

**Discuss and consider approval of a resolution to select Moak Casey, LLC to conduct the
required efficiency audit
June 17, 2024**

1. Background:

The 2024-2025 budget is being developed and at this time the administration is facing a deficit budget estimated to be around \$2, 750,000. One option to help offset some of the deficit budget is to ask our taxpayers to approve a voter approved tax rate increase (VATRE) in the amount of \$0.0886. With the bonds being paid off in August 2025, the district will not be levying a tax rate for debt service, which has been \$0.0675. If voters approve the tax increase, the net tax rate increase will be about \$0.0211 per \$100 valuation. Should the Board anticipate they will approve the higher rate, then the district must have an efficiency audit. The Board must select an auditor prior to July 5, 2024.

I have attached a sample efficiency audit for your review.

2. Process:

The administration has been working with all campuses and departments on budgets since February. As the summer progresses, we are continuing to work on budgets. The administration continues to review ways to increase student attendance, which would help offset the deficit budget. Once an auditor is selected, the audit must be completed by October 5, 2024 and posted to the district web site. The district will also discuss the results in an open meeting prior to the November uniform election date.

3. Fiscal Impact:

None

4. Recommendation:

The administration recommends approval to contract with MoakCasey, LLC as the auditor to conduct the required efficiency audit in conformance with the mandatory guidelines established by the Legislative Budget Board.

5. Action Required:

The Board approves the resolution to select MoakCasey, LLC to conduct the required efficiency audit.

6. Contact Person:

Pam Bendele



MOAKCASEY

PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2023

EFFICIENCY AUDIT

Sample Independent School District

EFFICIENCY AUDIT FOR SAMPLE INDEPENDENT SCHOOL DISTRICT

October 2023

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SECTION I – EXECUTIVE SUMMARY

MoakCasey, LLC was contracted to conduct an efficiency audit for Sample Independent School District (“the District”). The purpose of an efficiency audit is to investigate the District’s operations to examine fiscal management, efficiency, and utilization of resources.

The District’s efficiency audit report follows the [guidelines](#) prescribed by the Legislative Budget Board. These guidelines identify the scope and areas of investigation.

Because the District is proposing a maintenance and operations (M&O) tax rate for tax year 2023 that exceeds their voter-approval tax rate, House Bill 3 (86th Legislature) generally requires a school district’s board of trustees to conduct an efficiency audit before seeking voter approval to adopt the M&O tax rate. Statute does provide for a two-year exemption from this requirement if all or part of the District is located in an area declared a disaster area by the governor under Chapter 418, Government Code.

The efficiency audit incorporates Texas Education Agency (TEA) Public Education Information Management System (PEIMS) standard data for school years 2017-18 through 2022-23, TEA PEIMS financial data for 2021-22, Texas Academic Performance Reports (TAPR) data for 2021-22, 2022 TEA FIRST Ratings, and 2022 TEA Accountability Ratings.

A summary of audit results is presented in Section II of the report. Section III provides an overview of objectives and approach performed during the efficiency audit. District data on accountability, students, staffing and finances, with peer districts and state comparisons are described in Section IV of this report. Section V describes additional financial, operational, and academic information for the district.

SECTION II – SUMMARY OF AUDIT RESULTS

On November 7, 2023, Sample Independent School District (“the District”) is holding an election to increase the District’s maintenance and operations (M&O) property tax rate in tax year 2023 or school year 2023-24. M&O taxes are used for the operation of public schools.

Without an election, the District’s M&O tax rate would be \$0.6692. The District is proposing to increase the M&O tax rate by \$0.1200 through a voter approval tax rate election (VATRE) to \$0.7892. The District expects to generate approximately \$1.2 million in M&O tax revenue in the first school year, which represents about 14% of the district’s current adopted operating budget for the 2023-24 school year.

If the District’s VATRE is successful, the estimated increase in M&O property taxes paid by the owner of a single-family residential property at the current average taxable value of homesteads in the district of \$139,073 will increase by \$47.

	2023 Tax Year (Without VATRE)	2023 Tax Year (With VATRE)
Average Market Value for Single-Family Residence	\$139,073	\$139,073
Taxable Value for Single-Family Residence*	\$38,951	\$38,951
M&O Tax Rate	\$0.6692	\$0.7892
M&O Levy	\$261	\$307
Difference		\$47

**Assumes passage of Proposition 4 on the Constitutional Amendment Election to be held November 7th, 2023.*

The District has also proposed an interest and sinking (I&S) tax rate of \$0.4000 to service its debt. These proposed tax rates are in addition to the tax rates adopted by the city, county, and special taxing districts.

The District intends to use the additional tax revenue to increase their staff compensation plan and make facility improvements.

The District’s 2022-23 M&O tax rate of \$0.8546 was less than the peer districts’ M&O tax rate and the state average M&O tax rate. Similar to one of its peer districts, the District’s proposed M&O tax rate includes \$0.1700 Tier II pennies in their proposed 2023-24 M&O tax rate. The state average 2023-24 M&O tax rate is not yet available.

District Name	2022-23 M&O Tax Rate	2023-24 M&O Tax Rate*
SAMPLE ISD	\$0.8546	\$0.7892**
PEER 1	\$0.9441	\$0.7380
PEER 2	\$0.9903	\$0.8263
PEER 3	\$0.8781	\$0.7892**
PEER 4	\$0.9429	\$0.8263
PEER 5	\$0.9429	\$0.7575
STATE AVERAGE	\$0.9124	Not available

*2023-24 M&O tax rates for peer districts are as reported by the district or local media.

**Some of these peer districts are also holding tax ratification elections this November.

The District has previously held a tax ratification election (TRE) in school year 2014-15 to increase the M&O tax rate by \$0.1300 for a total tax rate of \$1.1700. The District’s TRE passed in September 2014.

