

ALVARADO INDEPENDENT SCHOOL DISTRICT

**AGREED-UPON PROCEDURES RELATED TO THE
DISTRICT'S VOTER-APPROVAL TAX RATE ELECTION**

**Data for the Year Ended
August 31, 2024**

ALVARADO INDEPENDENT SCHOOL DISTRICT**TABLE OF CONTENT**

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**INDEPENDENT ACCOUNTANT'S
REPORT ON APPLYING AGREED-UPON PROCEDURES**

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

We have performed the agreed-upon procedures enumerated below, which were agreed to by Alvarado Independent School District (the "District"), solely for the purpose of reporting our findings regarding the results of the procedures as compared to the criteria set forth in the Legislative Budget Board's ("LBB") House Bill 3 Efficiency Audit Guidelines in relation to the District's peer districts.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express an opinion or conclusion. Our report includes specific findings based on the procedures performed. Had we been engaged to perform additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of District management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is fluid and cursive, with "Whitley" and "Penn" connected, and "LLP" written in a smaller, separate section.

Fort Worth, Texas
August 11, 2025

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SECTION I - EXECUTIVE SUMMARY

Overview of Procedures Performed

In conducting the agreed-upon procedures for the District, we gained an understanding of the District's fiscal management, efficiency, and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts. This was accomplished by analyzing data from the year ended August 31, 2024 and prior, maintained by the Texas Education Agency ("TEA") and the District. An overview of the objectives and approach performed during the agreed-upon procedures are provided in Section III of this report.

District data on accountability, students, staffing and finances, with peer districts and state comparisons are described in Section IV of this report.

SECTION II - KEY INFORMATION ABOUT THE DISTRICT

Alvarado Independent School District ("the District"), is considering holding a Voter-Approval Tax Rate Election (VATRE) to increase the District's maintenance and operations property tax rate in fiscal year 2026. Maintenance and Operations (M&O) taxes are for the operation of public schools.

The M&O tax rate for fiscal years 2023 and 2024 were \$0.8546 and \$0.6692, respectively. The M&O rate was further compressed for fiscal year 2025 to \$0.6669.

Fiscal Year	Tax Year	Maintenance & Operations Tax Rate	Interest & Sinking Tax Rate	Total Tax Rate
2021	2020	\$0.9664	\$0.5000	\$1.4664
2022	2021	\$0.8720	\$0.5000	\$1.3720
2023	2022	\$0.8546	\$0.5000	\$1.3546
2024	2023	\$0.6692	\$0.5000	\$1.1692
2025	2024	\$0.6669	\$0.5000	\$1.1669

As of August 2025 projections, the VATRE would provide an estimated \$4.3 million of additional local tax revenue. The District is projecting a budget shortfall for fiscal year 2026 without the additional local tax revenues from the VATRE.

With the M&O tax rate increase the District administration proposed as a result of the VATRE, the District will need to continue to monitor cost efficiencies and review program cost savings that would allow the District to adopt a balanced budget for fiscal year 2026 and beyond.

If a VATRE is approved for fiscal year 2025-2026, the District intends to use the additional tax revenue to balance the adopted budget and reduce the future projected budget deficits as well as provide a competitive compensation package to recruit and retain the most qualified teachers.

The District engaged Whitley Penn, LLP to conduct agreed-upon procedures, following the guidelines established by the Legislative Budget Board. The purpose of the procedures is to inform 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.

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SECTION II - KEY INFORMATION ABOUT THE DISTRICT (continued)

Some key information about the District:

- The District's fiscal year 2023 and 2024 maintenance and operations (M&O) tax rates of \$0.8546 and \$0.6692, respectively, were less than the peer district average M&O tax rates of \$0.9360 and \$0.7577, respectively.
- The District's total operating revenue for all funds for fiscal year 2024 totaled \$11,691 per student, while its peer district average and State average were \$12,131 per student and \$13,037 per student, respectively.
- The District's total operating expenditures for all funds for fiscal year 2024 totaled \$12,139 per student, while its peer district average and State average were \$12,240 per student and \$12,948 per student, respectively.
- Over the last five years, the District's General Fund operating revenue average totaled \$9,329 per student, while its peer district average totaled \$9,848 per student.
- Over the last five years, the District's operating revenue average for all funds totaled \$11,005 per student, while its peer district average and State average were \$11,549 per student and \$12,135 per student, respectively.
- Over the last five years, the District's General Fund operating expenditures average totaled \$9,760 per student, while its peer district average totaled \$9,559 per student.
- Over the last five years, the District's operating expenditures average for all funds totaled \$11,343 per student, while its peer district and State average were \$11,090 per student and \$11,758 per student, respectively.
- The District's School Financial Integrity Rating System of Texas (FIRST) score for 2023-2024 was based on the school year 2022-2023 data. The District earned 86 points out of 100 or a B (Above Standard) rating.
- The 2024 A-F accountability rating was not publicly available as of August 2025 due to a pending judicial ruling. As such, the 2023 A-F accountability rating for the District was a 70 or a "C". Its peer district average rating was a 77 or a "C". School performance ratings for the 2024-2025 school year are scheduled to be issued in August 2025.
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The 2023 A-F accountability reports for all the District's campuses are summarized below.

Rating	# of Campuses
A	-
B	-
C	1
D	5
Not Rated	1

Additional details and results of our procedures are included in Section IV.

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SECTION III - OBJECTIVES AND APPROACH

Objectives

The objective of our agreed-upon procedures 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, Whitley Penn, LLP performed the following procedures:

1. Selected 5 peer districts, developed a simple average and used the same comparison group throughout the engagement.
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 district average and the State average and explained any significant variances.
 - a. Local M&O Tax (Retained) (without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue
9. Reported on the following indicators related to the District's expenditures, its peer district 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.

<ol style="list-style-type: none">a. Instructionb. Instructional resources and mediac. Curriculum and staff developmentd. Instructional leadershipe. School leadershipf. Guidance counseling servicesg. Social work servicesh. Health servicesi. Transportation	<ol style="list-style-type: none">j. Food service operationk. Extracurricularl. General administrationm. Plant maintenance and operationsn. Security and monitoring serviceso. Data processing servicesp. Community servicesq. Total operating expenditures
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SECTION III - OBJECTIVES AND APPROACH (continued)

10. Reported on the following indicators for payroll and select District salary expenditures compared to its peer district average and the State average and explained any significant variances from the peer districts' average in any category.
 - a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary
11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts. Analyzed unassigned fund balance per student and as a percentage of three-month operating expenditures and explained any significant variances.
12. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts and the State average. The following staff categories were used:
 - a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff
13. Reported on the District's teacher turnover rate as well as its peer districts and the State's average. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program.
 - a. Special Education
 - b. Bilingual Education
 - c. Migrant Programs
 - d. Gifted and Talented Programs
 - e. Career and Technical Education
 - f. Athletics and Extracurricular Activities
 - g. Alternative Education Program/Disciplinary Alternative Education Program
 - h. Juvenile Justice Alternative Education Program
14. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
15. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
16. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
17. In regards to the District's budget process, provided a response to each of the following questions:
 - a. Does the District's budget planning process include projections for enrollment and staffing?
 - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
 - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
 - d. Does the District analyze educational costs and student needs to determine campus budgets?
18. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.

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SECTION III - OBJECTIVES AND APPROACH (continued)

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

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

1. Peer Districts

The Texas Education Agency's (TEA) Snapshot Peer Search identified a total of 253 peer districts based on tax rate (\$1.3001 and over). Using other similar characteristics for community type, district size, property wealth, and Texas Smart Schools, Whitley Penn, LLP selected the five (5) peer districts shown below.

FIGURE 1
PEER DISTRICTS

DISTRICT NAME	COUNTY
Burkburnett ISD	Wichita County
Cleburne ISD	Johnson County
Community ISD	Collin County
Dayton ISD	Liberty County
Ennis ISD	Ellis County

Fiscal Year	Tax Year	Alvarado ISD	Peer Districts Average	Variance
		Maintenance & Operations Tax Rate	Maintenance & Operations Tax Rate	
2023	2022	\$0.8546	\$0.9360	(\$0.0814)
2024	2023	\$0.6692	\$0.7577	(\$0.0885)

The District's M&O tax rate was \$0.8546 in fiscal year 2023 and was used by TEA to identify the District's peer districts. The fiscal year 2023 average M&O tax rate for all peer districts was \$0.9360, with the highest tax rate being \$0.9969 (Burkburnett ISD) and the lowest tax rate was \$0.8546 (Dayton ISD). The District's fiscal year 2023 tax rate was approximately \$0.0814 less than its peer districts. The fiscal year 2024 M&O tax rate for the District was \$0.6692, while the peer district average was \$0.7577. The District's fiscal year 2024 tax rate was approximately \$0.0885 less than its peer districts.

