDENT OF FINANCE & OPERATIONS

PRIORITY 4 - Ensuring Effective and Efficient Operations

4.1 Strong Financial Stewardship

2025-2026 FIRST RATING INFORMATION

For a copy of the

2025-2026 FINANCIAL ACCOUNTABILITY RATING & ANNUAL FINANCIAL MANAGEMENT REPORT

please visit the District's website:

www.calallen.org/departments/business-office/financial-rating

2025-2026 FIRST RATING INFORMATION

History of Calallen ISD's FIRST Ratings

Rating Year	Based on Fiscal Year End Financial Data	Calallen ISD Rating
2025-2026	August 31, 2025	A = Superior Achievement District Score: 96
2024-2025	August 31, 2024	A = Superior Achievement District Score: 96
2023-2024	August 31, 2023	A = Superior Achievement District Score: 96
2022-2023	August 31, 2022	A = Superior Achievement District Score: 100
2021-2022	August 31, 2021	A = Superior Achievement District Score: 100
2020-2021	August 31, 2020	A = Superior Achievement District Score: 98
2019-2020	August 31, 2019	A = Superior Achievement District Score: 98

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District	Rating Label	Score
Calallen ISD	**A**	**96**
Alice ISD	A	98
Beeville ISD	A	96
Corpus Christi ISD	A	92
Flour Bluff ISD	A	92
Gregory-Portland ISD	A	90
Kingsville ISD	A	98
London ISD	A	96
Mathis ISD	A	100
Robstown ISD	A	95
Sinton ISD	A	90
Tuloso-Midway ISD	A	92
West Oso ISD	C	72

Area School District FIRST Rating Comparisons

A = 90-100
B = 80-89
C = 70-79
F = <70

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2025-2026 FIRST RATING INFORMATION

District	Cash and Investments Balance	Days of Cash On Hand	Score – Out of 10 Points
Calallen ISD	**$17,364,842**	**142**	**10**
Alice ISD	$18,647,397	148	10
Beeville ISD	$7,597,795	77	8
Corpus Christi ISD	$120,130,018	122	10
Flour Bluff ISD	$13,645,853	82	8
Gregory-Portland ISD	$123,453,959	636	10
Kingsville ISD	$7,230,276	83	8
London ISD	$6,395,653	140	10
Mathis ISD	$9,559,489	164	10
Robstown ISD	$8,278,799	96	10
Sinton ISD	$46,690,181	688	10
Tuloso-Midway ISD	$8,381,691	76	8
West Oso ISD	$937,363	14	0

Indicator 7 – Days of Cash on Hand

10 Points	>=90
8 Points	89-75
6 Points	74-60
4 Points	59-45
2 Points	44-30
0 Points	<30

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2025-2026 FIRST RATING INFORMATION

District	Revenue Minus Expenditures	Ratio	Score – Out of 10 Points
Calallen ISD	**($1,255,724)**	**-0.0281**	**10***
Alice ISD	$478,490	0.0104	10
Beeville ISD	($263,955)	-0.0073	10*
Corpus Christi ISD	($7,671,241)	-0.0214	10*
Flour Bluff ISD	($5,891,074)	-0.0975	10*
Gregory-Portland ISD	$4,831,831	0.0682	10
Kingsville ISD	($2,943,095)	-0.0922	10*
London ISD	($445,124)	-0.0208	10*
Mathis ISD	$1,548,967	0.0726	10
Robstown ISD	($2,272,654)	-0.072	10*
Sinton ISD	$3,428,014	0.1383	10
Tuloso-Midway ISD	($216,315)	-0.0054	10*
West Oso ISD	($1,921,948)	-0.0811	0

*Ratio less than 1 score 10 points if days of cash on hand is greater than or equal to 60 days

Indicator 9 – General Fund Revenues Equal or Exceed Expenditures

(excluding facilities acquisition and construction)

10 Points	>=0%
0 Points	<0%

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District	Long-Term Liabilities	Ratio	Score – Out of 10 Points
Calallen ISD	**129,153,421**	**0.6673**	**8**
Alice ISD	67,353,462	0.4397	10
Beeville ISD	73,300,460	0.5965	10
Corpus Christi ISD	990,823,443	0.8030	4
Flour Bluff ISD	236,124,389	0.7907	6
Gregory-Portland ISD	447,042,823	0.5193	10
Kingsville ISD	39,010,158	0.4573	10
London ISD	94,689,471	0.8074	10*
Mathis ISD	17,403,806	0.2820	10
Robstown ISD	49,455,955	0.4631	10
Sinton ISD	96,980,403	0.4541	10
Tuloso-Midway ISD	164,942,560	0.7444	6
West Oso ISD	24,004,555	0.5480	10

Indicator 11 – Ratio of Long-Term Liabilities to Total Assets

10 Points	<=0.60
8 Points	0.61-0.70
6 Points	0.71-0.80
4 Points	0.81-0.90
2 Points	0.91-1.00
0 Points	>1.00

* Ratio greater than 0.60 score 10 points if greater than 7% student enrollment growth over 5 years

2025-2026 FIRST RATING INFORMATION

District	Enrollment Change *22-23 to 24-25*	Staff Ratio Change	Score – Out of 10 Points
Calallen ISD	**-207**	**-0.0893**	**10**
Alice ISD	-209	0.2598	10
Beeville ISD	-64	-0.0547	10
Corpus Christi ISD	-284	-0.0196	10
Flour Bluff ISD	-173	-0.0716	10
Gregory-Portland ISD	+87	-0.0296	10*
Kingsville ISD	-160	0.0298	10
London ISD	+230	0.0214	10*
Mathis ISD	-56	-0.1352	10
Robstown ISD	+27	-0.0043	10*
Sinton ISD	-110	0.0726	10
Tuloso-Midway ISD	+16	0.1884	10*
West Oso ISD	-151	-0.0278	10

Indicator 14 – Student to Staff Ratio Changes

Is the decline in total staff is in proportion to the declining enrollment over a 3-year period?

Staff Change Ratio *(total enrollment to total staff)* >-0.15

*If the student enrollment did not decrease, the school district will automatically pass this indicator.

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