The District engaged MoakCasey, LLC in September 2023 to conduct the efficiency audit. Efficiency audits focus on informing voters about the District’s fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

Below is key information about the District:

- The District’s total operating revenue for the most recent school year totaled \$15,628 per student, while its peer districts average and State average were \$19,966 per student and \$12,383 per student, respectively.
- The District’s total operating expenditures for the most recent year totaled \$14,304, while its peer districts average was \$17,291 per student. The State’s total average operating expenditures totaled \$11,874 per student.
- The District has earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the 2022-23 school year and for three of the four prior years.
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System.

The District received the second highest accountability rating possible (B) along with 4 of their 5 peer districts. The District had the third highest overall score of 88 among the peer districts.

District Name	Rating	Overall Score
SAMPLE ISD	B	88
PEER 1	A	91
PEER 2	B	87
PEER 3	B	87
PEER 4	B	85
PEER 5	B	89

Source: 2022 TEA Accountability Ratings

The details by campuses are shown below:

Grade	Number of Campuses
A	0
B	3
C	0
D	0
F	0
Not Rated	0
Not Rated (SB 1365)	0

Source: 2022 TEA Accountability Ratings

Additional details and audit results are included in Section IV.

SECTION III – OBJECTIVES AND APPROACH

Objectives

The objective of this efficiency audit is to assess the District’s fiscal management, efficiency, and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts.

Approach

To complete the efficiency audit, MoakCasey, LLC performed the following procedures:

1. Selected 5 to 10 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.
2. Reported on the overall 2022 accountability rating (A-to-F and the corresponding scale score of 1 to 100).
3. Compared the District’s peer districts’ average 2022 accountability rating and listed the following District’s campus information:
 - a. Accountability rating count for each campus level within the district.
 - b. Names of the campuses that received an F accountability rating.
 - c. Campuses that are required to implement a campus turnaround plan.
4. Reported on the District’s School 2022 FIRST rating. For a rating of less than A, listed the indicators not met.
5. Reported on student characteristics for the District, its peer districts, and the state average using 2021-22 and 2022-23 data including:
 - a. Total Students
 - b. Economically Disadvantaged
 - c. English Learners
 - d. Special Education
 - e. Bilingual/ESL Education
 - f. Career and Technical Education
6. Reported on the 2021-22 attendance rate for the District, its peer districts, and the state average.
7. Reported on the five-year enrollment for the District, including the most recent school year and four years prior, the average annual percentage change based on the previous five years, and the projected enrollment for the 2023-24 school year.

8. Reported on the following indicators related to the District's revenue, it's peer district' average, and the state average, and explained any significant variances using 2021-22 data.
 - a. Local M&O Tax (Retained)(without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue

9. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average, and explained significant variances from the peer districts' average, if any, using 2021-22 data.
 - a. Instruction
 - b. Instructional resources and media
 - c. Curriculum and staff development
 - d. Instructional leadership
 - e. School leadership
 - f. Guidance counseling services
 - g. Social work services
 - h. Health services
 - i. Transportation
 - j. Food service operation
 - k. Extracurricular
 - l. General administration
 - m. Plant maintenance and operations
 - n. Security and monitoring services
 - o. Data processing services
 - p. Community services
 - q. Total operating expenditures

10. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the state average and explained any significant variances from the peer districts' average in any category, using 2021-22 and 2022-23 data.
 - a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary

11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts, using 2021-22 and 2022-23 data. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.

12. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts, and the state average for the 2022-23 school year. The following staff categories were used:
 - a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff
13. Reported on the District's teacher turnover rate, as well as its peer districts and the state's average for the 2021-22 school year.
14. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program, using data from the 2021-22 and 2022-23 school years.
 - a. Special Education
 - b. Bilingual Education
 - c. Migrant Programs
 - d. Gifted and Talented Programs
 - e. Career and Technical Education
 - f. Athletics and Extracurricular Activities
 - g. Alternative Education Program/Disciplinary Alternative Education Program
 - h. Juvenile Justice Alternative Education Program
15. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
16. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
17. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
18. In regards to the District's budget process, provided a response to each of the following questions:
 - a. Does the District's budget planning process include projections for enrollment and staffing?
 - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
 - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
 - d. Does the District analyze educational costs and student needs to determine campus budgets?

19. Provided a description of the District’s self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
20. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
21. In regards to the District’s compensation system, provided a response to the following questions:
 - a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.
 - b. Do the District’s salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee’s education, experience, and other relevant factors?
 - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?
 - d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
22. In regards to planning, provided a response for each of the following questions:
 - a. Does the District develop a District Improvement Plan (DIP) annually?
 - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
 - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
 - i. Does the District use enrollment projections?
 - ii. Does the District analyze facility capacity?
 - iii. Does the District evaluate facility condition?
 - d. Does the District have an active and current energy management plan?
 - e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
23. In regards to District academic information, provided a response for each of the following questions:
 - a. Does the District have a teacher mentoring program?
 - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
 - c. When adopting new programs, does the District define expected results?
 - d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
 - e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results.

SECTION IV – DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER AND STATE COMPARISONS

1. Peer Districts

MoakCasey, LLC analyzed several factors among districts statewide to select and provide 15 peer districts for the Sample Independent School District (“the District”). The peer districts were selected based on how they compared to the District in terms of enrollment, 5-year growth, average daily attendance (ADA) to weighted average daily attendance (WADA) ratio, Tier II M&O tax rate, geographic proximity, and National Center for Education Statistics (NCES) type. The district selected 5 of the 15 peer districts, as shown below.

Figure 1. Peer Districts

PEER 1 CDN	PEER 1
PEER 2 CDN	PEER 2
PEER 3 CDN	PEER 3
PEER 4 CDN	PEER 4
PEER 5 CDN	PEER 5

2. Accountability Rating

The Texas Education Agency (TEA) annually assigns an A-to-F rating and a corresponding scaled score (1 to 100) to each district and campus based on student assessment results and other accountability measures. Due to the COVID-19 pandemic, the TEA did not issue school year 2019-20 ratings.

