

LAGO VISTA INDEPENDENT SCHOOL DISTRICT

EFFICIENCY AUDIT

YEAR ENDED AUGUST 31, 2022

abip

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LAGO VISTA INDEPENDENT SCHOOL DISTRICT

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**REPORT OF INDEPENDENT AUDITORS ON AN EFFICIENCY AUDIT
CONDUCTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees and Citizens
of Lago Vista Independent School District

ABIP, PC conducted an efficiency audit as prescribed by the State of Texas Legislative Budget Board for Lago Vista Independent School District (the “District”). The purpose of this report is to communicate the results of the efficiency audit.

The purpose of our efficiency audit was 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 before an election to adopt a Maintenance and Operations (M&O) property tax rate.

Our efficiency audit was conducted in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the performance audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our performance audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our performance audit objectives.

The procedures performed did not constitute an audit, a review, or a compilation of the District’s financial statements or any part thereof, nor an examination of management’s assertions concerning the effectiveness of the District’s internal-control systems or compliance with laws, regulations, or other matters. Accordingly, the performance of the procedures did not result in the expression of an opinion or any other form of assurance on the District’s financial statements or any part thereof, nor an opinion or any other form of assurance on the District’s internal-control systems or its compliance with laws, regulations, or other matters.

ABIP, PC

ABIP, PC

San Antonio, Texas
June 8, 2023

SECTION 1 – EXECUTIVE SUMMARY

Overview of Procedures Performed

In conducting the efficiency audit for the District, we gained an understanding of the District’s fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts. This was accomplished by analyzing data from the fiscal year ended August 31, 2022 and prior, maintained by the Texas Education Agency (“TEA”) and the District. An overview of the objectives and approach performed during the efficiency audit are provided in Section III of this report. District data on accountability, students, staffing and finances, with peer districts and state comparisons are described in Section IV of this report.

SECTION II – KEY INFORMATION ABOUT THE DISTRICT

Lago Vista Independent School District (the “District”), is exploring holding an election to increase the District’s maintenance and operations property tax rate in tax year 2023 (fiscal year 2024). Maintenance and Operations (M&O) taxes are for the operation of public schools. The District has last held a voter-approved tax ratification election (VATRE) in December of 2015.

The M&O tax rate for fiscal year 2024 is \$0.8046 and the rate will be further compressed for fiscal year 2025. District administration adopted an M&O rate above the voter approval tax rate, which triggered a voter approval tax rate election (“VATRE”). An efficiency audit, as required by law, is deemed necessary in order to provide full transparency to taxpayers. The District is projecting a budget shortfall of \$700 thousand for fiscal year 2024 and has implemented some cost efficiencies that have been factored into the fiscal year 2024 budget.

The estimated revenue from the proposed increase in tax rate is \$800 thousand and represents about 2 percent of the total 2024- 2025 adopted budget of \$34.9 million.

The average home taxable value of a single-family residential property for tax year 2024 is \$705,066. The average tax bill as a result of the M&O rate change is \$5,894, or a \$105 increase compared to what the average resident would pay without an M&O tax rate change.

Even with the proposed M&O tax rate change the District administration will be proposing, the District will need to achieve further cost efficiencies and review program cost savings that would allow the District to adopt a balanced budget for fiscal year 2025.

Based on the outcome of the efficiency audit, the District will first address any cost inefficiencies reflected in the efficiency audit. Secondly, the District will determine if any other funds are available to cover General Fund needs in fiscal year 2024.

The District can also determine if budget assumptions such as staffing ratios need adjusting in fiscal year 2024. If a VATRE is successful, the District intends to use the additional tax revenue to continue offering competitive teacher and staff salaries, continue offering quality student programs and activities, improve safety and security measures, and assist in reducing the budget deficit. The District will continue to identify opportunities for operational efficiencies within the budget in order to create capacity to accommodate future student growth and needs.

If the VATRE were not to pass, the District would offer less or no compensation increases for teachers and staff, consider reducing student programs and activities and not be able to reduce the budget deficit.

The District engaged ABIP, PC 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.

Some key information about the District:

- The District’s total operating revenue for all funds, for fiscal year 2022 totaled \$10,273 per student, while its peer districts average and State average totaled \$11,442 per student and \$12,504 per student, respectively.
- The District’s total operating expenditures for all funds for fiscal year 2022 totaled \$10,422 per student, while its peer districts average and State average were \$10,572 per student and \$11,939 per student, respectively.
- The District earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the last five 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 results are posted year-to-year. The District, as a whole, earned a “B” (87 out of 100 points) in 2021 - 2022, the last year accountability ratings were issued. The detail by campus for the 2021 - 2022 accountability rating is shown below:

<u>Rating</u>	<u>Number of Campuses</u>
A	
B	4
C	
Not Rated	

Additional details and audit results are included in Section IV.

