

TRANSMITTAL LETTER

April 17, 2003

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

Fellow Texans:

I am pleased to present my performance review of the Westphalia Independent School District (WISD).

This review is intended to help WISD 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 teacher and children, where it belongs. To aid in this task, I contracted with SCRS, Inc.

I have made a number of recommendations to improve WISD'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 24 detailed recommendations that could save WISD \$160,550 over the next 5 years, while reinvesting \$67,772 to improve educational services and other operations. Net savings are estimated to reach \$92,778 that the district can redirect to the classroom.

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

Sincerely,



Carole Keeton Strayhorn
Texas Comptroller

c: Senate Committee on Education
House Committee on Public Education
The Honorable Kip Averitt, CPA, Texas Senate, District 22
The Honorable Jim Dunnam, Texas House of Representatives, District

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EXECUTIVE SUMMARY

In October 2002, Texas Comptroller Carole Keeton Strayhorn began a review of the Westphalia Independent School District (WISD) as part of a four-district project that also included reviews of the neighboring Rosebud-Lott, Marlin and Chilton school districts, all located in Falls County. Based upon more than four months of work, this Texas School Performance Review (TSPR) report identifies WISD's exemplary programs and suggests concrete ways to improve district operations. If fully implemented, the Comptroller's 24 recommendations could result in net savings of \$92,778 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 the Texas School Performance Review 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 Westphalia ISD

On October 7, 2002, TSPR began conducting on-site work in Westphalia. The Comptroller contracted with SCRS, Inc., an independent consultant, to assist with the review. The review team interviewed district employees, school board members, parents, business leaders and community members, and held a public forum in the cafeteria of the school on February 7, 2002 from 5 p.m. to 8 p.m.

To obtain additional comments, the review team conducted small focus group sessions with teachers and community members in Westphalia. To ensure that all stakeholder groups had input, TSPR sent surveys to the administrator, parents, teachers and support staff.

A total of 50 respondents answered surveys: nine teachers, four support staff and 37 parents completed written surveys as part of the review. Details from the surveys and public forum appear in **Appendices A through D**.

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

WISD selected peer districts for comparisons based on similarities in student enrollment, student performance and community characteristics along with student demographics. The selected peer districts were Gibson, Malone and Mount Calm ISDs. TSPR also compared WISD to district averages in TEA's Regional Education Service Center XII (Region 12), to which WISD belongs, and the state as a whole.

During its four-month review, TSPR developed recommendations to improve operations and save taxpayers \$160,550 by 2007-08. Cumulative net savings from all recommendations (savings minus recommended investments or expenditures) would total \$92,778 by 2007-08.

A detailed list of costs and savings by recommendation appears in **Exhibit 7**. Many recommendations would not have a direct fiscal impact, but would improve the district's overall operations.

Acknowledgments

The Comptroller's office wishes to express its appreciation to the WISD Board of Trustees and Superintendent Reggie Whalen as well as district employees, parents and the community who helped during the review.

Westphalia ISD

WISD is a rural farming community located approximately 30 miles south of Waco, Texas. In 2002-03, the district served a population of 129 students: 12.4 percent Hispanic, 87.6 percent Anglo and 15.5 percent economically disadvantaged. **Exhibit 1** details the demographic characteristics of WISD, its peer school districts, Regional 12 and the state.

WISD serves 129 students in kindergarten through grade 8 in one school, Westphalia Elementary. Students in grades 9 through 12 attend high school in Rosebud-Lott ISD.

Exhibit 1
Demographic Characteristics of Students
WISD, Peer Districts, Region 12 and the State
2002-03

District	Student Enrollment	Racial/Ethnic Percent				Economically Disadvantaged
		African American	Hispanic	Anglo	Other	
Gholson	136	11.0%	8.1%	80.9%	0.0%	55.9%
Malone	67	22.4%	29.9%	46.3%	1.5%	79.1%
Mount Calm	118	12.7%	15.3%	72.0%	0.0%	55.1%
WISD	129	0.0%	12.4%	87.6%	0.0%	15.5%
Region 12	139,468	23.2%	21.0%	52.1%	2.2%	49.9%

State	4,239,911	14.3%	42.7%	39.8%	3.2%	51.9%
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Source: Texas Education Agency (TEA), Academic Excellence Indicator System (AEIS), 2002-03.

The district's annual budget was approximately \$833,515 for 2001-02. WISD's annual budget is \$854,709 for 2002-03. Compared to its peer districts, WISD had the greatest percentage of dollars dedicated to instruction. The district budgeted \$6,832 per student in 2001-02 compared to the state average of \$6,769 (**Exhibit 2**).

Exhibit 2
Budgeted Revenues by Source
WISD, Peer Districts, Region 12 and the State
2001-02

Description	Gholson	WISD	Mount Calm	Malone	Region 12	State
Number of Students	140	122	105	73	136,137	4,146,653
Local Revenue	\$265,900	\$162,650	\$199,748	\$260,500	\$335,152,600	\$15,419,040,534
State Revenue	\$791,355	\$658,265	\$572,673	\$479,010	\$536,563,710	\$11,754,404,440
Federal Revenue	\$38,500	\$12,600	\$28,818	\$25,700	\$64,623,964	\$897,188,748
Total Revenue	\$1,095,755	\$833,515	\$801,239	\$765,210	\$936,340,274	\$28,070,633,722
Revenue per Student	\$7,827	\$6,832	\$7,631	\$10,482	\$6,878	\$6,769

Source: TEA, AEIS, 2001-02.

For 2001-02, WISD property value per student was \$75,420, which was lower than the values for the peer districts, Region 12 and the state average. The district's tax rate was \$1.186 per \$100 value; the \$1.186 was for maintenance and operations. WISD has no debt service (**Exhibit 3**).

Exhibit 3
Comparison of Economic Indicators

**WISD, Peer Districts, Region 12 and the State
2001-02**

District	Certified Property Value	Property Value Per Student	Total Tax Rate
Gholson	\$17,429,651	\$124,498	\$1.500
WISD	\$9,201,208	\$75,420	\$1.186
Mount Calm	\$13,285,211	\$126,526	\$1.500
Malone	\$13,168,498	\$180,390	\$1.361
Region 12	\$19,982,130,925	\$147,743	\$1.463
State	\$960,394,653,634	\$234,607	\$1.485

Source: TEA, AEIS, 2001-02.

In 2001-02, TEA rated WISD's single campus as *Exemplary*, a rating it has maintained since 1997. One hundred percent of all students in the district passed the written portion of the TAAS. WISD students maintained relatively constant pass rates on the reading, math and writing TAAS subtests and on all tests combined from 1997-98 through 2001-02 (**Exhibit 4**).

**Exhibit 4
WISD and State Passing Rates on the TAAS
Reading, Mathematics, Writing and All Tests
1997-98 through 2001-02**

Year	Reading		Mathematics		Writing		All Tests	
	District	State	District	State	District	State	District	State
1997-98	95.6%	87.0%	91.2%	84.2%	100.0%	87.4%	88.2%	77.7%
1998-99	92.5%	86.5%	95.6%	85.7%	100.0%	88.2%	89.7%	78.3%
1999-2000	94.0%	87.4%	98.5%	87.4%	96.3%	88.2%	92.6%	79.9%
2000-01	96.2%	88.9%	93.6%	90.2%	95.5%	87.9%	89.9%	82.1%
2001-02	96.0%	91.3%	90.7%	92.7%	100.0%	88.7%	90.7%	85.3%

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

The percentage of WISD students who pass the reading portion of TAAS has increased from 95.6 percent to 96 percent over the same period. The

pass rate for the mathematics portion decreased from 91.2 percent to 90.7 percent, while the pass rate on all test combined increased from 88.2 percent to 90.7 percent.

In 2001-02, the percentage of WISD students who passed the reading and writing portions of the TAAS was the highest among the peer districts and higher than the pass rates in Region 12 and the state (**Exhibit 5**).

Exhibit 5
TAAS Pass Rates
Reading, Mathematics, Writing and All Tests
WISD, Peer Districts, Region 12 and the State
2001-02

District	Reading	Mathematics	Writing	All Tests
Gholson	95.8%	98.7%	88.0%	90.8%
Malone	89.3%	74.1%	85.7%	66.7%
Mount Calm	74.1%	84.2%	78.9%	69.5%
WISD	96.0%	90.7%	100.0%	90.7%
Region 12	91.7%	92.5%	88.5%	85.2%
State	91.3%	92.7%	88.7%	85.3%

Source: TEA, AEIS, 2001-02.

Although WISD is a district with many exemplary programs, enjoying strong support from area residents, the district must address some challenges:

- improve planning efforts;
- strengthen management and audit programs; and
- tighten financial controls.

Key Findings and Recommendations

Improve Planning Efforts

- ***Adopt a campus improvement plan that ensures continued success and link the budget to the campus improvement plan.***
The district did not finalize or adopt a campus improvement plan (CIP) for 2001-02. WISD also does not operate a formal budget process that is tied to the CIP. The board adopted a preliminary CIP with changes in August 2001, but the district never finalized or amended the plan to include the changes requested by the board.

By developing a formal budget development process that ties fund allocations to CIP priorities, the district would ensure that the budget and campus plans and priorities are linked. In this way, the CIP will become an effective guide to ensure successful student and district performance.

- ***Develop a plan that complies with state law for (G/T) programs.*** WISD's gifted and talented program does not emphasize the four core areas of English/language arts, mathematics, science and social studies as required by state law. Furthermore, the district does not conduct an annual evaluation of the G/T program, nor maintain written policies or procedures outlining how the district meets the requirements for identifying G/T students or for providing learning opportunities as required. A well-developed G/T plan would ensure that WISD appropriately identifies and serves its gifted students in accordance with the law.
- ***Develop a crisis management plan and provide appropriate and regular training to faculty, students and parents.*** WISD does not have a crisis management plan that addresses accidents/building crises, child protection, controlled substances, death/suicide, disruptions, general security, weather-related emergencies, maps of evacuation routes and shelters, staff responsibilities in crisis situations or a directory of emergency contacts. The Westphalia ISD Student Handbook and Code of Conduct includes two pages dedicated to accident prevention, fire and tornado drills, other emergencies, emergency medical treatment and emergency school closings. A well-developed crisis management plan would address all foreseeable disasters, clearly identify and assign responsibilities to prevent or control them and provide the necessary training to staff and students.
- ***Increase average daily attendance funding by raising the class cap size and increase teachers' salaries to reflect those of area districts.*** WISD caps class size lower than the state requires and pays its teachers, on average, less than the surrounding districts. WISD caps class size at 15 students, limiting the amount of funding it receives from the state. State funding is based on the average daily attendance of students. The Texas Education Code limits class sizes in kindergarten through grade 4 to no more than 22 students per teacher. By removing its cap on class size, WISD can allow more students to transfer into WISD from surrounding districts, which will increase average daily attendance and increase state funding, and to fund a pay raise for its teachers.

- ***Update the district's technology plan so that it meets the planning requirements of the state's Long-Range Plan for Technology as well as all state and federal funding requirements.*** WISD completed its technology plan in 1999, but never updated it. The technology plan provides little guidance for the district, which is severely technology-challenged. By developing an approved technology plan, WISD would be eligible to participate in some state and federally-funded programs and ensure that it meets the requirements of the state's Long-Range Plan for Technology.

Strengthen Management and Audit Programs

- ***Implement a records management program to ensure WISD appropriately maintains and safeguards its records.*** The district does not maintain orderly files and records and safeguard them against accidental destruction. The district files its records in a number of unsecured filing cabinets in the superintendent's office and the outer office, which are not fireproof. By implementing a record management program that complies with federal and state laws, the district could adequately maintain all district files and records.
- ***Contact the State Energy Conservation Office (SECO) to request an energy audit and assistance with developing a comprehensive energy management program.*** WISD does not have an energy management program. The district spent more than \$18,900 for electricity in 2001-02, which totaled more than 27 percent of the facilities' maintenance and operating budget. Using SECO to perform an energy audit and develop a comprehensive management program could provide savings totaling approximately 10 percent of WISD's total energy costs, or \$1,890 per year.
- ***Conduct a safety audit and establish a plan to eliminate identified risks.*** WISD has not addressed Chapter 37 of the Texas Education Code, which requires school districts to include violence prevention efforts in campus improvement plans. A safety audit would identify potential safety risks that have gone unnoticed and unaddressed by the district.

Tighten Financial Controls

- ***Establish a general fund management plan.*** WISD's general fund balance exceeds TEA's recommended optimum balance by more than 477 percent. TEA also recommends that districts maintain a general fund balance of 10 percent of their annual budgeted

expenditures. WISD had a 2000-01 fund balance that represents 41 percent of budgeted expenditures. By establishing a general fund management plan to reduce and monitor its fund balance, the district can set aside dollars for projects it plans to accomplish and reduce the excess fund balance to optimum levels.

- ***Use the Regional Service Center Computer Cooperative purchasing module to issue purchase orders and encumber funds.*** WISD does not use an encumbrance system or purchase orders to record anticipated expenditures in its financial records. The district does not maintain accurate up-to-date information on the budget's balance at all times and exceeded the budget from 1998-99 through 2000-01. Using the encumbrance system will allow WISD to properly expend funds and prevent inadvertently exceeding the budget.
- ***Maximize interest earnings by investing excess funds in the account that pays the highest interest rate.*** WISD is not maximizing interest earnings on funds available for investment. The district has not developed a process to ensure that it deposits excess funds in accounts such as a public investment pool. By investing funds in accounts that pay the highest interest, the district could realize more than \$1,200 per year in interest earnings.

Exemplary Programs and Practices

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

- ***WISD employs a variety of strategies to establish two-way communication with parents and the community and to encourage involvement in district programs and activities.*** The district frequently sends information home with students and invites the community to such schoolwide activities as the kindergarten round-up, Halloween carnival, Christmas play, book fair and an end-of-school honors and awards assembly. WISD's Parent Teacher Organization meets regularly and parents and community members chaperone field trips, attend school spirit day, student-parent appreciation day, the Blue Jay Banquet and Family Night. Four times a year, the school publishes and distributes to all parents the *Bluejay Bulletin* that contains information about activities in each class, as well as a schedule of coming events for

the district. Area newspapers publish articles on district activities and events such as student honor rolls, University Interscholastic League (UIL) results and cafeteria menus.

- ***WISD has an effective board-superintendent team built on open communication and trust.*** The board and superintendent have developed an effective leadership team through open communication and mutual trust. All board members said they have a good working relationship with the superintendent and with each other. Teachers view the superintendent-board team as effective. The open communication structure established in WISD ensures that both board members and the superintendent understand and respect one another. A strong and cooperative leadership team, consisting of the board and superintendent, is vital for achieving successful public education.
- ***WISD maintains a complete, accurate and up-to-date fixed asset inventory.*** The district contracted with a firm to inventory, tag and provide a listing of all assets. The listing of fixed assets provides an internal control mechanism for reducing the risk of loss and ensures that the district has adequate insurance coverage and information to file a claim should a loss occur.

Savings and Investment Requirements

Three of TSPR's recommendations would result in savings and increased revenue that could be used to improve classroom instruction. The savings estimates 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 24 ways to save WISD \$160,550 in gross saving over a five-year period. Reinvestment opportunities would cost the district \$67,718 during the same period. Full implementation of all recommendations in this report could produce net savings of \$92,778 by 2007-08 (**Exhibit 6**).

Exhibit 6
Summary of Net Savings
TSPR Review of Westphalia Independent School District

Year	Total
2003-04 Initial Annual Net Savings	\$18,286
2004-05 Additional Annual Net Savings	\$18,748

2005-06 Additional Annual Net Savings	\$18,748
2006-07 Additional Annual Net Savings	\$18,748
2007-08 Additional Annual Net Savings	\$18,748
One Time Net (Costs)/Savings	(\$500)
TOTAL SAVINGS PROJECTED FOR 2003-2008	\$92,778

A detailed list of costs and savings by recommendation appears in **Exhibit 7**. The page number for each recommendation is listed in the summary chart for reference purposes. Detailed implementation strategies, timelines and estimates of fiscal impacts follow each recommendation in this report. The implementation section associated with each recommendation highlights the actions necessary to achieve the proposed results. Some items should be implemented immediately, some over the next year or two and some over several years.

TSPR recommends that the WISD board ask district administrators to review these recommendations, develop an implementation plan and monitor its progress. As always, TSPR is available to help implement its proposals.

Exhibit 7
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	Ensure board members receive the required training and publicly report the board's training hours. p. 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Adopt a campus improvement plan that ensures continued student success and guides the budget development process. p. 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

3	Implement a records management program to ensure WISD appropriately maintains and safeguards its records. p. 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Increase average daily attendance funding by raising class cap sizes by one in grades 1 through 8. p. 27	\$28,984	\$28,984	\$28,984	\$28,984	\$28,984	\$144,920	\$0
5	Conduct criminal history checks on all employees and perspective candidates for all district positions. p. 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Evaluate all employees annually and place the written evaluations in the employees' personnel files. p. 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Increase teachers' salaries closer to the average for area districts. p. 34	(\$12,900)	(\$12,900)	(\$12,900)	(\$12,900)	(\$12,900)	(\$64,500)	\$0
8	Develop and update job descriptions for all district positions. p. 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals-Chapter 1		\$16,084	\$16,084	\$16,084	\$16,084	\$16,084	\$80,420	\$0
Chapter 2 - Educational Service Delivery								
9	Develop and adopt a comprehensive local board policy that provides direction for the management	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	of curriculum. p. 49							
10	Develop a plan that complies with state law for gifted/ talented programs. p. 51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Develop a crisis management plan and provide appropriate and regular training to faculty, students and parents. p. 55	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Conduct a safety audit and establish a plan to eliminate identified risks. p. 56	\$0	\$0	\$0	\$0	\$0	\$0	(\$500)
13	Update the district's technology plan so that it meets the planning requirements of the state's Long-Range Plan for Technology as well as all state and federal funding requirements. p. 60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals-Chapter 2		\$0	\$0	\$0	\$0	\$0	\$0	(\$500)
Chapter 3 - Financial and Operational Management								
14	Establish a general fund management plan. p. 73	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Ensure the secretary/bookkeeper receives adequate training to effectively discharge the responsibility for WISD's financial accounting and reporting. p. 75	(\$924)	(\$462)	(\$462)	(\$462)	(\$462)	(\$2,772)	\$0

16	Formalize the budget process and link the budget to the campus improvement plan. p. 77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Record time worked for all employees subject to the Fair Labor Standards Act.p. 78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Develop a process to ensure the board approves the superintendent's debit card purchases. p. 79	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Maximize interest earnings by investing excess funds in the account that pays the highest interest rate. p. 82	\$1,236	\$1,236	\$1,236	\$1,236	\$1,236	\$6,180	\$0
20	Ensure compliance with the Public Funds Investment Act by designating responsibility in the superintendent's job description. p. 83	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Create a coordinated safety-training program for employees. p. 84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Use the Regional Service Center Computer Cooperative purchasing module to issue purchase orders and encumber funds. p. 87	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Implement a	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	breakfast program to increase participation. p. 89							
24	Contact the State Energy Conservation Office to request an energy audit and assistance with developing a comprehensive energy management program. p. 92	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$9,450	\$0
Totals-Chapter 3		\$2,204	\$2,664	\$2,664	\$2,664	\$2,664	\$12,858	\$0
Total Savings								
		\$32,110	\$32,110	\$32,110	\$32,110	\$32,110	\$160,550	\$0
Total Costs								
		(\$13,824)	(\$13,362)	(\$13,362)	(\$13,362)	(\$13,362)	(\$67,272)	(\$500)
Net Savings								
		\$18,286	\$18,748	\$18,748	\$18,748	\$18,748	\$93,278	(\$500)

Total Savings	\$160,550
Total Costs	(\$67,772)
Grand Total	\$92,778

Chapter 1

DISTRICT ORGANIZATION AND MANAGEMENT

This chapter reviews the organization and management of the Westphalia Independent School District (WISD) in the following sections:

- A. Governance
- B. District Management
- C. Personnel Management

A school district's organization and management requires cooperation among the elected Board of Trustees (board), the superintendent and district staff. Successful management of a school district ensures district systems are structured for effective and efficient education of its students. The board and superintendent function as a leadership team to meet student needs. The board sets goals, objectives and policies for school district operations and approves the plans and funding needed to achieve the district's goals and objectives. The superintendent manages district operations and recommends the staffing levels and amount of resources necessary to carry out the board goals and directives.

BACKGROUND

Located in Falls County, Westphalia is a rural farming community approximately 30 miles south of Waco. The first families that settled the area in the 1880s named the community after a province in Germany. The area's religious settlers built the Church of the Visitation in 1895 and one year later constructed a three-room school. The religious character significantly impacted the area's education. The first school, which was parochial, started with five months of public instruction and three months of private school. In 1919, the city built a high school, which later became Westphalia Public School. In 1935, the parochial school and Westphalia Public School consolidated. The original three-room school building, which still stands today, received a historical marker in 1982 that notes its importance to the community.

Starting in 1977, WISD limited its program to serve students from kindergarten through grade 8. Students graduating from WISD attend high school in Rosebud-Lott ISD, which receives tuition for providing services to these students. The tuition covers the cost of transporting the students who attend Rosebud-Lott ISD and the kindergarten through grade 8 students who attend WISD. Rosebud-Lott ISD also provides transportation services to WISD for extracurricular activities at a cost of \$1.30 a mile.

Enrollment in WISD has ranged from 112 students in 1997-98 to 122 in 2001-02. The school accepts transfer students from a number of surrounding districts based on board-established criteria. In 2000-01, more than 61 percent of the WISD enrollment consisted of transfer students who reside in another district. Parents transfer children to WISD because they are part of the Westphalia community but live in a neighboring school district and because the district has a high educational performance. The Texas Education Agency (TEA) has rated WISD as an Exemplary school district based on standardized criteria that determines the school district's academic performance.

Exhibit 1-1 shows student enrollment and the district's accountability rating from 1997-98 through 2001-02.

Exhibit 1-1
WISD Student Enrollment and Accountability Rating
1997-98 through 2001-02

	1997-98	1998-99	1999-2000	2000-01	2001-02
Enrollment	112	107	118	126	122
Accountability Rating	Exemplary	Exemplary	Exemplary	Exemplary	Exemplary

Source: Texas Education Agency (TEA), Academic Excellence Indicator System (AEIS), 1997-98 through 2001-02.

Chapter 1

DISTRICT ORGANIZATION AND MANAGEMENT

A. GOVERNANCE

Under Section 11.151 of the Texas Education Code (TEC), the board is a corporate body and in the name of the district may acquire and hold real and personal property, sue and be sued and receive bequests and donations or other moneys or funds coming legally into its hands. The power and authority of the board is as a whole and not as individual board members. As such, the trustees have the exclusive power and duty to govern and oversee the management of the public schools of the district. The board adopts the policies necessary to carry out the powers and duties provided by the TEC.

WISD's board uses the Texas Association of School Boards' (TASB) policy service for guidance in developing and maintaining policies. The board policies are arranged based on a system of lettering for organizational purposes. The policies are denoted as either legal, which are based on the TEC or other applicable law, or local, which govern issues over which the board has authority. The board updates policies on a regular basis. TASB periodically sends "updates" for policies that need to be revised to comply with changes in laws, rules or regulations. The board receives summary explanatory notes before the updates are included on the agenda for discussion and action. TASB policy BAA (Legal) delineates the specific statutory powers and duties of the board, including:

- govern and oversee the management of the public schools of the district;
- adopt rules and bylaws;
- adopt a policy to establish a district-level and campus-level planning and decision-making process;
- levy and collect taxes and issue bonds;
- employ and compensate a tax assessor or collector, as the board considers appropriate;
- adopt and file a budget for the next succeeding fiscal year;
- conduct fiscal audits at district expense by a Texas certified public accountant holding a permit from the Texas State Board of Public Accountancy at the close of each fiscal year;
- appraise the superintendent annually, using either the commissioner's recommended appraisal process or a process and criteria developed by the district;
- publish annual report describing the district's educational performance, including campus performance objectives and the progress of each campus toward those objectives;

- receive bequests and donations or other legal monies or funds;
- select a depository for district funds;
- canvass election results as required by law;
- acquire and hold real and personal property in the name of the district;
- execute, perform and make payments under contracts, which may include leases, leases with option(s) to purchase or installment purchases with any person for the use, acquisition, or purchases of any personal property, or the financing thereof. The contracts shall be on terms and conditions that are deemed appropriate by the board in accordance with state law;
- exercise the right of eminent domain to acquire property;
- hold all rights and titles to the school district property, whether real or personal;
- authorize the sale of any property, other than minerals, held in trust for free school purposes;
- sell minerals in land belonging to the district;
- employ, retain, contract with or compensate a licensed real estate broker or salesperson for assistance in the acquisition or sale of real property;
- adopt a policy providing for the employment and duties of district personnel;
- solicit and consider recommendations from each campus-level and the district-level committee regarding the number and length of written reports which district employees are required to prepare; and
- sue and be sued in the name of the district.

The WISD board consists of five members elected at large. Each board member is elected for a three-year staggered term so that a majority of board members does not change each year. The board reorganizes itself each year by electing officers immediately following the election. **Exhibit 1-2** shows the WISD board members, position on the board, the year their term expires, years of service and occupation.

Exhibit 1-2
WISD Board Members
October 2002

Board Member	Board Position	Term Expires	Years of Service	Occupation
Raymond Rabroker	President	May 2003	9	School Administrator
Tanya Hoelscher	Vice President	May 2005	7	Administrative Secretary

Michelle Weaver	Secretary	May 2004	Less than 2	Bank Officer
Jay Reid	Member	May 2004	Less than 2	Electrician
John Brinkley	Member	May 2005	Less than 1	Ocularist

Source: WISD superintendent, October 2002.

WISD's board conducts meetings according to law, including posting agendas for meetings and holding executive sessions. Board meetings focus on key issues and are completed in a timely manner. The board secretary takes minutes at each meeting, which are included in summary form in the board packet for the next meeting. The board approves minutes for the prior month's meeting at each regular board meeting. Board meetings allow for public input during the public forum agenda item near the beginning of the meeting.

The board operates as a whole and does not have board committees. All board members have completed affidavits of conflict of interest and nepotism statements, which the district's external auditors have reviewed.

FINDING

The board and superintendent have developed an effective and cohesive leadership team through open communications and mutual trust. All the board members said they have a good working relationship with the superintendent and each other. Members said they hold frank and honest discussions of the issues facing the district and speak with one voice after taking action. The superintendent agreed that the board and administration have formed a cohesive and effective leadership team.

The open communication between the board and superintendent has contributed to their relationship and trust level. Board members said the superintendent provides adequate and timely information concerning all issues discussed by the board. A board member can place items on the agenda by contacting the board president or superintendent. The board president and superintendent review the meeting agenda before it is posted. The regular meetings are posted on Friday for the meeting on the following Thursday. The superintendent sends members a packet for the board meeting after the meeting is posted.

Teachers view the superintendent-board team as effective. In response to the TSPR survey, 66.7 percent of the teachers agreed or strongly agreed

"school board members work well with the superintendent." The remaining teachers had no opinion on the statement.