The District received an above standard accountability rating (B) along with 4 of their 5 peer districts. The District had the third highest overall score of 88. The peer district average score was 88.

Figure 2. Accountability Rating Comparison

	District Rating (A-F)	District Score (1-100)	Peer Districts Average Score (1-100)
Rating/Score	B	88	88

Source: 2022 TEA Accountability Ratings

The District has 3 campuses. Each campus in the District received a B rating. There were no districts that received an F accountability rating. There were no districts that were required to implement a campus turnaround plan.

Figure 3. Accountability Rating by Campus Level

	Elementary/ Secondary	Elementary	Middle School	High School
A	0	0	0	0
B	0	1	1	1
C	0	0	0	0
D	0	0	0	0
F	0	0	0	0
Not Rated	0	0	0	0
Not Rated: SB 1365	0	0	0	0

Source: 2022 TEA Accountability Ratings

3. Financial Rating

The State of Texas’ school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

The School Financial Integrity Rating System of Texas (FIRST) holds school districts accountable for the quality of their financial management practices. The rating is based on five critical indicators as well as minimum number of points for an additional ten indicators. Beginning with 2015-16 Rating (based on the 2014-15 financial data), the Texas Education Agency moved from a “Pass/Fail” system and began assigning a letter rating. The ratings and corresponding points are shown below:

Rating	Points
A = Superior	90-100
B = Above Standard	80-89
C = Meet Standards	60-79
F = Substandard Achievement	Less than 60

The District has earned a Superior rating of A from the FIRST for the 2021-22 school year. The District has also received a Superior rating in three of the previous four school years. In 2019-20, the district received an Above Standard rating.

Figure 4. FIRST Rating	District Rating (A-F)
Rating	A

Source: 2022 TEA FIRST Ratings

4. Student Characteristics

Every student is served differently in public schools based on their unique characteristics. Such data is captured by the Texas Education Agency on an annual basis. Figure 5 provides student counts for five select student characteristics, which are described below:

- Economically Disadvantaged – This term, while not explicitly defined in statute, can be used interchangeably with educationally disadvantaged, according to the Texas Education Agency (TEA). Educationally disadvantaged is defined by the Texas Education Code (TEC) §5.001(4) as a student who is “eligible to participate in the national free or reduced-price lunch program”.
- English Learners – TEC §29.052 refers to Emergency Bilingual students as those who are in the process of acquiring English and have a primary language other than English as Limited English Proficient (LEP). TEA guidance states that the term English Learners can be used interchangeably with Emergent Bilingual.
- Special Education – Federal and state law both offer definitions of special education students. Federal regulations define a “child with a disability” under 34 CFR, §300.8(a). State statute defines special education eligibility under TEC §29.003 or the Texas Administrative Code §89.1040.
- Bilingual/ESL Education – The Texas Education Code §29.055 describes students enrolled in a bilingual education program as those students in a “full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students enrolled in the program and for carefully structured and sequenced mastery of the English language skills.” Students enrolled in an English as a Second Language (ESL) program receive “intensive instruction in English from teachers trained in recognizing and dealing with language differences.”
- Career and Technical Education – Students enrolled in State-approved Career and Technology Education (CTE) programs. Specific eligibility criteria for CTE are included in section 5 of the Student Attendance Accounting Handbook.

The District’s percentage of students for each of the five categories above exceed the state average for the 2022-23 school year.

The District classified 91.1 percent of their total student population count as economically disadvantaged. The District’s peer district average show that 92.8 percent of students were characterized as economically disadvantaged. Both the District’s and their peer districts’ economically disadvantaged student population are notably higher than the state average of 60.2 percent.

English Learner students at the District equal 35.1 percent of the student population, which is greater than the peer district average and the state average percentage.

Special Education students at the District equal 9.6 percent of the student population, which is less than the peer district average of 11.3% and the state average of 10.7 percent.

Bilingual/ESL Education students at the District equal 33.8 percent of the student population, which is greater than the peer district average and greater than the state average percentage.

Career and Technical Education students in the District equal 26.9 percent of the student population, which is greater than the peer district average and the state average percentage.

Figure 5. Selected Student Characteristics

	Total Student Population Count	Percentage of Student Population	Peer Districts Average Percentage	State Average Percentage*
Total Students	865	100.0%	N/A	N/A
Economically Disadvantaged	788	91.1%	92.8%	60.2%
English Learners	304	35.1%	33.7%	20.3%
Special Education	83	9.6%	11.3%	10.7%
Bilingual/ESL Education	292	33.8%	8.3%	18.2%
Career & Technical Education**	239	26.9%	20.4%	25.8%

Source: 2022-23 TEA PEIMS Standard Reports

*State Average includes charter students.

**Career & Technology is membership from 2021-22 TAPR

5. Attendance Rate

The District had an attendance rate of 97.1 percent in the 2020-21 school year. This was 4.0 percent above their peer district average of 93.1 percent and 2.1 percent above the state average of 95.0 percent.

Figure 6. Attendance Rate

	District Total	Peer Districts' Average	State Average
Attendance Rate	97.1%	93.1%	95.0%

Source: 2021-22 TEA TAPR

6. Five-Year Enrollment

Figure 7 displays the District’s enrollment for the last five years. The District’s average annual percentage change is a decrease of 2.2 percent. Since 2018-19, the District’s enrollment has decreased by 82 students. Based off the 2023 enrollment projection, the District is expected to have a continued decrease in enrollment.

Figure 7. 5-Year Enrollment

2022-23	865
2021-22	890
2020-21	891
2019-20	915
2018-19	947
Average Annual percentage change based on previous 5 years	-2.2%
2023-24 Projection*	811

Source: 2017-18 through 2022-23 TEA PEIMS Standard Reports

*District provided information

8. District Revenue

Figure 8 below presents the district tax revenue for the 2021-22 school year for the District, the peer district average, and the state average.

