

TRANSMITTAL LETTER

May 16, 2003

The Honorable Rick Perry, Governor
The Honorable David Dewhurst, Lieutenant Governor
The Honorable Thomas R. Craddick, Speaker of the House
Commissioner Felipe T. Alanis, Ph.D.

Fellow Texans:

I am pleased to present my performance review of the Walnut Springs Independent School District (WSISD).

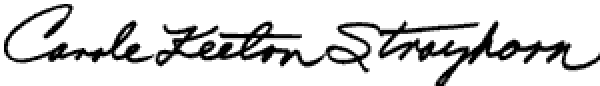
This review is intended to help WSISD hold the line on costs, streamline operations, and improve services to ensure that more of every education dollar goes directly into the classroom with the teachers and children, where it belongs. To aid in this task, I contracted with SoCo Consulting, Inc.

I have made a number of recommendations to improve WSISD's efficiency. I also have highlighted a number of "best practices" in district operations-model programs and services provided by the district's administrators, teachers, and staff. This report outlines 39 detailed recommendations that could save WSISD \$196,335 over the next 5 years, while reinvesting \$17,475 to improve educational services and other operations. Net savings are estimated to reach \$178,860 that the district can redirect to the classroom.

I am grateful for the cooperation of WSISD's board, staff, parents, and community members. I commend them for their dedication to improving the educational opportunities for our most precious resource in WSISD-our children.

I am also pleased to announce that the report is available on my *Window on State Government* Web site at <http://www.window.state.tx.us/tspr/walnutsprings/>.

Sincerely,



Carole Keeton Strayhorn
Texas Comptroller

c: Senate Committee on Education

House Committee on Public Education

The Honorable Kip Averitt, CPA, State Senator, District 22

The Honorable Arlene Wohlgemuth, State Representative, District 58

The Honorable Sidney Miller, State Representative, District 59

EXECUTIVE SUMMARY

In October 2002, Texas Comptroller Carole Keeton Strayhorn began a review of the Walnut Springs Independent School District (WSISD). Based upon seven months of work, this report identifies WSISD's exemplary programs and suggests concrete ways to improve district operations. If fully implemented, the Comptroller's 39 recommendations could result in net savings of \$178,860 over the next five years.

Improving The Texas School Performance Review

Soon after taking office in January 1999, Texas Comptroller Carole Keeton Strayhorn consulted school district officials, parents and teachers from across Texas and carefully examined past reviews and progress reports to make Texas School Performance Review (TSPR) more valuable to the state's school districts. With the perspective of a former teacher and school board president, the Comptroller has vowed to use TSPR to increase local school districts' accountability to the communities they serve.

Recognizing that only 51 cents of every education dollar is spent on instruction, Comptroller Strayhorn's goal is to drive more of every education dollar directly into the classroom. Comptroller Strayhorn also has ordered TSPR staff to share best practices and exemplary programs quickly and systematically with all the state's school districts and with anyone else who requests such information. Comptroller Strayhorn has directed TSPR to serve as a clearinghouse of the best ideas in Texas public education.

Under Comptroller Strayhorn's approach, consultants and the TSPR team will work with districts to:

- Ensure students and teachers receive the support and resources necessary to succeed;
- Identify innovative ways to address the district's core management challenges;
- Ensure administrative duties are performed efficiently, without duplication, and in a way that fosters education;
- Develop strategies to ensure the district's processes and programs are continuously assessed and improved;
- Challenge any process, procedure, program or policy that impedes instruction and recommend ways to reduce or eliminate obstacles; and
- Put goods and services to the "Yellow Pages Test": government should do no job if a business in the Yellow Pages can do that job better and at a lower cost.

Finally, Comptroller Strayhorn has opened her door to Texans who share her optimism about the potential for public education. Suggestions to improve Texas schools or the school reviews are welcome at any time. The Comptroller believes public schools deserve all the attention and assistance they can get.

For more information, contact TSPR by calling toll-free 1-800-531-5441, extension 5-3676, or see the Comptroller's Web site at www.window.state.tx.us.

TSPR in Walnut Springs ISD

Comptroller Strayhorn selected Walnut Springs for a review in August 2002, based on low Math and Reading Texas Assessment of Academic Skills (TAAS) scores in 2001-02 and because the district at the time was reportedly spending only 42.3 cents of every education dollar on instruction and had overall per pupil expenditures among the highest in the state at \$8,566 per pupil. WSISD made an error in the financial data it submitted to the Texas Education Agency (TEA). The corrected financial data shows the district spending 61.8 percent on instruction and \$5,992 in per pupil expenditures for 2001-02.

The Comptroller contracted with SoCo Consulting, Inc., an Austin-based firm, to assist the agency with the review at a cost of \$27,800, and onsite work began in October 2002. The review team interviewed district employees, board members, parents, business leaders and community members and conducted a public forum at Walnut Springs School Cafeteria on October 28, 2002 from 5 p.m. to 8 p.m.

To obtain additional comments, the review team conducted a focus group session with teachers. To ensure that all stakeholder groups had an opportunity for input, TSPR surveyed parents, administrative and support staff, teachers and students. TSPR administered 258 surveys and received responses from 10 administrative and support staff, 14 teachers, 35 parents and 28 students. Details from the public forum and surveys appear in **Appendices A through E**.

The review team also consulted two TEA databases of comparative educational information, the Academic Excellence Indicator System (AEIS) and the Public Education Information Management System (PEIMS).

WSISD selected peer districts for comparisons based on similarities in student enrollment, student performance and community and student demographics. The selected peer districts were Cranfills Gap, Iredell, Kopperl and Meridian ISDs. TSPR also compared WSISD to district

averages in TEA's Region 12, to which Walnut Springs ISD belongs, and to the state as a whole.

During its seven-month review, TSPR developed 39 recommendations to improve operations and save taxpayers \$196,335 by 2007-08. Cumulative net savings from all recommendations (savings minus recommended investments or expenditures) would reach \$178,860 by 2007-08.

A detailed list of costs and savings by recommendation appears in **Exhibit 5**. Many TSPR recommendations would not have a direct financial impact but would improve the district's overall operations.

Acknowledgements

The Comptroller's office and SoCo Consulting, Inc., wish to express appreciation to the WSISD Board of Trustees, Superintendent Donnie Edwards, district employees, students, parents and community residents for their assistance and input during the review.

Walnut Springs ISD

Located in Bosque County, approximately 52 miles northwest of Waco, WSISD serves as the major employer in Walnut Springs, which has a population of 813. TEA's Regional Education Service Center XII (Region 12) in Waco, Texas serves the district.

WSISD employs a superintendent, principal, 19 teachers, three educational aides and six support personnel with total operating expenditures of nearly \$1.4 million for 2001-02. The district's enrollment between 1998-99 and 2002-03 rose to a high of 226 before falling to 202, its 1998-99 levels (**Exhibit 1**).

Exhibit 1
WSISD Student Enrollment History
1998-99 through 2002-03

School Year	Actual Student Enrollment	Percent Change from the Prior Year*
1998-99	202	N/A
1999-2000	223	10.4%
2000-01	221	(0.9%)
2001-02	226	2.3%

2002-03	202	(10.6%)
---------	-----	---------

Source: TEA, PEIMS, 2002-03.
 *Percentages are rounded off.

In 2002-03, WSISD serves 202 students in kindergarten through grade 12. The student population is 66.3 percent Anglo, 32.7 percent Hispanic and 1.0 percent African American. More than 57 percent of the district's students are economically disadvantaged, compared to the state average of 51.9 percent. **Exhibit 2** compares WSISD's demographic characteristics with those of its peers, Region 12 and the state.

Exhibit 2
Demographic Characteristics
WSISD, Peer Districts, Region 12 and the State
2002-03

District	Student Enrollment	African American	Hispanic	Anglo	Other	Economically Disadvantaged
Meridian	530	6.6%	27.7%	64.7%	1.0%	50.2%
Kopperl	309	0.6%	7.8%	91.6%	0.0%	52.8%
Walnut Springs	202	1.0%	32.7%	66.3%	0.0%	57.4%
Cranfills Gap	123	0.0%	8.9%	91.1%	0.0%	61.8%
Iredell	151	0.0%	11.9%	87.4%	0.7%	47.0%
Region 12	139,468	23.2%	21.1%	53.6%	2.1%	49.9%
State	4,259,864	14.3%	42.7%	39.8%	3.2%	51.9%

Source: TEA, PEIMS, 2002-03.

The district's passing rate for all 2001-02 Texas Assessment of Academic Skills (TAAS) tests in grades 3 through 10 was 75.2 percent, below Region 12's average of 85.2 percent and the state average of 85.3 percent. Although WSISD improved its scores by 12.4 percentage points since 1997-98, it remained at the low end of student performance among its peers during the five-year period (**Exhibit 3**).

Exhibit 3
Percent of Students Passing TAAS, All Tests Taken (Grades 3-8 and 10)

**WSISD, Peer Districts, Region 12 and the State
1997-98 through 2001-02**

District	1997-98*	1998-99**	1999-2000**	2000-01**	2001-02	Percentage Point Change 1997-98 to 2001-02
Iredell	84.9%	80.0%	85.1%	90.1%	90.0%	5.1
Meridian	84.0%	86.4%	81.6%	89.1%	92.6%	8.6
Kopperl	78.6%	69.9%	70.2%	67.9%	77.9%	(0.7)
Cranfills Gap	76.0%	57.1%	58.0%	69.6%	77.8%	1.8
Walnut Springs	62.8%	69.8%	72.1%	77.3%	75.2%	12.4
Region 12	78.2%	79.6%	81.2%	82.5%	85.2%	7.0
State	77.7%	78.3%	79.9%	82.1%	85.3%	7.6

Source: TEA, AEIS, 1997-98 through 2001-02.

**Recalculated from original posting to include special education and grades 3 and 4 Spanish TAAS.*

***Recalculated from original posting to include special education and grades 3 through 6 Spanish TAAS.*

TEA rated WSISD as "Academically Acceptable" in 2001-02. The district has been rated Academically Acceptable each of the past five years.

As WSISD works to improve its services, the district faces four key challenges:

- planning for the future;
- enhancing educational opportunities and performance;
- improving procedures documentation; and
- strengthening financial accountability and internal controls.

Plan for the Future

Implement a strategic planning process in which the board sets the vision, mission and long-range goals for the district. WSISD does not engage in long-term strategic planning. While the district prepares a

district improvement plan (DIP) and a campus improvement plan (CIP) annually for each school to serve as its primary planning documents, WSISD does not have a vision that ties everything together and guides the district's overall operations and progress over time. Implementing a long-term strategic planning process will help the district focus its resources and efforts more effectively.

Create a permanent facilities planning committee and develop a long-range facilities master plan. WSISD lacks a systematic plan for future facilities construction and major renovations. WSISD does not use a planning committee to set priorities for capital improvement projects, determine a funding approach or tie the approach to future enrollment. In the absence of a long-range facilities plan, the district and community built a physical education facility rather than address more pressing needs, including a need for additional elementary classrooms. Establishing a permanent facilities planning committee to develop a long-range facilities master plan would help the district identify and prioritize facility needs and spend funds accordingly.

Enhance Educational Opportunities and Performance

Develop curriculum guides and a curriculum plan for updating, aligning and reviewing curriculum and instructional effectiveness. WSISD lacks curriculum guides, which hampers its instructional effectiveness. District teachers follow the Texas Essential Knowledge and Skills and use textbook teacher's editions as guides, but these practices have not significantly improved student performance. For example, in 2001-02 WSISD students in grades 3, 4, 5, 6 and 8 scored below the state pass rate in all tests taken. Developing and maintaining curriculum guides will help the teachers recognize the interdependency of instruction across grade levels and subject areas, as well as improve instructional effectiveness.

Develop and implement specific strategies targeting at-risk students and economically disadvantaged students and incorporate these into the campus improvement plan. The performance of WSISD at-risk students and economically disadvantaged students in grades 3 through 8 on TAAS generally lagged behind the performance of the other district students. WSISD's CIP does not contain any academic strategies targeting economically disadvantaged or at-risk students. By devising strategies that target areas of weakness and incorporating the strategies in the CIP, WSISD could close the performance gaps for all student groups.

Implement instructional strategies to reduce the number of students being retained in kindergarten and in grades 1, 7 and 8. WSISD retains a higher percentage of students in kindergarten and grades 1, 7 and 8 than

the state's retention rate. The district's retention rates in kindergarten and grades 1, 7 and 8 exceeded the state's average rate by 9.9, 0.9, 11.8 and 13.9 percent, respectively. Developing and implementing instructional strategies that include required competencies that all students must master before they can be promoted could assist the district in reducing its student retention rates.

Develop an action plan to fully use the distance-learning program. In 1999-2000, WSISD received a \$42,413 Technology Integration in Education grant to purchase distance learning equipment and train six staff members. However, the district only used the equipment once for a training session. Although teachers received extensive training in the new technology, the equipment sits idle because the district never devised a plan for its use. Developing an action plan to fully implement the distance-learning program would help WSISD provide its students with programs and resources that the district does not offer, such as Advanced Placement and dual credit courses.

Improve Procedures Documentation

Improve the Public Education Information Management System reporting process to minimize reporting errors. WSISD does not have documented procedures for reviewing data submitted for Public Education Information Management System (PEIMS), which has resulted in reporting errors in the financial data provided to TEA. The incorrect data showed the district spending only 42.3 percent on instruction in 2001-02, when the district actually spent 61.8 percent on instruction. Expenditures during that same period were actually \$5,992 per student, more in line with the state average, rather than the inaccurately reported \$8,768 per student. Because state funding is based on PEIMS data, improving its PEIMS reporting process will help the district ensure accurate future funding flows.

Develop sound records management procedures for personnel files. The district does not maintain complete personnel files. Some files lack organization, while others lack the actual application for employment. The district was not aware of the federal requirement that all hires complete the Eligibility to Work in the U.S. (I-9) form. Developing records management procedures will help the district maintain up-to-date and comprehensive personnel files, and minimize its risks of lawsuit and avoid public embarrassment or loss of employee confidence.

Develop purchasing procedure guidelines and share with district employees. WSISD does not have detailed purchasing procedures to guide and support district purchases. The district also lacks a documented approval structure and purchasing dollar thresholds, procedures for

emergency purchases and vendor lists for choosing appropriate vendors when making purchasing decisions. By developing and using purchasing procedure guidelines, the district can ensure that it follows statutes, regulations and board policies and obtains the best value for its dollar.

Strengthen Financial Accountability and Internal Controls

Establish a policy for management of the fund balance and generate complete monthly financial statements for review by board members and appropriate administrative staff. The district accumulated more than \$684,000 in reserves by 2001-02 without a clear purpose. Monthly board reports do not show the actual fund balance, and the annual board budget reports do not detail what the fund balance will be at the end of the year, nor does it indicate what this money will be used for. The superintendent does not advise the board on how the financial transactions in any month affect the fund balance. Establishing a policy for management of the fund balance and generating monthly financial statements will help ensure that the board and administration maintain continuous and accurate awareness of the district's financial position.

Establish a delinquent tax collection policy for the district and regularly communicate with the Bosque County Tax Assessor and the attorney responsible for delinquent tax collection. WSISD lacks written tax collection policies or procedures and tax collection rates are lower than its peer districts. The district does not regularly schedule meetings with the county tax collector, the law firm and interested parties from WSISD regarding the progress of tax collections. Additionally, the district does not have policies for initiating lawsuits for back taxes and for dealing with foreclosures and the sale of delinquent properties. By establishing a delinquent tax collection policy and meeting regularly with the tax assessor and attorney, the district could increase its tax collections by an estimated \$3,372 annually.

Require quarterly reports to the board to raise awareness of the financial condition of the Food Services operation and raise meal prices to recover costs for full price meals. WSISD does not keep its board informed about the annual deficit in the Food Services program. From 1998-99 through 2001-02, the WSISD Food Services program accumulated nearly \$32,000 in losses. Low student and adult meal prices increase the deficit each year. The superintendent does not receive reports on Food Services revenues and expenditures and does not present information about the Food Services operations to the board. Requiring proper reporting of Food Services operations would help district management and the board monitor and recover costs.

Establish an encumbrance accounting system to ensure that expenditures do not exceed the budget. The district does not encumber funds during the purchasing process. WSISD prepares purchase requisitions manually, which the superintendent approves; however, the district does not enter the requisitions into the accounting system until it receives the vendor invoice. As a result, multiple purchase requisitions could be outstanding against the same dollars. By encumbering funds when a purchase order occurs, the district can ensure it does not overspend funds.

Exemplary Programs and Practices

TSPR identified a number of "best practices" in WSISD. Through commendations in each chapter, the report highlights WSISD's model programs, operations and services provided by WSISD administrators, teachers and staff. Other school districts throughout Texas are encouraged to examine these exemplary programs and services to see if they could be adapted to meet their local needs. TSPR's commendations include the following:

- ***The district communicates with students and parents through a weekly newsletter produced by the journalism students.*** WSISD students publish and distribute a weekly newsletter to students, teachers, administrators, board members and parents containing dates of interest, the lunch menu, a sports update, new staff announcements, birthdays, class news, the principal's corner and a message from the superintendent. Journalism class students gather and write the news stories, prepare and produce the weekly newsletter and distribute the newsletter in school. The newsletter keeps parents, staff and students informed about current events, while providing the journalism students a sense of pride and accomplishment through its production.
- ***WSISD provides a comprehensive special education services through its participation in the Bosque County Educational Cooperative.*** The Bosque County Cooperative offers a full-day preschool program for three- to five-year old children with disabilities. The cooperative also offers an Elementary Life Skills program for students in kindergarten through grade 6 whose needs cannot be met in their home district; a Secondary Life Skills program for students in grades 7 through 12 with severe educational deficits or multiple disabilities; a half-day Career Technology Education for Disabled Students; and a behavior modification program. The cooperative's itinerant staff provides WSISD with a speech therapist twice a week, a diagnostician one day a week, a special education counselor, an occupational therapist and a physical therapist who provides services as

specified in students' Individualized Education Plans (IEPs) or by the ARD committee. A psychologist also is available on an as-needed basis.

- ***WSISD uses multiple strategies to reduce its dropout rate below the regional and state averages.*** After experiencing dropout rates in 1996-97, 1998-99 and 1999-2000 that exceeded peer districts and the regional and state dropout averages, WSISD implemented several strategies to decrease its dropout rate. The district assigns a staff member to monitor attendance daily and call the homes of absent students. The district also identifies students at-risk of dropping out, and provides information on these students to their teachers; retains grade 8 students if they are not ready for high school; and provides academic support and counseling intervention to discourage students from dropping out. WSISD also arranges and pays for students to enroll in a general education diploma (GED) program in neighboring districts or take correspondence courses. As a result of these efforts, WSISD, which experienced dropout rates of 1.9 percent in 1996-97, 4.8 percent in 1998-99 and 6.7 percent in 1999-2000, decreased the rate to 0.9 percent in 2000-01.
- ***The district saves money by contracting with a business consultant to perform bookkeeping services.*** WSISD saves money by contracting with an outside business consultant to provide bookkeeping services. On the Tuesday before the monthly board meeting, the consultant comes to the district and enters financial transactions, calculates payroll and prints payroll and accounts payable checks for board signature. The superintendent monitors daily financial activities. The consultant has worked with the district for 10 years. WSISD pays \$300 per month for the consultant's services; a qualified full-time bookkeeper could cost the district \$24,000 to \$36,000 annually.

Savings and Investment Requirements

Many of TSPR's recommendations would result in savings and increased revenue that the district could use to improve classroom instruction. The savings opportunities identified in this report are conservative and should be considered minimums. Proposed investments of additional funds usually are related to increased efficiencies or savings, or improved productivity and effectiveness.

TSPR recommended 39 ways to save WSISD \$196,335 in gross savings over a five-year period. Reinvestment opportunities will cost the district \$17,475 during the same period. Full implementation of all recommendations in this report could produce net savings of \$178,860 by 2007-08 (**Exhibit 4**).

Exhibit 4
Summary of Net Savings
TSPR Review of Walnut Springs Independent School District

Year	Total
2003-04 Initial Annual Net Savings	\$36,392
2004-05 Additional Annual Net Savings	\$36,392
2005-06 Additional Annual Net Savings	\$36,392
2006-07 Additional Annual Net Savings	\$36,392
2007-08 Additional Annual Net Savings	\$36,392
One Time Net Savings (Costs)	(\$3,100)
TOTAL SAVINGS PROJECTED FOR 2003-08	\$178,860

A detailed list of costs and savings by recommendation appears in **Exhibit 5**. For reference purposes, the page number for each recommendation is listed in the summary chart. Detailed implementation strategies, timelines and estimates of fiscal impact follow each recommendation in this report. The implementation section associated with each recommendation highlights the actions necessary to achieve the proper results. Some items should be implemented immediately, some over the next year or two and some over several years.

TSPR recommends the WSISD Board of Trustees ask district administrators to review the recommendations, develop implementation plans and monitor progress. As always, TSPR staff is available to help implement the proposals.

Exhibit 5
Summary of Costs and Savings by Recommendation

							Total 5-Year (Costs) or Savings	One Time (Costs) or Savings
Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08			
Chapter 1: District Organization and Management								
1	Encourage board members to take the required hours of training each year using the district's distance learning center. p. 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Develop a new board member packet to help new trustees become more knowledgeable about district operations in a shorter period of time.p. 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Record more detailed meeting minutes to enhance the community's ability to hold the board accountable for its decisions. p. 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Distribute agenda packets to board	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	members prior to meetings and use consent agendas in board meetings to focus time and effort on more critical issues. p. 25							
5	Implement a strategic planning process in which the board sets the vision, mission and long-range goals for the district. p. 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Improve the Public Education Information Management System reporting process to minimize reporting errors.p. 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Create a WSISD education foundation to establish partnerships with greater area businesses. p. 32	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000	\$0
8	Create a permanent facilities planning committee and	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	develop a long-range facilities master plan. p. 38							
9	Contact an energy consultant to conduct an energy management audit of WSISD facilities. p. 39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Provide two bus stops for students who must cross Highway 144 daily. p. 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Document maintenance performed on each vehicle.p. 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapter 1 Total		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000	\$0
Chapter 2: Educational Service Delivery								
12	Develop curriculum guides and a curriculum plan for updating, aligning and reviewing curriculum and instructional effectiveness.p. 57	(\$1,125)	(\$1,125)	(\$1,125)	(\$1,125)	(\$1,125)	(\$5,625)	\$0
13	Implement instructional strategies to reduce the number of students being	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	retained in kindergarten and in grades 1, 7 and 8.p. 60							
14	Revise identification and screening procedures to ensure all gifted and talented students are identified and served. p. 63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Develop and implement specific strategies targeting at-risk students and economically disadvantaged students and incorporate these into the campus improvement plan. p. 71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Develop a policy and long-term plan for recruiting and hiring teachers more in line with student demographics.p. 82	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Develop sound records management procedures for personnel files. p. 83	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Evaluate all	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	non-certified employees once a year.p. 84							
19	Develop an action plan to fully use the distance learning program.p. 87	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Prepare a technology disaster recovery plan.p. 89	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Include more information on the district's Web site and have students update it regularly. p. 91	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Implement an online student attendance module.p. 92	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,300)
23	Give a technology progress report to the board twice a year. p. 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapter 2 Total		(\$1,125)	(\$1,125)	(\$1,125)	(\$1,125)	(\$1,125)	(\$5,625)	(\$1,300)
Chapter 3: Financial Management								
24	Establish a policy for management of the fund balance. p. 104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Generate complete monthly	\$0	\$0	\$0	\$0	\$0	\$0	(\$800)

	financial statements for review by board members and appropriate administrative staff. p. 106							
26	Hire a part-time grant writer to actively pursue grant funds to support needed programs. p. 109	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000	\$0
27	Establish a delinquent tax collection policy for the district and regularly communicate with the Bosque County Tax Assessor and the attorney responsible for delinquent tax collection. p. 111	\$3,372	\$3,372	\$3,372	\$3,372	\$3,372	\$16,860	\$0
28	Establish a Budget Planning Committee to increase participation in the budget process. p. 114	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Prepare a budget calendar.p. 115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Develop procedures to guide the	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	accounting for student activity funds to ensure safekeeping of funds. p. 118							
31	Implement sound internal control practices to ensure safekeeping of cash on hand. p. 118	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,000)
32	Move excess funds to higher-earning investments when possible. p. 119	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$26,950	\$0
33	Conduct annual physical inventories and reconcile to the general ledger. p. 121	(\$1,750)	(\$1,750)	(\$1,750)	(\$1,750)	(\$1,750)	(\$8,750)	\$0
34	Develop purchasing procedure guidelines and share with district employees. p. 124	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Establish an encumbrance accounting system to ensure that expenditures do not exceed the budget. p. 126	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Establish an approved	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	vendor list. p. 127							
37	Require quarterly reports to the board to raise awareness of the financial condition of the Food Services operation. p. 128	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Annually review meal prices and set them at an amount that will recover costs for adult and student full price meals. p. 129	\$7,118	\$7,118	\$7,118	\$7,118	\$7,118	\$35,590	\$0
39	Develop strategies to increase breakfast participation. p. 131	\$1,387	\$1,387	\$1,387	\$1,387	\$1,387	\$6,935	\$0
Chapter 3 Total		\$35,517	\$35,517	\$35,517	\$35,517	\$35,517	\$177,585	(\$1,800)
Gross Savings		\$39,267	\$39,267	\$39,267	\$39,267	\$39,267	\$196,335	\$0
Gross Costs		(\$2,875)	(\$2,875)	(\$2,875)	(\$2,875)	(\$2,875)	(\$14,375)	(\$3,100)
Total		\$36,392	\$36,392	\$36,392	\$36,392	\$36,392	\$181,960	(\$3,100)

Total Gross Savings	\$196,335
Total Gross Costs	(\$17,475)
Net Savings	\$178,860

Chapter 1

DISTRICT ORGANIZATION AND MANAGEMENT

This chapter reviews Walnut Springs Independent School District's (WSISD) overall organization and management in the following sections:

- A. Board Governance
- B. Community Involvement
- C. Facilities
- D. Transportation

Efficient school district management requires cooperation between the elected members of the Board of Trustees and the district's staff. The board sets goals and objectives for the district in instructional and functional areas, determines the policies that will govern the district, approves the plans devised to implement those policies and approves the funding necessary to implement the plans.

The district's staff manages the day-to-day implementation of the plans approved by the board, recommending modifications as necessary to ensure efficient and cost-effective district operations. The superintendent, as the chief executive officer of the district, recommends the level of staffing and resources needed to operate and accomplish the board's goals and objectives. Section 11.254(a) of the Texas Education Code (TEC) requires "each school district to maintain current policies and procedures to ensure that effective planning and site-based decision-making occur at each school to direct and support the improvement of student performance."

BACKGROUND

Walnut Springs lies at the junction of State Highway 144 and Farm Roads 927 and 203, 52 miles northwest of Waco in northern Bosque County. The Dallas and Fort Worth metroplex and Waco are both within 60 miles. Hill College in Glen Rose is the closest college, and Tarleton State University is 35 miles away in Stephenville. Walnut Springs has a population of 813 and has a median income of \$21,775. Property values within WSISD average \$25,000.

In 2001-02, WSISD served 226 students from kindergarten through grade 12 in one main school. As the major employer in Walnut Springs, WSISD provides approximately 30 full-time jobs. Primarily a rural district, the school population consists of: 63.3 percent Anglo, 35.4 percent Hispanic and 1 percent African American. In WSISD, approximately 61 percent of

the students qualify as economically disadvantaged and 52.6 percent are identified as at-risk.

Mr. Donnie Edwards has been the WSISD superintendent since 1979. His father, Mr. D.E. Edwards, was the superintendent from 1961 to 1979 and his mother, Ms. Addie Zell Edwards, was the secretary and bookkeeper. The main building of the school was constructed in 1976 as a result of a bond election, marking the first new construction since 1938.

The WSISD superintendent has many responsibilities. He is the educational leader, the business leader and the everyday business manager. Most districts have staff to support the everyday business management needs of the district. WSISD does use an outside business consultant who provides some bookkeeping services to the district. Parents, district staff and teachers view the WSISD superintendent as an effective and respected educational and business leader, as evidenced by surveys conducted by the review team (**Exhibit 1-1**).

Exhibit 1-1
TSPR Survey Regarding Superintendent Effectiveness

Survey Question	Parents Response	District Staff Response	Teachers Response
The superintendent is respected and an effective instructional leader?	70%	90%	85%
The superintendent is respected and an effective business manager?	74%	90%	93%

Source: TSPR surveys.

Exhibit 1-2 compares WSISD's operating expenditures against its peer districts. WSISD has the lowest per student cost among its peer districts and also has lower per student costs than the state average.

Exhibit 1-2
Total Operating Expenditures
WSISD, Peer Districts and State
2001-02

District	Total Operating Expenditure	Student Enrollment	Cost per Student
Meridian	\$3,269,568	530	\$6,169

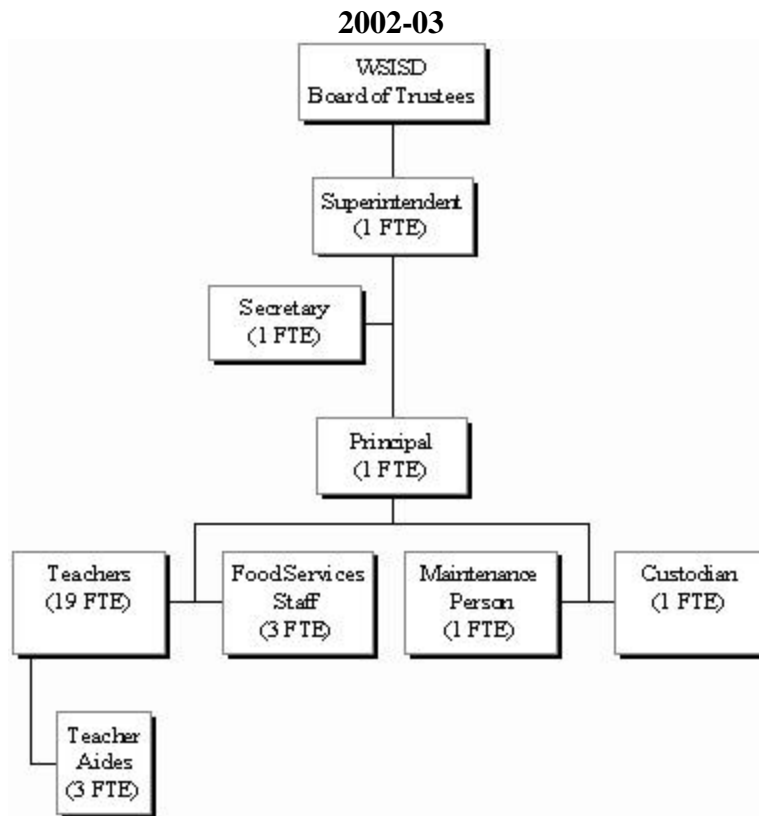
Kopperl	\$2,243,800	295	\$7,606
Iredell	\$1,251,145	147	\$8,511
Cranfills Gap	\$1,033,502	121	\$8,541
Walnut Springs	\$1,354,301*	226	\$5,992
State	\$28,667,838,747	4,146,653	\$6,913

Source: Texas Education Agency (TEA), Academic Excellence Indicator System (AEIS), 2001-02.

*The Public Education Information Management System (PEIMS) reported figure of \$1,981,601 is incorrect based on reporting error in Function Code 41, General Administration, Object Code 6100, Payroll Costs of \$697,000 instead of \$69,700.

The WSISD superintendent directs all functional areas of the district, overseeing personnel management, facilities use and management, asset and risk management, financial management, purchasing, technology, student transportation and food services. This broad range of responsibilities requires him to possess sufficient knowledge in all of these areas to perform duties effectively. The superintendent delegates responsibility to the principal for the educational component and discipline management. **Exhibit 1-3** displays the very simple and straightforward organizational structure at WSISD.

Exhibit 1-3
WSISD Organizational Structure



Source: WSISD Organizational Chart.

WSISD employs 19 full-time teachers and three educational aides. Support personnel include the superintendent's secretary, three full-time cafeteria workers, one maintenance person and one custodian. WSISD also contracts with the Regional Education Service Center XII (Region 12) for a part-time librarian and nurse. WSISD is a member of the Bosque County Educational Cooperative in Meridian for special education and alternative education programs.

For this review, WSISD selected five peer districts for comparative purposes, based on similarities in student enrollment, student performance and community and student demographics. The districts chosen were Cranfills Gap, Iredell, Kopperl and Meridian ISDs.

Chapter 1

DISTRICT ORGANIZATION AND MANAGEMENT

A. BOARD GOVERNANCE

School districts in Texas are governed by elected Boards of Trustees. These boards are responsible for decision-making, planning and providing resources for achieving the district's goals. An effective board is knowledgeable and recognizes the separation of its role from that of the superintendent's. While the board adopts the policies of the district, the superintendent acts as the chief executive administrator of the district's policies. The superintendent manages the administration of all district operations and assigns personnel responsibilities.

WSISD's Board of Trustees consists of seven members, all elected at-large. Trustees serve three-year terms on a rotating basis, with the terms of approximately one-third of the board members expiring each year. When a board vacancy occurs, the remaining board members fill the position by appointment until the next regular board election. **Exhibit 1-4** presents information on the Board of Trustees.

Exhibit 1-4
WSISD Board of Trustees
2002-03

Board Member	Title	Term Expires	Years of Service	Occupation
Charles Olson	President	2005	11 years	Farmer/rancher
Brady Dempsey	Vice President	2003	3 years	Park ranger
Jerry Lamb	Secretary	2004	22 years	Retired military
Greg Morrow	Board Member	2004	New	Contractor
Ted Whitt	Board Member	2002	4 years	Rancher
David Short	Board Member	2004	New	Texas National Guard
Henry Coate	Board Member	2005	5 years	Mechanic

Source: WSISD School Board Member Information form.

The board conducts regular meetings the second Thursday of every month at the district's high school library. At the discretion of the board president or upon request by three or more board members, the board also calls special meetings whenever necessary. The board posts meeting notices

three business days before meetings in the front window of the administrative office, the lumberyard and the post office as required by state law. The board elects the president, the vice-president and the secretary from the existing board members.

The board has a good reputation within the Walnut Springs community. In response to a TSPR survey, 78 percent of the teachers agreed that the school board has a good image in the Walnut Springs community, and more than 85 percent of teachers believe that the board members work well with the superintendent. Although parents and administrators were not asked these same survey questions, there were no concerns voiced during the public forum regarding board governance.

During interviews, the board members said they felt that the board worked well as a group. Board members said that the board "self-polices itself" to make sure that all members remain positive, and the board president effectively ensures that discussion among board members does not become personal. Board members also said that all board members understand the line between policy-making and administration. The only time any problem arises in this area has been with first-year board members not as well versed in the distinction. All board members said that the board meetings run smoothly, information provided in board member meeting packages is thorough and the meetings are productive.

FINDING

WSISD board members do not fulfill their continuing education requirements mandated by law. The TEC specifies: "A trustee must complete any training required by the State Board of Education." WSISD policy states that: "Each Trustee must complete any training required by the State Board of Education. *Education Code 11.159.*" TEC requires board members to fulfill three different kinds of continuing education: Tiers One, Two and Three. Tier One details orientation sessions required for newly elected members and the TEC update after each legislative session for all board members. Tier Two defines teamwork training for all board members and the superintendent to enhance the team's effectiveness. Tier Three specifies a certain number of discretionary hours for areas of need. **Exhibit 1-5** details the continuing education requirements for school board members.

Exhibit 1-5
Continuing Education Requirements for School Board Members
2001-02 through 2002-03

Type of Continuing Education	First-Year Board Member	Experienced Board	Provider
------------------------------	-------------------------	-------------------	----------

	Requirements	Member Requirements	
Local district orientation	Required within 60 days of election or appointment	Not required	Local district
Orientation to the Texas Education Code	3 hours	Not required	Education Service Center
Update to the Texas Education Code	After legislative session	After legislative session	Education Service Center
Additional continuing education, based on assessed needs and the framework for governance leadership. Team building must be at least three hours of the total time.	At least 10 hours	At least 5 hours	TEA-registered provider
Total Minimum Number of Hours	16 hours plus local district orientation	8 hours plus TEC update	

Source: Texas Association of School Boards (TASB), Leadership Team Services and TASB Web site at www.tasb.org.

Exhibit 1-6 summarizes the number of continuing education hours required by each board member, the number of hours taken this year and last year and the resulting shortfall.

**Exhibit 1-6
WSISD Board Member Continuing Education Assessment
2001-02 and 2002-03**

WSISD Board Member	2001-02			2002-03		
	Required Hours	Hours Taken	Deficiency	Required Hours	Hours Enrolled	Deficiency
Charles Olson	8.00	2.50	(5.50)	8.00	0	(8.00)
Brady Dempsey	8.00	2.50	(5.50)	8.00	0	(8.00)
Jerrv	8.00	2.50	(5.50)	8.00	0	(8.00)

Lamb						
Greg Morrow	16.00	2.50	(13.50)	8.00	0	(8.00)
Ted Whitt	8.00	2.50	(5.50)	8.00	0	(8.00)
David Short *	Not in Office	Not in Office	Not in Office	16.00	0	(16.00)
Henry Coate	8.00	0	(8.00)	8.00	0	(8.00)

Source: TASB, Board Member Continuing Education Report, January 1, 1998 through September 26, 2002.

** Indicates new board member.*

Region 12 provides WSISD adequate notification of continuing educational events within the region. The superintendent's secretary forwards the flyers to the board members for consideration. Board members, however, have not met their annual educational requirements. For the last year, no board member has taken any continuing education hours.

Each year at the meeting during which the board normally issues the call for the board election, the president of the board must announce publicly the board members who have met their annual education obligation and those that have not. This information must also be made available to the media. WSISD policy also states that: "Annually, at the meeting at which the call for election of board members is normally scheduled, the superintendent shall announce the name of each board member who has completed the required continuing education, who has exceeded the required hours of continuing education, and who is deficient in the required continuing education. The president shall cause the minutes to reflect the information and shall make this information available to the local media." A review of board minutes for April and May 2002 revealed no such announcement to indicate district adherence to the policy.

The majority of board members said it was difficult for them to leave their jobs for one day or more to pursue additional training. Distance learning uses telecommunications technologies to broadcast instruction from one central location to one or more remote locations. WSISD uses distance-learning equipment in the WSISD library to provide classes to students earning dual credit for classes not offered at WSISD. Distance learning can assist rural districts with staff training, adult education or the board's

continuing education. The district has not explored how the equipment could be used to supplement board training.

Failure of one or more board members to comply with this rule can affect a district's accreditation status. The Texas Education Agency (TEA) may request evidence at any time of board member compliance with the continuing education rule.

Recommendation 1:

Encourage board members to take the required hours of training each year using the district's distance learning center.

Providing training through Region 12 or an adjacent education service center using distance learning can help board members to complete their annual training requirements. Any costs involved for training using distance learning would be comparable to current annual training costs.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent contacts Region 12 or an adjacent education service center for board member courses using distance learning and sets a schedule satisfactory to board members.	June 2003
2.	The superintendent's secretary tracks and compiles continuing education hours by board member.	June 2003
3.	The superintendent's secretary forwards the education service center announcements to each board member upon receipt with their insufficient hour total.	June 2003
4.	The superintendent presents at the board meeting where election results are announced the list of board members who have completed, those who have exceeded and those who are deficient in the required hours of continuing education.	June 2003 and Annually Thereafter
5.	The superintendent's secretary notifies board members quarterly of their insufficient hours.	August 2003 and Quarterly Thereafter

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not have a new board member orientation packet. During interviews several board members said that they had not attended an orientation session or received materials to help educate them on board member responsibilities.

WSISD board policy states that: "The Board and the Superintendent shall assist new Board members to understand the Board's function, policies, and procedures. Assistance given in the orientation of new Board members may include the following, as appropriate or available: 1- Selected materials on the responsibilities of being a contributing member of the Board; 2-Material pertinent to meetings and an explanation of its use; 3-Invitations to meet with the Superintendent and other administrative personnel designated by the Superintendent to discuss services the administration performs for the Board; 4-Access to a copy of the Board's policies and administrative regulations and other documents and information currently in use by other Board members; 5-Information regarding appropriate meetings and workshops; and 6-Other information and activities as the Board or Superintendent deems useful in fulfilling the role of the Board member." WSISD provides the board policies and information regarding the Region 12 new board member training workshop. They do not, however, provide any other material to help the elected board member in their transition to the board.