A strong and cooperative leadership team, consisting of the board and superintendent, is vital for achieving successful public education.

COMMENDATION

WISD has an effective board-superintendent leadership team built on open communication and trust.

FINDING

All WISD board members have not completed required continuing education nor has the board reported its training hours in a public meeting. Chapter 61.1 of the Texas Administrative Code (TAC) governs the training requirements for new and returning school board members. Continuing education for board members includes orientation sessions, an annual team-building session with the board and the superintendent and specified hours of continuing education based on identified needs. The training needs are identified at the annual team-building session.

Board policy BBD (Legal) details the training requirements in TAC Chapter 61 and states, "in their first year of service, board members shall receive at least 10 hours of continuing education in fulfillment of assessed needs. Following the first year of service, board members shall receive at least five hours of continuing education annually in fulfillment of assessed needs. The board president shall receive continuing education related to leadership duties of a board president as some portion of the annual requirement. Annually, at the meeting at which the call for election of board members is normally scheduled, the president 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." Based on a review of the board minutes from August 2000 through August 2002, the board has not issued the required report.

Exhibit 1-3 shows the training hours recorded for each board member by TASB for May 2001 through April 2002. Since the school year does not coincide with the service year for board members, this information is based on the service year.

Exhibit 1-3
WISD Board Training Hours
May 2001 through April 2002

Board Member	Board Position	Hours Reported	Hours Required
Raymond Rabroker	President	0	5
Tanya Hoelscher	Vice President	0	5
Michelle Weaver	Secretary	7.5	5
Jay Reid	Member	7.5	10
John Brinkley	Member	0*	10

Source: WISD superintendent, Texas Association of School Board, board member continuing education report, October 2002.

**First year board member who has until April 2003 to complete the training hours. This member completed the required new board member training in May 2002.*

Although TASB records only the training reported by board members, the district was unable to provide records to substantiate any additional board training. The board members have attended a number of training sessions since April 2002, including a workshop on the Financial Integrity Rating System of Texas (FIRST), various sessions at the Texas Association of School Administrators/TASB convention and a training session on team-building at the Regional Education Service Center XII (Region 12) in Waco. The district has adequate funds budgeted for all board members to receive the required training.

Many school boards receive at least the minimum number of continuing education hours required by TAC. These school boards are kept up-to-date on legislative changes and emerging issues in Texas school districts to ensure compliance with the law.

Recommendation 1:

Ensure board members receive the required training and publicly report the board's training hours.

The district should report all training hours received by board members to TASB. The board president should report board member training hours publicly during the board meeting when an election is called.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board directs the superintendent to compile training hours received by the board and report them to TASB.	May 2003
2.	The superintendent compiles the training hours received by board members and reports them to TASB.	May 2003 and Ongoing
3.	Board members receive the training hours required by law.	Annually
4.	The board president requests a report on the training hours received by board members from TASB and reports publicly during the board meeting when an election is called.	April 2004 and Annually

FISCAL IMPACT

This recommendation can be implemented with existing resources.

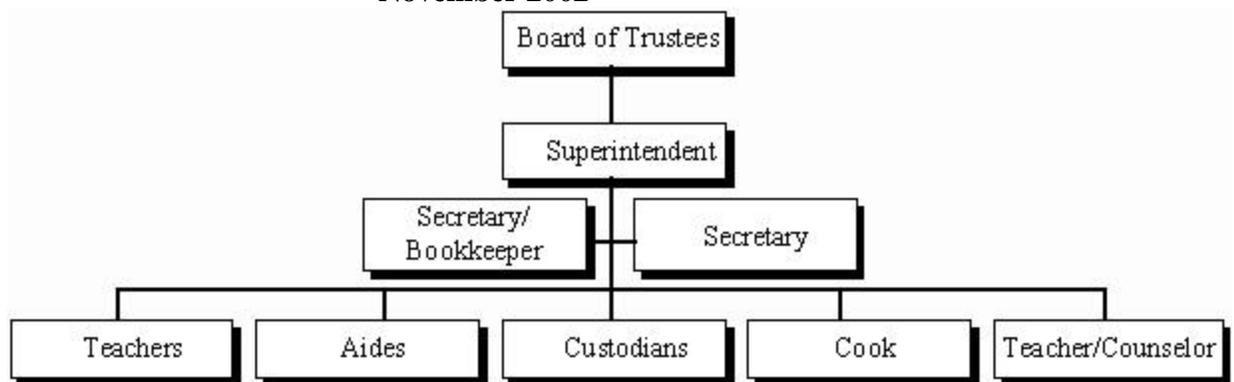
Chapter 1

DISTRICT ORGANIZATION AND MANAGEMENT

B. DISTRICT MANAGEMENT

While the board sets policy, the superintendent implements policy and manages the district in the most cost effective and efficient manner possible. The goal of a district's administration is to facilitate and support the instruction of students by directing every possible dollar and resource to the classroom. The superintendent serves as the chief executive officer and educational leader of the district. In WISD, the superintendent also performs the duties of the school principal and business manager. **Exhibit 1-4** shows the organization of WISD.

Exhibit 1-4
WISD Organization
November 2002



Source: WISD superintendent.

The superintendent's duties are defined in Section 11.201 (d) of the TEC as:

- assume administrative responsibility and leadership for the planning, operation, supervision and evaluation of the education programs, services and facilities of the district and for the annual performance appraisal of the district's staff;
- assign and evaluate all personnel of the district, other than the superintendent;
- recommend district personnel selection, other than the superintendent;
- initiate the termination or suspension of an employee or the non-renewal of an employee's term contract;
- manage the day-to-day district operations;
- prepare and submit a proposed budget to the board;

- recommend board policies and oversee the implementation of adopted policies;
- develop appropriate administrative regulations to implement policies established by the board;
- provide leadership to attain district student performance based on the indicators adopted under Section 39.051 of the TEC and other indicators adopted by the State Board of Education or the district's board;
- organize the district's central administration; and
- perform any other duties assigned by action of the board.

The district hired the current superintendent in January 2002. The previous superintendent left in October 2001 to take a job in another district. An interim superintendent served from October through December 2001. The board posted the superintendent vacancy with the Region 12 personnel services and named the superintendent as the only finalist in November 2001. The board offered the superintendent a three-year contract in December 2001. The clerical staff members who work in the superintendent's office were hired in 2002.

The district has access to legal services through TASB and the Equity Center as part of the district's annual membership fees of \$800 and \$150, respectively. The Equity Center, whose membership consists of mostly member districts low in property wealth, ensures that state funding is equitable for all school districts. When needed, the superintendent obtains legal services from the appropriate entity and ensures the services are cost effective and efficient.

FINDING

Parents, teachers and district staff view the WISD superintendent as an effective leader. More than 70 percent of the parents and 88 percent of teachers responding to TSPR surveys rated the superintendent as an effective instructional leader. More than 64 percent of parents and 88 percent of teachers rated the superintendent as an effective business manager. Eighty percent of district staff rated the superintendent as an effective instructional leader and business manager. **Exhibit 1-5** shows the survey results for parents, teachers and district staff.

**Exhibit 1-5
Survey of WISD Superintendent Management/Leadership Skills**

Parents						
Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response

The superintendent is a respected and effective instructional leader.	21.6%	48.7%	21.6%	5.4%	0.0%	2.7%
The superintendent is a respected and effective business manager.	21.6%	43.2%	27.0%	5.4%	0.0%	2.7%
Teachers						
Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
The superintendent is a respected and effective instructional leader.	33.3%	55.6%	0.0%	11.1%	0.0%	0.0%
The superintendent is a respected and effective business manager.	33.3%	55.6%	11.1%	0.0%	0.0%	0.0%
Administrative and Support Staff						
Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
The superintendent is a respected and effective instructional leader.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
The superintendent is a respected and effective business manager.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%

Source: TSPR Survey Responses, October 2002.

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

Effective leadership by the superintendent is a critical element in a district's ability to achieve success.

COMMENDATION

Parents, teachers and staff consider the superintendent to be an effective instructional leader and business manager.

FINDING

The district did not finalize and adopt a campus improvement plan (CIP) or a district improvement plan (DIP) for 2001-02. Since WISD only has one campus, the district only has to adopt either a CIP or DIP that contains the elements of both plans. A number of committees performed the process of generating the information to develop a CIP, and the board reviewed and adopted the preliminary plan with changes in August 2001. However, the superintendent said the preliminary plan was never finalized or produced with the board-requested changes, so the district operated without a CIP in 2001-02. Additionally, the process of hiring the new superintendent caused the district to be in a transitional period during 2001-02. The superintendent said the district is developing the CIP for 2002-03 to present to the board.

TEC Section 11.252 and Section 11.253 define the purpose and requirements for district-level planning and decision-making and campus planning and site-based decision-making, respectively. Section 11.252 (a) states, "Each school district shall have a district improvement plan (DIP) that is developed, evaluated, and revised annually, in accordance with district policy, by the superintendent with the assistance of the district-level committee established under Section 11.251. The purpose of the district improvement plan is to guide district and campus staff in the improvement of student performance for all student groups in order to attain state standards in respect to the academic excellence indicators adopted under Section 39.051."

Section 11.253 (c) states, "Each school year, the principal of each school campus, with the assistance of the campus-level committee, shall develop, review, and revise the campus improvement plan for the purpose of improving student performance for all student populations, including students in special education programs under Subchapter A, Chapter 29, with respect to the academic excellence indicators adopted under Section 39.051 and any other appropriate performance measures for special needs populations."

The board must approve the improvement plan annually. For districts with only one campus, the plans can be one and the same. The improvement plan for a district with a single school must include the following:

- a comprehensive needs assessment that addresses district student performance on academic excellence indicators and other appropriate measures of performance that are disaggregated by all

student groups served by the district; and categories of ethnicity, socioeconomic status, sex, and populations served by special programs, including students in special education programs under Subchapter A, Chapter 29;

- measurable district performance objectives for all appropriate academic excellence indicators for all student populations, including students in special education programs under Subchapter A, Chapter 29, and other measures of student performance that may be identified through the comprehensive needs assessment;
- strategies for improvement of student performance;
- identification of how goals will be met for each student;
- strategies for providing to middle school, junior high school and high school students, their teachers and counselors and their parents information about higher education and preparation for success beyond high school;
- resources needed to implement identified strategies;
- identify staff responsible for ensuring the accomplishment of each strategy;
- timelines for ongoing monitoring of the implementation of each improvement strategy;
- include goals and methods for violence prevention and intervention on campus;
- provide for a program to encourage parental involvement at the campus; and
- formative evaluation criteria for determining periodically whether strategies are resulting in intended improvement of student performance.

Many school districts develop planning processes that generate district and/or campus improvement plans. Some districts use the plans to develop a budget and tie the required resources in the plan to the budget. For example, by developing a sound planning process that tied budget allocation to district and campus improvement plans, Smithville Independent School District (SISD) ensured that funds were effectively directed toward increasing student performance. By requiring principals to justify their budget request in terms of campus improvement needs, SISD increased the accountability of campus principals and ensured that budgeting was balanced with clearly developed campus plans for increasing student performance.

Recommendation 2:

Adopt a campus improvement plan that ensures continued student success and guides the budget development process.

The district should develop the campus improvement plan for the following year during the budget process. The plan should identify resources necessary to accomplish the goals and strategies of the plan and tie those resources to the budget.

The planning process should be continuous. As the plan for the current year is evaluated, strategies for the next year are developed and resources are identified to accomplish the plan.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board directs the superintendent to develop a campus improvement plan linked to the budget.	May 2003
2.	The superintendent meets with the site-based decision-making committee (SBDMC) to develop a campus improvement plan and identify the resources necessary to implement the plan.	May 2003 and Annually
3.	The superintendent ensures the resources necessary to implement the CIP are included in the budget.	June 2003 and Annually
4.	The SBDMC reviews the budget prepared by the superintendent to ensure the appropriate resources are included in the budget and supports the passage of the budget.	July 2003 and Annually
5.	The board reviews, recommends modifications as necessary and approves the CIP.	August 2003 and Annually
6.	The board reviews and approves the budget to support the CIP.	August 2003 and Annually
7.	The superintendent monitors the CIP implementation and budget expenditures and reports progress to the board.	Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district's files and records are not organized or safeguarded against accidental destruction. Filing cabinets in the superintendent's office and an outer office house the district's records. Not all of these cabinets are fireproof. The district staff could not locate a number of documents requested by the review team in its files, but was able to obtain copies from another source.

District-maintained employee personnel files do not all contain all appropriate information and are unorganized. One personnel file did not contain the individual's transcripts or certifications. Four of the employee files did not contain the I-9 form as required by federal law. None of the files included a formal evaluation conducted after May 1999. The district does not secure personnel files within the folders and does not file the information in any particular order.

The original board minutes, which serve as the permanent record of board actions, are filed in folders with the materials for each meeting and the certified, sealed minutes from the executive session (if one was conducted). However, the information is not secured to the folder and is not organized in any particular manner.

Lease agreements, contracts, board documents and important information are filed in various administrative office filing cabinets. The district has contracted with a firm to assist it in complying with state-established record retention guidelines for governmental entities. The district intends to implement the firm's recommendations for maintaining the district's records.

Many districts use an ongoing records management program to ensure required records and files are properly maintained. The records management program describes the contents of each type of file, provides for the safekeeping of the district's records and ensures the records are maintained in accordance with records retention requirements. For example, these districts define the minimum contents of personnel files for professional employees as the employee's application, college transcripts, teaching certificates, contracts, service records, formal evaluations, job descriptions and requests for records or information. With the exception of college transcripts and teaching certifications, files for non-professional employees contain the same information.

Many of these districts also list the basic contents of payroll files: the employee's W-4, I-9, salary calculation, Teacher Retirement System (TRS) information, funding source and authorized deductions. These districts also bind the official minutes of the board meetings in a book that provides a single historical record of board actions. Minute books are stored in a fireproof location as a safeguard against accidental destruction. The certified, sealed minutes of executive sessions are secured and maintained for two years in accordance with Texas law. The records management program allows these school districts to comply with federal and state laws, and provides efficient access to all district files and records.

Recommendation 3:

Implement a records management program to ensure WISD appropriately maintains and safeguards its records.

The district should develop a checklist of appropriate contents for each personnel and payroll file. The checklist should be attached inside the front of the file folder and the contents of the folder should be secured in the folder in the order of the checklist.

The district should compile all of the signed minutes of the board meetings into minute books and use numbered pages to ensure the completeness of the minutes. The contents of any minute book can span more than one year. The certified agendas and minutes of the closed meetings should be kept sealed and stored separately from the open meetings' minutes.

The district should store all historical records and personnel files in fireproof cabinets to protect them against accidental destruction.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board directs the superintendent to develop and implement a records management program for the district's records.	May 2003
2.	The superintendent contacts TASB's Human Resources Division and other school districts to determine the elements of a comprehensive records management program.	June 2003
3.	The superintendent develops a district record's management program.	July-August 2003
4.	The superintendent contacts TASB to determine the types of information kept in personnel and payroll files and obtains a checklist for each type of file.	September 2003
5.	The clerical staff retrieves all the signed minutes from the monthly files of board meetings, compiles them in minute books, numbers them sequentially and stores the minute books in the fireproof cabinet.	September 2003
6.	The clerical staff reviews the personnel and payroll files to ensure each file contains the information from the checklist the superintendent developed, secures the information in the files and stores the files in the fireproof cabinet.	October 2003
7.	The superintendent and clerical staff review all the remaining files in the district to determine which files contain important or historical information and secure these in the fireproof cabinet.	November-December 2003

8.	The superintendent reports on the implementation of the records management program to the board.	December 2003
9.	The superintendent implements the records management program.	January 2004
10.	The superintendent monitors the records management program and ensures compliance with federal and state laws.	Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

WISD limits the amount of funding it receives from the state by capping class size at 15 students. The Texas Education Code allows class sizes in grades kindergarten through 4 of up to 22 students per teacher. In June 1999, WISD's board established the 15-student size to continue achieving the districts exemplary academic performance. The school accepts transfer students from a number of surrounding districts based on board-established criteria. In 2000-01, more than 61 percent of the WISD enrollment consisted of transfer students who reside in another district. While there is no limit on the number of transfer students a district may accept, with the exception of those from property wealthy district, the district must remain mindful of federal requirement to maintain ethnic balance.

Exhibit 1-6 compares the average class size in WISD to Region 12 and state averages for 2001-02. The class sizes in WISD are smaller than in Region 12 or the state. The difference is most notable at the upper elementary grades and the secondary grades.

**Exhibit 1-6
Average Class Size
WISD, Region 12 and the State
2001-02***

Grade Level	WISD	Region 12	State
Kindergarten	15.0	18.6	18.9
Grade 1	15.0	17.4	18.1
Grade 2	15.7	17.9	18.5
Grade 3	17.0	18.1	18.9

Grade 4	15.0	19.0	19.5
Grade 5	15.0	19.9	22.2
Grade 6	15.7	20.0	22.3
Secondary Grades	12.0	18.1	20.2

Source: TEA, AEIS, 2001-02.

*Most current data available.

TEA awards funding to school districts based on average daily attendance (ADA). For 2002-03, WISD received an adjusted ADA allotment of \$3,623 per student. **Exhibit 1-7** shows WISD enrollment by grade from 1999 through 2003.

Exhibit 1-7
WISD Enrollment by Grades
1998-99 through 2000-03

Grade	1998-99	1999-2000	2000-01	2001-02	2002-03	Percent Change
K	12	17	15	15	13	7.7
01	16	15	16	16	15	(-6.7)
02	10	15	15	16	15	33.3
03	14	10	17	15	15	6.7
04	15	14	15	15	15	0.0
05	7	15	15	15	15	53.3
06	13	7	16	14	15	13.3
07	13	11	8	12	15	13.3
08	7	14	9	4	11	36.4
Total	107	118	126	122	129	17.1

Source: TEA, AEIS, 1998-99 through 2001-02 and PEIMS, 2002-03.

An article entitled *School Size and Class Size in Texas Public Schools*, posted on TEA's Web site, states "Class size reductions have been associated with the greatest impact on student achievement when classes are reduced below 20 students. Class size reductions to 15 and 19 students have been reported to yield the greatest results, especially for

economically disadvantaged and minority students." Class sizes from 15 to 19 students achieve the same educational benefit for students.

Recommendation 4:

Increase average daily attendance funding by raising class cap sizes by one in grades 1 through 8.

By raising the board cap by one student in grades 1 through 8, WISD could receive an additional \$28,934 a year in ADA funding while continuing to maintain small class sizes.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board directs the superintendent to prepare an agenda item to review and adopt proposed rules on class size.	May 2003
2.	The superintendent posts the agenda item.	June 2003
3.	The superintendent prepares and submits the proposed rules changes to the board for review and approval.	July 2003
4.	The board reviews and approves proposed rules increasing maximum class size to 16 in grades 1 through 8.	August 2003
5.	The superintendent implements approved board rules on class size rules.	September 2003

FISCAL IMPACT

The fiscal impact of this recommendation is calculated by multiplying one additional student in grades 1 through 8 by the state's average daily attendance funding per student of \$3,623 ($\$3,623 \times 8 = \$28,984$). The fiscal impact is based on state funding in place during 2002-03 and assumes this funding continues through 2007-08.

The amount for ADA is the legislative planning estimate (LPE) adjusted allotment per student. This is less than the total funding received from the state, as it does not include the technology fund, SCE funds, special education funds and other program-specific funding. For 2002-03, the total state funding per ADA LPE after removing the IFA funding is \$4,719. The \$3,623 is a more conservative estimate.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Increase average daily	\$28,984	\$28,984	\$28,984	\$28,984	\$28,984

attendance funding by raising class cap sizes by one in grades 1 through 8.					
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Chapter 1

DISTRICT ORGANIZATION AND MANAGEMENT

C. PERSONNEL MANAGEMENT

Education is a labor intensive undertaking; personnel costs consume approximately 80 percent of the average school district budget. 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. Fair and workable policies, procedures and training programs are key elements in recruiting and retaining competent staff. Effective personnel management can help a district meet the needs of its employees and the data needs of district administration.

The superintendent supervises the WISD personnel functions. The board has adopted policies to govern the hiring, evaluation, termination, grievance and leave processes in the district. The superintendent ensures these policies are implemented and recommends policy changes to improve the district's personnel function.

WISD selected Gholson, Malone and Mount Calm as peer districts for comparative purposes. WISD compares favorably to its peers in number of students per total staff, which indicates the district is efficient in its use of personnel. **Exhibit 1-8** shows the staffing patterns at WISD and its peer districts in full-time equivalents (FTEs). The district also compares favorably to Region 12 and the state in number of students per total staff of 6.8 and 7.4, respectively. WISD's student to teacher ratio of 11.7 is the second lowest of its peers and reflects the district's commitment to small class sizes. This ratio is low in comparison to the Region 12 and state averages of 13.8 and 14.7, respectively. Also, these ratios are lower than the average class size because the district has a part-time band and Spanish teacher.

Exhibit 1-8
Staffing Patterns
WISD and Peer Districts
2001-02

Description	Malone	Mount Calm	WISD	Gholson
Number of students	73	105	122	140
Professional staff	8.6	10.3	10.4	13.1

Educational aides	5.0	3.0	1.1	4.9
Auxiliary staff	5.2	6.4	4.4	4.2
Total staff	18.8	19.7	16.0	22.3
Number of students per total staff	3.9	5.3	7.6	6.3
Number of students per teacher	10.4	12.4	11.7	12.6

Source: TEA, AEIS, 2001-02.

WISD's average teacher salary of \$34,328 is the second highest among its peers. The district's teacher turnover rate of 22.7 percent is the second lowest of the peer districts. WISD's teachers have the highest average years of experience of the peer districts. **Exhibit 1-9** shows information comparing the districts' teaching staffs.

Exhibit 1-9
Teacher Information
WISD, Peer Districts and Region 12
2001-02

Teachers	WISD	Gholson	Malone	Mount Calm	Region 12
Average years experience	11.5	10.3	8.4	8.1	11.8
Average salary	\$34,328	\$34,916	\$28,558	\$31,834	\$36,717
Turnover rate	22.7%	2.9%	66.7%	56.9%	17.9%

Source: TEA, AEIS, 2001-02.

The district posts vacancies at Region 12 and advertises them in the local newspaper. In addition to the five days provided by the state, each employee receives two additional days of leave from the district. The district provides a teacher's handbook that describes the duties, responsibilities and rights associated with holding a professional position in the district. The superintendent said the teaching staff recently reviewed the handbook and it is being revised based on the input received.

The district uses a staff committee to interview potential candidates for vacant positions. The committee selects the top candidates, and the superintendent recommends the best candidate to the board for approval. The superintendent checks references for the candidates before making a recommendation to the board. Board members said the superintendent

provides adequate information on his recommendations, and the board generally supports the recommendations.

FINDING

WISD accepts transfer students from a number of surrounding districts free of charge. Transfer students comprise more than 61 percent of WISD's student population and while the district limits classes to 15 students, the transfer student majority allows the district to remain economically viable.

If a class size reaches 15 students, the district rejects any transfer requests for additional students. A class size may sometimes exceed the limit if a family moves into the district after transfers are accepted.

The number of transfer students in WISD increased by 35.1 percent from 1999 through 2003. **Exhibit 1-10** shows the number of WISD transfer students.

**Exhibit 1-10
WISD Student Data
1998-99 through 2002-03**

	1998-99	1999-2000	2000-01	2001-02	2002-03	Percent Change from 1999-2003
Transfer Student-Full Day*	57	68	76	74	77	35.1
Total Enrollment	107	118	126	122	129	20.6
Percent Of Total Enrollment	53%	58%	60%	61%	60%	12.0

Source: TEA, PEIMS, 1999-2000 through 2002-03.

COMMENDATION

WISD offers a tuition-free transfer option to attract students and remain economically viable.

FINDING

The district has not conducted criminal history checks on all employees hired by the district. The district was unable to produce criminal history

documentation for district employees. TEC provides districts with the authority to obtain criminal history information on prospective employees. The law also allows districts to obtain this information on potential and current volunteers and on individuals already employed by the district.

Board policy DC (Legal) states, "The District may obtain criminal history record information that relates to a person the District intends to employ or a person who has indicated, in writing, an intention to serve as a volunteer with the District, as well as to a person currently employed or serving as a volunteer." The superintendent said the district had obtained criminal history information in the past from the Texas Department of Public Safety (DPS) on prospective employees.

By not running criminal history checks on prospective employees, the district places students and employees at risk.

Many districts conduct criminal history checks on prospective employees as part of the hiring process to protect students and employees from unnecessary harm. Some districts run periodic criminal history checks on all employees to ensure the districts are aware of any recent criminal convictions of their employees.

Recommendation 5:

Conduct criminal history checks on all employees and prospective candidates for all district positions.

The district should conduct criminal history checks on all employees immediately. The district can obtain criminal history checks on employees through the DPS for a small fee. The district should also make criminal history checks an integral part of the hiring process. The district should conduct criminal history checks on all employees every two to five years to ensure the district is aware of all criminal convictions of employees.

The district should also review its policies concerning employees with criminal convictions to determine if changes are necessary.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board directs the superintendent to obtain criminal history information on all district employees, substitutes and volunteers.	May 2003
2.	The superintendent contacts the Texas Department of Public Safety (DPS) to determine the information necessary to run criminal history checks on district employees, substitutes and volunteers, and submits the information to DPS.	May 2003

3.	The superintendent reviews the results of the criminal history checks and reports the results to the board.	Upon Receipt
4.	The superintendent recommends appropriate action on employees with criminal records, if any exist, and the board takes action on the recommendations.	June 2003
5.	The board reviews its personnel policies as they relate to employees with criminal histories to determine if changes are necessary.	July 2003
6.	The superintendent obtains criminal history checks on all prospective employees, substitutes and volunteers.	Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not evaluate employees annually. There is no documented evidence, other than teacher self-evaluations, that the district has conducted employee evaluations since 1999. Although the superintendent and the teachers said evaluations were performed, the district could not produce any written documentation. Without written, filed evaluations, the district has no documentation to support decisions to renew or terminate an employment contract.

Section 21.203 (a) of the TEC states, "the employment policies adopted by a board of trustees must require a written evaluation of each teacher at annual or more frequent intervals. The board must consider the most recent evaluations before making a decision not to renew a teacher's contract if the evaluations are relevant to the reason for the board's action." WISD district employment policies require annual written evaluations of teachers and other employees.

Section 21.352 (c) of the TEC states, "appraisal must be done at least once during each school year. The district shall maintain a written copy of the evaluation of each teacher's performance in the teacher's personnel file. Each teacher is entitled to receive a written copy of the evaluation on its completion. After receiving a written copy of the evaluation, a teacher is entitled to a second appraisal by a different appraiser or to submit a written rebuttal to the evaluation to be attached to the evaluation in the teacher's personnel file. The evaluation and any rebuttal may be given to another school district at which the teacher has applied for employment at the request of that district."

Many districts evaluate all staff and document the evaluation in writing annually. These districts have the documentation necessary to support any personnel action based on performance and ensure the district complies with the law.

Recommendation 6:

Evaluate all employees annually and place the written evaluations in the employees' personnel files.