The District receives \$15,628 in total revenue per student, which is below their peer district average of \$19,966 and greater than the state average of \$12,383. The district receives slightly more local net M&O tax revenue per student at \$1,972 than the peer district average of \$1,849 and significantly less than the state average of \$5,308. As a result, the District relies on slightly less state revenue than their peer district average and more than double the state average. The District had less federal revenue per student amount than the peer district average and greater federal revenue than state average.

Figure 8. District Tax Revenue						
	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Local Net M&O Tax Revenue	\$1,972	12.6%	\$1,849	9.3%	\$5,308	42.9%
State Revenue	\$9,340	59.8%	\$10,673	53.5%	\$4,070	32.9%
Federal Revenue	\$4,099	26.2%	\$7,184	36.0%	\$2,599	21.0%
Other Local / Intermediate Revenue	\$217	1.4%	\$260	1.3%	\$406	3.3%
TOTAL REVENUE	\$15,628	100%	\$19,966	100%	\$12,383	100.0%

Source: 2021-22 TEA PEIMS Standard Reports

*State Average does not include charter districts.

9. District Expenditures

The District spends \$14,304 in total operating expenditures per student, which is less than the peer district average of \$17,291 and greater than the state average of \$11,874. The District's largest expenditures per student are in Instruction, Plant Maintenance & Operations, and Food Service.

Figure 9. Actual Operating Expenditures

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Instruction	\$7,119	49.8%	\$8,940	51.7%	\$6,675	56.2%
Instructional Resources & Media	\$199	1.4%	\$177	1.0%	\$126	1.1%
Curriculum & Staff Development	\$9	0.1%	\$333	1.9%	\$284	2.4%
Instructional Leadership	\$263	1.8%	\$354	2.0%	\$204	1.7%
School Leadership	\$717	5.0%	\$821	4.8%	\$655	5.5%
Guidance Counseling	\$452	3.2%	\$347	2.0%	\$473	4.0%
Social Work	\$0	0.0%	\$25	0.1%	\$43	0.4%
Health	\$161	1.1%	\$170	1.0%	\$143	1.2%
Transportation	\$276	1.9%	\$371	2.1%	\$362	3.1%
Food Service Operation	\$1,105	7.7%	\$1,025	5.9%	\$596	5.0%
Extracurricular	\$637	4.4%	\$670	3.9%	\$370	3.1%
General Administration	\$814	5.7%	\$1,081	6.3%	\$364	3.1%
Plant Maintenance & Operations	\$2,197	15.4%	\$2,271	13.1%	\$1,142	9.6%
Security & Monitoring	\$178	1.2%	\$243	1.4%	\$133	1.1%
Data Processing	\$137	1.0%	\$361	2.1%	\$243	2.0%
Community	\$40	0.3%	\$101	0.6%	\$60	0.5%
TOTAL Operating Expenditures	\$14,304	100.0%	\$17,291	100.0%	\$11,874	100.0%

Source: 2021-22 TEA PEIMS Financial Reports

*State Average does not include charter districts.

10. District Payroll Expenditures Summary

Figure 10 presents the payroll expenditure summary for the District, the peer district average, and the state average.

The average base teacher salary at the District is greater than their peer district average and lower than the state average. The average administrative base salary is greater than the peer district average and the state average. The superintendent salary at the District is less than the peer district average and the state average.

Figure 10. Payroll Expenditure Summary

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Operating Expenditures	67.9%	73.0%	78.8%*
Average Teacher Base Salary	\$55,357	\$54,842	\$60,716
Average Administrative Base Salary	\$94,568	\$89,904	\$92,683
Superintendent Base Salary	\$127,500	\$155,262	\$165,700

Source: 2022-23 TEA PEIMS Standard Report and 2021-22 TEA PEIMS Actual Financial Reports

*Only State Average for payroll expenditures does not include charter districts. Staffing salary does include charter districts.

11. Fund Balance

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. Within fund balance there are five categories: non-spendable, restricted, committed, assigned and unassigned. The categories are defined by Governmental Accounting Standards Board (GASB) Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions:

- **Non-spendable** fund balance includes funds that cannot be spent because they are not in spendable form, or legally required by contract for a specific future use.
- **Restricted** fund balance includes amounts that can only be spent for specific purposes stipulated by enabling legislation, creditors, grantors, contributors, or other governmental laws and regulations.
- **Committed** fund balance includes amounts that can be used only for the specific purposes determined by constraints imposed by the district's board of trustees.
- **Assigned** fund balance is fund balance is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.
- **Unassigned** fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications above.

The Texas Education Agency evaluates unassigned fund balance by comparing it to three-months (25%) of annual operating expenditures or 75 days of operational expenditures. If the District does not meet goal of three-months, the percentage is shown as less than 100%. Amounts that exceed three months are reflected as percentage greater than 100%.

The District's unassigned fund balance for the 2021-22 school year totaled \$2.9 million compared to its three-month operating expenditures of \$2.5 million. Recently, the Texas Education Agency and Commissioner Morath have endorsed a strategy to avoid a "fiscal cliff" when the Elementary and Secondary School Emergency Relief (ESSER) grant period ends. Districts can use ESSER funds to supplant local expenditures, build up fund balance, and then draw down those local funds over a longer period than what is allowed under the ESSER grants. However, it is recommended that the fund balance be used for emergencies related to an unforeseen event and not be relied upon for on-going operational expenditures.

