DICKINSON INDEPENDENT SCHOOL DISTRICT

EFFICIENCY AUDIT REPORT

Data for the Year Ended
August 31, 2024

This page left blank intentionally.

TABLE OF CONTENTS

Report of Independent Auditors' on an Efficiency Audit Conducted in Accordance With *Government Auditing Standards* 1

Section I - Executive Summary 3

Section II – Summary of Audit Results 4

Section III – Objectives and Approach 5

Section IV – District Data on Accountability, Students, Staffing and Finances, with Peer Districts and State Comparisons 9

Section V – Additional Financial, Operational, and Academic Information 21

This page left blank intentionally.

MAYS & ASSOCIATES PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Trustees and Citizens
of Dickinson Independent School District

Mays & Associates, PLLC conducted an efficiency audit as prescribed by the State of Texas Legislative Budget Board for Dickinson 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.

Mays & Associates
Mays & Associates, PLLC

Baytown, Texas
August 25, 2025

3720 Decker Drive • Baytown, TX 77520 • 281-424-1000 • Fax 281-422-3991 • www.mays-cpa.com

This page left blank intentionally.

SECTION I – EXECUTIVE SUMMARY

Overview of Procedures Performed

In June 2025, Dickinson Independent School District (the "District") engaged Mays & Associates, PLLC to perform an efficiency audit. These audits are intended to provide voters with insight into a district's fiscal management, efficiency, resource utilization, and adoption of best practices. The process incorporates data and evaluation tools used by the State of Texas to assess school district efficiency.

For this engagement, we evaluated the District's fiscal management practices, operational efficiency, and use of resources, as well as its implementation of best practices recognized across Texas school districts. Our analysis was based on financial and operational data for the fiscal year ended August 31, 2024, along with prior years, as maintained by the Texas Education Agency ("TEA") and the District.

Section III of this report outlines the audit objectives and approach. Section IV presents comparative analyses of the District's accountability, student outcomes, staffing, and financial data against peer districts and state averages.

SECTION II – SUMMARY OF AUDIT RESULTS

Some key information about the District:

- The date of the election to adopt the District's M&O tax rate: November 4, 2025

- The dates of the previous three tax ratification elections, the tax rate increase proposed by each, and the results of the elections: Not applicable

- The current M&O tax rate and the proposed tax rate:

District:	Current M&O tax rate = $.736	Proposed M&O tax rate = $.722
Peer District Average:	Current M&O tax rate = $.734	
State Average:	Current M&O tax rate = $.729	

- The amount of tax revenue the tax rate change is estimated to generate in the first school year in dollars and as a percentage of the District's current operation budget:

  If approved, the tax rate adjustment would provide the District with an estimated $7.3 million in additional annual revenue to support operations and educational initiatives.

- The estimated dollar-amount increase, as a result of the M&O tax rate change, to the property tax bill of a single-family residential property at the current average home value of the District:

  - Average homeowner ($200,000 value): Increase of $2.00/month or $24.00/year
  - Average homeowner ($300,000 value): Increase of $5.33/month or $64.00/year
  - Average homeowner ($400,000 value): Increase of $8.67/month or $104.00/year

- A District statement explaining how it intends to spend the additional tax revenue, including any new programs, and consequences if the measure does not pass:

  If approved, the additional tax revenue could be directed toward the following key priorities:

  - Teacher and Staff Compensation – Competitive salary increases to recruit and retain the best educators and staff.
  - Safety and Security Enhancements – Continued investment in secure campuses and safety measures.
  - Technology Upgrades – Modern tools and resources to enhance teaching and learning.
  - Facility Improvements – Updates and repairs to aging buildings to ensure safe and functional environments.
  - Instructional Resources & CTE Programs – Expanded curriculum, materials, and programs to prepare students for high-demand careers.