SECTION III – OBJECTIVES AND APPROACH

Objectives

The objective of our efficiency audit was 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

In order to achieve the objectives, set forth above, ABIP, PC performed the following procedures:

1. Selected peer districts, developed a simple average and used the same comparison group throughout the audit.
2. Reported on the overall accountability rating (A-to-F and a corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average score 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 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 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 attendance rate for the District, its peer districts and the State.
7. Reported on the five-year enrollment for the District for the most recent school year and four (4) years prior, the average annual percentage change based on the previous five years and the projected next school year.
8. Reported on the following indicators related to the District's revenue, its peer districts' average and the State average and explained any significant variances.
 - 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. In addition, explained the reasons for the District's expenditures exceeding revenue, if applicable.
 - 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.
 - 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. Analyzed unassigned fund 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. 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. 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.
 - 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
 14. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
 15. Reported on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
 16. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
 17. 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?

18. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
19. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
20. 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?
21. 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?
 - iv. Does the District have an active and current energy management plan?
 - v. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
22. In regards to District academic information, we will provide 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?
23. Provided a response to the question if the District modifies programs, plans staff development opportunities, or evaluates staff based on analyses of student test results.

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

1. Peer Districts

The Texas Education Agency’s (TEA) Snapshot Peer Search identified a total of 12 peer district based on a community type similar to the District, having campuses of 5 or less, a student population of 2,800 students or less, revenues of \$25 million or less, and expenditures of \$20 million or less. The District selected 5 out of the 12 peer districts and are shown below.

**FIGURE 1
PEER DISTRICTS**

<u>District Name</u>	<u>County</u>
Paradise ISD	Wise
Lorena ISD	McLenna
Peaster ISD	Parker
Van Alstyne ISD	Collin
Salado ISD	Bell

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. To align with Senate Bill 1365, school districts and campuses received an A, B or C rating or were assigned a label of Not Rated: Senate Bill 1365. This Not Rated: Senate Bill 1365 label was applied when the domain or overall scaled score for a district or campus was less than 70.

**FIGURE 2
ACCOUNTABILITY RATING COMPARISON
2021-2022**

	<u>District Rating (A-F)</u>	<u>District Rating (1-100)</u>	<u>Peer District Average Score (1-100)</u>
Rating / Score	B	87	91.4

The “F” accountability rating was not applicable for 2021 – 2022. The results for the District’s 4 campuses that were assigned a rating are shown below.

**FIGURE 3
ACCOUNTABILITY RATING BY CAMPUS LEVEL
2021-2022**

Grade	Elementary Schools	Middle Schools	High Schools
A			
B	2	1	1
C			
D			
F			
Not Rated			

The District did not have any campuses with a "F" Accountability Rating
Campuses with Required to Implement a Campus Turnaround Plan - None noted

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 (5) critical indicators as well as minimum number of points for an additional ten (10) indicators. Beginning with 2015-2016 Rating (based on the 2014-2015 financial data), the Texas Education Agency moved from “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 Meets Standards	60-79
F Substandard Achievement	Less than 60

The District’s 2021 - 2022 rating based on school year 2020 - 2021 data was an “A” (Superior). The District also earned a Superior Rating in 2018, 2019, 2020 and 2021.

**FIGURE 4
SCHOOL FIRST RATING**

	District Rating (A-F)
Rating	A (98)

4. Student Characteristics, Attendance, and 5-Year Enrollment

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 (5) select student characteristics, which are described below:

Economically Disadvantaged - This term has an identical meaning to educationally disadvantaged, which 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 - The TEA defines an English Learner as a student who is in the process of acquiring English and has another language as the primary language; it is synonymous with English Language Learner (ELL) and Limited English Proficient (LEP).

Special Education - These are students with a disability as defined by Federal regulations (34 CFR §§ 300.304 through 300.311), State of Texas Laws (Texas Education Code §29.003) or the Commissioner’s/ State Board of Education Rules (§89.1040).

Bilingual/ESL Education - TEC §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 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 programs.