Figure 11. General Fund Balance

	Unassigned Fund Balance per Student	Unassigned Fund Balance as Percentage of 3-month Operating Expenditures	Unassigned Fund Balance Amount	3-Months of Operating Expenditures	Shortfall in 3-month Goal
2021-22	\$3,313	118.2%	\$2,948,433	\$2,494,921	\$0
2020-21	\$2,345	84.8%	\$2,087,405	\$2,462,320	(\$374,915)
2019-20	\$3,193	106.3%	\$2,841,574	\$2,673,257	\$0
2018-19	\$2,733	89.8%	\$2,432,169	\$2,708,370	(\$276,201)
2017-18	\$3,563	118.5%	\$3,170,660	\$2,674,682	\$0

Source: 2017-18 through 2021-22 TEA PEIMS Standard Report and 2017-18 through 2021-22 TEA PEIMS Actual Financial Reports

12. District Staffing Levels

Figure 12 presents the staff ratios for the District, peer district average, and state average. The District’s teaching staffing ratio of 45.7 percent is greater than the peer district staffing ratio. The District’s staffing ratios for support staff and paraprofessional staff are less than the peer district average. The District’s staffing ratios for auxiliary staff and administrative staff are slightly greater than the peer district average. The state average ratio of teaching staff, support staff, and paraprofessional staff exceeds the District’s staffing ratios.

The District had more students per total staff than the peer districts average and less than the state average. The students per teaching staff at the District is more than the peer district average and less than the state average.

Figure 12. Staff Ratio Comparisons

	District	Peer Districts Average	State Average*
<u>% of Total Staff</u>			
Teaching Staff	45.7%	40.0%	48.6%
Support Staff	8.0%	8.2%	11.0%
Administrative Staff	5.6%	4.6%	4.6%
Paraprofessional Staff	6.4%	13.4%	11.3%
Auxiliary Staff	34.4%	33.9%	24.6%
Students per Total Staff	6.5	4.8	7.2
Students per Teaching Staff	14.1	12.0	14.8

Source: 2022-23 TEA PEIMS Standard Report

*State Average includes charter students.

13. Teacher Turnover Rates

The District has a teacher turnover rate of 13.4 percent, which is less than the peer district average of 17.6 percent and less than the state average of 17.7 percent.

Figure 13. Teacher Turnover Rate

	District	Peer Districts Average	State Average
Teachers	13.4%	17.6%	17.7%

Source: 2021-22 TEA TAPR

14. Special Programs

Figure 14. Special Program Characteristics

	Number of Students Served	Percentage of Enrolled Students Served	Program Budget per Student Served*	Program Budget as a Percentage of District Budget*	Total Staff for Program*	Students Per Total Staff for Program
Special Education	83	9.6%	\$7,989	6.4%	6	0.1
Bilingual Education	143	16.5%	\$803	1.1%	31	0.2
Migrant Programs*	46	5.2%	\$0	0.0%	0	0.0
Gifted and Talented	12	1.4%	\$1,467	0.2%	0	0.0
Career and Technical*	239	26.9%	\$1,876	4.4%	4	0.0
Athletics and Extracurricular*	200	22.5%	\$3,016	5.9%	16	0.1
Alternative Education/Disciplinary Alternative Education*	30	3.4%	\$0	0.0%	1	0.0
Juvenile Justice Alternative Education*	2	0.2%	\$8,100	0.2%	0	0.0

Source: 2022-23 TEA PEIMS Standard Report and 2021-22 TEA TAPR

* Information provided by school district.

SECTION V – ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

DISTRICT FINANCIAL INFORMATION

15. State and Regional Resources

The District maximizes available resources from state sources and regional service centers to develop and implement programs or deliver services.

The District has utilized state programs such as Amplify, Eureka, Carnegie, as well as the Texas Assessment platform. The District receives professional staff development services through the regional service center.

16. Reporting

The District's financial statements have been audited by Guillermo Reyna, CPA for the year ended August 31, 2022. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended August 31, 2022, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an opinion that the District's financial statements for the fiscal year ended August 31, 2022, are in accordance with the Generally Accepted Accounting Principles (GAAP).

17. Oversight

The Texas Education Agency has not assigned the District a financial-related monitoring/oversight role in the last three years.

18. Budget Process

Figure 15. Budget Process	Y/N/NA
Does the district’s budget planning process include projections for enrollment and staffing?	Yes
Does the district’s budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes
Does the district use cost allocation procedures to determine campus budgets and cost centers?	Yes
Does the district analyze educational costs and student needs to determine campus budgets?	Yes

The District utilizes enrollment projections and the summary of finance template to determine the estimated state revenues and project the upcoming year’s budget. These enrollment projections are also used by the district to determine any staffing needs.

The District regularly reviews any changes to data that can affect state funding. The Districts submits a monthly financial report to the District’s Board of Trustees. The financial report presents the current budget status and the year-to-date spending.

The District utilizes student enrollment and attendance percentage to determine campus budgets. The District analyzes the data to determine a reasonable budget for each campus.

The District analyzes the prior year spending on educational costs and students needs to determine the budget for the upcoming year. Campus administrators are responsible for submitting the needs of each campus to the district for approval and implementation into the budget.

19. Self-funded Programs

The District does not provide any self-funded programs.

DISTRICT OPERATIONAL INFORMATION

20. Staffing

The District evaluates administrators annually through the Texas Principal Evaluation and Support Systems (TPESS) and the Texas Association of School Board (TASB) model appraisal document. These evaluation tools help the district identify if all staffing goals have been met.

21. Compensation System

Figure 16. Compensation System	Y/N/NA
Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.	N/A
Do the district's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?	Yes
Does the district periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	Yes
Has the district made any internal equity and/or market adjustments to salaries within the past two years?	Yes

The District does not provide bonuses or merit pay systems. In the current school year, the District will be participating in the Teacher Incentive Allotment (TIA) for the first time.

Auxiliary, clerical, and professional employees salary ranges at the District include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors. These pay scales are put into place through the district's use of Texas Association of School Boards (TASB) resources to improve compensation equity.

The District annually adjusts its compensation structure with assistance from TASB. In May 2022, the district contracted with TASB to provide a salary analysis. The District modified the pay scales as a result of the study's findings. In May 2023, the District contracted TASB to provide a pay study maintenance. Moving forward, the District intends to conduct a pay study maintenance report regularly to adjust the pay scales as needed.

