

DOCUMENT RESUME

ED 377 578

EA 026 376

TITLE Controlling Costs Outside the Classroom: A Savings Prescription for Texas. Management Audit of Public Schools II.

INSTITUTION Texas State Auditor's Office, Austin.

PUB DATE May 93

NOTE 155p.

PUB TYPE Legal/Legislative/Regulatory Materials (090) -- Reports - Evaluative/Feasibility (142)

EDRS PRICE MF01/PC07 Plus Postage.

DESCRIPTORS *Accountability; Audits (Verification); *Cost Effectiveness; *Costs; Educational Finance; *Efficiency; Elementary Secondary Education; Expenditures; Financial Audits; *School District Spending; State Action; State School District Relationship

IDENTIFIERS *Texas

ABSTRACT

This document presents findings of an audit of 17 Texas school districts, conducted during spring 1993. The audit used the Savings Profile System, which is based on the Public Education Information Management System (PEIMS) data, to identify potential cost-saving opportunities for each district. It is conservatively estimated that school districts could save \$185 million per year by reducing costs outside the classroom. An additional \$45 million could be saved annually by developing a statewide property self-insurance pool, controlling textbook costs, and reducing tax-collection costs. The report expresses serious concerns about the overall management practices at two districts. It is argued that the current public education system does not ensure that tax dollars are spent efficiently. In addition, dropout rates are understated, and detailed information on extracurricular costs is not readily available. The state compensatory-education program is flawed, with no assurance that funds are used for their intended purposes. Four figures and one table are included. Appendices contain the Savings Profile Matrix and acknowledgements. (LMI)

* Reproductions supplied by EDRS are the best that can be made *
 * from the original document. *

ED 377 578

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION
CENTER (ERIC)

This document has been reproduced as received from the person or organization originating it.
 Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

Controlling Costs Outside the Classroom

A Savings Prescription for Texas

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

D. Brown

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."



BEST COPY AVAILABLE

T H E S T A T E A U D I T O R ' S O F F I C E

LAWRENCE F. ALWIN, CPA

REPORT NO. 3-117

0226376



OFFICE OF THE STATE AUDITOR

TWO COMMODORE PLAZA
206 EAST NINTH ST., SUITE 1900
AUSTIN, TEXAS 78701

MAILING: P.O. BOX 12067
AUSTIN, TEXAS 78711-2067

PHONE: (512) 479-4700 FAX 479-4884

LAWRENCE F. ALWIN, CPA
State Auditor

SHARON W. LEGGETT, CPA
First Assistant

May 21, 1993

Members of the Legislative Audit Committee:

We conservatively estimate that districts can save \$185 million per year by reducing costs *outside the classroom*. These savings were identified using a Savings Profile System we developed. An additional \$45 million could be saved annually by developing a statewide property self-insurance pool, controlling textbook costs, and reducing tax collection costs.

In our visits to 17 school districts across Texas, we found districts that manage costs outside the classroom in an efficient manner, and we found districts that are inefficient. We have serious concerns about management practices at two of the districts visited.

State leaders and citizens need better information to make informed decisions. The current public education system does not ensure that tax dollars are spent efficiently. In addition, dropout rates are understated, and detailed information on extracurricular costs is not readily available.

The state compensatory education program is flawed, with no assurance that funds are used for what they were intended. The program is better described as a method of funding than as an educational program.

For local and state officials who must make the tough decisions, this report, along with *Looking Ahead... Making the Most of our Education Dollars*, provides a road map to areas where cost savings can be found.

Sincerely,

A handwritten signature in cursive script that reads "Lawrence F. Alwin".