**FIGURE 5
SELECTED STUDENT CHARACTERISTICS
2021-2022**

	Total Student Population Count	Percentage of Student Population	Peer District Average Percentage	State Average Percentage
Total Students	1803	100%	N/A	N/A
Economically Disadvantaged	395	21.9%	26.2%	60.6%
English Learners	123	6.8%	3.5%	21.7%
Special Education	204	11.3%	10.8%	11.7%
Bilingual/ESD Education	122	6.8%	3.5%	21.8%
Career and Technical Education	564	31.3%	29.8%	N/A

Source: Texas Education Agency, Texas Academic Performance Reports

State information for Career and Technical Education was not provided by the TEA in 2021 – 2022.

There are 5.4 million students served by public schools in the State of Texas. Of those students, 3.2 million or 60.6 percent are economically disadvantaged. The percentage of economically disadvantaged students served by the District compared to its total student population totaled 21.9 percent, which is 4.3 percent and 38.7 percent less than the peer districts and State average, respectively. Paradise Independent School District had the highest economically disadvantaged student percentage of 30.2 percent, while Van Alstyne Independent School District had the lowest percentage of 23.2 percent.

The peer districts average total student count was 1,789. Of the peer districts evaluated, Salado Independent School District had the highest total student count of 2,233, while Paradise Independent School District had the lowest student count of 1,281.

Attendance

**FIGURE 6
ATTENDANCE RATE
2021-2022**

	<u>District Total</u>	<u>Peer District Average</u>	<u>State Average</u>
Attendance Rate	94.04%	94.77%	91.56%

Source: Texas Education Agency, Public Education Information Management System District ADA information provided by enrollment.

A school district’s State Funding is a complex calculation with many inputs. One of the primary drivers used in the calculation is student attendance. The District’s attendance rate is 0.73 percent lower than the peer district average but is 2.48 percent greater than the State average.

Five-Year Enrollment

The attendance rate should be evaluated in conjunction with the number of students enrolled. As shown in Figure 7, the District has experienced an average annual increase over the last five years of 4.92 percent. When the current enrollment data for 2023 is incorporated, the average increase in enrollment is 4.2 percent. The 11.78 percent increase in enrollment from 2021 to 2022 was the result of the post Covid-19 housing market that saw increases in home sales in the District. Since the 2021 to 2022 growth the housing inventory has diminished along with higher interest rates, rapidly increasing appraisal values, and less anticipated development within the District boundaries resulting in stagnant growth projections for 2023.

**FIGURE 7
5-YEAR ENROLLMENT
2018-2022**

	<u>Enrollment</u>	<u>Percentage Change</u>
2022	1,803	11.78%
2021	1,613	2.02%
2020	1,581	1.67%
2019	1,555	4.08%
2018	1,494	5.06%
Average annual percentage change based on the previous five years		4.92%
2023 (1)	1,800	-0.2%
Average annual percentage change based on the previous five years and the 2023 fiscal year		4.20%

Note: (1) Based on fiscal year 2023 District projection

5. District Revenue

**FIGURE 8
DISTRICT TAX REVENUE
2021-2022**

	<u>District</u>		<u>Peer District</u>		<u>State Average</u>	
	<u>Revenue Per Student</u>	<u>Percentage of Total</u>	<u>Revenue Per Student</u>	<u>Percentage of Total</u>	<u>Revenue Per Student</u>	<u>Percentage of Total</u>
Local M&O Tax (retained (1))	\$ 8,155	79.4%	\$ 4,193	36.6%	\$ 4,960	39.7%
State	547	5.3%	5,109	44.7%	4,516	36.1%
Federal	1,143	11.1%	1,396	12.2%	2,611	20.9%
Other Local and Intermediate	428	4.2%	744	6.5%	417	3.3%
Total Revenue	<u>\$ 10,273</u>	<u>100.0%</u>	<u>\$ 11,442</u>	<u>100.0%</u>	<u>\$ 12,504</u>	<u>100.0%</u>

Note (1): Excludes Recapture

Source: Texas Education Agency, Public Education Information Management System District Financial Actual Reports

The financial data above includes all funds, except for the District's capital projects fund and debt service fund.

The District's receives less revenue per student compared to its peer districts average and the State average.