Lyford Consolidated ISD has developed a new board member orientation packet that is thorough and easy to understand. The superintendent developed this packet with assistance from the Texas Association of School Boards. Items listed in the new board member packet include:

- key roles and responsibilities of a school board member;
- district's vision and goals;
- board meeting policy;
- regular board meeting agenda;
- education plan;
- budget overview;
- revenue plan;
- board policy manual;
- district visitation policy;
- chain of command for complaints;
- power and duties of school boards;
- employment of personnel;
- ethics standards;
- five principals of teamwork;
- building trust: keys to cooperation; and
- state training requirements for board members.

New board members in Lyford said they were pleased with the content and format of this packet.

Recommendation 2:

Develop a new board member packet to help new trustees become more knowledgeable about district operations in a shorter period of time.

A new board member orientation packet will provide information helping new trustees become more familiar with their responsibilities and duties as board members.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent researches what other districts have done and prepares a new board member packet.	June 2003
2.	The board members review the packet and suggest changes.	July 2003
3.	The superintendent makes changes and finalizes the packet.	August 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The minutes of WSISD board meetings do not provide sufficient detail to fully document the board's decisions.

The minutes are missing critical information necessary to understand how decisions were reached. The minutes contain the date of the board meeting; the times of call to order and adjournment; agenda item titles; motions made, including the names of individuals making and seconding the motions; votes taken by the board as a whole; and the outcome of decisions or discussions. The minutes do not, however, describe the content of any discussions relating to the agenda items.

The elected board secretary records the minutes and the superintendent's secretary types up the minutes. **Exhibit 1-7** assesses the adequacy of the existing board minutes.

Board Meeting Minutes Documentation	Contained in the WSISD Minutes
Date of the board meeting	Yes
Board meeting start time	Yes
Board meeting end time	No
Board item number and name	No
Description of the item	No
Action required	No
Time of call to order and adjournment	Yes
Time of call to adjourn	No
Motions made including the names of individuals making and seconding the motion	Yes
Votes taken by each member including yes, no and abstentions	Yes
Detailed discussion giving a clear indication of the board's deliberations and the factors considered when making the decision	No
Follow-up action required	No

Source: WSISD board meeting minutes, September 2002.

The review team was not able to determine the board's discussion from the written minutes of any meeting conducted from May through October 2002. Meeting minutes reflect a board's deliberations and the factors considered in board decisions. An individual should be able to read the minutes and determine the issues affecting a particular board decision.

Exhibit 1-8 presents examples of actual minutes from WSISD board meetings reviewed by the review team.

Exhibit 1-8
Excerpts Taken from WSISD Board Minutes

Board Agenda Item/Topic	Meeting Date	Actual Recorded Minutes	TSPR Assessment
New Business	12/13/2001	<i>"Motion by Jerry Lamb and second by Charles Olson to approve the '99-</i>	No subject line, no sequential numbering of the item and no information recorded as to any audit

		<i>2000 audit as prepared by Wheatly and Fowler."</i>	concerns.
Weighted Average Daily Attendance (WADA) Contract with Calhoun County	09/12/2002	<i>"Motion by David Short and second by Henry Coate to approve the WADA contract with Calhoun County ISD for 2002-2003."</i>	No subject line, no sequential numbering of the item and no indication of what WSISD is to gain from the contract, whether the contract was reviewed by legal and whether other options were explored.
Tax Rate	08/29/2002	<i>"Motion by Greg Morrow and second by Brady Dempsey to set the 2002-2003 Tax Rate at \$1.10."</i>	No subject line, no sequential numbering of the item and no discussion recorded about why the tax rate was being increased and how much would WSISD benefit.

Source: WSISD board meeting minutes for December 2001, September 2002, August 2002 and SoCo Consulting assessment.

The Handbook of Educational Administration states that board actions are to contain "complete information as to each subject of the board's deliberations." It has been held that board minutes constitute the only legal evidence of board action (Lewis v. Board of Education, 348 S.W. 2d 921 [Ky. 1961]. WSISD board policy states: "Board action shall be carefully recorded by the secretary or clerk; when approved, these minutes shall serve as the legal record of official board actions."

Recommendation 3:

Record more detailed meeting minutes to enhance the community's ability to hold the board accountable for its decisions.

School board minutes are extremely important; the official record of all board proceedings and actions and must be meticulously kept. **Exhibit 1-9** provides an example of a format that can be used to fully document minutes and any discussions.

**Exhibit 1-9
Suggested Minutes**

Board Minutes for xx/xx/xx		
Item Number:	Topic:	
Item Description:		
Discussion:		
Fiscal Impact:		
Board Action Required:		
Motion:		
Motion by: _____ Seconded by: _____		
Votes:		
Vote Count: YES votes: _____; NO votes: _____; Abstentions: _____		
Follow-Up Action Items		
	<i>Action Item</i>	<i>Assigned To</i>
		<i>Return Date</i>

Source: SoCo Consulting, Inc.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board secretary designs a standardized format to support all the requirements of the board meeting minutes.	June 2003
2.	The board secretary records and documents minutes in the new format, paying special attention to recording discussion relating to an agenda item and listing all follow-up actions required by staff to address board member requests or questions.	July 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

WSISD does not run efficient board meetings. The board's review and approval of bills awaiting payment and the approval of previous board meeting minutes comprise a major portion of each board meeting.

According to trustees, board meetings last approximately two to three hours. This could not be confirmed by reviewing the board minutes

because the ending time is not recorded. The trustees stated that approximately 30 to 60 minutes of each meeting is spent reviewing and approving bills awaiting payment and approving the previous meeting's minutes.

Board members receive brief agenda packets several days before the board meeting, but they do not receive any information to communicate the background of each item. Agenda packets in other districts typically contain the previous meeting minutes, bills awaiting payment, tax collection reports and support material for the upcoming agenda items. A few WSISD board members arrive 30 minutes before each meeting to review agenda materials. This is the first time they see the support material for any agenda item.

Most districts send a more detailed agenda and background materials for each agenda item to board members one week prior to the meeting so they can review the information in advance. In addition, some districts shorten the amount of time dedicated to these types of items by using a consent agenda. Consent agendas include minutes of the previous board meeting minutes, checks to be issued that month, the previous month's tax office report, the quarterly investment report and the second reading of board policy updates that have not experienced any problems during the first reading. Items that are for information only and do not require a decision or any board action are included in the consent agenda.

The consent agenda allows all of the reports to be received with one motion and is an effective tool for improving meetings. The consent agenda is part of the regular agenda for the meeting, and typically it is one of the first agenda items. If a board member wants to discuss an individual item, that item is separated from the group and discussed apart from the consent agenda.

Wall ISD ensures that its board receives comprehensive materials before board meetings so that board members can make well-informed decisions. Board agenda packages are sent to the board on the Friday before the Wednesday board meeting. The Center Point ISD (CPISD) superintendent implemented the consent agenda concept about four or five years ago. Prior to this, the CPISD board used to review every check during board meetings. CPISD board meetings lasted five to six hours before the introduction of the consent agenda; they presently average two hours.

Recommendation 4:

Distribute agenda packets to board members prior to meetings and use consent agendas in board meetings to focus time and effort on more critical issues.

Written agenda packets should be prepared by the superintendent's office, distributed to board members one week prior to the regular meeting date and followed during the meeting. A cover page for each action agenda item enables administration to communicate effectively with the board on the background of each item. The cover page provides details on each recommendation for board action and the rationale for the recommendation, as well as the board policy governing this action, the fiscal impact, board policy reference and compliance. Agenda-item approval is required by the superintendent on the cover form.

The distribution of the agenda packets several days prior to the meeting and the implementation of the consent agenda concept will afford each agenda item ample time for consideration by board members, and will save valuable meeting time.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent and the president of the board develop a consent agenda format for each meeting.	June 2003
2.	The superintendent distributes the consent and regular agenda to the board members prior to the meeting.	July 2003
3.	The president makes a motion to approve the consent agenda as the first item of each meeting.	July 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

District Planning

State law requires districts to ensure that careful planning and evaluation occur at the school and district level. A district with a strategic plan that has received broad-based input and has well-defined goals will be better able to achieve state standards of academic excellence. Evaluation of a district's programs allows the board and administrators to gauge the success of each program by determining if key objectives and goals are met and if the benefits merit the costs incurred. Program changes can then be planned based on those evaluations.

Effective strategic planning includes:

- direction and focus from the school board and a steering committee to set priorities or major goals;

- broad-based and diverse committees set up to address the established priorities and develop activity plans addressing each priority;
- activity plans that contain measurable goals, dates and assignments of responsibility for implementation;
- two-way communication between the governing body and the committees during the plan-development period;
- decisive governance that uses committee recommendations to the greatest degree possible when approving the final plan;
- performance-based annual activity plan monitoring and adjustment; and
- budgets requiring expenditures tied directly to the overall goals and priorities of the district.

Strategic planning enables school districts to define goals and objectives, establish priorities and determine specific implementation strategies. The process begins as a school district assesses its strengths and weaknesses, both in instruction and support. From broad goals, specific strategies can be developed.

FINDING

WSISD does not engage in long-term strategic planning. All planning in the district occurs at the administrative and school levels and relies on the district improvement plan (DIP) and the campus improvement plan (CIP) as its primary planning documents.

As part of its required planning and evaluation process, the district develops a DIP and each school develops a CIP. The principal, with the assistance of the site-based decision-making committee, develops, reviews and revises the CIP. The plan seeks to improve student performance on the state's academic excellence indicators for all student populations, including special needs populations. The CIP must support the objectives of the district improvement plan and the state goals and objectives for education. Both the DIP and CIP typically establish short-term goals, identify several specific performance targets and address both instructional and non-instructional areas. The plans also analyze Texas Assessment of Academic Skills (TAAS) passing rates from 1995 through 2001, but do not compare them to previously established targets. No other areas contain any comparative analysis over a period of time.

The district developed strategies and amended its CIPs to address discrepancies in its gifted and talented program, pre-kindergarten notification, special education and compensatory education programs after a 1998 District Effectiveness and Compliance (DEC) visit. WSISD also

has established staff teams to review student, parent/community, staff and facility/technology/school safety issues.

The district, however, does not have a long-term strategic plan that links everything together and guides the district's overall operations and progress. Nor has the board conducted any planning sessions to deal with strategic issues concerning academic achievement, community growth in concert with the city council, teacher recruitment, facility planning and Hispanic educational performance.

The lack of a long-term strategic plan, or vision, inhibits the district in several ways. Most important, there are no long-term goals for the district to target. Current goals are based on incremental gains, and many are not specific. The lack of a long-term strategic plan also inhibits other planning efforts, such as long-range financial, technological and facilities planning.

The Bastrop Independent School District (BISD) developed a strategic planning process that provides direction and focus and helped the district to achieve its mission of improving the academic performance of all students. BISD adopted six long-range goals that form the basis for developing the district's strategic plan objectives and implementation strategies. The process began in 1995 when the strategic planning committee adopted the goals for district performance with the district improvement plans. Other BISD goals call for student mastery and progress through the curriculum to prepare students to enter the workforce or post-secondary education; recruitment, training, and retention of qualified and effective personnel; the effective and efficient use of resources to benefit students; and opportunities provided to citizens for life-long learning. BISD adjusts its strategic plan goals and strategies periodically to reflect progress. The district revised the plan in 1998 with an additional goal to make the BISD a recognized district in 2000 and an exemplary district by 2002. In 2000, additional strategies were implemented to reflect accomplishments. A timeline for meeting the goals was included in the plan. As objectives are met, the committee monitors and adjusts strategies as necessary.

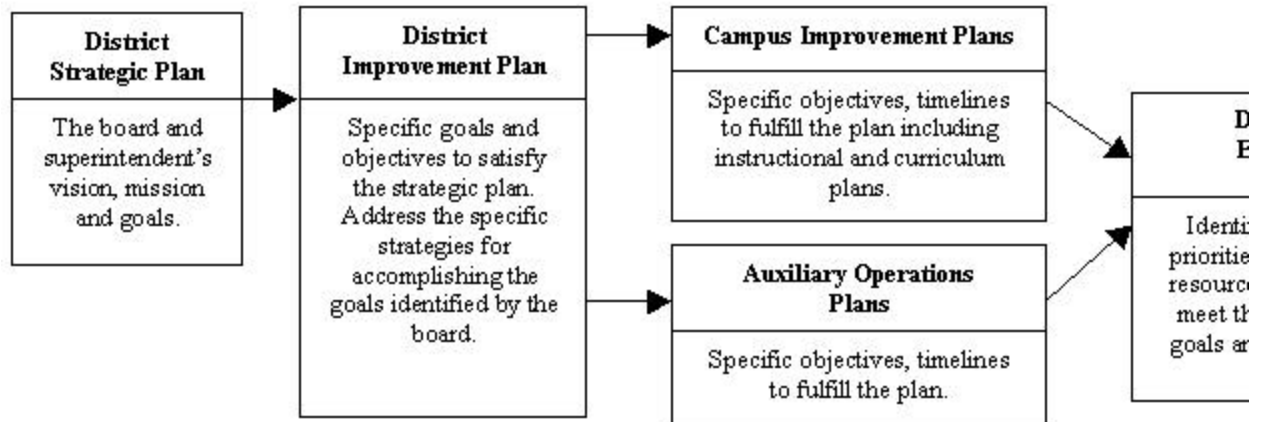
Recommendation 5:

Implement a strategic planning process in which the board sets the vision, mission and long-range goals for the district.

The board should engage in long-range planning to develop a shared vision that should be directed toward the future, value-driven, community-based and student-centered. The board should develop a list of three to five major district goals, with performance objectives related to AEIS. For each goal listed, the board should develop specific criteria that will be

used to determine success in goal achievement. The board should assess its goals each year. Although they may remain the same for several years, the board should review, revise if necessary and re-adopt its goals annually. This is crucial to ensuring that the goals focus board and staff attention and guide their decision-making. **Exhibit 1-10** shows a proposed strategic planning process.

**Exhibit 1-10
Proposed Strategic Planning Process**



Source: SoCo Consulting, Inc.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent appoints a planning coordinator/facilitator to assist the district in a strategic planning process.	June 2003
2.	The coordinator/facilitator gathers feedback from staff and community members.	July 2003
3.	The superintendent and board, working with staff, develop a vision statement, a set of core values, a mission statement, goals and expected student outcomes.	July 2003
4.	The district develops the DIP and CIP using the strategic plan.	August 2003 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

WSISD does not have documented procedures for reviewing data submitted for the Public Education Information Management System

(PEIMS), which has resulted in reporting errors in the financial data provided to TEA. The district's third party accounting software can automatically generate a file that can be imported to the TEA PEIMS reporting system. However, the district does not use this feature. Instead, the technology coordinator manually enters the financial data into the PEIMS reporting system.

TEA requires school districts to submit information three times during the year through the PEIMS data collection process. During October, districts submit initial information on student enrollment, annual budget and staffing. In February, audited financial information concerning actual district expenditures for the prior fiscal year is submitted. In June, school districts submit final student data including information on the average daily attendance (ADA) and other student and academic information for the year just completed. This information covers general district information, plus information in special areas that determines funding for the next fiscal year including special education, bilingual education, CATE, compensatory education and G/T education.

In reviewing the AEIS data, the review team found reporting errors. For example, budgeted revenue in the AEIS data for 2001-02 was reported as \$4,103,503 but was actually \$1,341,000. For 2000-01, budgeted revenue was reported as \$9,530,600 but was actually \$1,255,800. In reviewing the 2001-02 AEIS expenditures, the central administrative costs are shown to be \$738,400, or 37.3 percent of budgeted expenditures. According to the approved budget for the district, the budget for Function 41 - General Administration that covers the superintendent's office was \$111,100. **Exhibit 1-11** displays the difference in the percentage of budgeted expenditures in reported PEIMS data and actual data and compares it to the state average.

Exhibit 1-11
Percent of Budgeted Expenditures by Instructional Function
WSISD and State
2001-02

Expenditures by Function	WSISD Reported through PEIMS	WSISD Actual Expenditures*	State Averages
Instruction (11,95)	42.3%	61.8%	51.0%
Instruction-Related Services (12,13)	0.4%	0.7%	2.7%
Instructional Leadership (21)	0.0%	0.0%	1.2%

School Leadership (23)	2.5%	0.4%	5.2%
Support Services-Student (31,32,33)	0.9%	1.3%	4.0%
Student Transportation (34)	2.3%	3.3%	2.6%
Food Services (35)	4.5%	6.6%	4.8%
Cocurricular/Extracurricular Activities (36)	1.8%	2.6%	2.2%
Central Administration (41,92)	37.3%	8.2%	3.5%
Plant Maintenance and Operations (51)	5.8%	11.8%	10.1%
Security and Monitoring Services (52)	0.0%	0.0%	0.6%
Data Processing Services (53)	0.0%	0.0%	1.1%
Other**	2.3%	3.2%	10.4%
Per Pupil Expenditures	\$8,768	\$5,992	\$6,907

Source: TEA, AEIS, 2001-02.

* PEIMS data with reporting error in Function Code 41, General Administration, Object Code 6100, Payroll Costs of \$697,000 replaced with correct figure of \$69,700.

** Includes any operating expenditures not listed above and all non-operating expenditures such as debt service, capital outlay and community and parental involvement services.

With correct data, WSISD's percent spent on instruction increases from 42.3 percent to 61.8 percent. Costs for central administration decrease from 37.3 percent of budgeted expenditures to 8.2 percent and per pupil expenditures drop from \$8,768 to \$5,992.

Eagle Pass ISD (EPISD) implemented a detailed system of checks and balances that includes a published calendar of events for PEIMS submissions, extensive annual training, internal preliminary reports generated every six weeks with required signatures by principals, department heads and program administrators, scheduled data review meetings and software safeguards prohibiting data changes after each six-week report verification.

EPISD administrators say that this process has helped the district ensure accuracy and accountability for data submissions. The district also has been able to ensure that the board, campus and program administrators have an accurate portrait of budgeted funds for current year expenditures and actual expenditures for previous years.

According to the business consultant and the technology coordinator at WSISD, no one reviews the information entered before it is provided to TEA. Successful PEIMS data entry is achieved when districts import their data directly into the PEIMS reporting system and review the data carefully prior to final submission to TEA.

Recommendation 6:

Improve the Public Education Information Management System reporting process to minimize reporting errors.

There is no cost to the district to receive training on automating the PEIMS submission process. Adding a step where data is reviewed prior to submission would also help ensure that WSISD has accurate PEIMS submissions.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent contacts the third party software company to train staff to automatically export district data into the PEIMS reporting system.	August 2003
2.	The superintendent and the principal draft procedures on the PEIMS reporting process including who is responsible for reviewing the data prior to submission to TEA.	August 2003
3.	The superintendent ensures that the PEIMS data is automatically exported to TEA and that the review process is performed.	September 2003 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 1

DISTRICT ORGANIZATION AND MANAGEMENT

B. COMMUNITY INVOLVEMENT

Effective community involvement programs build upon the unique characteristics of the school district and the community. External communication strategies for communicating with the community and internal communication strategies for communicating within the school district are critical to community involvement programs. Other essential program components include methods for recruiting volunteers and soliciting business support for school events and outreach activities designed to encourage community participation in the district.

Although Walnut Springs is a small, rural community, WSISD enjoys a variety of support from several organizations within the community. The Citizens Teacher Association (CTA) raises money for needed fixed assets and sponsors a teachers' appreciation dinner at Christmas. The Lions Club provides the use of a downtown office building for fundraising events at no charge. The Masons volunteer to help at the open house during public school week. The Band Booster Club raises funds for purchasing instruments, the band trailer and other music department supplies. Teachers staff the concession stands at athletic events, and the Athletic Booster Club stages fundraisers to purchase items needed in the athletic department. Parents volunteer to read to students, help with parties, sponsor field trips, assist in the library and judge academic events.

While the WSISD board members and the superintendent serve as the primary communicators of district news to the community, the principal and teachers share in that communication effort as well.

FINDING

WSISD students publish and distribute a weekly newsletter to fellow students, teachers, administrators, board members and parents. The newsletter contains special messages regarding today's culture, dates of interest, the lunch menu, a sports update, new staff announcements, birthdays, class news, the principal's corner and a message from the superintendent.

The WSISD students prepare and produce the weekly newsletter. Students from the journalism class gather the news and write the articles. The students also format, print and distribute the newsletter by placing them on bulletin boards throughout the school and giving them to students to take home to their parents.

WSISD notes the many benefits of the newsletter. Parents are kept up-to-date on current events. Teachers and students have an opportunity to credit one another on accomplishments, and the journalism students attain pride of accomplishment through the production of the newsletter.

COMMENDATION

The district communicates with students and parents through a weekly newsletter produced by the journalism students.

FINDING

WSISD does not routinely solicit donations from businesses in larger cities in the greater county area. Residents may shop or work in Glen Rose and Stephenville, so businesses in those cities may be willing to support the schools of people who patronize or work in their stores.

Some small school districts near larger communities tap businesses in those communities to form partnerships. Other districts have created education foundations composed of business leaders, parents and other interested parties to seek donations for the district. Some educational foundations sponsor fund-raising activities such as community carnivals.

Grape Creek Independent School District (GCISD), a district near San Angelo, formed the Grape Creek Education Foundation in August 1999 and became a recognized 501(c) 3 nonprofit organization with the Internal Revenue Service. The Grape Creek Education Foundation seeks and secures grants, endowments and donations from corporations, businesses and individuals to enhance educational opportunities for GCISD students. Funds can be used to meet physical or professional development needs, extracurricular programs or special project sponsorships.

Additionally, the establishment of a 501(c) 3 nonprofit organization has opened up many opportunities for securing grants and donations for which a school district would not otherwise qualify. The Grape Creek Education Foundation has secured thousands of dollars in donations to enhance education in GCISD.

In another example, Elgin ISD (EISD) formed collaborative partnerships with businesses, educational institutions, community agencies and civic organizations to expand opportunities for its students. Through a partnership with McDonalds, all fifth grade students from Elgin Elementary School went on a trip to the Austin Symphony. Upon the request of the principals, other area restaurants provided food and awards for various school activities.

An education foundation to develop partnerships with businesses or organizations in greater area cities could help provide more educational opportunities for students.

Recommendation 7:

Create a WSISD education foundation to establish partnerships with greater area businesses.

WSISD should appoint a district employee or employees to coordinate community involvement activities. The community involvement coordinator could ask the parent teacher organization (PTO) or a similar group to assist in identifying greater area businesses that might be willing to participate through donations, sponsorships or mentoring programs with employees from those businesses. The WSISD community involvement coordinator should also be responsible for developing the education foundation.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent gets board approval and appoints an employee or employees to coordinate community involvement activities.	October 2003
2.	The community involvement coordinator writes an article in the school newsletter requesting parent and community assistance.	November 2003
3.	The community involvement coordinator contacts Grape Creek ISD to gather more information about its education foundation.	November 2003
4.	The community involvement coordinator meets with PTO members and other community members to solicit their assistance in developing the education foundation and identifying businesses who could form partnerships with the district.	December 2003
5.	The community involvement coordinator, with the assistance of other community members, develops the WSISD education foundation.	January 2004
6.	The community involvement coordinator, with the assistance of other community members, contacts the organizations identified, pursues business partnerships and determines what each business will provide for the school.	January - May 2004
7.	The community involvement coordinator tracks all contributions received by the district.	Ongoing

FISCAL IMPACT

Annual contributions of \$2,000 are a conservative estimate of the support that the district could receive by establishing an education foundation and developing relationships with greater area businesses.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Create a WISD education foundation to establish partnerships with greater area businesses.	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000

Chapter 1

DISTRICT ORGANIZATION AND MANAGEMENT

C. FACILITIES

Recent studies have shown impacts between school conditions and instruction. A Department of Education study of school districts in three states found a positive relationship between school conditions and student achievement and student behavior. A study of working conditions in urban schools, conducted by Corcoran, Walker and White, found that physical conditions can have direct positive or negative effects on teacher morale, sense of personal safety, feelings of effectiveness in the classroom and on the general learning environment.

Safe, clean, well-maintained schools enhance student achievement and teacher satisfaction and create community goodwill. Curb appeal can also give the community confidence that the district uses its tax dollars effectively to sustain its future support. School districts are realizing that strong community relationships are critical to the schools' growth and health.

The Walnut Springs School was established around 1900 in a two-story brick building on land donated by Texas Ranger Buck Barry. Sometime in 1920, the building burned to the ground. The community issued bonds to build a new two-story brick building. In the late 1930s, a gymnasium was built from materials salvaged from the abandoned Texas Central Roundhouse. The nuclear power plant began construction in 1976, which increased enrollment and resulted in a need for more classrooms. At that time, another bond issue passed adding new classrooms. More bonds were approved in 1985 to demolish the original structures and add a new classroom building and a gym. Later the district added a new vocational agriculture building. In 1996, the district remodeled existing structures and added more classrooms. In 2002-03, the district is constructing a new gym and physical education facility and a fine arts stage and auditorium.

Today, the facilities at WSISD occupy more than 38,000 square feet for a replacement value of nearly \$2.5 million. The facilities include a main school building, gymnasium, agriculture/science building, cafeteria and additional classrooms. The facilities serve kindergarten through grade 12. Since 1997-98, the district's enrollment has increased by 14 students.

Exhibit 1-12 lists each facility, the age of the facility, square feet, construction type, number of portable buildings and total appraised value.

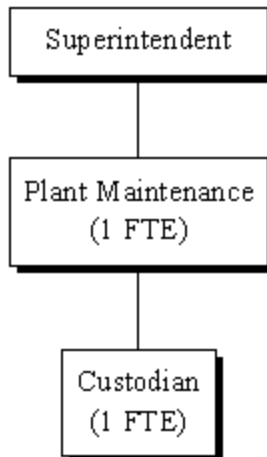
Exhibit 1-12
Existing WSISD Facilities
2002-03

Facility	Square Feet	Year Built	Portable	Construction
Main Building, Connecting High School Facility, and Gym	24,168	1976, 1997, and 1986	No	100% masonry non-combustible
Agriculture Shop	4,152	1993	No	100% masonry non-combustible
Additional Classrooms and Cafeteria	10,414	1986	No	100% non-combustible
Total Square Feet	38,734	Total Appraised Building Value		\$2,490,758

Source: WSISD Property Appraisal, 2002-03 and WSISD superintendent.

The WSISD Maintenance Department is managed and staffed by a single individual. This employee drives a bus as a substitute driver when needed, helps the custodian by cleaning the athletic facilities, restrooms and the agriculture building and performs maintenance and yard work duties. The district also has a custodian to keep its facilities clean (**Exhibit 1-13**).

Exhibit 1-13
Facilities Organization Structure
2002-03



Source: Interview with WSISD Maintenance coordinator.

Budgeted expenditures for plant maintenance and operations have remained fairly constant over the last five years (**Exhibit 1-14**).

Exhibit 1-14
Five-Year Plant Maintenance and Operations Budgeted Expenditures
1997-98 through 2001-02

Comparison by Year	Budgeted Amount	Percent of Budget
2001-02	\$114,150	5.9%
2000-01	\$111,900	8.9%
1999-2000	\$77,500	6.5%
1998-99	\$67,800	6.1%
1997-98	\$68,950	6.2%

Source: TEA, AEIS, 1997-98 through 2001-02.

FINDING

The district spends a minimal amount on cleaning and maintaining facilities, yet the review team found facilities to be clean and well maintained. WSISD employs one maintenance person and one custodian to keep the district's facilities and grounds in clean and safe operating condition.

WSISD spends the smallest percentage of its total operating monies on plant maintenance and operations as compared to its peer districts, Region 12 and the state, as shown in **Exhibit 1-15**.

Exhibit 1-15
Plant Maintenance and Operations Budgeted Expenditures
WSISD, Peer Districts, Region 12 and State
2001-02

District Comparison	Budget Amount	Percent of Total Operating Budget
Meridian	\$405,335	13.1%
Cranfills Gap	\$109,839	10.7%

Kopperl	\$210,863	10.1%
Iredell	\$114,050	9.8%
Walnut Springs	\$114,150	5.9%
Region 12	\$100,115,256	11.8%
State	\$2,899,134,491	11.3%

Source: TEA, AEIS, 2001-02.

Exhibit 1-16 displays survey results, in which parents and teachers gave the district a good rating.

**Exhibit 1-16
Parent and Teacher Survey Results**

Survey Question Asked	Percent of Parents Strongly Agree and Agree	Percent of Teachers Strongly Agree and Agree
Schools are clean?	94.3%	100%
Buildings are properly maintained in a timely manner?	80.0%	100%
Emergency maintenance is handled expeditiously?	77.1%	100%
Repairs are made in a timely manner.	71.4%	100%

Source: TSPR Parent Survey for WSISD.

COMMENDATION

WSISD keeps facilities very clean and efficiently maintained at minimal costs to the district.

FINDING

WSISD does not systematically plan for future facilities or major renovations by creating a master facilities plan. WSISD does not have a long-range facilities plan or a planning committee that sets priorities for capital improvement projects, determines a funding approach or ties the approach to future enrollment.

WSISD is in the process of adding a facility that will house an auditorium, stage and physical education (PE) facility using Instructional Facilities Allotment (IFA) monies. The Instructional Facilities Allotment (IFA) funds instructional facilities, primarily for districts like WSISD that do not have the financial capability to support necessary facilities' construction or renovation on their own. In order to qualify for the IFA, a district must be below certain levels of wealth per student, which are adjusted each year by TEA. WSISD had to either pass a local bond issue or enter into a lease-purchase arrangement for the \$1.4 million needed to build the facility. WSISD entered into the lease-purchase agreement.

The community along with the site-based committee determined that the district needed a space for the band and fine arts programs and that because physical education (PE) often conflicted with athletics for space, the district needed a PE facility. The decision to build the PE facility was not evaluated against other facility needs at the time. Following the decision to build the PE facility, many felt that the money should have been spent on additional elementary classrooms. The decision to add the PE facility provides evidence that without a long-range plan, a district may spend funds on items that may be perceived as not actually an immediate priority for the district.

The review team noticed the lack of adequate storage space in the cafeteria. The district has two chest freezers and one upright freezer. As a result of the lack of adequate storage space, Food Service workers must carefully review incoming commodity orders and change the delivery to ensure that not too many frozen goods are delivered. If too many frozen goods are delivered and there is not enough space available, Food Service workers take the food home and store it in their personal freezers until it is needed.

A facilities master plan also identifies each major repair needed and targets preventive maintenance or renovations for every facility and/or school. Such a plan considers external factors such as community needs, enrollment projections, as well as internal factors such as current capacity, financing alternatives, budget alternatives, available alternatives and current laws. It establishes a priority for each project, a timeframe for the work and estimates the cost of each project. **Exhibit 1-17** is a detailed assessment of the lack of facilities planning processes at WSISD.

**Exhibit 1-17
Facilities Planning Assessment**

Planning Component	Specific Requirement	Present at WSISD?
---------------------------	-----------------------------	--------------------------

Students	Enrollment count for previous five years? By grade, by facility and by special education?	No
	Enrollment projections for next five years based on thorough demographic study? By grade, by facility, by special education?	No
Community Population	Population growth for previous five years?	No
	Population growth for next five years based on thorough demographic study?	No
Facilities	Current capacity by grade?	No
	History for previous five years?	No
	Projections for next five years?	No
Demographic Study	Projections?	No
	Minority analysis?	No
	Budget includes funds to support demographic studies?	No
	The report can be updated and compared to 100 percent capacity at grade level to determine utilization rate and identify future facility needs?	No
Additional school facilities	Five-year projection?	No
Special education facilities	Five-year projection?	No
Classroom furniture, equipment and materials	Replacement and growth requirement?	No
	Five-year projection?	No
	Standardization of equipment?	No
	Address the quality of materials used?	No
Special Service and support furniture & equipment?	Administration? Food services? Warehousing? Technology? Grounds? Transportation? Health? Guidance and counseling projections?	No
Available Revenue Sources	Five-year projection? Short-term improvements? Long-term improvements? Guidelines for determining priority needs?	No

Assignment of Funds	Five-year assignment of funds in accordance with priority listing? Correspond to annual budget?	No
---------------------	---	----

Source: SoCo Consulting and Interviews with WSISD Management.

Effective school districts use plans to manage their ongoing facility maintenance and construction programs. Mount Pleasant ISD effectively manages renovation by periodically evaluating facilities. Mount Pleasant ISD identified code violations, complied with the Americans with Disabilities Act and established educational space guidelines for classrooms and common areas such as cafeteria and libraries, using minimum state standards as a starting point.

Recommendation 8:

Create a permanent facilities planning committee and develop a long-range facilities master plan.

WSISD should develop a long-range facilities master plan to specifically address the number and location of future facilities based on multi-year enrollment projections. The plan should also contain cost assessments for continued maintenance. WSISD should establish a permanent facilities planning committee with a rotating volunteer membership consisting of community members, district staff, board members, maintenance staff and teachers to develop a long-range facilities master plan. The committee should address the following:

- student demographic information and population projections;
- financial projections and funding sources;
- historical information;
- facility assessments such as building capacities, age of buildings, maintenance problems and health and safety issues;
- instructional plans;
- technology plans; and
- community expectations concerning special education, vocational programs, equity of facilities and diversity of school populations.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent forms a facility master plan committee composed of a board member, superintendent, maintenance employee, principal, teachers and community leaders.	June 2003
2.	The superintendent prepares a meeting schedule, reviews enrollment projections with the committee and conducts a	June 2003

	building tour.	
3.	The superintendent and the committee prepare a priority list of facility needs and conduct meetings to gather feedback from parents and community members.	July 2003
4.	The committee includes community input on recommendations and combines the priorities into a recommended five-year plan.	August 2003
5.	The superintendent provides a cost analysis of each proposal and a fiscal plan for the five years.	September 2003
6.	The board reviews the plan and makes recommendations before approval.	November 2003
7.	The superintendent annually reviews and updates the plan with cost analysis and recommendations to the board and replaces facility master plan committee with new members.	Annually

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

WSISD has not had an energy management audit in recent years. An energy management audit can serve as a starting point to developing an energy management program to reduce energy costs. An energy management program can range from basic efforts to encourage people to switch off lights when not needed, to adding insulation, replacing inefficient equipment, computerizing heating and cooling equipment that automatically function at optimum efficiency based on temperatures.

The State Energy Conservation Office (SECO), which is part of the Texas State Comptroller's Office, provides free energy management audits to public sector entities, including school districts. The audits provide detailed recommendations of equipment and procedures to implement which serves as the basis for an energy management plan and an estimate of the amount of time it will take to recoup money spent on energy-efficient equipment through lower energy costs.

Recommendation 9:

Contact an energy consultant to conduct an energy management audit of WSISD facilities.

The audit should serve as the basis for an energy management plan and include an analysis of cost benefits, consideration of alternatives, a schedule to implement and the sources of funding for implementation.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent schedules an energy management audit with an energy consultant.	October 2003
2.	The energy consultant completes the audit and provides WSISD with the recommendations for energy savings.	July 2004
3.	The superintendent reviews the report and presents it to the board for consideration.	August 2004

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 1

DISTRICT ORGANIZATION AND MANAGEMENT

D. TRANSPORTATION

According to the Texas Department of Public Safety, the average number of students transported at public expense rose from 1.09 million students in 1990-91 to 1.37 million students in 1999-2000, an increase of 25.7 percent. During that same time, the number of buses increased by 19.1 percent and the total mileage covered increased by 33.9 percent. As the number of children transported to public schools on buses continues to increase, attention will continue to focus on the safety, timeliness and efficiency of school district transportation practices and operations.

Through the TEC, school districts are authorized to establish and operate, or contract with an outside company, an economical public transportation system and receive allotments of state Foundation School program funds for eligible student transportation.

WSISD operates its own bus fleet to transport students to and from school and extracurricular activities. Since transportation requires significant initial capital investments and annual maintenance expenditures as well as high safety standards, the efficiency and effectiveness of the district's operations have been evaluated.

WSISD has four buses in its transportation fleet. Two buses transport students to and from school on a daily basis while one of the remaining buses is used as a spare bus should the regular buses experience mechanical problems. The remaining bus transports students to and from athletic and academic events (**Exhibit 1-18**).

Exhibit 1-18
WSISD Transportation
2000-01

Size Parameters	Walnut Springs
Number of buses	4
Trucks	0
Annual expenditures	\$41,615
Annual ridership	7,200
Miles driven per year	31,734

Routes driven per day	3
Buses used on routes daily	2
Annual extracurricular mileage	4,476

Source: TEA, School Transportation Operation Report for 2000-01 and School Transportation Route Services Report, 2001-02.

WSISD's transportation expenses have remained constant during the last three years (**Exhibit 1-19**).

Exhibit 1-19
WSISD Transportation Operating Expenditures
1998-99 through 2000-01

Year	Expenditures	Percent Change from Previous Year	Three-Year Percent Change
2000-01	\$41,615	(2.24)	0.07
1999-2000	\$42,567	2.31	N/A
1998-99	\$41,584	N/A	N/A

Source: TEA, School Transportation Operation Report 1998-99 through 2000-01.

WSISD has the next to the lowest cost per bus of all its peer districts. WSISD also is second only to Iredell ISD on the lowest cost per regular mile driven, as shown in **Exhibit 1-20**. WSISD's special education cost per mile is higher because the students are delivered to a cluster school at Bosque County Educational Cooperative, resulting in higher mileage.

Exhibit 1-20
Transportation Costs
WSISD and Peer Districts
2000-01

Comparison	Walnut Springs	Iredell	Cranfills Gap	Kopperl	Meridian
Total operating costs	\$41,615	\$43,354	\$60,509	\$130,858	\$112,127
Number of buses	3	4	4	7	8
Cost per bus	\$13,872	\$10,839	\$15,127	\$18,694	\$14,016
Cost per regular mile	\$0.90	\$0.71	\$0.93	\$2.02	\$1.03

Cost per special education mile	\$1.99	\$0.95	\$1.09	\$1.12	\$3.16
---------------------------------	---------------	--------	--------	--------	--------

Source: TEA, School Transportation Operation Report, 2000-01.

Exhibit 1-21 compares the district's extracurricular and other miles traveled in 2000-01 with those of its peers and the state. Extracurricular are trips made for athletic and academically related events while other miles driven include miles driven for maintenance and retrieving supplies. As depicted, WSISD's extracurricular and other miles amounted to 13 percent of its total miles traveled, which ranks lowest amongst its peer districts.

**Exhibit 1-21
Extracurricular Mileage
WSISD and Peer Districts
2000-01**

Comparison	Walnut Springs	Cranfills Gap	Iredell	Kopperl	Meridian
Extracurricular miles driven	4,476	9,550	12,288	12,393	36,557
Other miles driven	0	250	963	2,150	303
Total extracurricular and other miles	4,476	9,800	13,251	14,543	36,860
Total miles driven	35,634	62,816	57,171	75,243	92,371
Extracurricular and other miles as a percentage of total miles driven	13%	16%	23%	19%	40%

Source: TEA, School Transportation Operation Report, 2000-01.

WSISD's Transportation Department maintains the vehicles, operates the buses and plans and organizes routes. In addition, the department provides transportation resources for extracurricular activities. Major maintenance is contracted to service organizations in the surrounding community.

Exhibit 1-22 shows the present organization structure of the Transportation Department.

**Exhibit 1-22
WSISD Transportation Organization Structure**

2002-03

Superintendent

Bus Drivers
(3 Part-Time)

Source: Interview with WSISD superintendent.

Exhibit 1-23 specifies the results of the parent surveys distributed by the TSPR team. Parents of WSISD's students gave the transportation services good marks in the TSPR survey.

**Exhibit 1-23
Parent Survey Results**

Survey Question Asked	Strongly Agree and Agree	No Opinion	Strongly Disagree and Disagree
The drop-off zone at the school is safe?	60.0%	37.1%	2.9%
The bus driver maintains discipline on the bus?	40.0%	60.0%	0.0%
Bus drivers allow students to sit down before taking off?	37.1%	57.1%	5.75%
The district has a simple method to request buses for special events?	34.2%	62.9%	2.9%
Buses arrive and depart on time?	34.2%	65.7%	0.0%
The bus stop is within walking distance from our home?	31.4%	65.7%	2.9%
Buses arrive early enough for students to eat breakfast at school?	31.4%	68.6%	0.0%
Buses are clean?	31.4%	62.9%	5.8%
The bus stop near my house is safe?	28.6%	71.4%	0.0%
The length of the student's bus ride is reasonable?	28.6%	71.4%	0.0%
Buses seldom break down?	28.5%	65.7%	5.8%

Source: TSPR Parent Survey for WSISD.

FINDING

Some students must cross Highway 144 each morning to attend school and every afternoon to return home subjecting themselves to hazardous conditions.

The Texas Education Code 42.155(d) states that: "A hazardous condition exists where no walkway is provided and students must walk along or cross a freeway or expressway, an underpass, an overpass or a bridge, an uncontrolled major traffic artery, an industrial or commercial area, or another comparable condition."