In the past two years, the District has made salary adjustments based on recommendations from TASB. Market adjustments were made to all positions as recommended for the 2022-23 school year. In addition to the adjustments, all employees also received a pay increase. Teachers, clerical, and auxiliary staff received a 2.5% raise and administration professionals received a 2% raise.

22. Planning

Figure 17. Operational Information	Y/N/NA
Does the district develop a District Improvement Plan (DIP) annually?	Yes
Do all campuses in the district develop a Campus Improvement Plan (CIP) annually?	Yes
Does the district have an active and current facilities master plan? If yes, does the district consider these factors to inform the plan:	N/A
Does the district use enrollment projections?	N/A
Does the district analyze facility capacity?	N/A
Does the district evaluate facility condition?	N/A
Does the district have an active and current energy management plan?	N/A
Does the district maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	No

The District develops a District Improvement Plan (DIP) annually, using a comprehensive needs assessment, which is presented to the District’s Board of Trustees. The DIP outlines goals, objectives, and strategies for the district. The DIP also identifies funding sources and personnel that will be responsible for each goal, objective, and strategy. Each year, the Board of Trustees approves and adopts the DIP, in addition to the Campus Improvement Plans for each campus. The system software that the district utilizes to input, organize, and complete each plan is called “Plan4Learning.”

All campuses in the district develop a Campus Improvement Plan (CIP) annually. Each campus plan utilizes the same five main goals as the District Improvement Plan. Some of the CIP strategies are aligned to the ones on the DIP. However, each campus has their own needs, and it is often reflected in the strategies that each campus determines.

The District does not have an active and current facilities master plan.

The District does not have an active and current energy management plan.

The District does not have a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation. However, the District reviews the needs of each department within their department budget. Each department reports to the District on their needs for the upcoming school year. The budget is reviewed by District staff to determine if additional staffing can be added.

DISTRICT ACADEMIC INFORMATION

23. Programs

Figure 18. Academic Information	Y/N/NA
Does the district have a teacher mentoring program?	No
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	Yes
When adopting new programs, does the district define expected results?	Yes
Does the district analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes
Does the district modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes

The District does not have a teacher mentoring program. However, many of the new teachers are enrolled in an alternative teaching program that requires a mentor teacher. Each campus in the district has identified a mentor for each new teacher that requires a mentor as part of the alternative program.

The district uses quantifiable data and research to adopt new programs. For example, the district has adopted several programs in the past two years, including Career and Technical Education (CTE) programs. Prior to adopting these programs, the District researched funding and TEA updated requirements for CTE programs of

study. If a program is to be discontinued in the District, the program in question needs to be included in the board agenda and presented to the board of trustees as to the reasons why it would need to be discontinued.

The District defines expected results when adopting new programs. The District results through a variety of ways. For example, for new CTE courses, the District reviews the number of students enrolled in the course. If the course certifies students in an industry-based certification, the District reviews the pass/fail rate for the students completing the course and attaining their certification. In addition, the District evaluates how students are progressing in the course by viewing the following: progress reports, benchmark data, formative assessments, student attendance etc.

The District analyzes student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs using Data Management for Assessment and Curriculum (DMAC), a software program. DMAC is used to identify trends and generate specific item analysis data that is used in review with teachers. The District evaluates progress by comparing assessments from one administration to the another. The District also administers a beginning, a middle, and an end assessment from the Northwest Evaluation Association (NWEA) map growth, which also targets student growth from one assessment to the next.

The District modifies programs based on student test results. The District evaluates teaching staff based on analyses of student test results and plans staff development opportunities in response to specific results. For example, the District's next staff development day will focus on "Constructed Responses Across the Content Areas" because students districtwide struggled on that particular section of the of the 2023 Spring administration of the STAAR assessment.

APPENDIX A – Data Sources

Figure 2. Accountability Rating Comparison

Source: 2022 TEA Ratings

Link: <https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2022-accountability-rating-system>

Figure 3. Accountability Ratings by Campus Level

Source: 2022 TEA Ratings

Link: <https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2022-accountability-rating-system>

Figure 4. School FIRST Rating

Source: 2022 TEA FIRST Ratings

Link: <https://tealprod.tea.state.tx.us/First/forms/Main.aspx>

Figure 5. Selected Student Characteristics

Source: 2022-23 TEA PEIMS Standard Reports

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html>;
<https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html>

Note: Beginning in 2020-21, Career & Tech is not available. Career & Tech 2021-22 membership from TAPR (DPETVOCC, Total membership - DPETALLC) is used. State totals include charter students.

Figure 6. Attendance Rate

Source: 2021-22 TEA TAPR

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html>

Note: DA0AT21R, DA0AT21N, DA0AT21D; State average is from the State Report

Figure 7. 5-Year Enrollment

Source: 2017-18 through 2022-23 PEIMS Standard Reports

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html>

Note: Average Annual Percent Change is the average of each year's annual change year over year.

