



MOAKCASEY

PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2024

EFFICIENCY AUDIT

Celina Independent School District

EFFICIENCY AUDIT FOR CELINA INDEPENDENT SCHOOL DISTRICT

August 2024

TABLE OF CONTENTS

EXECUTIVE SUMMARY	3
SUMMARY OF RESULTS	3
Methodology	6
Assumptions	9
DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER AND STATE COMPARISONS	10
Peer Districts	10
Figure 1. Peer Districts.....	10
Accountability Rating	11
Figure 2. Accountability Rating Comparison.....	11
Figure 3. Accountability Rating by Campus Level	11
Financial Rating	12
Figure 4. FIRST Rating	12
Student Information	13
Figure 5. Selected Student Characteristics	14
Figure 6. Attendance Rate	14
Figure 7. 5-Year Enrollment	15
Financial Information – Revenue, Expenditures, Payroll and Fund Balance	16
Figure 8. District Tax Revenue	16
Figure 9. Actual Operating Expenditures	17
Figure 10. Payroll Expenditure Summary.....	18
Figure 11. General Fund Balance	19
Staffing Information	20
Figure 12. Staff Ratio Comparisons.....	20
Figure 13. Teacher Turnover Rate.....	20
Special Programs	21
Figure 14. Special Program Characteristics.....	21
ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION	22

District Financial Information	22
Figure 15. Budget Process.....	22
District Operational Information	23
Figure 16. Compensation System	23
Figure 17. Operational Information	23
District Academic Information.....	24
Figure 18. Academic Information.....	24
APPENDIX A – Data Sources.....	25
APPENDIX B – Target and Peer Group Data	28
<i>Table 1. Accountability Data</i>	<i>28</i>
<i>Table 2. Student Data</i>	<i>29</i>
<i>Table 3. Staff Data – Average Base Pay</i>	<i>30</i>
<i>Table 4. Staff Data – Other Staff FTEs and Teacher Turnover.....</i>	<i>31</i>
<i>Table 5. Financial Data –District Revenue.....</i>	<i>32</i>
<i>Table 6. Financial Data – All Funds Operating Expenditures</i>	<i>33</i>
<i>Table 7. Financial Data – All Funds Operating Expenditures (cont.)</i>	<i>34</i>

EXECUTIVE SUMMARY

MoakCasey, LLC was contracted to conduct an efficiency audit for Celina 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 fiscal year 2025 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 2018-19 through 2023-24, TEA PEIMS financial data for 2022-23, Texas Academic Performance Reports (TAPR) data 2022-23, 2023 TEA FIRST Ratings, and 2023 TEA Accountability Ratings.

SUMMARY OF RESULTS

District Comment: Celina ISD will continue to set clear goals, gather data and information, and analyze data to identify areas in need of improvement. Efficiency is an ongoing process that requires constant vigilance and a commitment to improvement.

On November 5, 2024, Celina 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 2024 or school year 2024-25. M&O taxes are used for the operation of public schools.

Without an election, the District’s M&O tax rate would be \$0.7358. The District is proposing to increase the M&O tax rate by \$0.0511 through a voter approval tax rate election (VATRE) to \$0.7869. The District expects to generate approximately \$1.86 million in M&O tax revenue in the first school year. The District intends to use the additional tax revenue to maintain competitive salaries and respond to the impacts of student enrollment growth including increased operational costs.

	2024 Tax Year (Without VATRE)	2024 Tax Year (With VATRE)
Average Market Value for Single-Family Residence	\$609,534	\$609,534
Average Taxable Value for Single-Family Residence	\$443,392	\$443,392
M&O Tax Rate	\$0.7358	\$0.7869
M&O Levy	\$3,262	\$3,489
Difference		\$227

If the VATRE is successful, the average single-family residential property would expect an increase of \$227. The District has also proposed an interest and sinking (I&S) tax rate of \$0.4489 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's 2023-24 M&O tax rate of \$0.7381 was in line with their peers, \$0.0110 higher than the average of their peers, and \$0.0048 higher than the state average. The state average 2024-25 M&O tax rate is not yet available.