Highway 144 bisects the school district requiring an estimated 30 of the district's students to cross the busy highway daily. No student injuries have occurred and no student has experienced an accident in relation to crossing the highway. The TEC allows districts to apply to the commissioner of education for an additional amount up to 10 percent of its regular transportation allotment to be used for the transportation of students living within two miles of the school they attend who would be subject to hazardous traffic conditions if they walked to school.

WSISD runs two buses each day operating three routes to transport students who live beyond the two-mile limit. The first two routes transport regular education students to and from WSISD. The third bus route transports special education and alternative education students to the cluster school operated by the Bosque County Educational Cooperative. The buses on all three routes have excess capacity to support the picking up of the students subject to the hazardous highway condition (**Exhibit 1-24**).

Exhibit 1-24
WSISD School Bus Capacity by Route
2001-02

Bus Number	Student Type	Maximum Capacity	Actual Ridership	More Than (Less Than) Capacity
Cornett GMC 1990	Regular	47	30	(17)
Trotter GMC 1993	Regular	35	22	(13)
Trotter GMC 1993	Special Education & AEP	35	4	(31)

Source: WSISD superintendent.

The buses use Highway 144 to depart and return when transporting children to and from school. The Cornett 1990 bus leaves the district at 6:30 a.m. and returns at 7:30 a.m. The same students are returned home at 3:30 p.m. daily. The Trotter 1993 bus departs the district at 6:45 a.m. and returns at 7:40 a.m. in time to transport students to the cluster school at 7:50 a.m. returning to the district at 8:30 a.m.

Recommendation 10:

Provide two bus stops for students who must cross Highway 144 daily.

Establish two bus stops for children who live within two miles of the school but must cross Highway 144 to reach the school. Add one last stop on each of the two routes to pickup the students. All bus routes either go south or north on Highway 144 to arrive at the school each day. The additional stop would not result in any additional costs to the routes.

Further, the district should consider adding additional bus stops for the students who must cross Highway 144 to get to school. To receive additional state funding for this expense, WSISD would need to adopt a board policy designating the bus route or routes as hazardous and make application to TEA.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent and the two bus drivers design a route in which the bus drivers make one additional stop each to pick up and drop off students who would otherwise have to cross the highway, and superintendent presents to the board for approval.	June 2003
2.	Bus drivers begin picking up students at the new stops.	August 2003
3.	The superintendent reviews bus route mileage, bus driver expenses and maintenance costs to produce an estimate of costs involved in providing additional bus stops to students who must cross Highway 144.	September 2003
4.	The superintendent provides the board with the estimate of additional transportation costs involved in adding more bus stops to help the board determine whether or not to designate as hazardous routes and seek reimbursement from TEA.	October 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

WSISD does not keep records on maintenance performed on vehicles. The district has not tracked the cost of parts and labor of vehicle repairs to determine which vehicles are becoming costly to maintain and should be replaced.

Given the lack of maintenance records, it is difficult to verify whether WSISD has a preventive maintenance program in place for maintaining the school bus fleet. Since all vehicles do not accrue mileage at the same rate, it is possible that some buses have not been getting their oil changed at appropriate intervals.

Tracking maintenance has many benefits. First, it ensures the district performs preventive maintenance regularly, which leads to well-maintained buses and fewer breakdowns. Second, tracking maintenance helps identify recurring problems. Recurring problems can indicate a larger maintenance problem. Third, tracking maintenance identifies the cost of repairing vehicles. Vehicles that become too costly to maintain can be replaced.

Recommendation 11:

Document maintenance performed on each vehicle.

The district should develop an Excel spreadsheet or database to track of the cost of maintaining each vehicle and help identify vehicles that become too costly to maintain. The data tracked should include: bus vehicle identification number, current mileage, scheduled maintenance dates, record of performed preventive and repair maintenance, external cost incurred, internal hours worked, supply costs associated with repairs, problems and resolutions.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent develops a spreadsheet template to track maintenance on each vehicle.	July 2003
2.	The superintendent records, at a minimum, date, mileage, description of repairs, parts used, cost and number of hours expended on repairs.	September 2003
3.	The superintendent uses the maintenance records to identify when buses need preventive maintenance and sets up an appropriate preventive maintenance schedule.	September 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

This chapter discusses the Walnut Springs Independent School District (WSISD) educational service delivery system in the following sections:

- A. Student Performance and Instructional Resources
- B. Gifted/Talented
- C. Compensatory Education/Title I
- D. Special Education
- E. Bilingual Education/English as a Second Language
- F. Library/Media Services
- G. Personnel Management and Organization
- H. Computers and Technology
- I. Safety and Security

An effective educational service delivery system aids student achievement and uses human and financial resources in a well-planned and coordinated manner.

BACKGROUND

WSISD has one school, Walnut Springs School, which serves grades kindergarten through 12. The district selected four Texas school districts to serve as peer districts for comparative purposes: Cranfills Gap, Iredell, Kopperl and Meridian. To make these comparisons, the review team relied on Texas Education Agency's (TEA) Academic Excellence Indicator System (AEIS) and Public Education Information Management System (PEIMS). The AEIS reports provide demographic, staffing and financial data for each school district and school. AEIS reports are a summary of the more comprehensive PEIMS data reported by school districts each year. These reports are sent to each school and district and are available on TEA's Web site at www.tea.state.tx.us.

WSISD served 226 students in 2001-02, consisting of 63.3 percent Anglo, 35.4 percent Hispanic and 1.3 percent African American. More than 61 percent of students qualify as economically disadvantaged.

Exhibit 2-1 shows WSISD has the lowest percent of Anglo students and the highest percent of Hispanic students among its peers. Its percent of Hispanic students is higher than the Regional Education Service Center XII (Region 12) average, but lower than the state average. WSISD has the second highest percent of economically disadvantaged students compared to its peers. WSISD's percent of economically disadvantaged students is higher than both the regional and state averages.

Exhibit 2-1
Demographic Characteristics
WSISD, Peer Districts, Region 12 and State
2001-02

District	Student Enrollment		Ethnic Group (Percent)				Economically Disadvantaged
	2001-02	5 Year Percent Change*	African American	Hispanic	Anglo	Other	
Meridian	530	(1.5%)	6.8%	24.7%	67.7%	0.8%	50.9%
Kopperl	295	(10.3%)	0.0%	6.1%	93.9%	0.0%	50.2%
Walnut Springs	226	5.2%	1.3%	35.4%	63.3%	0.0%	61.1%
Cranfills Gap	121	(23.4%)	0.0%	9.9%	90.1%	0.0%	66.1%
Iredell	147	6.5%	0.0%	12.2%	87.8%	0.0%	46.3%
Region 12	136,137	2.4%	23.2%	21.1%	53.6%	2.1%	48.4%
State	4,146,653	6.5%	14.4%	41.7%	40.9%	3.1%	50.5%

Source: Texas Education Agency (TEA), Academic Excellence Indicator System (AEIS), 2001-02.

**Percent change is defined as 2001-02 values, minus 1997-98 values, divided by 1997-98 values.*

Exhibit 2-2 compares WSISD's budgeted instructional expenditures to its peers for 2001-02. WSISD has the second lowest instructional expenditures per student and the lowest percent of expenditures for regular education. WSISD has the highest percent of expenditures for career and technology education (CATE), bilingual/English as a second language (ESL) and compensatory education. WSISD expenditures for special education are the second highest and its expenditures for gifted and talented (G/T) are the second lowest when compared to peers.

Exhibit 2-2
Budgeted Instructional Expenditures
WSISD and Peer Districts
2001-02

District	Total Instructional Expenditures*	Instructional Expenditures Per Student	Percent Regular	Percent G/T	Percent Special Education	Percent CATE	Percent Bil/ESL	Percent Compensatory
Meridian	\$1,620,322	\$3,057	75.4%	1.3%	6.9%	7.0%	0.5%	8.8%
Kopperl	\$1,211,858	\$4,108	79.8%	0.9%	4.5%	6.8%	0.6%	7.5%
Walnut Springs	\$837,600	\$3,706	74.6%	0.2%	8.0%	7.5%	0.8%	9.0%
Iredell	\$719,263	\$4,893	77.8%	0.0%	8.3%	7.1%	0.3%	6.4%
Cranfills Gap	\$609,062	\$5,034	96.7%	0.3%	0.9%	1.1%	0.0%	1.0%

Source: TEA, AEIS, 2001-02.
 *Includes functions 11, 95 and 21.

Exhibit 2-3 shows that WSISD ranks first among its peers in the percent of students enrolled in bilingual/ESL programs and special education, exceeding regional and state averages. It ranks lowest in the percent of students enrolled in G/T and second to lowest in the percent of students in CATE programs. WSISD's percent of students in G/T is 37.5 percent of the regional average and 32.9 percent of the state average.

Exhibit 2-3
Student Enrollment by Program
WSISD, Peer Districts, Region 12 and the State
2001-02

District	Percent Gifted and Talented	Percent Special Education	Percent Career and Technology	Percent Bilingual/ESL
Meridian	12.1%	13.2%	22.8%	4.0%
Kopperl	11.9%	16.6%	20.3%	2.4%
Iredell	8.2%	18.4%	36.7%	3.4%
Cranfills Gap	4.1%	19.0%	40.5%	0.0%
Walnut Springs	2.7%	20.8%	21.2%	16.8%
Region 12	7.2%	15.0%	19.0%	4.2%
State	8.2%	11.7%	19.3%	13.1%

Source: TEA, AEIS, 2001-02.

Exhibit 2-4 shows the percent of professional staff in various categories in 2001-02 for WSISD, its peers, Region 12 and the state. WSISD has the second highest percent of teachers among its peers and is higher than the regional and state averages. WSISD has the second highest percent of educational aides and central administrators. WSISD has the lowest percent of auxiliary staff and the second lowest percent of professional support, both below regional and state averages. Its percent of teachers, campus administrators and central administrators is higher than the regional and state average. The district has only one central administrator, the superintendent.

**Exhibit 2-4
Professional Staff
WSISD, Peers, Region 12 and the State
2001-02**

Professional Staff	Iredell	Walnut Springs	Kopperl	Cranfills Gap	Meridian	Region 12	State Average
Teachers	63.5%	62.4%	59.4%	58.4%	53.5%	49.4%	50.5%
Professional Support	0.0%	1.1%	4.1%	3.5%	2.9%	6.2%	8.9%
Campus Administration	0.0%	4.0%	1.9%	0.0%	2.7%	3.3%	2.7%
Central Administration	0.0%	2.9%	1.9%	3.5%	1.4%	1.1%	1.0%
Educational Aides	0.0%	10.0%	10.6%	0.0%	9.5%	13.1%	10.3%
Auxiliary Staff	36.5%	19.6%	22.0%	34.6%	30.0%	26.8%	26.5%

Source: TEA, AEIS, 2001-02.

Compared to its peers, WSISD has the most experienced teacher population (**Exhibit 2-5**). WSISD has the third lowest percent of beginning teachers and the lowest percent of teachers with one to five years of experience. WSISD has the highest percent of teachers with 20 or more years of experience - more than one-half of the WSISD teachers fall into this category. WSISD has nearly 2.5 times more teachers with 20 or more years of experience than the state average. The average years of experience of WSISD teachers is 7.1 years higher than the state average.

**Exhibit 2-5
Teacher Experience and Turnover Rate**

**WSISD, Peer Districts and State
2001-02**

Experience	Iredell	Walnut Springs	Kopperl	Cranfills Gap	Meridian	State Average
Percent of Teachers	63.5%	62.4%	59.4%	58.4%	53.5%	50.5%
Beginning Teachers	5.3%	5.4%	6.5%	17.9%	2.5%	7.8%
1-5 Years	47.4%	10.7%	42.1%	43.2%	15.3%	27.8%
6-10 Years	10.5%	16.1%	17.6%	23.9%	22.9%	18.1%
11-20 Years	21.1%	14.4%	24.1%	6.0%	31.3%	24.7%
More than 20 Years	15.8%	53.4%	9.7%	9.0%	28.0%	21.6%
Turnover rate	14.2%	17.3%	18.4%	29.2%	16.3%	15.7%
Percent of Teachers on Permit	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%
Average Years of Experience	8.8	19.0	8.6	6.4	14.2	11.9

Source: TEA, AEIS, 2001-02.

All WSISD and peer district teachers have degrees (**Exhibit 2-6**). WSISD has the largest percent of teachers with master degrees among its peers. The percent of WSISD teachers with master degrees is higher than the state average.

**Exhibit 2-6
Teacher Degrees
WSISD, Peer Districts and State
2001-02**

Education Level	Kopperl	Cranfills Gap	Meridian	Iredell	Walnut Springs	State Average
No Degree	0.0%	0.0%	0.0%	0.0%	0.0%	1.4%
Bachelor	90.3%	88.0%	85.0%	84.2%	68.1%	75.3%
Master	9.7%	12.0%	15.0%	15.8%	31.9%	22.8%
Doctorate	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%

Source: TEA, AEIS, 2001-02.

Texas Education Code Section 29.181 states, "Each public school student shall master the basic skills and knowledge necessary for managing the dual roles of family member and wage earner; and gaining entry-level employment in a high-skill, high-wage job or continuing the student's education at the post-secondary level." The Texas Administrative Code chapter 74, subchapter A requires school districts to offer, "Programs of study for broad career concentrations in areas of agricultural science and technology, arts and communication, business education, family and consumer science, health occupations technology, trade and industry and technology education that will prepare students for continued learning and postsecondary education in employment settings."

WSISD has two certified CATE teachers. The agricultural science facilities are equipped with a classroom area and a large shop area. The family and consumer science facility has a large classroom area and a kitchen lab area.

WSISD served 48 students in 2001-02 in its CATE programs. When compared to its peers, WSISD has the second lowest percent of students enrolled in CATE(**Exhibit 2-7**). It also has the highest percent of budgeted CATE expenditures and the second highest per student expenditures. WSISD per student expenditures are higher than both the regional and state averages.

Exhibit 2-7
Percent of Student Enrollment and Budgeted Expenditures in CATE
WSISD, Peer Districts, Region 12 and State
2001-02

District	Number of Students in CATE	Percent Enrolled in CATE	Budgeted CATE Expenditures	Budgeted Career and Technology Expenditures	Per Student Expenditures
Meridian	121	22.8%	\$112,684	7.0%	\$931
Kopperl	60	20.3%	\$82,408	6.8%	\$1,373
Iredell	54	36.7%	\$49,745	7.1%	\$921
Cranfills Gap	49	40.5%	\$6,614	1.1%	\$135
Walnut Springs	48	21.2%	\$62,600	7.5%	\$1,304
Region 12	25,856	19.0%	\$20,973,009	4.4%	\$811

State	802,149	19.3%	\$599,190,896	4.1%	\$747
--------------	----------------	--------------	----------------------	-------------	--------------

Source: TEA, AEIS, 2001-02.

WSISD targets its CATE program at grades 9 through 12. The CATE program includes two areas of study: family and consumer science and agricultural science. WSISD students may take CATE courses as electives or follow a coherent sequence of courses designed to guide students in a particular career direction. WSISD administers a Career Assessment Test to students before the age of 14 to identify the general area in which they have interest and aptitude. WSISD CATE students are also required to conduct a supervised career connections project. The project consists of 40 hours a semester of out-of-classroom activities that support and enrich what students learned in CATE courses. The Instructional Materials Services Center at Texas A&M provides materials to guide activities related to agricultural projects. In addition, students record the activities they perform in a record book. **Exhibit 2-8** lists the CATE courses WSISD offers.

Exhibit 2-8
WSISD CATE Program Courses
2002-03

Career and Technology Classes
Agricultural Science
Introduction to World Agriculture Science Applied Agriculture Science and Technology Agricultural Mechanics Home Maintenance and Improvement Animal and Plant Production Food Technology Introduction to Horticultural Science Energy and Environmental Technology Personal Skill Development in Agriculture Entrepreneurship in Agriculture Agricultural Structures Technology Agricultural Metal Fabrication Technology Agricultural Power Technology Diversified Agriculture Animal Science Advanced Animal Science Plant and Soil Science Landscape Design, Construction and Maintenance Wildlife and Recreation Management
Family and Consumer Science

Personal and Family Development
Career Studies
Family and Career Management
Individual and Family Life
Family Health Needs
Preparation for Parenting
Child Development
Nutrition and Food Science
Food Science and technology
Management
Consumer and Family Economics
Apparel
Textile and Apparel design
Housing
Interior Design
Independent Study in Family and Consumer Science Education

Source: WSISD Career and Technology Education.

WSISD offers three to four courses in each area per semester. The CATE program may offer more than one section of a course. There is no minimum enrollment and enrollment typically ranges from three to 15 students. WSISD has curriculum guides for all CATE courses. Although the WSISD CATE program composition has not changed, CATE teachers consider students' interests and create new sections within existing courses. The CATE teachers review the courses every one to two years and decide, based on input from local business people, whether courses or equipment should be updated to stay abreast of industry standards. The CATE agriculture science teacher attends monthly meetings of agriculture teachers from a five-district area. The WSISD CATE program does not have any articulation agreements with colleges because of distance from the nearest college.

The WSISD CATE program participates in the Future Farmers of America (FFA) and the Future Homemakers of America.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

A. STUDENT PERFORMANCE AND INSTRUCTIONAL RESOURCES

Texas Assessment of Academic Skills (TAAS) performance served as the primary factor in determining a district's accountability ratings prior to 2002-03. TAAS was administered in grades 3 through 8 and 10 in reading and mathematics. Grades 4, 8 and 10 were also assessed in writing and grade 8 was assessed in social studies and science. An exit-level examination was also given in grade 10.

In 2002-03, the Texas Assessment of Knowledge and Skills (TAKS) replaced TAAS. The new assessment is more rigorous than the TAAS and will be administered in grades 3 through 11. Math will be assessed in grades 3 through 11. Reading will be assessed in grades 3 through 9 and English language arts in grades 10 and 11. Writing will be assessed in grades 4 and 7; social studies in grades 8, 10 and 11; and science in grades 5, 10 and 11. The exit-level examination will be given at grade 11. The State Developed Alternative Assessment (SDAA), introduced in 2001, assesses special education students in grades 3 through 8 who receive instruction in the Texas Essential Knowledge and Skills (TEKS) but for whom the state's assessment instrument is not an appropriate measure of academic performance. The SDAA assesses students in reading, writing and math in their appropriate instructional levels, as determined by their admission, review and dismissal (ARD) committees.

FINDING

WSISD instructional strategies have not been effective in improving student performance to regional and state levels. WSISD has remained the lowest performing district among its peers in some areas. WSISD rated 929 out of 1,034 districts in Texas in its math scores and 1,000 in reading. Although WSISD has consistently improved its scores each year since 1997-98 (a total of 12.4 percentage points by 2001-02), it has remained at the low end regarding performance compared to its peers during this entire five-year period. Its performance in 2001-02 was 10 percentage points lower than the regional average and 10.1 percentage points lower than the state average. However, **Exhibit 2-9** shows that WSISD's 12.4 percentage point improvement over the past five years was the highest rate of improvement among its peers from 1997-98 through 2001-02.

Exhibit 2-9

Percent of Students Passing TAAS, All Tests Taken (Grades 3-8 and

10)
WSISD, Peer Districts, Region 12 and State
1997-98 through 2001-02

District	1997-98*	1998-99**	1999-2000**	2000-01**	2001-02	Percentage Point Change 1997-98 to 2001-02
Iredell	84.9%	80.0%	85.1%	90.1%	90.0%	5.1%
Meridian	84.0%	86.4%	81.6%	89.1%	92.6%	8.6%
Kopperl	78.6%	69.9%	70.2%	67.9%	77.9%	(0.7%)
Cranfills Gap	76.0%	57.1%	58.0%	69.6%	77.8%	1.8%
Walnut Springs	62.8%	69.8%	72.1%	77.3%	75.2%	12.4%
Region 12	78.2%	79.6%	81.2%	82.5%	85.2%	7.0%
State	77.7%	78.3%	79.9%	82.1%	85.3%	7.6%

Source: TEA, AEIS, 1997-98 through 2001-02.

**Recalculated from original posting to include special education and grades 3 and 4 Spanish TAAS.*

***Recalculated from original posting to include special education and grades 3 through 6 Spanish TAAS.*

WSISD made performance gains on TAAS at every grade level and in every subject area, except for grade 3, between 1997-98 and 2001-02 (**Exhibit 2-10**). WSISD was below regional and state averages in 2001-02 in grades 3 and 8 in all subjects and all tests taken, with the exception of grade 8 math. WSISD grade 3 student scores were far below regional and state averages in reading, math and in all tests taken and need much improvement. WSISD performance in grade 8 social studies was 36 or more percentage points below the regional and states averages. Grade 8 performance on all tests taken was 28 percentage points below regional and state averages. WSISD students also performed below regional and states averages in grades 4 and 5 math and in grade 5 all tests taken. WSISD students performed below regional and state averages in grade 6 reading and all tests taken. All grade 10 students who took TAAS passed all subjects areas.

Exhibit 2-10
Percent of Students Passing TAAS (English version)
WSISD, Region 12 and State
1997-98 and 2001-02

Grade Level*	Reading		Mathematics		Writing		Science		Social Studies		All Tests Taken	
	1997-98	2001-02	1997-98	2001-02	1997-98	2001-02	1997-98	2001-02	1997-98	2001-02	1997-98	2001-02
Grade 3												
WSISD	100.0%	20.0%	100.0%	53.3%							100.0%	6.7%
Region 12	86.3%	87.3%	81.5%	85.1%							76.5%	80.2%
State	86.2%	88.0%	81.0%	87.4%							76.6%	82.3%
Grade 4												
WSISD	60.0%	91.7%	46.7%	84.6%	53.3%	90.0%					33.3%	84.6%
Region 12	89.0%	91.9%	86.3%	93.7%	89.0%	88.5%					77.8%	82.9%
State	89.7%	92.5%	86.3%	94.1%	88.7%	89.8%					78.6%	84.7%
Grade 5												
WSISD	70.0%	100.0%	50.0%	86.7%							40.0%	86.7%
Region 12	88.3%	93.0%	89.3%	96.1%							83.3%	91.4%
State	88.4%	92.7%	89.6%	96.2%							83.9%	91.3%
Grade 6												
WSISD	73.3%	86.7%	80.0%	94.1%							66.7%	82.4%
Region 12	87.1%	87.4%	86.9%	92.8%							81.4%	84.6%
State	85.6%	88.2%	86.1%	93.8%							79.9%	86.0%
Grade 7												
WSISD	72.7%	94.1%	63.6%	100.0%							63.6%	94.1%
Region 12	87.4%	93.1%	84.9%	94.3%							80.3%	90.0%
State	85.5%	91.3%	83.7%	92.2%							78.5%	87.6%

Grade 8												
WSISD	64.3%	84.6%	78.6%	100.0%	71.4%	84.6%	35.7%	86.7%	28.6%	46.7%	21.4%	43.8%
Region 12	86.5%	95.5%	85.9%	93.7%	83.0%	85.6%	85.7%	93.1%	71.2%	83.2%	62.1%	71.8%
State	85.3%	94.3%	83.8%	92.9%	84.0%	85.3%	84.3%	93.0%	69.9%	83.7%	61.8%	73.4%
Grade 10												
WSISD	100.0%	100.0%	100.0%	100.0%	90.0%	100.0%					90.0%	100.0%
Region 12	88.9%	94.3%	80.1%	91.9%	90.1%	91.4%					74.4%	85.5%
State	88.3%	94.5%	78.4%	92.2%	89.9%	91.3%					73.1%	85.7%

Source: TEA, AEIS, 1997-98 and 2001-02.

*Shaded areas show that those particular tests are not administered at those grade levels.

WSISD set low improvement targets in its Campus Improvement Plan (CIP). Its performance improvement targets for 2002-03 consist of a 1 percent increase in TAAS scores in reading and writing and a 3 percent improvement in math, the same rate of improvement targets set in 1997-98. WSISD's site-based committee developed the CIP for 2002-03.

WSISD spends more of its resources on instruction compared to its peers and the state (**Exhibit 2-11**). WSISD has the lowest per pupil overall expenditures among its peers.

Exhibit 2-11
Percent of Budgeted Expenditures by Instructional Function
WSISD, Peer Districts and State
2001-02

Expenditures by Function	Crenfills Gap	Iredell	Kopperl	Meridian	Walnut Springs*	State
Instruction (11,95)	58.7%	56.1%	54.0%	49.6%	61.8%	51.0%
Instruction-Related Services (12,13)	3.3%	1.2%	2.6%	3.8%	0.7%	2.7%
Instructional Leadership (21)	0.2%	1.4%	0.0%	0.0%	0.0%	1.2%
School Leadership	3.3%	4.2%	3.8%	6.0%	0.4%	5.2%

(23)						
Support Services- Student (31,32,33)	1.0%	0.9%	2.7%	2.7%	1.3%	4.0%
Student Transportation (34)	3.8%	2.9%	3.0%	2.5%	3.3%	2.6%
Food Services (35)	0.0%	4.4%	5.1%	6.9%	6.6%	4.8%
Co-curricular/ Extracurricular Activities (36)	5.3%	3.1%	4.0%	4.9%	2.6%	2.2%
Central Administration (41,92)	13.3%	9.6%	5.7%	5.5%	8.2%	3.5%
Plant Maintenance and Operations (51)	10.6%	9.1%	9.4%	12.4%	11.8%	10.1%
Security and Monitoring Services (52)	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%
Data Processing Services (53)	0.0%	0.0%	2.7%	0.0%	0.0%	1.1%
Other**	0.4%	7.0%	6.9%	5.7%	3.2%	10.4%
Per Pupil Expenditures	\$8,541	\$8,510	\$7,606	\$6,169	\$5,992	\$6,907

Source: TEA, AEIS, 2001-02.

*PEIMS data with reporting error in Function Code 41, General Administration, Object Code 6100, Payroll Costs of \$697,000 replaced with correct figure of \$69,700.

**Includes any operating expenditures not listed above and all non-operating expenditures, such as debt service, capital outlay and community and parental involvement services.

TEA assigns annual accountability ratings to each district and campus based primarily upon TAAS scores and dropout rates. The accountability system includes five ratings for districts: Exemplary, Recognized, Academically Acceptable, Academically Unacceptable and Unacceptable

Data Quality. For schools, the ratings are: Exemplary, Recognized, Academically Acceptable and Low Performing. To receive an Exemplary rating, at least 90 percent of all students, as well as 90 percent of each student group, such as African American, Hispanic, Anglo and Economically Disadvantaged, must pass the TAAS reading, writing and mathematics tests. To achieve a Recognized rating, 80 percent of all students and each student group must pass the TAAS reading, writing and mathematics tests. To be rated Academically Acceptable, 50 percent of each student group must pass TAAS. Scores for students with disabilities and from the TAAS Spanish version of reading and mathematics in grades 3 through 6 are included in the accountability calculations. According to TEA, failure to meet TAAS standards is the primary reason schools are rated Low Performing.

WSISD has remained Academically Acceptable since 1997-98. **Exhibit 2-12** provides the accountability ratings for WSISD and its peers from 1997-98 through 2001-02. In 1997-98, two of the peer districts were rated Recognized and three, including WSISD, were rated Academically Acceptable. In 2001-02, two districts, including WSISD, were rated Academically Acceptable, two were Recognized and one was rated Exemplary. Among the five districts, only WSISD and Kopperl ISD did not improve their accountability ratings during any of the five years.

Exhibit 2-12
Accountability Ratings
WSISD and Peer Districts
1997-98 through 2001-02

District	1997-98	1998-99	1999-2000	2000-01	2001-02
Meridian	Academically Acceptable	Recognized	Academically Acceptable	Recognized	Recognized
Kopperl	Academically Acceptable	Academically Acceptable	Academically Acceptable	Academically Acceptable	Academically Acceptable
Walnut Springs	Academically Acceptable	Academically Acceptable	Academically Acceptable	Academically Acceptable	Academically Acceptable
Iredell	Recognized	Recognized	Academically Acceptable	Recognized	Exemplary
Cranfills Gap	Recognized	Academically Acceptable	Academically Acceptable	Academically Acceptable	Recognized

Source: TEA, Accountability Reports, 1997-98 through 2001-02.

WSISD's instructional effectiveness is affected by the lack of curriculum guides. With the exception of the CATE program, WSISD does not have curriculum guides. Curriculum guides serve as work plans for teachers to use in their classroom. Curriculum guides provide direction for teachers concerning student objectives, assessment methods, prerequisite skills, instructional materials and resources and classroom strategies. Guides identify basic instructional resources and suggest ways to deliver content.

WSISD teachers follow the TEKS and use textbook teacher's edition as their guides. They supplement textbook materials with resources they locate on the Internet. Teachers use TEKS and textbooks to develop lesson plans. Teachers turn in lesson plans on a weekly basis to the principal for review. The principal does a random check of lesson plans. The superintendent and principal communicate with teachers on an ongoing basis and discuss with them any problems or issues relating to the curriculum. The principal has a scheduled observation calendar and observes each teacher during classroom instruction. The principal takes notes during observation, commends teachers for good performance and makes recommendations for improvement. The superintendent and principal also conduct informal visits to classrooms throughout the year. Teachers meet weekly with the principal.

WSISD is a member of the Region 12 Curriculum Cooperative, Enhanced Core Curriculum PLUS in 2002-03. The cooperative provides professional development services, including a fall and spring curriculum alignment workshops, which result in the development of curriculum guides. The workshops teach curriculum alignment teams how to focus and align to create curriculum guides for each subject, grade level and course. WSISD staff did attend the fall 2002 curriculum alignment and curriculum guide development workshop.

WSISD does not have a plan for updating its curriculum. In addition to curriculum guides for all areas of instruction, an effective curriculum plan typically addresses textbook adoption dates and schedule, curriculum linkages between grades, curriculum delivery and review of curriculum effectiveness. WSISD superintendent, principal and teachers consider their curriculum vertically aligned by following the TEKS and using the same programs across grade levels. The WSISD 2002-03 campus improvement plan (CIP) addresses the curriculum only in two out of 31 strategies for enhancing student achievement. The strategies consist of providing staff training on TEKS curriculum and implementing curriculum software to enhance learning in reading and math.

Ingram ISD (IISD), a district with 1,498 students, has curriculum guides for kindergarten through grade 12, updates them regularly and ensures that they are used to direct instruction. IISD uses a computer-based K-12

curriculum development and management system, Curriculum Designer (EdVision), to develop curriculum guides. The Curriculum Designer has a database with more than 82,000 skills and learning objectives in all content areas used in state and national curriculum frameworks and standards and assessed on state and standardized tests. The database is updated several times a year to reflect changes. IISD uses Curriculum Designer to generate and maintain curricula. The computer-aided curriculum design tool helps to eliminate gaps and duplications across the curriculum. IISD's curriculum is aligned with TEKS and TAAS objectives.

IISD supplements the curriculum with a curriculum alignment chart showing the application of each TEKS element in each subject area across grade levels. The curriculum alignment chart also defines student expectations from one grade to the next and identifies differences in student expectations from one grade to the next. This helps teachers recognize the interdependency of instruction across grade levels and across subject areas. It also assists teachers in lower grades determine how they are building the foundation for student learning in higher grades.

Recommendation 12:

Develop curriculum guides and a curriculum plan for updating, aligning and reviewing curriculum and instructional effectiveness.

WSISD's superintendent and principal should send a team of its teachers to the Region 12 Curriculum Cooperative to participate in the spring curriculum alignment and curriculum guide development workshop. Since the teachers participating in the workshop develop curriculum guides, they can assist the WSISD teachers develop curriculum guides for all grade levels and subject areas. WSISD's superintendent and principal should also contact IISD to obtain copies of its curriculum guides. WSISD also needs a schedule for curriculum updating consistent with textbook adoption and periodic reviews of curriculum effectiveness.

WSISD's superintendent, principal, teachers and counselor should conduct a comprehensive review of the instructional strategies used in grades 3 through 8 to address student weakness areas. With the assistance of Region 12, WSISD should evaluate the effectiveness of its instructional strategies and train staff in the use of more effective strategies for improving student performance in core areas, such as math, social studies and science, where performance has been low. WSISD should set more aggressive progress targets in its CIP than a 1 percent increase in TAAS scores in reading and writing and a 3 percent improvement in math -- targets that were set in 1997-98.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent and principal, with the assistance of Region 12, review the district's instructional strategies for addressing students' areas of weakness.	October 2003
2.	The superintendent and principal, with the assistance of Region 12, identify staff development needs for improving instructional effectiveness.	November 2003
3.	The superintendent and principal identify and contact districts with effective curriculum guides and long-range curriculum plans.	December 2003
4.	The superintendent, principal and teachers form a committee to develop a curriculum plan.	January 2004
5.	The committee develops the plan and submits it to the superintendent and principal for review and approval.	February 2004
6.	The committee develops a plan to increase performance goals.	February 2004
7.	The superintendent and principal inform all teachers about the plan.	March 2004
8.	The superintendent and principal, with the assistance of Region 12, train teachers in how to modify instructional strategies to address student performance weakness areas.	June 2004
9.	The superintendent and principal send a team of teachers to the Region 12 curriculum alignment and guide development workshop.	June 2004
10.	The team of teachers develops curriculum guides.	June 2004
11.	The team of teachers trains other teachers to develop curriculum guides for all grade levels and subject areas.	July 2004
12.	The principal monitors teachers' instructional strategies, use of curriculum guides, implementation of the curriculum plan and performance goals.	September 2004 - May 2005

FISCAL IMPACT

This fiscal impact assumes that WSISD superintendent and principal nominate a committee of three teachers to develop curriculum guides in five working days during the summer. If WSISD pays the teachers \$75 per 1/2 day to work during the summer (based on their daily rate of pay), the cost would be \$1,125 per year (3 x \$75/day x 5 days.) .The team should

develop and revise guides on a cyclical basis. The five-year cost would be \$5,625.

Participation in the Region 12 curriculum alignment workshop is free because WSISD is a member of the Enhanced Core Curriculum PLUS, Region 12 Curriculum Cooperative.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Develop curriculum guides and a curriculum plan for updating, aligning and reviewing curriculum and instructional effectiveness.	(\$1,125)	(\$1,125)	(\$1,125)	(\$1,125)	(\$1,125)

FINDING

WSISD retains a higher percent of students in kindergarten and grades 1, 7 and 8 than the state's retention rate (**Exhibit 2-13**). WSISD retained 12.5 percent of its kindergarten students in 2001-02, compared with a state average of 2.6 percent. It retained 6.7 percent of grade 1 students, compared to the state average of 5.8 percent. It also retained 14.3 and 15.8 percent of students in grades 7 and 8, compared with a state average of 2.5 and 1.9 percent, respectively. Compared to its peers, WSISD has the highest retention rates for students in grades 7 and 8 and the second highest for grade 1 students.

Exhibit 2-13
Retention Rates by Grade
WSISD, Peer Districts and State
2001-02

Grade Level	Cranfills Gap	Iredell	Walnut Springs	Kopperl	Meridian	State
K	20.0%	16.7%	12.5%	0.0%	0.0%	2.6%
1	25.0%	0.0%	6.7%	6.3%	0.0%	5.8%
2	33.3%	0.0%	0.0%	6.7%	12.1%	3.5%
3	0.0%	0.0%	0.0%	0.0%	5.6%	2.5%
4	0.0%	0.0%	0.0%	4.8%	2.6%	1.4%
5	0.0%	0.0%	0.0%	3.6%	0.0%	0.8%
6	20.0%	0.0%	0.0%	3.8%	0.0%	1.5%

7	9.1%	0.0%	14.3%	5.0%	0.0%	2.5%
8	0.0%	0.0%	15.8%	0.0%	0.0%	1.9%

Source: TEA, AEIS, 2001-02.

A five-year history of WSISD's retention rates by grade level (**Exhibit 2-14**) shows retention rate fluctuations in kindergarten and grade 1 and an increase in retention in grades 7 and 8. District administrators said that they retain kindergarten and grade 1 students who are not ready academically and developmentally for the higher grades. They retain students in grades 7 and 8 who are not ready to meet the increased educational demands of high school.

Exhibit 2-14
WSISD Retention Rates by Grade
1997-98 through 2001-02

Year	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
2001-02	12.5%	6.7%	0.0%	0.0%	0.0%	0.0%	0.0%	14.3%	15.8%
2000-01	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1999-2000	16.7%	22.2%	0.0%	0.0%	0.0%	0.0%	0.0%	12.5%	0.0%
1998-99	0.0%	9.1%	0.0%	0.0%	8.3%	0.0%	7.1%	0.0%	0.0%
1997-98	12.5%	0.0%	13.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: TEA, AEIS, 1997-98 through 2001-02.

Research has shown that most students who cannot read by grade 3 have a difficult time performing at the level of their peers. TEA's Task Force on Early Childhood and Elementary Education recommends that schools identify student needs early in the school year. The task force also recommends that schools use multiple assessments to ensure that students are identified early in their schooling and subsequently provided with the necessary resources to succeed in later years. The passage of the 1999 social promotion law (Texas Education Code (TEC) section 28.0211) requires educators to establish strong accelerated programs for students who have been retained.

Ingram ISD (IISD) has developed grades K through 12 competencies, which students must meet before they can be promoted to a higher grade. This set of competencies provides teachers with a clear guideline for what students need to know when they complete each grade and helps both teachers and administrators make promotion and retention decisions. IISD also uses the Stanford 9 tests in grades 1 and 2 to assess preparedness for grade 3 and for TAAS. Many districts include details like IISD's set of competencies and budgeted funds in their CIPs and DIPs.

Kerrville ISD (KISD) has a transitional first grade to increase student preparedness and success in school. The transitional program enriches the kindergarten curriculum and gives students an additional year to mature. KISD has developed screening procedures to identify students who can benefit from this program. KISD offers an extended curriculum through the use of high-interest children's literature in its transitional program. High-interest literature refers to the most popular children's library books. The teachers integrate children's literature in all content areas. The transitional year program helped KISD increase its TAAS pass rates in grades 3 and 4.

Recommendation 13:

Implement instructional strategies to reduce the number of students being retained in kindergarten and in grades 1, 7 and 8.

These strategies should consider both the short- and long-term effects of retention and should include an accountability component that provides for periodic assessment. An instructional plan for students who have been retained will provide teachers a resource that identifies their specific needs.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent and principal review district retention rates.	June 2003
2.	The superintendent and principal identify similar districts with successful retention prevention strategies and programs.	June 2003
3.	The superintendent and principal review district practices, available resources and effective strategies and materials obtained from Region 12 and other districts and develop strategies to reduce retention rates.	July 2003
4.	The superintendent and principal ensure that the strategies are initiated and integrated into the next year's campus improvement plan.	July 2003

5.	The superintendent and principal monitor performance and progress of students at-risk of being retained.	August 2003 - May 2004
----	--	---------------------------------

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

B. GIFTED/TALENTED

Texas state law requires all school districts to identify and provide services for gifted/talented (G/T) students. In 1990, the State Board of Education (SBOE) adopted its *Texas State Plan for the Education of Gifted/Talented Students*, a guide for meeting the law's requirements. In 1996, SBOE updated the plan to incorporate Texas Education Code Section 29.123 requirements, which form a basis for ensuring accountability for state-mandated services for G/T students.

WSISD uses the state plan's definition of a G/T student as a "child or youth who performs at or shows the potential for performing at a remarkable level of accomplishment when compared with others of the same age, experience, or environment and who Exhibits high performance capability in an intellectual, creative, or artistic area; possesses an unusual capacity for leadership; excels in a specific academic field."

FINDING

WSISD does not have adequate procedures for identifying elementary G/T students. Compared to its peers, WSISD has the lowest percent of G/T students and is below the state average. In 2001-02, WSISD had the second lowest percent of instructional expenditures for G/T and budgeted amount per G/T student (**Exhibit 2-15**).

Exhibit 2-15
Number and Percent of Gifted/Talented Students and Teachers
WSISD, Peer Districts and State
2001-02

District	G/T Student Enrollment		G/T Teachers		Budget Instructional Expenditures for G/T	
	Number	Percent	Number*	Percent	Amount Per Student	Percent**
Meridian	64	12.1%	0.8	2.0%	\$338	1.3%
Kopperl	35	11.9%	1.2	3.8%	\$320	0.9%
Iredell	12	8.2%	0.0	0.0%	\$27	0.0%
Walnut Springs	6	2.7%	0.0	0.0%	\$250	0.2%

Cranfills Gap	***	4.1%	0.0	0.0%	\$345	0.3%
State	339,270	8.2%	6,438.7	2.3%	\$78	1.8%

Source: TEA, AEIS, 2001-02.

*Expressed in Full-Time Equivalents (FTEs).