Lawrence F. Alwin, CPA
State Auditor

Table of Contents

Executive Summary	1
Savings Profile System	
<i>The Savings Profile System identifies areas for potential cost savings. Total potential savings on the matrix are \$370 million. If half of these savings were actually realized, districts statewide could save \$185 million annually.</i>	5
School District Audit Results	
Summary	8
Alamo Heights ISD	
<i>The District could realize savings by reducing administrative costs and reducing overtime worked. Potential annual savings are \$429,000.</i>	11
Benavides ISD	
<i>We have serious concerns about management practices at Benavides ISD. The Board of Trustees has not provided adequate direction and oversight to ensure that management is operating the school efficiently. Potential annual savings are \$431,400.</i>	13
Ben Bolt-Palito Blanco ISD	
<i>Potential cost savings of \$14,700 were identified in the categories of insurance, yearbook, and swimming pool costs.</i>	16
Boles ISD	
<i>No significant opportunities for cost savings were found.</i>	17
Del Valle ISD	
<i>Potential cost savings of \$707,500 annually were identified, primarily in the area of plant maintenance and operations.</i>	18
Edgewood ISD	
<i>Significant potential cost savings were identified through reductions in the District's police department and general supplies. Potential annual savings are \$1,207,000.</i>	20
Jayton-Girard ISD	
<i>Potential savings totalling \$451,300 annually were identified, with the most significant savings in the areas of staffing and data processing.</i>	22
Judson ISD	
<i>The District manages costs outside the classroom efficiently. However, we did identify annual savings of \$109,000 in the areas of tax collection and insurance.</i>	24
Kerrville ISD	
<i>The District manages costs outside the classroom efficiently. However, we did identify annual savings of \$70,000 in the area of tax collection.</i>	25

Table of Contents, Cont'd.

School District Audit Results, Cont'd.

La Marque ISD

Potential cost savings of \$956,000 annually were identified in the areas of plant operations and administrative expenses. 26

La Porte ISD

We have serious concerns about management practices at La Porte ISD. Significant opportunities exist to improve controls in procurement, travel, and other expenditure categories. Potential annual savings are \$1,730,500. 28

Milford ISD

No significant opportunities for cost savings were found. 33

Pearland ISD

The District manages costs outside the classroom efficiently. However, we did identify annual savings of \$227,000 in the areas of plant operations and property insurance. 34

Plains ISD

Potential savings of \$154,500 annually were identified in the areas of employee benefits, travel and student insurance. 35

Ropes ISD

No significant opportunities for cost savings were found. 37

Sundown ISD

Spending habits outside the classroom are extravagant. The largest potential for savings is in the areas of employee benefits and travel. Potential annual savings are \$506,600. 38

Webb Consolidated ISD

Areas for the most potential savings include administrative costs and staffing. Potential annual savings are \$240,000. 41

Improve State's Accountability System

Enhance Accountability System

The current public education system does not ensure that tax dollars are spent efficiently. 43

Improve Accuracy of Dropout Rates

Dropout rates are understated. 46

Improve Accounting for Extracurricular Costs

Detailed information on extracurricular costs is not readily available. 48

Modify State Compensatory Education Program

The compensatory education program is flawed, with no assurance that funds are used for what they are intended. 50

Endnotes 53

Table of Contents, Concl.

Revise Policies Statewide: Save \$45 Million

Reduce Property Insurance Costs

Districts purchase their own property insurance, and some are paying too much. School districts could save as much as \$25 million annually. 55

Control Textbook Costs

Districts have no incentive to consider price when selecting textbooks and other instructional materials. An incentive plan could save \$10 million annually. 56

Reduce Tax Collection Costs

Districts could save \$10 million annually by eliminating their tax collection offices and contracting with county governments to collect taxes. 58

Endnotes 59

Appendices

Appendix A: Savings Profile Matrix 60

Appendix B: Acknowledgements 127

Index of Districts 128

EXECUTIVE SUMMARY

How Can You Tell If Your School District Is Efficient?

It's not easy! However, we are providing a tool to use as a basis for asking the questions that will lead to more efficient operations. The Savings Profile System, located in **Appendix A**, identifies where each school district has the greatest opportunity for cost savings.

The Savings Profile System uses the Public Education Information Management System (PEIMS) data to comprehensively evaluate costs across district lines. This is the first comparison that uses PEIMS to identify potential cost saving opportunities. We found that costs outside the classroom vary widely from district to district, and there is no correlation between higher costs and improved student performance.

We urge everyone to review the Savings Profile System to see how the districts measure up. It is up to all of us to ensure that school districts are spending tax dollars wisely.

Districts Can Save \$230 Million A Year

We conservatively estimate that districts can save at least \$185 million per year by reducing costs outside the classroom. These savings were identified using a Savings Profile System we developed. An additional \$45 million could be saved annually by developing a statewide property self-insurance pool, controlling textbook costs, and reducing tax collection costs.

School districts and state officials will have to make some tough choices to save money. Citizens must hold school districts and the State accountable for spending tax dollars efficiently.