The superintendent should evaluate all district employees annually using an appropriate and standardized evaluation form. After the evaluation has been discussed with the employee and the district has received documentation that the employee reviewed the evaluation, the superintendent should place the evaluation in the employee's personnel file.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board directs the superintendent to evaluate all district employees annually.	April 2003
2.	The superintendent uses the appropriate evaluation instrument and evaluates the performance of all district personnel.	May 2003 and Annually
3.	The superintendent reviews the results of the evaluation with the employee and receives documentation from the employee that the employee reviewed the evaluation.	June 2003 and Annually
4.	The superintendent files the completed evaluation in the employee's personnel file.	June 2003 and Annually

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

WISD pays the lowest average salary for teachers compared with all but one of its immediate neighboring school districts. Troy, Bruceville-Eddy, Rosebud-Lott, Rogers and Chilton all pay more. While district administrators did not select these area districts as peer districts for comparing student demographics and achievement, financial management or educational services delivery, WISD most likely competes with them for teachers.

In 2002-03, WISD pays \$1,343, or 4 percent, less than the combined average salary paid by the neighboring districts (**Exhibit 1-11**). Chilton ISD pays the lowest average teacher salary, \$31,915, among area districts.

**Exhibit 1-11
Teacher Salary Comparison
WISD and Neighboring Districts
2002-03**

District	Average Salary
Troy	\$35,854
Bruceville-Eddy	\$35,529
Rosebud-Lott	\$35,421
Rogers	\$35,268
Chilton	\$31,915
Average for Neighboring Districts	\$34,797
WISD	\$33,454

Source: TEA, PEIMS, 2002-03.

WISD's teacher average salary also is lower than the state and Region 12 averages. The district's teachers receive approximately \$6,518 less than the statewide average and \$3,954 less than the regional average. **Exhibit 1-12** compares the district's average salary for teachers with the state and Region 12 averages.

**Exhibit 1-12
Teacher Salary Comparison
WISD, Region 12 and the State
2002-03**

Average Salary	WISD	Region 12	State
Teachers	\$33,454	\$37,408	\$39,972

Source: TEA, PEIMS, 2002-03.

Exhibit 1-13 shows a five-year comparison of WISD teachers' average salary and percentage changes with the state and Region 12 averages. While the district's teachers' average salaries increased by 13.3 percent from 1999 through 2003, that increase lagged behind the statewide and regional increases by 3.1 percent and 4.4 percent, respectively. WISD

maintain that the difference in pay is due to the variation in years of teaching experience in each district.

Exhibit 1-13
Teacher Average Salary Comparison
WISD, Region 12 and the State
1998-99 through 2002-03

Teachers	1998-99	1999-2000	2000-01	2001-02	2002-03	Percentage Change 1998-99 through 2002-03
WISD	\$29,528	\$32,481	\$33,582	\$34,328	\$33,454	13.3
Region 12	\$31,795	\$35,355	\$35,826	\$36,717	\$37,408	17.7
State	\$34,336	\$37,567	\$38,361	\$39,232	\$39,972	16.4

Source: TEA, AEIS, 1998-99 through 2001-02 and PEIMS, 2002-03.

In June 2002, the State Board for Educator Certification estimated that the state faces a shortage of between 37,000 and 40,000 certified teachers. A study by Sam Houston State University indicated that 38 percent of all Texas teachers have considered quitting due to low pay and poor working conditions. Salary is an important factor in retaining teachers. If districts do not bring teachers' salaries in line with their area markets, they risk losing good teachers.

Recommendation 7:

Increase teachers' salaries closer to the average for area districts.

Increasing the average salary for teachers by \$1,000 would help the district remain competitive in its local market.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board directs the superintendent to include the recommended increase in the budget for 2003-04.	May 2003
2.	The superintendent includes the recommended increase in the budget for 2003-04 and presents it to the board for review.	June 2003
3.	The board approves the increase and authorizes the superintendent to include the cost in the budget.	July 2003

FISCAL IMPACT

The fiscal impact is calculated by adding the increase in salary (\$1,000/teacher) and a percentage of the salary for variable benefits (TRS 6 percent + Medicare 1.45 percent = 7.45 percent), then multiplying the result ($\$1,000 + (\$1,000 \times 7.45 \text{ percent}) = \$1,074$) by the number of teachers. Assuming WISD's has the same numbers of teachers it had at the beginning of 2002-03, 12 teachers would receive the across-the board pay increase at an annual cost of \$12,888 ($\$1,074 \times 12 = \$12,888$).

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Increase teachers' salaries closer to the average for area districts.	(\$12,900)	(\$12,900)	(\$12,900)	(\$12,900)	(\$12,900)

FINDING

WISD does not have current job descriptions for all district positions. Neither of the employees in the superintendent's office had seen a job description for their position. The district subscribes to the TASB job description service, but has not updated job descriptions for its employees.

A job description includes a summary of job responsibilities and an analysis of the work performed in a given position. It provides comparison information for determining appropriate levels of pay and specifies whether an employee is exempt from the overtime pay and minimum wage requirements of the Fair Labor Standards Act (FLSA).

Since job descriptions are key elements in compensation studies and performance evaluations, they compromise the effectiveness of these activities when they are out-of-date or generic. Inaccurate job descriptions hinder efforts to perform job analysis and compare positions across pay scale classifications. Accurate job descriptions reduce the risk of employment lawsuits by clearly specifying the duties and responsibilities of each position and any equal pay, workplace safety, equal employment and overtime eligibility conditions associated with each job.

Many school districts review and update job descriptions on a periodic basis to ensure work performed matches the duties specified in the job description and employees are evaluated and compensated fairly. By using an effective format to update job descriptions throughout the district, Killeen Independent School District clarified responsibilities, expectations and duties for its employees. Every job description contained the following elements: job title; department; title of the supervisor to whom the position reports; FLSA status; summary of the job description;

essential duties and responsibilities; supervisory responsibilities; qualifications; education and/or experience required; language skills necessary; mathematical skills needed; reasoning ability; and physical demands.

Recommendation 8:

Develop and update job descriptions for all district positions.

The district should develop job descriptions for new positions and update other job descriptions to reflect current job duties and demands. The district can use existing TASB's sample job descriptions as guidelines for this process. WISD can find additional job descriptions on TASB's Web site.

The job descriptions should include the following components: job title; department; title of the supervisor to whom the position reports; pay grade; FLSA status; summary of the job description; essential duties and responsibilities; supervisory responsibilities; qualifications; education and/or experience required; language skills necessary; mathematical skills needed; reasoning ability; and physical demands.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board directs the superintendent to develop or update all job descriptions for positions in the district.	May 2003
2.	The superintendent reviews all job descriptions and identifies job descriptions that do not reflect current duties or do not exist.	June 2003
3.	The superintendent uses the TASB resources available to work with employees to create specific job descriptions.	July 2003
4.	The superintendent submits the job descriptions to the board for review and approval.	August 2003
5.	The superintendent establishes a schedule for revising and updating job descriptions on a periodic basis.	May 2004
6.	The superintendent uses the revised job descriptions as part of the annual evaluation process.	Annually

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

This chapter reviews the Westphalia Independent School District (WISD) educational service delivery and performance measures in the following sections:

- A. Student Performance and Instructional Delivery
- B. Gifted and Talented Education
- C. Safety and Security
- D. Community Involvement
- E. Computers and Technology

For a school district to meet the needs of its students, it must have a well-designed, well-managed process for directing instruction, maintaining its curriculum, evaluating and monitoring the success of its educational programs and providing the resources needed to support those programs.

BACKGROUND

The Texas Education Agency (TEA) provides information on the results of the Texas Assessment of Academic Skills (TAAS) as well as other data on school and district staff, finances, programs and demographics through the Academic Excellence Indicator System (AEIS).

The TAAS is a criterion-referenced test given to students in grades 3 through 8 and 10 in the spring semester each year. It measures student achievement in reading and mathematics in grades 3, 5, 6 and 8; reading, mathematics and writing in grades 4 and 10; and reading, mathematics, writing, science and social studies in grade 8. Students who are enrolled in grade 9 or higher on or before January 1, 2001 must pass the exit-level test in grades 10, 11 or 12 as a graduation requirement.

Beginning in 2002-03, the Texas Assessment of Knowledge and Skills (TAKS) will replace the TAAS. TAKS will measure student performance in reading and mathematics in grades 3, 6 and 9; reading, mathematics and writing in grades 4 and 7; reading, mathematics and science in grade 5; and mathematics, science, English/language arts and social studies in grades 10 and 11. Satisfactory performance on the TAKS is a prerequisite for high-school graduation for students who are enrolled in grade 9 or higher after January 1, 2003.

AEIS assembles a wide range of information on student performance in its annual reports. Performance on a number of indicators is shown by ethnicity, special education and low-income status.

WISD selected three Texas school districts to serve as peer districts for comparative purposes: Gholson, Malone and Mount Calm. All four districts serve students in pre-kindergarten or kindergarten through grade 8. In 2001-02, WISD served 122 students in kindergarten through grade 8 in one school, Westphalia Elementary. Students in grades 9 through 12 attend high school in Rosebud-Lott ISD.

WISD has a lower percentage of African American and economically disadvantaged students than all peer districts, the state and the Education Service Center XII (Region 12) averages. WISD and all of its peer districts have a higher percentage of Anglo students than the state or the Region 12 average; however, WISD enrolls the highest percentage of Anglo students. WISD also has a lower percentage of Hispanic students than the state or Region 12 averages (**Exhibit 2-1**).

Exhibit 2-1
Demographic Characteristics of WISD Students,
Peer Districts, Region 12 and the State
2002-03

District	Grades Served	Student Enrollment	Racial/Ethnic Percent				Economically Disadvantaged
			African American	Hispanic	Anglo	Other	
Gholson	K-8	136	11.0%	8.1%	80.9%	0.0%	55.9%
Malone	PK-8	67	22.4%	29.9%	46.3%	1.5%	79.1%
Mount Calm	PK-8	129	12.7%	15.33%	72.0%	0.0%	55.1%
WISD	K-8	129	0.0%	12.4%	87.6%	0.0%	15.5%
Region 12		136,468	23.2%	21.0%	52.1%	2.2%	49.9%
State		4,239,911	14.3%	42.7%	39.8%	3.2%	51.9%

Source: Texas Education Agency (TEA), Academic Excellence Indicator System (AEIS), 2002-03.

During 2002-03, WISD employed 21 total personnel, including the superintendent/principal, 12 teachers, 1.5 custodians, two secretaries, one cook, a library assistant and a teacher's assistant. One of the teachers is a certified counselor who is available two periods each day for counseling purposes and is also assigned administrative duties two periods daily. One educational aide serves as the district's librarian and another as a computer

aide. A certified librarian is available through a third-party contract to the district for consultation one day every other week. A nurse is available one day every two weeks through the Region 12 Regional Schools Cooperative.

In 2001-02, WISD employed a higher percentage of teachers and auxiliary staff (such as custodians, cooks and clerical staff) than the state average, and a lower percentage of administrators, professional support staff and educational aides. All teachers in the district are Anglo, compared to 72.5 percent statewide. **Exhibit 2-2** provides data on staffing and the ethnicity of teachers in WISD and the state.

**Exhibit 2-2
Staffing Patterns and Ethnicity
WISD and State
1996-97 through 2001-02**

Category	WISD		State	
	1996-97	2001-02	1996-97	2001-02
<i>Staff</i>				
Teachers	67.6%	65.4%	51.7%	50.5%
Professional support	0.0%	0.0%	6.8%	8.9%
Campus administration	0.0%	0.0%	2.5%	2.7%
Central administration	6.4%	0.0%	0.8%	1.0%
Educational aides	7.4%	7.0%	9.9%	10.3%
Auxiliary staff	18.5%	27.6%	28.2%	26.5%
<i>Race/Ethnicity (Teachers)</i>				
African American	0.0%	0.0%	8.2%	8.9%
Hispanic	0.0%	0.0%	15.8%	17.6%
Anglo	100.0%	100.0%	75.2%	72.5%
Other	0.0%	0.0%	0.8%	1.0%

Source: TEA, AEIS, 1996-97 through 2001-02.

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

The percentage of teachers in WISD with one to five years of experience is higher than in all peer districts, Region 12 and the state. Similarly, the percentage of teachers in WISD with six to 10 years of experience is the

second highest among its peer districts, and higher than Region 12 and state averages. However, the percentage of WISD teachers with 11 to 20 years of experience is considerably lower than all peer districts, Region 12 and the state. Yet, WISD had a higher percentage of teachers with more than 20 years of experience than all peer districts, Region 12 and the state. The district had no beginning teachers in 2001-02 (**Exhibit 2-3**).

Exhibit 2-3
Percentage of Teachers by Years of Experience
WISD, Peer Districts, Region 12 and the State
2001-02

District	Beginning	1-5 Years	6-10 Years	11-20 Years	20+ Years
Gholson	0.0%	37.2%	9.0%	53.8%	0.0%
Malone	57.1%	0.0%	0.0%	28.6%	14.3%
Mount Calm	23.7%	23.7%	23.7%	29.0%	0.0%
WISD	0.0%	38.3%	23.4%	9.6%	28.7%
Region 12	8.0%	26.9%	18.8%	25.6%	20.8%
State	7.8%	27.8%	18.1%	24.7%	21.6%

Source: TEA, AEIS, 2001-02.

Although all WISD teachers have earned bachelor degrees, only one possessed an advanced degree (**Exhibit 2-4**).

Exhibit 2-4
Degree Status of Teachers
WISD, Peer Districts, Region 12 and the State
2001-02

District	Percent with Degree			
	No Degree	Bachelor's	Master's	Doctoral
Gholson	0.0%	91.0%	9.0%	0.0%
Malone	0.0%	71.4%	28.6%	0.0%
Mount Calm	0.0%	100.0%	0.0%	0.0%
WISD	0.0%	100.0%	8.7%	0.0%
Region 12	1.0%	82.2%	16.5%	0.3%

State	1.4%	75.3%	22.8%	0.5%
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Source: TEA, AEIS, 2001-02.

Exhibit 2-5 provides a comparison of student performance on the TAAS and property values per pupil for WISD, the peer districts, Region 12 and the state. WISD's property value per student is lower than the peer districts, Region 12 and the state values. However, the percentage of WISD students who pass all TAAS subtests is the second highest among the peer districts and is higher than the percentages in Region 12 and the state.

Exhibit 2-5
Property Value Per Pupil and Percentage of Students Passing the
TAAS
WISD, Peer Districts, Region 12 and the State
2001-02

District Name	Enrollment	Property Value per Pupil	Rank by Property Value	Percent of Students Passing TAAS	Rank by TAAS Performance
Gholson	140	\$124,498	3	90.8%	1
Mount Calm	105	\$126,526	2	69.5%	3
Malone	73	\$180,390	1	66.7%	4
WISD	122	\$75,420	4	90.7%	2
Region 12	136,137	\$147,743	N/A	85.2%	N/A
State	4,146,653	\$234,607	N/A	85.3%	N/A

Source: TEA, AEIS, 2001-02.

AEIS provides information on the percent of students enrolled in various school district programs, including regular education, bilingual and English as a Second Language (ESL) education, career and technology education (CATE), gifted/talented education (G/T) and special education. Compared to its peer districts, WISD has the highest percentage of G/T students and the second-highest percentage of special education students (**Exhibit 2-6**).

Exhibit 2-6
Percent of Student Enrollment by Program

**WISD, Peer Districts, Region 12 and the State
2001-02**

District	Special Education	Gifted/Talented	Bilingual/ESL	Career and Technology
Gholson	9.0%	1.6%	0.0%	0.0%
Malone	4.8%	0.0%	13.0%	0.0%
Mount Calm	10.1%	0.0%	0.0%	0.0%
WISD	9.8%	12.3%	1.6%	0.0%
Region 12	9.9%	1.9%	1.4%	4.9%
State	11.7%	8.2%	13.1%	19.3%

Source: TEA, AEIS, 2001-02.

The percentage of WISD teachers assigned to regular education is the highest among the peer districts, Region 12 and the state. According to TEA and the district, no WISD teachers are assigned to compensatory education, special education, gifted/talented education, bilingual/ESL education or career and technology (**Exhibit 2-7**).

**Exhibit 2-7
Percent of Teachers by Program
WISD, Peer Districts, Region 12 and the State
2001-02**

District	Regular Education	Compensatory Education	Special Education	Gifted/Talented	Bilingual/ESL	Career and Technology	Other
Gholson	89.4%	0.0%	9.0%	1.6%	0.0%	0.0%	0.0%
Malone	82.2%	0.0%	4.8%	0.0%	13.0%	0.0%	0.0%
Mount Calm	89.9%	0.0%	10.1%	0.0%	0.0%	0.0%	0.0%
WISD	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Region 12	76.0%	4.4%	9.9%	1.9%	1.4%	4.9%	1.4%
State	70.3%	3.1%	10.0%	2.3%	7.8%	4.2%	2.3%

Source: TEA, AEIS, 2001-02.

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

WISD's budgeted instructional operating expenditures per student ranked the second lowest among the peer districts but higher than Region 12 and the state (**Exhibit 2-8**). Among the peer districts, WISD had the highest percent of instructional operating expenditures budgeted for regular education and the lowest percentage for special education. No instructional operating expenditures were budgeted in WISD for G/T, CATE, bilingual/ESL or compensatory education.

Exhibit 2-8
Budgeted Instructional Operating Expenditures
WISD, Peer Districts, Region 12 and the State
2001-02

District	Total Instructional Operating Expenditures* per Student	Percent of Budgeted Instructional Operating Expenditures**					
		Regular Education	Gifted/Talented Education	Special Education	Career and Technology Education	Bilingual/ESL Education	Compensatory Education
Gholson	\$4,052	64.6%	0.7%	22.7%	0.0%	0.0%	12.0%
Malone	\$4,839	61.0%	0.1%	23.0%	0.0%	0.6%	15.3%
Mount Calm	\$3,260	77.1%	2.6%	10.4%	0.4%	0.0%	9.5%
WISD	\$3,839	98.2%	0.0%	1.8%	0.0%	0.0%	0.0%
Region 12	\$3,554	73.8%	1.8%	12.0%	4.4%	1.4%	6.5%
State	\$3,611	70.9%	1.8%	12.6%	4.1%	4.3%	6.4%

Source: TEA, AEIS, 2001-02.

*Instruction (Functions 11 and 95 include teacher salaries and all activities that deal directly with the interaction between teachers and students, including instruction aided with computers; and expenditures to provide resources for Juvenile Justice Alternative Education Programs (JJAEP) and Instructional Leadership (Function 21 includes salaries for supervisors; special population or educational program coordinators,

directors or assistant superintendents for Instruction; and vehicles and the repair costs for equipment used by the instructional leaders).
 **Functions 11 and 95 only.

WISD spent a higher percentage of total expenditures for instruction than the percentage spent statewide in 2000-01 and 2001-02. The percentage of total expenditures in WISD was lower than the percentage spent statewide in every expenditure category except instruction, central administration and data processing services in 2000-01 and 2001-02, and plant maintenance and operations in 2001-02 (**Exhibit 2-9**).

Exhibit 2-9
Percent of Total Operating Expenditures by Function
WISD and State
2000-01 through 2001-02

Expenditure Category	2000-01		2001-02	
	WISD	State	WISD	State
Instruction	70.3%	51.5%	67.7%	51.0%
Instruction-Related	1.9%	2.6%	1.8%	2.7%
Instructional Leadership	0.0%	1.2%	0.0%	1.2%
School Leadership	0.4%	5.2%	0.4%	5.2%
Student Support Services	0.5%	4.0%	0.7%	4.0%
Student Transportation	0.0%	2.5%	0.0%	2.6%
Food Services	4.5%	4.9%	4.5%	4.8%
Co-/Extracurricular Activities	0.9%	2.2%	1.6%	2.2%
Central Administration	11.0%	3.5%	11.7%	3.5%
Plant Maintenance/Operations	8.9%	9.6%	10.1%	10.1%
Security/Monitoring Services	0.0%	0.6%	0.0%	0.6%
Data Processing Services	1.5%	1.1%	1.4%	1.1%
Other	0.1%	10.9%	0.4%	10.8%
Total	100.0%	100.0%	100.0%	99.8%

Source: TEA, AEIS, 2000-01 through 2001-02.
 Note: Totals may not add to 100 percent due to rounding.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

A. STUDENT PERFORMANCE AND INSTRUCTIONAL DELIVERY

School districts need solid systems to manage the instructional process. Administrators must ensure that the resources allocated to instructional programs produce continual improvements in student performance. This includes monitoring and evaluating personnel and programs, as well as maintaining a comprehensive student assessment program that accurately evaluates achievement across all content areas and grades.

The pass rates for WISD students on the reading, math and writing TAAS subtests and on all tests combined have remained relatively constant from 1997-98 through 2001-02 (**Exhibit 2-10**). The percentage of WISD students who pass the reading portion of the TAAS has increased by nearly half a percentage point, from 95.6 percent to 96.0 percent over the same period. While pass rates for the mathematics portion decreased from 91.2 percent to 90.7 percent, the pass rate on all tests combined increased from 88.2 percent to 90.7 percent. The writing pass rates for WISD students have been higher than those statewide in all five years. It should be taken into consideration that relatively small increases or decreases in test scores in districts with small enrollments can be attributed to the scores of only one or two students.

Exhibit 2-10
WISD and State Passing Rates on the TAAS
Reading, Mathematics, Writing and All Tests
1997-98 through 2001-02

Year	Reading		Mathematics		Writing		All Tests	
	District	State	District	State	District	State	District	State
1997-98	95.6%	87.0%	91.2%	84.2%	100.0%	87.4%	88.2%	77.7%
1998-99	92.5%	86.5%	95.6%	85.7%	100.0%	88.2%	89.7%	78.3%
1999-2000	94.0%	87.4%	98.5%	87.4%	96.3%	88.2%	92.6%	79.9%
2000-01	96.2%	88.9%	93.6%	90.2%	95.5%	87.9%	89.9%	82.1%
2001-02	96.0%	91.3%	90.7%	92.7%	100.0%	88.7%	90.7%	85.3%

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

The percentage of WISD students who passed the reading and writing portions of the TAAS in 2001-02 was the highest among the peer districts. WISD students also passed each TAAS subset shown below and all tests taken in higher percentages than those in Region 12 and the state (**Exhibit 2-11**).

Exhibit 2-11
TAAS Pass Rates
Reading, Mathematics, Writing and All Tests
WISD, Peer Districts, Region 12 and the State
2001-02

District	Reading	Mathematics	Writing	All Tests
Gholson	95.8%	98.7%	88.0%	90.8%
Malone	89.3%	74.1%	85.7%	66.7%
Mount Calm	74.1%	84.2%	78.9%	69.5%
WISD	96.0%	90.7%	100.0%	90.7%
Region 12	91.7%	92.5%	88.5%	85.2%
State	91.3%	92.7%	88.7%	85.3%

Source: TEA, AEIS, 2001-02.

Student performance on the TAAS serves as the primary factor in determining district and school accountability ratings. Accountability standards for 2001 include four ratings for districts: Exemplary, Recognized, Academically Acceptable and Academically Unacceptable; and four ratings for schools: Exemplary, Recognized, Acceptable and Low Performing. For a school to receive an Exemplary rating, at least 90 percent of all students combined, as well as 90 percent of each student group (African American, Hispanic, Anglo and Economically Disadvantaged), must pass all TAAS subtests (reading, writing and mathematics). In addition, the annual dropout rate in grades 7 through 12 for all students and for each student group cannot exceed 1 percent. To earn a rating of Recognized or Acceptable, the district's passing rates must be at least 80 percent and 50 percent, respectively. The annual dropout rate cannot be greater than 3 percent for the Recognized rating or greater than 5.5 percent to be rated as Acceptable. A school is rated as Low Performing if less than 50 percent of all students or any of the four student groups pass any of the subject area tests or if the dropout rate exceeds 5.5 percent. Since 1997-98, WISD and Westphalia Elementary School have earned Exemplary accountability ratings.

Districts report dropout rates annually and for the four-year high school period. The annual rate for WISD is the percentage of students in grades 7 and 8 who leave school in one school year for reasons other than promotion to the next grade, death or moving to another district.

As indicated in **Exhibit 2-12**, no students in grades 7 and 8 dropped out of school during 1999-2000 and 2000-01 in WISD or in any of the peer districts. No four-year dropout rate is calculated for WISD because the district does not serve students in grades 9 through 12.

Exhibit 2-12
Annual Dropout Rate Grades 7 through 8
WISD, Peer Districts, Region 12 and the State
1999-2000 through 2001-02

District	Percent of Students Who Drop Out (Annual)					
	All Students		Economically Disadvantaged Students		Special Education Students	
	1999-2000	2000-01	1999-2000	2000-01	1999-2000	2000-01
Gholson	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Malone	0.0%	0.0%	0.0%	0.0%	*	0.0%
Mount Calm	0.0%	0.0%	0.0%	0.0%	*	*
WISD	0.0%	0.0%	*	*	*	*
Region 12	1.1%	1.1%	1.0%	1.1%	1.4%	1.4%
State	1.3%	1.0%	1.3%	1.0%	1.6%	1.2%

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

*Indicates that district-reported data for this item were missing or statistically improbable, or were reported outside a reasonable range.

According to Texas law, every student in grades 3-8 and 10 in a Texas public school must take the TAAS. However, not every student's performance is used in determining the accountability rating for a school or district. Sometimes a student may not be tested, or a student's test performance may not be included in the accountability ratings. The number of students who take the TAAS and reasons for nonparticipation

are reported in AEIS as that district's "participation profile." Reasons for nonparticipation include the following:

- student, designated as "mobile subset," takes the test, but was not enrolled in the district by the last Friday in the previous October;
- student, placed in special education in grade 3-8, is tested using the state-developed alternative assessment (SDAA), implemented for the first time in 2000-01;
- student receives a special education Admission, Review and Dismissal (ARD) or a bilingual education Limited English Proficient (LEP) exemption for every test; and
- student is absent during test administration.

During 2000-01, 100 percent of all WISD students took the TAAS. The only students whose test performance did not count toward the district's accountability rating were the 1.3 percent not enrolled in the district by the last Friday of the previous October. WISD had the lowest percentage of mobile subset and SDAA-tested students among the peer districts (**Exhibit 2-13**).

Exhibit 2-13
Student Tested/Not Tested on TAAS
WISD, Peer Districts, Region 12 and the State
2001-02

District	Percent of Students Tested or Not Tested on the TAAS				Total Students*
	Students Tested			Students Not Tested	
	Performance Not Counted		Performance Counted (Accountability Subset)		
	Mobile Subset	SDAA			
Gholson	8.6%	16.2%	73.3%	1.9%	100.0%
Malone	4.4%	15.6%	66.7%	13.3%	100.0%
Mount Calm	4.3%	10.0%	84.3%	1.4%	100.0%
WISD	1.3%	1.3%	97.4%	0.0%	100.0%
Region 12	5.6%	8.5%	82.5%	3.4%	100.0%
State	4.5%	6.7%	85.0%	3.8%	100.0%

Source: TEA, AEIS, 2001-02.