District Name	2023-24 M & O Tax Rate	2024-25 M & O Tax Rate*
CELINA ISD	\$ 0.7381	\$ 0.7358
AUBREY ISD	\$ 0.7575	\$ 0.7552
ARGYLE ISD	\$ 0.7122	\$ 0.7099
PRINCETON ISD	\$ 0.7575	\$ 0.7552
ANNA ISD	\$ 0.7575	\$ 0.7552
COMMUNITY ISD	\$ 0.7575	\$ 0.7552
CRANDALL ISD	\$ 0.6692	\$ 0.6669
BROCK ISD	\$ 0.7575	\$ 0.7552
MELISSA ISD	\$ 0.7575	\$ 0.7552
WYLIE ISD	\$ 0.6692	\$ 0.6669
SALADO ISD	\$ 0.6692	\$ 0.6669
STATE AVERAGE	\$ 0.7333	Not Available

*Estimated, districts may also have a VATRE planned

The District engaged MoakCasey, LLC in June 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.

Below is key information about the District:

- The District’s total operating revenue for the most recent school year totaled \$9,560 per student, while its peer districts average and State average were \$12,504 per student and \$9,476 per student, respectively.
- The District’s total operating expenditures for the most recent year totaled \$9,427, while its peer districts average was \$12,203 per student. The State’s total average operating expenditure totaled \$11,990 per student.
- The District has earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the 2023-24 school year and each of the previous years of the FIRST rating system.
- 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 highest accountability rating possible (A) along with 5 of their 7 peer districts. The District had the third highest overall score of 91.

District Name	Rating	Overall Score
CELINA ISD	A	93
AUBREY ISD	B	89
ARGYLE ISD	A	97
PRINCETON ISD	A	93
ANNA ISD	B	86
COMMUNITY ISD	B	86
CRANDALL ISD	B	84
BROCK ISD	A	97
MELISSA ISD	A	95
WYLIE ISD	A	94
SALADO ISD	B	88

Source: TEA 2023 Accountability Ratings

The details by campuses are shown below:

Grade	Number of Campuses
A	5
B	0
C	0
D	0
F	0
Not Rated	0
Not Rated (SB 1365)	0

Source: TEA 2023 Accountability Ratings

Additional details and audit results are included in Section IV.

Methodology

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

1. Selected 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 accountability rating (A-to-F and the corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average 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 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 the following data:
 - 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 2022-23 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 2024-25 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 2022-23 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 2022-23 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 2023-24 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 2022-23 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.

Assumptions

To conduct an accurate and effective efficiency audit, data from the state has to be assumed to be correct and complete. All data is accessed from publicly available records and is submitted to the state by the referenced districts.

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

Peer Districts

MoakCasey, LLC analyzed several factors among districts statewide to select and provide 10 peer districts for the Celina 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 10 of the 20 peer districts, as shown below.

Figure 1. Peer Districts

061907	AUBREY ISD
061910	ARGYLE ISD
043911	PRINCETON ISD
043902	ANNA ISD
043918	COMMUNITY ISD
129901	CRANDALL ISD
184909	BROCK ISD
043908	MELISSA ISD
221912	WYLIE ISD
014908	SALADO ISD

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 the highest accountability rating possible (A) along with 5 of their 10 peer districts. The District had an overall score of 93. See Table 1 in Appendix B for overall score ratings for each of the peer districts.

Figure 2. Accountability Rating Comparison

	District Rating (A-F)	District Score (1-100)	Peer Districts Average Score (1-100)
Rating/Score	A	93	91

The District has 5 campuses. All campuses in the District received an A rating, and 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	3	1	1
B	0	0	0	0
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

Campuses that received an F accountability rating:

None

Campuses that are required to implement a campus turnaround plan:

None

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 2022-23 school year. The District has also received a Superior rating in each of the reporting years since 2015-16. **Based on the preliminary scores CISD will receive an “A” rating for 2023-24.**

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

School Year: 2022-23 Data

Student Information

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.

Both the District and their peer districts are below the state average in three of the five categories listed below for the 2022-23 school year, while for the other two they are near the state average.