Some Districts Are Inefficient

Some of the 17 districts we visited do not use sound business practices to manage costs *outside the classroom*. In some cases, staff sizes are excessive, and fringe benefits are generous. Certain districts have serious weaknesses in purchasing of goods and services. In addition, some employee and board member travel expenses are extravagant.

We have serious concerns about overall management practices at Benavides ISD and La Porte ISD. We also have serious concerns about travel spending at Sundown ISD. These districts do not have sufficient controls to prevent questionable and inefficient use of tax dollars.

Judson, Kerrville, and Pearland school districts manage costs outside the classroom in an efficient manner. We commend these districts for efforts to control costs.

We identified \$7.2 million in potential cost savings during our audit of 17 school districts. These savings are in areas outside of the classroom and do not directly affect the quality of education. See the "School District Audit Results" section of this report for a listing of these districts and more detail on each of them.

Improve State's Accountability System

State leaders and citizens need better information to make informed decisions and improve accountability for education dollars. The current public education system does not ensure that tax dollars are spent efficiently. In addition, dropout rates are understated, and detailed information on extracurricular costs is not readily available.

The state compensatory education program is flawed, with no assurance that funds are used for what they were intended. The program is better described as a method of funding rather than as an educational program.

Enhance Accountability System

The current accountability system for public education does not adequately address efficiency and fiscal accountability of school districts. Educational excellence, based on student performance, is the focus of the current system. However, given limited state and local resources, additional emphasis on efficiency is needed.

We recommend that the Texas Education Agency expand the school district report card system to include efficiency indicators. The Texas Education Agency could use the Savings Profile System described in this report as a starting point.

Improve Accuracy of Dropout Rates

Dropout rates appear to be understated on a statewide basis. More uniform and accurate dropout data would help educators identify and evaluate ways to keep students in school.

We recommend changing the procedures for reporting dropouts. The Texas Education Agency should provide each district with a report of its prior year students who have not re-enrolled in a Texas public school. The districts then would explain why these students should not be reported as dropouts.

Improve Accounting for Extracurricular Costs

The true cost of extracurricular activities is difficult to determine at a state level. The activities are not reported in a separate fund, and districts account for extracurricular costs in different ways. In addition, no limits are placed on the amount that districts can spend for extracurricular activities.

We recommend the Texas Education Agency require that extracurricular activities be reported in a separate enterprise fund. In two years, the Legislature should review the information reported by districts to determine whether a cap should be imposed on extracurricular spending.

***Modify State Compensatory
Education Program***

The state compensatory education program is flawed. There is no assurance that compensatory education funding is spent only for compensatory education services and that funding aligns with the students who need the services. As the level of state compensatory education funding increases, district tax rates tend to decrease. Thus, this program is better described as a method of funding than as an educational program.

The Texas Education Code should be revised to allow the Texas Education Agency to exercise greater control in administering this program. In addition, we recommend that compensatory education funding be based on multiple "at-risk" factors.

Revise Policies Statewide: Save \$45 Million

Over \$45 million can be saved annually by developing a statewide property self-insurance pool, controlling textbook costs, and reducing tax collection costs. These savings are in addition to the estimated \$185 million in savings identified from the Savings Profile System.

***Reduce Property
Insurance Costs***

In Texas, each school district purchases its own property insurance, and some are paying too much. Information on insurance costs and coverage alternatives is not readily available to school district personnel.

We recommend that the Texas Education Agency collect and distribute information on insurance alternatives. The Agency and the State Board of Insurance should jointly determine whether a statewide self-insurance pool for school districts is feasible. A self-insurance pool has the potential to save districts as much as \$25 million annually.

Control Textbook Costs

School districts have no incentive to consider cost when selecting and ordering textbooks and other instructional materials.

We recommend that each district receive an annual allotment to purchase textbooks. Such a system would provide economic incentives that could save \$10 million annually.

*Reduce Tax Collection
Costs*

Many school districts could save money by eliminating their tax collection offices and contracting with county governments to collect taxes. Districts statewide could save \$10 million annually.

We recommend that school districts contract out their tax collections to the most efficient local unit or document why outside property tax collections would not be more cost efficient.

SAVINGS PROFILE SYSTEM

We conservatively estimate that districts can save \$185 million per year by reducing costs *outside the classroom*. Significantly more savings could be achieved if all districts made efforts to reduce costs to the level of the most efficient districts.

