

**GRAPEVINE-COLLEYVILLE  
INDEPENDENT SCHOOL  
DISTRICT**

GRAPEVINE, TEXAS

**EFFICIENCY AUDIT REPORT**

**DATA FOR THE FISCAL YEAR  
ENDED JUNE 30, 2023**



**GRAPEVINE-COLLEYVILLE INDEPENDENT SCHOOL DISTRICT**

**EFFICIENCY AUDIT REPORT**

**FOR THE YEAR ENDED JUNE 30, 2023**

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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 the Grapevine-Colleyville Independent School District  
Grapevine, Texas

Pattillo, Brown & Hill, L.L.P. conducted an efficiency audit as prescribed by the State of Texas Legislative Budget Board for the Grapevine-Colleyville 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.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas

August 7, 2024

**OFFICE LOCATIONS**

**TEXAS** | Waco | Temple | Hillsboro | Houston  
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To the Board of Trustees and Citizens of the  
Grapevine-Colleyville Independent School District  
Grapevine, Texas

## **SECTION I - EXECUTIVE SUMMARY**

### **Overview of Procedures Performed**

In conducting the efficiency audit for Grapevine-Colleyville Independent School District (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 by analyzing information from fiscal year ended June 30, 2023 and prior, maintained by the Texas Education Agency 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.

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## **SECTION II – SUMMARY OF AUDIT RESULTS**

On November 5, 2024, Grapevine-Colleyville Independent School District (the "District") is holding an election to increase the District's maintenance and operations property tax rate. Maintenance and Operations (M&O) taxes are for the operation of public schools. The District has not held a tax ratification election in the past.

The District is proposing to increase the M & O tax rate from \$0.729 to \$0.7369. If the District's M&O voter-approval tax ratification election is successful, the estimated increase in property taxes paid by the owner of a single-family residential property at the current average home value of the district will increase \$38 each year. This proposed tax rate of \$0.7369 is in addition to the tax rates adopted by city, county, and special taxing districts.

The District's Maintenance and Operations (M&O) tax rate was scheduled to decrease from \$0.729 to \$0.7069 per \$100 of assessed value—a reduction of 2.21 cents—due to statewide compression of M&O tax rates enacted during the 86th legislative session in 2019. However, if the District's M&O voter-approval tax ratification election is successful, the M&O tax rate will instead increase from \$0.729 to \$0.7369 per \$100 of assessed value, an increase of .0079 cents. The incremental tax revenue estimated to be gained in the first school year is \$5,745,065, which is 4% of the District's current adopted operating budget.

The District engaged Pattillo, Brown & Hill, LLP in May 2024 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 the most recent year totaled \$10,809 per student, while its peer districts average and State average were \$11,099 per student and \$12,822 per student, respectively.
- Over the last five years, the District's total average operating revenues for all funds totaled \$10,402 per student, while its peer districts average and State average were \$10,208 per student and \$11,622 per student, respectively.
- Over the last five years, the District's average General Fund operating revenue per student totaled \$9,432, while its peer districts average totaled \$9,045 per student.
- The District's total operating expenditures for the most recent year totaled \$9,963, while its peer districts average was \$10,890 per student. The State's total average operating expenditures totaled \$12,389 per student.
- Over the last five years, the District's average total operating expenditures totaled \$10,470 per student compared to its peer districts average of \$9,895 per student and the State average of \$11,151 per student.
- Over the last five years, the District's average General Fund operating expenditures per student was \$9,342 per student, while its peer districts average was \$8,788 per student.
- The District has 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 results for the 2022 school year, the most recent year for which data is available, for the District are as follows:

Overall District Grade: A

- 14 Campuses received an A Grade
- 6 Campuses received a B Grade
- 0 Campuses received a C Grade
- 0 Campuses received a D Grade
- 0 Campuses received an F Grade

Additional details and audit results are included in Section IV.

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### **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, Pattillo, Brown & Hill, LLP performed the following procedures:

1. Selected five (5) to ten (10) 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

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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 in 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 salary District 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 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.

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.
  - 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 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?

To the Board of Trustees and Citizens of the  
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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, 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?
24. 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

Eight peer districts were identified by using Texas Smart Schools. The peer districts were selected based on their comparable cost environments based on student enrollment, labor market conditions, student needs, and tax rate to Grapevine-Colleyville Independent School District (the "District").