Figure 8. District Tax Revenue

Source: 2021-22 TEA PEIMS Financial Reports

Link: <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

Note: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	FIELD Name
Local M&O Tax (Retained)	ALL FUNDS-LOCAL TAX REVENUE FROM M&O (excluding recapture)
State (Less TRS On-Behalf)	ALL FUNDS-STATE REVENUE (excludes TRS on-behalf)
Federal	ALL FUNDS-FEDERAL REVENUE
Other Local and Intermediate	ALL FUNDS-OTHER LOCAL & INTERMEDIATE REVENUE
TOTAL Revenue	Sum of Above

Figure 9. District Actual Operating Expenditures

Source: 2021-22 TEA PEIMS Financial Reports

Link: <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

Note: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	PEIMS Function Code(s)	Field Name
Instruction	11, 95	ALL FUNDS-INSTRUCTION + TRANSFER EXPEND-FCT11,95
Instructional Resources & Media	12	ALL FUNDS-INSTRUC RESOURCE MEDIA SERVICE EXP, FCT12
Curriculum & Staff Development	13	ALL FUNDS-CURRICULUM/STAFF DEVELOPMENT EXP, FCT13
Instructional Leadership	21	ALL FUNDS-INSTRUC LEADERSHIP EXPEND, FCT21
School Leadership	23	ALL FUNDS-CAMPUS ADMINISTRATION EXPEND, FCT23
Guidance Counseling	31	ALL FUNDS-GUIDANCE & COUNSELING SERVICES EXP, FCT31
Social Work	32	ALL FUNDS-SOCIAL WORK SERVICES EXP, FCT32
Health	33	ALL FUNDS-HEALTH SERVICES EXP, FCT33
Transportation	34	ALL FUNDS-TRANSPORTATION EXPENDITURES, FCT34
Food Service Operation	35	ALL FUNDS-FOOD SERVICE EXPENDITURES, FCT35
Extracurricular	36	ALL FUNDS-EXTRACURRICULAR EXPENDITURES, FCT36
General Administration	41, 92	ALL FUNDS-GENERAL ADMINISTRAT EXPEND-FCT41,92
Plant Maintenance & Operations	51	ALL FUNDS-PLANT MAINTENANCE/OPERA EXPEND, FCT51
Security & Monitoring	52	ALL FUNDS-SECURITY/MONITORING SERVICE EXPEND, FCT52
Data Processing	53	ALL FUNDS-DATA PROCESSING SERVICES EXPEND, FCT53
Community	61	ALL FUNDS-COMMUNITY SERVICES, FCT61

Figure 10. Payroll Expenditure Summary

Source: 2022-23 TEA PEIMS Standard Report and 2021-22 TEA PEIMS Actual Financial Reports

Link: Staff FTE Counts and Salary Reports - <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>
 Payroll Expenditure - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

Note: Average Base Salary includes charter districts; Payroll expenditure state totals exclude charter districts.

Item	FIELD Name
Operating Expenditures	ALL FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ
Payroll	ALL FUNDS-TOTAL PAYROLL EXPENDITURES

Figure 11. General Fund Balance

Source: 2017-18 through 2021-22 TEA PEIMS Standard Report and 2017-18 through 2021-22 TEA PEIMS Actual Financial Reports

Link: Fund Balance - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-single-file-financial-data-downloads>;
 Operating Expenditures - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

Note: Per student amounts are per enrolled student (not membership).

Item	FIELD Name
Unreserved/Unassigned Fund Balance	FUND = 199, OBJECT = 3600
Operating Expenditures	GEN FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ

Figure 12. Staff Ratio Comparisons

Source: 2022-23 TEA PEIMS Standard Reports

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>

Figure 13. Teacher Turnover Rates

Source: 2021-22 TEA TAPR

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html>

Note: DPSTURNR, DPSTURNN, DPSTURND

Figure 14. Special Program Characteristics

Source: 2022-23 TEA PEIMS Standard Reports, 2021-22 TEA TAPR, and District provided information

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html>

Note: Migrant (DPNTMIGC), TOTAL STUDENTS (DPNTALLC), Career & Tech membership (DPETVOCC and DPETALLC)

APPENDIX B – Target and Peer Group Data

Table 1. Accountability Data

District Name	Rating	Overall Score
SAMPLE ISD	B	88
PEER 1	A	91
PEER 2	B	87
PEER 3	B	87
PEER 4	B	85
PEER 5	B	89

Source: TEA 2022 Accountability Ratings

Table 2. Student Data

District Name	Enrollment	Economic Disadv.	English Learners	Special Ed	Bilingual	ESL	Career & Tech Membership	Total Membership
SAMPLE ISD	865	788	304	83	143	149	239	890
PEER 1	1,072	921	72	134	0	58	313	1,076
PEER 2	351	301	56	39	-999	53	9	327
PEER 3	1,444	1,443	875	132	508	327	187	1,393
PEER 4	567	566	269	53	140	121	99	543
PEER 5	915	804	194	132	81	70	246	848

Source: 2022-23 TEA PEIMS Standard Reports

Table 2. Student Data (continued)

District Name	Attendance Numerator	Attendance Denom.	Attendance Rate
SAMPLE ISD	134,194	138,192	97.1%
PEER 1	161,657	176,834	91.4%
PEER 2	40,849	43,390	94.1%
PEER 3	217,520	233,676	93.1%
PEER 4	84,282	88,195	95.6%
PEER 5	131,103	140,338	93.4%

Source: 2021-22 TAPR

Table 3. Staff Data – Average Base Pay

District Name	Teacher FTE	Teacher Base Pay	Teacher Average Base Pay	Admin. FTE	Admin. Base Pay	Admin. Average Base Pay	Super. FTE	Super. Base Pay	Super. Average Base Pay	Payroll Expenditures
SAMPLE ISD	61.25	\$3,390,750	\$55,357	7.53	\$712,408	\$94,568	1.00	\$127,500	\$127,500	\$8,641,807
PEER 1	83.51	\$5,037,003	\$60,314	8.89	\$812,348	\$91,348	1.00	\$143,500	\$143,500	\$12,671,308
PEER 2	33.62	\$1,811,792	\$53,886	3.00	\$306,645	\$102,215	1.00	\$131,250	\$131,250	\$4,934,262
PEER 3	97.52	\$5,223,852	\$53,568	12.00	\$1,049,061	\$87,422	1.00	\$168,300	\$168,300	\$15,166,772
PEER 4	59.58	\$2,972,294	\$49,887	7.00	\$612,724	\$87,532	1.00	\$169,560	\$169,560	\$9,109,985
PEER 5	88.08	\$4,824,879	\$54,777	10.50	\$940,348	\$89,557	1.00	\$163,700	\$163,700	\$11,026,692