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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
2023

	DISTRICT RATING (A-F)	DISTRICT SCORE (1-100)	PEER DISTRICT AVERAGE RATING (A-F)	PEER DISTRICT AVERAGE SCORE (1-100)
Rating/Score	C	70	C	77

There were no campuses with an F rating. The results for the District's 7 campuses are shown below.

FIGURE 3
ACCOUNTABILITY RATING BY CAMPUS LEVEL
2023

	ELEMENTARY SCHOOLS	MIDDLE SCHOOLS	HIGH SCHOOLS
A	-	-	-
B	-	-	-
C	-	1	-
D	4	-	1
Not Rated	-	-	1
F	-	-	-

Campuses with F Accountability Rating

None

Campuses Required to Implement a Campus Turnaround Plan

None

The issuance of 2024 A-F accountability ratings remains pending and subject to change based on judicial rulings.

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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 rating is determined through a combination of four (4) critical indicators and seventeen (17) supplementary solvency indicators. Beginning with 2016-2017 Rating (based on the 2015-2016 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:

<u>Rating</u>	<u>Points</u>
A = Superior	90 – 100
B = Above Standard	80 - 89
C = Meets Standards	70 – 79
F = Substandard Achievement	0 – 69

The District's 2023-2024 rating, based on school year 2022-2023, was a "B" (Above Standard). The District's rating from 2019-2020 through 2022-2023 has also been "A" (Superior).

FIGURE 4
SCHOOL FIRST RATING
2023-2024 Rating (Based on School Year 2022-2023 Data)

<u>DISTRICT RATING (A-F)</u>	
Rating	B

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

Student Characteristics

The District's enrollment for 2024 was 3,782 students, while the average peer district enrollment was 5,446 students. Burk Burnett ISD had the lowest enrollment at 3,267, while Cleburne ISD had the largest enrollment at 7,082 within the District's peer group.

There are 5.5 million students served by public schools in the State of Texas. 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.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)

4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)

FIGURE 5
SELECTED STUDENT CHARACTERISTICS
2023 - 2024

	TOTAL STUDENT POPULATION COUNT	PERCENTAGE OF STUDENT POPULATION	PEER DISTRICTS AVERAGE PERCENTAGE	STATE AVERAGE PERCENTAGE
Total Students	3,782	100.0%	N/A	N/A
Economically Disadvantaged	2,617	69.2%	66.4%	62.2%
English Learners	1,001	26.5%	19.8%	24.3%
Special Education	466	12.3%	15.0%	14.0%
Bilingual/ESL Education	984	26.0%	19.7%	24.4%
Career and Technical Education	868	23.0%	25.7%	26.9%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

The State of Texas serves approximately 3.4 million students who are economically disadvantaged, representing 62.2 percent of the total student population. In comparison, economically disadvantaged students make up 69.2 percent of the total enrollment in Alvarado ISD. This is higher than the peer district average of 66.4 percent – a 2.8 percentage point difference. Among the peer districts, Ennis ISD reported the highest proportion of economically disadvantaged students at 74.0 percent, while Burkburnett ISD reported the lowest at just 54.5 percent.

The District's career and technical student population totals 23.0 percent compared to its peer districts which have an average of 25.7 percent. The State's career and technical student population is 26.9 percent, or 3.9 percent more than the District. The District's special education population equals 12.3 percent compared to its peer districts which have an average of 15.0 percent. The State's special education population totals 14.0 percent, or 1.7 percent more than the District.

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4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)

Attendance

FIGURE 6
ATTENDANCE RATE
2023 - 2024

	DISTRICT TOTAL	PEER DISTRICTS	STATE
		AVERAGE	AVERAGE
Attendance Rate	94.1%	93.4%	93.3%

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

State funding for public schools in Texas is determined through a complex formula that incorporates numerous factors. However, one of the most significant components is Average Daily Attendance (ADA)—the average number of students in attendance on a typical school day. This means that higher student attendance directly contributes to increased state aid.