**FIGURE 1**  
**PEER DISTRICTS**

Peer Districts	County
AZLE ISD	TARRANT COUNTY
CRANDALL ISD	KAUFMAN COUNTY
HALLSVILLE ISD	HARRISON COUNTY
LOVEJOY ISD	COLLIN COUNTY
MAGNOLIA ISD	MONTGOMERY COUNT
ROCKWALL ISD	ROCKWALL COUNTY
STEPHENVILLE ISD	ERATH COUNTY
WEATHERFORD ISD	PARKER COUNTY

### 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.

**FIGURE 2**  
**ACCOUNTABILITY RATING COMPARISON**  
**JUNE 30, 2023**

	District Rating (A-F)	District Score (1-100)	Peer District Average Score (1-100)
Rating/Score	A	93	87

**FIGURE 3**  
**ACCOUNTABILITY RATING BY CAMPUS LEVEL**  
**JUNE 30, 2023**

	Elementary Schools	Junior High Schools	High Schools
A	8	2	4
B	3	2	1
C	0	0	0
D	0	0	0
F	0	0	0
Not Rated			1

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 a “Pass/Fail” system and began assigning a letter rating. The ratings and corresponding points are shown below:

<b>Rating</b>	<b>Points</b>
A = Superior	90 – 100
B = Above Standard	80 - 89
C = Meets Standards	60 – 79
F = Substandard Achievement	Less than 60

The District’s 2023-2024 rating based on fiscal year 2022-2023 data was an A (Superior). The District also earned a Superior Rating in 2019, 2020, 2021 and 2022.

**FIGURE 4**  
**SCHOOL FIRST**  
**JUNE 30, 2023**

<b>District Rating (A-F)</b>	
Rating	A

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 Texas Education Agency 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 – 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 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**  
**JUNE 30, 2023**

	Total Student Population Count	Percentage of Student Population	Peer District Average Percentage	State Average Percentage
Total Students	13,772	100.0%	n/a	n/a
Economically Disadvantaged	3,520	25.6%	43.0%	62.0%
English Learners	1,552	11.3%	11.1%	23.0%
Special Education	1,570	11.4%	14.6%	12.7%
Bilingual/ESL Education	1,636	11.9%	10.5%	23.2%
Career and Technical Education	3,555	25.8%	35.6%	26.5%

SOURCE: Texas Education Agency, Public Education Information Management System Program Information and Student Data Reports.

There are 5.5 million students served by public schools in the State of Texas. Of those students, 3.4 million or 62.0 percent are economically disadvantaged. The percentage of economically disadvantaged students served by the District compared to its total student population totaled 25.6 percent, which is 17.4 percent less than the peer districts average and 36.4 percent less than the State average, respectively.

The peer districts average total student count was 10,197. Of the peer districts evaluated, Hallsville Independent School District had the highest total student count of 19,818, while Stephenville Independent School District had the lowest student count of 3,730.

## 5. Attendance

**FIGURE 6**  
**ATTENDANCE RATE**  
**JUNE 30, 2023**

	District Total	Peer Districts Average	State Average
Attendance Rate	94.9%	94.0%	92.2%

SOURCE: Texas Education Agency, Public Education Information Management System Program Information and Student Data Reports.

The attendance rate shown is based on 2021-22 data, the most up-to-date data available at the time of this report's issuance. A school district's State Funding is a complex calculation with many inputs. One of the primary drivers within the calculation is student attendance. While the District's attendance rate is comparable to that of its peer districts average and of the State average, it should be noted that the District's attendance rate has decreased slightly from the previous year. The 2020-2021 attendance rate was 97.7 percent.

## 6. 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 decrease over the last five years of 0.3 percent. The average annual decrease was multiplied by the 2022-23 enrollment value to project enrollment of 13,731 students in the 2023-24 school year. While enrollment is expected to decrease, future increases in attendance would yield a higher state funding amount.

**FIGURE 7**  
**5-YEAR ENROLLMENT**  
**JUNE 30, 2023**

	Enrollment
2023	13,772
2022	14,013
2021	13,935
2020	14,234
2019	13,941
Average annual percentage change based on the previous five years	-0.3%
2024 Projection	13,731

SOURCE: Texas Education Agency, Public Education  
Information Management System Program Information  
and Student Data Reports.

## 7. District Revenue

**FIGURE 8**  
**DIRECT TAX REVENUE**  
**JUNE 30, 2023**

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total
Local M&O Tax (Retained) (1)	\$ 7,199	66.6%	\$ 5,434	49.3%	\$ 5,214	40.7%
State (2)	751	6.9%	3,449	30.8%	4,310	33.6%
Federal	1,062	9.8%	1,339	12.1%	2,568	20.0%
Other Local and Intermediate	<u>1,798</u>	<u>16.6%</u>	<u>877</u>	<u>7.8%</u>	<u>731</u>	<u>5.7%</u>
Total Revenue	<u>\$ 10,810</u>	<u>100.0%</u>	<u>\$ 11,099</u>	<u>100.0%</u>	<u>\$ 12,823</u>	<u>100.0%</u>

Note: (1) Excludes Debt Service Recapture.  
(2) Excludes TRS on-behalf revenue.