The Savings Profile System¹ identifies where each school district has the greatest opportunity for cost savings. Total potential savings on the Savings Profile Matrix located in **Appendix A** are \$370 million. If half of these savings were actually realized, districts statewide could save \$185 million. Management should use this information as a tool for assessing how well they are controlling costs in areas not directly related to classroom instruction.

We compared costs between districts with similar enrollment and demographics. We found that costs outside the classroom vary widely from district to district, and there is no correlation between higher costs and improved student performance.

The savings² on each profile are only "potential" cost savings, and they should be viewed as such. The actual cost savings realized by each district could be less or could be much greater. Costs for goods and services may vary statewide for legitimate demographic, geographic, or other reasons. We urge management and citizens of each district to evaluate the savings profile and determine which savings can actually be realized.³

The Savings Profile System begins to make full use of the Public Education Information Management System (PEIMS). The districts have been submitting information to the PEIMS for years. However, they have not been able to utilize the system to help better manage operations. The Savings Profile System fills a void in the State's system for public education - we now have a tool for assessing areas where districts may be spending too much.

This Profile System focuses on costs that exist outside the classroom. While there is considerable debate over the amount of money needed for classroom instruction, most would agree that costs outside the classroom should be minimized to the greatest extent possible.

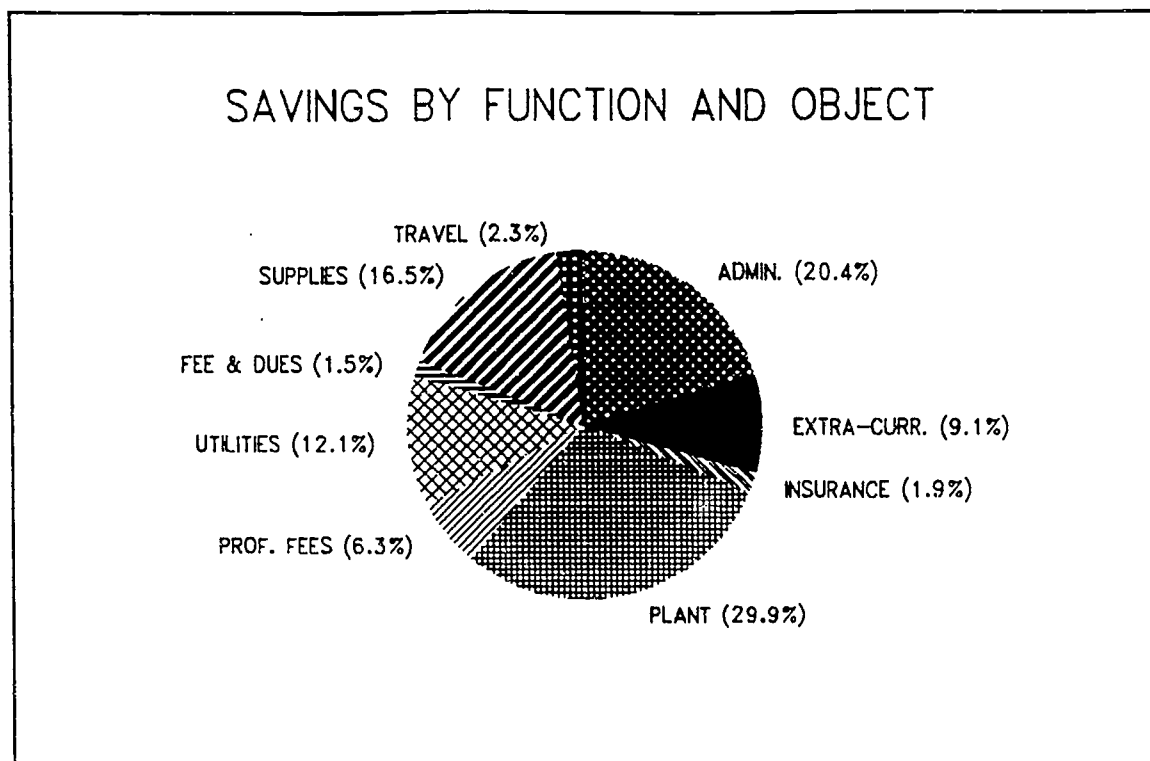
The Profile System was developed in conjunction with the audits of 17 school districts during March and April of 1993. Our goal was to test the System as well as to determine how some school districts were able to operate at an apparent high level of efficiency in non-instructional areas. Our audits determined that, although not perfect, the Profile System is a good tool in determining potential savings areas.

