



MOAKCASEY
PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2024

EFFICIENCY AUDIT

Celina Independent School District

EFFICIENCY AUDIT FOR CELINA INDEPENDENT SCHOOL DISTRICT

August 2024

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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. If approved by voters, 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. The District will not use additional Maintenance and Operations revenue to service its debt.

	2024 Tax Year (Without VATRE)	2024Tax 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
I&S Tax Rate	\$0.5000	\$0.4489
Total Tax Rate	\$1.2358	\$1.2358
Tax Levy	\$5,479	\$5,479
Difference		\$0

Due to the decreasing I & S tax rate, if the VATRE is successful, homeowners will see no change in their tax bill. 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, \$0.0116 higher than the average of their peers, and \$0.0048 higher than the state average.

The District's proposed 2024-25 M&O tax rate of \$0.7869 is \$0.0430 higher than the peer district average of \$0.7439, if their two peer districts also pass their corresponding VATREs. The state average 2024-25 M&O tax rate is not yet available.

District Name	2023-24 M & O Tax Rate	Proposed 2024-25 M & O Tax Rate
CELINA ISD	\$ 0.7381	\$ 0.7869*
ANNA ISD	\$ 0.7575	\$ 0.7552
ARGYLE ISD	\$ 0.7122	\$ 0.7869
AUBREY ISD	\$ 0.7575	\$ 0.7552
BROCK ISD	\$ 0.7575	\$ 0.7552
COMMUNITY ISD	\$ 0.7575	\$ 0.7552
CRANDALL ISD	\$ 0.6692	\$ 0.7869
MELISSA ISD	\$ 0.7575	\$ 0.7552
PRINCETON ISD	\$ 0.7575	\$ 0.7552
SALADO ISD	\$ 0.6692	\$ 0.6669
WYLIE ISD	\$ 0.6692	\$ 0.6669
STATE AVERAGE	\$ 0.7333	Not Available

**Districts holding VATRE November 2024*

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 \$11,229 per student, while its peer districts average and State average were \$11,092 per student and \$12,739 per student, respectively.
- The District’s total operating expenditures for the most recent year totaled \$11,072, while its peer districts average was \$10,826 per student. The State’s total average operating expenditure totaled \$12,352 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 93.

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 2022 Ratings (2021-22)

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 2022 Ratings (2021-22)

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, its peer district's 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 2022-23 and 2023-24 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 2022-23 and 2023-24 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 2022-23 and 2023-24 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 is 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 peer districts, as shown below.

Figure 1. Peer Districts

043902	ANNA ISD
061910	ARGYLE ISD
061907	AUBREY ISD
184909	BROCK ISD
043918	COMMUNITY ISD
129901	CRANDALL ISD
043908	MELISSA ISD
043911	PRINCETON ISD
014908	SALADO ISD
221912	WYLIE 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 ongoing litigation, the 2023 and 2024 accountability ratings are not available at this time.

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 on the 2022 accountability rating. 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

Source: TEA 2022 Ratings (2021-22)

The District has 5 campuses. All campuses in the District received an A rating, and there were no campuses that received an F accountability rating. In addition, there were campuses 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

Source: TEA 2022 Ratings (2021-22)

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 four critical indicators as well as a minimum number of points for an additional twelve 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 on the FIRST accountability rating system 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

Source: TEA FIRST Ratings (2022-23)

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 Emergent 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.

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 percent and the state average of 14.0 percent.

Emergent Bilingual/English Learner students at the District equal 14.8 percent of the student population, which is slightly higher than the peer district average of 14.0 percent, but significantly lower than the state average of 24.3 percentage.

Bilingual and ESL students at the District equal 14.3 percent of the student population, which is higher than the peer district average of 11.2 percent, but lower than the state average percentage of 19.9.

Career and Technical Education students in the District equal 26.2 percent of the student population, which is higher than the peer district average of 24.8 percent but similar to the state average percentage of 26.5.

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**	1,199	26.2%	24.8%	26.5%

Source: PEIMS Standard Reports (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

Source: TAPR Report (2022-23)

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

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

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 \$11,229 in total revenue per student, which is similar to the peer district average of \$11,092, but lower than the state average of \$12,739. The district receives more net M&O tax revenue per student than the peer district average 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	\$7,399	65.9%	\$4,784	43.1%	\$5,612	44.1%
State Revenue	\$2,071	18.4%	\$4,581	41.3%	\$3,835	30.1%
Federal Revenue	\$857	7.6%	\$981	8.8%	\$2,559	20.1%
Other Local / Intermediate Revenue	\$902	8.0%	\$746	6.7%	\$733	5.8%
TOTAL REVENUE	\$11,229	100%	\$11,092	100%	\$12,739	100.0%

Source: TEA PEIMS Actual Financial Reports 2022-23

* State Average does not include charter districts.