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 revenues. Approximately \$7.85 million of the Teacher Retirement System (TRS) contributions made by the State of Texas on-behalf of the District were also excluded from the State revenues. In accordance with Governmental Accounting Standards Board, on-behalf contributions must also be recorded as expenditures. However, the source reports used for the analyses did not exclude such on-behalf expenditures. The on-behalf contributions of \$7.85 million equates to \$571 per student.

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

State revenues are also significantly lower than both the peer district average and the state average, primarily due to higher local tax revenues than average.

## 8. District Expenditures

**FIGURE 9**  
**DISTRICT ACTUAL OPERATING EXPENDITURES**  
**JUNE 30, 2023**

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total
Instruction	\$ 6,550	59.3%	\$ 6,313	58.6%	\$ 6,849	55.3%
Instructional Resources and Media	112	1.0%	105	1.0%	121	1.0%
Curriculum and Staff Development	54	0.5%	180	1.7%	308	2.5%
Instructional Leadership	266	2.4%	147	1.3%	223	1.8%
School Leadership	620	5.6%	537	4.9%	710	5.7%
Guidance Counseling Services	456	4.1%	430	3.9%	497	4.0%
Social Work Services	60	0.6%	13	0.1%	46	0.4%
Health Services	138	1.3%	111	1.0%	133	1.1%
Transportation	290	2.6%	375	3.4%	374	3.0%
Food Service Operation	476	4.3%	435	4.0%	631	5.1%
Extracurricular	304	2.8%	468	4.3%	384	3.1%
General Administration	342	3.1%	358	3.3%	411	3.3%
Plant Maintenance and Operations	1,025	9.3%	959	8.8%	1,227	9.9%
Security and Monitoring Services	54	0.5%	144	1.3%	165	1.3%
Data Processing Services	84	0.8%	195	1.8%	239	1.9%
Community Services	226	2.0%	40	0.4%	64	0.5%
Total Operating Expenditures	\$ 11,057	100.00%	\$ 10,810	100.00%	\$ 12,382	100.00%

Note: (1) Includes TRS on-behalf of expenditures.

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.

The District spends more per student on direct instruction than its peer districts average, but less than the state average. In addition, the District spends less per student on general administration costs compared to its peer districts average and the State average.

The District spends more per student than peer districts average and less than the State average.

To the Board of Trustees and Citizens of the  
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## 9. District Payroll Expenditures Summary

**FIGURE 10**  
**PAYROLL EXPENDITURE SUMMARY**  
**JUNE 30, 2023**

	District	Peer District Average	State Average
Payroll as a Percentage of All Funds	84.9%	72.5%	77.8%
Average Teacher Salary	\$ 62,279	\$ 62,434	\$ 60,717
Average Administrative Salary	\$ 113,106	\$ 127,414	\$ 112,702
Superintendent Salary	\$ 331,545	\$ 259,162	\$ 152,350

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

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

The average administrative salary is lower than the peer districts average but more than the state average, while the Superintendent's salary is higher compared to both its peer districts average and the State average. It is important to note that the data for the State average for the Superintendent is comprised of school districts across the State with enrollments ranging from 9 to 189,290 students.

## 10. 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 (5) categories: non-spendable, restricted, committed, assigned and unassigned. 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. Finally, 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%) of annual operating expenditures. The District's unassigned fund balance as of June 30, 2023 totaled \$40 million compared to its General Fund operating expenditures of \$132.7 million. Three months average operating expenditures would equate \$33.1 million, which has been exceeded by the District. Unassigned fund balance may be used for one-time expenditures or for emergencies related to an unforeseen event. However, fund balance should not be relied upon for on-going operational expenditures.