As we noted in our previous school district audit, *Looking Ahead... Making the Most of our Education Dollars*, there are still problems with the accuracy of the PEIMS data. Although the PEIMS is not perfect, it is the best cost data available. The use of this data for comparative analysis will provide added incentive for districts to accurately report cost information.

School administrators from high cost districts will no doubt complain that each district is unique and that it is unfair to compare costs across district lines. We recognize that in some cases there are valid reasons for a district to have higher costs than its peers. Nevertheless, comparing costs across district lines is an important first step in holding districts accountable for getting the most from each education dollar.

Many school boards and administrators are serious about reducing school budgets, but do not know the best places to look for potential savings. The Savings Profile System indicates areas of potential savings in each district. However, savings can only be achieved if local officials are willing to make the tough decisions.

As shown below, potential savings were found in a number of areas.



Endnotes:

¹The profile was constructed by comparing each school district to a set of financial peers, that is, 25 school districts that were similar with respect to various factors affecting cost. These factors include enrollment, change in enrollment, the cost of education index (CEI), and the percentage of low-income students. These variables were the most significant factors affecting cost according to a regression analysis that we performed. The regression analysis compared district variables to operating expenditures per student. The factors above are listed in order of significance. Wealth per student was omitted from this analysis, because we believe this variable is not associated with cost.

²Savings for each district was calculated by comparing the districts cost per student for each expenditure line item to the median (or middle) district in the peer group for that particular expenditure. The difference in cost per student was then multiplied times the enrollment of the district to determine a potential savings.

Certain types of expenditures were eliminated from the analysis since they varied widely at each district, were not controllable by management, or represented direct instructional inputs. Line items were adjusted as follows:

- For all expenditures, only the general fund was used. A single exception to this rule was the inclusion of internal service funds (7X) for food services activities (Function 37).

- For all expenditure functions listed, that is, administrative, extracurricular, and plant, only operating expenditures object codes 6100 - 6499 were included. Additionally, tax collection and evaluation (object code 6214) and operating leases (object code 6281 - 6289) have been eliminated.

- For all expenditure objects listed, those expenditures beginning with column 8, Function 34 (transportation), Function 42 (debt service), Function 52 (capitalized facilities acquisition and construction), and Function 81 (community services) were eliminated.

³Some savings are quite immaterial. In such cases, management may legitimately not want to evaluate its costs in those expenditure categories.

SCHOOL DISTRICT AUDIT RESULTS

Some of the 17 districts we visited do not use sound business practices to manage costs outside the classroom. In some cases, staff sizes are excessive, and fringe benefits are generous. Certain districts have serious weaknesses in purchasing of goods and services. In addition, some employee and board member travel expenses are extravagant.

We have serious concerns about overall management practices at Benavides ISD and La Porte ISD. We also have serious concerns about travel spending at Sundown ISD. Procedures in these districts do not prevent questionable and inefficient use of tax dollars.

Judson, Kerrville, and Pearland school districts manage costs outside the classroom in an efficient manner. We commend these districts for efforts to control costs.

We identified \$7.2 million in potential cost savings during our audit of 17 school districts. These savings are in areas outside of the classroom and do not directly affect the quality of education. The savings for each district does not tie directly to the Savings Profile Matrix in Appendix A. We only focused on these areas with large potential cost savings, and these districts should consider if additional savings could be realized in these areas.

The 17 districts had already implemented \$2.9 million in cost savings prior to our visit. These significant accomplishments are detailed for each district. Districts statewide should review these accomplishments and determine if they can implement similar practices.

We conservatively estimate that school districts statewide can save \$185 million per year by reducing costs *outside the classroom*. These savings would result from reductions in administrative costs, plant maintenance and operations, and other areas that do not directly affect the education of our children. These costs are within the control of local administrators, and they tend to be where many examples of unnecessary and wasteful spending are found.