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

Until 2002-03, all students who completed Algebra I were required to take an end-of-course (EOC) examination. In 2001, the percentage of students in WISD who took and passed the Algebra I EOC examination was higher than the percentage of students who took and passed the exam in the peer districts, Region 12 and the state. The percentage of WISD students who took the Algebra I EOC examination declined from 29.4 percent in 2001 to 6.3 percent in 2002. (**Exhibit 2-14**).

Exhibit 2-14
Percent of Students Taking and Passing the Algebra I EOC
Examination
WISD, Peer Districts, Region 12 and the State
2000-01 through 2001-02

District	2000-01		2001-02	
	Percent Taking Examination	Percent Passing Examination	Percent Taking Examination	Percent Passing Examination
Gholson	0.0%	-	0.0%	-
Malone	0.0%	-	0.0%	-
Mount Calm	0.0%	-	0.0%	-
WISD	29.4%	80.0%	6.3%	*
Region 12	17.3%	46.6%	17.0%	57.5%
State	17.2%	49.2%	17.0%	57.8%

Source: TEA, AEIS, 2000-01 through 2001-02.

*Indicates that district-reported data for this item were missing, statistically improbable or were reported outside a reasonable range.

In 2001-02, WISD enrolled 12 students, or 9.8 percent of its student population, in its special education program. The district scheduled two periods each day to serve special education students. The district provides the services of speech therapists, occupational and physical therapists and educational diagnosticians as needed through the Falls County Education Cooperative. The district budgeted instructional operating expenditures for

the 2001-02 special education program at \$8,629, or 1.8 percent of total expenditures. The per-student expenditure for special education equaled \$719.

The percentage of WISD students enrolled in special education was lower than the peer districts, Region 12 and the state. The WISD special education budget ranked the lowest among the peer districts, Region 12 and the state (**Exhibit 2-15**).

Exhibit 2-15
Special Education Enrollments and Expenditures
WISD, Peer Districts, Region 12 and the State
2001-02

District	Students Enrolled		Budgeted Expenditures		Expenditures per Student
	Number	Percent	Amount	Percent	
Gholson	22	15.7%	\$128,930	22.7%	\$5,860
Malone	13	17.8%	\$81,210	23.0%	\$6,247
Mount Calm	15	14.3%	\$34,739	10.4%	\$2,316
WISD	12	9.8%	\$8,629	1.8%	\$719
Region 12	20,467	15.0%	\$56,818,528	12.0%	\$2,776
State	485,010	11.7%	\$1,841,469,962	12.6%	\$3,797

Source: TEA, AEIS, 2001-02.

FINDING

Although the district has nine policies referencing curriculum development or design and required instruction, WISD does not have a specific local policy that provides districtwide direction for curriculum management. The district contracts with the Texas Association of School Boards (TASB) for its policy development. Any policy designated in the policy manual as (Legal) or as (Exhibit) has been developed by TASB to comply with the various legal entities that define local district governance. Local policies that were developed by or for the district to reflect the decisions of the local board are designated as (Local). TASB policy updates help the district keep its policies current.

WISD has six legal policies for curriculum development and design and for required instruction in specific areas including:

- Policy EGA (Legal) Curriculum Development: Innovative and Magnet Programs;
- Policy EHA (Legal) Curriculum Design: Basic Instructional Program;
- Policy EHAA (Legal) Basic Instructional Program: Required Instruction (All Levels);
- Policy EHAB (Legal) Basic Instructional Program: Required Instruction (Elementary);
- Policy EHAC (Legal) Basic Instructional Program: Required Instruction (Secondary); and
- Policy EHB (Legal) Curriculum Design: Special Programs.

None of these policies offers a comprehensive set of elements that are critical for local districtwide direction and management.

A number of districts, including San Angelo ISD and Fort Bend ISD, have developed and adopted policies that contain all the suggested elements for directing and managing curriculum. These strong curriculum management policies provide clear direction for the staff and for using available resources. They also establish processes for decision-making.

Recommendation 9:

Develop and adopt a comprehensive local board policy that provides direction for the management of curriculum.

This policy should include statements that:

- define the curriculum;
- outline the curriculum development process;
- require written documents in all subject areas and courses;
- help coordinate the curriculum, instructional materials and assessment programs;
- provide for staff training; and
- connect the budget process with the district's curricular priorities.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent contacts TASB for information on districts with policies that relate to curriculum management.	June 2003
2.	The superintendent reviews the curriculum management policies and proposes modifications, if needed, for consideration and adoption by the board.	July- August 2003
3.	The superintendent submits the policy to TASB's Policy Services for formatting.	August 2003

4.	The superintendent submits the policy to the board for approval and inclusion in the WISD policy manual.	On receipt from TASB
5.	The superintendent establishes procedures to ensure that teachers and staff know the curriculum management policy.	September 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

B. GIFTED AND TALENTED EDUCATION

Texas state law requires all school districts to identify and provide services for G/T students. Section 29.122 of the Texas Education Code (TEC) states that school districts "shall adopt a process for identifying and serving gifted and talented students in the district and shall establish a program for those students in each grade level." The State Board of Education's (SBOE) plan (adopted in 1996 and revised in 2000) provides direction for the refinement of existing services and for the creation of additional curricular options for gifted students.

The percentage of students served in WISD's G/T program was second highest among the four peer districts and higher than Region 12 and the state averages. The percentage of budgeted instructional expenditures for the district's program was the lowest among the peer districts and lower than Region 12 and state averages (**Exhibit 2-16**).

Exhibit 2-16
Percent of Students, Teachers
and Budgeted Instructional Operating Expenditures
Gifted/Talented Programs in WISD, Peer Districts, Region 12 and the
State
2001-02

District	Percent G/T Student Enrollment	Percent G/T Teachers	Percent G/T Budgeted Instructional Expenditures
Gholson	16.4%	1.6%	0.7%
Malone	2.7%	0.0%	0.1%
Mount Calm	6.7%	0.0%	2.6%
WISD	12.3%	0.0%	0.0%
Region 12	7.2%	1.9%	1.8%
State	8.2%	2.3%	1.8%

Source: TEA, AEIS, 2001-02.

According to district records, 16 students were identified and served in the G/T program in 2001-02: 10 in grades kindergarten through 5 and six in grades 6 through 8.

FINDING

The WISD G/T program does not comply with the state plan for providing services to gifted/talented students. There was no evidence that WISD's gifted/talented program design emphasizes the four core areas of English/language arts, mathematics, science and social studies, or that it provides options for G/T students to work independently, as well as in a group and with other students. The district does not have staff development records that show that the appropriate staff has been trained to instruct G/T students.

The district also does not conduct an annual evaluation of the G/T program. No written policies or procedures were provided to show how the district meets the state requirements for identifying and instructing G/T students.

The Texas State Plan for the Education of Gifted/Talented Students provides guidance for districts with three levels of performance measures-acceptable, recognized and exemplary-in five program areas: student assessment, program design, curriculum and instruction, professional development and family-community involvement.

G/T students in WISD are served through a "pull-out" program. Students are "pulled out" of their regular classes for one period each day to meet with the G/T teacher for instruction. In 2001-02, students in grades kindergarten through 5 received instruction twice weekly, and students in grades 6 through 8 received instruction on alternate days. The remaining day each week is used for teacher planning. For 2002-03, students are served once a week for one period each day. The district services students in grades 1 and 2 on Mondays; students in grades 3 and 4 on Tuesdays; students in grades 5 and 6 on Wednesdays; and students in grades 7 and 8 on Thursdays. The district reserves Fridays as a planning period for the teacher.

In 2001-02, kindergarten students were identified as G/T and were served throughout the school year. For 2002-03, kindergarten students will be identified toward the end of the school year, and will receive G/T instruction for the first time, in grade 1. The Texas Administrative Code (TAC) requires that kindergarten students be identified and served by March 1.

WISD G/T students are identified in September. Parents and teachers nominate these students, and any student who is recommended for the program is screened. The students are tested with the Student Assessment for Gifted Elementary Students. After the grades are reviewed, a committee composed of the G/T teacher, a regular classroom teacher, the counselor and the principal make the final decision for placement. Most of the science-oriented G/T instruction is topic or project-related. Students in the lower grades spend G/T class time on science projects related to recycling, rain forests and oceanography. Middle grade students create games related to science, and the older students might apply the principles of physics to building or engineering projects.

State law requires school districts to ensure that teachers who provide instruction and services for G/T students have 30 hours of staff development that specifically relates to the instruction of G/T students and that they complete a six-hour annual update. The initial training must be provided within one semester of assignment to the program. TAC also requires administrators and counselors who have authority for G/T program decisions to have six hours of G/T instruction-related staff development. At WISD, the teacher who is responsible for G/T instruction completed 32 hours of training required for teaching Advanced Placement courses while employed in another district. TEA allows a portion of that training to count toward the curriculum and instruction portion of the 30 hours of required G/T training. As yet, no determination has been made on whether the teacher has fulfilled those requirements.

Recommendation 10:

Develop a plan that complies with state law for gifted/talented programs.

WISD should conduct a mock District Effectiveness and Compliance (DEC) visit to determine the extent of the district's compliance with state requirements for gifted/talented programs.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent contacts Region 12 to discuss and schedule a review of the district's G/T program, using DEC indicators.	June 2003
2.	Region 12 conducts the review and gives the superintendent a written report that indicates the district's strengths and weaknesses.	July 2003
3.	The superintendent and appropriate staff develop an action plan to correct the identified weaknesses.	August 2003

4.	The superintendent submits the plan to the board for consideration and approval.	August-September 2003
5.	The superintendent implements the plan.	September-October 2003 and Ongoing

FISCAL IMPACT

This recommendation could be implemented with existing resources.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

C. SAFETY AND SECURITY

A critical issue facing school districts today is the need to provide safe and secure schools. In 1995, the Texas Legislature began requiring each school district to adopt a student code of conduct for discipline management and setting consequences for misbehavior. In 2000, the Texas State Comptroller's office published *Keeping Texas Children Safe in School*, a report that outlines a model school safety program and presents successful strategies for prevention, intervention and enforcement (**Exhibit 2-17**).

Exhibit 2-17
Steps for Keeping Texas Children Safe in School
January 2000

Strategy	Steps to Be Taken
Prevention	Know your goals and objectives; know 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	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	Leave no room for double standards.
	Ensure that discipline management extends inside and outside the classroom.
	Alternative programs are not only the law, they are also the last chance at success for many students.

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

In recent years, the Texas Legislature has passed legislation concerning school safety and security. The major issues contained in bills that were

passed in the last two legislative sessions and the code that was modified by the legislation are indicated in **Exhibit 2-18**.

Exhibit 2-18
Major Legislative Issues Related to Safety and Security
1999 and 2001 Legislative Sessions

Code Changed by Legislation	Major Issues Related to School Safety and Security
76th Legislative Session (1999)	
Section 37.007, Texas Education Code	Allows the expulsion of students who assault a school district employee.
Article 61.07, Code of Criminal Procedure	Creates the Texas Violent Gang Task Force.
Section 39.053, Texas Education Code	Beginning in 1999-2000, requires each school district to annually report the number, rate and type of violent and criminal incidents that occur at each school and allows the option of including a violence prevention and intervention component in the annual school improvement plan.
Section 29.081, Texas Education Code	Establishes program requirements when school districts use private or public community-based dropout recovery education programs to provide alternative education programs.
Section 28.08, Texas Penal Code	Makes placing graffiti on school property a felony.
Section 58.0051, Texas Family Code	Encourages school districts and juvenile probation departments to share information on juvenile offenders.
77th Legislative Session (2001)	
Section 101.75, Alcoholic Beverage Code	Prohibits possession of an open container or consumption of an alcoholic beverage within 1,000 feet of a public or private school.
Section 37.006, Texas Education Code	Requires that a student be removed from class and placed in an alternative education program if the student makes a false alarm or a terrorist threat.

Source: Texas Legislature Online.

In response to a survey on safety and security, WISD staff and the community indicated that the district provides a safe, secure environment for students. The only negative survey statements related to the working relationship between local law enforcement and the district and to the fair and equitable discipline of students. In both instances, negative responses did not exceed 11.1 percent of the total responses from any group (**Exhibit 2-19**).

Exhibit 2-19
Responses to Survey Questions
WISD Safety and Security Issues
September 2002

Respondent Group	Percent Who Agree or Strongly Agree	Percent with No Opinion or No Response	Percent Who Disagree or Strongly Disagree
<i>Survey Statement: Gangs are not a problem in this district.</i>			
Parents	100.0%	0.0%	0.0%
Teachers	100.0%	0.0%	0.0%
Administrative and support staff	80.0%	20.0%	0.0%
<i>Survey Statement: Drugs are not a problem in this district.</i>			
Parents	100.0%	0.0%	0.0%
Teachers	100.0%	0.0%	0.0%
Administrative and support staff	80.0%	20.0%	0.0%
<i>Survey Statement: Security personnel have a good working relationship with principals and teachers.</i>			
Parents	45.1%	64.9%	0.0%
Teachers	88.9%	11.1%	0.0%
Administrative and support staff	80.0%	20.0%	0.0%
<i>Survey Statement: A good working relationship exists between local law enforcement and the district.</i>			
Parents	72.9%	24.3%	2.7%
Teachers	33.3%	55.5%	11.1%

Administrative and support staff	80.0%	20.0%	0.0%
<i>Survey Statement: Students receive fair and equitable discipline for misconduct.</i>			
Parents	83.8%	5.4%	10.8%
Teachers	66.7%	22.2%	11.1%
Administrative and support staff	80.0%	20.0%	0.0%
<i>Survey Statement: Safety hazards do not exist on school grounds.</i>			
Parents	91.9%	8.1%	0.0%
Teachers	66.7%	22.2%	11.1%
Administrative and support staff	Question not asked	Question not asked	Question not asked

Source: TSPR.

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

WISD's Board Policy FNC (Local) Student Rights and Responsibilities: Student Conduct stipulates that rules of conduct and discipline will be maintained in a student handbook and addresses specific areas of student conduct such as appropriate dress, damage to school property, hazing and smoking. Policy FO (Local) Student Discipline outlines the requirements for the district's Code of Student Conduct.

FINDING

WISD does not have a crisis management plan. Parents in this small, close-knit community regularly participate in school activities. Because WISD has strong community support and is not close to communities with larger, more concentrated populations, the district has not experienced serious security issues.

However, a crisis management plan or an emergency procedures manual for use by students and staff can help prevent major problems during a variety of possible emergencies. The Westphalia ISD Student Handbook and Code of Conduct includes two pages about accident prevention, fire and tornado drills and other emergencies, emergency medical treatment and emergency school closings. However, the discussion of those issues is limited, and the handbook does not include crisis management and planning, accidents/building crises, child protection, controlled substances, death/suicide, disruptions, general security, weather-related emergencies, maps of evacuation routes and shelters, staff responsibilities in crisis

situations or a directory of emergency contacts. Parents are instructed to listen to local radio and television stations for information. Information regarding law enforcement agencies covers questioning students, students who are taken into custody and notification of law violations. There is no formal agreement between area law enforcement and the district about what procedures should be followed in crisis situations.

Center Point ISD has a well-developed Emergency Procedures Manual to use in responding to a variety of emergencies. The manual, which is updated on a regular basis, contains instructions for its use and general emergency planning suggestions for crisis management.

Recommendation 11:

Develop a crisis management plan and provide appropriate and regular training to faculty, students and parents.

All WISD staff should be familiar with and have a copy of the crisis management plan. The district should train new employees and update existing staff on emergency procedures at the start of each year. During this training session, the district should inform employees of the chain of command in the absence of the principal/superintendent and update employees on their emergency responsibilities. District records should cover local building information important in emergency situations and emergency contact information on each student and employee. These files should identify any special employee or student health problems and establish emergency procedures, while maintaining the confidentiality of the information. Employees should have a list of emergency-related phone numbers and names. The district should ensure that personnel are trained in CPR and first aid and form emergency teams as needed. Local health service providers should be contacted for help in planning and training. The district should maintain a training schedule.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent contacts the Texas School Safety Center (TXSSC) for information concerning preparation of a crisis management plan.	May 2003
2.	The superintendent recommends to the board the names of individuals to serve on the district crisis management team.	June 2003
3.	The superintendent convenes the crisis management team to assist with the development of a crisis management plan, based on input from the board, TXSSC, Region 12, local law enforcement and other local emergency assistance agencies.	June-August 2003

4.	The superintendent submits the plan to the board for consideration and approval.	September 2003
5.	The superintendent implements the plan.	September 2003- Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district has not addressed serious safety concerns in accordance with state school safety laws. Site visits to WISD by the TSPR review team, interviews with faculty and staff and a review of safety-related district documents revealed the following non-inclusive list of concerns:

- The district has no plan for coordinating prevention, response and recovery efforts with local emergency management agencies or for notifying parents in case of an emergency, other than to tell them to listen to local radio and television stations for information.
- At least eight building entrances offer unrestricted access to classrooms, hallways or other student areas.
- The posted fire evacuation plan requires some classes to exit through the building rather than use the nearest exit.
- Evacuation plans direct classes to proceed to a staging area along the building rather than moving away from the building by the most direct route possible.
- The location of telephones in classrooms, which serve as the primary means of communication with the office, make it difficult to conduct conversations.

Chapter 37 of the Texas Education Code, added in 1995 by the Texas Legislature, deals specifically with school discipline and safety. Among a number of important provisions, Chapter 37 requires school districts to include violence prevention efforts in campus improvement plans, to provide alternative education programs for students removed for criminal or disruptive behavior, to develop and post a student code of conduct and to expel students for committing specified offenses.

The Texas School Safety Center at Southwest Texas State University (TXSSC) serves as an interdisciplinary resource for training and technical assistance in reducing violence and promoting safety among the state's youth. Materials are available to districts to use in planning and developing strategies to improve their schools' safety and security. In

addition, TXSSC and Region 12 will conduct safety audits for school districts for a modest fee.

Recommendation 12:

Conduct a safety audit and establish a plan to eliminate identified risks.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent contracts with an association qualified to perform a school safety review.	September 2003
2.	The contractor conducts school safety review of all WISD facilities.	September 2003
3.	The superintendent is presented with a written report of the audit results.	October 2003
4.	The superintendent discusses the report with the board and prepares a budget for correcting any deficiencies.	November - December 2003
5.	The superintendent presents to the board a short-range plan and a long-range plan for improving the safety and security of WISD facilities and any 2003-04 budget items.	January 2004
6.	The superintendent and appropriate staff implement portions of the plan to be completed in 2003-04.	February 2004 and Ongoing
7.	The superintendent reviews the plan annually with parents and community members and submits revisions to the board for consideration and approval.	March-May 2004 and Ongoing

FISCAL IMPACT

The only cost associated with this recommendation would be the cost of a safety audit. If risks are identified, however, additional costs may be incurred. Associations such as Region 12 or the Texas School Safety Center at Southwest Texas State University could perform such an audit for a one-time estimated cost of \$500.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Conduct a safety audit and establish a plan to eliminate identified risks.	(\$500)	\$0	\$0	\$0	\$0

Chapter 2

EDUCATIONAL SERVICE DELIVERY

D. COMMUNITY INVOLVEMENT

Effective two-way communication between the school district and the community results in valuable community partnerships, increased parental involvement and more school volunteers. Successful communication strategies should strive to involve businesses, community organizations and parents. Districts must establish the mechanisms to distribute and gather public information. Students, parents, staff, community and business interests and special interest groups must be afforded the opportunity to communicate with the district.

FINDING

WISD uses a variety of strategies to communicate with parents and the community. The district's Parent Teacher Organization meets at least once each six weeks. The district encourages parents to attend through information sent home with students. A number of schoolwide activities involve active community participation, including a kindergarten roundup, a Halloween carnival, a Christmas play, a book fair and an end-of-school honors and awards assembly. The district invites parents and community members to chaperone field trips and to attend and participate in school-sponsored activities such as a school spirit day, a student-parent appreciation day and the Blue Jay Banquet and Family Night. Four times a year, the school publishes and distributes the *Bluejay Bulletin* that contains information about activities in each class as well as a schedule of coming events. The district sends press releases to area newspapers, including the *Rosebud News* and the *Marlin Democrat*. The newspapers are encouraged to publish articles about district activities and events such as student honor rolls, University Interscholastic League (UIL) results, AEIS information and cafeteria menus.

TSPR survey results show a high level of satisfaction with the district's efforts to involve the community and to communicate with parents and teachers (**Exhibit 2-20**).

Exhibit 2-20
Responses to Survey Questions
WISD Community Involvement Issues
September 2002

Respondent Group	Percent Who Agree or	Percent with No Opinion or	Percent Who Disagree or
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	Strongly Agree	No Response	Strongly Disagree
<i>Survey Statement: The district regularly communicates with parents.</i>			
Parents	78.4%	5.4%	16.2%
Teachers	88.9%	11.1%	0.0%
<i>Survey Statement: The school has plenty of volunteers to help students and school programs.</i>			
Parents	67.5%	16.2%	16.2%
Teachers	77.8%	0.0%	22.2%
<i>Survey Statement: District facilities are open for community use.</i>			
Parents	62.1%	27.0%	10.8%
Teachers	77.8%	11.1%	11.1%

Source: TSPR.

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

COMMENDATION

WISD employs a variety of strategies to establish two-way communication with parents and the community and to encourage involvement in district programs and activities.

Chapter 2

EDUCATIONAL SERVICE DELIVERY

E. COMPUTERS AND TECHNOLOGY

Through two grant programs, the state supports district efforts to encourage the use of technology. Technology Allotment, the Telecommunication Infrastructure Fund (TIF) grants supply funding for the development of computer infrastructure, distance learning and technology-related training. Technology Integration in Education (TIE) grants provide support for developing and maintaining administrative and technology infrastructure and educator preparation.

WISD recently contracted with a San Antonio company to conduct a fixed assets inventory. The number of computers available for classroom use is indicated in **Exhibit 2-21**. In addition, there are two computers in the library, two in the main office, one in the superintendent's office and three out of service.

Exhibit 2-21
WISD Classroom Computers
November 2002

Room Number	Grade/Subject	Number of Computers
102	Grades 6 and 7 Language Arts	1
104/105/109	Gymnasium	0
106/108	Grades 4 and 5 Music; Grades 6-8 Band	0
111	Grades 6-8 Science; Grade 8 Math, G/T	0
114	Computer Lab	34*
115	Grades 6-8 Social Studies; Grade 8 Speech and Drama; Grade 8 Language Arts; Grade 6 Reading	1
116	Unknown	1
117	Grades 6-7 Math; Grade 8 Algebra	1
120	Grade 1	6
123	Grade 2	7
124	Grade 4; Grade 7 Reading	1

125	Grade 5; Dyslexia Reading	1
126	Kindergarten	5
128	Grade 3	4
129	Grades 1-3 Spanish; Grades 6-8 Spanish; Special Education	2
Total		64

Source: RCI Technologies, Inc. Fixed Assets Management Program Acquisitions and Disposal Worksheets, undated.

*Includes 16 laptop computers.

FINDING

The superintendent has applied for and received a number of grants for the improvement of technology, including a \$50,000 TIF grant in 2001-02 and two 2002-03 grants that equal \$280,000. The district received E-Rate discounts of approximately \$8,345 for 2002-03 through the Universal Fund for Schools and Libraries to help with the purchase of telecommunications services, Internet access and internal connections. WISD received a discount rate of 50 percent on the costs of these services, based on the percent of district students who are eligible to participate in the federal free and reduced-price school lunch and breakfast program.

Exhibit 2-22 shows information on the grants and the E-Rate discounts for WISD.

Exhibit 2-22 WISD Technology Grant Funds 2001-02 through 2002-03

Year	Grant Type	Approved Amount	Major Expenditure Purpose
2001-02	TIF	\$50,000	Laptops and network hardware
2002-03	TIF	\$250,000	Wiring and associated costs
2002-03	TIF	\$30,000	PCs, laptops and other equipment
2002-	E-Rate Discount	\$1,103	Basic telecommunication

03			services
2002-03	E-Rate Discount	\$638	Basic telecommunication services
2002-03	E-Rate Discount	\$6,604	EdLink12 service contract
2002-03	Small Rural School Achievement Program	\$19,024	Region 12 hardware/software contract.
	Total	\$357,369	

Source: WISD superintendent, 2001-02 through 2002-03.

COMMENDATION

WISD has applied for and received state and federal funding for infrastructure and hardware acquisition.

FINDING

The district's technology plan is outdated. As of fall 1997, WISD's technology plan lists April 26, 1999 as the last "estimated date of completion" for an objective. The evaluation section of the plan states that the district will conduct an ongoing evaluation of all objectives in the plan and will update the plan in September of each year "based on results of the evaluation." No annual evaluations were available for review by the review team. The superintendent said he did not know why the plan had not been updated.

The review team identified a number of technology-related issues that should be addressed. For example, laboratory computers have insufficient memory to upgrade software, so they are used primarily to conduct research through search engines and to complete word-processing assignments. The district's e-mail system does not work much of the time. Since a third-party contractor handles computer maintenance and troubleshooting, computer-related problems must wait until a designated day each week to be addressed.

While district officials said the computer lab is available to grades kindergarten through 5 at regularly scheduled periods, the only documentation provided to the review team showed the lab schedule for grades 6 through 8. The state curriculum for technology applications in the elementary grades includes skills that require student use of computers.

To be eligible to participate in some state and federally funded programs, districts must have an approved technology plan. Education service

centers provide the initial review and recommendation for approval of district technology plans to TEA. Technology planning workshops offered through Region 12 provide assistance in developing a technology plan and in ensuring that the plan complies with E-Rate requirements, TIF Grant guidelines and the federal No Child Left Behind Act. Region 12 offers an online technology-planning tool kit to help Texas school districts figure out what they need and how to obtain it.

Recommendation 13:

Update the district's technology plan so that it meets the planning requirements of the state's Long-Range Plan for Technology as well as all state and federal funding requirements.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent reviews the technology planning resources available on the Region 12 Web site.	June - July 2003
2.	The superintendent contacts Region 12 technology personnel for assistance in developing a technology plan.	August - September 2003
3.	The superintendent convenes a committee of staff and community representatives to make recommendations for the technology plan.	September 2003
4.	The committee works with Region 12 personnel to develop the technology plan and submits recommendations to the superintendent for consideration by the board.	October - November 2003
5.	The superintendent submits the proposed technology plan, including cost estimates for 2003-04 budget consideration, to the board for approval.	December 2003
6.	The superintendent and staff implement the approved plan.	January 2004 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 3

FINANCIAL AND OPERATIONAL MANAGEMENT

This chapter reviews the financial and operational management of Westphalia Independent School District (WISD) in the following sections:

- A. Financial Management
- B. Asset and Risk Management
- C. Purchasing
- D. Food Service
- E. Facilities

For school districts, sound financial management means providing for the effective use of limited resources available for instructional programs and support services to achieve the goal of student achievement. This includes maximizing the amount of resources available from all sources to provide for the school district's needs. School districts must account for the use of resources accurately as they are accountable to the taxpayers, state government and federal government for the use of funds received from those sources. The accounting process must provide safeguards to reduce the risk of loss of assets and ensure appropriate use of assets in the form of internal controls appropriate to the district's organizational structure. Timely, accurate and useful reports concerning the financial condition of the district for the board and administration are key to effective financial management. Financial management also includes planning and budgeting, external auditing and tax collections.