  If the measure does not pass, the District will face challenges in sustaining competitive pay, maintaining safety initiatives, updating facilities and technology, and expanding programs that directly impact student opportunities and achievement.

- The District's accountability rating compared to peer districts:

  District = B (86) Peer Districts = B (86)

- The District's School Financial Integrity Rating System of Texas (FIRST) rating:

  2024-2025 Rating = B (89) (Above Standard)

- The District's actual operating expenditures per enrolled student compared to peer districts and the state average;

  District = $12,862/student Peer Districts = $11,892/student

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, Mays & Associates, PLLC 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).

   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

3) Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.

4) 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

   Reported on the attendance rate for the District, its peer districts and the State.

   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.

5) 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

SECTION III – OBJECTIVES AND APPROACH

6) 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

7) 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

8) 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.

9) 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

10) Reported on the District's teacher turnover rate as well as its peer districts and the State's average.

11) 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

12) Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.

13) Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.

14) Explained the basis of TEA assigning the District a financial-related monitoring/oversight role during the past three years if applicable.

15) In regard 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?

16) Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.

17) Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.

18) In regard 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?

19) 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?

20) In regard 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?

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

1. Peer Districts

The Texas Education Agency's (TEA) 2023 Snapshot Peer Search identified a total of eight (8) peer districts based on size (10,000 - 24,999 students), community type (other central city suburban), and tax rate ($1.3001 and over). The eight (8) peer districts shown below were identified.

Figure 1
Peer Districts

District Name	County
Allen ISD	Collin
Belton ISD	Bell
Frenship ISD	Lubbock
Laredo ISD	Webb
McKinney ISD	Collin
New Caney ISD	Montgomery
Prosper ISD	Collin
Wylie ISD	Collin

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 Comparison
2024 - 2025

	District Rating (A-F)	District Score (1-100)	Peer District Average Score (1-100)
Rating/Score	B	86	86

The "F" accountability rating was not applicable for 2024 – 2025. The results for the District's 14 campuses that were assigned a rating are shown below.

Figure 3
Accountability Rating By Campus Level
2024 - 2025

Grade	Elementary Schools	Middle Schools	High Schools
A	3	1	-
B	2	4	1
C	2	1	-
D	-	-	-
F	-	-	-
Not Rated	-	-	-

*Dickinson Continuation Center, "A" Accountability Rating.

The District did not have any campuses with a "F" Accountability Rating.

The District did not have any campuses with a Required to Implement a Campus Turnaround Plan.

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 2024 - 2025 rating based on school year 2023 - 2024 data was a "B" (Above Standard).

Figure 4
School First Rating
2024 - 2025

	District Rating (A-F)
Rating	B (89)

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

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
2023 - 2024

	Total Student Population Count	Percentage Of Student Population	Peer District Average Percentage	State Average Percentage
Total Students	12,544	100%	100%	100%
Economically Disadvantaged	8,350	66.6%	44.2%	62.3%
English Learners	2,536	20.2%	20.5%	24.4%
Special Education	2,061	16.4%	14.4%	13.9%
Bilingual/ESD Education	2,418	19.3%	21.0%	24.5%
Career and Technical Education	3,263	26.0%	25.1%	26.9%

Source: Texas Education Agency, Texas Academic Performance Reports

There are 5.5 million students served by public schools in the State of Texas. Of those students, 3.4 million or 62.3% are economically disadvantaged. The percentage of economically disadvantaged students served by the District compared to its total student population totaled 66.6%, which is 22.4%t more than the peer districts average and 4.3% more than the State average. Laredo ISD had the highest economically disadvantaged student percentage of 97.1%, while Prosper ISD the lowest percentage of 8.0%.

The peer districts average total student count was 19,607.1. Of the peer districts evaluated, Prosper ISD had the highest total student count of 28,394, while Frenship ISD had the lowest student count of 11,555.