**G/T expenditures as percent of total budgeted instructional program expenditures.

***Five or fewer students.

Exhibit 2-16 shows the number of WSISD students participating in the G/T program has decreased between 1997-98 and 2001-02 by 61.4 percent. Unlike WSISD, three of the four peer districts increased the percent of students identified as G/T between 1997-98 and 2001-02. WSISD has experienced the greatest decrease in the percent of G/T students over this period. The decrease in the number of G/T students results from the lack of a process to identify prospective elementary students and the graduation of one-half of the G/T students in 2000-01. In addition, WSISD did not conduct any G/T testing in 2001-02 because the counselor, who performed the testing, retired before completing the testing process. In 2001-02, WSISD had only six students identified as G/T, all at the secondary level. Some of the G/T students in 2001-02 were economically disadvantaged, but none were bilingual/ESL.

**Exhibit 2-16
G/T Student Participation
WSISD and Peer Districts
1997-98 through 2001-02**

District	1997-98	1998-99	1999-2000	2000-01	2001-02	Percent Change 1997-98 to 2001-02*
Iredell	10.1%	7.8%	7.2%	8.2%	8.2%	(18.8%)
Meridian	7.8%	11.5%	6.5%	10.5%	12.1%	55.1%
Walnut Springs	7.0%	9.4%	5.8%	4.1%	2.7%	(61.4%)
Cranfills Gap	3.2%	4.4%	2.1%	3.3%	4.1%	28.1%
Kopperl	4.6%	4.5%	7.5%	10.9%	11.9%	158.7%

Source: TEA, AEIS, 1997-98 through 2001-02.

**Percent change was calculated by subtracting the 2001-02 percent from the 1997-98 percent and dividing the difference by the 1997-98 percent.*

WSISD's identification and screening procedures are not effectively identifying elementary school students. The district has not identified any elementary G/T students in the past five years. WSISD uses a set of identification and screening procedures it obtained from an education service center about 10 years ago. Parents, school personnel and community members can nominate WSISD students for the G/T program at any time during the year. The district has nomination forms available both in English and Spanish. The district's G/T program uses achievement test scores such as the Iowa Test of Basic Skills (ITBS) and TAAS, gifted screening instruments such as SAGES, teacher checklists of gifted characteristics such as the Renzuli-Hartman Scale, a parent survey and intelligence and aptitude tests such as the Cognitive Abilities Test/KaBit. The G/T selection committee may consider optional additional data such as a test of non-verbal intelligence, interviews and work samples. The WSISD counselor manages the G/T program, and the G/T committee consists of three teachers who have received G/T training. All members of the G/T committee are secondary teachers, although one of the teachers has elementary school experience. The district appoints teachers to the G/T committee; once appointed, members remain on the committee until they either leave the district or ask to be reassigned. The committee screens nominees prior to November each year. The district sends a letter notifying parents whether or not the student qualifies for the program. Parents must grant permission for students to participate in the program.

WSISD offers a G/T program through differentiated instruction. WSISD had to cancel its pullout G/T program because of a lack of personnel. The district's G/T program is in the general knowledge area; G/T students receive enrichment activities and lessons in the classroom. WSISD does not offer any Advanced Placement (AP) courses. Instead, the G/T program available to high school students is individualized. A G/T-trained teacher works with each student, identifies the student's interests and assigns specific projects to the student once or twice in every grading period. WSISD participates, along with nearby districts, in the G/T program that Region 12 offers. The Region 12 program provides G/T materials to participating districts and offers a G/T program once a year, typically in spring for one day. WSISD offers dual-credit courses in algebra, English and technology in collaboration with Hill College.

WSISD does not conduct a formal evaluation of the G/T program. The site-based decision-making (SBDM) committee discusses whether the program meets student needs and determines whether teachers need

additional staff development. In December 2002, the SBDM committee decided to revamp the G/T program.

Districts increase the number of students in G/T programs by testing all kindergarten and grade 1 students to ensure they do not overlook any potential G/T students. Districts also increase the number of students in the program by implementing identification and screening processes that allow ethnic and language minority students the opportunity to demonstrate their skills and abilities for G/T program consideration. The process includes a large number of identification criteria and language-free, culturally-fair identification instruments such as Raven, a reasoning ability instrument that uses no language, and an achievement measure in Spanish such as the Spanish Assessment of Basic Education.

Recommendation 14:

Revise identification and screening procedures to ensure all gifted and talented students are identified and served.

The district should modify its identification and screening procedures to ensure it identifies elementary school students for its G/T program. WSISD should review its current identification and screening procedures with the assistance of staff from the Region 12 G/T program and modify the procedures where necessary. WSISD should also review the composition of its G/T committee and ensure inclusion of elementary school teachers. The district should encourage the participation of Hispanic, bilingual/ESL and at-risk students in its G/T program by giving these students the opportunity to demonstrate their skills and abilities. WSISD should make teachers aware of the under-representation of Hispanic, bilingual/ESL students in the program. The district should review strategies of similar small districts that have successful elementary G/T programs and more ethnically diverse programs.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The counselor, principal and superintendent review with Region 12 the procedures and strategies the district uses to identify, test and select elementary and ethnically diverse students for the G/T program.	June 2003
2.	The counselor contacts small districts with G/T programs that include elementary students and examines their procedures and strategies.	June 2002
3.	The counselor, jointly with Region 12, develops procedures and strategies targeted at elementary students and at under-represented groups.	June - July 2003

4.	The superintendent modifies the membership of the G/T committee to ensure participation of elementary teachers.	June 2003
5.	The counselor and the G/T committee follow the modified procedures and implement the targeted strategies.	September 2003
6.	The counselor monitors the G/T program to determine effectiveness of the modified strategies and procedures.	May 2004 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

C. COMPENSATORY EDUCATION/TITLE I

WSISD uses compensatory education funds to provide special support for students at-risk of dropping out and students not performing at grade level. Texas began to fund compensatory programs in 1975. In 1997, TEA amended Section 42.152 of the Texas Education Code to include reporting and auditing systems covering the appropriate use of compensatory education allotment funds. Senate Bill 1873 requires state compensatory education (SCE) funds, like federal Title I funds, to be supplemental in nature. These funds are to be added to the regular program but cannot take the place of regular funds. SCE fund rules allow flexibility in identifying students and creating successful programs. Senate Bill 702 changed the state criteria for identifying students at risk of dropping out of school and requires districts to use student performance for designing and implementing appropriate compensatory, intensive or accelerated instructional programs, so these students will perform at grade level at the end of the following school year. This allows districts to use local criteria for identifying at-risk students, but these criteria have to be board approved.

Senate Bill 702 also requires each district to evaluate and document the effectiveness of the SCE program in reducing any disparity in performance and restricts the amount of SCE funds that a district can use to fund basic services for disciplinary alternative education programs. The amount can not exceed 18 percent of the total amount of SCE funds allotted to the district. Senate Bill 702 also requires that districts integrate SCE budgetary appropriations into the district and campus planning process, identify in their district and campus improvement plans the designated funding source, the amount of SCE funds budgeted and the number of full-time equivalent (FTE) staff funded by SCE appropriations. These changes became effective at the beginning of 2001-02.

According to Senate Bill 702, the following students are at-risk of dropping out:

- pre-K through grade 3 students who did not perform satisfactorily on a readiness test or an assessment instrument administered during the current school year;
- students who did not perform satisfactorily on an assessment instrument (TAAS);
- students in grades 7 through 12 who did not maintain an average equivalent to 70 out of 100 in two or more subjects in the

foundation curriculum during a semester in the current or preceding school year;

- students who Exhibit limited English proficiency;
- students placed in an alternative education program during the preceding or current school year;
- students expelled during the preceding or current school year;
- students placed on parole, probation, deferred prosecution or other conditional releases;
- dropped out of school (as reported through the Public Education Information Management System (PEIMS));
- students under the custody or care of the Department of Protective and Regulatory Services or referred to the department by a school official, officer of the juvenile court or a law enforcement official during the current school year;
- students who resided in the preceding school year or reside in the current school year in a residential placement facility in the district;
- students who did not advance from one grade level to the next for two or more school years;
- students who are pregnant or a parent; or
- homeless students.

In 2001-02, WSISD had 119 students classified at-risk, or 52.6 percent of its student population. **Exhibit 2-17** shows WSISD's percent of at-risk students is higher than the regional average by more than 21 percentage points and higher than the state average by 12.5 percentage points.

Exhibit 2-17
Number and Percentage of At-Risk Students
WSISD, Peer Districts and State
2001-02

District	Number of At-Risk Students	Percent of At-Risk Students
Meridian	168	31.7%
Walnut Springs	119	52.6%
Kopperl	96	32.5%
Cranfills Gap	70	57.8%
Iredell	43	29.2%
Region 12	42,495	31.2%
State	1,664,473	40.1%

Source: TEA, PEIMS, 2001-02.

WSISD's SCE budget for 2001-02 was \$75,000. WSISD ranks first among its peers in SCE expenditures, as a percent of budget. WSISD ranks second to last among its peer districts in SCE expenditures per student (**Exhibit 2-18**). WSISD's SCE expenditure, as percent of total budget, is higher than the regional and state averages. WSISD has the highest percent of SCE teachers among its peers and is above the regional and state averages.

Exhibit 2-18
WSISD, Peer Districts, Region 12 and State
SCE Expenditures per Student
2001-02

District	SC Budget Expenditures	Percent of Total Budget	Amount Per Student*	Compensatory Education Teachers (FTEs)	Percent of Total FTEs
Meridian	\$142,860	8.8%	\$850	0.9	2.2%
Kopperl	\$90,432	7.5%	\$942	0.0	0.0%
Walnut Springs	\$75,000	9.0%	\$630	0.9	5.0%
Iredell	\$44,700	6.4%	\$1,039	0.0	0.0%
Cranfills Gap	\$6,110	1.0%	\$87	0.5	3.0%
Region 12	\$30,750,454	6.5%	\$724	437.8	4.4%
State	\$931,021,213	6.4%	\$559	8,778.8	3.1%

Source: TEA, AEIS, 2001-02.

*Amount per student was calculated by dividing SCE budgeted expenditures by the total number of at-risk students.

WSISD has used SCE funds to hire two aides, one of them a library aide who teaches library skills to students. WSISD has also divided the Algebra I class into two sections, devoting one section to students who need more assistance in mastering the course materials and concepts.

TEA distributes Title I, Part A funds of the Elementary and Secondary Education Act (ESEA) to provide school districts with extra resources to help improve instruction in high-poverty schools and ensure that poor and minority children have the same opportunity as other children to meet

state academic standards. Funds are distributed based on the number of economically disadvantaged students in a school. Economically disadvantaged students are typically those students who are eligible for free or reduced-priced lunch or breakfast. The students served, however, are selected based on educational need, not economic status. Funds are distributed on the basis of the number of economically disadvantaged students, but students served do not need to be economically disadvantaged.

The law allows a school to be designated as a Title I, Part A program if 50 percent or more of students at the school, or in the attendance zone, are low income. WSISD is a designated schoolwide Title I, Part A program. The No Child Left Behind Act of 2001 (NCLB) re-authorizes the ESEA. It mandates school districts to use Title I funds for activities that scientifically-based research suggests will be most effective in helping all students meet state standards. Under Title I, Part A, districts must coordinate and integrate Title I, Part A services with other educational services to increase program effectiveness, eliminate duplication and reduce fragmentation of instructional programs.

In 2001-02, WSISD had the second highest percent of students classified as economically disadvantaged among its peers (**Exhibit 2-19**). WSISD's percent of economically disadvantaged students was also higher than the regional and state averages.

Exhibit 2-19
Economically Disadvantaged Enrollment
WSISD, Peer Districts, Region 12 and State
2001-02

District	Number	Percent
Meridian	270	50.9%
Kopperl	148	50.2%
Walnut Springs	138	61.1%
Cranfills Gap	80	66.1%
Iredell	68	46.3%
Region 12	65,900	48.4%
State	2,093,511	50.5%

Source: TEA, AEIS, 2001-02.

WSISD received \$67,000 in Title I, Part A funds in 2001-02. WSISD used these funds for ESL staff development, salaries for lower grade teachers and the purchase of library books and Saxon Math materials.

FINDING

WSISD reduced its dropout rate by using multiple strategies. WSISD reduced its dropout rate from 1.9 percent in 1996-97, 4.8 percent in 1998-99 and 6.7 percent in 1999-2000, to 0.9 percent in 2000-01. WSISD had higher dropout rates than its peers during these years, and the district's dropout rates in 1996-97, 1998-99 and 1999-2000 were higher than the regional and state dropout averages (**Exhibit 2-20**). WSISD's dropout rate in 2000-01 was lower than the regional and state averages.

**Exhibit 2-20
Annual Dropout Rates
WSISD, Region 12 and State
1996-97 through 2000-01**

District	1996-97	1997-98	1998-99	1999-2000	2000-01
Walnut Springs	1.9%	1.0%	4.8%	6.7%	0.9%
Region 12	0.9%	1.1%	1.3%	1.1%	1.1%
State Average	1.6%	1.6%	1.6%	1.3%	1.0%

Source: TEA, AEIS, 1996-97 through 2000-01.

WSISD has used several strategies to decrease its dropout rate. The district assigned a staff member to monitor attendance daily and call the homes of absent students. The district identifies students who might be at risk of dropping out and provides information on these students to their respective teachers. WSISD also retains students in grade 8 if they are not ready for high school to prevent them from dropping out in grade 9.

WSISD provides academic support and counseling intervention under the belief that if successful, students will not drop out of school. WSISD offers after school tutorial sessions twice a week. Although WSISD offers a summer school program only for ESL students, district administrators make arrangements with neighboring districts that offer summer school programs to accept WSISD students into their programs when necessary. WSISD also makes arrangements for its students to

enroll in a General Education Diploma (GED) program in neighboring districts, such as Clifton or Glen Rose, or to take correspondence courses, typically offered by Texas Tech and funded by the district.

COMMENDATION

WSISD uses multiple strategies to reduce its dropout rate below the regional and state averages.

FINDING

The performance of WSISD at-risk students and economically disadvantaged students in grades 3 through 8 on TAAS generally lagged behind the performance of students not at-risk and not economically disadvantaged (**Exhibit 2-21**). In grade 10, all at-risk students and economically disadvantaged students passed the TAAS. However, economically disadvantaged students lagged behind students who are not economically disadvantaged by 40 percentage points in all subject areas in grade 3. In grade 4, economically disadvantaged students fell behind students not economically disadvantaged by 10 or more percentage points in reading and math. In grade 8, the TAAS performance of economically disadvantaged students and at-risk students was lower than the performance of students not economically disadvantaged and not at-risk in all subject areas except social studies.

Exhibit 2-21
WSISD TAAS Scores of At-Risk and Economically Disadvantaged
Students
2001**

	At-Risk Students	Not At-Risk Students	Economically Disadvantaged Students	Not Economically Disadvantaged Students
Grade 3				
Reading	*	88	60	100
Math	*	75	40	83
All Tests Taken	*	75	40	83
Grade 4				
Reading	*	74	67	86
Math	*	67	75	86
Writing	*	67	75	57

All Tests Taken	*	52	67	57
Grade 5				
Reading	*	100	*	89
Math	*	89	*	89
All Tests Taken	*	89	*	78
Grade 6				
Reading	*	100	83	*
Math	*	100	92	*
All Tests Taken	*	100	83	*
Grade 7				
Reading	*	100	*	100
Math	*	100	*	89
All Tests Taken	*	100	*	89
Grade 8				
Reading	80	100	87	100
Math	73	92	81	86
Writing	70	92	75	100
Social Studies	64	92	81	71
Science	90	100	93	100
All Tests Taken	64	83	69	86
Grade 10				
Reading	100	*	*	100
Math	100	*	*	100
Writing	100	*	*	100
All Tests Taken	100	*	*	100

Source: TEA, TAAS Summary Report May 2001.

*Fewer than five students.

**All students not in special education.

The performance of WSISD economically disadvantaged students on TAAS lags behind the regional and state averages for economically disadvantaged students by about 13 percentage points (**Exhibit 2-22**). The disparity between WSISD economically disadvantaged students and "all students" is larger than the regional and state disparities. WSISD economically disadvantaged students were the lowest performing among its peers. WSISD ranks the highest among its peers in percent difference between the performance of "all students" and the performance of economically disadvantaged students on all TAAS tests, falling behind "all students" by 9.8 percentage points.

Exhibit 2-22
Percent of Students Passing All TAAS Tests -- All Grades
WSISD, Peer Districts, Region 12 and State
2001-02

	All Students	Economically Disadvantaged Students	Passing Difference	Percent Difference
Meridian	92.6%	88.8%	(6.2)	(6.7%)
Iredell	90.0%	95.7%	5.7	6.3%
Kopperl	77.9%	77.6%	(0.3)	0.0%
Cranfills Gap	77.8%	75.9%	(1.9)	(2.4%)
Walnut Springs	75.2%	65.4%	(9.8)	(13.0%)
Region 12	85.2%	78.6%	(6.6)	(7.7%)
State	85.3%	78.2%	(7.1)	(8.3%)

Source: TEA, AEIS, 2001-02.

*Percent difference is calculated by subtracting pass rates of economically disadvantaged students from all students and dividing by percent of all students.

WSISD's CIP does not specify any academic strategies for targeting economically disadvantaged or at-risk students. The CIP includes only one strategy which refers to identifying all special population students. WSISD's superintendent said district administrators conduct needs assessments through informal interviews with teachers and supplement these with a review of TAAS and other standardized test data. The needs assessments do not include an evaluation of strategies or services and do not result in a written report. In response to its needs assessment, in 2001-02, WSISD decided to split students taking algebra I into two groups by

ability levels; develop a basics skills class for grade 8 students to improve their study skills and basic skills in core curriculum areas; improve attendance by assigning a faculty member to call students absent from school each day; procure adequate test materials and materials to enhance instruction; and expand the accelerated reading selection. The CIP includes some of these strategies, but does not designate them as targeted toward at-risk or economically disadvantaged students, nor does it identify SCE or Title I as a source of funding. WSISD's CIP does not have sufficient details to support accountability for SCE programs. The CIP does not identify SCE as a resource, and it also does not indicate the amount of SCE funds that the district will use to support the strategies listed in the plan.

By law, district and campus improvement plans must include a needs assessment, measurable performance objectives, strategies for student performance improvement, a timeline, formative and summative evaluation criteria and a list of resources and staff associated with each strategy funded through SCE. Each district evaluates the effectiveness of the locally designed program in reducing any disparity in performance and documents the evaluation results. Compensatory education resources must be redirected when evaluations indicate that programs or services are unsuccessful in producing desired results for at-risk students.

According to the TEA *Financial Accountability System Resource Guide* (FASRG), the district/campus plan should explain the goals and objectives of different compensatory education strategies at each school. The plan also should explain budget requirements, staffing, curriculum strategies, specialized needs for supplies and equipment, special programs like tutorials that enhance the regular education program and other items and services.

Bastrop ISD (BISD) succeeded in closing the performance gaps for all groups of students by combining effective instructional practices with additional classroom support and monitoring. In addition to hiring curriculum facilitators in language arts and mathematics, BISD established higher expectations for all students and increased instructional monitoring practices. Principals monitored instruction and reviewed student performance. In 2000-01, the district also started using instructional management software. The software disaggregates TAAS results and provides information by student on mastery of skills by grade level and subject.

Recommendation 15:

Develop and implement specific strategies targeting at-risk students and economically disadvantaged students and incorporate these into the campus improvement plan.

WSISD should perform an analysis of TAAS/TAKS objectives and a TAAS/TAKS item analysis of the performance of economically disadvantaged students and at-risk students by grade level and teacher. The district should devise strategies specifically targeting areas of weakness and use services and programs that are most appropriate for addressing those areas of weakness. WSISD should train its teachers in those strategies. The WSISD site-based decision-making committee should include these strategies in the CIP and evaluate their effectiveness.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent and principal perform a TAAS/TAKS objective and item analysis by grade level and teacher and identify areas of weakness of economically disadvantaged students and at-risk students.	July 2003
2.	The superintendent and principal, with the assistance of Region 12, develop instructional strategies specially targeted to the identified areas of weakness.	July 2003
3.	The superintendent and principal train teachers how to interpret and use TAAS/TAKS results to identify and address the educational needs of economically disadvantaged students and at-risk students and develop lesson plans that include effective instructional strategies.	August 2003
4.	The principal assists teachers in developing lesson plans and implementing instructional strategies.	August 2003
5.	The teachers implement the strategies with economically disadvantaged students and at-risk students.	August 2003
6.	The superintendent and site-based committee review the effectiveness of district SCE and Title I programs.	May 2004
7.	The superintendent and site-based committee incorporate specific Title I and compensatory education program activities, goals, funding sources and evaluation measures into the CIP.	May 2004

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

D. SPECIAL EDUCATION

Under the federal Individuals with Disabilities Education Act (IDEA), districts must provide appropriate public education for all children with disabilities, regardless of their severity. The act requires districts to provide educational services in the "least restrictive environment" and to include students with disabilities in state and district assessment programs. Districts also are required to develop an Individual Education Plan (IEP) for each of these children with input from regular education teachers. The IEP has to provide special education students with curricula that are related to those of students in regular education classrooms.

The 1997 amendments to the IDEA define an effective special education program as having the following elements:

- *Pre-referral intervention in regular education:* When a student has an academic problem in the regular education program, the teacher should intervene to solve the problem. If steps taken to solve the problem by the regular education teacher do not produce results, the problem should be referred to special education staff;
- *Referral to special education for evaluation:* Referring a student to special education means writing an official request supported by documentation. The referral information must include an explanation of steps that have been taken in regular education to solve the student's problem before the referral;
- *Comprehensive nondiscriminatory evaluation:* Once a student has been referred, the district must provide a comprehensive nondiscriminatory evaluation, commonly referred to as an assessment, within a prescribed amount of time;
- *Initial placement through an Admission, Review, and Dismissal (ARD) committee:* After the evaluation is complete, regular and special educators, administrators, counselors, paraprofessionals and parents meet to discuss the results, decide if the student qualifies for special education services in one of 12 federal special education categories and, if so, write a plan for the student's education;
- *Provision of educational services and supports, according to a written Individualized Education Plan:* The individualized education plan (IEP) developed by the ARD committee includes information about the classes, subject areas, developmental areas and/or life skills courses in which the student will be instructed,

how much time will be spent in regular education and related needs, like speech therapy or counseling;

- *Annual program review:* Each year after a student's initial qualification and placement, an ARD committee conducts a review to ensure the student's program is appropriate;
- *Three-year re-evaluation:* Every three years, the student undergoes a comprehensive individual assessment. Another ARD committee meeting is held to discuss the results of the re-evaluation and determine if the student still qualifies for special education services in the same category; and
- *Dismissal from the special education program:* If and when a student no longer meets the eligibility criteria, the student is dismissed from special education. The ARD committee must make this decision.

FINDING

WSISD provides a comprehensive set of special education services through its membership in the Bosque County Educational Cooperative (BCEC), located in Meridian. BCEC serves eight small districts including WSISD, Cranfills Gap, Gholson, Iredell, Kopperl, Morgan, Meridian and Valley Mills. The cooperative offers several programs: a full-day Preschool Program for Children with Disabilities (PPCD) who are three to five years old; an Elementary Life Skills program for students in K-6 whose needs can not be met in their home district; and a Secondary Life Skills program for students in grades 7 through 12 with severe educational deficits or multiple disabilities who need instruction and training in independent living skills, minimal basic academic skills or functional living.

The cooperative also offers a half-day Career Technology Education for Disabled Students (CTED) program with morning and afternoon classes in Valley Mills and a behavior modification program- Behavior, Education, Skills Training (BEST). Fewer than five WSISD students were enrolled in the PPCD and BEST programs in 2002-03.

The cooperative has itinerant staff who serve the eight districts. BCEC staff work with WSISD on a weekly and as-needed basis. The speech therapist serves the district two days a week, and the diagnostician works one day a week. The special education counselor, the occupational therapist and the physical therapist provide services as specified in students' Individualized Education Plans (IEPs) or by the ARD committee. The psychologist is available on an as-needed basis. WSISD has two special education teachers: a math teacher and a language arts teacher.

WSISD serves special education students in various instructional arrangements:

- *Mainstream.* To determine the least restrictive environment for each student, district personnel first must consider providing services in regular education with supplementary aids. Students with disabilities who spend all of their classroom hours in a regular classroom are called "mainstreamed." All WSISD special education students are placed in at least one regular classroom, most are in two regular education classrooms and seven are completely mainstreamed.
- *Resource.* Students are assigned to a separate, special education classroom upon the recommendation of an ARD committee. WSISD offers these classes, called resource classes, in language arts, mathematics, social studies, science, health and keyboarding. WSISD also offers content mastery in all areas for mainstreamed students. Resource classes are correlated with TEKS and follow the students' IEPs, as well as the sequence of study in the regular classes. Students in this category take a combination of regular classes and resource classes.
- *Self-Contained classes.* WSISD students with severe disabilities who cannot get a satisfactory education in a regular classroom are served in a separate, "self-contained" classroom in the cluster school. The self-contained classes include PPCD, an elementary life skills class, a secondary life skills class and elementary and secondary BEST classes.

In each of these settings, WSISD provides appropriate curriculum modifications and services. ARD committees composed of parents and professional staff members determine program eligibility and participation, draft individual educational plans and decide on placements in, and dismissals from, special education.

Exhibit 2-23 shows the number of students enrolled in special education and special education expenditures in WSISD, peer districts, Region 12 and the state in 2001-02. WSISD has the highest percent of special education students among its peers. WSISD's percent of special education students is higher than the Region 12 and state averages. WSISD administrators and staff attributed the high percent of special education students in the district to the movement of families with children classified as special education into the district because of the district's reputation for its special education services. WSISD has the second highest percent of special education budgeted instructional expenditures. WSISD occupies the middle position among its peers in its per student expenditures. WSISD's per student expenditure is 51.4 percent of the regional average and 37.6 percent of the state average.

Exhibit 2-23
Special Education Enrollment and Expenditures
WSISD, Peer Districts, Region 12 and State
2001-02

District	Number of Special Education Students	Percent of Special Education Students	Budgeted Special Education Expenditures	Percent of Budgeted Instructional Expenditures	Per Student Expenditure
Meridian	70	13.2%	\$112,206	6.9%	\$1,603
Kopperl	49	16.6%	\$54,230	4.5%	\$1,107
Walnut Springs	47	20.8%	\$67,050	8.0%	\$1,427
Iredell	27	18.4%	\$58,500	8.3%	\$2,167
Cranfills Gap	23	19.0%	\$5,289	0.9%	\$230
Region 12	20,467	15.0%	\$56,818,528	12.0%	\$2,776
State	485,010	11.7%	\$1,841,869,962	12.6%	\$3,798

Source: TEA, AEIS, 2001-02.

In 2002-03, WSISD has 42 special education students. **Exhibit 2-24** shows the percent of special education students by grade level. The largest concentration of students in special education are in grades 3, 6, 7 and 9, respectively.

Exhibit 2-24
WSISD Students Enrolled in Special Education by Grade Level
2002-03

Grade Level	Percent of Students*
Early Education	7.1%
Grade 1	7.1%
Grade 2	7.1%
Grade 3	9.5%
Grade 4	7.1%

Grade 5	4.8%
Grade 6	11.9%
Grade 7	11.9%
Grade 8	4.8%
Grade 9	14.3%
Grade 10	9.5%
Grade 11	4.8%
Grade 12	0.0%
Total	100.0%

Source: WSISD, Special Education Enrollment.
 *Percentages may not equal 100 due to rounding.

Exhibit 2-25 describes the percent of students by disability. Of the total WSISD special education students served, 42.9 percent have learning disabilities, 16.7 percent are emotionally disturbed, 16.7 percent have other health impairments and 14.3 percent have speech impairments.

Exhibit 2-25
WSISD Students Enrolled in Special Education
Number and Percent of Students by Disability
2002-03

Disability	Percent of Students
Learning Disability	42.9%
Emotional Disturbance	16.7%
Other Health Impairments	16.7%
Speech Impairment	14.3%
Mental Retardation	4.8%
Hearing Impairment	2.3%
Non-categorical Early Childhood	2.3%
Total	100.0%

Source: WSISD, Special Education Enrollment.

WSISD teachers consider the special education program to be effective (**Exhibit 2-26**). All teachers who responded to the TSPR survey either strongly agreed or agreed about the program's effectiveness. Among all programs that teachers evaluated, the largest percent of teachers strongly agreed regarding the special education program's effectiveness.

Exhibit 2-26
TSPR Teacher Survey Results
WSISD Special Education Program

Teachers					
Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
The district has an effective Special Education program	35.7%	64.3%	0.0%	0.0%	0.0%

Source: TSPR Surveys.

WSISD participates in the School Health and Related Services (SHARS) program. The state's Medicaid program was amended in September 1992, allowing school districts to enroll as Medicaid providers and to apply for Medicaid reimbursement for services they provide students with disabilities. The SHARS program provides reimbursement for services determined to be medically necessary and reasonable to ensure that a disabled child under the age of 21 receives the benefits of a free and appropriate public education. Services include assessment, audiology, counseling, medical services, school health services, occupational therapy, physical therapy, speech therapy, physiological services and associated transportation. The Bosque County Educational Cooperative contracted with AMG Services for assistance with SHARS. WSISD received SHARS reimbursements totaling \$5,160 for 2001-02.

COMMENDATION

WSISD provides comprehensive special education services through its participation in the Bosque County Educational Cooperative.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

E. BILINGUAL EDUCATION/ENGLISH AS A SECOND LANGUAGE

Texas Education Code Chapter 29 requires that every Texas student identified as limited English proficient (LEP) be provided a full opportunity to participate in a bilingual or English as a second language (ESL) program. LEP students are defined as those whose primary language is one other than English and whose English language proficiency limits their participation in an English-language academic environment.

All school districts with 20 or more limited proficiency students in the same grade level are required to offer bilingual/ESL or an alternative language program. Schools must provide bilingual education in pre-kindergarten through the elementary grades. Districts must provide bilingual education, ESL instruction or other transitional language instruction approved by TEA in the post-elementary grades through grade 8. For students in grades 9 through 12, schools are required only to provide instruction in ESL.

School districts are required to identify LEP students and provide bilingual or ESL programs as an integral part of their regular educational programs. They must hire certified teaching personnel to ensure that these students have full educational opportunities.

The education of LEP students is an important task for Texas public schools. Nearly 500,000, or 12.5 percent of Texas students, were enrolled in bilingual or ESL programs in 1999-2000. The State Board of Education's *Long-Range Plan for Public Education 2001-06* states, "enrollment in the state's bilingual education program is projected to increase by 22 percent over the next five years."

The No Child Left Behind (NCLB) Act of 2001 requires that states report progress annually by poverty, race, disability and limited English proficiency to ensure that no group of students is left behind. Title III, Part A of NCLB addresses English Language Acquisition, Language Enhancement and Academic Achievement. Title III, Part A states that the purpose of the NCLB Act is to: ensure that children who are LEP, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English and meet the same challenging state academic content and student academic achievement standards as all children are expected to meet; assist these children to

achieve at high levels in the core academic subjects; and develop high-quality language instruction educational programs.

WSISD had the highest percent of bilingual/ESL students among its peers in 2001-02. Its bilingual/ESL population was 12.6 percentage points higher than the regional average and 3.7 percentage points higher than the state average. WSISD had the highest percent of budgeted expenditures for bilingual/ESL among its peers, but its percent of bilingual/ESL budgeted expenditures was lower than the regional and state averages. The district's per student expenditure for bilingual/ESL was the second lowest among its peers and was only 15.9 percent of the state average and 15.4 percent of the regional average (**Exhibit 2-27**).

Exhibit 2-27
Bilingual/ESL Student Enrollment, Budget and Expenditure
WSISD, Peer Districts, Region 12 and State
2001-02

District	Students Enrolled in Bilingual/ESL	Percentage of Total Enrollment	Total Budgeted Expenditures	Percent of Budgeted Expenditure	Per Student Bilingual/ESL Expenditure
Walnut Springs	38	16.8%	\$7,000	0.8%	\$184
Meridian	21	4.0%	\$8,754	0.5%	\$417
Cranfills Gap	0	0.0%	\$0	0.0%	\$0
Iredell	*	3.4%	\$2,335	0.3%	\$467
Kopperl	7	2.4%	\$6,976	0.6%	\$997
Region 12	5,698	4.2%	\$6,802,196	1.4%	\$1,194
State	542,312	13.1%	\$625,092,391	4.3%	\$1,153

Source: TEA, AEIS, 2001-02.

**Five or fewer students.*

FINDING

WSISD ESL services are planned and student progress is well documented. WSISD has an ESL program that serves students in grades PK through 12. Because WSISD has fewer than 20 limited English proficient (LEP) students in each grade level, it is not required to offer a

bilingual program. The purpose of the ESL program is to make the program an integral part of the school curriculum and enable LEP students to master both English language skills and the core subjects and participate equitably in all aspects of the educational experience. The WSISD ESL teacher, who is fluent in Spanish, is certified and has extensive training. WSISD also has a grade 2 teacher who has an ESL endorsement and the district offers a pull-out ESL program. The ESL teacher works with students of similar abilities, across grade levels, in 30-minute sessions. Students may have one or more sessions a day with the ESL teacher.

WSISD identifies students with limited English proficiency based on the Home Language Survey completed for each student by the parent (PK-8) or the student (9-12) during registration. Any student whose home language is not English is assessed and given the Language Assessment Scales (LAS) test. Based on the test results, the district categorizes students into three ESL levels: beginner, intermediate or advanced and places them accordingly in the ESL program.

The Language Proficiency Assessment Committee (LPAC) determines student placement, monitors progress and oversees program exit. WSISD has clearly defined identification, screening, review monitoring and exit procedures. The LPAC committee consists of the principal, the ESL teacher and a parent of an ESL child. The LPAC meets several times a year, conducting its first meeting within four weeks of student identification as LEP. The LPAC meets to identify LEP students, notifies parents in writing that their child has been classified as LEP, recommends placement, collects documentation for the student's permanent record folder and determines student eligibility for the TAKS. The LPAC also conducts annual reviews of student progress. The LPAC conducts an end-of-year review to determine student placement for the next year. The LPAC also monitors students who exit the ESL program for two years.

WSISD offers a summer school program to ESL students entering kindergarten and grade 1. The half-day summer school program, which lasts eight weeks, offers a self-paced language skills and computer reading program. Because the district's ESL summer school does not offer transportation, some students eligible for the program are not able to participate. In the summer of 2002, the program served seven students.

WSISD has an ESL campus plan that describes the mission of the program, the identification, placement and exit processes, exit criteria and the LPAC and its role and responsibilities. The ESL plan also describes the two-year follow-up of students who exit the program. The plan specifies the documentation that the program keeps, including the students' permanent folders, minutes of LPAC meetings, program forms,

an ESL notebook and PEIMS information. TEA conducted a District Effectiveness and Compliance (DEC) review of the district's ESL program in June 2002. The DEC team found the program to comply with all indicators. TEA commended the WSISD's ESL program in its DEC review for maintaining extensive documentation of the progress of each student. The DEC Report also commended WSISD's ESL program for the dedication of the staff to the success of all students, as exemplified by the number of students who have exited from the program.

COMMENDATION

The WSISD English as a Second Language program provides well-planned services and keeps extensive documentation on student progress.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

F. LIBRARY/MEDIA SERVICES

In May 1997, the Texas State Library and Archives Commission adopted a series of recommended standards published as *School Library Program Standards: Guidelines and Standards*. The school library programs, as outlined in the *Guidelines and Standards*, ensure that students and staff effectively use ideas and information to become literate, life-long learners. To accomplish this task, the library program should provide instruction in research and the evaluation of resources, individual guidance and access to materials in multiple formats. The guidelines offer criteria that identify library programs as exemplary, recognized, acceptable or below standard in the areas of the library learning environment, curriculum integration, resources, library program management and facilities. The No Child Left Behind (NCLB) legislation, Subpart 4 - Improving Literacy Through School Libraries - emphasizes the importance of libraries. NCLB considers libraries as resources for improving literacy skills and academic achievement of students by providing students with increased access to up-to-date school library materials, a well-equipped, technologically advanced school library media center and well trained, professionally certified school library media specialists.

WSISD has a full-time library aide and a certified librarian who works in the district one day a week. WSISD participates in the Region 12 Education Coop, located in Waco, which provides specialized staff, like counselors and librarians to the participating districts. The librarian manages the library, implements the Accelerated Reading program and purchases books and materials for the library. The library aide, who worked with a certified librarian in another district before coming to WSISD, does enrichment activities in the library, reads to and discusses stories and poetry with groups of students. The library aide also teaches the students library and research skills. All WSISD students come to the library on a daily basis. The library is open from 8:00 a.m. to 4:30 p.m. every day.

FINDING

WSISD expanded the size of its library collection to meet the "Acceptable" level specified in the *School Library Programs Standards*. The publication defines an "Acceptable" collection for schools with enrollments of 600 or less as a balanced collection of 9,000 books, software and electronic resources, such as Internet access. For schools with enrollments exceeding 600, the "Acceptable" standard is defined as a

minimum of 15 items per student. A "Recognized" collection contains at least 10,800 items for schools with 600 or fewer students and a minimum of 18 items per student for schools with enrollments exceeding 600. An "Exemplary" collection contains at least 12,000 items for schools with 600 or fewer students and a minimum of 20 items per student for schools with enrollments exceeding 600.

The WSISD collection consists of 9,434 items, including 9,324 books, 53 audiotapes and 57 learning kits. The library has 42 books and media items per student. WSISD had a policy to weed out more than 700 books in 2001-02. In 2001-02, WSISD allocated \$19,612, mostly through Title I, to the library to purchase books and other materials. The library budget for 2002-03 is \$7,450. The library has three computers, two audiocassettes and a CD player.

The WSISD library has an automated card catalog. The card catalog, which is loaded on every computer in the school, allows administrators, teachers and students to access the catalog from every classroom and office. The WSISD CIP includes the library as one of the strategies to enhance student achievement. WSISD is a member of the Texas Library Collection (TLC), a statewide resource sharing system administered by the TEA that facilitates libraries' technical services and local collection development and provides access to electronic full-text resources.

WSISD also upgraded its library with new circulation/catalog software. The library checks out books through this new computerized circulation program, which tracks library inventory in real time. The process makes checking out a book easier since it has up-to-date student information in its records. The school librarians no longer have to keep a paper list of students who have holds on their records preventing them from checking out books.

The upgrade also included adding three computers, one for the librarian and two for the students to conduct research using the Internet. The librarian said she uses her computer to check out books through the new system, which has resulted in fewer late returns from students and fewer lost library books.

COMMENDATION

WSISD expanded its library collection to meet the "Acceptable" standard for collection size and uses technology to manage the library resources efficiently.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

G. PERSONNEL MANAGEMENT AND ORGANIZATION

Personnel costs consume approximately 80 percent of the average school district budget, making personnel management a major priority in a district.

Personnel management includes staffing analysis, recruiting, hiring, salary and benefit administration and performance evaluation. Effective personnel management requires compliance with equal employment opportunity statutes and other applicable federal and state laws. Establishing fair and workable policies, procedures and training programs are important to recruiting and retaining competent staff.

Like most employers, WSISD must comply with a variety of state and federal laws that govern human resources management. These laws include: the Fair Labor Standards Act, which governs wage and hour payments; the Americans with Disabilities Act, which states that an employer must provide accommodations to assist any disabled employee or applicant in performing their job duties; and the Equal Employment Opportunity Act, which prevents employers from making hiring and termination decisions based on age, race, religion, gender, or other non-performance related factors. There are also state laws governing the personnel administration of school districts.

The superintendent and the principal share the personnel responsibilities at WSISD, which are decentralized. The principal evaluates teachers and aides. The superintendent recruits and hires all staff, as well as evaluates the principal, secretary and other non-certified employees. **Exhibit 2-28** provides a breakdown of WSISD employee positions.

Exhibit 2-28
WSISD Employees by Job Category
1999-2000 through 2001-02*

Employee Category	1999-2000	2000-01	2001-02	Percent Change
Teachers	18.4	17.4	18.6	1.0%
Professional Support	0.6	0.5	0.3	50.0%
Campus Administration	1.1	1.3	1.2	9.0%

Central Administration	0.9	0.9	0.9	0.0%
Total Professional Staff	21.0	20.1	21.0	0.0%
Educational Aides	1.9	3.0	3.0	57.9%
Auxiliary Staff	5.5	6.9	5.9	7.3%
Total Staff	28.4	29.9	29.9	5.3%
Student Enrollment	223.0	221.0	226.0	1.4%

Source: TEA, AEIS, 1999-2000 through 2001-02.

* Column figures are rounded off.

Exhibit 2-29 shows the average salaries earned by these employees over the past three years.

Exhibit 2-29
WSISD Average Actual Salaries
1999-2000 through 2001-02

	1999-2000	2000-01	2001-02	3-Year Change
Teachers	\$35,176	\$36,449	\$37,496	6.7%
Professional Support	\$40,800	\$45,380	\$45,380	18.6%
Campus Administrators	\$46,364	\$46,883	\$46,658	.006%
Central Administration	\$54,236	\$54,300	\$54,300	.001%

Source: TEA, AEIS, 1999-2000 through 2001-02.