The District classified 19.1 percent of their total student population as economically disadvantaged. The District’s peer district average shows that 38.5 percent of students were characterized as economically disadvantaged. Both the District’s and their peer districts’ economically disadvantaged student population are notably lower than the state average of 62.2 percent.

Special Education students at the District equal 13.7 percent of the student population, which is similar to the peer district average of 14.2% and the state average of 14 percent.

English Learner students at the District equal 14.8 percent of the student population, which is slightly higher than the peer district average, but significantly lower than the state average percentage.

Bilingual/ESL Education students at the District equal 14.3 percent of the student population, which is higher than the peer district average, but lower than the state average percentage.

Career and Technical Education students in the District equal 20.1 percent of the student population, which is lower than both the peer and 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	4,577	100.0%	N/A	N/A
Economically Disadvantaged	874	19.1%	38.5%	62.2%
English Learners	677	14.8%	14.0%	24.3%
Special Education	629	13.7%	14.2%	14.0%
Bilingual/ESL Education	654	14.3%	11.2%	19.9%
Career & Technology Education**	922	20.1%	26.7%	26.5%

School Year: 2023-24

*State Average includes charter students.

**Career & Technology is membership from TAPR (2022-23)

The District had an attendance rate of 94.4 percent in the 2021-22 school year. This was 2.2 percent above the state average of 92.2 percent.

Figure 6. Attendance Rate

	District Total	Peer Districts' Average	State Average
Attendance Rate	94.4	93.7	92.2

School Year: 2021-22

Figure 7 displays the District’s enrollment for the last five years. The District’s average annual percentage change is an increase of 12.9 percent. From 2019-20 to 2022-23, the District’s enrollment has increased by 1,746 students. Based off the 2023-24 enrollment projection, the District is expected to continue to increase in enrollment.

Figure 7. 5-Year Enrollment	
2023-24	4,577
2022-23	3,897
2021-22	3,359
2020-21	2,962
2019-20	2,831
Average Annual percentage change	12.9%
2024 Projection	5,495

Financial Information – Revenue, Expenditures, Payroll and Fund Balance

Figure 8 below presents the district tax revenue for the 2022-23 school year for the District, the peer district average, and the state average.

The District receives \$9,560 in total revenue per student, which is significantly lower than the peer district average of \$12,504, but near the state average of \$9,476. The district receives more net M&O tax revenue per student than the peer district average and state average. As a result, the District relies on significantly more local revenue than their peer district average and state average. The District also has a lower federal revenue per student amount than the peer district average and 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	\$6,299	65.9%	\$5,393	43.1%	\$5,183	54.7%
State Revenue	\$1,764	18.4%	\$5,164	41.3%	\$4,255	44.9%
Federal Revenue	\$730	7.6%	\$1,106	8.8%	\$25	0.3%
Other Local / Intermediate Revenue	\$768	8.0%	\$841	6.7%	\$13	0.1%
TOTAL REVENUE	\$9,560	100%	\$12,504	100%	\$9,476	100.0%

School Year: 2022-23

* State Average does not include charter districts.

The District expends \$9,427 in total operating expenditures per student, which is lower than the peer district average of \$12,203 and state average of \$11,990. The District’s largest expenditures per student are in Instruction, plant maintenance and operations, and extracurricular opportunities.

Figure 9. Actual Operating Expenditures

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Instruction	\$5,119	54.3%	\$6,873	56.3%	\$7,489	62.5%
Instructional Resources & Media	\$43	0.5%	\$116	1.0%	\$121	1.0%
Curriculum & Staff Development	\$118	1.3%	\$111	0.9%	\$249	2.1%
Instructional Leadership	\$110	1.2%	\$188	1.5%	\$110	0.9%
School Leadership	\$526	5.6%	\$612	5.0%	\$630	5.3%
Guidance Counseling	\$388	4.1%	\$402	3.3%	\$610	5.1%
Social Work	\$0	0.0%	\$6	0.1%	\$16	0.1%
Health	\$85	0.9%	\$122	1.0%	\$120	1.0%
Transportation	\$327	3.5%	\$486	4.0%	\$297	2.5%
Food Service Operation	\$373	4.0%	\$575	4.7%	\$485	4.0%
Extracurricular	\$729	7.7%	\$633	5.2%	\$349	2.9%
General Administration	\$392	4.2%	\$438	3.6%	\$204	1.7%
Plant Maintenance & Operations	\$963	10.2%	\$1,158	9.5%	\$956	8.0%
Security & Monitoring	\$94	1.0%	\$177	1.4%	\$141	1.2%
Data Processing	\$158	1.7%	\$258	2.1%	\$198	1.7%
Community	\$0	0.0%	\$48	0.4%	\$16	0.1%