**FIGURE 11**  
**GENERAL FUND BALANCE**  
**JUNE 30, 2023**

	District		
	General Fund Unassigned Fund Balance for Student	General Fund Unassigned Fund Balance as a Percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
2023	\$ 2,910	30.1%	120.5%
2022	2,943	30.4%	121.5%
2021	2,578	27.4%	109.6%
2020	2,738	30.3%	121.1%
2019	3,238	36.4%	145.5%

  

	Peer District Average <sup>(1)</sup>		
	General Fund Unassigned Fund Balance for Student	General Fund Unassigned Fund Balance as a Percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
2023	\$ 3,327	35.7%	142.6%
2022	2,472	27.3%	109.2%
2021	2,351	26.5%	105.8%
2020	2,513	29.9%	119.7%
2019	2,191	27.2%	109.0%

Note: (1) Includes Peer District with a policy requiring a minimum assigned fund balance equal to 90-days of operating expenses, which reduces the amount of Unassigned Fund Balance.

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

## 11. District Staffing Levels

**FIGURE 12**  
**STAFF RATIO COMPARISON**  
**JUNE 30, 2023**

	District	Peer District Average	State Average
Teaching Staff (Percentage of Total Staff)	51.7%	51.1%	48.7%
Support Staff (Percentage of Total Staff)	11.4%	10.6%	10.9%
Administrative Staff (Percentage of Total Staff)	4.3%	4.3%	4.5%
Paraprofessional Staff (Percentage of Total Staff)	7.2%	11.5%	11.3%
Auxiliary Staff (Percentage of Total Staff)	25.4%	22.6%	24.6%
Students Per Total Staff	7.2	9.9	7.2
Students Per Teaching Staff	13.9	19.7	14.8

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

The District's total staff for the year ended June 30, 2023 was 1,906. The District has less students per total staff than the peer districts average and more per total staff than the State average, and it has less students per teaching staff than its peer districts average and less than the State average.

## 12. Teacher Turnover Rates

**FIGURE 13**  
**TEACHER TURNOVER RATES**  
**JUNE 30, 2023**

	District Turnover Rate	Average Peer District Turnover Rate	State Turnover Rate
Teachers	19.8%	23.4%	21.4%

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

The District's turnover rate is lower than the average of its peer districts and the State average.

### 13. Special Programs

**FIGURE 14**  
**SPECIAL PROGRAMS CHARACTERISTICS**  
**JUNE 30, 2023**

	Number of Students Served	Percentage of Enrolled Student Served	Program Budget Per Students Served <sup>(1)</sup>	Program Budget as a Percentage of District Budget <sup>(1)</sup>	Total Staff for Program	Students Per Total Staff for Program
Total Students	13,772	100.0%	n/a	n/a	n/a	n/a
Economically Disadvantage	3,520	25.6%	948	2.0%	46	77
English Learners	1,552	11.3%	489	0.4%	32	48
Special Education	1,570	11.4%	9,112	7.0%	71	22
Bilingual/ESL Education	1,636	11.9%	464	0.4%	32	51
Career and Technical Education	3,555	25.8%	948	2.0%	44	81
Athletics and Extracurricular Activities <sup>(1)</sup>	6,471	47.0%	623	2.0%	191	34
Alternative Education Program Disciplinary						
Alternative Education Program <sup>(1)</sup>	64	0.5%	8,157	0.3%	8	8
Juvenile Justice Alternative Education Program <sup>(1)</sup>	8	0.1%	n/a	n/a	n/a	n/a

<sup>(1)</sup> Information was provided by the District

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**SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION**

**1. State and Regional Resources**

The District continuously explores all options for funding, including state and federal sources and local grant sources. The District seeks out and researches potential grants that may be beneficial for the District. Support staff provides assistance in obtaining external funding for educational programs of distinction which prepare students for academic achievement and graduation. Sources of grants vary widely from State or Federal sources to local options. All funding, state, local or federal, is tied directly to the District Strategic Plan and student performance.

**2. Reporting**

For the year ended June 30, 2023, Pattillo, Brown & Hill, LLP issued an unmodified opinion on the financial statements. There are three possible opinions: unmodified, qualified, or adverse: or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

**3. Oversight**

Not Applicable

**4. Budget Process**

<b>FIGURE 15</b>		
<b>BUDGET PROCESS</b>		
<u>Question</u>	<u>Yes/No</u>	<u>Applicable</u>
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**

Not Applicable

**6. Staffing**

All District administrators are evaluated annually. Evaluations help to ensure that highly qualified and effective administrators lead campuses and departments to successfully develop and implement the District's Strategic Plan and focus on student achievement.

## 7. Compensation System

**FIGURE 16**  
**COMPENSATION SYSTEM**

Question	Yes/No	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	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 and current energy management plan?	Yes	
Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	Yes	

## 9. Programs

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**FIGURE 18**  
**ACADEMIC INFORMATION**

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<u>Question</u>	<u>Yes/No</u>	<u>Applicable</u>
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	

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