Source: 2022-23 TEA PEIMS Standard Report and 2021-22 TEA PEIMS Actual Financial Reports

Table 4. Staff Data – Other Staff FTEs and Teacher Turnover

District Name	Support FTE	Paraprof. FTE	Auxiliary FTE	Total Staff FTE	Teacher Turnover Numerator	Teacher Turnover Denominator	Teacher Turnover Rate
SAMPLE ISD	10.66	8.55	46.07	134.06	8.8	65.8	13.4
PEER 1	14.57	14.86	48.91	170.74	5.1	80.7	6.3
PEER 2	4.87	8.00	27.20	76.69	5.6	28.1	19.8
PEER 3	17.00	54.58	110.78	291.88	15.0	109.0	13.8
PEER 4	19.99	22.59	58.01	167.17	9.5	56.3	16.9
PEER 5	17.88	21.22	61.78	199.46	26.7	77.0	34.7

Source: 2022-23 TEA PEIMS Standard Report

Table 5. Financial Data – District Revenue

District Name	Local Tax Revenue (Retained)	State Revenue (less TRS On-Behalf)	Federal Revenue	Other Local Revenue	Total Revenue
SAMPLE ISD	\$1,755,083	\$8,312,347	\$3,648,197	\$193,088	\$13,908,715
PEER 1	\$3,138,272	\$8,403,937	\$9,255,243	\$215,898	\$21,013,350
PEER 2	\$394,451	\$3,901,393	\$3,120,929	\$144,180	\$7,560,953
PEER 3	\$2,143,463	\$14,090,308	\$6,468,828	\$232,445	\$22,935,044
PEER 4	\$771,172	\$7,798,307	\$4,548,642	\$176,667	\$13,294,788
PEER 5	\$1,300,272	\$10,536,697	\$6,715,816	\$321,003	\$18,873,788

Source: 2021-22 TEA PEIMS Standard Reports

Table 6. Financial Data – All Funds Operating Expenditures by Function Code

District Name	11 + 95	12	13	21	23	31	32	33	34
SAMPLE ISD	\$6,335,937	\$177,437	\$7,700	\$234,112	\$638,338	\$402,684	\$0	\$143,213	\$245,677
PEER 1	\$9,252,371	\$184,311	\$297,196	\$408,467	\$988,644	\$345,606	\$0	\$115,668	\$255,469
PEER 2	\$3,784,428	\$81,277	\$32,885	\$0	\$188,556	\$89,984	\$0	\$36,109	\$154,307
PEER 3	\$9,895,720	\$147,480	\$486,161	\$434,267	\$908,835	\$487,819	\$60,953	\$184,400	\$584,279
PEER 4	\$6,069,540	\$145,560	\$300,814	\$463,305	\$493,551	\$170,269	\$43,440	\$104,485	\$370,260
PEER 5	\$8,466,326	\$181,717	\$280,456	\$176,206	\$863,036	\$362,114	\$0	\$273,519	\$189,654

Source: 2021-22 TEA PEIMS Financial Reports

Table 7. Financial Data – All Funds Operating Expenditures (continued)

District Name	35	36	41+92	51	52	53	61	TOTAL
SAMPLE ISD	\$983,566	\$566,512	\$724,176	\$1,955,204	\$158,772	\$122,070	\$35,250	\$12,730,648
PEER 1	\$1,072,051	\$669,125	\$826,943	\$1,640,384	\$230,454	\$186,050	\$13,751	\$16,486,490
PEER 2	\$281,454	\$280,682	\$818,887	\$963,660	\$237	\$147,065	\$52,053	\$6,911,584
PEER 3	\$1,457,414	\$584,283	\$857,127	\$3,452,679	\$299,509	\$523,698	\$198,574	\$20,563,198
PEER 4	\$654,113	\$431,664	\$864,417	\$1,269,883	\$199,308	\$292,335	\$137,778	\$12,010,722
PEER 5	\$829,071	\$841,926	\$1,163,122	\$2,191,240	\$289,017	\$363,349	\$23,125	\$16,493,878

Source: 2021-22 TEA PEIMS Financial Reports

RESOLUTION

WHEREAS, state law requires that school districts seek voter approval to raise their maintenance and operations tax rate above a prescribed amount. The election is referred to as a Voter-Approval Tax Rate Election (VATRE); and,

WHEREAS, the Board of Trustees of Uvalde Consolidated Independent School District (the “District”) finds and determines that it may be necessary and advisable to call and hold an election for and within the District to seek a VATRE; and,

WHEREAS, a VATRE must be held on a uniform election date. Because of the process required to adopt a tax rate, a District would hold a VATRE on the November 5, 2024 uniform election date; and,

WHEREAS, pursuant to Texas Education Code Section 11.184, the District must conduct an efficiency audit before holding a VATRE; and,

WHEREAS, the District must select an auditor to conduct an efficiency audit not later than four months before the date on which the district proposes to hold a VATRE; and,

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE UVALDE CONSOLIDATED INDEPENDENT SCHOOL DISTRICT:

SECTION 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

SECTION 2. The Board selects MoakCasey, LLC to conduct the required efficiency audit in conformance with the mandatory guidelines established by the Legislative Budget Board.

SECTION 3. MoakCasey, LLC will complete the audit within three months of its selection by the District to conduct the audit. The District will provide all documents, records, and personnel as needed to conduct the audit in an efficient manner.

SECTION 4. Not later than 30 days before the date of the VATRE, the District will post the results of the efficiency audit on the District’s website.

APPROVED and EXECUTED this the 17th day of June, 2024.

UVALDE CONSOLIDATED INDEPENDENT SCHOOL
DISTRICT

By: _____
President
Board of Trustees
Uvalde Consolidated Independent School District

ATTEST:

Secretary
Board of Trustees
Uvalde Consolidated Independent School District