Attendance

Figure 6
Attendance Rate
2023 - 2024

	District Total	Peer District Average	State Average
Attendance Rate	93.60%	94.31%	93.30%

Source: Texas Education Agency, Public Education Information Management System District Attendance, Graduation, and Dropout Rates Reports.

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 0.71% lower than the peer district average but is 0.30% 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 1.96%. Enrollment is expected to increase for the following year.

Figure 7
5-Year Enrollment
2020 - 2024

	Enrollment
2024	12,592
2023	12,360
2022	11,933
2021	11,631
2020	11,655
Average annual percentage change based on the previous five years	1.96%
2025 projection	12,839

5. District Revenue

Figure 8
District Tax Revenue
2023 - 2024

	District		Peer District		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)	$3,627	30.07%	$4,226	35.96%	$4,553	34.92%
State	$5,855	48.55%	$5,415	46.08%	$5,545	42.53%
Federal	$1,737	14.40%	$1,316	11.20%	$2,138	16.40%
Other Local and Intermediate	$841	6.97%	$795	6.79%	$801	6.14%
Total Revenue	$12,060	100.00%	$11,751	100.00%	$13,037	100.00%

Note: (1) Excludes Debt Service 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 receives more revenue per student compared to its peer districts average and less than the State average.

6. District Expenditures

Figure 9
District Actual Operating Expenditures
2023 - 2024

	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	$ 7,427	57.7%	$ 6,571	55.3%	$ 7,101	54.8%
Instructional Resources and media	116	0.9%	136	1.1%	119	0.9%
Curriculum and Staff Development	126	1.0%	265	2.2%	320	2.5%
Instructional Leadership	157	1.2%	188	1.6%	236	1.8%
School Leadership	665	5.2%	633	5.3%	741	5.7%
Guidance Counseling Services	400	3.1%	494	4.2%	525	4.1%
Social Work Services	17	0.1%	28	0.2%	45	0.4%
Health Services	116	0.9%	134	1.1%	132	1.0%
Transportation	551	4.3%	385	3.2%	395	3.1%
Food Service Operation	616	4.8%	610	5.1%	683	5.3%
Extracurricular	272	2.1%	456	3.8%	400	3.1%
General Administration	267	2.1%	354	3.0%	427	3.3%
Plant Maintenance and Operations	1,738	13.5%	1,107	9.3%	1,303	10.1%
Security and Monitoring Services	162	1.3%	218	1.8%	209	1.6%
Data Processing Services	180	1.4%	279	2.3%	241	1.9%
Community Services	52	0.4%	33	0.3%	67	0.5%
Total Operating Expenditures	$ 12,862	100.00%	$ 11,892	100.00%	$ 12,950	100.00%

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's expenditures per student are $970 more and $88 less than the peer districts average and the State average, respectively.

Overall, the District spends more per student than the peer districts and less than the State on average. The percentage spent in Instruction is 2.4% greater than the peer districts average and 1.1% less than the State average.

7. District Payroll Expenditures Summary

Figure 10
Payroll Expenditure Summary
2023 - 2024

	District	Peer District Average	State Average
Payroll as a Percentage of all Funds	78.73%	78.52%	77.80%
Average Teacher Salary	$63,970	$62,661	$62,474
Average Administrative Salary	$117,206	$110,663	$101,383
Superintendent Salary	$233,016	$292,604	$171,022

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

The District's average teacher salary is $63,970, which is higher than both the peer districts average of $62,661 and the State average of $62,474. Among peer districts, teacher salaries ranged from $54,777 to $65,602.

Average administrative salaries in the District are $117,206, exceeding the peer districts average of $110,663 and the State average of $101,383. Peer district administrative salaries ranged from $92,529 to $130,229.

The Superintendent's salary is $233,016, which is 20% lower than the peer districts average of $292,604, but 36% higher than the State average of $171,022. Among peer districts, superintendent salaries ranged from $254,892 to $350,000.