SCOPE OF AUDIT WORK

We visited 17 school districts throughout the State during March and April, 1993. A team of auditors spent four to ten days at each site, reviewing the district's operations outside of the classroom to identify potential savings. Audit teams used information from the Savings Profile System as the first step in identifying potential savings. The data was verified by comparing it to the district's accounting records, and adjustments were made if necessary. The work of each audit team concentrated on those areas where significant savings were evident. Expenditures were reviewed, interviews were conducted, and comparisons to other districts were made. The scope of the audit work at each district varied according to the information from the savings profile. However, the following areas were generally included:

- Administrative Expenses
- Plant Maintenance and Operations
- Purchasing and General Expenditures
- Travel
- Tax Collection
- Extracurricular Activities

**SCHOOL DISTRICT AUDIT RESULTS:
SUMMARY**

The districts we visited and associated cost savings are as follows:

INDEPENDENT SCHOOL DISTRICT	COST SAVINGS RECOMMENDED BY AUDITORS ¹	OTHER COST SAVINGS IMPLEMENTED BY SCHOOL DISTRICTS ²
Alamo Heights	\$ 429,000	\$ 29,000
Benavides	431,400	-0-
Ben Bolt-Palito Blanco	14,700	-0-
Boles	-0-	50,000
Del Valle	707,500	-0-
Edgewood	1,207,000	740,000
Jayton-Girard	451,300	6,900
Judson	109,000	696,000
Kerrville	70,000	-0-
La Marque	956,000	181,000
La Porte	1,730,500	603,000
Milford	-0-	-0-
Pearland	227,000	-0-
Plains	154,500	624,000
Ropes	-0-	-0-
Sundown	506,600	-0-
Webb Consolidated	240,000	26,000
TOTAL SAVINGS	\$7,234,500	\$2,955,900

Detailed audit results are presented in this section for each district.

Endnotes:

¹Annual savings

²These savings were identified by the districts and implemented prior to our visit. Some savings will be realized over a period of years.

SUMMARY

Alamo Heights Independent School District spends slightly more outside the classroom than do districts with similar enrollment. The District could realize savings by reducing administrative expenses and reducing overtime worked. We identified total savings of \$429,000.

SIGNIFICANT ACCOMPLISHMENT

The District shares a physical therapist with neighboring districts, resulting in annual savings of \$29,000.

OPPORTUNITIES FOR IMPROVEMENT

Administrative Expenses

Administrative expenses for Alamo Heights ISD were \$530 per student for 1991-92 as compared to \$390 per student for districts with similar enrollment. Salaries comprise the most significant portion of these expenses. Administrative salaries are high compared to districts with similar enrollment throughout the State. The District could save at least \$350,000 annually if it reduced administrative expenses to \$430 per student.

Plant Maintenance and Operations

The District spent \$83,000 on overtime pay to maintenance and operation employees. We recommend the District reduce the amount of overtime worked. The District could potentially save \$69,000 annually by reducing the amount of overtime wages paid to that of similar districts.

Purchasing and General Expenditures

- Alamo Heights ISD does not competitively bid motor fuels. This is in violation of the Texas Competitive Bidding laws. We recommend the District comply with state law and competitively bid all purchases of \$10,000 or more.
- The District has not requested reimbursement from the federal and state governments for taxes paid on the purchase of motor fuels. We recommend the District file for reimbursement to recover the fuel taxes paid, for potential savings of \$10,000 over the last two years.

External Auditor

Alamo Heights ISD has contracted with the same external auditor for the last 12 years. We recommend the District consider rotating its external auditor every three to five years to ensure objectivity and independence.

Internal Auditor

The District does not have an internal auditor although it has a budget of \$20.8 million for fiscal year 1992-93. We recommend that the Board consider hiring an internal auditor to perform duties as prescribed by the Institute of Internal Auditors.

SUMMARY

We have serious concerns about management practices at Benavides Independent School District. The District's Board of Trustees has not provided adequate direction and oversight to ensure that management is operating the school district efficiently. Policies and procedures are not in place to prevent questionable and inefficient use of tax resources. Significant opportunities exist to improve controls in tax collection, staffing, travel, and purchasing. We identified potential annual savings of \$431,400.