TOTAL Operating Expenditures	\$9,427	100.0%	\$12,203	100.0%	\$11,990	100.0%
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School Year: 2022-23

* State Average does not include charter districts.

Figure 10 provides a summary of staff salary expenditures. The District

Figure 10. Payroll Expenditure Summary

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Operating Expenditures	79.04%	77.6%	84.4%
Average Teacher Base Salary	\$61,075	\$63,015	\$62,463
Average Administrative Base Salary	\$95,666	\$96,221	\$94,609
Superintendent Base Salary	\$181,125	\$214,593	\$171,022

School Year: 2022-23

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

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 2022-23 school year totaled \$11.6 million compared to its three-month operating expenditures of \$9.4 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.

The district was short on their fund balance needs for the 2019-20 and 2020-21 school years, however has now exceeded the fund balance requirements.

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
2022-23	\$2,054	30.9%	\$11,618,605	\$9,401,999	\$0
2021-22	\$2,046	28.1%	\$8,976,639	\$7,973,508	\$0
2020-21	\$2,207	24.9%	\$7,388,530	\$7,414,154	(\$25,624)
2019-20	\$2,247	25.0%	\$6,142,825	\$6,655,543	(\$512,718)
2018-19	\$2,133	25.0%	\$2,968,642	\$2,968,642	\$0

School Year: 2022-23

Staffing Information

Figure 12 presents the staff ratios for the District, peer district average, and state average. The District’s staffing ratios are like the peer district average for each category, except Auxiliary staff, where the district average was 4% lower than their peers.

The District had similar students per total staff as the peer districts. The students per teaching staff at the District is lower than their peers, but similar to the state average.

Figure 12. Staff Ratio Comparisons

	District	Peer Districts Average	State Average*
<u>% of Total Staff</u>			
Teaching Staff	54%	45%	45.0%
Support Staff	8%	9%	5.5%
Administrative Staff	6%	5%	2.2%
Paraprofessional Staff	12%	12%	5.7%
Auxiliary Staff	19%	23%	12.5%
Students per Total Staff	8.31	8.02	3.79
Students per Teaching Staff	15.31	17.92	15.79

School Year: 2023-24

*State Average includes charter students.

The District has a teacher turnover rate of 21.2 percent, which is less than the peer district average of 23.6 percent, and significantly higher than the state average of 16.8 percent.

Figure 13. Teacher Turnover Rate

	District	Peer Districts Average	State Average
Teachers	21.2	23.6	16.8

School Year: 2022-23

Special Programs

Figure 14. Special Program Characteristics

	Number of Students Served	Percentage of Enrolled Students Served	Program Budget per Student Served ¹	Program Budget as a Percentage of District Budget ¹	Total Staff for Program ¹	Students Per Total Staff for Program ¹
Special Education	615	14.51%	6,329	10.17%	67	9
Bilingual Education	514	12.13%	644	0.87%	8	64
Migrant Programs*	0	0T	0	0.00%	0	0
Gifted and Talented	333	7.86%	251	0.22%	4	83
Career and Technical**	1277	30.13%	1,427	4.76%	16	80
Athletics and Extracurricular ¹	1475	34.80%	1,218	4.70%	54	27
Alternative Education/Disciplinary Alternative Education	25	0.59%	3,585	0.23%	2	13
Juvenile Justice Alternative Education ¹	1	0.02%	14,980	0.04%	1	1

* Migrant counts are from TAPR (2022-23)

**Career & Technology is membership from TAPR (2022-23)

¹ Information provided by school district.

ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

District Financial Information

State and Regional Resources – District provided information

Reporting

For the year ended June 30, 2023, Morgan, Davis, & Company, P.C., provided an unmodified report on the financial statements in accordance with Generally Accepted Accounting Principles (GAAP). 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.

The District's financial statements have been audited by Morgan, Davis, & Company, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2023, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2023, and are fairly presented in conformity with GAAP.

Oversight

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

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

Self-funded Programs

The District has no self-funded programs.

District Operational Information

Staffing – District provided information

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.	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

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:	
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

District Academic Information

Figure 18. Academic Information	Y/N/NA
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

APPENDIX A – Data Sources

Figure 2. Accountability Rating Comparison

Source: TEA 2022 Ratings (2021-22)

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

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2022 Ratings (2021-22)

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

Figure 4. School FIRST Rating

Source: TEA 20232 FIRST Ratings (2022-23)

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

Figure 5. Selected Student Characteristics

Source: PEIMS Standard Reports (2023-24)

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 2022-23 membership from TAPR (DPETVOCC, Total membership - DPETALLC) is used. State totals include charter students.

Figure 6. Attendance Rate

Source: TAPR (2022-23)

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

NOTE: DA0AT22R, DA0AT22N, DA0AT22D; State average is from the State Report

Figure 7. 5-Year Enrollment

Source: PEIMS Standard Reports (2018-19 through 2023-24)

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: TEA PEIMS Financial Reports 2022-23

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: TEA PEIMS Financial Reports 2022-23

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: PEIMS Standard Report (2023-24) and PEIMS Actual Financial Reports (2022-23)

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: PEIMS Standard Reports (2023-24); PEIMS Actual Financial Reports (2022-23)

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: PEIMS Standard Reports (2023-24)

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

Figure 13. Teacher Turnover Rates

Source: TAPR (2022-23)

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

NOTE: DPSTURNR, DPSTURNN, DPSTURND

Figure 14. Special Program Characteristics

Source: TAPR (2022-23)

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
CELINA ISD	A	93
AUBREY ISD	B	89
ARGYLE ISD	A	97
PRINCETON ISD	A	93
ANNA ISD	B	86
COMMUNITY ISD	B	86
CRANDALL ISD	B	84
BROCK ISD	A	97
MELISSA ISD	A	95
WYLIE ISD	A	94
SALADO ISD	B	88

Table 2. Student Data

District Name	Enroll.	Economic Disadv.	English Learners	Spec Ed	Bilingual	ESL	CTE Membership	Total Membership	Attendance Num.	Attendance Denom.	Atten. Rate
CELINA ISD	4,577	874	677	629	101	553	922	3,351	492,272	521,496	94.4
AUBREY ISD	4,000	1,229	457	609	22	372	736	3,101	438,979	469,473	93.5
ARGYLE ISD	5,414	423	422	633	0	419	1,043	4,314	625,667	660,549	94.7
PRINCETON ISD	8,688	5,188	2,027	1,302	533	1,328	1,504	6,765	954,821	1,024,938	93.2
ANNA ISD	5,470	2,881	766	895	192	447	1,592	4,436	600,385	641,440	93.6
COMMUNITY ISD	4,628	2,590	1,095	641	349	401	734	3,335	442,138	483,939	91.4
CRANDALL ISD	6,443	4,112	1,284	999	154	542	1,398	5,439	751,967	809,764	92.9
BROCK ISD	2,177	271	41	219	0	41	434	2,002	278,040	294,774	94.3
MELISSA ISD	6,735	1,118	802	1,043	31	661	1,624	4,859	684,658	727,424	94.1
WYLIE ISD	5,507	1,401	160	703	0	150	1,530	5,097	738,462	776,551	95.1
SALADO ISD	2,346	588	147	277	0	110	517	2,233	315,727	335,294	94.2