6. District Expenditures

**FIGURE 9
DISTRICT ACTUAL OPERATING EXPENDITURES
2021-2022**

	District		Peer District		State Average	
	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total
Instruction	\$ 5,720	54.8%	\$ 5,957	56.3%	\$ 6,671	55.9%
Instructional Resources and Media	53	0.5%	98	0.9%	120	1.0%
Curriculum and Staff Development	13	0.1%	97	0.9%	291	2.4%
Instructional Leadership	185	1.8%	114	1.1%	206	1.7%
School Leadership	664	6.4%	567	5.4%	688	5.8%
Guidance Counseling Services	291	2.8%	422	4.0%	468	3.9%
Social Work Services	-	0.0%	4	0.0%	43	0.4%
Health Services	99	0.9%	113	1.1%	139	1.2%
Transportation	384	3.7%	263	2.5%	353	3.0%
Food Service Operation	534	5.1%	450	4.3%	598	5.0%
Extracurricular	595	5.7%	694	6.6%	355	3.0%
General Administration	472	4.5%	449	4.2%	393	3.3%
Facilities Maintenance and Operations	1,209	11.6%	1,038	9.8%	1,177	9.9%
Security and Monitoring Services	4	0.0%	49	0.5%	131	1.1%
Data Processing Services	219	2.1%	248	2.3%	246	2.1%
Community Services	-	0.0%	9	0.1%	60	0.5%
Total Operating Expenditures	\$ 10,442	100.0%	\$ 10,572	100.0%	\$ 11,939	100.0%

Source: Texas Education Agency, Public Education Information Management System District Financial Actual Reports

Capital outlay, debt service payments and other intergovernmental expenditures are not considered operating expenditures.

Overall, the District spends less per student than the peer district average and the State average.

The percentage spent in Instruction is 1.6 percent and 1.1 percent less than the peer districts average and the State average, respectively.

The District was spending more on Facilities Maintenance and Operations than the peer district average and the State average by 1.8 percent and 1.7 percent, respectively.

7. District Payroll Expenditures Summary

**FIGURE 10
DISTRICT PAYROLL EXPENDITURES SUMMARY
2021-2022**

	<u>District</u>	<u>Peer District Average</u>	<u>State Average</u>
Payroll as a Percentage of All Funds	72.4%	77.5%	78.0%
Average Teacher Salary	\$ 55,372	\$ 54,150	\$ 58,887
Average Campus Administrative Salary	\$ 73,278	\$ 83,235	\$ 84,990
Average Central Administrative Salary	\$ 100,442	\$ 108,877	\$ 112,797
Superintendent Salary	\$ 160,879	\$ 156,371	\$ 159,475

Source: Texas Education Agency, Public Education Information Management System District Financial Actual Reports

The District spends less on payroll costs than its peer districts average and the State average. Also, the District, on average, spends more per teacher than its peer districts average and but less than the State average.

The average campus administrative salary and the central administrative salary is less than the peer district average and the state average. The Superintendent’s salary is higher than the State average and the peer district average by 1% and 3%, respectively.

8. Fund Balance

**FIGURE 11
GENERAL FUND BALANCE
2018-2022**

	<u>General Fund Unassigned Fund Balance Per Student</u>	<u>General Fund Unassigned Fund Balance as a Percentage of 3 Month Operating Expenditures</u>
2022	\$ 4,147	138.7%
2021	4,586	151.8%
2020	4,171	141.7%
2019	4,031	126.1%
2018	3,758	132.4%

Source: Texas Education Agency, Public Education Information Management System and District Financial Actual Reports

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 (5) categories: non-spendable, restricted, committed, assigned and unassigned. The categories are described below.

- Non-spendable fund balance cannot be spent because it is either (a) not in a spendable form, such as inventory or (b) legally or contractually required to be maintained intact.
- Restricted fund balance is net resources that are restricted as to use by an external party, such as a federal grantor.
- Committed fund balance is set aside for a specific purpose as resolved by the Board of Trustees.
- Assigned fund balance is fund balance that has been set aside by management for a specific purpose.
- Unassigned fund balance is the remaining amount that is not restricted, committed, or assigned for a specific purpose.

The Texas Education Agency evaluates unassigned fund balance by comparing it to three-months (25 percent) of annual operating expenditures. If the District does not meet the goal of three-months, the percentage is shown as less than 100 percent. Amounts that exceed three (3) months are reflected as percentage greater than 100 percent. The District exceeded the three-month average goal in each of the past 5 years.