The district has very experienced teachers, as shown in **Exhibit 2-30**. Almost 84 percent of its staff has six or more years of experience, higher than its peers and the state.

Exhibit 2-30
Teacher Experience
WSISD, Peer Districts and State
2001-02

District	Beginning	1-5 Years	6-10 Years	11-20 Years	Greater than 20 Years	% Greater than 6 Years

Cranfills Gap	17.9%	43.2%	23.9%	6.0%	9.0%	38.9%
Iredell	5.3%	47.4%	10.5%	21.1%	15.8%	47.4%
Kopperl	6.5%	42.1%	17.6%	24.1%	9.7%	51.4%
Walnut Springs	5.4%	10.7%	16.1%	14.4%	53.4%	83.9%
Meridian	2.5%	15.3%	22.9%	31.3%	28.0%	82.2%
State	7.8%	27.8%	18.1%	24.7%	21.6%	64.4%

Source: TEA AEIS, 2001-02.

The district uses substitutes to replace absent teachers. Prospective employees complete an application in the administration office that is kept on file. WSISD pays substitutes \$45 each day. All district employees are salaried employees.

District employees receive no benefits provided by the district other than health insurance. The district began offering the newly-formed state health insurance plan to the employees in the 2001-02 school year.

FINDING

The district does not attempt to recruit and hire teachers to match the demographic make-up of its student population. **Exhibit 2-31** compares the ethnic backgrounds of WSISD teachers and students with its peers. WSISD's students are 63.3 percent Anglo and 35.4 percent Hispanic, while its teachers are 100 percent Anglo.

Exhibit 2-31
Teacher Ethnicity
WSISD, Peer Districts and State
2001-02

		Anglo	Hispanic	African American	Asian American	Native American
Walnut Springs	Student	63.3%	35.4%	1.3%	0.0%	0.0%
	Teacher	100.0%	0.0%	0.0%	0.0%	0.0%
Cranfills Gap	Student	90.1%	9.9%	0.0%	0.0%	0.0%
	Teacher	100.0%	0.0%	0.0%	0.0%	0.0%
Iredell	Student	87.8%	12.2%	0.0%	0.0%	0.0%

	Teacher	100.0%	0.0%	0.0%	0.0%	0.0%
Kopperl	Student	93.9%	6.1%	0.0%	0.0%	0.0%
	Teacher	100.0%	0.0%	0.0%	0.0%	0.0%
Meridian	Student	67.7%	24.7%	6.8%	0.4%	0.4%
	Teacher	100.0%	0.0%	0.0%	0.0%	0.0%
State	Student	40.9%	41.7%	14.4%	2.8%	0.3%
	Teacher	72.5%	17.6%	8.9%	0.7%	0.3%

Source: TEA, AEIS, 2001-02.

The superintendent said the district has no plans for increasing the ethnic diversity of district teaching staff. The district does not attempt to target its recruiting efforts toward teachers who match the ethnic diversity of its students. When the district has a vacancy, a notice is placed on the WSISD Web site and with Region 12. The superintendent said he hires the most qualified applicant.

Not only do teachers need to be proficient and inspirational, they should also mirror the make-up of the student population, so that all students will have positive role models in the educational system. Cedar Hill Independent School District (CHISD) uses creative methods to recruit minority teachers. The assistant superintendent, along with School and Community Services, participate in recruiting events on targeted campuses with large classes of graduating minority teacher candidates and solicit members of the community to host minority teacher candidates in their homes during their interview visit to CHISD. Candidates from outside the community are more willing to accept a position when they feel comfortable about the community and are welcomed by the residents.

Recommendation 16:

Develop a policy and long-term plan for recruiting and hiring teachers more in line with student demographics.

The district should post position openings with universities that have a large minority population.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent identifies colleges and universities with predominantly minority enrollments.	July 2003
----	--	-----------

2.	The superintendent works with college placement services to circulate the district's desire to recruit minority teachers.	July 2003 and Ongoing
3.	The superintendent contacts the education departments for the targeted colleges and sends brochures and information about the district to be circulated to interested graduates.	July 2003 and Ongoing
4.	The superintendent monitors efforts and reports to the board on a regular basis.	July 2003 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not maintain complete personnel files. TSPR reviewed seven individual employee files, which were not organized. Four of the seven files reviewed were missing employment applications. A new employee's file did not have a signed authorization for a criminal background check. The review team had to retrieve the teacher evaluation forms for 2001-02 from the principal's office to ensure an evaluation had been performed on the teachers whose files were reviewed.

The district was not aware of the federal requirement that all hires complete the Eligibility to Work in the U.S. (Form I-9). This includes U.S. citizens and other U.S. residents. On the form, the employer must verify the individual's employment eligibility and identity qualifying documents presented by the employee and record the document information on Form I-9. Acceptable qualifying documents are listed on the back of the form. No filing with the Immigration and Naturalization Service (INS) is required. The form must be kept by the employer either for three years after the date of hire, or for one year after employment is terminated, whichever is greater. The form must be available for inspection by authorized U.S. government officials, such as the INS or the Department of Labor.

Other districts maintain efficient, accurate and up-to-date employee personnel files. An employee personnel file contains the employee's application for employment, appointment letters, contract, employee history form, references, personal data form, certificates of achievement, transcripts and correspondence.

By law, some information contained in personnel records must be kept confidential, while other portions of the record are public information. The inadvertent disclosure of confidential information could put the district at risk of a lawsuit, public embarrassment or the loss of employee confidence

in the system. On the other hand, if certain information is requested that is a matter of public record and the district withholds the information, the risk of violating the law or of a lawsuit are great. Records management is a critical part of personnel management.

Recommendation 17:

Develop sound records management procedures for personnel files.

The district must develop specifications for personnel data needs and perform an audit of all personnel files to ensure they contain all necessary information. After the audit is complete, the district should perform ongoing reviews to ensure files are kept up-to-date.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent develops a checklist of required personnel records.	July 2003
2.	The superintendent performs an audit of all personnel files and records missing information.	August 2003 and Ongoing
3.	The superintendent prepares memos to specific employees requesting missing information.	September 2003 and Ongoing
4.	The superintendent establishes a procedure to use to periodically review and update the personnel files.	September 2003 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not conduct employee evaluations for non-certified employees annually. The superintendent said no evaluations of non-certified employees were performed during 2001-02. Detailed job descriptions are not available for all positions. The lack of job descriptions makes it even more critical that the district conduct annual evaluations. Without an annual performance evaluation, employees are deprived of useful feedback and the opportunity to plan their professional development. Evaluations also provide documentation for employees when terminations become necessary.

Recommendation 18:

Evaluate all non-certified employees once a year.

The district should develop administrative procedures that clearly outline the process for conducting employee appraisals, including the consequences of violating state law if appraisals are not performed. The procedure should specify a timeframe for the evaluation process, a deadline for submitting appraisals and the consequences of missing deadlines.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent develops procedures for conducting appraisals for non-certified employees.	July 2003
2.	The superintendent drafts an evaluation procedure and seeks out a standardized form and format for all non-certified employee appraisals, leaving the actual elements to be evaluated within the form flexible for use.	August 2003
3.	The superintendent communicates the new procedures to district employees.	September 2003 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

H. COMPUTERS AND TECHNOLOGY

Use of automation enables school districts to enhance administrative procedures, instruction and business programs. Technological advances in hardware and software, combined with affordable pricing, allow districts of all sizes to use information systems to perform vital functions.

Information technology provides a number of benefits to districts, including increased processing speed, more information and increased efficiencies through program integration and communication networks.

WSISD has a total of 86 personal computers, 64 for students and 22 for teachers and administrators. **Exhibit 2-32** shows the distribution of computers in the district. The high school has a computer lab staffed by one teacher, which is available to any high school student any time during the school day. The elementary school has a computer lab staffed by an educational aide.

Exhibit 2-32
WSISD Computer Placement
2002-03

Location	Number of Student Computers	Number of Teacher Computers	Brand
Elementary classrooms	9	8	Premio, Amera, Daktech
Elementary computer lab	26	1	Premio
High school classrooms	4	10	Premio, Amera, Daktech
High school computer lab	23	1	Daktech
High school library	2	1	Daktech
Administrative	0	1	Premio
Total	64	22	

Source: WSISD technology administrator.

WSISD's Internet service provider is Region 12, which supplies T1 speed access. The infrastructure is set on a 100Mb backbone powered with Cisco switches, routers and hubs. Fiber optic cabling provides wide area network

access in the district's buildings. The Technology Department provides e-mail services for staff and Internet content filtering. Novell NetWare v4.11 powers the file servers for the local area network. The district uses Microsoft's Windows operating system and specialized software for educational purposes, such as Accelerated Reader, Academy Reader, Reader Rabbit and Learn to Count.

Grant funds have been used to purchase computers and technology for WSISD. **Exhibit 2-33** shows the source of funds and how the funds were used.

Exhibit 2-33
WSISD Technology Grants
1999 through 2001

Technology Grants	Total Grant Monies Received	Local Matching Dollars Used	In-Kind Donations Received
Telecommunications Infrastructure Fund(TIF)PS4: used to build district's technology infrastructure by installing cable districtwide, installing FJ45 drops in each classroom, buying two servers, installing local area network and connecting to the Region 12 system with a T1 line.	\$95,600	\$10,062	\$55,478
TIF PS9: used to purchase computers and productivity software.	\$43,612	\$5,517	\$9,888
Technology Integration in Education (TIE): used to purchase distance learning equipment and Internet connectivity.	\$42,413	Not Applicable	Not Applicable
Total	\$181,625	\$15,579	\$65,366

Source: WSISD technology administrator.

The district's technology resources are provided by a technology coordinator employed as a full-time employee in the district but who has only two hours per day allocated for technology duties.

WSISD's technology coordinator has many responsibilities. The coordinator teaches home economics two hours a day, teaches two computer classes for another two hours, spends 1-1/2 hours a day on PEIMS reporting and devotes the remaining time addressing technology issues, such as repairs and planning. During the time allocated for

technical support, she performs upgrades, repairs equipment, installs software, manages network problems and submits reports for E-rate, grants and technology plan revisions. When there is a problem she cannot resolve, she calls the technology staff at Glen Rose ISD, who provide free technical advice and can answer most questions, or takes the computer item to a vendor in Cleburne to be repaired and returned to the district.

FINDING

WSISD works with the site-based decision-making committee (SBDM) to develop the district's annual technology plan. The plan describes what technology the district has, its needs and how it will obtain its needs. The plan also focuses on integrating technology into the curriculum and evaluates teaching staff use of technology.

WSISD's technology plan incorporates the mandates of the state plan adopted by the State Board of Education (The Long-Range Plan for Technology, 1996-2010 and Goals 2000). The state plan identified three primary goals: to provide staff training to integrate technology into teaching and learning; to prepare students using a well-balanced curriculum by providing access to information and by integrating technology into the teaching and learning process; and to provide resources, space and equipment necessary to deliver instruction.

The district has accomplished much of its technology plan. The district has provided Internet capability in every classroom. Most classrooms have one student computer and one computer for use by the teacher. Microsoft Office 97 is loaded on every staff's hard drive, and teachers use special software for grading.

COMMENDATION

WSISD developed an effective technology plan through its site-based decision-making committee.

FINDING

The district has made a large capital investment in distance learning equipment but has not used the equipment effectively. In 1999-2000, WSISD received a TIE grant for \$42,413 to purchase distance learning equipment and train six staff members. Teachers received extensive training in the new technology. The technology coordinator has used the equipment once for a training session. The district has yet to devise a plan for the use of the distance learning equipment.

Distance learning uses telecommunications technologies, including satellites, telephones and cable-television systems, to broadcast instruction from one central location to one or more remote locations. Typically, a television image of the teacher is broadcast to students in remote locations using videoconferencing equipment. School districts often use distance learning to allow one teacher to teach students in more than one location at once. Distance learning can be used for staff training or adult education and it is especially beneficial in rural districts, where schools are spread out. It can also be beneficial for teaching small Advanced Placement classes which, because of size, do not warrant an assigned teacher.

Districts fortunate enough to have a distance leaning lab can offer dual high school/college credit courses to students at their home school. A high school student can take a college-credit course without having to travel to the college or university to attend classes. Instruction is conveniently conducted at the high school's distance learning lab, and the student earns college credit after meeting all course requirements.

Region 12 offers distance learning opportunities to its districts. For instance, virtual field trips are offered to the districts to integrate into their curriculum. Field trips taken virtually include: the Atlanta zoo, NASA and the Smithsonian. Region 12 staff also indicated that other state service centers offer a wide-range of distance learning opportunities and several provide board training continuing education classes through distance learning.

Chilton ISD (CISD) has successfully used its distance learning equipment to offer courses to students. CISD is cost-effectively using the distance learning equipment to provide dual credit courses for their high school students on a weekly basis. Falls City ISD provides access to continuing education classes through Palo Alto Community College, as well as other higher education facilities to community members and parents.

Recommendation 19:

Develop an action plan to fully use the distance learning program.

The district's distance learning plan should address staffing needs, goals and action steps. WSISD should use the equipment it purchased to provide a valuable service to its students and others in the community.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The technology coordinator creates a written plan for the distance-learning program, with input from district staff.	June 2003
----	--	-----------

2.	The technology coordinator submits the plan to the superintendent for approval.	June 2003
3.	The technology coordinator implements the action steps for the distance-learning program.	August 2003 Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not have a technology disaster recovery plan. A disaster recovery plan for a district's data and services is vital, since more and more processes are being completed by computers and more information is obtained and stored on computers. In a disaster, a district must be able to continue functioning with limited disruption to its daily operations.

Backups are automatically run each night on the server. The district keeps a copy of the backup in-house and maintains a copy of each Friday's weekly backup off-site. Teachers and students are encouraged to maintain all files on home server directories. If teachers choose to save files on their C-drive, they are responsible for the backups of those files. Failure to store backups offsite at all times can lead to the loss of important information should a fire or other disaster strike a school.

Essential elements of a disaster recovery plan include: appointing a disaster recovery team; compiling a list of persons to contact after a disaster; identifying critical school functions and essential office equipment; and determining required staffing levels needed immediately after a disaster. A disaster recovery plan must include contingency and backup plans for information technology as described in **Exhibit 2-34**.

Exhibit 2-34
Summary of Key Disaster Recovery Plan Elements

Step	Details
Build the disaster recovery team	Identify a disaster recovery team that includes key policymakers, building management, end-users, key outside contractors and technical staff.
Obtain and/or approximate key information	<ul style="list-style-type: none"> • Develop an exhaustive list of critical activities performed within the district. • Develop an estimate of the minimum space and

	<p>equipment necessary for restoring essential operations.</p> <ul style="list-style-type: none"> • Develop a timeframe for starting initial operations after a security incident. • Develop a list of key personnel and their responsibilities.
Perform and/or delegate key duties	<ul style="list-style-type: none"> • Develop an inventory of all assets, including data, software, hardware, documentation and supplies. • Set up a reciprocal agreement with comparable organizations to share each other's equipment or lease backup equipment to allow the district to operate critical functions in the event of a disaster. • Make plans to procure hardware, software and other equipment as necessary to ensure that critical operations are resumed as soon as possible. • Establish procedures for obtaining off-site backup records. • Locate support resources that might be needed (e.g., equipment repair, trucking and cleaning companies). • Arrange with vendors to provide priority delivery for emergency orders. • Identify data recovery specialists and establish emergency agreements.
Specify details within the plan	<ul style="list-style-type: none"> • Identify individual roles and responsibilities by name and job title, so that everyone knows exactly what needs to be done. • Define actions to be taken in advance of an occurrence or undesirable event. • Define actions to be taken at the onset of an undesirable event to limit damage, loss and compromised data integrity. • Identify actions to be taken to restore critical functions. • Define actions to be taken to reestablish normal operations.
Test the plan	<ul style="list-style-type: none"> • Test the plan frequently and completely. • Analyze the results to improve the plan and identify further needs.
Deal with damage appropriately	<ul style="list-style-type: none"> • If a disaster actually occurs, document all costs and videotape the damage.

	<ul style="list-style-type: none"> • Be prepared to overcome downtime; insurance settlements can take time to resolve.
Consider other significant issues.	<ul style="list-style-type: none"> • Do not make a plan unnecessarily complicated. • Make one individual responsible for maintaining the plan, but have it structured so that others are authorized and prepared to implement it. • Update the plan regularly and whenever changes are made to the system.

Source: Adapted from Tom Szuba's Technology and Security Task Force, National Forum on Education Statistics, "Safeguarding your Technology," November 18, 1998.

Glen Rose ISD (GRISD) developed a comprehensive disaster recovery plan for handling the loss of its information systems. While GRISD is a larger district, WSISD relies on it for guidance and counseling relating to technology issues. GRISD's disaster recovery plan includes emergency contacts for the technology department staff, the district and software and hardware vendors. The plan is complete with protocols for both partial and complete recovery to ensure that the technology staff is knowledgeable in every aspect of recovery and restoration. The plan outlines designated alternate locations dependent upon the type of outage that occurs. The plan also includes system redundancy and fault protection protocols, as well as a tape backup plan.

Recommendation 20:

Prepare a technology disaster recovery plan.

A disaster recovery plan will help the district recover technology operations more quickly should a disaster occur. Obtaining and reviewing disaster recovery plans available from Region 12 and other school districts in the area could speed the planning process.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent establishes a disaster recovery team, composed of the technology coordinator, school staff and representatives from the Food Services and Maintenance/Transportation departments.	June 2003
2.	The Disaster Recovery Team develops the Disaster Recovery Plan.	June 2003

3.	The Disaster Recovery Team presents the plan to the superintendent and board for approval.	August 2003
4.	The technology coordinator communicates the plan to the appropriate personnel.	September 2002
5.	The Disaster Recovery Team runs a scheduled test of the plan.	October 2003
6.	The technology coordinator reports the results to the superintendent and the school board.	November 2003
7.	The disaster recovery team reviews, updates and tests the plan on a regular basis.	Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

WSISD does not have an effective Web site to communicate with students, parents and the community. Designed by the technology coordinator, the district's Web site is updated when necessary. Since the technology coordinator has many other duty assignments, she does not have the time to update the Web site. **Exhibit 2-35** reflects the TSPR review team's assessment of WSISD's Web site.

Exhibit 2-35
WSISD Web Site Assessment
2002

Category	Available
Board of Trustees: term, upcoming agenda, previous minutes, policies, board meeting policies, mission, vision and e-mail contacts.	No
Superintendent: district improvement plan, contact information.	No
Community Involvement: volunteer opportunities and contact information.	No
Human Resources: staff listing with telephone numbers and e-mail addresses and employment opportunities.	No
Facilities: community use of facilities procedures/signup/costs and link to facility policies.	No
Finance: current financial reports, fund balance and budget.	No

Purchasing: purchasing policies and procedures.	No
Technology: standard equipment and software configuration, network schematic and technology plan.	No
Food Services: menu, meal prices and staff and application process.	No
Transportation: bus schedules, routes, student policies, staff policies and staff.	No
Safety: student code of conduct, incident reporting and parental involvement contacts.	No
Schools: calendars, student code of conduct, principal's greeting, registration, contacts, bus schedule, library information, guidance counselor, financial aid and school supply listing.	No
Sporting Events: calendar of events	Yes

Source: WSISD Web Site analysis by SoCo Consulting, Inc.

An effective Web site can encourage community participation and provides important information to parents and community members. Many districts, such as Smithville ISD (SISD), provide information to the public in a cost-efficient and timely manner through the school's Web site. SISD's Web site contains an overview of the district, the district's mission, a list of board members, board agendas, board briefs, district accountability ratings, the school calendar, a list of administrators, e-mail addresses of all staff and specific school information. Homework guidelines, with strategies for teachers and parents, are also posted on the site.

Glen Rose ISD and Bastrop ISD also maintain Web sites that are widely used by the community. Their Web sites contain information such as school calendars, board meetings, test data and individual school news items. Santa Gertrudis ISD has a Web site that is designed and maintained by the students in a computer class.

Recommendation 21:

Include more information on the district's Web site and have students update it regularly.

An enhanced Web site will substantially broaden the audience of district and community members who receive WSISD communications.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The technology coordinator researches other Web sites and gathers information that can be used on the district's site.	July 2003
2.	The technology coordinator presents ideas from other Web sites and asks teachers, students, parents and community members to provide feedback on the Web site.	August 2003
3.	The technology coordinator asks for student volunteers to help design and program the district's Web site.	August 2003
4.	The technology coordinator oversees the student's efforts to design and program the district's Web site.	September 2003 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

Student attendance accounting is not efficient. Teachers manually write student attendance information and the technology coordinator "re-enters" the same data into a computer system. This process results in two people handling the same data twice, making the results more susceptible to errors.

The student attendance process includes the following steps. The technology coordinator prints "tear sheets" for every period and distributes them to the teachers on a weekly basis. The teacher takes attendance for every period and marks the attendance daily. The teacher enters attendance into their grade book and on the official attendance form. Teachers turn in attendance sheets to the technology coordinator at the close of each week. The technology coordinator updates names on the attendance sheets for the next week using the form turned in at the close of each week. The forms for the next week are placed in each teacher's interoffice mailbox. The technology coordinator spends about one hour per day on student grade tasks.

Region 12 provides an online student attendance module that interacts seamlessly with the student accounting system. The teacher enters the information once and the technology coordinator produces the reports.

Recommendation 22:

Implement an online student attendance module.

Region 12 can provide the student attendance-reporting module for the district. The software gives access to the student attendance module on the teacher's desktop and automatically links with the student accounting software.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent amends the contract with the Region 12 service center to include online student attendance.	June 2003
2.	The superintendent appoints two teachers to act as the trainers of new teachers.	June 2003
3.	Region 12 directs a staff training session to teachers, secretaries and administrators.	August 2003

FISCAL IMPACT

Region 12 charges \$600 to conduct an in-service training class on how to effectively and efficiently use the student attendance reporting module of WinSchool. Region 12 also charges the district a one-time cost of \$700 to setup the module within the software.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Implement an online student attendance module.	(\$1,300)	\$0	\$0	\$0	\$0

FINDING

WSISD staff is not reporting technology plan progress to the board. WSISD has spent approximately \$200,000 on district technology improvements. This substantial financial commitment merits periodic reports to keep the board updated regarding progress made on the technological improvements. The reporting process will ensure that the district is using the funds to improve educational performance of students.

Technology improvement is a major focus for WSISD in both dollars spent and educational improvements expected. Any WSISD project requiring a substantial amount of dollars should be monitored by the administration and policy makers to ensure that success is being achieved.

Recommendation 23:

Give a technology progress report to the board twice a year.

The progress report will hold the district staff accountable for integrating technology into the classroom and ensure that the district's money and grant monies are being applied toward technology that is improving district performance. **Exhibit 2-36** is an example of how WSISD might report technology progress to the board.

Exhibit 2-36
Proposed WSISD Technology Progress Report
2003-04

Technology Goal	Objectives	Mid-Year Progress	Next Steps to Be Taken
Acquire curriculum software to enhance learning in reading and math.	<ul style="list-style-type: none"> • Determine skill level needs by xx/xx/xx (specific date). • Target students and establish baseline for 1% reading improvement by xx/xx/xx. • Evaluate available software to determine if it satisfies skill level needs by xx/xx/xx. • Purchase a pilot version of software by xx/xx/xx. • Install and incorporate use of the software into the curriculum guide by xx/xx/xx. • Evaluate student performance by xx/xx/xx. • Determine if software provided additional push to improve test scores by xx/xx/xx. • Determine whether to implement in other classroom settings by xx/xx/xx. 		

Source: SoCo Consulting, Inc.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent asks the technology coordinator and the site-based decision-making committee to design a format to report status to the board.	June 2003
2.	The technology coordinator and the site-based decision-making committee design the report and obtain the superintendent's approval.	June 2003
3.	The technology coordinator and the site-based decision-making committee prepare and present the report twice a year to the board.	July 2003 and Semi- Annually

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

I. SAFETY AND SECURITY

In 1995, the Texas Legislature required each school district to adopt a student code of conduct for discipline management and set the consequences for misbehavior. An effective program of safety and security begins with understanding prevention, intervention and enforcement, according to the Comptroller's 2000 *Keeping Texas Children Safe in School* report (**Exhibit 2-37**).

Exhibit 2-37 **Steps for Keeping Texas Children Safe in School** **2000**

Strategy	Steps to be Taken
Prevention	<ul style="list-style-type: none"> • Know your goals and objectives; where your district is going and what you want to accomplish. • Establish clear expectations for students, parents, teachers and administrators. • Address warning signs before they turn into trouble.
Intervention	<ul style="list-style-type: none"> • Look for trouble before it finds you. • Recognize trouble when you see it. • Have individuals in the right place and at the right time to intervene. • Have a plan of action appropriate for the occasion and practice it.
Enforcement	<ul style="list-style-type: none"> • Leave no room for double standards. • Ensure that discipline management extends inside and outside the classroom. Alternative programs are not just a matter of compliance with the law; they are many students' last chance at success.

Source: TSPR, Keeping Texas Children Safe in School, January 2000.

Since 1999, the Texas Legislature has passed legislation dealing with safety and security in schools. **Exhibit 2-38** displays the major issues contained in bills passed in the last two legislative sessions.

Exhibit 2-38
Major Legislative Issues Related to Safety and Security
1999 and 2001 Legislative Sessions

1999 Legislation	Major Issues Related to School Safety and Security
Senate Bill 260	Allows the expulsion of students who assault a school district employee.
Senate Bill 1580	Creates the Texas Violent Gang Task Force.
Senate Bill 1724	Beginning in 1999-2000, requires each school district to annually report the number, rate and type of violent and criminal incidents occurring at each school and allows the option of including a violence prevention and intervention component in the annual school improvement plan.
Senate Bill 1784	Allows school districts to use private or public community-based dropout recovery education programs to provide alternative education programs.
House Bill 152	Makes placing graffiti on school property a felony.
House Bill 1749	Encourages school districts and juvenile probation departments to share information on juvenile offenders.
2001 Legislation	Major Issues Related to School Safety and Security
House Bill 688	Prohibits possession of an open container or consumption of an alcoholic beverage within 1,000 feet of a public or private school.
House Bill 1088	Requires that a student be removed from class and placed in an alternative education program if the student engages in making a false alarm or terrorist threat.

Source: TSPR.

WSISD policy stipulates that rules of conduct and discipline be maintained in a student handbook and provide policy references for specific areas of student conduct, such as appropriate dress, damage to school property, hazing and smoking.

FINDING

The WSISD *Discipline Management Plan/Student Code of Conduct* is thorough and outlines the district's expectations on student behavior and

its authority to impose discipline. The document includes sections on: the rights of students, teachers and parents; discipline management techniques; prohibited activities; and procedures for removal from and re-entry into school for disciplinary reasons. Also included is a section that lists changes made to the 2001-02 code. The principal implements the district's code and provides administrative oversight for document development and revision.

COMMENDATION

WSISD has a comprehensive, well-organized discipline management plan and student code of conduct.

FINDING

WSISD has published an Emergency Response Checklist that serves as a practical guide for a variety of emergency situations. The checklist covers accidents, assaults, bomb threats, chemical spills, child abuse, childnapping, death, fire, gang altercations, operational crisis, leaks, riots, security breaches, natural disasters and evacuation plans. Every teacher and administrator has a copy of the checklist and drills are executed periodically that reinforce emergency procedures.

COMMENDATION

WSISD has a comprehensive Emergency Response Checklist that it routinely tests.

FINDING

WSISD participates in an eight-district disciplinary alternative education program (DAEP). Located in Meridian, the DAEP is also part of the Bosque County Education Cooperative. DAEP was set up for 16 students, two students per each participating district. Each district pays a program participation fee of \$1,500 per semester, regardless of whether it has any students in the program. Each district also pays \$20 per student per day. The DAEP facility has two classrooms, one for elementary students and one for secondary students and two offices. DAEP staff members sit in a glass booth and observe the students in both classrooms. DAEP staff consists of the administrator, who also serves as an instructor and oversees the discipline program, and a special education certified teacher, who provides regular education instruction. The program handles about 60 students a year. Students are placed in the program for a minimum of 30 days and a maximum of one year. A second placement within the same academic year is for a minimum of 10 weeks. Prior to placement, the student and his/her parents have to sign an Individual Learning Contract.

The program has a dress code. In 2000-01, WSISD placed six students in DAEP; in 2001-02 it placed less than six students.

The instructional program consists of the four core areas and physical training, including daily military drills. Students also receive lectures in conflict avoidance, social skills, coping skills, assertive training and stress awareness. Students placed in DAEP receive assignments from the teachers in their home campus. DAEP staff monitors student progress. The home campus teachers grade the assignments, which are modified for self-learning. DAEP did not have any computers until 2002-03 when it received a technology grant to purchase 10 computers. The district is considering using Plato, a technology-based self-paced program. The DAEP administrator visits the home campuses of students who complete the program and communicates with principals and teachers about the students. DAEP staff receive professional development through Region 12 and also participate in round table discussions. DAEP's management board, consisting of eight superintendents who represent the participating districts, oversees the program.

COMMENDATION

WSISD's participation in an eight-district disciplinary alternative education program, which is part of the Bosque County Education Cooperative, provides excellent services to the district's students who are assigned to the program.

Chapter 3

FINANCIAL MANAGEMENT

This chapter reviews the Walnut Springs Independent School District's (WSISD) financial management operations in the following sections:

- A. Financial Management
- B. Asset and Risk Management
- C. Purchasing
- D. Food Services

School districts must practice sound financial management to maximize the effectiveness of limited resources and to plan for future needs. Effective financial management ensures that internal controls are in place and operating as intended, that technology is maximized to increase productivity and that reports are accurate and are prepared in a timely manner to help management achieve its goals.

Districts are required to manage their financial operations in conformity with the regulations and requirements established by federal and state laws, rules and regulations. The Texas Education Agency's (TEA's) *Financial Accountability System Resource Guide (FASRG)* outlines accounting and reporting requirements for Texas school districts. Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board guidelines also affect school districts' financial management activities. Texas school districts report their financial data to TEA where it is compiled in the Public Education Information Management System (PEIMS).

Successful financial management ensures that the district receives all available revenues from the state and federal government; maintains a track record of sound financial decisions and adequate, equitable budget allocations; issues timely, accurate and informative reports on the district's financial position; and maintains a consistent record of unqualified opinions on the audits by its external auditors.

Within this overall financial framework, asset and risk management provides insurance coverage to adequately cover the district's assets with the lowest possible premiums; cash management places district funds in investments with good interest potential while safeguarding the district's cash; taxes are collected quickly and efficiently; and fixed assets are accounted for and safeguarded against theft and obsolescence.

The purchasing operation assures that goods and services are acquired at the best price, at the right time and in the right quantity to support the

needs of the district and its personnel, while complying with local, state and federal regulations. Districts should identify opportunities to cooperatively purchase goods with other jurisdictions when it is mutually beneficial.

Chapter 3

FINANCIAL MANAGEMENT

A. FINANCIAL MANAGEMENT - PART 1

WSISD receives revenue from local, state and federal sources. On average, Texas school districts receive about 54.9 percent of their revenues from local property taxes, 41.9 percent from the state and 3.2 percent from federal sources. Since 61.1 percent of its student population qualifies as economically disadvantaged, WSISD receives the majority of its funding from the state (**Exhibit 3-1**).

Exhibit 3-1
WSISD Sources of Revenue - General Fund
1998-99 through 2001-02

	Actual 1998-99	Actual 1999-2000	Actual 2000-01	Budget 2001-02
Local and Intermediate	21.8%	24.8%	26.0%	23.7%
State	78.2%	75.2%	74.0%	68.3%
Federal	0.0%	0.0%	0.0%	8.0%
Total	100.0%	100.0%	100.0%	100.0%
Total Revenues Received	\$1,186,990	\$1,362,811	\$1,332,414	\$1,559,788

Source: WSISD Annual Financial Reports, 1998-99 through 2000-01. Budget numbers compiled by the superintendent were used for 2001-02.

The district sharply reversed its reliance on state funding during 2001-02 by contracting with Evadale ISD (EISD) to receive more funding. EISD is a high-wealth district as defined by Chapter 41 of the Texas Education Code (TEC). To equalize funding to school districts across the state, Chapter 41 districts are required by law to reduce their wealth using a number of options defined by TEC. For 2002-03, WSISD contracted with Calhoun County ISD and is expected to receive an additional \$174,003 from this arrangement. **Exhibit 3-2** compares WSISD's sources of revenue with those of its peer districts.

Exhibit 3-2
Budgeted Revenue Comparison - General Fund
WSISD, Peer Districts and State
2001-02

	Cranfills Gap	Iredell	Kopperl	Meridian	Walnut Springs*	State
Local & Intermediate	50.3%	46.1%	40.3%	32.5%	67.4%	54.9%
State	49.6%	51.4%	57.1%	64.2%	23.5%	41.9%
Federal	0.0%	2.5%	2.6%	3.3%	9.0%	3.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: TEA, Academic Excellence Indicator System (AEIS), 2001-02.

*These numbers are from AEIS. The superintendent said that the percentages prior to the revenue received from the Chapter 41 arrangement were 23.7 percent Local and Intermediate, 68.3 percent State and 8.0 percent Federal.

Note: Totals may not add to 100 percent due to rounding.

Receipts from the Chapter 41 arrangement are classified as a local source of revenue. WSISD also receives local revenue from taxes collected on property owned in the district. Walnut Springs and the surrounding towns are farm communities and almost 57.1 percent of WSISD's local revenue is received from taxes collected on land. This differs from the state average but is similar to the peer districts. On average, districts in Texas receive their local revenue from taxes collected on residences (**Exhibit 3-3**).

Exhibit 3-3
Taxable Value by Category
WSISD, Peer Districts and State
2001-02

Source	Cranfills Gap	Iredell	Kopperl	Meridian	Walnut Springs	State
Business	11.4%	24.2%	16.7%	23.2%	19.8%	37.9%
Residential	11.5%	12.7%	38.2%	38.9%	21.3%	50.3%
Land	76.3%	61.0%	42.3%	37.6%	57.1%	6.7%
Oil and Gas	0.0%	0.0%	0.0%	0.0%	0.0%	4.0%
Other	0.8%	2.1%	2.8%	0.3%	1.8%	1.0%

Source: TEA, AEIS, 2001-02.

Exhibit 3-4 presents a summary of the state aid calculation for WSISD in 2001-02. The state provided less funding to WSISD during 2001-02 because of the Chapter 41 arrangement with EISD. The legislative payment estimate is the state aid paid to the district based on estimated enrollment. The near final calculation shows the amount the district received.

**Exhibit 3-4
WSISD State Aid Calculation
2001-02**

	Legislative Payment Estimate	Near-Final Calculation
Regular block grant	\$641,492	\$683,698
Special education block grant	\$269,075	\$224,500
Career and technology block grant	\$42,848	\$35,607
Gifted and talented block grant	\$4,361	\$2,493
Compensatory education block grant	\$81,941	\$91,465
Bilingual education block grant	\$0	\$13,430
Public education grant student allotment	\$0	\$0
New instructional facilities allotment	\$0	\$0
Transportation	\$24,737	\$25,330
Total	\$1,064,454	\$1,076,523
Less local share	(\$245,774)	(\$245,774)
State Share	\$818,680	\$830,749
Additional Aid:		
Tier II Aid	\$104,306	\$105,879
Technology allotment	\$6,233	\$6,538
Chapter 46 existing debt allotment	\$27,650	\$27,264
Chapter 46 IFA	\$79,590	\$79,590
Other programs	(\$742,002)	(\$1,030,897)
Total State Aid	\$294,457	\$164,451

Source: TEA, Summary of Finance, 2001-02.

The state funds the district using enrollment figures close to the actual enrollment. The 2001-02 summary of finance shows that the district will receive \$105,879 in Tier II funding. While the purpose of Tier I is to fund the basic program, Tier II is used for enriching the basic program. The concept behind Tier II is to ensure that school districts with low property values generate a guaranteed level of revenue with their tax effort. Like Tier I, Tier II is a shared arrangement between the state and the local school district. The school district's tax effort above the Tier I requirement and up to a maximum level established by the legislature is guaranteed to yield a certain amount of revenue per weighted student. Tier II is sometimes referred to as guaranteed yield.

Federal revenue is received directly from the federal government or distributed by TEA or other state entities for career and technology education, food service programs, programs for economically disadvantaged children (Education Consolidation and Improvement Act and Elementary and Secondary Education Act) and other federal programs.

The district's overall spending increased by less than 0.2 percent between 1998-99 and 2000-01, as shown in **Exhibit 3-5**.

Exhibit 3-5
WSISD Actual Expenditures for each Student - General Fund
1998-99 through 2000-01

	1998-99	1999-2000	2000-01	Percent Change 1998-99 to 2000-01
Instruction	63.6%	70.7%	63.2%	(0.1%)
Instructional and School Leadership	4.0%	4.6%	2.8%	(31.1%)
Support Services, Student	6.9%	7.2%	7.1%	2.5%
Administration	7.2%	9.1%	8.2%	14.3%
Support Services, Non-student	8.6%	8.3%	9.1%	5.7%
Intergovernmental Charges	9.5%	0.0%	9.6%	0.1%
Total Budgeted Expenditures	100.0%	100.0%	100.0%	0.2%

Source: TEA, Public Education Information Management System (PEIMS), 1998-99 through 2000-01.

The district's expenditures for school leadership changes depending on the number of courses taught by the principal and the superintendent. For example, during 2000-01, the principal taught Algebra; therefore, a portion of his salary was moved from school leadership to instruction.

The superintendent performs the district's financial duties, supported one day a month by a business consultant who prints accounts payable and payroll checks. The superintendent personally approves all purchases and expenditures and makes all deposits of district cash. The business consultant uses Budgetary Accounting software from a private company to perform duties. The superintendent prepares the annual budget and provides all financial reports to the board on a monthly basis.

Fund Balance

Fund or reserve balances are established by school districts to operate similarly to a savings account. Fund balances, fund emergencies and cash-flow imbalances are used as savings accounts for large purchases. WSISD has enjoyed a healthy fund balance, and the superintendent watches expenditures and expected receipts closely. **Exhibit 3-6** compares the enrollment, the district's revenue and expenditures from 1998-99 through 2000-01.

**Exhibit 3-6
WSISD Actual Revenue and Expenditure Comparison - General Fund
1998-99 through 2000-01**

	1998-99	1999-2000	2000-01
Enrollment	202	223	221
Total Revenue and Other Resources	\$1,186,990	\$1,362,811	\$1,332,414
Total Expenditures and Other Uses	\$1,159,691	\$1,277,441	\$1,283,642
Addition to Fund Balance	\$27,299	\$85,370	\$48,772
Fund Balance as of August 31	\$412,602	\$481,253	\$530,701
As a Percentage of Total Expenditures	35.6%	37.7%	41.3%

Source: WSISD Audited Financial Reports, 1998-99 through 2000-01 and TEA, AEIS, 1998-99 through 2000-01.

The fund balance increased more than 28 percent from 1998-99 to 2000-01.

FINDING

The district does not have a policy for managing its fund balance. The district accumulated the fund balance over the last four years without a clear purpose. At the end of 2001-02, the fund balance had grown to more than \$684,000. The superintendent wants to keep a sufficient fund balance to cover any emergency expenditures or shortfalls in district funding from the state. However, board policy does not define what is a "sufficient" fund balance. Monthly board reports do not show the actual fund balance, and the annual board budget reports do not detail what the fund balance will be at the end of the year if the board approves the presented budget. The superintendent does not discuss with the board how the financial transactions in any month affect the fund balance.

School districts should maintain an adequate fund balance, but should not keep the fund balance at excessive levels. The funds should be used or earmarked for future purposes. The district's tax rate for 2000-01 was \$1.03 and generated a tax levy of \$296,105. During that year, the district paid off outstanding bonds and maintained the same \$1.03 tax rate in 2001-02. In 2002-03, the district raised the tax rate to \$1.10. However, every penny increase in tax rates generates about \$2,875 in local revenue. The building of the fund balance is a result of the Chapter 41 revenue sharing arrangement and tight control of district expenditures, not tax increases.

Exhibit 3-7 shows the ending general fund balance compared with the optimal fund balance as calculated annually by the external auditors.

Exhibit 3-7 General Fund Balance 1998-99 through 2001-02

	1998-99	1999-2000	2000-01	2001-02
General Fund Balance	\$412,602	\$481,253	\$530,701	\$684,444
Less: General Fund Optimum Fund Balance Calculation	\$260,000	\$270,000	\$280,000	\$280,000
Excess (Deficit) Undesignated Unreserved General Fund Balance	\$152,602	\$211,253	\$250,701	\$404,444

Source: WSISD Audited Financial Reports, 1998-99 through 2001-02.