Alvarado ISD's attendance rate exceeds the peer district average by 0.7 percentage points and is 0.8 percentage points higher than the statewide average. Among the peer districts, Cleburne ISD and Ennis ISD reported the lowest attendance rate at 92.8 percent, while Burkburnett ISD reported the highest at 94.6 percent.

This strong attendance performance positively impacts the District's ability to maximize state funding. Maintaining high attendance not only supports student learning outcomes but also ensures the District receives its fair share of state resources.

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4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)

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 0.87 percent. When the current enrollment data for 2025 and 2026 is incorporated, the enrollment compared to the most recent year is 0.16 percent increase and 0.74 percent decrease, respectively.

FIGURE 7
5-YEAR ENROLLMENT
2020 - 2024

	ENROLLMENT	% CHANGE
2020	3,663	1.05%
2021	3,565	-2.68%
2022	3,610	1.26%
2023	3,750	3.88%
2024	3,782	0.85%
Average annual percentage change based on the previous five years		0.87%
Estimated final enrollment (2025)	3,788	0.16%
Projected next school year (2026)	3,760	-0.74%
Average annual percentage change based on 2020-2026 school years		0.54%

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5. District Revenue

FIGURE 8
DISTRICT TAX REVENUE
2023 - 2024

	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)	\$ 3,742	32.0%	\$ 3,720	30.7%	\$ 4,553	34.9%
State (2)	5,774	49.4%	6,138	50.6%	5,545	42.5%
Federal	1,630	13.9%	1,683	13.9%	2,138	16.4%
Other Local and Intermediate	545	4.7%	589	4.9%	801	6.1%
Total Revenue	\$ 11,691	100.0%	\$ 12,131	100.0%	\$ 13,037	100.0%

Note: (1) Excludes 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 operating revenue, except for the District's capital projects fund and debt service fund revenues. Approximately \$1.9 million of the Teacher Retirement System (TRS) contributions made by the State of Texas on-behalf of the District are also excluded from 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 these on-behalf expenditures. The on-behalf contributions of \$1.9 million equates to \$583 per student.

The District receives \$22 more Local M&O tax revenue per student compared to the peer district average, and \$811 less than the State average. For the 2023-2024 school year, the District's M&O tax rate was \$0.6692, which is \$0.0885 lower than the peer district average of \$0.7577. Overall, the District's total revenue per student is \$440 lower than the peer district average and \$1,346 lower than the State average. Among the peer districts, Dayton ISD reported the lowest revenue per student at \$11,520, while Burk Burnett ISD reported the highest at \$13,464.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)

6. District Expenditures

FIGURE 9
DISTRICT ACTUAL OPERATING EXPENDITURES (1) (2)
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	\$ 6,891	56.8%	\$ 6,580	53.8%	\$ 7,101	54.8%
Instructional Resources and Media	38	0.3%	123	1.0%	119	0.9%
Curriculum and Staff Development	131	1.1%	303	2.5%	320	2.5%
Instructional Leadership	237	2.0%	184	1.5%	236	1.8%
School Leadership	506	4.2%	584	4.8%	741	5.7%
Guidance Counseling Services	278	2.3%	522	4.3%	525	4.1%
Social Work Services	74	0.6%	33	0.3%	45	0.3%
Health Services	96	0.8%	129	1.1%	132	1.0%
Transportation	420	3.5%	457	3.7%	395	3.1%
Food Services	746	6.1%	599	4.9%	683	5.3%
Extracurricular	342	2.8%	417	3.4%	400	3.1%
General Administration	446	3.7%	407	3.3%	427	3.3%
Plant Maintenance and Operations	1,441	11.9%	1,505	12.3%	1,303	10.1%
Security and Monitoring Services	111	0.9%	187	1.5%	209	1.6%
Data Processing Services	295	2.4%	206	1.7%	241	1.9%
Community Services	87	0.7%	5	0.0%	67	0.5%
Fund Raising (Charter Schools only)	-	0.0%	-	0.0%	4	0.0%
Total Operating Expenditures	\$ 12,139	100.0%	\$ 12,240	100.0%	\$ 12,948	100.0%

Note 1: Includes TRS on-behalf expenditures.