An effective asset and risk management program is a key component of financial and operational management and provides assurance that the district is adequately protected against significant losses in the most efficient manner. Effective cash management collects district funds in a timely manner and invests them in instruments with maximum earning potential. Fixed asset management keeps track of district property and provides safeguards against theft and obsolescence.

Purchasing is another component of financial and operational management and provides for the identification and purchase of supplies, equipment and services needed by the district. Purchasing must ensure that the goods and services obtained by the district meet the specifications of the users, at the lowest possible cost, and within state laws and regulations. School districts may enter into cooperative purchasing agreements with other governmental entities to consolidate buying power and attain the lowest possible price.

Facility planning and management ensures construction and renovation projects are completed in a timely manner and provide adequate facilities for instruction. Facilities also must be maintained and cleaned on a routine basis to ensure a safe and healthy environment for students, teachers and staff.

An effective school food service program provides students with nutritionally balanced, appealing and reasonably priced meals served in a safe, clean and accessible environment. Successful school food service programs achieve customer satisfaction and contain costs while complying with applicable federal, state and local board regulations and policies.

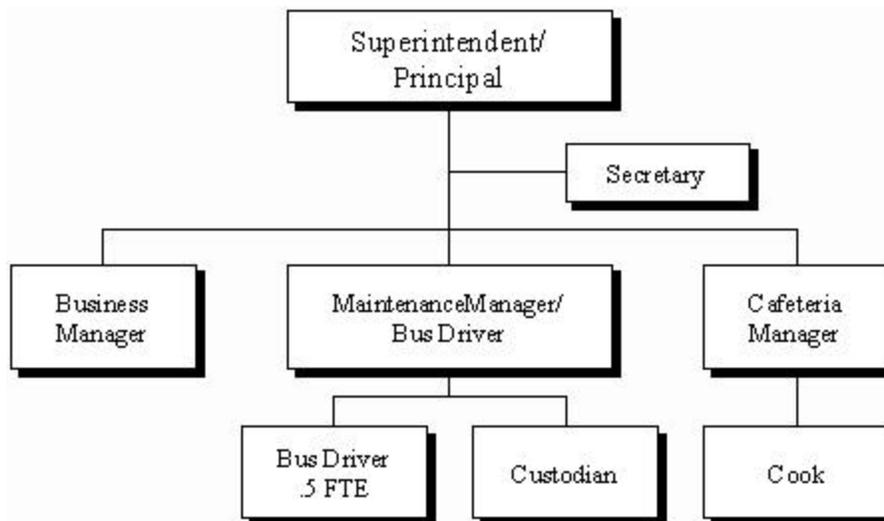
Effective financial and operational management is crucial for school districts to fulfill their primary purpose of providing a free and appropriate education for all students in the district.

BACKGROUND

The superintendent of WISD acts as the business manager for the district, supervising the financial and operational functions in WISD. Two clerks in the administrative office support the superintendent with the district's daily operations. The district has two custodians, one full-time and one part-time, to care for the buildings and grounds. The district employs a cook to prepare and serve meals for the district's students and staff.

Exhibit 3-1 presents the organization of these functions in WISD.

Exhibit 3-1
WISD Financial and Operational Management Organization
November 2002



Source: WISD superintendent.

Chapter 3

FINANCIAL AND OPERATIONAL MANAGEMENT

A. FINANCIAL MANAGEMENT (PART 1)

School districts' financial operations must comply with federal, state and local laws and regulations. The Texas Education Agency (TEA) requires districts' financial operations to comply with the guidelines of the Financial Accountability System Resource Guide (FASRG). The FASRG combines requirements for financial management from a variety of sources into one guide for Texas school districts.

Texas school districts receive revenue from three primary sources: local sources, state funding and federal programs. Property taxes provide the primary local source of funds for most school districts. WISD levies property taxes composed of a maintenance and operations (M&O) component, but does not levy an interest and sinking (I&S) component since WISD has no debt service payments.

WISD receives funding from the state based on a formula approved by the Legislature. In general, the funding is based on the number of students in average daily attendance in the district. The funding formula also contains additional funding for programs designed to benefit students with special needs.

WISD receives state funding from the Instructional Facilities Allotment (IFA) to pay a portion of the payments on its lease-purchase of facilities. The IFA is a state program to assist property-poor school districts with facility upgrades and acquisition. WISD's IFA amount is equivalent to 93.4 percent of the annual payment for its lease-purchase of the 2002 facility addition.

One way to judge the effectiveness of a district's financial management is to compare the district with peer districts. WISD selected Gholson, Malone and Mount Calm as its peer districts. **Exhibit 3-2** presents a comparison of budgeted revenue by source for WISD, its peer districts, the Regional Education Service Center XII (Region 12) districts and the state. Region 12 is the service center region that serves WISD and its neighboring school districts. All of the peer districts rely on the state for the majority of their budgeted revenues.

Exhibit 3-2
Budgeted Revenues by Source
WISD, Peer Districts, Region 12 and the State
2001-02

Description	Gholson	WISD	Mount Calm	Malone	Region 12	State
Number of Students	140	122	105	73	136,137	4,146,653
Local Revenue	\$265,900	\$162,650	\$199,748	\$260,500	\$335,152,600	\$15,419,040,534
State Revenue	\$791,355	\$658,265	\$572,673	\$479,010	\$536,563,710	\$11,754,404,440
Federal Revenue	\$38,500	\$12,600	\$28,818	\$25,700	\$64,623,964	\$897,188,748
Total Revenue	\$1,095,755	\$833,515	\$801,239	\$765,210	\$936,340,274	\$28,070,633,722
Revenue per Student	\$7,827	\$6,832	\$7,631	\$10,482	\$6,878	\$6,769

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

Exhibit 3-3 presents student enrollment, percentage of economically disadvantaged students, property value, property value per student and total tax rate for WISD, its peer districts, Region 12 and the state. While the number of students is comparable, WISD reports a significantly lower percentage of its students as economically disadvantaged. The district also has the lowest property values and tax rate.

Exhibit 3-3
Comparison of Economic Indicators
WISD, Peer Districts, Region 12 and the State
2001-02

District	Enrolled Number of Students	Percent of Economically Disadvantaged Students	Certified Property Value	Property Value Per Student	Total Tax Rate
Gholson	140	55.0%	\$17,429,651	\$124,498	\$1.500
WISD	122	11.5%	\$9,201,208	\$75,420	\$1.186
Mount Calm	105	57.1%	\$13,285,211	\$126,526	\$1.500
Malone	73	79.5%	\$13,168,498	\$180,390	\$1.361

Region 12	136,137	48.4%	\$19,982,130,925	\$147,743	\$1.463
State	4,146,653	50.5%	\$960,394,653,634	\$234,607	\$1.485

Source: TEA, AEIS, 2001-02.

The FASRG requires school districts to account for expenditures by the type or object of the expenditure. **Exhibit 3-4** presents budgeted expenditure information as a percent of total for WISD, its peer districts, Region 12 and state by object code description for 2001-02. WISD budgets the largest percentage of its expenditures for payroll.

Exhibit 3-4
Budget Allocations by Object Code Description
WISD, Peer Districts, Region 12 and the State
2001-02

Object Code	WISD	Gholson	Mount Calm	Malone	Region 12	State
Payroll	78.6%	75.1%	66.6%	62.3%	71.7%	73.0%
Contracted Services	11.1%	10.3%	19.9%	17.4%	8.7%	8.3%
Supplies	7.0%	5.8%	7.1%	7.2%	8.0%	6.3%
Other Operating	3.0%	8.3%	3.0%	3.9%	2.8%	1.9%
Debt Service	0.0%	0.0%	2.2%	3.2%	6.8%	8.7%
Capital Outlay	0.4%	0.4%	1.2%	5.9%	2.1%	1.8%
Totals*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: TEA, AEIS, 2001-02.

*Totals may not add to 100 percent due to rounding.

Chapter 1 of the FASRG also mandates the use of function codes by school districts to track expenditures for different school district operations. **Exhibit 3-5** presents budgeted expenditures as a percent of total by function code for WISD, its peer districts, Region 12 and the state. WISD spends a greater percentage of its budget on instruction than any of the peer districts, Region 12 and the state. WISD spends more than 67 cents of every dollar on instruction, while the state average is only 51 cents of every dollar. The remainder of functional expenditures is in line with the peer districts. Compared to the state and Region 12, WISD and the peer districts spend a larger percentage of their budget on central

Expenditures*						
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Source: TEA, PEIMS, 2001-02.

*Totals may not add to 100 percent due to rounding.

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

Exhibit 3-6 presents the WISD functional expenditures per student for 1998-99 through 2002-03 for the general fund. WISD experienced steady enrollment growth during this period. The district's total per student expenditures grew at a lower rate than student enrollment. Student enrollment grew 20.6 percent between 1998-99 and 2002-03; total expenditures per student increased by 14.9 percent in the same period. The district increased expenditures per student in instruction by 8.5 percent while lowering expenditures per student in central administration by 3.5 percent. During this same period, WISD expanded its athletic programs in grades 7 and 8. This caused the significant increase in expenditures per student in the co-curricular and extracurricular activities category. Guidance and counseling expenditures increased per student due to the hiring of a counselor. Only a portion of the salary for this position, however, is charged to the guidance and counseling activity report.

Exhibit 3-6
WISD Functional Expenditures Per Student
General Fund Only
1998-99 through 2002-03

Function	1998-99 Actual	1999-2000 Actual	2000-01 Actual	2001-02 Budget	2002-03 Budget	Percent Change Between 1998-99 and 2002-03
Students Enrolled	107	118	126	122	129	20.6%
Instruction	\$3,452	\$3,844	\$3,976	\$3,859	\$3,746	8.5%
Instructional Resources	\$94	\$90	\$105	\$101	\$40	(57.5%)
Curriculum and Staff Development	\$0	\$9	\$5	\$1	\$3	*
School Leadership	\$0	\$2	\$24	\$22	\$317	*
Guidance and Counseling	\$2	\$4	\$27	\$38	\$95	4,650.0%

Co-curricular/Extracurricular Activities	\$23	\$38	\$42	\$93	\$116	404.35%
Administration	\$639	\$667	\$719	\$664	\$616	(3.60%)
Plant Maintenance/Operations	\$542	\$555	\$589	\$576	\$570	5.17%
Data Processing Services	\$78	\$73	\$79	\$82	\$116	48.72%
Contracted Instructional Services	\$58	\$102	\$95	\$123	\$93	60.34%
Payments to a Fiscal Agent	\$219	\$196	\$168	\$159	\$153	(30.14%)
Total Per Student	\$5,107	\$5,580	\$5,829	\$5,718	\$5,865	14.84%

*Source: WISD audited financial statements, 1998-99 through 2000-01; WISD budget 2001-02 and 2002-03. Note: Totals may not add to 100 percent due to rounding. *Unable to calculate with zero expenditure in the base year.*

The 77th Legislature (2001) enacted SB 218, which requires the implementation of a financial accountability rating system. In compliance with this mandate, TEA established the School Financial Integrity Rating System of Texas (School FIRST). The School FIRST rating system begins a transitional implementation for 2002-03 with preliminary and final paper reports to each district and its regional education service center. Upon full implementation of the rating system in 2003-04, each board of trustees will publish an annual report describing the financial management performance of the district.

The primary goal of School FIRST is to achieve improved performance in the management of school districts' financial resource. The primary objective of the rating system is to assess the quality of financial management in Texas public schools. A secondary objective is to measure and report the extent to which financial resources in Texas public schools assure the maximum allocation possible for direct instructional purposes. Other objectives reflect the implementation of a rating system that fairly and equitably evaluates the quality of financial management decisions. After full implementation of the rating system, the district's ratings will be openly reported to the public and to other interested persons and entities.

Districts' ratings are based upon the districts' numerical scores expressed as the count of indicators that show "No" answers. The four primary levels of ratings are based upon the count of "No" answers. The rating system

contains 21 indicators that are assigned equal points. The ratings and scores are presented in **Exhibit 3-7**.

**Exhibit 3-7
School FIRST
Rating Criteria**

Rating	Score (Number of "No" Answers)
Superior Achievement	0 - 2
Above Standard Achievement	3 - 4
Standard Achievement	5 - 6
Substandard Achievement	=> 7 OR No to One Default Indicator
Suspended - Data Quality	Serious data quality issues

Source: TEA, School FIRST.

In addition to the point score, failure to meet the criteria for any one of three critical indicators or failure to meet the criteria of both of two additional criteria will result in an automatic rating of "Substandard Achievement." **Exhibit 3-8** details the five critical indicators.

**Exhibit 3-8
School FIRST
Critical Criteria Indicators**

Criteria Number	Criteria Description	Result of a "No" answer
1	Was total fund balance less reserved fund balance greater than zero in the General Fund?	Automatic Substandard Rating
2	Were there NO disclosures in the annual financial report and/or other sources of information concerning default on bonded indebtedness obligations?	Automatic Substandard Rating
3	Was the annual financial report filed within one month after the deadline depending on the district's fiscal year end	Automatic Substandard Rating
4	Was there an unqualified opinion in the annual financial report	4 AND 5 Automatic Substandard Rating

5	Did the annual financial report NOT disclose any instance(s) of material weakness in internal controls?	4 AND 5 Automatic Substandard Rating
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Source: TEA, School FIRST.

Sanctions will be applied to districts that receive a "Substandard Achievement" rating. Additional sanctions could apply if issues arise relating to data quality. Sanctions could result in the assignment of a financial monitor or master by the TEA Accountability Department in accordance with Chapter 39 of the Education Code. Additional sanctions could involve an accreditation investigation that could result in specific requirements for improvements in financial management.

The Texas Education Code (TEC) Section 44.008 requires school districts to undergo an annual external audit performed by a certified public accountant. The scope of the external audit is financial in nature and designed to provide reasonable assurance that the financial statements fairly present the financial condition of the district. Lott, Vernon & Company, PC performed WISD's annual financial and compliance audit for 2001, 2000 and 1999. The audits cover the period between September 1 of the previous calendar year and August 31 of the next year. All of the audit reports stated that the financial statements were a fair representation of the district's financial condition and did not report any material weaknesses in internal controls.

FINDING

The district contracts with Falls County to collect its current and delinquent taxes. The district collected a high percentage, 96.6 percent, of the total tax levied in 2001-02. The county appraisal district appraises all school districts' property. All school districts in the county adopt a tax rate that is applied to the assessed value, minus tax exemptions, to determine the amount of taxes to be levied. Some school districts collect their own taxes and others contract with another entity.

The maintenance and operations (M&O) component of the tax cannot exceed \$1.50 per \$100 of assessed property value in most Texas school districts. The voters authorize the interest and sinking (I&S) component of the tax when they pass a bond issue and this component is limited to \$0.50 per \$100 of assessed property value. Since it has no outstanding bonded indebtedness, WISD does not levy or collect an I&S component.

Exhibit 3-9 presents information on the district's taxes for the period between 1998-99 and 2001-02.

Exhibit 3-9
WISD Assessed Value, Tax Rate, Tax Levy and Tax Collections
1998-99 through 2001-02

	1998-99 Actual	1999-2000 Actual	2000-01 Actual	2001-02 Actual
Assessed property value	\$10,048,418	\$10,029,290	\$10,682,670	\$10,964,530
M&O tax rate	\$1.186	\$1.186	\$1.186	\$1.186
I&S tax rate	\$0.000	\$0.000	\$0.000	\$0.000
Tax rate per \$100 value	\$1.186	\$1.186	\$1.186	\$1.186
Tax levy	\$119,194	\$118,965	\$124,338	\$127,480
Total tax collections	\$117,881	\$116,944	\$121,766	\$123,201
Percent collected to levy	98.9%	98.3%	97.9%	96.6%

Source: WISD audited financial statements, 1998-99 through 2000-01; WISD superintendent, 2001-02.

The delinquent taxes outstanding at August 31, 2002 of \$16,430 represent 12.9 percent of the 2001-02 levy. The district paid one dollar a parcel, or \$708, to Falls County to collect its taxes.

Chapter 3

FINANCIAL AND OPERATIONAL MANAGEMENT

A. FINANCIAL MANAGEMENT (PART 2)

COMMENDATION

WISD saves money and collects a high percentage of its taxes by contracting with Falls County to collect its current and delinquent taxes.

FINDING

WISD's fund balance in the general fund exceeds the recommended level established by School FIRST. Indicator 18 on the School FIRST rating worksheet asks whether the total fund balance in the general fund was more than 50 percent and less than 150 percent of the optimum level according to the fund balance and cash flow calculation worksheet in the annual financial report. WISD's fund balance (\$288,191) exceeded its optimum (\$49,900) by more than 477 percent.

TEA also recommends that districts maintain an undesignated, unreserved fund balance of about 10 percent of budgeted expenditures. WISD's fund balance in 2000-01 represented more than 41 percent of budgeted expenditures for 2001-02. The district maintained the second-highest fund balance, as a percentage of budgeted expenditures among the peer districts. Its fund balance, compared with expenditures, was more than twice the Region 12 average and more than three times the state average (**Exhibit 3-10**).

Exhibit 3-10
2000-01 Fund Balance as a Percentage of Budgeted Expenditures
WISD, Peer Districts, Region 12 and the State
2001-02

	WISD	Gholson	Mount Calm	Malone	Region 12	State
Fund balance	\$288,191	\$239,343	\$583,351	\$222,177	\$177,434,593	\$3,574,637,703
Fund balance as a percentage of budgeted	41.3%	23.5%	80.4%	27.8%	20.7%	13.7%

expenditures						
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Source: TEA, AEIS, 2001-02.

District leaders justify the high fund balance by noting in the district's audited financial report that WISD intends to use a portion of the fund balance for one-time expenditures related to the district's facilities. However, the district has made this notation for at least three years, but has not reserved or designated any portion of the fund balance. **Exhibit 3-11** shows WISD's explanations for net undesignated unreserved general fund balance over three years.

Exhibit 3-11
WISD's Explanations of Need and/or Projected Use of
Net Undesignated Unreserved General Fund Balance
1998-99 through 2000-01

8/31/1999	8/31/2000	8/31/2001
The district is planning to expand its facilities. Final decisions are expected to be made in the near future and the appropriate reservation or designation of fund balance will be made at the time.	The district is planning to expand its facilities in the 2000-01 school year. Final decisions are expected to be made in the near future and the appropriate reservation or designation of fund balance will be made at the time.	The district is in the process of expanding its facilities in the 2001-02 school year. Final decisions are expected to be made in the near future and the appropriate reservation or designation of fund balance will be made at the time.

Source: TEA, Lott, Vernon & Company, P.C., Audited Financial Statements, 1998-99 through 2000-01.

Exhibit 3-12 summarizes WISD's general fund balance over three years.

Exhibit 3-12
Summary of WISD's General Fund Balance
1998-99 through 2000-01

	8/31/1999	8/31/2000	8/31/2001
Total General Fund Balance	\$305,051	\$299,179	\$288,191
Total Reserved Fund Balance	\$0	\$0	\$0
Total Designated Fund Balance	\$0	\$0	\$0

Estimated Amount Needed to Cover Fall Cash Flow Deficits in the General Fund	\$0	\$0	\$0
Estimate of One Month's Average Cash Disbursements during the Regular School Session	\$49,700	\$49,700	\$49,900
Optimum Fund Balance and Cash Flow	\$49,700	\$49,700	\$49,900
Excess (Deficit) Undesignated Unreserved General Fund Balance	\$255,351	\$249,479	\$238,291

Source: TEA, Lott, Vernon & Company, P.C., Audited Financial Statements, 1998-99 through 2000-01.

Sound financial management practices dictate that school districts accumulate and maintain adequate levels of undesignated, unreserved fund balances in the general fund to ensure their ability to finance monthly operating expenditures throughout each fiscal year. These prudent management practices, however, also suggest that school districts, as trustees of public dollars, take care not to over-tax their taxpayers by accumulating and essentially banking these funds in amounts that greatly exceed the amounts needed to adequately operate.

According to FASRG, designating a portion of unreserved fund balances represents a planned action, not an actual commitment, to be fulfilled within a reasonable period. While WISD has noted its intent to use a portion of its fund balance to finance facilities expansion, the leadership has taken no steps in three years to actually designate funds for the stated purposes.

Recommendation 14:

Establish a general fund management plan.

The district should develop a formal plan for managing its general fund balance. The plan should identify an unreserved, undesignated fund balance target amount that meets TEA guidelines and is monitored and reported to the board. The district should analyze its facility improvement needs and other bona fide needs that it anticipates completing in the next 12 to 18 months and prepare a summary for each project that fully describes the project, the amount of funding needed and the schedule for project completion. The board should approve projects it determines appropriate and the amounts should be designated in the district's financial records.

After formally designating amounts for facility improvements and other bonafide needs, the district should further analyze its fund balance requirements and determine appropriate actions necessary to reach its targeted balance. To the extent that the projected unreserved, undesignated fund balance exceeds the targeted amount, the district should take action during its budget and tax rate setting processes to lower the fund balance to the target amount. The district should determine if it is in the best interest of the district to reduce the fund balance during one year or over two or three years.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent develops a general fund management plan that includes establishing a target fund balance and reports to be presented to the board and presents it to the board for approval.	June 2003
2.	The superintendent analyzes the district's facility improvement needs and other bona fide needs for which funds can be formally designated and submits them to the board for approval.	June 2003
3.	The board reviews the superintendent's recommendations, approves the facility improvement projects and other bona fide needs, approves those that it determines appropriate and formally directs the amounts to be recorded as designated in the district's financial records.	July 2003
4.	The superintendent develops a fund balance reduction plan, if needed, and submits it to the board for approval.	July 2003
5.	The board reviews the reduction plan, along with the review of the district's tentative budget, and provides direction where needed.	August 2003
6.	The superintendent prepares quarterly fund balance reports to the board for its review.	November 2003 and Quarterly Thereafter
7.	The superintendent includes the impact of proposed budget requests on the district's targeted fund balance.	Annually

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district's administrative staff is not adequately trained in school district financial management. The secretary and secretary/bookkeeper, who are new to the district, have no prior experience in Texas school district financial management. The district's membership in the Texas Association of School Business Officials (TASBO) provides a resource for the administrative staff and superintendent. In addition, the district budgeted funds to provide training in financial management through TASBO in 2002-03.

Until May 2002, when the district purchased a site license for the Regional Service Center Computer Cooperative (RSCCC) software, the district used Region 12 to perform its financial accounting functions. Region 12 provides assistance and training for converting the financial accounting function to a district operation. Region 12 sends staff to the district to assist the secretary/bookkeeper with the input of financial transactions and to provide hands-on training in using the RSCCC software. Region 12 will continue to provide support for the secretary/bookkeeper after the training is completed. Region 12 will also continue to reconcile the district's bank statements.

The comprehensive RSCCC software provides all the financial information that a Texas school district needs. The program can generate all the financial information required by TEA, FASRG and the Public Education Information Management System (PEIMS). The software also contains modules for purchasing, payroll and accounts payable.

Although no deficiencies were noted in the district's financial accounting and reporting, school district financial accounting and reporting is extremely complex. Adequate training helps ensure the district remains in compliance with FASRG. The FASRG governs financial accounting and reporting in Texas school districts and contains more than 1,200 pages of information about school district financial accounting and reporting. The secretary/bookkeeper has access to the FASRG on the TEA Web site.

There are a number of organizations that provide training in school district financial accounting and reporting, such as the Texas Association of School Business Officials, the Texas Society of Certified Public Accountants, the Texas Association of School Administrators and the Regional Service Centers. Some of these organizations offer an extensive program of training and other resources for school personnel involved with school district financial accounting and reporting.

Recommendation 15:

Ensure the secretary/bookkeeper receives adequate training to effectively discharge the responsibility for WISD's financial accounting and reporting.

The district should provide numerous training opportunities for the secretary/bookkeeper during her first year of employment. Training opportunities should include seminars on the account code structure; laws, rules and regulations related to school district financial management; budget development and control; payroll; purchasing; and federal and state reporting. The secretary/bookkeeper should continue to participate in refresher courses throughout her employment with WISD.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent and secretary/bookkeeper obtain information about training opportunities and select courses based on the secretary/bookkeeper's needs.	May 2003
2.	The secretary/bookkeeper attends the selected training courses.	June 2003 and Ongoing
3.	The superintendent includes adequate funds in the budget for training and the board approves the budget.	August 2003 and Annually
4.	The superintendent ensures the secretary has opportunities to attend training.	September 2003 and Ongoing

FISCAL IMPACT

The fiscal impact of this recommendation was calculated by multiplying the average cost of each day's training by the number of days of training. The average cost of each day's training is \$231 and is calculated by adding the cost of the course, meals and travel ($\$155 + \$30 + (140 \text{ miles} \times .325 = \$45.50) = \$230.50$). The cost for 2003-04 is based on the secretary/bookkeeper attending four courses ($\$231 \times 4 = \924) and the cost for the remaining years is based on the secretary/bookkeeper attending two courses each year ($\$231 \times 2 = \462).

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Ensure the secretary/bookkeeper receives adequate training to effectively discharge the responsibility for WISD's financial accounting and reporting.	(\$924)	(\$462)	(\$462)	(\$462)	(\$462)

FINDING

WISD's budget process is not formalized and the budget is not linked to the campus improvement plan (CIP). The superintendent said the budget process begins in the spring. The district uses the summary of finance (SOF) report from TEA to project state revenues for the coming year. The superintendent uses the current year's needs and estimates of additional needs to prepare the budget for the coming year. The board and the administration discuss the budget during the summer. The board adopts the final budget in August.

A school district's annual budget represents planned expenditures for the year and provides the basis for determining the tax rate. The budget process is methodical and includes phases for development, presentation and adoption. Although the TEC states that a district's superintendent oversees budget preparation, the development phase includes opportunities for staff and the community to express their opinions. The TEC requires the involvement of the site-based decision-making committees in determining how to budget for the campus and how budgeted funds support the CIP. Once all the necessary information is compiled, the preliminary budget is ready for the presentation phase.

The presentation phase includes opportunities for the administration and board to review and discuss the revenue and expenditure estimates and the underlying assumptions and needs on which these are based. The final part of the presentation phase specifically allows for public input on the budget. TEC guidelines require districts to hold a public meeting before the board can legally adopt its budget.

The final step in the budget process is the board adoption of the budget. This must occur before the district can spend funds. Once adopted, the budget becomes the legal authority for the district to make and control expenditures. If expenditures are going to exceed the budget, the administration must prepare, present and have a budget amendment adopted by the board before the expenditure is made. WISD amends the budget each year.

Many school districts have formal budget calendars that outline the budget process. Dripping Springs ISD (DSISD) has a budget calendar that it presents to the community regarding the schedule of events surrounding the budget process. DSISD's budget process is tied to the planning and evaluation cycle of the district.

Recommendation 16:

Formalize the budget process and link the budget to the campus improvement plan.

The district should prepare a budget calendar that outlines the schedule of events in the budget process. The calendar should be disseminated to staff and made available to the community. The calendar should include opportunities for district employees to provide input into the discussions.