Overall, the District's payroll accounts for 78.73% of all funds, slightly higher than the peer districts average of 78.52% and the State average of 77.80%.

8. 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. 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 the District or by an official or body to which the Board of Trustees delegates the authority 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%. Amounts that exceed three (3) months are reflected as percentage greater than 100%. The District did not meet the three-month average goal in each of the past 5 years.

Figure 11
General Fund Balance
2020 - 2024

	General Fund Unassigned Fund Balance Per Student	General Fund Unassigned Fund Balance as a Percentage of a 3 Month Operating Expenditures
2024	$ 747	28%
2023	274	11%
2022	221	9%
2021	1,237	50%
2020	1,875	85%

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

9. District Staffing Levels

Figure 12
Staff Ratio Comparison
2023 - 2024

	District	Peer District Average	State Average
Teaching Staff (Percentage of Total Staff)	47.10%	50.83%	48.30%
Support Staff (Percentage of Total Staff)	13.80%	11.51%	11.10%
Administrative Staff (Percentage of Total Staff)	3.60%	4.15%	4.50%
Paraprofessional Staff (Percentage of Total Staff)	12.30%	11.24%	11.40%
Auxiliary Staff (Percentage of Total Staff)	23.20%	22.26%	24.70%
Students Per Total Staff	6.79	7.67	7.11
Students Per Teaching Staff	14.40	15.07	14.72

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

The District's total staff for the year ended August 31, 2024, was 1,848 compared to that of its peer districts average of 2,583.3. The District has 0.88 less students per total staff than its peer districts average and 0.32 less students per total staff as the State average. The District's students per teaching staff ratio is less than its peer districts average by 0.67 students and 0.32 less students per teaching staff as the State average.

10. Teacher Turnover Rates

Figure 13
Teacher Turnover Rates
2023 - 2024

	District Turnover Rate	Average Peer District Turnover Rate	State Turnover Rate
Teachers	24.50%	17.98%	19.10%

The District's turnover rate is 6.52% higher than the average peer districts turnover rate; it is 5.40% higher than the State average. The highest turnover rate within the peer districts was 23.40% while the lowest turnover rate was 9.30%.

Source: Texas Education Agency, 2023-24 Staff Information (TAPR)

11. Special Programs

Figure 14
Special Programs Characteristics
2023 - 2024

	Number of Students Served	Percentage of Students Served	Program Budget per Students Served	Program Budget as a Percentage of District Budget	Total Staff for Program	Total Staff for Program
Special Education	2,625	21.00%	19,058,474	13.59%	300.35	8.74
Bilingual/ESL Education	2,630	21.04%	777,267	0.55%	20.00	131.50
Migrant Programs	1	0.01%	-	0.00%	0.20	5.00
Gifted and Talented Programs	983	7.86%	2,055,431	1.47%	25.00	39.32
Career and Technical Education	4,402	35.22%	4,149,990	2.96%	48.83	90.15
Athletics and Extracurricular Activities	621	4.97%	2,240,517	1.60%	73.49	8.45
Alternative Education Programs / Disciplinary Alternative Education Programs	139	1.11%	974,174	0.69%	24.80	5.60
Juvenile Justice Alternative Education Program	2	0.02%	220,000	0.16%	16.20	0.12

Source: Information provided by the District

SECTION V – ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATON

12. 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. The District 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.

13. Reporting

For the year ended August 31, 2024, Mays & Associates, PLLC expressed 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.

14. Oversight

Not Applicable.

15. 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	

16. Self-funded Programs

Workers Compensation program revenues are sufficient to cover program costs.

17. Staffing

All District administrators are evaluated annually. Evaluations help to ensure that highly qualified and effective administrators lead the District campuses and departments.

SECTION V – ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATON

18. Compensation System

Figure 16
Compensation System

QUESTION	YES/NO	NOT APPLICABLE
Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based	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	

19. 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 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	

SECTION V – ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATON

20. 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	