Note 2: Amounts include operating expenditures (objects 61xx to 64xx) only

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

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

Overall, the District spends \$101 less per student than its peer districts average and \$809 less per student than the State average. Below are the key highlights:

- **Instructional expenditures** account for 56.8 percent of the District's total spending, compared with its peer districts (53.8 percent) and higher than the State average (54.8 percent).
- **Food Services expenditures** make up 6.1 percent of total district expenditures receive a higher share of funding. The District spends 1.2 percentage points more than its peer districts and 0.8 percentage points more than the State average.
- **Plant Maintenance and Operations** make up 11.9 percent of the District's expenditures, compared to 12.3 percent for peer districts and 10.1 percent for the State average.
- **General administration** accounts for 3.7 percent of total spending – 0.4 percentage points lower than both the peer district and the State averages of 3.3 percent.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)

7. District Payroll Expenditures Summary

FIGURE 10
PAYROLL EXPENDITURE SUMMARY
2023 - 2024

	PEER DISTRICT		
	DISTRICT	AVERAGE	STATE AVERAGE
Payroll as a Percentage of All Funds		73.4%	76.5%
Average Teacher Salary	\$ 63,517	\$ 62,480	\$ 62,474
Average Administrative Salary	\$ 91,758	\$ 120,774	\$ 101,383
Superintendent Salary	\$ 200,000	\$ 221,928	\$ 158,323

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

The District's payroll costs, as a percentage of total expenditures are lower than its peer district average and the State average. On the contrary, the District, spends more per teacher than its peer district average and the State average. The highest average teacher salary within the peer group is \$69,558 (Community ISD) and the lowest is \$53,515 (Burkburnett ISD). The District does not receive the Teacher Incentive Allotment (TIA) but one of its peer districts (Dayton ISD) does receive TIA. Dayton ISD had a total of 30 teachers eligible for the TIA and the average payout for TIA is \$28,301 for teachers achieving the recognized, exemplary, and master designation. The State average payout for TIA is \$38,517.

The average administrative salary (includes both campus and central administration) is lower than its peer district average and the State average. In terms of leadership experience, the average years of experience for campus leaders in the District is 2.3 years, which is less than the State average of 6.0 years. Among the five peer districts, none reports lower average campus leadership experience than the District.

The Superintendent's salary is lower than its peer district average and more than the State average. The highest superintendent salary within the peer district is \$270,375 (Community ISD), while the lowest superintendent salary is \$189,263 (Burkburnett ISD). It is also important to note that the State average for the Superintendent salary is comprised of school districts across the State with enrollments ranging from 21 to 184,109 students. Based on the State superintendent salary reports, higher or lower student enrollment, for the most part, directly correlates with the superintendent's salary.

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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 management for a specific purpose.
- Unassigned fund balance is the remaining amount that is not restricted, committed, or assigned for a specific purpose.

The Texas Education Agency evaluates unassigned fund balance by comparing it to three-months (25%) of annual operating expenditures. If the District does not meet 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%. In fiscal year 2024, the District did meet the three-month average goal.

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8. Fund Balance (continued)

FIGURE 11

GENERAL FUND BALANCE

2020 - 2024

YEAR	DISTRICT			PEER DISTRICT AVERAGE			GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF 3-MONTH OPERATING EXPENDITURES
	GENERAL FUND UNASSIGNED FUND BALANCE PER 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	GENERAL FUND UNASSIGNED FUND BALANCE PER 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	
	\$	2,973	28.3%	113.2%	\$	2,817	24.0%
2024	\$ 2,973	28.3%	113.2%	\$ 2,817	24.0%	95.9%	
2023	3,414	33.4%	133.8%	3,277	31.5%	126.1%	
2022	4,103	43.0%	172.0%	3,743	37.8%	151.0%	
2021	4,103	43.3%	173.3%	3,491	35.6%	142.2%	
2020	3,927	43.3%	173.0%	3,542	37.0%	148.1%	

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

The table below shows the amount by which the District did or did not meet the three-month goal.