9. District Staffing Levels

**FIGURE 12
STAFF RATIO COMPARISON
2021-2022**

	<u>District</u>	<u>Peer District Average</u>	<u>State Average</u>
Teaching Staff (Percentage of Total Staff)	61.2%	55.9%	49.3%
Support Staff (Percentage of Total Staff)	10.5%	7.2%	11.0%
Administrative Staff (Percentage of Total Staff)	8.5%	5.0%	4.0%
Paraprofessional Staff (Percentage of Total Staff)	10.8%	9.9%	11.0%
Auxiliary Staff (Percentage of Total Staff)	9.0%	21.9%	24.8%
Students Per Total Staff	9.2	7.7	7.0
Students Per Teaching Staff	15.0	13.8	14.6

Source: Texas Education Agency, Public Education Information Management System District Staff Information Reports

The District's total staff for the year ended August 31, 2022 was 196 compared to that of its peer districts average of 232. The District has 1.5 more students per total staff than its peer districts average and 2.2 more students per total staff as the State average. The District's students per teaching staff ratio is greater than its peer districts average and the State average by 1.2 students and 0.4 students, respectively. The District is maximizing efficient use of staffing resources to serve students while achieving high accountability ratings as peer districts.

The District has a much lower auxiliary staff as a percentage of total staff compared to the peer district average and state average because the District contracts most of its auxiliary staff positions.

10. Teacher Turnover Rates

**FIGURE 13
TEACHER TURNOVER RATES
2021-2022**

	<u>District Turnover Rate</u>	<u>Average Peer District Turnover Rate</u>	<u>State Turnover Rate</u>
Teachers	17.9%	20.3%	17.7%

Source: Texas Education Agency, Public Education Information Management System District Staff Information Reports

The District's turnover rate is 2.4 percent lower than the average peer districts turnover rate, it is 0.2 percent more than the State average. The highest turnover rate within the peer districts was 33 percent while the lowest turnover rate was 14 percent.

11. Special Programs

**FIGURE 14
SPECIAL PROGRAMS CHARACTERISTICS
2021-2022**

	<u>Number of Students Served</u>	<u>Percentage of Students Served</u>	<u>Program Budget Per Students Served</u>	<u>Program Budget as a Percentage of District Budget</u>	<u>Total Staff For Program</u>	<u>Student Per Total Staff For Program</u>
Total Students	209	11.6%	10,234.0	11.4%	33	6.3
Economically Disadvantaged	122	6.8%	377.0	0.2%	4	30.5
English Learners	-	0.0%	-	0.0%	-	-
Special Education	124	6.9%	2,852.6	1.9%	2	62.0
Bilingual/ESL Education	565	31.3%	1,280.6	3.8%	12	47.1
Athletics and Extracurricular Activities	600	33.3%	1,000.2	3.2%	34	17.6
Alternative Education Programs / Disciplinary Alternative Education Programs	7	0.4%	19,515.1	0.7%	3	0.4
Juvenile Justice Alternative Education Program	-	0.0%	-	0.0%	-	-

Source: Information provided by the District

SECTION V – ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

1. State and Regional Resources

The District uses the states Available School Fund allotment to fund state mandated programs. Additionally, the District takes advantage of the Regional Educational service centers expertise when needed. The District continuously explores all options for funding, including state and federal sources and local grant sources. All funding, state, local or federal, is tied directly to the District Strategic Plan and student performance.

2. Reporting

For the year ended August 31, 2022, ABIP, PC issued an unmodified opinion on the financial statements. There are three possible opinions: unmodified, modified (e.g. scope limitation or departure from generally accepted accounting principles: or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

3. Oversight

Not Applicable – the District is not and has not been under any TEA financial-related monitoring or oversight during the past three years.

4. Budget Process

**FIGURE 15
BUDGET PROCESS**

Question	Yes/No	Not Applicable
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	

5. Self-funded Programs

The District does not operate any self-funded programs such as workers compensation or other self-funded insurance plans.

6. Staffing

All District administrators are evaluated annually by the end of the District's fiscal year end, August 31st. Evaluations help to ensure that highly qualified and effective administrators lead campuses and departments and focus on student achievement.

7. Compensation System

**FIGURE 16
COMPENSATION SYSTEM**

Question	Yes/No	Not Applicable
Does the District use salary bonuses or merit pay systems?	No	
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	

8. Planning

**FIGURE 17
OPERATIONAL INFORMATION**

Question	Yes/No	Not Applicable
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?	Yes	
Does the District use enrollment projections?	Yes	
Does the District analyze facility capacity?	Yes	
Does the District evaluate facility condition?	Yes	
Does the District have an active an current energy management plan?	No	
Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	No	

9. Programs

**FIGURE 18
ACADEMIC INFORMATION**

Question	Yes/No	Not Applicable
Does the District have a teacher mentoring program?	Yes	
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	