The district should link the budget to the campus improvement plan. The district should develop the campus improvement plan for the following year during the budget process. The plan should identify resources necessary to accomplish the goals and strategies of the plan and link those necessary resources to the budget.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent develops a calendar of events for the budget process.	May 2003
2.	The superintendent presents the calendar to the board for approval.	June 2003 and Annually
3.	The superintendent distributes the budget calendar to district employees and makes the calendar available to the public.	June 2003 and Annually
4.	The superintendent ensures the resources necessary to implement the CIP are included in the budget.	July 2003 and Annually

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The district does not have a formal system for tracking the amount of time that employees work. The clerical staff in the superintendent's office said that no one in the district documents the time that employees work. The district only pays overtime for special events such as sporting or community events that occur outside the normal workday. The superintendent approves the activity and the related overtime before the event occurs. In response to inquiries about how employees record regular and compensatory time, the staff said that the district did not maintain any formal records.

The Fair Labor Standards Act (FLSA) requires districts to document time worked by employees; failure to document time violates the law. The FSLA sets minimum wage, overtime pay, record keeping and child labor

standards for employment subject to its provisions. Employees not exempt under the FLSA shall be paid minimum wage and receive compensation for overtime under the conditions specified in the act. Unless exempt, covered employees must be paid at least the minimum wage and not less than one and one-half times their regular rates of pay for overtime.

FLSA requires every employer to keep certain records for each non-exempt worker. FLSA requires no particular form for the records, but does require that the records include certain identifying information about the employee and data about the hours worked and the wages earned. Districts may use any timekeeping method they choose. For example, they may use a time clock, have a timekeeper keep track of employee's work hours or tell their workers to write their work times on the records. Any timekeeping plan is acceptable as long as it is complete and accurate. Many employees work on a fixed schedule from which they seldom vary. The district may keep a record showing the exact schedule of daily and weekly hours and merely indicate that the worker did follow the schedule. When a worker is on a job for a longer or shorter period of time than the schedule shows, the district must record the number of hours the worker actually worked, on an exception basis.

The districts must keep payroll records for at least three years. Districts must retain records used to compute wages for two years. This includes time cards; wage rate tables; work and time schedules; and records of additions to or deductions from wages. The law requires this information to be accurate.

Many districts record time worked using time clocks or other methods to comply with the requirements of FLSA. For example, Webb Consolidated ISD controls payroll expenditures by having all employees, including professional staff, on time cards. This allows the district to effectively monitor payroll costs and employee attendance.

Recommendation 17:

Record time worked for all employees subject to the Fair Labor Standards Act.

The district should record all time worked by employees not exempted from the FLSA. The district should determine the method that best suits them and implement that method.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent reviews various methods of timekeeping, discusses the methods with the nonexempt employees and	May 2003
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	selects a method based on the districts needs.	
2.	The superintendent presents the method to the board for consideration and approval.	June 2003
3.	The superintendent implements the method of timekeeping approved by the board.	July 2003
4.	The superintendent reviews and approves the time records before the employees are paid to ensure the timekeeping method is used.	August 2003 and Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

The superintendent can make debit card purchases without board approval. The superintendent has a debit card that draws on the district's depository bank account and is authorized by the board to use the card. The superintendent said that most of the purchases are travel related. While the superintendent submits the debit card receipts to the secretary/bookkeeper, the payments are never given to the board for approval as in the case of all other district expenditures.

Board approval of all accounts payable ensures a prudent internal control for small school districts. The WISD board reviews and approves all other payments made with district funds each month. This procedure is designed to help ensure that all district funds are spent for authorized and appropriate purchases.

The review team examined a sample of purchases the superintendent made in the month of September 2002 with the debit card. The team found that all of the charges related to travel by the superintendent and board to attend the annual TASB conference in Dallas. The review team did not find any inappropriate expenditure in the sample. Even though there is no evidence of abuse in the current system, the district is negating an important internal control mechanism with the current process.

Many small districts have the board approve all expenditures as part of the district's internal controls. These districts list expenditures made by checks for approval before the checks are issued. Many school boards also ratify credit card purchases before the bills are paid. This helps these districts ensure that expenditures of district funds are appropriate.

Recommendation 18:

Develop a process to ensure the board approves the superintendent's debit card purchases.

The secretary/bookkeeper should prepare a listing of all debit card purchases each month for the board to review and approve. The secretary/bookkeeper should compare the listing of debit card purchases to the bank statement to ensure all purchases were on the list.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent directs the secretary/bookkeeper to prepare a listing of all debit card purchases each month for the board to review and approve.	June 2003
2.	The secretary/bookkeeper prepares a listing of all debit card purchases each month based on the receipts the superintendent provided.	July 2003 and Monthly
3.	The superintendent submits the list of debit card purchases to the board with the accounts payable listing for board approval.	July 2003 and Monthly
4.	The superintendent answers any questions and provides documentation for the debit card purchases as necessary and the board ratifies the purchases.	July 2003 and Monthly
5.	The secretary/bookkeeper compares the listing of debit card purchases to the bank statement to ensure all purchases were on the list.	August 2003 and Monthly

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 3

FINANCIAL AND OPERATIONAL MANAGEMENT

B. ASSET AND RISK MANAGEMENT

WISD insures itself with the Texas Association of School Boards (TASB). The district purchases coverage from TASB that protects it against loss for property, equipment, general liability; school professional legal liability; vehicle damage for hired and non-owned vehicles; employee crime; workmen's compensation; and unemployment compensation. The district pays an annual premium of \$16,732 for all the insurance TASB provides. WISD maintains an inventory of buildings and equipment covered by insurance. TASB provides an annual appraisal of the replacement cost of the buildings and equipment as part of its service to the district.

WISD provides health insurance for its employees through the Scott & White Health Plan. The plan provides services through a primary care physician. Employees pay an established co-payment for services from these physicians. The employee health-care plan includes eye examinations, a prescription drug benefit and a basic dental plan. The district contributes \$231 per month for each employee who signs up for the plan.

House Bill 3343 passed by the 77th Legislature in 2001 established a statewide health care program for employees of school districts. The legislation provides \$75 a month per employee to school districts budgeted for employee health insurance. The bill also contains a provision that requires districts to maintain their current effort toward funding health insurance in addition to the \$75 in new funding. WISD's contribution for health care coverage meets these requirements.

The bill also provides for \$1,000 a year for each employee eligible for membership in the Teacher Retirement System (TRS). Employees can decide to use this money for health insurance contributions, health care expenses or as compensation. WISD employees who are eligible for TRS membership have designated how they want these funds to be used. The bill also requires districts to furnish information to TEA and TRS to facilitate the administration of the new law.

Texas school districts must comply with TEC, Chapter 45, Subchapter G when they select the district's depository bank. Two banks bid for WISD's depository contract for the 2001-03 biennium. The district chose the First National Bank, which offered to provide all banking services for WISD at no cost without a compensating balance requirement. The district earns interest on the funds in its bank accounts at the 91-day T-Bill rate less 50

basis points. The bank also provides free Internet banking services to the district. The district maintained a minimal balance in the old depository bank of \$567 until the account was closed in 2002.

The secretary receives, counts and prepares the deposit for all funds the district collects. The secretary/bookkeeper records the deposits in the accounting records and uses the tabulation created by the secretary to code the funds to the appropriate accounts. The district reconciles its bank accounts monthly to ensure that all deposits recorded were made at the bank.

FINDING

The district maintains a complete and up-to-date listing of all its fixed assets. The district contracted with a firm to inventory, tag and provide a listing of the fixed assets. The listing includes items considered at high risk of theft, generally electronics, even though the items are not defined as fixed assets. The listing of fixed assets provides an internal control mechanism for reducing the risk of loss.

TEA defines fixed assets as purchased or donated items that are tangible with a unit cost of greater than \$5,000 and a useful life of more than one year. Governmental Accounting Standards Board (GASB) Statement 34 requires districts to depreciate fixed assets, increasing the importance of the fixed asset management system. Planning and control of fixed asset transactions is crucial to the long-range financial plan of the district.

Exhibit 3-13 presents information on WISD's fixed assets.

Exhibit 3-13 WISD Fixed Assets August 31, 2001

Asset Type	Balance September 1, 2000	Additions	Deletions	Balance August 31, 2001	Balance as a Percent of Total
Land	\$3,083	\$0	\$0	\$3,083	0.52%
Buildings	\$715,175	\$0	\$0	\$715,175	49.6%
Furniture and Equipment	\$125,019	\$6,252	\$0	\$131,271	9.1%
Construction in Progress	\$0	\$593,233	\$0	\$593,233	41.1%
Total	\$843,277	\$599,485	\$0	\$1,442,762	100.0%

Source: WISD annual financial audit, 2000-01.

Accurate information concerning the district's fixed assets is essential to ensure the district has adequate insurance coverage and the information necessary to file a claim if a loss occurs.

COMMENDATION

WISD maintains a complete, accurate and up-to-date fixed asset inventory.

FINDING

WISD is not maximizing interest earnings on funds available for investment. WISD has cash and investments during the course of the year that generally represent more than 50 percent of a year's operating expenditures. The bank is paying interest on the checking accounts that is, on average for the last six months in 2001-02, 62 basis points below the average interest rate paid by TexPool during the same period.

Exhibit 3-14 presents the ending balance for the district's checking and TexPool accounts for the period from March 2002 through August 2002 and the interest rate for each account.

Exhibit 3-14
WISD Cash Balances and Interest Rates
March 2002 through August 2002

Month	General Fund Checking	Payroll Fund Checking	Bank Interest Rate	TexPool	TexPool Interest Rate	Total Month End Balance
March 2002	\$258,627	\$14,007	1.31%	\$215,688	1.78%	\$522,675
April 2002	\$206,151	\$12,676	1.23%	\$216,013	1.83%	\$434,840
May 2002	\$215,940	\$19,268	1.25%	\$216,384	1.82%	\$451,592
June 2002	\$178,840	\$32,925	1.21%	\$216,710	1.83%	\$428,475
July 2002	\$204,827	\$14,701	1.19%	\$217,285	1.89%	\$436,813
August 2002	\$178,643	\$9,909	1.14%	\$217,980	1.87%	\$406,532
Average	\$207,171	\$17,248	1.22%	\$216,677	1.84%	\$446,821

Source: TexPool and First National Bank in Cameron account statements, March 2002 through August 2002.

Many districts develop a process to ensure that excess funds are deposited in interest-bearing accounts. These districts optimize their interest earnings on large cash sums by investing excess cash primarily into local government investment pools. Each morning, districts review their bank balances on line and the checks that are scheduled to settle that banking day. The district can electronically transfer money if there are insufficient funds to meet the anticipated obligations. Districts can maximize their interest income by transferring all idle cash to interest bearing accounts.

Recommendation 19:

Maximize interest earnings by investing excess funds in the account that pays the highest interest rate.

The district should maintain minimal balances in its checking accounts. All funds more than the minimum balance required for checks to clear on a normal basis should be invested in the public funds investment pool. The net effect will be an increase in interest earnings.

The district has the ability to monitor the amount of cash in its checking accounts and knows when additional funds are necessary to fund accounts payable and payroll disbursements. The district can reasonably estimate the amount of funds necessary to cover checks clearing on a daily basis through the review of records maintained by the district.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board directs the superintendent to minimize the amount of cash left in the checking accounts.	May 2003
2.	The superintendent determines the amount to be left in the checking accounts based on the historical volume of checks that clear on a daily basis.	May 2003
3.	The superintendent moves all funds more than the necessary balance into the investment pool.	May 2003 and Ongoing
4.	The superintendent minimizes the amount of cash in the checking accounts and submits reports to the board for review and approval.	June 2003 and Monthly

FISCAL IMPACT

The fiscal impact of this recommendation is calculated by multiplying the average month end balance in the checking accounts less a reserve of \$25,000 for checks to clear each day by the difference in the average interest rates paid by the bank and the average interest rate paid by

TexPool. The average month end balance in the checking accounts is \$224,419 (\$207,171 + \$17,248 = \$224,419) and the difference in the average interest rates is 0.62 percent (1.84 percent - 1.22 percent = 0.62 percent). The annual savings to the district is \$1,236 (\$224,419 - \$25,000 = \$199,419 x 0.62 percent = \$1,236).

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Maximize interest earnings by investing excess funds in the account that pays the highest interest rate.	\$1,236	\$1,236	\$1,236	\$1,236	\$1,236

FINDING

WISD does not comply with all provisions of the Public Funds Investment Act (PFIA) that governs the investment of governmental funds. The district's investment policies mirror the PFIA guidelines. But the review team found three shortcomings in the district's investment policy. First, the district does not have written evidence that the most recent revision of its investment policy was given to and reviewed by the entities with which it invests funds. Second, the district does not review its investment policy annually. Finally, the district does not produce an annual investment report.

As the investment officer for WISD the superintendent must attend training each year. The superintendent completed the required training in 2001. **Exhibit 3-15** presents the major areas of compliance outlined in board policy CDA (Legal).

Exhibit 3-15 PFIA Compliance Requirements

PFIA Requirement	WISD Meets Requirement
Investment policy requirements	Yes
Investment strategy approval	Yes
Annual review of policy and strategy	No
Designated investment officer	Yes
Investment policy presented to companies	No
Annual compliance audit	Yes
Training requirements	Yes

Investment reports	No
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Source: WISD board policy CDA (Legal), November 2000.

Many districts designate the responsibility for PFIA compliance as part of the job description for the cash management function. Districts that assign responsibility and hold the position accountable through the evaluation process ensure continual compliance with the PFIA.

Recommendation 20:

Ensure compliance with the Public Funds Investment Act by designating responsibility in the superintendent's job description.

The job description for the superintendent should include ensuring compliance with the PFIA.

The superintendent should develop procedures to ensure the district complies with all requirements of the PFIA. These procedures may include a checklist that includes obtaining acknowledgement from investment companies of the district's investment policy for new investment firms and each time the policy is updated, annual review of the investment policy, annual investment report and other compliance related issues such as attendance at required investment seminars.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The board revises the job description of the superintendent to include responsibility for PFIA compliance.	May 2003
2.	The board includes this responsibility in the evaluation of the superintendent.	May 2003 and Annually
3.	The superintendent ensures PFIA compliance by developing procedures to address all requirements of the PFIA.	Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

FINDING

WISD does not have a coordinated work safety-training program for employees. The district has not provided training for employees on reducing the risk of job related injuries or safety in the workplace. While in the district, the review team did not find signs indicating the presence of

material safety data sheets (MSDS) for chemicals used in cleaning. The district has addressed blood borne pathogens with a plan, but does not provide annual training to employees. The superintendent said the district has not had any work-related injuries since January 2002.

Employees are more likely to injure themselves if they do not receive training in workplace safety. Workplace safety includes accident prevention; proper storage and use of chemicals; appropriate steps to reduce the risk of infection from bodily fluids; response to safety hazards; and avoidance of injury from strenuous physical activities.

TASB provides videos, inspections and training programs to districts that have workers' compensation coverage with them.

Many districts have implemented safety-training programs for employees. Robstown ISD distributes safety booklets and manuals to employees. The district also schedules regular safety programs and training workshops.

Recommendation 21:

Create a coordinated safety-training program for employees.

IMPLEMENTATION STRATEGIES AND TIMELINE

1.	The superintendent contacts TASB for assistance in developing a safety-training program for district employees.	July 2003
2.	The superintendent presents the safety-training program to the board for information and discussion.	August 2003
3.	The superintendent implements the safety-training program.	September 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 3

FINANCIAL AND OPERATIONAL MANAGEMENT

C. PURCHASING

Section 3 of the FASRG describes purchasing as a major management process with links to overall accountability initiatives. The FASRG describes these links as:

Strategic Link. The overall mission of purchasing is to use available fiscal resources to obtain the maximum product or service for the resources expended.

Operational Link. Purchasing supports instructional delivery, administration, and other services. Performance and goal achievement throughout the school district depend on its effectiveness.

Tactical Link. The purchasing process influences day-to-day financial functions including budget management, accounting, and accurate financial reporting."

The FASRG also enumerates several factors that present challenges to the purchasing function in public schools, including numerous compliance requirements.

Texas school districts must comply with the Texas Education Code (TEC), Chapter 44, Subchapter B in the procurement of goods and services. **Exhibit 3-16** presents a summary of the purchasing requirements in TEC Chapter 44.

Exhibit 3-16
TEC Chapter 44 Purchasing Requirements

	Purchases of or More Than \$25,000	Purchases of Personal Property Between \$10,000 and \$25,000
Procurement methods	<ul style="list-style-type: none"> • Competitive bidding • Competitive sealed proposals • Request for proposals • Catalog purchases 	Use methods for purchases at or more than \$25,000 OR Obtain quotes from the vendor list established by the district

	<ul style="list-style-type: none"> • Interlocal contracts 	
Exceptions	<ul style="list-style-type: none"> • Produce and vehicle fuel • Sole source • Professional services • Emergency repairs 	Produce and vehicle fuel must be purchased using the purchasing methods above
Factors to consider	<ul style="list-style-type: none"> • Purchase price • Vendor reputation • Quality of goods or services • District's needs • Vendor's past performance • Historically underutilized businesses • Long-term cost • Other relevant factors 	Lowest responsible bidder

Source: Texas Education Code (TEC), Sections 44.031 through 44.033.

WISD Board Policy CH (Legal) includes the legal requirements of the TEC in addition to other methods of purchasing allowed by the Texas Government Code. WISD Board Policy CH (Local) provides additional governance to the purchasing function and delegates the board's authority to make budgeted purchases of less than \$10,000 to the superintendent. The board reserves the authority to approve purchases of \$10,000 or more.

Textbooks that are free from factual errors and contain material covering each element of essential knowledge and skills are available from TEA for selection by local school districts. TEA provides these to the districts at no cost. The textbooks are the property of the state as long as they remain in adoption by the state. The districts are responsible to the state for lost textbooks. Once the textbooks go out of adoption, the district may return the textbooks to the state or dispose of them in a manner approved by the state. WISD textbook policies mirror the state laws and regulations on textbooks.

The district uses a committee to recommend textbooks for adoption to the board. The superintendent and the teachers who will use the textbooks sit

on the committee. The textbooks are available for review and Region 12 holds meetings for the districts about the textbooks. The committee recommends the selected textbooks to the board for adoption. The district stores textbooks in one large closet in the elementary building and in another large closet in the middle school wing. Students are held accountable for textbooks by requiring them to pay for lost or damaged books.

FINDING

WISD does not use encumbrance accounting or purchase orders to record anticipated expenditures in the financial records of the district. The FASRG requires school districts to use encumbrance accounting in order for the budget to control expenditures. A school district often issues purchase orders or signs contracts for the purchase of goods and services that will be received in the future. When a district prepares a purchase order, it checks the appropriate account for available funds. If the account has an adequate balance, the district immediately charges the amount of the purchase order to the account. This marks, or encumbers, the money for the purchase order, keeping it off limits from further spending. An encumbrance accounting system is a method of ascertaining the availability of funds and then reserving funds to cover outstanding obligations. Encumbrances represent commitments related to contracts not yet performed. The encumbrance accounting system controls expenditures for the year and enhances cash management.

The secretary/bookkeeper keeps a list of the amount of purchase orders outstanding. But the district does not use purchase orders for all purchases. The Regional Service Center Computer Cooperative (RSCCC) software that the district uses has a purchasing module that is able to issue purchase orders and encumber the budgeted funds when the purchase order is issued.

The district does not have accurate up-to-date information on the status of the budget balances at all times. Knowing how much money has been spent to date is generally not sufficient. The amount committed must also be known to avoid over-expenditure of budgeted funds. WISD exceeded the budget in several functional categories from 1998-99 through 2000-01 according to the annual audit report.

Many school districts use purchase orders as the source document to support and create encumbrances in the accounting records. These districts can determine how much of the budget is available for spending by subtracting the encumbrances and expenditure from the budget. This prevents the district from inadvertently exceeding its budget.

Recommendation 22:

Use the Regional Service Center Computer Cooperative purchasing module to issue purchase orders and encumber funds.

The district should use encumbrance accounting and purchase orders to control expenditures. The RSCCC software that the district purchased includes the purchasing module. Region 12 can assist the district in implementing this module.

IMPLEMENTATION STRATEGIES AND TIMELINES

1.	The board directs the superintendent to establish an encumbrance system and issue purchase orders for all purchases.	May 2003
2.	The superintendent and secretary/bookkeeper contact Region 12 for assistance in using the RSCCC encumbrance and purchasing module.	May 2003
3.	The superintendent informs all employees that the district must issue a purchase order for every purchase and the secretary/bookkeeper issues a purchase order for all purchases using the RSCCC software.	June 2003 and Ongoing
4.	The superintendent ensures compliance by monitoring the amount of encumbrances in the financial statements.	Ongoing

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 3

FINANCIAL AND OPERATIONAL MANAGEMENT

D. FOOD SERVICE

Food service is a vital support service that demands good management in order to provide students with affordable, appealing and nutritionally balanced breakfasts and lunches. Adequate nutrition is necessary for students to be engaged and succeed in the learning process.

The federal government established the School Breakfast Program (SBP) and National School Lunch Program (NSLP) to assist school districts financially with the provision of breakfasts and lunches. The SBP and NSLP programs also define adequate nutrition for students in various grade levels. The SBP operates in more than 75,000 institutions and serves approximately 8 million children each day. The NSLP operates in more than 99,000 institutions and serves approximately 25 million children each day. WISD participates in both the SBP and NSLP.

The Food Service Department at WISD prepares meals for students in a modern institutional style kitchen with one serving line. Food Service completed a School Meals Initiative (SMI) evaluation with the Region 12 Child Nutrition specialist in January 1999. The SMI resulted in three recommendations for improving Food Services at WISD. The district served meals with excessive calorie and fat content, did not have the nutritional data for all items on file and did not break out the servings by grade level in its production records. The district submitted a plan of corrective action for each of the recommendations. The review team examined the production records and determined that the district had taken appropriate action. The Texas Department of Health inspected the district in October 2002, and awarded WISD a perfect report with no demerits.

Food Service employs a single cook who is responsible for the planning, preparation and serving of meals to the students. An aide assists the cook during serving time. The cook prepares the production and participation records for the cafeteria. The secretary completes financial reports, collects money from the students and files the reimbursement claims. The secretary is the only person in the cafeteria during lunch who knows which children receive free, reduced price or full price meals. Because of the limited number of students, the secretary has become familiar with each child and records their meals accordingly.

The review team ate several lunches in the district's new cafeteria, which was constructed in 2001-02. The cafeteria served food that was hot, appetizing and appealing. The serving time for both lunch periods was

appropriate. The review team also found that the kitchen was clean and organized. The district maintains its Food Service equipment properly.

The district sends Food Service menus home with the students that include reminders of important dates at the school, such as board meetings, picture day and carnival.

WISD Food Service operated with a deficit from 1998-99 through 2000-01. Expenditures exceeded revenues by 5.8 to 9.0 percent. The general fund subsidized the Food Service fund with transfers totaling \$3,500 during this period. The district budgeted the Food Service fund to operate at a surplus in 2001-02. **Exhibit 3-17** presents a summary of the food service fund's financial operations.

Exhibit 3-17
WISD Food Service Fund
1998-99 through 2001-02

	1998-99	1999-2000	2000-01	2001-02
Revenue	\$26,913	\$31,168	\$31,003	\$31,800
Expenditures	\$29,490	\$34,268	\$32,907	\$31,434
Surplus (Deficit)	(\$2,577)	(\$3,100)	(\$1,904)	\$366
Difference as a Percent of Expenditures	-8.7%	-9.0%	-5.8%	1.2%

Source: WISD annual audit reports 1998-99 through 2000-01; WISD budget, 2001-02.

FINDING

Less than 1 percent of the WISD's students eat breakfast in the school cafeteria and slightly more than 64 percent of students eat lunch in the school cafeteria. **Exhibit 3-18** presents the district's participation percentage in the School Breakfast Program (SBP) and National School Lunch Program (NSLP) for 1999-2000 to 2001-02. Both programs calculate the participation percentage by dividing the Average Daily Participation (ADP) by the Average Daily Attendance (ADA).

Exhibit 3-18
WISD Participation Percentage
1999-2000 through 2001-02

Year	Breakfast	Lunch
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1999-2000	0%	77.4%
2000-01	0%	76.4%
2001-02	0%	64.1%

Source: TEA, *Child Nutrition programs district profile, 1999-2000 through 2001-02.*

To participate in the NSLP and SBP, schools must offer free or reduced-price breakfasts and lunches to eligible children. Family income levels determine a child's eligibility. Children from families with incomes at or below 130 percent of the federal poverty level qualify for free meals. Children from families with incomes between 130 and 185 percent of the poverty level qualify for reduced-price meals. Schools that participate in the NSLP and SBP receive donated commodities and cash reimbursements for each reimbursable meal served. A reimbursable breakfast or lunch consists of meat, bread, milk, fruit and vegetables in specified amounts. The meals served for reimbursement must comply with recommendations of the *Dietary Guidelines for Americans*, jointly developed by the U.S. Department of Health and Human Services and the U.S. Department of Agriculture (USDA). The Texas Education Agency (TEA) administers these programs for all state schools.

The cook said that on average, one or two children eat breakfast in the cafeteria each day. She said that most of the children eat at home. The cook serves cereal, toast, juice and milk for breakfast since so few children participate. Another factor that may impact breakfast program numbers is that most children participate in voluntary activities before school during the time breakfast is served.

WISD has the lowest participation percentage of all its peer districts in both the breakfast and lunch programs. **Exhibit 3-19** presents a comparison of WISD and the peer districts for 2001-02.

Exhibit 3-19
Meal Program Participation
WISD and Peer Districts
2001-02

Meal	WISD	Mount Calm	Gholson	Malone
Breakfast	0.0%	47.7%	52.9%	63.5%
Lunch	64.1%	70.6%	80.0%	77.0%

Source: TEA, *Child Nutrition programs district profile, 2001-02.*

Many school districts have developed innovative programs to increase participation in the SBP. For example, Mount Pleasant ISD implemented a second breakfast program during an early morning activity period. This change increased revenues and participation in breakfast. The district cafeteria sells items that count as a reimbursable breakfast, including juice, milk, baked items and cereal. Some students eat breakfast twice, before school and during the activity period. Other students who did not eat at the first breakfast eat during the activity period. Teachers can also purchase these food items. The students are benefiting from the extra nutrition, and the school district is benefiting from the extra revenue.

Other districts increased breakfast participation with breakfast-in-a-bag programs. These programs provide "to go" breakfasts delivered to the classrooms for the children to eat. The cafeteria times the delivery of the breakfasts to coincide with morning announcements and other start-up activities so that the children do not lose instructional time.

Recommendation 23:

Implement a breakfast program to increase participation.

The district should contact other school districts, such as Mount Pleasant ISD to find innovative practices to increase breakfast participation. The district should also contact its peer districts to determine why their breakfast participation is higher than WISD's. The district should also survey parents in order to understand why so few children participate in the breakfast program.