YEAR	DISTRICT					GENERAL FUND UNASSIGNED FUND BALANCE 3-MONTH GOAL	GENERAL FUND UNASSIGNED FUND BALANCE AND THREE-MONTH GOAL (%)	GENERAL FUND UNASSIGNED FUND BALANCE AND THREE- MONTH GOAL (\$)	DIFFERENCE BETWEEN UNASSIGNED FUND BALANCE AND THREE- MONTH GOAL (\$)
	GENERAL FUND UNASSIGNED FUND BALANCE	GENERAL FUND UNASSIGNED FUND BALANCE	GENERAL FUND UNASSIGNED FUND BALANCE AND THREE-MONTH GOAL (%)	GENERAL FUND UNASSIGNED FUND BALANCE AND THREE- MONTH GOAL (\$)					
	\$	\$	\$	\$					
2024	\$ 11,217,176	\$ 9,908,728	113.2%	\$ 1,308,449					
2023	12,783,492	9,555,180	133.8%	3,228,312					
2022	14,749,508	8,577,305	172.0%	6,172,203					
2021	14,593,003	8,418,569	173.3%	6,174,434					
2020	14,356,185	8,295,983	173.0%	6,060,203					

The District's unassigned fund balance as of August 31, 2024, totaled \$11.2 million. The District's General Fund operating expenditures of \$39.6 million would equate to a three months average of \$9.9 million, which the District not only met 100.0 percent goal but also exceeded it by \$1.3 million (or 13.2 percent).

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8. Fund Balance (continued)

The District did not set aside fund balance in the assigned and committed categories. The Texas Education agency combines both the assigned and unassigned fund balance in evaluating fund balance compared to operating expenditures for FIRST Rating purposes. In fiscal year 2024, there was one (1) peer district that set aside more than \$1 million in assigned fund balance. Burkburnett ISD set aside \$2.8 million. There were three (3) peer districts that set aside more than \$1 million in committed fund balance. Burkburnett ISD, Dayton ISD and Ennis ISD set aside \$2.3 million, \$8.6 million and \$6.7 million, respectively.

If committed and assigned fund balance are included in the fund balance analysis, the District's total fund balance per student has been less than the peer district average for each of the last five fiscal years. The table below reflects the last five fiscal years of committed, assigned and unassigned fund balance compared to operating expenditures.

YEAR	DISTRICT		PEER DISTRICT AVERAGE				FUND BALANCE PER STUDENT DIFFERENCE (\$)	FUND BALANCE PER STUDENT DIFFERENCE (%)
	GENERAL FUND COMMITTED, ASSIGNED, UNASSIGNED FUND BALANCE PER STUDENT	AS A PERCENTAGE OF OPERATING EXPENDITURES	GENERAL FUND COMMITTED, ASSIGNED, UNASSIGNED FUND BALANCE PER STUDENT	AS A PERCENTAGE OF OPERATING EXPENDITURES	FUND BALANCE PER STUDENT DIFFERENCE (\$)	FUND BALANCE PER STUDENT DIFFERENCE (%)		
2024	\$ 2,973	28.3%	\$ 3,657	34.7%	\$ (684)	-23.0%		
2023	3,415	33.4%	4,285	43.0%	(870)	-25.5%		
2022	4,103	43.0%	4,793	52.3%	(690)	-16.8%		
2021	4,102	43.3%	4,572	50.0%	(470)	-11.5%		
2020	3,926	43.3%	4,089	45.6%	(163)	-4.2%		

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

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9. District Staffing Levels

FIGURE 12
STAFF RATIO COMPARISON
2023 - 2024

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Teaching Staff (Percentage of Total Staff)	53.3%	49.4%	48.3%
Support Staff (Percentage of Total Staff)	7.0%	10.1%	11.1%
Administrative Staff (Percentage of Total Staff)	6.5%	4.8%	4.5%
Paraprofessional Staff (Percentage of Total Staff)	17.2%	13.5%	11.4%
Auxiliary Staff (Percentage of Total Staff)	16.0%	22.3%	24.7%
Students Per Total Staff	7.7	7.3	7.1
Students Per Teaching Staff	14.5	14.7	14.7

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 490 compared to that of its peer districts of 754. The District's teacher count for the 2024 school year was 261 (53.3 percent), while the State average is 48.3 percent. The District's teaching staff as a percentage of total staff is 3.9 percent more than the peer district average.