Note: In all years, the optimum fund balance calculation includes a reserved fund balance amount of \$150,000 to cover any cash shortfalls.

The district has reserved \$150,000 of the fund balance to ensure it always has one month's operating expenditures on hand. The optimal fund balance calculation, as performed by the district's external auditors for the 2000-01 audit, included two months of average cash disbursements, resulting in the total general fund balance actually covering more than four months of expenditures.

The auditor's report for the excess fund balance indicated that the district attempts to keep two to three months of operating reserve on hand in case of an interruption in state funding. As of the end of 2000-01, WSISD's fund balance was 41.3 percent of its total annual expenditures. The state's average fund balance is 13.7 percent of total expenditures.

FASRG provides a computation of the optimum fund balance for the general fund. The "Computation Worksheet" for an optimal general fund is a required schedule in the annual external audit. TEA recommends that the optimal fund balance be equal to the total of the reserved fund balance, the designated fund balance, an amount to cover fall cash flow deficits in the general fund and one month of average cash disbursements during the regular (non-summer) school year. Reserved fund balances are legally earmarked for specific future use, such as a reserve for encumbrances. Designated fund balances reflect tentative plans or commitments.

Board members should have a thorough understanding of the financial condition of the district. Each member must understand the financial impact of decisions and must ensure that the fund balance is adequate but not excessive. A sufficient or optimum fund balance indicates a controlled spending policy and a fiscally sound budget process. An excessive fund balance could indicate excessive tax rates or that money is not being spent to properly support the education process.

Recommendation 24:

Establish a policy for management of the fund balance.

This policy should establish the amount of the district's optimum fund balance and describe how to maintain it. The policy should direct the superintendent how to increase revenues or decrease expenditures to achieve the fund balance goals. The budget packet presented to the board should clearly indicate the effect that approving the budget will have on the fund balance.

Keeping the board informed about the status of the fund balance is essential. In every monthly board packet, the superintendent should include beginning and ending fund balances and all relevant transactions. Any events that have had a major impact on the fund balance should be

explained. This practice will ensure that the board and district administration are always aware of the financial position of the district.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent drafts a fund balance policy.	June 2003
2.	The superintendent presents the policy to the board for approval.	July 2003
3.	The board approves the policy and directs the superintendent to implement it.	August 2003
4.	The superintendent develops the required reports he will submit to the board on a monthly basis and during the annual budget process.	September 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

Board members do not receive regular financial statements in their board agenda packets and do not fully understand the financial condition of the district.

The WSISD board receives a budget variance report for the general fund indicating the budgeted amount by account, how much has been realized to date and the remaining balance in the account. This report does not include the current or anticipated fund balance. The board also receives a list of all the checks to be paid by the district since the last board meeting and a payroll register showing the amounts paid to each employee. The reports submitted to the board by the superintendent are not financial statements. The superintendent discusses and explains to the board the financial status of the district, including the budget variance report.

No financial statements, trends or forecasts are provided in writing to the board. The district accounting system does not automatically produce financial statements, but it has the capability to do so. The function is not currently programmed into the system. Because these reports are not available, board members have insufficient information for understanding the fund balance.

Financial statements provide management and board members with a summary of financial status and operating results. They are key elements in determining the financial strengths or weaknesses of the district and the

gains or losses arising from its transactions. In addition, the organized, consistent and timely issuance of these statements provides some indication of the orderliness of the underlying accounting system essential for the protection of the net resources of the district.

Board members and district administrators typically review these statements to ensure that they make informed decisions regarding the district's operations. The accuracy and reliability of financial reports depend upon sound internal controls, effective underlying systems and periodic external audits.

Exhibit 3-8 illustrates suggested financial reports and whether or not the board presently receives them.

Exhibit 3-8
WSISD's Financial Reports Received by the Board
2001-02

Financial Statement	Provided to the board	
	Yes	No
Interim financial statements for each fund and account group: <ul style="list-style-type: none"> • comparative balance sheet showing current balances compared with balances in the prior year; • statements comparing actual revenue to date with actual revenue in the prior year; • statements of changes in financial position. 		X
Interim financial reports for each fund and account group: <ul style="list-style-type: none"> • statements comparing actual revenue to date with budgeted revenue to date including explanations for variances above 10 percent. 		X
Year-end financial statements for funds and accounts groups: <ul style="list-style-type: none"> • balance sheet; • statement of revenue, expenditures and fund equity; • statement of changes in financial position; • combined financial statements. 		X
Analysis of investments		X

List of checks to be paid this month	X	
Enrollment growth and trend in the past five years		X

Source: WSISD board packets, 2001-02. Analysis by SoCo Consulting, Inc.

Other districts use a statement comparing actual revenue and expenditures to date with actual revenue and expenditures in the prior year. A similar statement showing actual revenue, expenditures and encumbrances to budgeted amounts provides a different view of the same type of statement.

Recommendation 25:

Generate complete monthly financial statements for review by board members and appropriate administrative staff.

These interim statements will help the board make effective and timely decisions, and increase understanding of the fiscal position of the district. Board members should consider including training in interpreting financial statements in their annual education requirements.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent asks the consultant who maintains the district's accounting software to program the accounting system to automatically produce monthly financial statements.	September 2003
2.	The superintendent submits the reports to the board each month.	October 2003 and Ongoing

FISCAL IMPACT

The consulting firm that maintains the district's accounting software would charge a one-time fee of \$100 an hour to program monthly financial reports to print automatically from the system. The owner of the company estimates that it would take less than eight hours to provide the reports (8 hours x \$100 per hour = \$800).

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Generate complete monthly financial statements for review by board members and appropriate administrative staff.	(\$800)	\$0	\$0	\$0	\$0

Chapter 3

FINANCIAL MANAGEMENT

A. FINANCIAL MANAGEMENT - PART 2

Accounting Department

Financial management responsibility for WSISD rests with the superintendent. A business consultant under contract comes to the district the Tuesday before the monthly scheduled board meeting to record the financial transactions, including bank deposits and print accounts payable and payroll checks. The superintendent oversees daily accounting activities such as preparing bank deposits and receipts from vending machines and extracurricular ticket sales.

To account for the budget and prepare payroll transactions and accounts payable checks, the district leases budgetary accounting software from a private company. All staff are salaried employees, so at the beginning of each school year, the business consultant enters the salary for each employee into the system. The business consultant generates and prints payroll checks each month. The checks are taken to the board meeting to be signed by two board members. The checks are then distributed to the staff on or around the 25th of each month. Although the software supports direct deposit, the district does not offer the employees this option. The superintendent calls the bank to transfer funds for federal taxes and Teacher Retirement System deposits. All quarterly payroll reports are completed and submitted by the business consultant using reports printed from the accounting system.

The superintendent handles all purchasing in the district. All items purchased are received at the administration building. The superintendent matches packing slips with invoices when they are received. He assigns each purchase to a general ledger code, which the business consultant enters into the accounting system each month. The business consultant also enters the invoices and issues accounts payable checks. All checks are taken to the board meeting for signature by two board members and are then mailed. All supporting documentation is filed alphabetically by vendor name.

Detailed procedures for processing payroll and accounts payable checks are kept in the superintendent's office. The business consultant is training the superintendent's secretary to perform accounting duties in the event the business consultant is unable to perform these duties for the district.

FINDING

The district contracts with an outside business consultant to provide bookkeeping services at a reasonable rate to save district funds. The consultant comes to the district on the Tuesday before the monthly board meeting to enter financial transactions, calculate payroll and print payroll and accounts payable checks for signature by the board. The superintendent keeps track of daily financial activities. The same consultant has been working with the district for 10 years. The district's cost for this service is \$300 per month. Hiring a qualified full-time bookkeeper could cost the district \$24,000 to \$36,000 annually.

COMMENDATION

The district saves money by contracting with a business consultant to perform bookkeeping services.

FINDING

WSISD is not maximizing its opportunities to obtain grants from TEA, private foundations, businesses and local constituencies. The district does not have a grant writer dedicated to researching and applying for grants that can improve educational opportunities for students and staff. As shown in **Exhibit 3-9**, since 1998-99, the district has received nearly \$182,000 in technology grants.

**Exhibit 3-9
WSISD Grants Received
1998-99 through 2001-02**

	1998-99	1999-2000	2000-01	2001-02
Telecommunications Infrastructure Fund (PS4 & PS9)	\$95,600	\$0	\$0	\$43,612
Technology Integration in Education	\$0	\$42,413	\$0	\$0
Total	\$95,600	\$42,413	\$0	\$43,612

Source: WSISD technology coordinator.

Information on technology grants is announced and communicated to the district from Region 12. Primarily, the technology coordinator writes grant proposals. However, the district did not apply for any other grants.

While these grants are helpful, WSISD is not taking advantage of the opportunity to obtain other grants available to school districts. With WSISD's 61.1 percent economically disadvantaged student population,

additional grants may be available, but without a grant writer to research their availability, the district cannot maximize these grants. Region 12 and TEA provide information on some grants that may be available, but the district must take the time and effort to complete the application. For example, Region 12 provided information to WSISD on the Rural Education Achievement Program grant because the district met the eligibility criteria, but WSISD did not complete the grant application.

The typical grant writer's responsibilities include obtaining support from federal and state programs, foundations and the business community and conducting research to match the district's needs with specific funding opportunities.

According to the U.S. Office of Management and Budget (OMB), costs of professional and consultant services are allowable when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Federal Government. The OMB establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts and other agreements with state and local governments.

Some districts have located retired individuals with grant writing abilities who are pleased with a part-time supplemental income. Lasara Independent School District used this tactic to hire a grant writer and has successfully increased grant funding for the district. The consultant is a former teacher, assistant superintendent, superintendent and educational specialist with both the Regional Education Service Center I and TEA.

Lago Vista Independent School District (LVISD) has a shared services grant writer who pursues grants for its district and two other districts. The grant writer has been with the district for six years. The grant writer receives a salary of \$10,000 from LVISD and is paid various additional fees from the other shared districts. Over the last five years, the grant writer has successfully obtained about \$150,000 to \$200,000 a year in funding from various sources for each district. LVISD is a larger district; however, the processes employed by LVISD to seek out additional grant funding are effective regardless of the size of the district.

Recommendation 26:

Hire a part-time grant writer to actively pursue grant funds to support needed programs.

A local grant writer will be more in touch with the unique needs of WSISD. This person can network with businesses and community members to determine what kind of local grants might be available to the

district, as well as investigate and pursue state and federal programs. The district should establish a performance measure for the grant writer in order to bring in more grant dollars than the grant writer's salary.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent determines the need for increased grant funding to support programs and develops a plan to address needs.	June 2003
2.	The superintendent obtains board approval and the funds needed to contract with a part-time grant writer to be included in the 2003-04 district budget.	August 2003
3.	The superintendent contracts with a part-time grant writer.	October 2003
4.	The grant writer develops a plan to obtain additional grant funding and works with appropriate administrators to prepare effective grant proposals.	November 2003
5.	The superintendent monitors results and reports annually to the board to ensure that grant money in excess of the grant writer's salary is received.	December 2003 and Ongoing

FISCAL IMPACT

The part-time annual salary of \$10,000 for the grant writer at LVISD is used to estimate the cost to WSISD of hiring a part-time grant writer. As in LVISD, the responsibilities of the grant writer for WSISD should include administering the grants. Estimated annual grant revenues of \$30,000 are a conservative estimate of the amount that WSISD may receive. Taking the \$30,000 in revenues and subtracting the \$10,000 in the estimated salary payments results in an annual fiscal impact of \$20,000 in increased revenues.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Hire a part-time grant writer to actively pursue grant funds to support needed programs.	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

Tax Collections

Different entities assess and collect school district property taxes. School districts develop and adopt their tax rate while county appraisal districts appraise the value of property within the district. The tax rate that school districts adopt consists of two components, a maintenance and operations

component and a debt service component. The combined rate is applied to the assessed property value to compute the district's total tax levy.

Property values are important determinants of school funding, both at the local level and for the state. There is an inverse relationship between local property wealth and state aid. The greater the property wealth of the district, the greater the amount of revenue raised locally, but the lower the amount of state aid. **Exhibit 3-10** shows the property value for each pupil for WSISD compared with the state.

**Exhibit 3-10
Property Value for each Pupil
WSISD and State
2001-02**

Wealthy District	Walnut Springs	State Average
>\$305,000	\$144,806	\$234,607

Source: TEA, AEIS, 2001-02.

Since WSISD's property value level is low, it receives a smaller amount of funding from local property revenue. The majority of the district's funding comes from the state.

WSISD contracts with Bosque County to collect taxes. The county does not charge the district for the services. The tax collector submits monthly status reports before each board meeting. The district also contracts with a law firm to collect delinquent taxes. When requested by the board, the law firm reports its progress to the tax collector.

FINDING

WSISD lacks any written tax collection policies or procedures. WSISD's current tax collection rates are lower than its peer districts, resulting in less revenue for the district.

Exhibit 3-11 shows the history of the district's property appraisals and tax rates.

**Exhibit 3-11
WSISD Tax Rates
1999-2000 through 2001-02**

Category	1999-2000	2000-01	2001-02
-----------------	------------------	----------------	----------------

Maintenance and operations tax rate	\$0.97	\$0.97	\$0.99
Debt Service tax rate	\$0.06	\$0.06	\$0.04
Total Tax Rate	\$1.03	\$1.03	\$1.03
Total tax levy	\$277,906	\$296,105	\$337,190
Appraised Value	\$26,981,146	\$28,748,069	\$32,736,899
Collection Rate	97.1%	94.5%	93.9%
Overall Delinquency Rate	6.3%	9.3%	11.1%

Source: WSISD Audited Financial Reports, 1999-2000 through 2001-02.

Exhibit 3-12 shows WSISD's tax collection rates compared with the peer districts. All of the peer districts have higher collection rates than WSISD and lower amounts of delinquent accounts receivable.

Exhibit 3-12
Comparison of Delinquent Tax Collection Rates
WSISD and Selected Peer Districts
2000-01

Description	Iredell	Kopperl	Meridian	Walnut Springs
Percentage of fiscal 2000 taxes collected as of August 31, 2001	96.8%	94.9%	97.2%	94.5%
Delinquent tax accounts receivable as of August 31, 2001	\$29,118	\$63,895	\$45,824	\$27,673
Fiscal year 2001 adjusted tax levy	\$501,349	\$830,348	\$919,734	\$296,105
Delinquent tax accounts receivable as a percentage of adjusted 2001 tax levy	5.8%	7.7%	5.0%	9.3%

Source: WSISD, Iredell ISD, Kopperl ISD and Meridian ISD, Exhibit C-1 of the Annual Financial Reports, 2000-01.

There are no regularly scheduled meetings between the county tax collector, the law firm and interested parties from WSISD concerning the low rate of tax collections. Although allowed by state law, no district policy exists for initiating lawsuits to collect back taxes or for dealing with foreclosures and the sale of delinquent properties. In the absence of such a

policy, decisions that directly affect WSISD are, by default, left to the attorneys and the tax assessor-collector.

Recommendation 27:

Establish a delinquent tax collection policy for the district and regularly communicate with the Bosque County Tax Assessor and the attorney responsible for delinquent tax collection.

The district should aim to increase the tax collection rate. Progress should be monitored on a quarterly basis to increase awareness of the issue at all levels. There should be monthly meetings between the superintendent and the tax collector to discuss the progress of collections. There should be quarterly meetings between the law firm and the superintendent. The tax collector and a representative from the law firm should present to the board a plan of action and goals for the upcoming tax levy each year.

Policies should be written to address the district's position on seizing and handling delinquent taxpayers' property, including those obtained in lawsuit judgments. Policies should minimize the impact of aggressive collection policies on poor and elderly homeowners.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent or his designee prepares written policies and procedures to be used by the tax collector in collecting WSISD's taxes.	June 2003
2.	The superintendent presents the policies and procedures to the board for approval.	July 2003
3.	The superintendent reviews the approved policies with the tax collector and the law firm responsible for collecting delinquent taxes.	August 2003
4.	The superintendent schedules periodic meetings with the tax collector and the law firm.	January 2004 and Ongoing
5.	The superintendent monitors the collection process and renegotiates collections contracts annually.	January 2004 and Ongoing

FISCAL IMPACT

The district's 2002 tax levy after adjustments was \$337,190, of which 93.9 percent was collected. For every additional 1 percent collected, the district would receive an additional \$3,372 annually. This estimate assumes that the district will be able to increase collections by a minimum of 1 percent.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Establish a delinquent tax collection policy for the district and regularly communicate with the Bosque County Tax Assessor and the attorney responsible for delinquent tax collection.	\$3,372	\$3,372	\$3,372	\$3,372	\$3,372

Budget Process

Budget preparation and administration are important but challenging aspects of overall district operations. Sound budgeting practices benefit the district by:

- establishing a documented method for budget development, adoption and administration;
- providing administrative controls for the expenditure of funds within approved allocations; and
- assuring school and community involvement through a "bottom-up" budget approach.

A review of this area must include evaluating existing policies and procedures supporting the budget process. Business practices that must be analyzed include staff involvement, community involvement, expenditure control, spending plans, program budgeting and long-term budget planning.

Several legal standards exist that control the budgeting preparation of school districts, including the TEC and guidelines developed by TEA. Sections 44.002 through 44.006 of the TEC establish the legal basis for budget development in school districts. The following six items summarize the legal requirements from the code:

- the superintendent serves the district budget officer and prepares the budget;
- the district budget must be prepared by a date set by the state board of education, presently August 20 (June 19 if the district uses a July 1 fiscal year start date);
- the board president must call a public meeting of the board, giving 10 days public notice in a newspaper, for the adoption of the district budget (any taxpayer in the district may be present and participate in the meeting);
- no funds may be expended in any manner other than as provided for in the adopted budget;

- the board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures; and
- the budget must be prepared in accordance with GAAP and state guidelines.

The budget must be legally adopted before the adoption of the tax rate. However, if a school district has a July 1 fiscal year start date, then a school district must not adopt a tax rate until after the district receives the certified appraisal roll for the district required by Section 26.01 of the Tax Code. In addition, a school district must publish a revised notice and hold another public meeting before the district may adopt a tax rate that exceeds the rate proposed in the notice prepared using the estimate or the district's rollback rate, as determined by Section 26.08 of the Tax Code, using the certified appraisal roll.

TEA has additional requirements for school district budget preparation. The board of trustees must adopt the budget, inclusive of amendments, no later than August 31 (June 30 if the district uses a July 1 fiscal year start date). Minutes from district board meetings are used by TEA to record adoption of and amendments to the budget. Budgets for the general fund, the Food Service fund (whether accounted for in the general fund, a special revenue fund or enterprise fund) and the debt service fund must be included in the official district budget. These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.

The officially adopted district budget, as amended, must be filed with TEA through PEIMS by the date prescribed in the annual system guidelines. Revenues, other sources, other uses and fund balances must be reported by fund, object (at the fourth level), fiscal year and amount. Expenditures must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount.

A school district must amend the official budget before exceeding a functional expenditure category, such as instruction or administration, in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its annual financial and compliance report.

In addition to state legal requirements, individual school districts may establish their own requirements for annual budget preparation. Local fiscal policies may dictate budgetary requirements that go beyond those required by the TEC and TEA.

WSISD's budget development process begins in April of each year and extends until August, when the budget is approved by the board.

FINDING

WSISD does not have a budget planning committee. The district has not assigned personnel to a budget planning committee to assist in developing and analyzing expenditures. To prepare the budget, the superintendent evaluates prior-year expenditures, determines district needs and develops a budget for the board. Other district staff, such as the principal, site-based decision-making committee members or teachers is not involved.

In addition, the other planning efforts, including the district improvement plan process and the technology plan process, are not connected to the budget development efforts so that everyone understands where and how the district's resources are distributed. The board has two budget workshops during the summer to review the budget.

Other school districts have found that involving more staff members such as campus and departmental management in the budget process increases effectiveness. When everyone understands how the district's resources are spent, it eliminates any misunderstanding between departments. Team members can set priorities based on the district's overall needs rather than on the needs of an individual department.

Recommendation 28:

Establish a Budget Planning Committee to increase participation in the budget process.

WSISD should establish a Budget Planning Committee consisting of the superintendent, the school principal, the technology coordinator and two board members.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent organizes the Budget Planning Committee.	June 2003
2.	The Budget Planning Committee discusses the 2003-04 budget.	June 2003
3.	The Budget Planning Committee makes budget recommendations to the full board.	July 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not publish or follow a budget calendar. The district does not develop multi-year budgets, so it cannot establish long-term goals. The budget process should ensure the availability of adequate resources to finance the district's needs both annually and in the long-term future.

A formal budget calendar details specific tasks, responsibilities and deadlines for all committee, central and school-level staff. It provides, at a glance, all the necessary steps required to develop and adopt the budget within the time established by law. Although the actual dates on a formal budget calendar are modified each year, a general guide can be developed to be used year-to-year to ensure that the process is on schedule. A sample budget calendar from Christoval ISD is presented in **Exhibit 3-13**.

**Exhibit 3-13
Sample Budget Calendar**

Scheduled Date	Activity	Responsible Person
September 10, 2003	Establish and conduct the first meeting of the Budget Planning Committee.	Superintendent
September 10, 2003	Prepare a preliminary budget calendar.	Budget Planning Committee
September 18, 2003	Present the recommended budget calendar and guidelines to the board for approval.	Superintendent
January 21, 2004	Budget procedures and release of preliminary allocations reviewed and forms and printouts are distributed in meetings with staff.	Principals, department heads
February 1-25, 2004	Individual budgets are developed and submitted to the business office.	Superintendent, principals, administrators
March 15, 2004	Preliminary school and department printouts are completed and delivered to principals and supervisors.	Superintendent
April 1, 2004	School budget reviewed by site-	Principals

	based decision-making committee for approval of preliminary budgets and submission to the business manager.	
April 5, 2004	Budgets are reviewed by Budget Planning Committee.	Superintendent
April 15, 2004	All preliminary budgets are finalized and the district budget the prepared.	Superintendent
April 18, 2004	The preliminary budget is presented to the board.	Superintendent
May 15, 2004- August 2004	The necessary revised budget presented to the board.	Superintendent
August 14, 2004	The final budget is presented to board for approval.	Superintendent

Source: Christoval ISD TSPR Report, August 2001.

Without a formal budget calendar, important dates may be forgotten or important tasks may be overlooked or performed out of sequence.

Recommendation 29:

Prepare a budget calendar.

Preparing a formal budget calendar and distributing it to all district employees who have budgetary responsibilities is an important step in the annual budget process.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent prepares a budget calendar.	June 2003
2.	The superintendent distributes the budget calendar to all personnel involved in the budget process.	July 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 3

FINANCIAL MANAGEMENT

B. ASSET AND RISK MANAGEMENT

Effective asset and risk management protects the district from unforeseen financial risks at a reasonable cost and maximizes the return on district investments, while safeguarding the district's cash and ensuring liquidity to meet fluctuating cash-flow demands. It also accounts for fixed assets efficiently, while internal controls safeguard them against theft or misuse.

Investments

An effective cash management program can provide a district with additional revenues. Maximizing the return on invested funds while ensuring the safety and liquidity of investments is a high priority. Effective cash management programs provide competitive rates of return using various investment instruments, are based on a comprehensive written investment policy approved by the board and allow personnel to gain investment skills and monitor money markets.

Districts with effective investment programs invest excess cash in accounts or instruments that mature or are available in time to meet anticipated expenses. The goal is to invest all funds until they are needed to maximize interest earnings.

The superintendent oversees cash management in the district. The district has bank accounts with its depository bank. Deposits held at the institutions as of August 31, 2002 are shown in **Exhibit 3-14**.

Exhibit 3-14
WSISD Bank Accounts
August 31, 2002

Account Description	Balance
Office	\$279.86
General Operations	\$175,457.82
Interest and Sinking	\$117,487.78
Worker's Compensation	\$464.00
Total Cash On Hand	\$293,689.46

Source: WSISD Bank Statements, August 31, 2002.

The district renewed its depository-banking contract with First National Bank of Glen Rose for the two years beginning September 1, 2001 and ending August 31, 2003. Two of the district's bank accounts are interest-bearing: the general operating account and the interest and sinking accounts. The bank revises the interest rate quarterly, based on 80 percent of the first Monday auctions of the 91-day Treasury bill rate as published in the *Wall Street Journal*. During 2001-02, the average interest rate paid was less than 2 percent. The remaining accounts are not interest-bearing. All accounts have full checking privileges and no service charges.

The bank does not require the district to hold a compensating balance, which is a sum of money that must remain in the bank account to compensate the bank for any fees that may be incurred by the district. The district also does not pay the bank service charges for safekeeping services or to perform wire or telephone transfers, stop payments or to issue cashier's checks. The bank pledges securities to the district to adequately protect the funds on deposit with the bank, but the district cannot have more than \$500,000 on deposit. All funds not invested at First National Bank are held at TexPool, an investment pool administered by the Texas Comptroller of Public Accounts. The ending balance on August 31, 2002 was \$496,451.

FINDING

The district does not review or audit student activity accounts. School districts must account for student-generated money through separate accounts called activity funds. According to TEA's *Financial Accountability System Resource Guide*, the school district's intention for the use of activity fund amounts dictates the fund in which such activities are recorded. The fund to be used for recording activity funds is based upon the following questions:

- does local board policy allow for excess or unused funds to be recalled into the General Fund for general school district use? If so, these activity funds should be accounted for in the General Fund;
- do other persons besides the students involved in the activity fund have the ability to use the activity fund money in a manner that does not directly benefit the students involved in the activity funds but will benefit the campus? If so, this money should be accounted for as a Special Revenue Fund in Fund 461 - Campus Activity Funds; and
- do the activity fund financial decisions rest solely with the students? If so, the activity should be accounted for as an agency fund in Fund 865 - Student Activity Account for student club or class funds.

Districts generally maintain separate bank accounts for these funds. Some districts centralize activity fund accounting in the district's finance or business office, while other districts permit individual schools to account for these funds, as is the case at WSISD. All Texas school districts are required to include activity funds in the annual financial audit conducted by independent auditors.

At WSISD, there are five student activity funds at First National Bank. The superintendent told the review team that when the bank statements arrive, the superintendent's secretary makes copies of the statements and provides them to the teacher sponsors. The district maintains the original bank statements for the external auditor to review during the annual audit.

Although dual signatures are required on checks, neither the superintendent nor the business consultant reviews the bank reconciliations to confirm that the reconciliations are performed monthly and that proper controls are in place. Teacher sponsors prepare bank reconciliations. Since the teacher sponsor is also an authorized signer on the checks, this is an internal control weakness. The person responsible for making the transactions should not also be the person responsible for verifying that those transactions were made appropriately and have supporting documentation. The district does not require cash on hand to be safeguarded or bank deposits to be made as soon as possible. Without proper procedures there is no guarantee that money given to school administration is safeguarded against theft or mismanagement.

An example of a manual designed to provide a set of standardized accounting guidelines and procedures for the administration of the Spring Branch ISD activity funds is included in FASRG.

Recommendation 30:

Develop procedures to guide the accounting for student activity funds to ensure safekeeping of funds.

WSISD should require that either the superintendent or business consultant review the monthly activity fund bank reconciliations to ensure that each purchase was appropriate and authorized.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent or his designee develops procedures for the management of student activity funds including a timeframe for how often audits will be conducted.	July 2003
2.	The superintendent reviews the procedures with the staff	August 2003

	responsible for the student activity funds.	
3.	The superintendent or his designee performs periodic reviews of the student activity funds to ensure procedures are followed.	August 2003 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not safeguard cash on hand. Cash from extracurricular events, Food Services and vending machines is not kept in a locked safe. Rather, the superintendent and his assistant move the money from their desks to hidden files to the trunks of their cars until a deposit can be made. While the review team was on-site, the superintendent had more than \$400 in his side desk drawer, which was not locked. Money can easily be stolen if it is not secured in a safe.

FASRG states that each school district should have an internal control structure in place to provide reasonable assurance that the school district's assets are safeguarded from unauthorized use or disposition.

Recommendation 31:

Implement sound internal control practices to ensure safekeeping of cash on hand.

Cash on-hand should be locked in a safe and deposited at the bank immediately.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent purchases a combination steel safe.	September 2003
2.	The superintendent places all cash on hand in the combination safe.	September 2003 and Ongoing
3.	The superintendent, or designee, deposits money in the bank when the cash on hand exceeds more than \$200.	September 2003 and Ongoing

FISCAL IMPACT

A combination safe with a drop door for making deposits without opening the safe will cost the district \$1,000.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Implement sound internal control practices to ensure safekeeping of cash on hand.	(\$1,000)	\$0	\$0	\$0	\$0

FINDING

The district is not maximizing its interest earnings on cash. The district does not perform cash flow forecasting to determine what funds will be needed to meet district expenditures, so its excess funds are not invested in higher-yielding securities. Instead the funds sit in low-interest-earning investments.

Funds held in demand deposit accounts at First National Bank earn less than 2 percent interest. The combined average balance of funds on deposit in the general operating and the interest and sinking funds during the year was \$506,726. As of August 31, 2002, these funds were earning 1.432 percent.

The district's average investment in TexPool during 2001-02 was \$492,442. Because of the high balance on account at First National Bank, the funds at TexPool were not needed to cover any cash shortfalls. TexPool's highest interest rate in September 2001 was 3.41 percent and it fell steadily throughout the remainder of the school year to earn 1.9 percent in August 2002.

The combined average balance for all funds during 2001-02 was \$999,168.

FASRG states that cash and investments often represent one of the largest assets on a school district's balance sheet. A cash flow projection report is an important management tool that coordinates the maturity of various investment instruments with projected uses of cash to liquidate financial obligations. The investment of excess school district funds should be made with judgment, care, prudence, discretion and with diligent management. The investment of public funds should never be made for speculative purposes, but rather with consideration for the safety of principal and probable return on such investments.

Recommendation 32:

Move excess funds to higher-earning investments when possible.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent contacts bank officials and receives information on the rates available on certificates of deposits.	June 2003
2.	The superintendent moves excess cash to higher-yielding certificates of deposit and ensures that the bank pledges securities to secure the money.	September 2003
3.	The superintendent evaluates where to place excess cash on a quarterly basis to earn the highest interest available, particularly prior to rebidding the depository contract.	November 2003 and Quarterly

FISCAL IMPACT

Six-month certificates of deposit earned 2.61 percent for the period ending August 31, 2002. The total cash and investments for the district on August 31, 2002 was \$999,168. Leaving two months of expected expenditures, or \$240,000, in First National Bank would mean that the district could invest \$759,168 in higher-yielding instruments. The potential interest earnings are calculated by multiplying the amount that could be invested (\$759,168) by the difference in the average rate of return earned by the certificate of deposits (2.61 percent) and the rate of return earned by TexPool (1.90 percent). The excess cash of \$759,168 is multiplied by 0.71 percent to obtain the additional annual interest earnings of \$5,390.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Move excess funds to higher-earning investments when possible.	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390

Fixed Assets

Planning for capital asset expenditures and properly controlling the assets after they are acquired are critical to the long-term financial health of any school district.

FINDING

The district does not track fixed assets or conduct annual inventories. Fixed assets owned by the district are not tagged. Items that are purchased that cost more than \$5,000 are recorded as fixed assets in the general ledger. The band director is responsible for tracking band instruments owned by the district, and the technology coordinator has a list of all district-owned computers.

When new assets are purchased, the requisitioner receives the asset and the packing slip is provided to the superintendent. Any assets purchased for more than \$5,000 are recorded in the general ledger, but the district does not maintain a database of all assets or place a tag on the assets. Assets that cost less than \$5,000 are not tracked in a database. Without a database of assets and annual inventories, the district cannot determine if assets are missing, or calculate the cost of missing assets for the insurance company.

According to FASRG, certain fixed assets such as furniture and equipment should be inventoried on a periodic basis. Annual inventories should be taken at the end of the school term before the staff members leave. Discrepancies between the fixed asset inventory list and what is on hand should be settled. Missing items should be listed and written off in accordance with established policy.

Elgin ISD (EISD) requires assets with a unit cost of \$5,000 or more to be classified as a fixed asset. To control and accurately report these assets, the business manager creates detailed records in a fixed asset database when the asset is purchased. The records include information such as item purchased, date of purchase, purchase price, life expectancy, location number, inventory number and fund from which the item was purchased.

To maintain and update its inventory records, EISD uses a contractor to perform a fixed asset physical inventory using a bar coding system. If the contractor finds discrepancies in the fixed asset inventory list, the business manager investigates and adjusts the records in the fixed asset database accordingly.

By using a contractor, EISD reduces the administrative staff time and effort needed to maintain the fixed assets records and eliminates the need to purchase or maintain the bar coding equipment.

Recommendation 33:

Conduct annual physical inventories and reconcile to the general ledger.

Because WSISD has limited staff available to conduct annual inventories, the district should contract with a company to perform the inventory.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent ensures that a physical inventory of all fixed assets is conducted in the district.	September 2003
----	--	----------------

2.	Designated personnel or the outside contractor performs physical inventory and creates a fixed asset inventory list showing all assets worth more than \$5,000.	October 2003
3.	All assets with a value of more than \$5,000 are tagged with a label designating the asset as WSISD property.	November 2003
4.	The superintendent ensures that the physical inventory process is repeated annually and that the new inventory is reconciled to the fixed asset inventory listing.	Ongoing

FISCAL IMPACT

If the district used an outside contractor to conduct physical inventories, it would cost about \$1,750 a year.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Conduct annual physical inventories and reconcile to the general ledger.	(\$1,750)	(\$1,750)	(\$1,750)	(\$1,750)	(\$1,750)

Chapter 3

FINANCIAL MANAGEMENT

C. PURCHASING

The district's purchasing policies require that all purchases valued at \$25,000 or more in the aggregate for each 12-month period, except purchases of produce or vehicle fuel, be made by competitive bidding, competitive sealed proposals, requests for proposals, catalog purchases or through interlocal agreements. Board policy further requires that all purchases that cost or aggregate to a cost of \$10,000 a year or more must have board approval before a transaction can take place.

The superintendent directs and approves all purchasing activity in the district. The requestor calls in the items to be purchased to the vendor of choice. During 2001-02, the district purchased \$1.04 million in goods and services.

FINDING

The district does not have detailed purchasing procedures to guide and support district purchases. There are no documented approval structures or purchasing dollar thresholds for when purchases must be presented for board approval, nor is there documentation on which employees have authorization to make purchases. There are also no procedures for emergency purchases, and no vendor list exists for assistance in choosing appropriate vendors.

Board-approved purchasing policies state that the district may participate in a cooperative purchasing program or in the state vendor list offered by the Texas Building and Procurement Commission. Districts that purchase goods and services by agreement with another local government or with the state or state agency satisfy the requirement to seek competitive bids. The district is part of the Region 10 cooperative for purchasing food and other items used in the cafeteria. The superintendent uses the Texas Department of Information Resources to purchase large items, such as a bus purchased during 2001.

The board has delegated to the superintendent or his designee the authority to determine the method of purchasing and to make budgeted purchases. However, any purchase that costs or aggregates to a cost of \$10,000 or more requires board approval before a transaction may take place. For these purchases the policies state that the district should create a vendor list containing each vendor that responds to the published notice and any additional vendors the district elects to include. Then, before the district

makes a purchase, it must obtain written or telephone price quotations from at least three vendors from the list.

To determine whether the best value was obtained for the district and to ensure proper approvals were received from the board or the superintendent, documentation for all purchases that aggregated to \$10,000 that were made in 2001-02 from one vendor or more were reviewed. Some examples of the documentation reviewed were:

- purchase of a school bus from Longhorn Bus Sales totaling \$43,619, purchased through the state contract;
- purchase of scoreboards from Spectrum Corporation totaling \$10,047, purchased directly from the vendor (\$8,500 of the price was donated, so the district's portion was approximately \$1,500); and
- building contract for a new building at an estimated cost of \$1.4 million to be completed during 2002-03 (The building was funded through the Instructional Facilities Allotment funding from the state. This funding requires a fixed rate bid and the district had a tight timeframe to get the contract in place before losing the funding, according to the superintendent. Ads requesting bids were placed in the newspaper).

No documentation for any of the purchases showed that the district shopped competitively for the best value before the decision was made to purchase the product. No documentation could be provided about whether the board approved purchases more than \$10,000 before the purchase was made. No vendor list was provided. District staff interviewed said that the superintendent allowed them to make purchases from many different sources.

Schools with successful purchasing programs ensure that purchasing policies adopted by the board follow applicable laws and that guidelines are established and understood by district staff. Central office staff and school administrators are given systematic purchasing procedures, and these are clearly communicated to potential vendors and the public.

The TEA purchasing guidelines say that accurate recordkeeping and documentation should be a fundamental element of the procurement process. Precise and systematic recordkeeping and records management withstands the constant scrutiny of various interest groups including vendors, the general public and outside agencies as well as internal groups that are the users or customers of the purchasing system. This records management duty should generally provide:

- flow and retention of forms including requisitions, purchase orders, petty cash and cash reimbursement receipts;
- full documentation of all competitive procurements with comprehensive competitive procurement files containing specifications, competitive procurement advertisement, pre-competitive procurement conference minutes (as appropriate), competitive procurements submitted, competitive procurement tabulation, board minutes indicating competitive procurement awards (or a similar award notice) and related records;
- full documentation of procurement procedures developed to obtain goods and services through competitive sealed proposals, design/build contracts and other procurement options; and
- documentation of price quotations whether these are informal quotations obtained by school district staff or formal quotations required for purchases between \$10,000 and \$25,000.

The guide also recommends that every school district have a written manual describing its purchasing policies and procedures. It should be designed to assist school-level and department-level personnel. Rules and guidelines for purchases consistent with relevant statutes, regulations and board policies are a vital part of the manual.

A good purchasing manual establishes rules for making school district purchases, has clear approval structure and provides a clear designation of authority levels. It provides guidance to school district employees and is often used to acquaint vendors and suppliers with the district's policies and procedures. The manual helps train district personnel and promotes consistency in purchasing practices throughout the district.

Exhibit 3-15 provides an example of purchase requirements that are distributed to staff to explain the district purchasing policy.

**Exhibit 3-15
Purchasing Requirements**

Purchase Levels	Bid Requirements (if no bid or contract exists)	Approval Requirements
More than \$25,000 annually	Formal sealed bids required. If the product can be purchased from the Region 10 approved vendor list or the state approved vendor list, three price quotations must be obtained from vendors not on the approved vendor list. Documentation of the price quotes must be included with the purchase requisition before approval can be obtained.	Superintendent or designee Board of Trustees
\$10,001-	Formal written quotations from at least three	Superintendent

\$25,000 annually	vendors required. If the product can be purchased from the Region 10 approved vendor list or the state approved vendor list, three price quotations must be obtained from vendors not on the approved vendor list. Documentation of the price quotes must be included with the purchase requisition before approval can be obtained.	or designee Board of Trustees
\$1,000 - \$10,000	Written quotations from at least three vendors required.	Superintendent or designee
\$100 - \$999	Telephone, fax or written quotations from at least three vendors required.	Superintendent or designee

Source: Texas Building and Procurement Commission, Section 2.22, June 1998.

Center Point ISD (CPISD) has comprehensive purchasing policies and procedures. The business manager meets annually with management and teachers to ensure they understand the guidelines.

CPISD has ensured that purchasing policies adopted by the board follow applicable laws and guidelines and are understood by district staff. The policies are outlined in systematic purchasing procedures for central office staff and school administrators. The purchasing procedures include a calendar for check issuance, contracted services procedures and a graphical process flow showing steps that must be followed to submit purchase orders or request a travel advance or reimbursement.

The rules and guidelines for CPISD purchases are consistent with relevant statutes, regulations and board policies and are a vital part of the manual. The procedures have a clear approval structure and provide a clear designation of authority levels.

Recommendation 34:

Develop purchasing procedure guidelines and share with district employees.

The district's purchasing guidelines should address statutes, regulations and board policies applicable to purchasing, purchasing authority, requisition and purchase order processing, competitive procurement and vendor selection and relations. The handling of supporting documentation should be addressed.

Including examples of forms is helpful to manual users. These forms may include sample bids or proposals, purchase order forms, purchase

requisitions (if separate from the purchase order), receiving reports, vendor performance evaluation forms and request-for-payment vouchers.