IMPLEMENTATION STRATEGIES AND TIMELINES

1.	The cook and superintendent contact school districts to determine what programs the districts are using for breakfast.	July 2003
2.	The superintendent surveys the parents to determine why their children do not participate in the program and what would it take for their children to participate in the program.	August 2003
3.	The superintendent presents the information obtained from the peer districts and the results of the parent surveys to the board for discussion and consideration.	September 2003
4.	The board directs the superintendent to implement a program to increase breakfast participation.	September 2003

FISCAL IMPACT

This recommendation can be implemented with existing resources.

Chapter 3

FINANCIAL AND OPERATIONAL MANAGEMENT

E. FACILITIES

Effective facilities management ensures that a district has enough classroom and office space to conduct its activities. Districts need an effective facilities management program to ensure that facilities comply with state, local and federal regulations and minimize the district's utility and maintenance costs. Efficient facilities are essential to building public trust and confidence in district management. Maintenance managers are responsible for providing a clean school and working environment.

WISD's school consists of three buildings. The district built the elementary classrooms and administrative offices in 1988. WISD completed construction on the first part of the secondary building in 1996. The district completed construction of an addition to the secondary building containing two classrooms, a cafeteria and a gymnasium in 2002. The district built the newest facility using a construction manager with a guaranteed maximum price. The district qualified for the state instructional facilities allotment; the state is paying 93.4 percent of the lease payments for WISD.

The district formed a nonprofit corporation, Westphalia Independent School District Public Facilities Corporation, to act as a conduit to provide funding for the facility. The corporation sold revenue bonds to finance the construction of the addition and the district signed a lease-purchase agreement with its nonprofit corporation for the building. As a result, the district funded the project without having to pass a bond referendum.

FINDING

The district maintains clean facilities. The district employs a full-time custodian and a part-time custodian to clean the facilities and perform routine maintenance. The district schedules the custodians so that the full-time custodian opens the facilities and the part-time custodian closes the facilities. There is a short overlap in time when both custodians work. This provides them with the opportunity to perform tasks best suited for two people.

The review team surveyed parents, teachers and staff members about WISD's facilities. **Exhibit 3-20** presents the results of this survey.

Exhibit 3-20
Parent, Teacher and Staff Survey Results - Facilities
September 2002

Parents						
Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
Schools are clean.	32.4%	62.2%	5.4%	0.0%	0.0%	0.0%
Buildings are properly maintained in a timely manner.	27.0%	64.9%	2.7%	5.4%	0.0%	0.0%
Teachers						
Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
Schools are clean.	0.0%	77.8%	11.1%	11.1%	0.0%	0.0%
Buildings are properly maintained in a timely manner.	0.0%	77.8%	11.1%	11.1%	0.0%	0.0%
Administrative and Support Staff						
Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
Schools are clean.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
Buildings are properly maintained in a timely manner.	0.0%	80.0%	0.0%	0.0%	0.0%	20.0%

Source: TSPR survey results.

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

COMMENDATION

WISD schools are clean and well maintained.

FINDING

WISD does not have an energy management program. An energy management program can range from basic efforts to encourage people to switch off unnecessary lights to computerized heating and cooling equipment that automatically functions at optimum efficiency. The district is using inefficient 40-watt florescent bulbs in the two oldest buildings. The district spent more than \$18,900 for electricity in 2001-02, which was more than 27 percent of the facilities maintenance and operations budget.

The district has not had an energy management audit. 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 give school districts detailed recommendations of equipment and procedures to implement. School districts can use the information from the SECO audits as the basis for an energy management plan. Districts can also estimate the amount of time it will take to recoup money it spends on energy-efficient equipment through lower energy costs by using the information in the audit.

Many school districts conducted energy audits using SECO to pinpoint areas of potential energy savings. According to the Comptroller's office, these districts have saved about 14 percent on their utility bills by implementing the recommendations from SECO.

Recommendation 24:

Contact the State Energy Conservation Office to request an energy audit and assistance with developing a comprehensive energy management program.

The audit should serve as the basis for establishing and implementing an energy management program.

IMPLEMENTATION STRATEGIES AND TIMELINES

1.	The superintendent requests an energy audit from SECO.	May 2003
2.	The energy management consultant prepares an energy management program based on the energy audit.	July 2003
3.	The superintendent presents the energy audit and program to the board for discussion, consideration and approval.	August 2003
4.	The board approves the plan and directs the superintendent to implement the program.	August 2003

FISCAL IMPACT

Using SECO to perform an energy audit and develop a comprehensive energy management program could provide energy savings of about 10 percent of WISD's total energy costs of \$18,900 or \$1,890 per year.

Recommendation	2003-04	2004-05	2005-06	2006-07	2007-08
Contact the State Energy Conservation Office to request an energy audit and assistance with developing a comprehensive energy management program.	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890

Appendix A

PUBLIC FORUM COMMENTS

As part of the Westphalia Independent School District (WISD) performance review, a public forum was held at Westphalia Elementary Cafeteria on October 7, 2002. Members of the public were invited to submit written comments regarding the WISD education system. Community members and school staff who participated in the public forum gave their comments about each of the 12 areas under review. A summary of comments received at the public forum follows. These comments convey the feelings, attitudes and perceptions of attendees and do not represent the opinions of the Comptroller or review team.

DISTRICT ORGANIZATION AND MANAGEMENT

- The district seems to be well organized and well managed.
- The school board works to provide the best education for our children. The community is very involved with the school and its operation.
- Site based decision-making - no parent or community involvement this year. Follow-up is not done. School board makes decisions without community or faculty involvement. For example, a new building was pushed through without appropriate public notices given. This resulted in numerous lawsuits and delays. Teacher/staff recommendations for building were largely ignored. Community involvement - Excellent parental involvement in school. Community and school are closely tied. I'd like to see the superintendent more visible on campus.
- Site-based committee and teachers have no input into the budget.
- Funding for accelerated reading program was not all accounted for and had little teachers' input. Bids on new construction were not taken properly.

EDUCATIONAL SERVICE DELIVERY

- The educational programs are very good. The only complaint I have is that Spanish has been taken out of the program. Texas has so many people from Hispanic backgrounds. I feel there is a strong need to teach over children Spanish beginning at a very early age.
- For a small school the children get a well-rounded education.
- G/T program is non-existent. They only color, watch movies and occasionally do research. This year no program has been implemented.
- Special Ed: The program does not effectively service the children. The Resource Room is only open for 2 periods a day, so times

have to be scheduled and students aren't able to go in for additional help throughout the day.

- There are students on campus that need individual attention and there is not enough time allocated for help due to budgeting. Instead, we have staff members being paid extra for jobs they are not fulfilling or have nothing to show for what they are doing.
- There are no recycling or conservation programs in place.
- I am very concerned about how our counseling program is run. I have asked on several occasions for assistance with character education that I am trying to incorporate into my classroom. I have received none. Last year I had concerns about some of my students and I asked the counselor to speak with them. This never happened.

COMMUNITY INVOLVEMENT

- Parental involvement is very strong and I feel this reflects in the students' performances, both in and out of school. Community relations are good. Business-school partnerships are limited due to very few businesses in Westphalia. Internal and external communications are very good.
- The parents and community do everything possible to make this the best school from the PTO to parent involvement in special activities.
- I've been in other districts where there was hardly any community involvement. It was refreshing to come here and have so many parents involved in the education process. Little parental involvement in G/T and it is not taught effectively and not taught at all first semester.
- With the state grant we have received, we now have a beautiful addition to our campus. I hope we are going to be able to afford bleachers for our gym. I think it is sad that our children do not have playground equipment and that the school is relying on the PTO to provide this. The PTO equipment is still not installed and our kids have very little to do at recess.

PERSONNEL MANAGEMENT

- I feel that the office staffing is inadequate. The district lacks a position of financial officer to handle all of the financial matters and reporting. A full-time nurse would be beneficial also. The salaries are low for the area.
- Excellent teachers and administrators.
- It seems that this year there were a couple of teaching positions that were filled with little advertisement. There didn't seem to be

much of a process that was followed in selecting teachers to fill these positions.

- Even though our salaries are less than other districts in the area, we do have many luxuries such as small classes and parental support.
- Staff development: we are given opportunities to attend staff development sessions outside of Region 12 occasionally. The schedule does not seem well balanced. Some grades levels are not offered foreign language or computers. Also there are many teachers with 1 1/2 or 2 planning conferences periods, which doesn't seem equitable. TAAS results were first given to the parents this last week for last year.
- TAAS incentives: students are not rewarded for outstanding TAAS performance. Instead the entire school is rewarded. This is not fair to students that excel.
- The superintendent is rarely on campus due to other appointments.
- I hope that all the teachers we have are hired on merit and not because they have ties to the community. I would hope that our teachers are paid enough that we can attract teachers from outside the community also. I get the feeling that we are attracting local teachers because of the length of the commute. Maybe if we were more competitive with pay, we could attract teachers from outside the community with better teaching skills and ideas.

FACILITIES USE AND MANAGEMENT

- The facilities and management seem to be very adequate. No comment.
- The school is well kept and clean.
- The custodial services have been somewhat lacking. If the custodian chooses not to clean the restrooms, they're just not cleaned. I visited my daughter on one occasion and there was feces smeared on the bathroom stalls. I realize that they have had problem with the custodial help, but all last year nothing was done about it.
- Last year custodial services were terrible. I feel that our custodian was responsible for too many things, another custodian needs to be hired.

ASSET AND RISK MANAGEMENT

- Not familiar with.
- There are no recycling or conservation programs in place.

FINANCIAL MANAGEMENT

- All areas seem to be in very good order.

- The finances must be well managed to have such a good school all these years.
- Salary structure is not equitable within the school.
- Teachers had no input on budgeting decisions. Funds from the accelerated reading program are not accounted for. The money followed the current third grades each year and they will be held accountable for passing TAAS this year.
- Unequal distribution of funds for boys and girls athletics. Many decisions on funding and scheduling seem to revolve around athletics, particularly the boys football program.
- Funding for boys and girls athletics is not evenly dispersed.

PURCHASING

- I am unfamiliar with this area.
- Not familiar with.
- I'm not sure if this should go under purchasing or not, but our PTO raised a sufficient amount of funds for new playground equipment over a year and a half ago and we still have no playground equipment for the children at Westphalia.
- State adopted consumable textbooks are not in place at the beginning of school. Competitive bidding on the new school construction was questionable.

FOOD SERVICE

- Our children have not complained about any meals that they have been served in the school cafeteria. I feel this speaks a great deal about the quality of food provided. Judging from the lunch menus, I feel that the meals are of good nutritional value and balance.
- Children get a balanced meal every day at a very reasonable price.
- I would like to say that the food services here are wonderful. We have an excellent cook who always serves a well-balanced, hot, nutritious lunch to the children.
- The food is usually quite good, there is a variety as well. I don't think it's fair that teachers pay 50 cents more for the exact same portions as the kids.

COMPUTERS AND TECHNOLOGY

- I feel this area is well covered. Of course, more computers would be a great help for the students.
- As far as I know they have the best available.
- We have the computers and hardware, but we lack age appropriate software and technical support.

- Our campus needs new up-to-date computers. Our computers need software that is practical and supplemental to the learning process.
- The classroom computers are very out-of-date. Most classrooms have only 1 computer which is usually unable to have programs loaded on it for students to work on. Many classes do not have any computer programs available to their students unless they have computer time. Some classes don't.
- The lab is so old it cannot be upgraded with the latest improvements. Middle School is very active on the computers and need improvements turnover rate has resulted with loss of inventory.
- Teachers refuse to integrate computers into their curriculum. They are used for AR only in some grades.

TRANSPORTATION

- The School district uses buses from Rosebud-Loft ISD, we would benefit from having a couple of buses of our own for the district.
- Have to provide our own transportation since we live outside the district.
- Bus safety concerns because of disciplinary problems of students riding the bus.
- We do not have buses, which is a problem for field trips.

SAFETY AND SECURITY

- I feel the student discipline policies are adequate and enforced consistently. The safety and security programs are good. There is a good relationship with our county sheriff's department. Our Children came from a district with a huge amount of discipline problems, very little parental involvement, and enormous teacher turnover. Westphalia seems to be so well run that I am just amazed and thankful.
- The people in this community tend to take care of security. I was told by a former sheriff the people in Westphalia take care of their own problems.
- A lot of the teachers punish the whole class instead of the ones causing the problems. I do not agree with this kind of corporal punishment. Especially, when my children come home upset when they did nothing wrong. It puts the burden on the other students to correct the misbehaving children instead of the teacher. Students riding 4-wheelers to school, students left unattended after extra-curricular activities, boys athletics, by one certain individual on numerous occasions.
- D.A.R.E officer relationship is non-existent. Students occasionally ride four wheelers to after school activities. There are not many

discipline problems on campus although school board children are given some special privileges.

- Students allowed to come to football practice and to and from school on 4 wheelers and not reprimanded.
- I think there is a gross disregard for the use of seat belts in the community. I realize that seat belts or safety traveling back and forth to school is not part of the curriculum but we won't have kids at school if they are killed by not using seat belts. I think someone from law enforcement needs to explain the law to our kids. But better yet, explain why seat belts should be used. The kids don't wear the seat belts because the parents don't use them.

Appendix B

PARENT SURVEY RESULTS

(n=37)

Demographic Data

*Totals may not add to 100 percent due to rounding.

1.	Gender (Optional)	Male	Female	No response		
		13.5%	78.4%	8.1%		
2.	Ethnicity (Optional)	Anglo	African American	Hispanic	Other	No Response
		73.0%	2.7%	2.7%	10.8%	10.8%
3.	How long have you lived in Westphalia ISD?)		0-5 years	6-10 years	11 or more years	No Response
			29.7%	8.1%	59.5%	2.7%
4.	What grades level(s) does your child(ren) attend?					
	Pre-Kindergarten	Kindergarten	First	Second	Third	
	0.0%	13.5%	21.6%	13.5%	18.9%	
	Fourth	Fifth	Sixth	Seventh	Eighth	
	16.2%	10.8%	24.3%	24.3%	8.15%	
	Ninth	Tenth	Eleventh	Twelfth		
	0.0%	0.0%	0.0%	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.	18.9%	46.0%	18.9%	8.1%	8.1%	0.0%
2	School board members listen to the opinions and desires of	21.6%	37.8%	18.9%	8.1%	13.5%	0.0%

	others.						
3	The superintendent is a respected and effective instructional leader.	21.6%	48.7%	21.6%	5.4%	0.0%	2.7%
4	The superintendent is a respected and effective business manager.	21.6%	43.2%	27.0%	5.4%	0.0%	2.7%
5	The district provides a high quality of services.	32.4%	67.6%	0.0%	0.0%	0.0%	0.0%
6	Teachers are given an opportunity to suggest programs and materials that they believe are most effective.	18.9%	54.1%	18.9%	5.4%	0.0%	2.7%
7	The needs of the college-bound student are being met.	24.3%	24.3%	46.0%	2.7%	2.7%	0.0%

B. Educational Service Delivery and Performance Measurement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
8	The needs of the work-bound student are being met.	13.5%	32.4%	46.0%	2.7%	0.0%	5.4%
9	The district has effective educational						

	programs for the following:						
	a. Reading	32.4%	59.5%	2.7%	5.4%	0.0%	0.0%
	b. Writing	32.4%	64.9%	0.0%	2.7%	0.0%	0.0%
	c. Mathematics	35.1%	64.9%	0.0%	0.0%	0.0%	0.0%
	d. Science	32.4%	62.2%	0.0%	0.0%	2.7%	2.7%
	e. English or Language Arts	32.4%	67.6%	0.0%	0.0%	0.0%	0.0%
	f. Computer Instruction	27.0%	59.5%	0.0%	8.1%	2.7%	2.7%
	g. Social Studies (history or geography)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	h. Fine Arts	29.7%	70.3%	0.0%	0.0%	0.0%	0.0%
	i. Physical Education	46.0%	13.5%	13.5%	5.4%	0.0%	21.6%
	j. Business Education	8.1%	2.7%	70.3%	5.4%	10.8%	2.7%
	k. Vocational (Career and Technology) Education	8.1%	2.7%	73.0%	5.4%	8.1%	2.7%
	l) Foreign Language	21.6%	56.8%	8.1%	8.1%	2.7%	2.7%
10	The district has effective special programs for the following:						
	a. Library Service	24.3%	62.2%	13.5%	0.0%	0.0%	0.0%
	b. Honors/Gifted and Talented Education	18.9%	21.6%	37.8%	16.2%	5.4%	0.0%
	c. Special Education	18.9%	27.0%	35.1%	13.5%	5.4%	0.0%

d. Head Start and Even Start programs	5.4%	5.4%	73.0%	10.8%	5.4%	0.0%
e. Dyslexia program	5.4%	27.0%	48.7%	13.5%	2.7%	2.7%
f. Student mentoring program	8.1%	27.0%	48.7%	13.5%	2.7%	0.0%
g. Advanced placement program	13.5%	8.1%	62.2%	13.5%	2.7%	0.0%
h. Literacy program	8.1%	27.0%	51.4%	13.5%	0.0%	0.0%
i. Programs for students at risk of dropping out of school	5.4%	8.1%	73.0%	10.8%	0.0%	2.7%
j. Summer school programs	10.8%	16.2%	54.1%	10.8%	2.7%	5.4%
k. Alternative education programs	5.4%	2.7%	78.4%	8.1%	0.0%	5.4%
l. "English as a second language" program	8.1%	24.3%	56.8%	8.1%	0.0%	2.7%
m. Career counseling program	8.1%	2.7%	70.3%	8.1%	5.4%	5.4%
n. College counseling program	5.4%	2.7%	70.3%	8.1%	5.4%	8.1%
o. Counseling the parents of students	8.1%	18.9%	54.1%	10.8%	5.4%	2.7%
p. Drop out prevention program	2.7%	5.4%	73.0%	8.1%	5.4%	5.4%

11	Parents are immediately notified if a child is absent from school.	16.2%	16.2%	46.0%	13.5%	5.4%	2.7%
12	Teacher turnover is low.	27.0%	59.5%	5.4%	8.1%	0.0%	0.0%
13	Highly qualified teachers fill job openings.	56.8%	16.2%	2.7%	0.0%	0.0%	24.3%
14	A substitute teacher rarely teaches my child.	16.2%	46.0%	16.2%	18.9%	2.7%	0.0%
15	All schools have equal access to educational materials such as computers, television monitors, science labs and art classes.	24.3%	43.2%	13.5%	18.9%	0.0%	0.0%
16	Students have access, when needed, to a school nurse.	16.2%	21.6%	16.2%	29.7%	16.2%	0.0%
17	Classrooms are seldom left unattended.	35.1%	37.8%	21.6%	2.7%	2.7%	0.0%
18	The district provides a high quality education.	54.1%	46.0%	0.0%	0.0%	0.0%	0.0%
19	The district has a high quality of teachers.	46.0%	48.7%	5.4%	0.0%	0.0%	0.0%

C. Community Involvement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
20	The district regularly communicates with parents.	27.0%	51.4%	5.4%	13.5%	2.7%	0.0%
21	District facilities are open for community use.	27.0%	35.1%	27.0%	5.4%	5.4%	0.0%
22	Schools have plenty of volunteers to help students and school programs.	32.4%	35.1%	16.2%	13.5%	2.7%	0.0%

D. Facilities Use and Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
23	Parents, citizens, students, faculty, staff, and the board provide input into facility planning.	21.6%	32.4%	16.2%	21.6%	8.1%	0.0%
24	Schools are clean.	32.4%	62.2%	5.4%	0.0%	0.0%	0.0%
25	Buildings are properly maintained in a timely manner.	27.0%	64.9%	2.7%	5.4%	0.0%	0.0%
26	Repairs are made in a timely manner.	21.6%	62.2%	10.8%	5.4%	0.0%	0.0%
27	The district uses very few portable	51.4%	40.5%	8.1%	0.0%	0.0%	0.0%

	buildings.						
28	Emergency maintenance is handled expeditiously.	24.3%	51.4%	21.6%	0.0%	0.0%	2.7%

E. Asset and Risk Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
29	My property tax bill is reasonable for the educational services delivered.	21.6%	32.4%	40.5%	5.4%	0.0%	0.0%
30	Board members and administrators do a good job explaining the use of tax dollars.	16.2%	21.6%	37.8%	16.2%	8.1%	0.0%
31	Site-based budgeting is used effectively to extend the involvement of principals and teachers.	16.2%	18.9%	48.7%	8.1%	8.1%	0.0%
32	Campus administrators are well trained in fiscal management techniques.	16.2%	18.9%	59.5%	2.7%	2.7%	0.0%

F. Financial Management

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
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33	The district's financial reports are easy to understand and read.	13.5%	16.2%	54.1%	10.8%	5.4%	0.0%
34	Financial reports are made available to community members when asked.	16.2%	29.7%	37.8%	8.1%	8.1%	0.0%

G. Purchasing and Warehousing

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
35	Students are issued textbooks in a timely manner.	46.0%	48.7%	2.7%	2.7%	0.0%	0.0%
36	Textbooks are in good shape.	43.2%	48.7%	8.1%	0.0%	0.0%	0.0%
37	The school library meets student needs for books and other resources.	35.1%	56.8%	2.7%	5.4%	0.0%	0.0%

H. Food Services

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
38	My child regularly purchases his/her meal from the cafeteria.	43.2%	37.8%	13.5%	5.4%	0.0%	0.0%
39	The school breakfast program is	43.2%	37.8%	13.5%	5.4%	0.0%	0.0%

	available to all children.						
40	The cafeteria's food looks and tastes good.	40.5%	54.1%	5.4%	0.0%	0.0%	0.0%
41	Food is served warm.	46.0%	40.5%	10.8%	2.7%	0.0%	0.0%
42	Students have enough time to eat.	46.0%	43.2%	8.1%	2.7%	0.0%	0.0%
43	Students eat lunch at the appropriate time of day.	46.0%	43.2%	8.1%	2.7%	0.0%	0.0%
44	Students wait in food lines no longer than 10 minutes.	24.3%	56.8%	5.4%	8.1%	5.4%	0.0%
45	Discipline and order are maintained in the school cafeteria.	24.3%	73.0%	2.7%	0.0%	0.0%	0.0%
46	Cafeteria staff is helpful and friendly.	32.4%	51.4%	8.1%	8.1%	0.0%	0.0%
47	Cafeteria facilities are sanitary and neat.	43.2%	56.8%	0.0%	0.0%	0.0%	0.0%

I. Transportation

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
48	My child regularly rides the bus.	13.5%	16.2%	29.7%	16.2%	21.6%	2.7%
49	The bus driver maintains	10.8%	21.6%	62.2%	5.4%	0.0%	0.0%

	discipline on the bus.						
50	The length of the student's bus ride is reasonable.	8.1%	27.0%	62.2%	2.7%	0.0%	0.0%
51	The drop-off zone at the school is safe.	21.6%	46.0%	29.7%	2.7%	0.0%	0.0%
52	The bus stop near my house is safe.	10.8%	18.9%	62.2%	2.7%	2.7%	2.7%
53	The bus stop is within walking distance from our home.	2.7%	16.2%	13.5%	62.2%	5.4%	0.0%
54	Buses arrive and depart on time.	13.5%	29.7%	51.4%	2.7%	2.7%	0.0%
55	Buses arrive early enough for students to eat breakfast at school.	16.2%	21.6%	54.1%	5.4%	0.0%	2.7%
56	Buses seldom break down.	5.4%	29.7%	62.2%	2.7%	0.0%	0.0%
57	Buses are clean.	5.4%	35.1%	54.1%	5.4%	0.0%	0.0%
58	Bus drivers allow students to sit down before taking off.	8.1%	37.8%	48.7%	2.7%	0.0%	2.7%
59	The district has a simple method to request buses for special events.	10.8%	27.0%	48.7%	8.1%	5.4%	0.0%

J. Safety and Security

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
60	Students feel safe and secure at school.	46.0%	54.1%	0.0%	0.0%	0.0%	0.0%
61	School disturbances are infrequent.	48.7%	51.4%	0.0%	0.0%	0.0%	0.0%
62	Gangs are not a problem in this district.	62.2%	37.8%	0.0%	0.0%	0.0%	0.0%
63	Drugs are not a problem in this district.	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
64	Vandalism is not a problem in this district.	48.7%	51.4%	0.0%	0.0%	0.0%	0.0%
65	Security personnel have a good working relationship with principals and teachers.	13.5%	21.6%	64.9%	0.0%	0.0%	0.0%
66	Security personnel are respected and liked by the students they serve.	13.5%	18.9%	67.6%	0.0%	0.0%	0.0%
67	A good working arrangement exists between the local law enforcement and the district.	29.7%	43.2%	24.3%	2.7%	0.0%	0.0%
68	Students receive fair and equitable	32.4%	51.4%	5.4%	8.1%	2.7%	0.0%

	discipline for misconduct.						
69	Safety hazards do not exist on school grounds.	32.4%	59.5%	5.4%	0.0%	0.0%	2.7%

K. Computers and Technology

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
70	Teachers know how to use computers in the classroom.	16.2%	51.4%	13.5%	13.5%	5.4%	0.0%
71	Computers are new enough to be useful to teach students.	24.3%	59.5%	2.7%	5.4%	8.1%	0.0%
72	The district meets student needs in computer fundamentals.	24.3%	54.1%	5.4%	8.1%	5.4%	2.7%
73	The district meets student needs in advanced computer skills	13.5%	37.8%	24.3%	18.9%	5.4%	0.0%
74	Students have easy access to the Internet.	18.9%	56.8%	13.5%	5.4%	5.4%	0.0%

The following comments convey the parents' perception of Westphalia Independent School District and do not reflect the opinion of the Comptroller or review team. The narrative comments are the actual comments received.

Verbatim: Parents

- They hired a person who seems willing to help our students to function, but her computers are so old and always seem to need repairs. Let's find the money for this teacher.

- My child had a wonderful kindergarten teacher last year. I believe Westphalia ISD is a wonderful school and excels in teaching students and provides a well-rounded education. I do have one concern this year. My child's 1st grade teacher tends to place too much emphasis on perfectionism and details rather than the knowledge that kids have. For example, first graders sometimes overlook completing one paper out of a group of papers, but rather than give the paper back to the student to complete, she often gives them 50's. Granted, the kids need to pay attention, but I feel she expects too much of a first grader-such as counting off for Capitalization on a spelling test when the kids haven't even had a course in English yet. Other than that, Westphalia is a wonderful school.
- Westphalia ISD is an excellent school. Our children are doing well, due to having a very good teacher. The staff could be a little more friendlier and smile more at parents and children.
- The certified teachers are very outstanding, the non-certified teachers need more training in the field they are in. Spanish needs to be offered at all grade levels. Music should not be required. However, the staff is 100 percent better and more knowledgeable than the last two years. Thank you.
- As a parent I am completely satisfied with my child's teachers, classroom and surrounding environment. The teachers communicate frequently with the parents of their students. My child feels safe and has very few worries about going to school.
- We received a grant for new buildings. Please look into where the money went A.S.A.P.!
- I would not have my child in any other school.
- This is a small school for grades K-8. The class size is usually limited to 15. We have good teachers, students and parents. The student turnover rate is very small. Most students start school there in grade K and continue through grade 8. Our students receive a good education and do very well going into high school at another ISD.
- Excellent school! Westphalia is a K-8th school, so some of the questions asked were not appropriate (e75 College).
- There are many of the programs that I don't know much about since my child just began kindergarten, but I have been very pleased so far with the education he is receiving here.
- I feel that we have a great school with excellent students staff and parents. We have a good to great facility for our students.
- This is a small school, but there are anywhere from 10-14 students in each grade. This gives the children and teachers time to work with one another. The children learn a lot better and more. When they see a student isn't making passing grades they urge the parents as well as students to stay for tutoring until their grades are brought

back up to passing. We have been very well pleased with Westphalia school and how much our child has learned and improved since being here. Only wish they went to the 12th grade here.