10. Teacher Turnover Rates

FIGURE 13
TEACHER TURNOVER RATES
2023 - 2024

	DISTRICT TURNOVER RATE	AVERAGE PEER DISTRICT TURNOVER RATE	STATE TURNOVER RATE
Teachers	24.5%	20.7%	19.1%

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

The District's turnover rate is 3.8 percentage points more than the peer district average and 5.4 percentage points more than the State average. The highest turnover rate within the peer districts was 23.7 percent (Community ISD and Dayton ISD) while the lowest turnover rate was 14.6 percent (Cleburne ISD).

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11. Special Programs

FIGURE 14
SPECIAL PROGRAMS CHARACTERISTICS
2023 - 2024

	NUMBER OF STUDENTS SERVED	PERCENTAGE OF ENROLLED STUDENT SERVED	PROGRAM BUDGET PER STUDENTS SERVED (1)	PROGRAM BUDGET AS A PERCENTAGE OF DISTRICT BUDGET (1)	TOTAL STAFF FOR PROGRAM	STUDENTS PER TOTAL STAFF FOR PROGRAM
Total Students	3,782	100.0%	N/A	N/A	N/A	N/A
Special Education	466	12.3%	\$6,922	8.1%	23.4	19.91
Bilingual/ESL Education	984	26.0%	468	1.2%	18.8	52.34
Migrant Programs	3	0.1%	0	0.0%	1.0	3.00
Gifted and Talented Programs	252	6.7%	1,241	0.8%	2.0	126.00
Career and Technical Education	868	23.0%	1,338	2.9%	13.8	62.90
Athletics and Extracurricular Activities (1)	1,345	35.6%	753	2.5%	55.0	24.45
Alternative Education Program/Disciplinary Alternative Education Program (1)	195	5.2%	1,253	0.1%	4.0	48.75

Note: (1) Information provided by the District

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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

1. State and Regional Resources

The District's Instructional Services team attends regular meetings at the Region Service Center 11 that support efforts with the school district needs. The District has collaborated with the Region 11 Service Center to allow secondary ELAR Coaches to assist with curriculum alignment in those areas. Attends support meetings the service center provides for each of the content areas such as RLA, Science, Social Studies, and Math. The District uses the Reading Academy support from the ESC and attend the Instructional Leaders Meetings monthly. The District is part of their super contract so that educators will benefit from free offerings by the ESC, especially for those teachers who need the 30 hours of GT training. They also use their compliance training for the entire school district. The assessment district testing coordinator attends the ESC 11 training as provided by TEA and collaborate extensively with Region 11 for support in professional learning.

2. Reporting

For the year ended August 31, 2024, Vail & Park, P.C. 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.

3. Oversight

Not Applicable

4. Budget Process

FIGURE 15
BUDGET PROCESS

QUESTION	YES/NO	NOT APPLICABLE
Does the District's budget planning process include projections for enrollment and staffing?	Yes	
Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes	
Does the District use cost allocation procedures to determine campus budgets and cost centers?	Yes	
Does the District analyze educational costs and student needs to determine campus budgets?	Yes	

5. Self-funded Programs

Not Applicable

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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)

6. Staffing

The district administrators are evaluated annually. These evaluations are used to hold everyone accountable for their specific roles within the district.

7. Compensation System

FIGURE 16
COMPENSATION SYSTEM

QUESTION	YES/NO	NOT APPLICABLE
Does the District use salary bonuses or merit pay systems?	Yes	
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	

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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)

8. Planning

FIGURE 17
OPERATIONAL INFORMATION

QUESTION	YES/NO	NOT APPLICABLE
Does the District develop a District Improvement Plan (DIP) annually?	Yes	
Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?	Yes	
Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:	Yes	
Does the District use enrollment projections?	Yes	
Does the District analyze facility capacity?	Yes	
Does the District evaluate facility condition?	Yes	
Does the District have an active and current energy management plan?	Yes	
Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	No	

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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)

9. Programs

FIGURE 18
ACADEMIC INFORMATION

QUESTION	YES/NO	NOT APPLICABLE
Does the District have a teacher mentoring program?	Yes	
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	Yes	
When adopting new programs, does the District define expected results?	No	
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	