The District expends \$11,072 in total operating expenditures per student, which is higher than the peer district average of \$10,826, but lower than the state average of \$12,352. 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	\$6,012	54.3%	\$6,097	56.3%	\$6,872	55.6%
Instructional Resources & Media	\$51	0.5%	\$103	1.0%	\$128	1.0%
Curriculum & Staff Development	\$139	1.3%	\$99	0.9%	\$301	2.4%
Instructional Leadership	\$129	1.2%	\$167	1.5%	\$218	1.8%
School Leadership	\$618	5.6%	\$543	5.0%	\$679	5.5%
Guidance Counseling	\$456	4.1%	\$357	3.3%	\$505	4.1%
Social Work	\$0	0.0%	\$6	0.1%	\$47	0.4%
Health	\$100	0.9%	\$108	1.0%	\$137	1.1%
Transportation	\$384	3.5%	\$431	4.0%	\$385	3.1%
Food Service Operation	\$438	4.0%	\$510	4.7%	\$631	5.1%
Extracurricular	\$856	7.7%	\$561	5.2%	\$400	3.2%
General Administration	\$460	4.2%	\$389	3.6%	\$383	3.1%
Plant Maintenance & Operations	\$1,131	10.2%	\$1,027	9.5%	\$1,198	9.7%
Security & Monitoring	\$110	1.0%	\$157	1.4%	\$168	1.4%
Data Processing	\$186	1.7%	\$229	2.1%	\$235	1.9%
Community	\$0	0.0%	\$43	0.4%	\$64	0.5%
TOTAL Operating Expenditures	\$11,072	100.0%	\$10,826	100.0%	\$12,352	100.0%

Source: TEA PEIMS Financial Reports 2022-23

* State Average does not include charter districts.

Figure 10 provides a summary of staff salary expenditures. The District expends 77.0 percent on payroll, similar to their peers, but lower than the state average. Average teacher and administrative salaries are similar across the board. The Superintendent salary is lower than their peers, but higher than the state average.

Figure 10. Payroll Expenditure Summary

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Operating Expenditures	77.0%	77.6%	78.8%
Average Teacher Base Salary	\$61,075	\$62,441	\$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 the 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 percentages 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 three 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	\$2,981	123.6%	\$11,618,605	\$9,401,999	\$0
2021-22	\$2,672	112.6%	\$8,976,639	\$7,973,508	\$0
2020-21	\$2,494	99.7%	\$7,388,530	\$7,414,154	(\$25,624)
2019-20	\$2,170	92.3%	\$6,142,825	\$6,655,543	(\$512,718)
2018-19	\$1,049	49.2%	\$2,968,642	\$6,039,477	(\$3,070,835)

Source: PEIMS Standard Reports (2023-24); PEIMS Actual Financial Reports (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 higher than the state average.

Figure 12. Staff Ratio Comparisons

	District	Peer Districts Average	State Average*
<u>% of Total Staff</u>			
Teaching Staff	54%	51%	48%
Support Staff	8%	9%	11%
Administrative Staff	6%	5%	5%
Paraprofessional Staff	12%	12%	11%
Auxiliary Staff	19%	23%	25%
Students per Total Staff	8.31	8.02	7.11
Students per Teaching Staff	15.31	15.60	14.75

Source: PEIMS Standard Reports (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 similar to the state average of 21.4 percent.

Figure 13. Teacher Turnover Rate

	District	Peer Districts Average	State Average
Teachers	21.2	23.6	21.4

Source: TAPR (2022-23)

Special Programs

Figure 14. Special Program Characteristics

	Number of Students Served	Percentage of Enrolled Students Served	Program Budget per Student Served	Program Budget as a Percentage of District Budget	Total Staff for Program	Students Per Total Staff for Program
Special Education	615	14.51%	6,329	10.17%	67	9.2
Bilingual Education	514	12.13%	644	0.87%	8	64.3
Migrant Programs	0	0.00%	0	0.00%	0	0.0
Gifted and Talented	333	7.86%	251	0.22%	4	83.3
Career and Technical	1,277	30.13%	1,427	4.76%	16	79.8
Athletics and Extracurricular	1,475	34.80%	1,218	4.70%	54	27.3
Alternative Education/Disciplinary Alternative Education	25	0.59%	3,585	0.23%	2	12.5
Juvenile Justice Alternative Education	1	0.02%	14,980	0.04%	1	1.0

Source: School District Data

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

Table 2. Student Data

District Name	Enroll.	Economic Disadv.	English Learners	Spec Ed	Bi-Ling	ESL	CTE Enrollment	Atten. Num.	Atten. Denom.	Atten. Rate
CELINA ISD	4,577	874	677	629	101	553	922	492,272	521,496	94.4
ANNA ISD	5,470	2,881	766	895	192	447	1,830	600,385	641,440	93.6
ARGYLE ISD	5,414	423	422	633	0	419	1,203	625,667	660,549	94.7
AUBREY ISD	4,000	1,229	457	609	22	372	750	438,979	469,473	93.5
BROCK ISD	2,177	271	41	219	0	41	607	278,040	294,774	94.3
COMMUNITY ISD	4,628	2,590	1,095	641	349	401	911	442,138	483,939	91.4
CRANDALL ISD	6,443	4,112	1,284	999	154	542	1,576	751,967	809,764	92.9
MELISSA ISD	6,735	1,118	802	1,043	31	661	1,827	684,658	727,424	94.1
PRINCETON ISD	8,688	5,188	2,027	1,302	533	1,328	1,831	954,821	1,024,938	93.2
SALADO ISD	2,346	588	147	277	0	110	582	315,727	335,294	94.2
WYLIE ISD	5,507	1,401	160	703	0	150	1,632	738,462	776,551	95.1