The superintendent should conduct a training session with all staff involved in the purchasing process to ensure that the policies and procedures are effectively communicated.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent develops a comprehensive purchasing policies and procedures manual, including a record retention policy for all purchasing documentation.	June 2003
2.	The superintendent submits the purchasing policies and procedures to the board.	August 2003
3.	The board reviews and approves the policies and procedures.	August 2003
4.	The superintendent distributes procedures and communicates procedures and policies to district staff.	September 2003
5.	The superintendent updates policies and procedures manual annually and distributes it to district staff.	Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not use encumbrance accounting, which is a control system that records purchase orders or anticipated expenditures before the orders are placed to prevent expenditures from being made in excess of the amount budgeted by the board. An encumbrance is a commitment the district has for purchases or contracts not yet performed. When the purchase is initiated, the budget is checked to see if funds are available and, if so, the budget for that purchase is encumbered for an amount equal to the future obligation. This allows the district to ensure that the board-approved budget is not exceeded.

If expenditures are not recorded until after the goods or services are delivered and invoices are sent to the district, the administration would either have to send back the goods or go back to the board and request a retroactive budget amendment. Retroactive budget amendments violate state laws and guidelines and usurp the authority granted to the board under Texas Education Code, Section 11.151(b), which states that the board of trustees of a Texas independent school district is a corporate

body, elected by the public with the exclusive power and duty to oversee the management of the public schools of the district.

The purchase requisitions are prepared manually by WSISD staff and are approved by the superintendent, but nothing is entered into the accounting system until an invoice is received from the vendor. The purchase requisitions must be entered into the accounting system to encumber the funds. Until they are entered, funds are not encumbered. Multiple purchase requisitions could be outstanding against the same dollars. The FASRG requires school districts to use encumbrance accounting in order for the budget to control expenditures.

Recommendation 35:

Establish an encumbrance accounting system to ensure that expenditures do not exceed the budget.

The district should begin encumbering, or reserving, funds when purchase orders are approved.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The business consultant trains the superintendent's secretary in encumbering purchase orders in the accounting system.	June 2003
2.	The superintendent directs district employees to complete purchase requisitions for needed goods.	August 2003
3.	The superintendent approves each purchase requisition and gives a copy to his secretary.	August 2003 and Ongoing
4.	The superintendent's secretary submits the purchase to the vendor and enters the purchase order into the accounting system to encumber the funds.	August 2003 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not have an approved vendor list to assist district employees in making purchasing decisions. Since the purchase requisition process is decentralized, it is important that the vendors selected give the best value to the district.

TEC 44.031 states that in determining contract awards to vendors, the district may consider:

- the purchase price;
- the reputation of the vendor and of the vendor's goods and services;
- the quality of the vendor's goods or services;
- the extent to which the goods or services meet the district's needs;
- the vendor's past relationship with the district;
- the impact on the district's ability to comply with laws and rules relating to historically underutilized businesses;
- the total long-term cost to the district to acquire the vendor's goods or services; and
- any other relevant factor that a private business entity would consider in selecting a vendor such as: vendor response time and compatibility of goods/products purchased with those already in use in the district.

Many districts use catalog discount bids for office and school supplies. The department obtains bids on a representative sample of supplies. The vendors might also quote various discount rates that apply to specific purchases in the vendor's catalog. The district will purchase items from the vendor who offers the best price on the item needed.

Recommendation 36:

Establish an approved vendor list.

A vendor list should include the names and addresses of various vendors, the products and services they offer and relevant discount information. The superintendent's secretary should maintain the vendor list and update it on a periodic basis. It should be distributed to schools and departments within the district so that employees are aware of the approved vendors.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent's secretary prepares a list of the district vendors.	July 2003
2.	The superintendent revises the vendor list and presents it to the board for approval.	August 2003
3.	The superintendent's secretary provides the list to all district staff.	August 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 3

FINANCIAL MANAGEMENT

D. FOOD SERVICES

WSISD participates in the National School Lunch Program (NSLP) and the School Breakfast Program (SBP), which are regulated by the United States Department of Agriculture (USDA) and administered by TEA. The WSISD board, administration and the Food Services Department share the local responsibility for the administration of these programs. As a participant in the NSLP and SBP, the Food Services Department receives federal reimbursement income and donated USDA food commodities for each meal served that meets federal requirements.

To receive federal reimbursement income as a participant in the NSLP, free or reduced-price lunches must be offered to all eligible children. The meals served must meet the Dietary Guidelines for Americans, which recommend no more than 30 percent of the meal's calories come from fat, with less than 10 percent from saturated fat. School lunches must provide one-third of the recommended daily intake for protein, Vitamin A, Vitamin C, iron, calcium and calories. School lunches must meet these requirements, but decisions about which foods are served and how they are prepared are made by the Food Services Department. The USDA works with TEA and the Food Services Department to teach and motivate children to make healthy food choices.

The WSISD Food Services Department serves breakfast to 35 percent of the average daily population of the district. The department serves lunch to 73 percent of the average daily attendance. High school students are allowed to leave school for 30 minutes during their lunch period. The cafeteria has three Food Service workers who are supervised by the superintendent. The cafeteria combines a conventional system serving meals prepared "from scratch" every day with a convenience system serving meals that are heated in the oven or microwave. No a la carte menu items are available. Breakfast is served from 7:30 a.m. to 7:50 a.m. All grades eat in the cafeteria for lunch beginning at 10:30 a.m. and ending at 12:15 p.m.

The superintendent's secretary collects lunch money and submits participation reports for reimbursement.

FINDING

The district's board is not kept informed about the annual deficit in the Food Services program. The Food Services Department is operating at a

loss and has used local funds to support its operations. **Exhibit 3-16** shows the profit and loss statement for the Food Services Department's operations from 1998-99 through 2001-02.

Exhibit 3-16
WSISD's Food Service Profit and Loss
1998-99 through 2001-02

Comparison	1998-99	1999-2000	2000-01	2001-02
Revenues	\$72,841	\$76,383	\$76,730	\$77,563
Total Expenses	\$76,027	\$86,552	\$87,322	\$85,340
Profit (Loss)	(\$3,186)	(\$10,169)	(\$10,592)	(\$7,777)
Cumulative Loss				(\$31,724)

Source: WSISD Audited Financial Statement, 1998-99 through 2001-02.

The Food Services Department had a cumulative loss of \$31,724 from 1998-99 to 2001-02, not including capital outlays and allocations for rent, utilities and janitorial expenses. The superintendent does not receive reports on Food Services revenues and expenditures, and no information about Food Services operations is presented to the board. Without proper reporting of Food Services operations, district management and the board cannot monitor costs and recommend changes.

According to *School Food Service Management for the 21st Century, Fifth Edition, 1999*, four financial and operating reports are recommended for distribution to district management and the board so they can monitor and evaluate the cash flow of the operations and take corrective action needed:

- budget: spells out management's ideals, goals and objectives in financial terms;
- profit-and-loss statement: shows cumulative financial information for a period;
- balance sheet: tells how the operation is doing at a specific time and what it is worth, describes its assets (facilities and equipment) and shows the fund balance; and
- cash flow statement: shows the cash inflow and outflow for a period.

Federal regulations limit the school Food Services net cash resources to an amount that does not exceed three months' average expenditures, except when major equipment purchases are planned. Three months of average expenditures is approximately \$26,000. Since the federal reimbursement may not be received for three to six weeks after the close of month, a fund

balance is often needed to meet payroll and pay vendors on a timely basis without dipping into the district's general fund.

Recommendation 37:

Require quarterly reports to the board to raise awareness of the financial condition of the Food Services operation.

WSISD should regularly keep the board informed about the Food Services operation.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent or his designee conducts an analysis of the Food Services Department, compiles financial reports and presents them to the board.	August 2003
2.	The superintendent produces quarterly financial reports that are provided to the board showing the results of the Food Services operations.	September 2003 and Quarterly

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

WSISD's lunch meal prices do not recover the cost of meals in the cafeteria. For 2001-02, the district's total expenses were \$85,340 per **Exhibit 3-16** to serve 44,381 total student and adult meals. Using these figures, meals cost the district about \$1.92 each to prepare.

Exhibit 3-17 shows that regular lunch prices for students are \$1.25 and for adults are \$1.50. In 2001-02, 29.8 percent of all student lunches were regular price meals, while the remaining 70.2 percent of student lunches were free or reduced-price meals. The district served 8,274 regular price meals in 2001-02.

**Exhibit 3-17
WSISD's Breakfast and Lunch Prices
October 2002**

	Adult	Student	Student Reduced-Price
Breakfast	\$0.90	\$0.75	\$0.30

Lunch	\$1.50	\$1.25	\$0.40
-------	--------	--------	--------

Source: WSISD Student Handbook.

The superintendent told the review team that he does not want to raise prices and discourage students from eating in the cafeteria. However, by maintaining the current pricing structure, the district is losing money on each meal served.

Recommendation 38:

Annually review meal prices and set them at an amount that will recover costs for adult and student full price meals.

Although many in the district will not favor increasing meal prices, the district must do so to help the Food Services Department recover its costs. The following lunch price increases are recommended:

- Students: from \$1.25 to \$1.75
- Adults: from \$1.50 to \$2.50

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent requests that the board raise school lunch prices.	June 2003
2.	The board approves the new pricing.	July 2003
3.	The superintendent notifies all parents and teachers of the new prices.	August 2003
4.	The cafeteria staff begins charging the new lunch prices.	August 2003

FISCAL IMPACT

In 2001-02, 27,788 student lunches were served, with 8,274 regular price meals served. Raising student meal prices by 50 cents will result in \$4,137 additional revenues (8,274 meals x \$0.50). Raising adult meal prices by \$1.00 will result in \$2,981 additional revenues based on a total of 2,981 adult meals served annually. The total fiscal impact will be \$7,118 annually (\$4,137 student meals + \$2,981 adult meals).

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Annually review meal prices	\$7,118	\$7,118	\$7,118	\$7,118	\$7,118

and set them at an amount that will recover costs for adult and student full price meals.					
---	--	--	--	--	--

FINDING

The number of students eating breakfast at school is lower than the industry standard. The present breakfast participation rate for all grades was 35 percent during 2001-02, for a total of 13,612 breakfast meals served, including 2,907 regular breakfast meals, 722 reduced-price meals, 9,983 free meals and 10,705 severe-need breakfast meals. According to *School Food Service Management for the 21st Century, Fifth Edition, 1999*, a district should expect to see participation rates of 50 to 70 percent for the breakfast program depending on the age group.

The district serves breakfast from 7:30 a.m. to 7:50 a.m. The food is served hot in a standard serving line. Cinnamon toast, donuts and cheese sticks, cereal and toast, pancakes with syrup and biscuits and sausage are the most common meals served.

In a review of the student and parent surveys, 100 percent of students thought the breakfast program was available to all children and about 91 percent of parents agreed.

Increasing student meal participation not only increases a district's federal reimbursements, but also ensures that more students receive the nutrition they need to perform well.

Some districts use strategies to increase breakfast participation such as:

- providing breakfasts in classrooms;
- providing breakfast grab bags for middle and high school students;
- increasing menu selections;
- posting menus on school "Bragger Boards;" and
- conducting special promotional events with giveaways.

Water Valley ISD, for example, has taken innovative steps to encourage participation in its breakfast program. Each morning, the superintendent delivers grab-and-go breakfast burritos to the high school. This program has become extremely popular and sells out each morning. It also encourages student interaction with district administration, which is one advantage of smaller districts.

Recommendation 39:

Develop strategies to increase breakfast participation.

The district should identify additional methods for increasing student participation in the breakfast program, such as for example, providing breakfast in classrooms or providing breakfast grab bags.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent or his designee develops and issues a districtwide survey to students and parents to determine if they prefer grab-and-go breakfasts to a serving line.	August 2003
2.	The superintendent analyzes the survey results and makes changes to breakfast operations.	August 2003
3.	The superintendent or his designee implements other practices designed to increase participation, including incentive rewards.	September 2003 and Ongoing

FISCAL IMPACT

Assuming a 15-percent increase in breakfast participation rates, WSISD could anticipate a total annual increase in revenues of \$2,311 per year (**Exhibit 3-18**).

**Exhibit 3-18
Projected Revenues for Increased Breakfast Participation**

Type of Meal	Total Meals Served	15 Percent Increase in Participation	Reimbursement Rate	Revenue Increase
Regular	2,907	436	\$0.22	\$95.92
Reduced-Price	722	108	\$0.87	\$93.96
Free	9,983	1,497	\$1.17	\$1,751.49
Subtotal	13,612	2,042	N/A	\$1,941.37
Severe Need	10,705	1,606	\$0.23	\$369.38
Total				\$2,310.75

Source: WSISD Reimbursement Claim for School Lunch and Breakfast Programs Worksheet, August 2001 through May 2002; Child Nutrition News, August 2002.

Assuming that food costs are 40 percent of the increased revenue, or \$924 ($\$2,311 \times .40 = \924), the district could anticipate a net profit of \$1,387 annually ($\$2,311 - \$924 = \$1,387$).

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Develop strategies to increase breakfast participation.	\$1,387	\$1,387	\$1,387	\$1,387	\$1,387

Appendix A

PUBLIC FORUM COMMENTS

As part of the review process, the review team held a public forum and a teacher focus group. During the public forum parents, teachers and community members participated by writing personal comments about the 12 major review areas. Teachers participated in a small focus group where the 12 areas under review were discussed.

Comments below convey community perceptions of WSISD and do not reflect the findings or opinion of the Texas Comptroller of Public Accounts or the review team. The following comments are organized by area of review.

DISTRICT ORGANIZATION AND MANAGEMENT

- No complaints.
- There is a problem child in one of the lower grades who is causing trouble, the teacher goes home crying. (Not all the time). He starts fights. Threaten students-went after a student with scissors the superintendent and principal knows about this student but does nothing-they say he is getting better. (Wrong). He is not-I myself told the superintendent and principal that if this continues that my daughter was coming out and an investigation will be done.
- More announcement on meetings.

EDUCATIONAL SERVICE DELIVERY

- Too much (TAAS) in the lower grades.
- So much pressure on TAAS, seems like we lose sight of some subjects.
- No gifted and talented classes - really need some support for accelerated learning.
- TAAS should be trashed in lower grades.
- We are rated very low in reading - it seems we should volunteer to help as parents if the school would make us aware of the need.

COMMUNITY INVOLVEMENT

- Good support and relations with community.
- I feel that the school is lacking in community relations - the only thing that happens is home coming.
- Need programs to get parents involved.

PERSONNEL MANAGEMENT

- Health insurance - it stinks!
- What can we say. If it was offered to the general public they'd reject it.
- We do the best we can with the money we have.

FACILITIES USE AND MANAGEMENT

- Lights turned off in high school area to conserve electricity.
- Seems very good to me.
- I guess some lights are ok but not A/C or heat.

ASSET AND RISK MANAGEMENT

- In eight years we have never had a tax increase - I would support one and think it is needed.
- Fiscal operations is good because that's the way the superintendent makes it. I don't always like how it is done but I understand it.
- I think the finances are being handled as good as we can.
- Would like to see reports.

FINANCIAL MANAGEMENT

- Salary - let's increase it.
- If we increase salary will it bring more quality teachers?
- I would like to know where funds are going.

PURCHASING

- Parents aren't as aware of use of funds as they should be - so I didn't even know the process for purchasing books, etc.
- More high tech material.
- Seems good!

FOOD SERVICE

- Seems good.
- Good prices.
- Freezer needed in cafeteria instead of storing food at homes of other people.
- We need more freezer room but have the problem of where to put it.
- Ok.

COMPUTERS AND TECHNOLOGY

- We could use more computer/technology.

- We are falling behind in this area.
- Good, but I believe there needs to be a filter (better) put on the computers.
- Need more computers and technology.
- There should be more allotted for children and more time and proper instruction given.
- Children need more instruction -- it's the future.

TRANSPORTATION

- School bus should have safety belts, fund raise if extra funds needed.
- Our bus drivers do a very good job.
- The superintendent stays at school until all the buses return.
- Some students walk a long way because the bus does not pick up in town kids.
- A small bus needs to be purchased for activities Ag, cheerleaders, etc.
- Students travel on their own to some events - would be nice to have small bus.

SAFETY AND SECURITY

- Band teacher - walks out on class needs more structure - this would not be acceptable if my child walked out. This is a repeated problem.
- Stinks! All teachers should be allowed to paddle. Truth be told here is your real problem with school.
- We think because we are a small school we are safe, but we always need to be alert to any problems that might come up.
- We have none.

Appendix B

DISTRICT ADMINISTRATIVE AND SUPPORT STAFF

SURVEY RESULTS

(n=10)

Demographic Data

Note: Totals may not add to 100 percent due to rounding.

1.	Gender (Optional)			Male	Female	No Response		
				30.0%	60.0%	10.0%		
2.	Ethnicity (Optional)	Anglo	African American	Hispanic	Asian	Other	No Response	
		90.0%	0.0%	0.0%	0.0%	0.0%	10.0%	
3.	How long have you been employed by Walnut Springs ISD?		1-5 years	6-10 years	11-15 years	16-20 years	20+ years	No Response
			50.0%	20.0%	20.0%	0.0%	10.0%	0.0%
4.	Are you a(n):	Administrator		Clerical Staffer	Support Staffer	No Answer		
		20.0%		10.0%	50.0%	20.0%		
5.	How long have you been employed in this capacity by Walnut Springs ISD?		1-5 years	6-10 years	11-15 years	16-20 years	20+ years	No Response
			50.0%	10.0%	20.0%	0.0%	10.0%	0.0%

A. District Organization and Management

Survey Questions		Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
1	The school board allows sufficient time for public input at meetings.	50.0%	30.0%	20.0%	0.0%	0.0%	0.0%

2	School board members listen to the opinions and desires of others.	30.0%	60.0%	10.0%	0.0%	0.0%	0.0%
3	The superintendent is a respected and effective instructional leader.	60.0%	30.0%	10.0%	0.0%	0.0%	0.0%
4	The superintendent is a respected and effective business manager.	70.0%	20.0%	10.0%	0.0%	0.0%	0.0%
5	Central administration is efficient.	40.0%	40.0%	10.0%	10.0%	0.0%	0.0%
6	Central administration supports the educational process.	50.0%	40.0%	10.0%	10.0%	0.0%	0.0%
7	The morale of central administration staff is good.	40.0%	50.0%	10.0%	0.0%	0.0%	0.0%

B. Educational Service Delivery and Performance Measurement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
8	Education is the main priority in our school district.	30.0%	70.0%	0.0%	0.0%	0.0%	0.0%
9	Teachers are given an opportunity to	30.0%	40.0%	30.0%	0.0%	0.0%	0.0%

	suggest programs and materials that they believe are most effective.						
10	The needs of the college-bound student are being met.	0.0%	60.0%	10.0%	20.0%	0.0%	10.0%
11	The needs of the work-bound student are being met.	0.0%	60.0%	20.0%	20.0%	0.0%	0.0%
12	The district has effective educational programs for the following:						
	a. Reading	30.0%	70.0%	0.0%	0.0%	0.0%	0.0%
	b. Writing	30.0%	60.0%	10.0%	0.0%	0.0%	0.0%
	c. Mathematics	30.0%	60.0%	10.0%	0.0%	0.0%	0.0%
	d. Science	30.0%	60.0%	10.0%	0.0%	0.0%	0.0%
	e. English or Language Arts	30.0%	60.0%	10.0%	0.0%	0.0%	0.0%
	f. Computer Instruction	20.0%	50.0%	30.0%	0.0%	0.0%	0.0%
	g. Social Studies (history or geography)	20.0%	80.0%	0.0%	0.0%	0.0%	0.0%
	h. Fine Arts	70.0%	10.0%	10.0%	10.0%	0.0%	0.0%
	i. Physical Education	20.0%	80.0%	0.0%	0.0%	0.0%	0.0%
	j. Business Education	70.0%	20.0%	10.0%	0.0%	0.0%	0.0%
	k. Vocational (Career and Technology) Education	60.0%	10.0%	10.0%	20.0%	0.0%	0.0%

	l. Foreign Language	40.0%	10.0%	20.0%	30.0%	0.0%	0.0%
13	The district has effective special programs for the following:						
	a. Library Service	30.0%	60.0%	10.0%	0.0%	0.0%	0.0%
	b. Honors/Gifted and Talented Education	40.0%	10.0%	40.0%	10.0%	0.0%	0.0%
	c. Special Education	30.0%	50.0%	10.0%	10.0%	0.0%	0.0%
	d. Head Start and Even Start programs	0.0%	20.0%	50.0%	30.0%	0.0%	0.0%
	e. Dyslexia program	0.0%	0.0%	60.0%	40.0%	0.0%	0.0%
	f. Student mentoring program	20.0%	40.0%	30.0%	10.0%	0.0%	0.0%
	g. Advanced placement program	0.0%	0.0%	60.0%	30.0%	10.0%	0.0%
	h. Literacy program	10.0%	40.0%	20.0%	30.0%	0.0%	0.0%
	i. Programs for students at risk of dropping out of school	0.0%	20.0%	40.0%	40.0%	0.0%	0.0%
	j. Summer school programs	0.0%	20.0%	30.0%	40.0%	10.0%	0.0%
	k. Alternative education programs	0.0%	30.0%	20.0%	50.0%	0.0%	0.0%
	l. English as a	0.0%	30.0%	40.0%	10.0%	20.0%	0.0%

	Second Language program						
	m. Career counseling program	10.0%	40.0%	20.0%	0.0%	20.0%	10.0%
	n. College counseling program	20.0%	40.0%	20.0%	0.0%	20.0%	0.0%
	o. Counseling the parents of students	10.0%	40.0%	20.0%	10.0%	20.0%	0.0%
	p. Dropout prevention program	10.0%	10.0%	40.0%	30.0%	10.0%	0.0%
14	Parents are immediately notified if a child is absent from school.	60.0%	30.0%	10.0%	0.0%	0.0%	0.0%
15	Teacher turnover is low.	20.0%	40.0%	20.0%	20.0%	0.0%	0.0%
16	Highly qualified teachers fill job openings.	10.0%	60.0%	20.0%	10.0%	0.0%	0.0%
17	Teacher openings are filled quickly.	20.0%	70.0%	10.0%	0.0%	0.0%	0.0%
18	Teachers are rewarded for superior performance.	20.0%	60.0%	10.0%	10.0%	0.0%	0.0%
19	Teachers are counseled about less than satisfactory performance.	0.0%	20.0%	60.0%	0.0%	20.0%	0.0%
20	All schools have equal	20.0%	40.0%	10.0%	30.0%	0.0%	0.0%

	access to educational materials such as computers, television monitors, science labs and art classes.						
21	The student-teacher ratio is reasonable.	20.0%	70.0%	0.0%	0.0%	10.0%	0.0%
22	Students have access, when needed, to a school nurse.	10.0%	30.0%	0.0%	40.0%	20.0%	0.0%
23	Classrooms are seldom left unattended.	10.0%	70.0%	10.0%	10.0%	0.0%	0.0%

C. Personnel Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
24	District salaries are competitive with similar positions in the job market.	10.0%	50.0%	40.0%	0.0%	0.0%	0.0%
25	The district has a good and timely program for orienting new employees.	10.0%	50.0%	30.0%	10.0%	0.0%	0.0%
26	Temporary workers are rarely used.	10.0%	60.0%	10.0%	20.0%	0.0%	0.0%
27	The district successfully projects future staffing needs.	10.0%	40.0%	50.0%	0.0%	0.0%	0.0%

28	The district has an effective employee recruitment program.	0.0%	60.0%	40.0%	0.0%	0.0%	0.0%
29	The district operates an effective staff development program.	0.0%	70.0%	20.0%	10.0%	0.0%	0.0%
30	District employees receive annual personnel evaluations.	0.0%	30.0%	50.0%	20.0%	0.0%	0.0%
31	The district rewards competence and experience and spells out qualifications such as seniority and skill levels needed for promotion.	0.0%	10.0%	60.0%	30.0%	0.0%	0.0%
32	Employees who perform below the standard of expectation are counseled appropriately and timely.	10.0%	10.0%	60.0%	0.0%	20.0%	0.0%
33	The district has a fair and timely grievance process.	10.0%	30.0%	40.0%	10.0%	10.0%	0.0%
34	The district's health insurance package meets	30.0%	30.0%	30.0%	10.0%	0.0%	0.0%

	my needs.						
--	-----------	--	--	--	--	--	--

D. Community Involvement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
35	The district regularly communicates with parents.	20.0%	50.0%	20.0%	0.0%	0.0%	10.0%
36	The local television and radio stations regularly report school news and menus.	10.0%	40.0%	30.0%	0.0%	10.0%	10.0%
37	Schools have plenty of volunteers to help student and school programs.	10.0%	10.0%	20.0%	40.0%	10.0%	10.0%
38	District facilities are open for community use.	20.0%	40.0%	30.0%	0.0%	0.0%	10.0%

E. Facilities Use and Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
39	Parents, citizens, students, faculty, staff and the board provide input into facility planning.	60.0%	20.0%	10.0%	0.0%	0.0%	10.0%
40	The architect	20.0%	60.0%	20.0%	0.0%	0.0%	0.0%

	and construction managers are selected objectively and impersonally.						
41	Schools are clean.	60.0%	40.0%	0.0%	0.0%	0.0%	0.0%
42	Buildings are properly maintained in a timely manner.	60.0%	40.0%	0.0%	0.0%	0.0%	0.0%
43	Repairs are made in a timely manner.	60.0%	40.0%	0.0%	0.0%	0.0%	0.0%
44	Emergency maintenance is handled promptly.	50.0%	40.0%	10.0%	0.0%	0.0%	0.0%

F. Financial Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
45	Site-based budgeting is used effectively to extend the involvement of principals and teachers.	20.0%	70.0%	10.0%	0.0%	0.0%	0.0%
46	Campus administrators are well trained in fiscal management techniques.	20.0%	40.0%	40.0%	0.0%	0.0%	0.0%
47	The district's financial reports are easy to understand	20.0%	20.0%	60.0%	0.0%	0.0%	0.0%

	and read.						
48	Financial reports are made available to community members when asked.	30.0%	10.0%	50.0%	10.0%	0.0%	0.0%

G. Purchasing and Warehousing

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
49	Purchasing gets me what I need when I need it.	40.0%	40.0%	20.0%	0.0%	0.0%	0.0%
50	Purchasing acquires the highest quality materials and equipment at the lowest cost.	10.0%	70.0%	20.0%	0.0%	0.0%	0.0%
51	Purchasing processes are not cumbersome for the requestor.	30.0%	50.0%	20.0%	0.0%	0.0%	0.0%
52	The district provides teachers and administrators an easy-to-use standard list of supplies and equipment.	10.0%	10.0%	60.0%	20.0%	0.0%	0.0%
53	Students are issued textbooks in a timely manner.	30.0%	50.0%	20.0%	0.0%	0.0%	0.0%
54	Textbooks are in good shape.	20.0%	50.0%	20.0%	10.0%	0.0%	0.0%

55	The school library meets students' needs for books and other resources for students.	30.0%	50.0%	10.0%	10.0%	0.0%	0.0%
----	--	-------	-------	-------	-------	------	------

H. Safety and Security

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
56	Gangs are not a problem in this district.	50.0%	40.0%	10.0%	0.0%	0.0%	0.0%
57	Drugs are not a problem in this district.	10.0%	60.0%	10.0%	20.0%	0.0%	0.0%
58	Vandalism is not a problem in this district.	0.0%	60.0%	10.0%	20.0%	10.0%	0.0%
59	Security personnel have a good working relationship with principals and teachers.	0.0%	30.0%	70.0%	0.0%	0.0%	0.0%
60	Security personnel are respected and liked by the students they serve.	0.0%	20.0%	80.0%	0.0%	0.0%	0.0%
61	A good working arrangement exists between the local law enforcement and the district.	0.0%	20.0%	70.0%	10.0%	0.0%	0.0%
62	Students receive fair and	10.0%	40.0%	10.0%	30.0%	0.0%	10.0%

	equitable discipline for misconduct.						
--	--------------------------------------	--	--	--	--	--	--

I. Computers and Technology

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
63	Students regularly use computers.	40.0%	30.0%	10.0%	20.0%	0.0%	0.0%
64	Students have regular access to computer equipment and software in the classroom.	40.0%	30.0%	20.0%	10.0%	0.0%	0.0%
65	Teachers know how to use computers in the classroom.	20.0%	50.0%	10.0%	20.0%	0.0%	0.0%
66	Computers are new enough to be useful for student instruction.	30.0%	70.0%	0.0%	0.0%	0.0%	0.0%
67	The district meets students' needs in computer fundamentals.	30.0%	20.0%	20.0%	30.0%	0.0%	0.0%
68	The district meets students' needs in advanced computer skills.	30.0%	20.0%	20.0%	30.0%	0.0%	0.0%
69	Teachers and students have easy access to the Internet.	30.0%	30.0%	40.0%	0.0%	0.0%	0.0%

NARRATIVE COMMENTS

The following comments below reflect the perceptions and opinions of district administrative and support staff survey respondents and do not reflect the findings or opinion of the Texas Comptroller of Public Accounts or the review team.

- Many dedicated teachers as well as superintendent. Extra work is done by teacher in science, history, geography. Secretary for principal comes early, stays late, always available to help.
- This school needs chairs! Lunch room chairs! Needs a few more classrooms, 2 more. The Library is in need of a whole new revamp. Needs a full time nurse. Instead of once a week.
- As a former student and current employee of Walnut Springs ISD, I've experienced "the best of times and the worst of times" in our school district. I'm very proud of the way our school has managed the business of educating our children on a "shoe-string" budget. Our students have been taught to appreciate and respect the opportunities that WSISD can provide them. The personal attention that each student receives is immeasurable.
- I feel that no crime should go unpunished and there are plenty of them that do around here. It seems like the "good" kids get punished for things that the "bad" kids don't get punished for and they do them on an everyday basis. Our discipline program could use some work and we need an ESL Program because we don't even have one and we have many non-English speaking students.

Appendix C

TEACHER SURVEY RESULTS

(n=14)

Demographic Data

Note: Totals may not add to 100 percent due to rounding.

1.	Gender (Optional)	Male	Female	No Response			
		28.6%	57.1%	14.3%			
2.	Ethnicity (Optional)	Anglo	African American	Hispanic	Asian	Other	No Response
		71.4%	0.0%	0.0%	0.0%	14.3%	14.3%
3.	How long have you been employed by Walnut Springs ISD?						
	1-5 years	6-10 years	11 -15 years	16-20 years	20+ years	No Response	
	35.7%	14.3%	14.3%	0.0%	28.6%	7.1%	
4.	What grades are taught in your school?						
	Pre-Kindergarten	Kindergarten	First	Second	Third		
	0.0%	7.1%	14.3%	21.4%	14.3%		
	Fourth	Fifth	Sixth	Seventh	Eighth		
	28.6%	14.3%	28.6%	57.1%	64.3%		
	Ninth	Tenth	Eleventh	Twelfth			
	64.3%	64.3%	57.1%	50.0%			

A. District Organization and Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
1	The school board allows sufficient time for public input at meetings.	14.3%	42.9%	35.7%	7.1%	0.0%	0.0%
2	School board members listen to the opinions	21.4%	42.9%	28.6%	7.1%	0.0%	0.0%

	and desires of others.						
3	School board members work well with the superintendent.	35.7%	50.0%	14.3%	0.0%	0.0%	0.0%
4	The school board has a good image in the community.	21.4%	57.1%	14.3%	7.1%	0.0%	0.0%
5	The superintendent is a respected and effective instructional leader.	35.7%	50.0%	7.1%	0.0%	0.0%	7.1%
6	The superintendent is a respected and effective business manager.	50.0%	42.9%	0.0%	0.0%	0.0%	7.1%
7	Central administration is efficient.	21.4%	71.4%	7.1%	0.0%	0.0%	0.0%
8	Central administration supports the educational process.	28.6%	71.4%	0.0%	0.0%	0.0%	0.0%
9	The moral of central administration staff is good.	21.4%	71.4%	7.1%	0.0%	0.0%	0.0%

B. Educational Service Delivery and Performance Measurement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
10	Education is the main	21.4%	64.3%	14.3%	0.0%	0.0%	0.0%

	priority in our school district.						
11	Teachers are given an opportunity to suggest programs and materials that they believe are most effective.	35.7%	50.0%	14.3%	0.0%	0.0%	0.0%
12	The needs of the college-bound student are being met.	21.4%	35.7%	28.6%	7.1%	0.0%	7.1%
13	The needs of the work-bound student are being met.	0.0%	64.3%	28.6%	7.1%	0.0%	0.0%
14	The district provides curriculum guides for all grades and subjects.	7.1%	50.0%	28.6%	7.1%	7.1%	0.0%
15	The curriculum guides are appropriately aligned and coordinated.	7.1%	42.9%	35.7%	7.1%	7.1%	0.0%
16	The district's curriculum guides clearly outline what to teach and how to teach it.	0.0%	42.9%	42.9%	7.1%	7.1%	0.0%
17	The district has effective educational programs for the following:						
	a. Reading	21.4%	71.4%	0.0%	7.1%	0.0%	0.0%

	b. Writing	7.1%	85.7%	7.1%	0.0%	0.0%	0.0%
	c. Mathematics	7.1%	85.7%	0.0%	7.1%	0.0%	0.0%
	d. Science	14.3%	85.7%	0.0%	0.0%	0.0%	0.0%
	e. English or Language Arts	7.1%	92.9%	0.0%	0.0%	0.0%	0.0%
	f. Computer Instruction	14.3%	57.1%	14.3%	7.1%	7.1%	0.0%
	g. Social Studies (history or geography)	14.3%	78.6%	0.0%	7.1%	0.0%	0.0%
	h. Fine Arts	7.1%	42.9%	21.4%	21.4%	7.1%	0.0%
	i. Physical Education	14.3%	64.3%	7.1%	7.1%	7.1%	0.0%
	j. Business Education	7.1%	35.7%	35.7%	7.1%	7.1%	7.1%
	k. Vocational (Career and Technology) Education	7.1%	50.0%	28.6%	7.1%	7.1%	0.0%
	l. Foreign Language	7.1%	42.9%	28.6%	14.3%	7.1%	0.0%
18	The district has effective special programs for the following:						
	a. Library Service	14.3%	71.4%	7.1%	7.1%	0.0%	0.0%
	b. Honors/Gifted and Talented Education	0.0%	57.1%	21.4%	14.3%	7.1%	0.0%
	c. Special Education	35.7%	64.3%	0.0%	0.0%	0.0%	0.0%
	d. Head Start and Even Start programs	0.0%	7.1%	71.4%	14.3%	7.1%	0.0%

	e. Dyslexia program	0.0%	21.4%	64.3%	7.1%	7.1%	0.0%
	f. Student mentoring program	0.0%	28.6%	50.0%	14.3%	7.1%	0.0%
	g. Advanced placement program	0.0%	21.4%	64.3%	7.1%	7.1%	0.0%
	h. Literacy program	0.0%	50.0%	42.9%	0.0%	7.1%	0.0%
	i. Programs for students at risk of dropping out of school	0.0%	50.0%	42.9%	7.1%	0.0%	0.0%
	j. Summer school programs	0.0%	28.6%	35.7%	7.1%	28.6%	0.0%
	k. Alternative education programs	7.1%	57.1%	28.6%	7.1%	0.0%	0.0%
	l. "English as a Second Language" program	7.1%	50.0%	14.3%	21.4%	7.1%	0.0%
	m. Career counseling program	0.0%	42.9%	50.0%	7.1%	0.0%	0.0%
	n. College counseling program	0.0%	42.9%	50.0%	7.1%	0.0%	0.0%
	o. Counseling the parents of students	0.0%	28.6%	50.0%	14.3%	7.1%	0.0%
	p. Drop out prevention program	0.0%	14.3%	71.4%	0.0%	7.1%	7.1%
19	Parents are immediately notified if a	42.9%	50.0%	7.1%	0.0%	0.0%	0.0%

	child is absent from school.						
20	Teacher turnover is low.	42.9%	42.9%	14.3%	0.0%	0.0%	0.0%
21	Highly qualified teachers fill job openings.	14.3%	71.4%	14.3%	0.0%	0.0%	0.0%
22	Teacher openings are filled quickly.	21.4%	71.4%	7.1%	0.0%	0.0%	0.0%
23	Teachers are rewarded for superior performance.	7.1%	28.6%	35.7%	21.4%	7.1%	0.0%
24	Teachers are counseled about less-than-satisfactory performance.	7.1%	42.9%	42.9%	0.0%	7.1%	0.0%
25	Teachers are knowledgeable in the subject areas they teach.	42.9%	57.1%	0.0%	0.0%	0.0%	0.0%
26	All schools have equal access to educational materials such as computers, television monitors, science labs and art classes.	42.9%	42.9%	7.1%	7.1%	0.0%	0.0%
27	The students-to-teacher ratio is reasonable.	35.7%	42.9%	14.3%	7.1%	0.0%	0.0%
28	Classrooms are seldom left unattended.	57.1%	35.7%	0.0%	0.0%	0.0%	7.1%

C. Personnel Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
29	District salaries are competitive with similar positions in the job market.	0.0%	57.1%	7.1%	35.7%	0.0%	0.0%
30	The district has a good and timely program for orienting new employees.	0.0%	42.9%	42.9%	14.3%	0.0%	0.0%
31	Temporary workers are rarely used.	0.0%	78.6%	21.4%	0.0%	0.0%	0.0%
32	The district successfully projects future staffing needs.	7.1%	42.9%	50.0%	0.0%	0.0%	0.0%
33	The district has an effective employee recruitment program.	0.0%	28.6%	57.1%	0.0%	7.1%	7.1%
34	The district operates an effective staff development program.	7.1%	42.9%	35.7%	14.3%	0.0%	0.0%
35	District employees receive annual personnel evaluations.	14.3%	71.4%	14.3%	0.0%	0.0%	0.0%
36	The district rewards competence and experience	0.0%	35.7%	50.0%	7.1%	7.1%	0.0%

	and spells out qualifications such as seniority and skill levels needed for promotion.						
37	Employees who perform below the standard of expectation are counseled appropriately and timely.	0.0%	35.7%	57.1%	0.0%	7.1%	0.0%
38	The district has a fair and timely grievance process.	0.0%	42.9%	57.1%	0.0%	0.0%	0.0%
39	The district's health insurance package meets my needs.	7.1%	42.9%	42.9%	7.1%	0.0%	0.0%

D. Community Involvement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
40	The district regularly communicates with parents.	14.3%	85.7%	0.0%	0.0%	0.0%	0.0%
41	The local television and radio stations regularly report school news and menus.	0.0%	21.4%	71.4%	7.1%	0.0%	0.0%
42	Schools have nlentv of	0.0%	57.1%	21.4%	14.3%	0.0%	7.1%

	volunteers to help student and school programs.						
43	District facilities are open for community use.	0.0%	71.4%	21.4%	7.1%	0.0%	0.0%

E. Facilities Use and Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
44	The district plans facilities far enough in the future to support enrollment growth.	14.3%	71.4%	14.3%	0.0%	0.0%	0.0%
45	Parents, citizens, students, faculty, staff and the board provide input into facility planning.	7.1%	64.3%	21.4%	7.1%	0.0%	0.0%
46	The architect and construction managers are selected objectively and impersonally.	14.3%	35.7%	50.0%	0.0%	0.0%	0.0%
47	The quality of new construction is excellent.	14.3%	50.0%	35.7%	0.0%	0.0%	0.0%
48	Schools are clean.	42.9%	57.1%	0.0%	0.0%	0.0%	0.0%

49	Buildings are properly maintained in a timely manner.	50.0%	50.0%	0.0%	0.0%	0.0%	0.0%
50	Repairs are made in a timely manner.	50.0%	50.0%	0.0%	0.0%	0.0%	0.0%
51	Emergency maintenance is handled promptly.	35.7%	64.3%	0.0%	0.0%	0.0%	0.0%

F. Financial Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
52	Site-based budgeting is used effectively to extend the involvement of principals and teachers.	7.1%	42.9%	42.9%	0.0%	7.1%	0.0%
53	Campus administrators are well trained in fiscal management techniques.	28.6%	50.0%	21.4%	0.0%	0.0%	0.0%
54	Financial reports are allocated fairly and equitably at my school.	14.3%	50.0%	21.4%	7.1%	7.1%	0.0%

G. Purchasing and Warehousing

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
--	-------------------------	-----------------------	--------------	-------------------	-----------------	--------------------------	--------------------

55	Purchasing gets me what I need when I need it.	7.1%	57.1%	28.6%	7.1%	0.0%	0.0%
56	Purchasing acquires the highest quality materials and equipment at the lowest cost.	7.1%	42.9%	50.0%	0.0%	0.0%	0.0%
57	Purchasing processes are not cumbersome for the requestor.	14.3%	42.9%	35.7%	7.1%	0.0%	0.0%
58	Vendors are selected competitively.	14.3%	28.6%	57.1%	0.0%	0.0%	0.0%
59	The district provides teachers and administrators an easy-to-use standard list of supplies and equipment.	0.0%	50.0%	28.6%	14.3%	7.1%	0.0%
60	Students are issued textbooks in a timely manner.	42.9%	50.0%	7.1%	0.0%	0.0%	0.0%
61	Textbooks are in good shape.	42.9%	50.0%	7.1%	0.0%	0.0%	0.0%
62	The school library meets students' needs for books and other resources.	35.7%	57.1%	7.1%	0.0%	0.0%	0.0%

H. Food Services

Survey	Strongly	Agree	No	Disagree	Strongly	No
--------	----------	-------	----	----------	----------	----

	Questions	Agree		Opinion		Disagree	Response
63	The cafeteria's food looks and tastes good.	28.6%	50.0%	14.3%	7.1%	0.0%	0.0%
64	Food is served warm.	42.9%	35.7%	14.3%	0.0%	0.0%	7.1%
65	Students eat lunch at the appropriate time of day.	21.4%	64.3%	0.0%	14.3%	0.0%	0.0%
66	Students wait in food lines no longer than 10 minutes	42.9%	50.0%	7.1%	0.0%	0.0%	0.0%
67	Discipline and order are maintained in the school cafeteria.	28.6%	57.1%	7.1%	0.0%	7.1%	0.0%
68	Cafeteria staff is helpful and friendly.	42.9%	57.1%	0.0%	0.0%	0.0%	0.0%
69	Cafeteria facilities are sanitary and neat.	42.9%	57.1%	0.0%	0.0%	0.0%	0.0%

I. Safety and Security

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
70	School disturbances are infrequent.	21.4%	71.4%	7.1%	0.0%	0.0%	0.0%
71	Gangs are not a problem in this district.	35.7%	57.1%	7.1%	0.0%	0.0%	0.0%
72	Drugs are not a problem in this district.	7.1%	57.1%	28.6%	7.1%	0.0%	0.0%

73	Vandalism is not a problem in this district.	7.1%	64.3%	21.4%	7.1%	0.0%	0.0%
74	Security personnel have a good working relationship with principals and teachers.	0.0%	21.4%	78.6%	0.0%	0.0%	0.0%
75	Security personnel are respected and liked by the students they serve.	0.0%	21.4%	78.6%	0.0%	0.0%	0.0%
76	A good working arrangement exists between the local law enforcement and the district.	7.1%	64.3%	28.6%	0.0%	0.0%	0.0%
77	Students receive fair and equitable discipline for misconduct.	0.0%	78.6%	7.1%	7.1%	7.1%	0.0%
78	Safety hazards do not exist on school grounds.	7.1%	71.4%	7.1%	7.1%	0.0%	7.1%

J. Computers and Technology

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
79	Students regularly use computers.	35.7	57.1%	7.1%	0.0%	0.0%	0.0%
80	Students have regular access to computer	28.6%	42.9	7.1%	21.4%	0.0%	0.0%

	equipment and software in the classroom.						
81	Teachers know how to use computers in the classroom.	21.4%	71.4%	7.1%	0.0%	0.0%	0.0%
82	Computers are new enough to be useful for student instruction.	21.4%	57.1%	14.3%	7.1%	0.0%	0.0%
83	The district meets students' needs in classes in computer fundamentals.	7.1%	64.3%	7.1%	21.4%	0.0%	0.0%
84	The district meets students' needs in classes in advanced computer skills.	14.3%	50.0%	28.6%	0.0%	7.1%	0.0%
85	Teachers and students have easy access to the Internet.	28.6%	71.4%	0.0%	0.0%	0.0%	0.0%

NARRATIVE COMMENTS

The following comments below reflect the perceptions and opinions of teacher survey respondents and do not reflect the findings or opinion of the Texas Comptroller of Public Accounts or the review team.