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
CELINA ISD	298.97	\$18,259,457	\$61,075	31.66	\$3,029,204	\$95,666	1.00	\$181,125	\$181,125	\$33,207,679
AUBREY ISD	246.46	\$15,248,220	\$61,868	23.42	\$2,116,118	\$90,354	0.50	\$76,500	\$153,000	\$25,444,876
ARGYLE ISD	355.17	\$22,891,654	\$64,452	26.00	\$2,742,079	\$105,465	1.00	\$235,000	\$235,000	\$42,922,327
PRINCETON ISD	549.82	\$35,994,094	\$65,465	48.01	\$4,532,075	\$94,401	1.00	\$223,945	\$223,945	\$68,193,527
ANNA ISD	337.35	\$23,621,541	\$70,020	42.26	\$4,483,890	\$106,110	1.00	\$230,973	\$230,973	\$48,496,979
COMMUNITY ISD	426.94	\$20,127,175	\$69,558	33.80	\$3,231,575	\$95,610	1.00	\$270,375	\$270,375	\$37,585,370
CRANDALL ISD	289.36	\$25,011,124	\$58,582	31.46	\$3,286,785	\$104,485	1.00	\$235,200	\$235,200	\$51,456,663
BROCK ISD	161.51	\$8,753,701	\$54,201	19.47	\$1,609,490	\$82,674	1.00	\$114,124	\$114,124	\$17,761,106
MELISSA ISD	417.79	\$26,220,111	\$62,759	48.89	\$4,485,989	\$91,756	1.00	\$280,000	\$280,000	\$46,648,273
WYLIE ISD	359.60	\$19,026,486	\$52,910	23.82	\$2,056,558	\$86,332	1.00	\$189,000	\$189,000	\$38,644,905
SALADO ISD	151.44	\$8,876,947	\$58,619	14.73	\$1,462,822	\$99,327	1.00	\$183,516	\$183,516	\$17,849,499

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
CELINA ISD	46.52	67.62	106.29	551.07	48.2	227.9	21.2
AUBREY ISD	21.00	69.15	71.68	431.71	51.9	191.9	27.1
ARGYLE ISD	60.31	65.43	152.02	658.94	36.0	286.0	12.6
PRINCETON ISD	94.13	128.37	316.01	1,136.34	119.9	428.1	28.0
ANNA ISD	71.25	91.56	176.16	718.57	78.0	301.9	25.8
COMMUNITY ISD	58.55	46.47	126.19	554.36	56.8	196.2	28.9
CRANDALL ISD	109.98	126.47	180.60	875.45	109.6	341.1	32.1
BROCK ISD	13.70	26.96	49.54	271.17	29.8	146.2	20.4
MELISSA ISD	82.62	83.35	173.98	806.64	59.8	285.5	21.0
WYLIE ISD	30.12	102.54	151.20	667.28	55.9	335.4	16.7
SALADO ISD	16.96	40.46	65.49	289.08	30.4	150.5	20.2

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
CELINA ISD	\$28,832,102	\$8,072,262	\$3,339,072	\$3,514,649	\$43,758,085
AUBREY ISD	\$20,804,151	\$13,268,974	\$3,221,141	\$2,345,581	\$39,639,847
ARGYLE ISD	\$35,730,924	\$9,497,275	\$2,463,943	\$5,215,698	\$52,907,840
PRINCETON ISD	\$30,503,498	\$49,999,200	\$10,694,719	\$5,988,492	\$97,185,909
ANNA ISD	\$25,790,905	\$24,815,178	\$7,276,687	\$3,476,913	\$61,359,683
COMMUNITY ISD	\$19,665,985	\$20,411,289	\$4,499,491	\$1,703,143	\$46,279,908
CRANDALL ISD	\$18,558,666	\$36,714,651	\$8,392,906	\$2,822,284	\$66,488,507
BROCK ISD	\$10,147,973	\$8,767,408	\$947,277	\$1,018,439	\$20,881,097
MELISSA ISD	\$27,530,270	\$25,352,128	\$3,376,919	\$5,650,290	\$61,909,607
WYLIE ISD	\$23,343,101	\$19,338,638	\$3,282,324	\$4,084,246	\$50,048,309
SALADO ISD	\$12,770,019	\$7,128,413	\$1,966,872	\$2,766,548	\$24,631,852