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

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
ANNA ISD	21.00	69.15	71.68	431.71	78.0	301.9	25.8
ARGYLE ISD	60.31	65.43	152.02	658.94	36.0	286.0	12.6
AUBREY ISD	94.13	128.37	316.01	1,136.34	51.9	191.9	27.1
BROCK ISD	71.25	91.56	176.16	718.57	29.8	146.2	20.4
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
MELISSA ISD	13.70	26.96	49.54	271.17	59.8	285.5	21.0
PRINCETON ISD	82.62	83.35	173.98	806.64	119.9	428.1	28.0
SALADO ISD	30.12	102.54	151.20	667.28	30.4	150.5	20.2
WYLIE ISD	16.96	40.46	65.49	289.08	55.9	335.4	16.7

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
ANNA ISD	\$25,790,905	\$24,815,178	\$7,276,687	\$3,476,913	\$61,359,683
ARGYLE ISD	\$35,730,924	\$9,497,275	\$2,463,943	\$5,215,698	\$52,907,840
AUBREY ISD	\$20,804,151	\$13,268,974	\$3,221,141	\$2,345,581	\$39,639,847
BROCK ISD	\$10,147,973	\$8,767,408	\$947,277	\$1,018,439	\$20,881,097
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
MELISSA ISD	\$27,530,270	\$25,352,128	\$3,376,919	\$5,650,290	\$61,909,607
PRINCETON ISD	\$30,503,498	\$49,999,200	\$10,694,719	\$5,988,492	\$97,185,909
SALADO ISD	\$12,770,019	\$7,128,413	\$1,966,872	\$2,766,548	\$24,631,852
WYLIE ISD	\$23,343,101	\$19,338,638	\$3,282,324	\$4,084,246	\$50,048,309

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
ANNA ISD	\$34,236,580	\$509,690	\$996,496	\$1,004,215	\$2,709,287	\$2,150,124	\$0	\$544,661	\$2,128,113
ARGYLE ISD	\$29,763,190	\$555,949	\$135,842	\$699,776	\$2,486,723	\$2,285,595	\$0	\$531,654	\$2,012,693
AUBREY ISD	\$916,070	\$916,070	\$472,075	\$166,324	\$2,088,949	\$876,000	\$0	\$286,150	\$1,910,472
BROCK ISD	\$13,220,327	\$249,461	\$15,219	\$227,632	\$1,145,556	\$363,086	\$0	\$225,104	\$662,807
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
MELISSA ISD	\$39,317,912	\$452,047	\$115,940	\$805,720	\$2,035,930	\$912,324	\$0	\$458,210	\$2,526,817
PRINCETON ISD	\$48,815,403	\$550,889	\$207,060	\$2,686,342	\$5,029,530	\$3,208,804	\$0	\$896,531	\$3,150,827
SALADO ISD	\$12,818,006	\$225,571	\$107,478	\$296,504	\$1,022,256	\$894,772	\$26,423	\$219,140	\$918,082
WYLIE ISD	\$27,700,629	\$296,520	\$212,892	\$374,230	\$2,371,122	\$1,730,692	\$125,000	\$428,901	\$1,779,397

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
ANNA ISD	\$3,142,671	\$2,336,012	\$2,168,345	\$5,213,842	\$786,209	\$1,895,319	\$46,560	\$59,868,124
ARGYLE ISD	\$2,658,003	\$2,623,184	\$2,262,693	\$5,927,365	\$683,584	\$1,222,030	\$0	\$53,848,281
AUBREY ISD	\$1,728,522	\$1,667,496	\$1,535,379	\$4,192,369	\$703,642	\$0	\$602,198	\$37,717,391
BROCK ISD	\$947,369	\$1,477,751	\$901,992	\$2,289,713	\$127,844	\$816,160	\$0	\$22,670,021
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
MELISSA ISD	\$1,838,194	\$3,073,592	\$1,632,940	\$5,516,781	\$708,135	\$1,365,063	\$562,991	\$61,322,596
PRINCETON ISD	\$4,976,309	\$3,822,268	\$1,837,091	\$7,734,543	\$1,408,048	\$395,368	\$523,739	\$85,242,752
SALADO ISD	\$928,371	\$2,590,150	\$710,266	\$2,054,645	\$173,024	\$764,540	\$0	\$23,749,228
WYLIE ISD	\$2,573,313	\$4,599,521	\$1,677,440	\$5,084,049	\$771,164	\$807,032	\$259,978	\$50,791,880