- I have a computer, but they are not working at this time. The hard drives are out.
- I feel like our superintendent has done a very good job distributing money and keeping our small school in good working order. He is very efficient and makes wise money decisions. The teachers are very concerned about the well being of our students. We work very hard to provide them with a well rounded education. I believe that our district does need to provide more resources in the area of ESL, Gifted & Talented and Dyslexia.

- Too much time and money on sports.
- We have the best facilities in the area with schools size. We do more with our resources, such as having less staff and aids than other places. Our administration watches every penny and wants us to work with the most efficiency as possible.
- Walnut Springs ISD has many good qualities. However, I feel this school district could better meet the needs of the students by hiring a Spanish speaking teacher's aide. If the teacher is not fluent in Spanish it makes it hard to communicate with the ESL students and Spanish-speaking parents.

Appendix D

PARENT SURVEY RESULTS

(n=35)

Demographic Data

Note: Totals may not add to 100 percent due to rounding.

1.	Gender (Optional)			Male	Female	No Response	
				45.7%	42.9%	11.4%	
2.	Ethnicity (Optional)	Anglo	African American	Hispanic	Asian	Other	No Response
		40.0%	0.0%	28.6%	0.0%	11.4%4%	20.0%
3.	How long have you lived in Walnut Springs ISD?			0-5 years	6-10 years	11 + years	No Response
				40.0%	31.4%	25.7%	2.9%
4.	What grades level(s) does your child(ren) attend?						
	Pre-Kindergarten	Kindergarten	First	Second	Third		
	0.0%	22.9%	17.1%	17.1%	14.2%		
	Fourth	Fifth	Sixth	Seventh	Eighth		
	25.7%	22.8%	14.3%	14.3%	0.0%		
	Ninth	Tenth	Eleventh	Twelfth			
	8.6%	5.7%	8.6%	2.9%			

A. District Organization and Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
1	The school board allows sufficient time for public input at meetings.	11.4%	28.6%	48.6%	8.6%	2.0%	0.0%
2	School board members listen to the opinions and desires of	17.1%	25.7%	37.1%	14.3%	5.7%	0.0%

	others.						
3	The superintendent is a respected and effective instructional leader.	25.7%	42.9%	14.3%	11.4%	5.7%	0.0%
4	The superintendent is a respected and effective business manager.	31.4%	42.9%	11.4%	8.0%	5.7%	0.0%

B. Educational Service Delivery and Performance Measurement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
5	The district provides a high quality of services.	14.3%	37.1%	25.7%	17.1%	5.7%	0.0%
6	Teachers are given an opportunity to suggest programs and materials that they believe are most effective.	14.3%	42.9%	31.4%	5.7%	5.7%	0.0%
7	The needs of the college-bound student are being met.	14.3%	31.4%	28.6%	20.0%	5.7%	0.0%
8	The needs of the work-bound student are being met.	17.1%	31.4%	37.1%	11.4%	2.9%	0.0%
9	The district has effective educational						

	programs for the following:						
	a. Reading	25.7%	60.0%	2.9%	5.7%	5.7%	0.0%
	b. Writing	25.7%	57.1%	8.6%	5.7%	2.9%	0.0%
	c. Mathematics	22.9%	51.4%	11.4%	11.4%	2.9%	0.0%
	d. Science	25.7%	48.6%	14.3%	8.6%	2.9%	0.0%
	e. English or Language Arts	22.9%	60.0%	5.7%	5.7%	5.7%	0.0%
	f. Computer Instruction	22.9%	40.0%	17.1%	5.7%	14.3%	0.0%
	g. Social Studies (history or geography).	20.0%	51.4%	14.3%	11.4%	2.9%	0.0%
	h. Fine Arts	11.4%	31.4%	25.7%	14.3%	14.3%	2.9%
	i. Physical Education	20.0%	42.9%	11.4%	11.4%	11.4%	2.9%
	j. Business Education	8.6%	28.6%	37.1%	14.3%	8.6%	2.9%
	k. Vocational (Career and Technology) Education	8.6%	25.7%	40.0%	11.4%	8.6%	5.7%
	l. Foreign Language	11.4%	17.1%	34.3%	25.7%	8.6%	2.9%
10	The district has effective special programs for the following:						
	a. Library Service	28.6%	42.9%	14.3%	8.6%	5.7%	0.0%
	b. Honors/Gifted and Talented Education	17.1%	20.0%	34.3%	17.1%	8.6%	2.9%
	c. Special Education	17.1%	31.4%	28.6%	17.1%	2.9%	2.9%

d. Head Start and Even Start programs	17.1%	20.0%	25.7%	22.9%	11.4%	2.9%
e. Dyslexia program	11.4%	14.3%	51.4%	17.1%	2.9%	2.9%
f. Student mentoring program	14.3%	22.9%	25.7%	25.7%	8.6%	2.9%
g. Advanced placement program	17.1%	14.3%	40.0%	17.1%	8.6%	2.9%
h. Literacy program	20.0%	11.4%	48.6%	14.3%	2.9%	2.9%
i. Programs for students at risk of dropping out of school	11.4%	17.1%	40.0%	20.0%	8.6%	2.9%
j. Summer school programs	11.4%	14.3%	37.1%	20.0%	14.3%	2.9%
k. Alternative education programs	20.0%	20.0%	40.0%	8.6%	8.6%	2.9%
l. "English as a second language" program	20.0%	22.9%	37.1%	8.6%	8.6%	2.9%
m. Career counseling program	20.0%	11.4%	34.3%	20.0%	11.4%	2.9%
n. College counseling program	20.0%	14.3%	37.1%	14.3%	8.6%	5.7%
o. Counseling the parents of students	20.0%	20.0%	22.9%	25.7%	8.6%	2.9%
p. Drop out prevention program	11.4%	14.3%	42.9%	22.9%	5.7%	2.9%

11	Parents are immediately notified if a child is absent from school.	40.0%	34.3%	11.4%	2.9%	8.6%	2.9%
12	Teacher turnover is low.	17.1%	17.1%	37.1%	20.0%	5.7%	2.9%
13	Highly qualified teachers fill job openings.	20.0%	34.3%	31.4%	8.6%	2.9%	2.9%
14	A substitute teacher rarely teaches my child.	11.4%	51.4%	17.1%	20.0%	0.0%	0.0%
15	Teachers are knowledgeable in the subject areas they teach.	28.6%	48.6%	14.3%	5.7%	2.9%	0.0%
16	All schools have equal access to educational materials such as computers, television monitors, science labs and art classes.	22.9%	22.9%	14.3%	22.9%	14.3%	2.9%
17	Students have access, when needed, to a school nurse.	20.0%	28.6%	8.6%	25.7%	17.1%	0.0%
18	Classrooms are seldom left unattended.	17.1%	40.0%	34.3%	2.9%	5.7%	0.0%
19	The district provides a high quality education.	17.1%	37.1%	17.1%	17.1%	8.6%	2.9%

20	The district has a high quality of teachers.	22.9%	31.4%	20.0%	14.3%	2.9%	8.6%
----	--	-------	-------	-------	-------	------	------

C. Community Involvement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
21	The district regularly communicates with parents.	22.9%	28.6%	20.0%	20.0%	8.6%	0.0%
22	District facilities are open for community use.	14.3%	37.1%	28.6%	11.4%	8.6%	0.0%
23	Schools have plenty of volunteers to help students and school programs.	17.1%	28.6%	20.0%	22.9%	11.4%	0.0%

D. Facilities Use and Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
24	Parents, citizens, students, faculty, staff, and the board provide input into facility planning.	17.1%	14.3%	34.3%	22.9%	11.4%	0.0%
25	Schools are clean.	31.4%	62.9%	2.9%	2.9%	0.0%	0.0%
26	Buildings are properly maintained in a	28.6%	51.4%	8.6%	5.7%	2.9%	2.9%

	timely manner.						
27	Repairs are made in a timely manner.	25.7%	45.7%	20.0%	5.7%	2.9%	0.0%
28	The district uses very few portable buildings.	37.1%	40.0%	22.9%	0.0%	0.0%	0.0%
29	Emergency maintenance is handled expeditiously.	25.7%	42.9%	28.6%	0.0%	2.9%	0.0%

E. Asset and Risk Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
30	My property tax bill is reasonable for the educational services delivered.	25.7%	42.9%	17.1%	8.6%	5.7%	0.0%
31	Board members and administrators do a good job explaining the use of tax dollars.	17.1%	34.3%	25.7%	2.9%	11.4%	8.6%

F. Financial Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
32	Site-based budgeting is used effectively to extend the involvement of principals and	17.1%	40.0%	34.3%	0.0%	8.6%	0.0%

	teachers.						
33	Campus administrators are well trained in fiscal management techniques.	20.0%	37.1%	28.6%	8.6%	2.9%	2.9%
34	The district's financial reports are easy to understand and read.	17.1%	22.9%	45.7%	5.7%	5.7%	2.9%
35	Financial reports are made available to community members when asked.	17.1%	22.9%	48.6%	8.6%	2.9%	0.0%

G. Purchasing and Warehousing

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
36	Students are issued textbooks in a timely manner.	31.4%	60.0%	5.7%	0.0%	2.9%	0.0%
37	Textbooks are in good shape.	28.6%	65.7%	2.9%	0.0%	2.9%	0.0%
38	The school library meets student needs for books and other resources.	28.6%	57.1%	8.6%	5.7%	0.0%	0.0%

H. Food Services

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
39	Mv child	25.7%	54.3%	5.7%	11.4%	2.9%	0.0%

	regularly purchases his/her meal from the cafeteria.						
40	The school breakfast program is available to all children.	34.3%	57.1%	8.6%	0.0%	0.0%	0.0%
41	The cafeteria's food looks and tastes good.	25.7%	25.7%	25.7%	17.1%	5.7%	0.0%
42	Food is served warm.	31.4%	37.1%	25.7%	5.7%	0.0%	0.0%
43	Students have enough time to eat.	17.1%	62.9%	5.7%	11.4%	2.9%	0.0%
44	Students eat lunch at the appropriate time of day.	14.3%	60.0%	5.7%	8.6%	11.4%	0.0%
45	Students wait in food lines no longer than 10 minutes.	20.0%	57.1%	22.9%	0.0%	0.0%	0.0%
46	Discipline and order are maintained in the school cafeteria.	28.6%	57.1%	11.4%	2.9%	0.0%	0.0%
47	Cafeteria staff is helpful and friendly.	34.3%	40.0%	17.1%	5.7%	2.9%	0.0%
48	Cafeteria facilities are sanitary and neat.	31.4%	57.1%	8.6%	2.9%	2.9%	0.0%

I. Transportation

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
49	My child regularly rides the bus.	20.0%	5.7%	34.3%	31.4%	8.6%	0.0%
50	The bus driver maintains discipline on the bus.	20.0%	20.0%	60.0%	0.0%	0.0%	0.0%
51	The length of the student's bus ride is reasonable.	14.3%	14.3%	71.4%	0.0%	0.0%	0.0%
52	The drop-off zone at the school is safe.	20.0%	40.0%	37.1%	0.0%	2.9%	0.0%
53	The bus stop near my house is safe.	14.3%	14.3%	71.4%	0.0%	0.0%	0.0%
54	The bus stop is within walking distance from our home.	14.3%	17.1%	65.7%	2.9%	0.0%	0.0%
55	Buses arrive and depart on time.	17.1%	17.1%	65.7%	0.0%	0.0%	0.0%
56	Buses arrive early enough for students to eat breakfast at school.	17.1%	14.3%	68.6%	0.0%	0.0%	0.0%
57	Buses seldom break down.	17.1%	11.4%	65.7%	2.9%	2.9%	0.0%
58	Buses are clean.	20.0%	11.4%	62.9%	2.9%	2.9%	0.0%
59	Bus drivers allow students to sit down before taking off.	20.0%	17.1%	57.1%	5.7%	0.0%	0.0%

60	The district has a simple method to request buses for special events.	17.1%	17.1%	62.9%	2.9%	0.0%	0.0%
----	---	-------	-------	-------	------	------	------

J. Safety and Security

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
61	Students feel safe and secure at school.	34.3%	40.0%	2.9%	17.1%	2.9%	2.9%
62	School disturbances are infrequent.	22.9%	48.6%	11.4%	14.3%	2.9%	0.0%
63	Gangs are not a problem in this district.	37.1%	40.0%	17.1%	2.9%	2.9%	0.0%
64	Drugs are not a problem in this district.	25.7%	34.3%	25.7%	11.4%	2.9%	0.0%
65	Vandalism is not a problem in this district.	14.3%	28.6%	17.1%	31.4%	8.6%	0.0%
66	Security personnel have a good working relationship with principals and teachers.	14.3%	14.3%	42.9%	11.4%	17.1%	0.0%
67	Security personnel are respected and liked by the students they serve.	14.3%	20.0%	42.9%	8.6%	14.3%	0.0%
68	A good working arrangement	22.9%	22.9%	31.4%	5.7%	17.1%	0.0%

	exists between the local law enforcement and the district.						
69	Students receive fair and equitable discipline for misconduct.	25.7%	34.3%	11.4%	11.4%	17.1%	0.0%
70	Safety hazards do not exist on school grounds.	22.9%	34.3%	28.6%	8.6%	5.7%	0.0%

K. Computers and Technology

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
71	Teachers know how to use computers in the classroom.	20.0%	45.7%	22.9%	8.6%	2.9%	0.0%
72	Computers are new enough to be useful to teach students.	22.9%	48.6%	17.1%	2.9%	5.7%	2.9%
73	The district meets student needs in computer fundamentals.	20.0%	40.0%	22.9%	14.3%	2.9%	0.0%
74	The district meets student needs in advanced computer skills	17.1%	31.4%	31.4%	14.3%	5.7%	0.0%
75	Students have easy access to the Internet.	11.4%	28.6%	34.3%	17.1%	8.6%	0.0%

NARRATIVE COMMENTS

The following comments reflect the perceptions and opinions of parent survey respondents and do not reflect the findings or opinion of the Texas Comptroller of Public Accounts or the review team.

- I do not know the school well because I only know the school for a short period of time. Sorry for not answering well. Goodbye!
- More school bus for kids that don't have away back and forth to school.
- Don't feel the quality of education is as high as it should be.
- Don't feel the kids are getting the kind of education that is possible compared to other schools.
- It is a good school.
- The teachers at Walnut Spring ISD only care for 5% of the children's education. What happens to the other 95%? If you'll look not too many of WSISD children go to college these days. Not that they should take all the blame, but yes they need to take a big part of it. Thank you, Concerned Mom.
- Some of the teachers that are there to teach 8th grade English and Spanish are worthless. My child did not learn anything in English when the woman that taught English for the 8th grade 2001-2002 and she also teaches Spanish.
- Should parents go to the administrators and school board with issues then their children are chastised, punished, belittled in front of others as retaliation. Teachers are allowed to throw tantrums and then just walk out of their class. Teachers do not have to attend mandatory work days. Food for the cafeteria is stored in employees homes because there is no freezer.
- Walnut Springs has a good school. All the teachers are very accessible. The facilities are great, except for dressing rooms. They do not have any lockers.
- If you ever want to know what is wrong with the public school system look no further then the student's parents. God hasn't only been taken out of school he's been taken out of homes.
- I feel that little kids eat (lunch) too early, they should extend the time from breakfast and lunch (example) the kids go to breakfast at 8:00 a.m. and at 10:30 a.m. they eat lunch that is too early for them by 2:00 p.m. they are hungry again, but by the time they get home they are not hungry again because they waited too long. Thank you for sending this and listening.
- On transportation services there has been some complaints about they cannot take water bottles on the bus because of one person accidentally spilled water on the bus and now no one can take water or any thing on the bus when it is hot. The kids need water to prevent them from dehydrating and may collapse on the bus because they can't drink water. Thank you for listening.

- They need to get rid of the bus driver. She puts our kids in danger. She yells at them for no reason. She made my son cry because she took another kids word when she did not see what happened.
- I think they need a music teacher so the kids can have fun in music. The music teachers they have needs only to teach band. That is his line of work. They also need to have a arts class for all students. They do not have that at Walnut Springs ISD. All grade levels would enjoy the art class.
- The principal at the school is very good with the kids. They do need a new bus driver. I feel like with her taking my kids to school that one day my kids will not make it there. She has hit so many things on her way to school. She has hit gates, and mail boxes. She has made my kids walk to school when they break down.
- My concern is kindergarten classes too large. Hard to get everyone's attention. All students need to know English so each student understands. More information about finances, anything concerning changes, improvements, needs of school. This doesn't concern education, but health care about ridding lice for every child. Better caring and repeat caring.
- The school needs to invest in better seating for the children. Often the desks are too few, or to large or small to the children.
- I like the idea of small town school. I really like most of the teachers. My child is an A&B student and really enjoys school. However, I think a major problem is safety. How can a child learn when they do not feel safe in their class room? There are too many incidents swept under the rug. This really needs to change.
- I strongly disagree on the pay teachers in Walnut Springs receive. I think they make the future of our children and should make more money. I also think the kids in the Special Ed. classes deserve more in the Education Dept. They go in the class and do nothing what are they doing as adult in Walnut Spring ISD. I am thinking they forgot the ARD kids??? The ARD children are part of all our future. They are not stupid they just learn in a different way. No one is taking the time out for them. Please help if you can the Special Ed. classes. Thank you.
- They need to listen to the children more when they are sick and pay attention to the ones that are slow in their work and work with them more or get a child that knows what she is doing and let them practice with them or get personal things like flash cards to work with them at needed time.
- From what I am told minimal Internet access is allowed to students.
- The main problem I see is discipline. There is no real punishment for students determined to disrupt class and hurt children. The students have no fear of repercussions for their bad behavior. Even AEP doesn't seem to help. The kids don't take it seriously.

- I comment "No Opinion" because I am not sure of a response due to not experiencing myself. I receive complaints via my children concerning problems and haven't received any at this time. I am not saying that all is perfect but I am not sure of any problems either.
- I think the teachers are being interrupted by the aides. The teacher's aides are busy running around talking instead of working.
- The school board is prejudiced. They only allow white men to be on the board. Anytime a family member wants to be hired, they ask that board member to resign and they give the job to the family member. They then call one of their friends to join the board.

Appendix E

STUDENT SURVEY RESULTS

(n=28)

Demographic Data

Note: Totals may not add to 100 percent due to rounding.

1.	Gender (Optional)	Male	Female	No Response			
		42.9%	57.1%	0.0%			
2.	Ethnicity (Optional)	Anglo	African American	Hispanic	Asian	Other	No Response
		75.0%	3.6%	21.4%	0.0%	0.0%	0.0%
3.	What is your classification?	Junior	Senior	Sophomore			
		35.7%	25.0%	39.3%			

A. Educational Service Delivery and Performance Measurement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
1	The needs of the college-bound student are being met.	7.1%	67.9%	14.3%	3.6%	3.6%	3.6%
2	The needs of the work-bound student are being met.	17.9%	32.1%	32.1%	10.7%	3.6%	3.6%
3	The district has effective educational programs for the following:						
	a. Reading	42.9%	53.6%	3.6%	0.0%	0.0%	0.0%
	b. Writing	46.4%	50.0%	0.0%	3.6%	0.0%	0.0%
	c. Mathematics	57.1%	42.9%	0.0%	0.0%	0.0%	0.0%
	d. Science	53.6%	46.4%	0.0%	0.0%	0.0%	0.0%
	e. English or	60.7%	39.3%	0.0%	0.0%	0.0%	0.0%

	Language Arts						
	f. Computer Instruction	21.4%	17.9%	46.4%	14.3%	0.0%	0.0%
	g. Social Studies (history or geography)	21.4%	64.3%	7.1%	3.6%	3.6%	0.0%
	h. Fine Arts	25.0%	53.6%	14.3%	3.6%	3.6%	0.0%
	i. Physical Education	42.9%	53.6%	3.6%	0.0%	0.0%	0.0%
	j. Business Education	14.3%	17.9%	64.3%	3.6%	0.0%	0.0%
	k. Vocational (Career and Technology) Education	21.4%	17.9%	50.0%	7.1%	0.0%	3.6%
	l. Foreign Language	7.1%	42.9%	25.0%	17.9%	7.1%	0.0%
4	The district has effective special programs for the following:						
	a. Library Service	35.7%	53.6%	10.7%	0.0%	0.0%	0.0%
	b. Honors/Gifted and Talented Education	7.1%	7.1%	53.6%	21.4%	10.7%	0.0%
	c. Special Education	14.3%	28.6%	46.4%	7.1%	3.6%	0.0%
	d. Student mentoring program	0.0%	10.7%	71.4%	3.6%	14.3%	0.0%
	e. Advanced placement program	0.0%	14.3%	60.7%	7.1%	17.9%	0.0%
	f. Career counseling program	3.6%	21.4%	50.0%	3.6%	21.4%	0.0%
	g. College	3.6%	28.6%	50.0%	14.3%	3.6%	0.0%

	counseling program						
5	Students have access, when needed, to a school nurse.	0.0%	28.6%	7.1%	57.1%	7.1%	0.0%
6	Classrooms are seldom left unattended.	7.1%	28.6%	10.7%	28.6%	25.0%	0.0%
7	The district provides a high quality education.	21.4%	60.7%	7.1%	7.1%	3.6%	0.0%
8	The district has a high quality of teachers.	25.0%	53.6%	14.3%	3.6%	3.6%	0.0%

B. Facilities Use and Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
9	Schools are clean.	25.0%	53.6%	10.7	7.1%	3.6%	0.0%
10	Buildings are properly maintained in a timely manner.	32.1%	53.6%	14.3	0.0%	0.0%	0.0%
11	Repairs are made in a timely manner.	32.1%	50.0%	7.1	10.7%	0.0%	0.0%
12	Emergency maintenance is handled in a timely manner.	32.1%	32.1%	25.0	3.6%	7.1%	0.0%

C. Purchasing and Warehousing

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
13	There are	46.4%	35.7%	0.0%	17.9%	0.0%	0.0%

	enough textbooks in all my classes.						
14	Students are issued textbooks in a timely manner.	35.7%	39.3%	3.6%	21.4%	0.0%	0.0%
15	Textbooks are in good shape.	10.7%	64.3%	3.6%	17.9%	3.6%	0.0%
16	The school library meets student's needs for books and other resources.	21.4%	50.0%	7.1%	17.9%	3.6%	0.0%

D. Food Services

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
17	The school breakfast program is available to all children.	60.7%	39.3%	0.0%	0.0%	0.0%	0.0%
18	The cafeteria's food looks and tastes good.	7.1%	39.3%	25.0%	10.7%	17.9%	0.0%
19	Food is served warm.	7.1%	42.9%	21.4%	17.9%	10.7%	0.0%
20	Students have enough time to eat.	3.6%	25.0%	7.1%	28.6%	35.7%	0.0%
21	Students eat lunch at the appropriate time of day.	25.0%	71.4%	0.0%	3.6%	0.0%	0.0%
22	Students wait in food lines no longer than 10	21.4%	35.7%	17.9%	17.9%	7.1%	0.0%

	minutes.						
23	Discipline and order are maintained in the schools cafeteria.	21.4%	57.1%	3.6%	10.7%	3.6%	3.6%
24	Cafeteria staff is helpful and friendly.	35.7%	50.0%	7.1%	7.1%	0.0%	0.0%
25	Cafeteria facilities are sanitary and neat.	10.7%	25.0%	17.9%	21.4%	25.0%	0.0%

E. Transportation

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
26	I regularly ride the bus.	3.6%	10.7%	57.1%	7.1%	21.4%	0.0%
27	The bus driver maintains discipline on the bus.	7.1%	14.3%	78.6%	0.0%	0.0%	0.0%
28	The length of the bus ride is reasonable.	3.6%	10.7%	85.7%	0.0%	0.0%	0.0%
29	The drop-off zone at the school is safe.	10.7%	14.3%	71.4%	0.0%	3.6%	0.0%
30	The bus stop near my house is safe.	10.7%	7.1%	82.1%	0.0%	0.0%	0.0%
31	The bus stop is within walking distance from our home.	0.0%	7.1%	92.9%	0.0%	0.0%	0.0%
32	Buses arrive and depart on time.	3.6%	10.7%	85.7%	0.0%	0.0%	0.0%

33	Buses arrive early enough to eat breakfast at school.	3.6%	14.3%	78.6%	3.6%	0.0%	0.0%
34	Buses seldom break down.	3.6%	10.7%	64.3%	14.3%	7.1%	0.0%
35	Buses are clean.	7.1%	10.7%	53.6%	14.3%	14.3%	0.0%
36	Bus drivers allow students to sit down before taking off.	14.3%	14.3%	67.9%	0.0%	3.6%	0.0%

F. Safety and Security

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
37	I feel safe and secure at school.	25.0%	64.3%	7.1%	3.6%	0.0%	0.0%
38	School disturbances are infrequent.	10.7%	53.6%	17.9%	14.3%	3.6%	0.0%
39	Gangs are not a problem in this district.	60.7%	28.6%	7.1%	0.0%	3.6%	0.0%
40	Drugs are not a problem in this district.	46.4%	28.6%	7.1%	7.1%	10.7%	0.0%
41	Vandalism is not a problem in this district.	35.7%	32.1%	7.1%	14.3%	10.7%	0.0%
42	Security personnel have a good working relationship with principals and teachers.	0.0%	0.0%	96.4%	3.6%	0.0%	0.0%
43	Security	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%

	personnel are respected and liked by the students they serve.						
44	A good working arrangement exists between the local law enforcement and the district.	7.1%	32.1%	60.7%	0.0%	0.0%	0.0%
45	Students receive fair and equitable discipline for misconduct.	50.0%	50.0%	21.4	14.3%	10.7%	3.6%
46	Safety hazards do not exist on school grounds.	17.9%	25.0%	46.4	7.1%	3.6%	0.0%

G. Computers and Technology

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
47	Students have regular access to computer equipment and software in the classroom.	25.0%	60.7%	3.6%	7.1%	3.6%	0.0%
48	Teachers know how to use computers in the classroom.	28.6%	64.3%	0.0%	7.1%	0.0%	0.0%
49	Computers are new enough to be useful for student instruction.	28.6%	60.7%	7.1%	3.6%	0.0%	0.0%
50	The district	10.7%	28.6%	35.7%	21.4%	3.6%	0.0%

	offers enough classes in computer fundamentals.						
51	The district meets student needs in classes in advanced computer skills.	7.1%	17.9%	42.9%	25.0%	3.6%	3.6%
52	Teachers and students have easy access to the Internet.	32.1%	57.1%	0.0%	7.1%	3.6%	0.0%

NARRATIVE COMMENTS

The following comments below reflect the perceptions and opinions of student survey respondents and do not reflect the findings or opinion of the Texas Comptroller of Public Accounts or the review team.

- I think that the lunch ladies need to wear hairnets. It is really gross to take a bite of food and have a hair in your mouth. They should also wear gloves on both hands. It is also gross to see them handling food without a glove on. It would be better if we had a baseball field and we also need to run on a track instead of the road. We also need better basketball and bigger buses for the road games. On the bus I think that we need air conditioners and a heater that works properly.
- The school meets the educational needs of the average student or under average student. Also, they do not offer any type of work-study program. Also, they do not provide a wide enough variety of electives and because they do not have enough staff members. The school does not offer an in town bus program for students. The bus is only available to students living outside of city limits or for preschoolers. This causes many students to have to walk to school through rain and any other weather. It would also be very beneficial for students if there was a foreign exchange program. Also, for two years several girls have been trying to get a girls softball program. However, this has yet to be offered. The Walnut Springs School staff is very friendly and often help students before and after school, taking time from their daily schedule. Although the student to teacher ratio is very good it would be more beneficial to both students and teachers if there was an increase in staff.

- I wish we had a track this year. So I would be able to get better.
- All of our teachers are really willing to help a student one on one and they are very helpful. Spanish or any other foreign language should be offered every year and not every other year. Our counselor and school nurse are only here once a week. Every time anything (windows or doors...) has been broken it is always fixed extremely fast! Schools should search vehicles often for drugs or alcohol, that would keep drugs and cigarettes for minors away from school.
- In many ways I feel privileged to attend such a small school. The student teacher ratio is so small that it is easy to get additional help on assignments. The teachers here are not only teachers but mentors and friends. I do wish that the school offered a larger variety of classes. This would help the students who wished to excel beyond the means that Walnut Springs ISD offers. 90% of the teachers here are great at what they do.
- I like this school. There is a little bit of complaints but there isn't anything big to complain about. I would however like to have a salad bar and maybe a dessert bar. Many people like to have salads along with their lunch. Others would enjoy some dessert with their meal. Again I like this school and its not bad like everyone says.
- I answered that I strongly disagreed about the foreign language program not being effective enough because the only foreign language we can have is Spanish. It would be nice if we could extend out language a little more than just Spanish. Most people in this school know Spanish and foreign language class should be to learn a completely new language. I am a Junior and this is only my first year for a foreign language credit. My freshman sophomore year the opportunity was not given to me or anyone in the school to take a foreign language class. It is stupid that the school does not give the opportunity to take this class every year. Now this year I was not able to take one of my favorite classes because I did not have the opportunity to take foreign language any earlier. The Gifted and Talented program seems like it is not even in existence. The opportunity is not given out for people to be in it. My class and I were just discussing with each other that program has not been going on lately. The last time I remember anything about that program was when I was in the 5th grade. The counselor and nurse are both only here on one day. Having a counselor here everyday is very necessary. The two years of junior and senior are very important with having to do with college things. An example of what I'm talking about would be last night. I was on the Internet filling out information on me for college applications and grants and such. There are questions I could not answer because I needed to get some information from the counselor. Well the only day he is here is Wednesday. I have to wait that long just because he is not

here everyday but only once a week. In my opinion one of the major things wrong with our school is not enough time to eat lunch. Yes, I am very grateful that we (high school students) get to leave from school to eat lunch. We only have 30 minutes to do so though most schools get an hour. 30 minutes is not enough time at all. If we eat here we have to stand in line forever. Say we stand in line 15 minutes and then only have 15 minutes to eat. If we leave school we do not have enough time to eat. The lunchroom food is nasty. I'm not saying the lunchroom ladies do not know how to cook but the food they have to make is nasty. You all have seen it. If not go look and taste. 45 minutes just 15 minutes longer would be even better than just 30 minutes. We have no time to have class meetings. Teachers get very upset because we ask to have a meeting during class, but we have no other time. Before school many kids have to get help on work before school starts because that is the only time they can. Juniors have to have many meetings for prom and such, but we have no time to have meetings. I feel that we should have at least a 20 or 15 minute time period where you can have class meetings or get help with work. Some of the bus stops are very dangerous. The other day I had a doctor's appointment, on my way home the school bus was stopped like right in the middle of the road, and it was on a hill. I could understand them stopping there if there was no other place, but there was. All they had to do was pull off the road and stop. There was room to do that. I will say truthfully that we have some great teachers here. I know that we (the students) are very or should be very honored to have teachers who actually care. Many of our teachers go to great lengths to help us. From time to time some may get on our nerves but they are great and do care for us and care whether we make good grades or not. I feel the main concerns would be us not having a long enough lunch period. During lunch you see people in the cafeteria or at the store eating their food as fast as they can because we do not have enough time. I also wrote about how we should have a 15-30 minute tutorial period where we could either get help on our work, or have class meeting. It is hard to have class meetings because not all of our class is together at one time. Before and after school people are getting help with some of their work. Every morning there are lots of people who get here early to get help with there work, so we can't have our meetings then. After school the boys are either at football practice or both boys and girls are at basketball practice. It is great that our little school has finally gotten baseball but us girls feel that we should get some sports too. We would love to have softball or volleyball. Thanks for taking the time to read all of this. Sorry it was so long.

- I feel that the students don't have enough computer skills. They don't offer any classes until you are a senior, and you need to know how to use a computer before then. I am a junior in high school and I have attended this school ever since Kindergarten, and I haven't had one computer skills class. I have never been taught to type, or how to use a computer. They expect us to type reports and find information, but they have never given us the chance to take a class to learn how. I just feel that it would be really good if they would offer a computer skills class.
- The reason I disagreed about computer instruction is because I have never been instructed on how to use a computer. I have never had any kind of computer class. Our school nurse comes once a week, so if some kid gets sick one day that the nurse isn't here, then he or she has no medical help. When she is here though she helps you and makes sure everyone knows when they need their next shots. I also do not think that kids get fair discipline for their misconduct. Some kids can do something that's really not that bad and get like 2 days in detention and then some other kids can get in a fight and get about the same discipline. Also, they make kids go into the ISS room to do work when that's just a place for kids who are in trouble. I also disagreed with the cafeteria being neat and sanitary. I think that the cafeteria ladies should have to wear hairnets while preparing our food. There is one more thing about the school that I do not like. I think that the gym should have to have an air conditioner because kids get so hot they pass out or have heat strokes. Now I am going to brag about the school a little. I think that Walnut Springs ISD has very intelligent teachers. They all have a gift for teaching students. I know everyday that I can come up to the school and get help on my work and have one on one time with the teacher. It really is a big help.
- I feel that the lunch ladies should wear hair nets while they are cooking and serving food. They also should wear gloves while they are touching the food. As a student at Walnut Springs ISD I feel that we do not have enough time for lunch. If I'm waiting in line in the cafeteria or at home I do not have enough time to eat my lunch and be on time for my next class. In 30 minutes I cannot go home and make my food and then eat it and return back to school. A lot of students also use their lunchtime to catch up on some work because we do not have a free period. While they are trying to catch up on their work they do not have enough time to eat. When I eat lunch in the cafeteria I usually sit down about 10 minutes after 12 and then I like to talk to my friends and so therefore 30 minutes are not enough for my fellow classmates and me to eat lunch. Please consider my thoughts. There are a lot of students who feel this way. We all think we should still have off campus

lunch but either a longer lunch period or a free period so we can eat our lunch and do work. Thank you for your time.

- Everything is good except we need longer lunches. We only get 30 minutes. We need 10 or 15 more minutes so we don't have to rush during lunch.
- We have good English and math teachers. We have good history teacher, good science teacher. Another bad thing is about 2 months ago they found a bunch of dead rats in the couch in the nurses office. There is also black mold in the history class. It is on the ceiling and in the back corner on a thin piece of tile.
- My answer for the question over the nurse is because the nurse only comes in once a week. I wish we had a college counselor on site all week. I also wish we had more time for lunch so we could have class meetings and things. I think that this school needs more computer classes. The lunch ladies also need to wear hairnets at all times.
- Everything is pretty good except our music program. The instruments are not of the best quality. The safety of our school is good too. I've never felt unsafe at school. I wish we had a long lunch period. It would keep a lot of us from being late. I would also like an ag barn out at the shop.
- We don't have enough computer classes. I think we should be on the computer more often.
- I feel like our school is a good school. We have real nice teachers. In our lunchtime I feel like there is not enough time to eat. Whether you leave for lunch or stay here. I realize that off campus lunch is a privilege that most schools don't have, but I think we need some time for lunch. When school first starts each year it is very hot out side and we have no air conditioner in our gym so it gets very hot. We had one girl pass out. I feel like all of our teachers have love for all of us in some way. They care about everyone. I think that we also need a baseball field. All of us students have a very close bond with each other. Our class had raised \$300 by our 9th grade year. One of our fellow classmates house caught on fire. We, as a class, decided we would give him our money we had earned. So not only to our teachers give a lot of care about us. We care about our peers. There is also a lot of things that this school has that other little schools don't like our bank program. Whenever we are all in our classrooms after the tardy bell has rang you can look out in the hall and nobody is there the lights are turned off to save money. We don't often get new uniforms so I think that the school spends our money wisely. Our TAAS scores are very high and we hardly ever go any day with out learning something new. Anything that we need help for is always there. Our nurse is only here once a week. I am not really in favor of that, but I think she works in other schools. Also, our counselor

is the same way. All in all I think our school is very nice and could even be better if we made some changes.

- I think WSISD is an excellent school district. We have pretty good school facilities and great teachers. We need a baseball field to make our school better so we don't have to drive to practice and play.
- I wrote I disagree with students get books on time because at the first of the year I didn't have a book for about six weeks. Our school also needs a baseball field since we have a team.
- I think this school's discipline program is not good enough and should be a little stricter. I think our gym needs an air conditioning unit for summer time activities. Our school is really good at trusting the students in it. I like the off campus lunches which allow us to go home and eat. I think the nursing facilities need more tending to. Our school has caring teachers that tend to the students proper needs.
- I feel like we need to have a full-time nurse on campus. I wish we could have more time to eat lunch, but I guess when you look at it, we have as much time as other schools. I really love all of the teachers here. They are really nice when they are teaching the lesson, they don't just expect you to know it. They all explain things really well. I like that the teachers are willing to help you before and after school. Sometimes, if I don't really understand something, teachers are willing to take the time to give you extra help.
- On several of the questions, I was forced to put no opinion due to my lack of knowledge. The only things that are wrong with my classes are internal and you couldn't do anything. Well, maybe if you can rework the discipline system so that it actually works. The other things that I have a problem with are foreign language and history, besides that I think we have a pretty good school.
- Walnut Springs ISD is a great school. It has great teachers and they are nice. Just that some teachers are too nice. I think that our teachers should be a bit more strict.
- I want some lockers in the dressing rooms in the gym.
- I think that our school needs a baseball field.
- This school is pretty good. The nurse is here only once a week I think that should change. That is the only thing I think is wrong with this school is that we can't afford a nurse to be here everyday of the week.