- Westphalia is a small school. It goes from K thru 8th grades. It is made up mostly of transfer students. Classes are small with 15-17 students per grade with only 1 teacher per grade. The school has received exemplary status since 1995. We have been pleased with the education our students have been receiving at Westphalia.
- I think taxpayers dollars are being wasted on buying Styrofoam plates and plastic utensils. How are students K-3 supposed to cut foods with plastic ware! I would rather spend my tax dollars on books or playground equipment for the children.
- District Management: School Board does not welcome parents to speak at meetings or ask questions; they do not want the parents opinions. Educational Service: Students are denied tutoring or extra help unless they are failing. Why should a student be failing to receive help, especially when they want to do better, so they can go to college. There is no writing taught as far as Penmanship goes. Band is the only fine arts offered. Gifted and Talented is taught only 1 day a week and is taught by same Science Teacher. Special Education was just started this year since Westphalia was a public school. School nurse comes 1 day a week for a couple of hours. There is very little correspondence between teachers and parents except when my husband and myself initiate it. Few volunteers, if any, only board members have input in anything. Tax Dollars are never explained. They don't like it when you ask questions. Board agendas or minutes are not available. It is like pulling teeth to get them or see them. Not enough time to eat. Director of cafeterias does a wonderful job by herself. She needs help! Certain students are disciplined differently than others at Westphalia ISD and Rosebud Lott ISD. Westphalia ISD is made up of mostly transfer students. Transfer students are treated differently than in district students. Parents feel threatened by school board members (some). We are scared to voice our concerns or opinions for fear of retaliation to our children. If my child did something wrong and a school board member child did something wrong the punishment would be different. One person runs the school seriously!
- I cannot begin to express my opinion of Westphalia in words. This is as close to perfect as it comes. This is the type of school environment every child in America should be able to experience. Schools have changed considerably since I was in school and to have a school that is so concerned with the well being of a children should be praised with the highest honor. Thank you for the opportunity to express my appreciation of this school.

- Westphalia is an outstanding school. Every experience involving my child has been positive. Anytime I have had a concern it has been handled quickly and graciously by the teachers and administrative staff. The school stresses academics but still understands that learning should be fun. They teach children the skills that they need to be successful and well rounded. I am very thankful that my child attends Westphalia ISD. They need a high school.
- I believe Westphalia ISD has been rated exemplar because of the small class sizes, parental involvement and having high expectations from the students. A good fine art program is lacking, due to lack of funds and availability of teachers in a rural community I would like to have better communication from school to parents, whether concerning activities or teacher communications with parents.
- Westphalia is a very good school. They teach the kids and they don't let them play around like some schools do. The teachers are very nice. The teachers are there to teach the kids and not just for the money like other schools are. Westphalia is a very good school and I am glad my little girl goes to school there.
- My children come from a private school. We have been using this school district for 3 years. It was a very easy transition for my children. This school is very well controlled and has wonderful teachers. It is a very caring environment. I feel very fortunate for my children to be attending this school and would love to see it expand through high school. It is a very safe environment for them to learn in, the closest thing to perfect. We have fun in a public school.
- I think our school does well because it is small and is more like a private school with a lot of parent involvement. We are a community where the vast majority of students are from two parent homes and this makes a big difference. An intact family is very important.
- Our new administration is doing great to correct our old administration's failures. Our school accepts too many transfer students. It used to be everyone knew each other. Now parents are strangers. Teachers are long time employees.

Appendix C

DISTRICT ADMINISTRATIVE AND SUPPORT STAFF SURVEY RESULTS

(n=5)

Demographics Data

*Totals may not add to 100 percent due to rounding.

1.	Gender (Optional)	Male	Female	No Response			
		40.0%	40.0%	20.0%			
2.	Ethnicity (Optional)	Anglo	African American	Hispanic	Asian	Other	No Response
		60.0%	0.0%	0.0%	0.0%	0.0%	40.0%
3.	How long have you been employed by Westphalia ISD?	1-5 years	6-10 years	11-15 years	16-20 years	20+ years	No Response
		60.0%	0.0%	20.0%	0.0%	0.0%	20.0%
4.	Are you a(n):	Administrator	Clerical Staffer	Support Staffer		No Answer	
		20.0%	40.0%	40.0%		0.0%	
5.	How long have you been employed in this capacity by Westphalia ISD?	1-5 years	6-10 years	11-15 years	16-20 years	20+ years	No Response
		60.0%	0.0%	20.0%	0.0%	0.0%	20.0%

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.	60.0%	20.0%	0.0%	0.0%	0.0%	20.0%
2	School board members listen	20.0%	40.0%	20.0%	0.0%	0.0%	20.0%

	to the opinions and desires of others.						
3	The superintendent is a respected and effective instructional leader.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
4	The superintendent is a respected and effective business manager.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
5	Central administration is efficient.	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%
6	Central administration supports the educational process.	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%

B. Educational Service Delivery and Performance Measurement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
7	The morale of central administration staff is good.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
8	Education is the main priority in our school district.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
9	Teachers are given an opportunity to suggest programs and	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%

	materials that they believe are most effective.						
10	The needs of the college-bound student are being met.	0.0%	20.0%	60.0%	0.0%	0.0%	20.0%
11	The needs of the work-bound student are being met.	0.0%	20.0%	60.0%	0.0%	0.0%	20.0%
12	The district has effective educational programs for the following:						
	a. Reading	60.0%	20.0%	0.0%	0.0%	0.0%	20.0%
	b. Writing	60.0%	20.0%	0.0%	0.0%	0.0%	20.0%
	c. Mathematics	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
	d. Science	60.0%	20.0%	0.0%	0.0%	0.0%	20.0%
	e. English or Language Arts	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
	f. Computer Instruction	20.0%	40.0%	20.0%	0.0%	0.0%	20.0%
	g. Social Studies (history or geography)	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
	h. Fine Arts	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%
	i. Physical Education	60.0%	20.0%	0.0%	0.0%	0.0%	20.0%
	j. Business Education	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
	k. Vocational (Career and Technology) Education	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
	l. Foreign Language	20.0%	40.0%	20.0%	0.0%	0.0%	20.0%

13	The district has effective special programs for the following:						
	a. Library Service	20.0%	40.0%	20.0%	0.0%	0.0%	20.0%
	b. Honors/Gifted and Talented Education	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
	c. Special Education	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
	d. Head Start and Even Start programs	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
	e. Dyslexia program	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
	f. Student mentoring program	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
	g. Advanced placement program	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
	h. Literacy program	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
	i. Programs for students at risk of dropping out of school	0.0%	20.0%	60.0%	0.0%	0.0%	20.0%
	j. Summer school programs	20.0%	20.0%	40.0%	0.0%	0.0%	20.0%
	k. Alternative education programs	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
	l. English as a Second Language	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%

	program						
	m. Career counseling program	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
	n. College counseling program	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
	o. Counseling the parents of students	40.0%	0.0%	40.0%	0.0%	0.0%	20.0%
	p. Dropout prevention program	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
14	Parents are immediately notified if a child is absent from school.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
15	Teacher turnover is low.	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%
16	Highly qualified teachers fill job openings.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
17	Teacher openings are filled quickly.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
18	Teachers are rewarded for superior performance.	20.0%	0.0%	20.0%	40.0%	0.0%	20.0%
19	Teachers are counseled about less than satisfactory performance.	0.0%	20.0%	40.0%	20.0%	0.0%	20.0%
20	All schools have equal access to educational	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%

	materials such as computers, television monitors, science labs and art classes.						
21	The student-teacher ratio is reasonable.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
22	Students have access, when needed, to a school nurse.	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%
23	Classrooms are seldom left unattended.	80.0%	0.0%	0.0%	0.0%	0.0%	20.0%

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.	20.0%	20.0%	20.0%	20.0%	0.0%	20.0%
25	The district has a good and timely program for orienting new employees.	20.0%	20.0%	20.0%	20.0%	0.0%	20.0%
26	Temporary workers are rarely used.	20.0%	0.0%	40.0%	20.0%	0.0%	20.0%
27	The district successfully projects future staffing needs.	40.0%	0.0%	40.0%	0.0%	0.0%	20.0%
28	The district has an effective	20.0%	20.0%	40.0%	0.0%	0.0%	20.0%

	employee recruitment program.						
29	The district operates an effective staff development program.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
30	District employees receive annual personnel evaluations.	40.0%	0.0%	20.0%	20.0%	0.0%	20.0%
31	The district rewards competence and experience and spells out qualifications such as seniority and skill levels needed for promotion.	0.0%	20.0%	20.0%	40.0%	0.0%	20.0%
32	Employees who perform below the standard of expectation are counseled appropriately and timely.	20.0%	40.0%	0.0%	0.0%	20.0%	20.0%
33	The district has a fair and timely grievance process.	20.0%	20.0%	20.0%	20.0%	0.0%	20.0%
34	The district's health insurance package meets my needs.	20.0%	40.0%	0.0%	0.0%	20.0%	20.0%

D. Community Involvement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
35	The district regularly communicates with parents.	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%
36	The local television and radio stations regularly report school news and menus.	40.0%	20.0%	0.0%	20.0%	0.0%	20.0%
37	Schools have plenty of volunteers to help student and school programs.	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%
38	District facilities are open for community use.	20.0%	40.0%	20.0%	0.0%	0.0%	20.0%

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.	40.0%	0.0%	20.0%	0.0%	20.0%	20.0%
40	The architect and construction managers are	40.0%	20.0%	0.0%	0.0%	20.0%	20.0%

	selected objectively and impersonally.						
41	Schools are clean.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
42	Buildings are properly maintained in a timely manner.	0.0%	80.0%	0.0%	0.0%	0.0%	20.0%
43	Repairs are made in a timely manner.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
44	Emergency maintenance is handled promptly.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%

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.	40.0%	0.0%	40.0%	0.0%	0.0%	20.0%
46	Campus administrators are well trained in fiscal management techniques.	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%
47	The district's financial reports are easy to understand and read.	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%
48	Financial reports are	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%

	made available to community members when asked.						
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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%	0.0%	0.0%	0.0%	20.0%
50	Purchasing acquires the highest quality materials and equipment at the lowest cost.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
51	Purchasing processes are not cumbersome for the requestor.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
52	The district provides teachers and administrators an easy-to-use standard list of supplies and equipment.	20.0%	40.0%	20.0%	0.0%	0.0%	20.0%
53	Students are issued textbooks in a timely manner.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
54	Textbooks are in good shape.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
55	The school library meets students' needs	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%

	for books and other resources for students.						
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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.	80.0%	0.0%	0.0%	0.0%	0.0%	20.0%
57	Drugs are not a problem in this district.	80.0%	0.0%	0.0%	0.0%	0.0%	20.0%
58	Vandalism is not a problem in this district.	80.0%	0.0%	0.0%	0.0%	0.0%	20.0%
59	Security personnel have a good working relationship with principals and teachers.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
60	Security personnel are respected and liked by the students they serve.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
61	A good working arrangement exists between the local law enforcement and the district.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
62	Students receive fair and equitable discipline for misconduct.	60.0%	20.0%	0.0%	0.0%	0.0%	20.0%

I. Computers and Technology

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
63	Students regularly use computers.	40.0%	40.0%	0.0%	0.0%	0.0%	20.0%
64	Students have regular access to computer equipment and software in the classroom.	20.0%	60.0%	0.0%	0.0%	0.0%	20.0%
65	Teachers know how to use computers in the classroom.	0.0%	20.0%	20.0%	40.0%	0.0%	20.0%
66	Computers are new enough to be useful for student instruction.	20.0%	20.0%	0.0%	0.0%	40.0%	20.0%
67	The district meets students' needs in computer fundamentals.	20.0%	40.0%	0.0%	20.0%	0.0%	20.0%
68	The district meets students' needs in advanced computer skills.	20.0%	20.0%	20.0%	20.0%	0.0%	20.0%
69	Teachers and students have easy access to the Internet.	40.0%	20.0%	20.0%	0.0%	0.0%	20.0%

The following comments convey the district administrators' and support staffs' perception of Westphalia Independent School District and do not reflect the opinion of the Comptroller or review team. The narrative comments are the actual comments received.

Verbatim: Staff Survey Comments

- Westphalia ISD has finally hired a computer aide who is both knowledgeable of the needs for our children and willing to help teachers educate students in learning to be successful in computer technology and the money function. The only problem is equipment for her outdated lab.
- Administration should be more visible before and after school. Teachers must secure building at end of the day.

Appendix D

TEACHER SURVEY RESULTS

(n=9)

Demographic Data

*Totals may not add to 100 percent due to rounding.

1.	Gender (Optional)	Male	Female	No Response			
		11.1%	77.8%	11.1%			
2.	Ethnicity (Optional)	Anglo	African American	Hispanic	Asian	Other	No Response
		88.9%	0.0%	0.0%	0.0%	0.0%	11.1%
3.	How long have you been employed by Westphalia ISD?	1-5 years	6-10 years	11-15 years	16-20 years	20+ years	No Response
		44.4%	44.5%	0.0%	11.1%	0.0%	0.0%
4.	What grades are taught in your school?						
	Pre-Kindergarten	Kindergarten	First	Second	Third		
	0.0%	11.1%	33.3%	22.2%	33.3%		
	Fourth	Fifth	Sixth	Seventh	Eighth		
	11.1%	22.2%	44.4%	44.4%	33.3%		
	Ninth	Tenth	Eleventh	Twelfth			
	0.0%	0.0%	0.0%	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.	11.1%	33.3%	33.3%	22.2%	0.0%	0.0%
2	School board members listen to the opinions	0.0%	33.3%	22.2%	33.3%	11.1%	0.0%

	and desires of others.						
3	School board members work well with the superintendent.	11.1%	55.6%	33.3%	0.0%	0.0%	0.0%
4	The school board has a good image in the community.	0.0%	22.2%	55.6%	22.2%	0.0%	0.0%
5	The superintendent is a respected and effective instructional leader.	33.3%	55.6%	0.0%	11.1%	0.0%	0.0%
6	The superintendent is a respected and effective business manager.	33.3%	55.6%	11.1%	0.0%	0.0%	0.0%
7	Central administration is efficient.	33.3%	33.3%	22.2%	11.1%	0.0%	0.0%
8	Central administration supports the educational process.	44.4%	44.4%	11.1%	0.0%	0.0%	0.0%
9	The moral of central administration staff is good.	11.1%	77.8%	11.1%	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	77.8%	22.2%	0.0%	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.	66.7%	33.3%	0.0%	0.0%	0.0%	0.0%
12	The needs of the college-bound student are being met.	11.1%	55.6%	22.2%	0.0%	0.0%	11.1%
13	The needs of the work-bound student are being met.	22.2%	55.6%	22.2%	0.0%	0.0%	0.0%
14	The district provides curriculum guides for all grades and subjects.	22.2%	22.2%	33.3%	11.1%	11.1%	0.0%
15	The curriculum guides are appropriately aligned and coordinated.	11.1%	22.2%	44.4%	11.1%	11.1%	0.0%
16	The district's curriculum guides clearly outline what to teach and how to teach it.	0.0%	22.2%	55.6%	22.2%	0.0%	0.0%
17	The district has effective educational programs for the following:						
	a. Reading	33.3%	55.6%	11.1%	0.0%	0.0%	0.0%

	b. Writing	22.2%	66.7%	11.1%	0.0%	0.0%	0.0%
	c. Mathematics	33.3%	55.6%	11.1%	0.0%	0.0%	0.0%
	d. Science	11.1%	55.6%	22.2%	0.0%	11.1%	0.0%
	e. English or Language Arts	22.2%	77.8%	0.0%	0.0%	0.0%	0.0%
	f. Computer Instruction	11.1%	55.6%	11.1%	11.1%	0.0%	11.1%
	g. Social Studies (history or geography)	33.3%	66.7%	0.0%	0.0%	0.0%	0.0%
	h. Fine Arts	11.1%	44.4%	22.2%	22.2%	0.0%	0.0%
	i. Physical Education	11.1%	77.8%	11.1%	0.0%	0.0%	0.0%
	j. Business Education	0.0%	0.0%	66.7%	22.2%	0.0%	11.1%
	k. Vocational (Career and Technology) Education	0.0%	11.1%	55.6%	22.2%	0.0%	11.1%
	l. Foreign Language	22.2%	55.6%	11.1%	11.1%	0.0%	0.0%
18	The district has effective special programs for the following:						
	a. Library Service	22.2%	66.7%	0.0%	0.0%	0.0%	11.1%
	b. Honors/Gifted and Talented Education	22.2%	22.2%	22.2%	33.3%	0.0%	0.0%
	c. Special Education	0.0%	77.8%	11.1%	11.1%	0.0%	0.0%
	d. Head Start and Even Start programs	0.0%	0.0%	66.7%	22.2%	0.0%	11.1%

	e. Dyslexia program	22.2%	66.7%	11.1%	0.0%	0.0%	0.0%
	f. Student mentoring program	0.0%	11.1%	55.6%	22.2%	11.1%	0.0%
	g. Advanced placement program	0.0%	22.2%	55.6%	22.2%	0.0%	0.0%
	h. Literacy program	0.0%	22.2%	55.6%	11.1%	0.0%	11.1%
	i. Programs for students at risk of dropping out of school	0.0%	0.0%	55.6%	22.2%	11.1%	11.1%
	j. Summer school programs	0.0%	44.4%	33.3%	11.1%	11.1%	0.0%
	k. Alternative education programs	0.0%	11.1%	55.6%	33.3%	0.0%	0.0%
	l. "English as a second language" program	0.0%	66.7%	0.0%	22.2%	11.1%	0.0%
	m. Career counseling program	0.0%	11.1%	22.2%	33.3%	22.2%	11.1%
	n. College counseling program	0.0%	0.0%	33.3%	22.2%	33.3%	11.1%
	o. Counseling the parents of students	0.0%	11.1%	33.3%	11.1%	33.3%	11.1%
	p. Drop out prevention program	0.0%	0.0%	55.6%	33.3%	0.0%	11.1%
19	Parents are immediately notified if a	0.0%	11.1%	55.6%	11.1%	11.1%	11.1%

	child is absent from school.						
20	Teacher turnover is low.	11.1%	55.6%	22.2%	11.1%	0.0%	0.0%
21	Highly qualified teachers fill job openings.	11.1%	77.8%	0.0%	0.0%	0.0%	11.1%
22	Teacher openings are filled quickly.	11.1%	77.8%	11.1%	0.0%	0.0%	0.0%
23	Teachers are rewarded for superior performance.	0.0%	11.1%	33.3%	33.3%	22.2%	0.0%
24	Teachers are counseled about less-than-satisfactory performance.	0.0%	0.0%	55.6%	22.2%	11.1%	11.1%
25	Teachers are knowledgeable in the subject areas they teach.	22.2%	77.8%	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.	11.1%	44.4%	22.2%	11.1%	11.1%	0.0%
27	The students-to-teacher ratio is reasonable.	77.8%	22.2%	0.0%	0.0%	0.0%	0.0%
28	Classrooms are seldom left unattended.	33.3%	66.7%	0.0%	0.0%	0.0%	0.0%

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%	44.4%	0.0%	33.3%	11.1%	11.1%
30	The district has a good and timely program for orienting new employees.	0.0%	22.2%	11.1%	44.4%	22.2%	0.0%
31	Temporary workers are rarely used.	11.1%	44.4%	22.2%	11.1%	0.0%	11.1%
32	The district successfully projects future staffing needs.	0.0%	22.2%	55.6%	11.1%	0.0%	11.1%
33	The district has an effective employee recruitment program.	0.0%	11.1%	77.8%	0.0%	0.0%	11.1%
34	The district operates an effective staff development program.	0.0%	55.6%	33.3%	11.1%	0.0%	0.0%
35	District employees receive annual personnel evaluations.	0.0%	66.7%	22.2%	11.1%	0.0%	0.0%
36	The district rewards competence and experience	0.0%	0.0%	44.4%	33.3%	22.2%	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%	0.0%	55.6%	22.2%	11.1%	11.1%
38	The district has a fair and timely grievance process.	0.0%	0.0%	55.6%	22.2%	11.1%	11.1%
39	The district's health insurance package meets my needs.	0.0%	11.1%	33.3%	33.3%	22.2%	0.0%

D. Community Involvement

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
40	The district regularly communicates with parents.	22.2%	66.7%	11.1%	0.0%	0.0%	0.0%
41	The local television and radio stations regularly report school news and menus.	0.0%	0.0%	33.3%	22.2%	33.3%	11.1%
42	Schools have plenty of volunteers to	22.2%	55.6%	0.0%	11.1%	11.1%	0.0%

	help student and school programs.						
43	District facilities are open for community use.	11.1%	66.7%	11.1%	0.0%	11.1%	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.	0.0%	44.4%	33.3%	22.2%	0.0%	0.0%
45	Parents, citizens, students, faculty, staff and the board provide input into facility planning.	11.1%	11.1%	22.2%	11.1%	44.4%	0.0%
46	The architect and construction managers are selected objectively and impersonally.	0.0%	11.1%	44.4%	11.1%	33.3%	0.0%
47	The quality of new construction is excellent.	11.1%	11.1%	22.2%	33.3%	22.2%	0.0%
48	Schools are clean.	0.0%	77.8%	11.1%	11.1%	0.0%	0.0%
49	Buildings are	0.0%	77.8%	11.1%	11.1%	0.0%	0.0%

	properly maintained in a timely manner.						
50	Repairs are made in a timely manner.	0.0%	55.6%	11.1%	33.3%	0.0%	0.0%
51	Emergency maintenance is handled promptly.	0.0%	66.7%	22.2%	11.1%	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.	0.0%	22.2%	55.6%	11.1%	11.1%	0.0%
53	Campus administrators are well trained in fiscal management techniques.	11.1%	22.2%	66.7%	0.0%	0.0%	0.0%
54	Financial reports are allocated fairly and equitably at my school.	0.0%	22.2%	33.3%	33.3%	11.1%	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	0.0%	77.8%	22.2%	0.0%	0.0%	0.0%

	need it.						
56	Purchasing acquires the highest quality materials and equipment at the lowest cost.	0.0%	44.4%	44.4%	0.0%	0.0%	11.1%
57	Purchasing processes are not cumbersome for the requestor.	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
58	Vendors are selected competitively.	0.0%	22.2%	55.6%	11.1%	0.0%	11.1%
59	The district provides teachers and administrators an easy-to-use standard list of supplies and equipment.	11.1%	11.1%	44.4%	11.1%	11.1%	11.1%
60	Students are issued textbooks in a timely manner.	22.2%	55.6%	11.1%	11.1%	0.0%	0.0%
61	Textbooks are in good shape.	22.2%	77.8%	0.0%	0.0%	0.0%	0.0%
62	The school library meets students' needs for books and other resources.	0.0%	55.6%	11.1%	22.2%	0.0%	11.1%

H. Food Services

Survey Questions		Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
63	The cafeteria's food looks and tastes good.	11.1%	66.7%	11.1%	11.1%	0.0%	0.0%
64	Food is served warm.	22.2%	66.7%	11.1%	0.0%	0.0%	0.0%
65	Students eat lunch at the appropriate time of day.	22.2%	77.8%	0.0%	0.0%	0.0%	0.0%
66	Students wait in food lines no longer than 10 minutes	0.0%	88.9%	0.0%	11.1%	0.0%	0.0%
67	Discipline and order are maintained in the school cafeteria.	0.0%	55.6%	11.1%	22.2%	11.1%	0.0%
68	Cafeteria staff is helpful and friendly.	0.0%	33.3%	22.2%	22.2%	22.2%	0.0%
69	Cafeteria facilities are sanitary and neat.	11.1%	88.9%	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.	55.6%	44.4%	0.0%	0.0%	0.0%	0.0%
71	Gangs are not a problem in this district.	77.8%	22.2%	0.0%	0.0%	0.0%	0.0%
72	Drugs are not a problem in this	55.6%	44.4%	0.0%	0.0%	0.0%	0.0%

	district.						
73	Vandalism is not a problem in this district.	44.4%	44.4%	11.1%	0.0%	0.0%	0.0%
74	Security personnel have a good working relationship with principals and teachers.	88.9%	0.0%	0.0%	0.0%	0.0%	11.1%
75	Security personnel are respected and liked by the students they serve.	0.0%	0.0%	88.9%	0.0%	0.0%	11.1%
76	A good working arrangement exists between the local law enforcement and the district.	0.0%	33.3%	44.4%	11.1%	0.0%	11.1%
77	Students receive fair and equitable discipline for misconduct.	0.0%	66.7%	22.2%	11.1%	0.0%	0.0%
78	Safety hazards do not exist on school grounds.	11.1%	55.6%	22.2%	11.1%	0.0%	0.0%

J. Computers and Technology

	Survey Questions	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	No Response
79	Students regularly use computers.	33.3%	44.4%	22.2%	0.0%	0.0%	0.0%
80	Students have regular access	22.2%	55.6%	0.0%	11.1%	11.1%	0.0%

	to computer equipment and software in the classroom.						
81	Teachers know how to use computers in the classroom.	11.1%	77.8%	0.0%	11.1%	0.0%	0.0%
82	Computers are new enough to be useful for student instruction.	22.2%	55.6%	0.0%	22.2%	0.0%	0.0%
83	The district meets students' needs in classes in computer fundamentals.	11.1%	66.7%	0.0%	11.1%	11.1%	0.0%
84	The district meets students' needs in classes in advanced computer skills.	0.0%	66.7%	11.1%	11.1%	11.1%	0.0%
85	Teachers and students have easy access to the Internet.	33.3%	44.4%	22.2%	0.0%	0.0%	0.0%

The following comments convey the teachers' perception of Westphalia Independent School District and do not reflect the opinion of the Comptroller or review team. The narrative comments are the actual comments received.

Verbatim: Teachers Survey Comments

- Middle school teachers use computers on a regular basis and find them very helpful and informative for students. Upgrading computers and programs designed for content areas are very expensive. It would be very helpful to have more money allocated in these areas.
- We have excellent parent involvement and support. We have some teachers working all day and some with too much 'open-time' on their hands. The 'open-time' is not being used properly! Money is

being wasted on disposable plates, forks, etc. in the cafeteria - we need to be using trays (not plates).

- I am excited to have the opportunity to teach and be a part of faculty here at Westphalia. For years I have heard of the high standards held at this school. This is very refreshing to me for I have not enjoyed this level of parental participation. I'm looking forward to good things happening this year.
- Westphalia is a model school, with a long run of excellent academic ratings, extremely low discipline problems, a strong athletic program, good fine arts and excellent counseling program.