Table 6. Financial Data – All Funds Operating Expenditures

District Name	11 + 95	12	13	21	23	31	32	33	34
CELINA ISD	\$23,429,531	\$197,413	\$541,769	\$504,521	\$2,409,091	\$1,777,414	\$0	\$390,468	\$1,498,222
AUBREY ISD	\$20,571,745	\$916,070	\$472,075	\$166,324	\$2,088,949	\$876,000	\$0	\$286,150	\$1,910,472
ARGYLE ISD	\$29,763,190	\$555,949	\$135,842	\$699,776	\$2,486,723	\$2,285,595	\$0	\$531,654	\$2,012,693
PRINCETON ISD	\$550,889	\$550,889	\$207,060	\$2,686,342	\$5,029,530	\$3,208,804	\$0	\$896,531	\$3,150,827
ANNA ISD	\$34,236,580	\$509,690	\$996,496	\$1,004,215	\$2,709,287	\$2,150,124	\$0	\$544,661	\$2,128,113
COMMUNITY ISD	\$24,718,263	\$331,643	\$1,474,018	\$679,881	\$2,486,363	\$1,700,633	\$0	\$698,133	\$2,547,430
CRANDALL ISD	\$35,377,248	\$764,506	\$908,441	\$912,537	\$4,155,748	\$2,651,573	\$107,371	\$796,344	\$2,614,857
BROCK ISD	\$13,220,327	\$249,461	\$15,219	\$227,632	\$1,145,556	\$363,086	\$0	\$225,104	\$662,807
MELISSA ISD	\$39,317,912	\$452,047	\$115,940	\$805,720	\$2,035,930	\$912,324	\$0	\$458,210	\$2,526,817
WYLIE ISD	\$27,700,629	\$296,520	\$212,892	\$374,230	\$2,371,122	\$1,730,692	\$125,000	\$428,901	\$1,779,397
SALADO ISD	\$12,818,006	\$225,571	\$107,478	\$296,504	\$1,022,256	\$894,772	\$26,423	\$219,140	\$918,082

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

District Name	35	36	41+92	51	52	53	61	TOTAL
CELINA ISD	\$1,707,918	\$3,337,527	\$1,793,504	\$4,406,178	\$429,458	\$724,635	\$0	\$43,147,649
AUBREY ISD	\$1,728,522	\$1,667,496	\$1,535,379	\$4,192,369	\$703,642	\$0	\$602,198	\$37,717,391
ARGYLE ISD	\$2,658,003	\$2,623,184	\$2,262,693	\$5,927,365	\$683,584	\$1,222,030	\$0	\$53,848,281
PRINCETON ISD	\$4,976,309	\$3,822,268	\$1,837,091	\$7,734,543	\$1,408,048	\$395,368	\$523,739	\$85,242,752
ANNA ISD	\$3,142,671	\$2,336,012	\$2,168,345	\$5,213,842	\$786,209	\$1,895,319	\$46,560	\$59,868,124
COMMUNITY ISD	\$2,016,944	\$1,623,746	\$2,515,214	\$4,815,738	\$781,016	\$1,406,471	\$3,060	\$47,798,553
CRANDALL ISD	\$3,156,619	\$2,558,407	\$3,021,518	\$5,460,412	\$1,219,333	\$2,071,171	\$9,870	\$65,785,955
BROCK ISD	\$947,369	\$1,477,751	\$901,992	\$2,289,713	\$127,844	\$816,160	\$0	\$22,670,021
MELISSA ISD	\$1,838,194	\$3,073,592	\$1,632,940	\$5,516,781	\$708,135	\$1,365,063	\$562,991	\$61,322,596
WYLIE ISD	\$2,573,313	\$4,599,521	\$1,677,440	\$5,084,049	\$771,164	\$807,032	\$259,978	\$50,791,880
SALADO ISD	\$928,371	\$2,590,150	\$710,266	\$2,054,645	\$173,024	\$764,540	\$0	\$23,749,228