OPPORTUNITIES FOR IMPROVEMENT

Tax Collection

- The District does not aggressively collect taxes. Benavides ISD assesses taxes of \$3 million annually, and it currently has over \$2 million in cumulative delinquent taxes. The District is not even collecting taxes from certain employees and board members. Benavides ISD needs to ensure that the Board and employees pay all of their taxes as the first step in aggressively collecting delinquent taxes. Examples of Board and employee tax delinquencies are as follows:
 - Three school board members owe a total of \$10,200 ranging from two to eight years overdue. This amount is cumulative through the 1992 tax year and includes taxes, penalties, and interest as of March 1993.
 - The District's Tax Collector owes a total of \$1,400 for taxes delinquent as far back as 14 years. This does not include delinquent taxes dismissed because the 20-year statute of limitations expired.
 - Fifty District employees owe a total of \$158,000 in delinquent taxes through the 1991 tax year and all prior years, including penalties and interest assessed through March 1993.
- The District collected its own taxes at a cost of \$61,000 in fiscal year 1992. If the District could negotiate with the county to collect taxes for \$0.20 per parcel, the District could potentially save \$60,000 annually.

Staffing and Compensation

Benavides ISD could save at least \$270,000 by eliminating excess auxiliary positions. Auxiliary staff, such as custodians, secretaries, and cafeteria workers, comprise 43 percent of the District's total staff. Districts with similar enrollment have only 26 percent auxiliary staff.

Travel

Benavides ISD could save \$40,000 annually in travel expenses by reducing its costs to that of districts with similar enrollment. We recommend that the District adopt the State of Texas travel guidelines and limit travel to reduce costs.

- We found numerous instances of questionable or excessive travel expenses.
 - For the past ten years, District teachers, administrators, and board members have spent one week in Mexico for an annual summer trip. These trips were funded through the Title VII Bilingual federal program.

The 1991-92 trip to Yucatan cost \$22,000 and was attended by 7 teachers, 6 administrators, and 3 board members. Only one half-day was spent at a classroom lecture. The remaining five and one-half days were spent on lecture tours.
 - The District spent \$2,400 in federal funds for 57 parents, administrators, and bus drivers to attend Fiesta Texas in San Antonio. We confirmed the inappropriateness of these travel expenditures with program representatives at the U.S. Department of Education.
 - We noted several instances where meals were reimbursed for trips to nearby cities to make bank deposits, pick up supplies, and pick up payroll.
- Several travel reimbursements did not have adequate support to justify payment.
 - Some receipts were apparently cut and torn to remove the original date. Some receipts were hand-written on blank, general purpose, business forms. Others were simply adding machine tapes.
 - Some travel reimbursements had no receipts for airfare, lodging, or entry fees.

Fees and Dues

The District pays \$27,000 more in annual fees and dues than districts with similar enrollment. Many of the fees represent costs associated with attending conferences, training sessions, and workshops. The District also pays the membership fees for nine professional organizations on behalf of the superintendent. We recommend the District reduce the amount of fees and dues paid on behalf of school employees and board members.

Plant Maintenance and Operations

The District does not charge the general public for the use of the swimming pool. In 1991-92, pool operating costs were \$17,000. We recommend the District charge a user fee to recover the costs of operating the swimming pool.

Election Expenses

The District could save \$6,400 annually by reducing the cost of elections. For example, a surrounding district of similar size has election expenses of \$2,600, compared to the District's cost of \$9,000.

Extracurricular

Benavides ISD pays approximately \$4,400 each year to produce the school yearbook. The District should recover its costs to produce the yearbook. We recommend it consider using other suppliers or print shops which can offer lower costs and accommodate small districts.

Purchasing and General Expenditures

Benavides ISD routinely purchases the most expensive supplies when lower-priced supplies of similar quality are available. In comparison to districts with similar enrollment, the District could save \$4,000 annually on purchases of supplies. We recommend that the District purchase the least expensive product which will meet its needs.

- An electric 3-hole punch was purchased for the superintendent's office at a cost of \$150. It could punch holes in 30 pages at a time. However, an \$80 manual 3-hole punch was available that could punch 50 pages at a time.
- A heavy duty stapler was purchased for \$70 when a comparable stapler of a different brand was available for only \$40.

Cash Management

The District does not closely monitor its bank balances, resulting in charges for insufficient funds. For 1991-92, these bank charges totaled \$2,600. From August 1992 to March 1993, these bank charges totaled \$1,000. The District should manage its cash flow to avoid unnecessary charges.

SUMMARY

The Ben Bolt-Palito Blanco Independent School District spends slightly more outside the classroom than districts with similar enrollment. We identified potential cost savings of \$14,700 in the categories of insurance, yearbook, and swimming pool costs.

OPPORTUNITIES FOR IMPROVEMENT

Insurance

Athletic insurance costs are higher than that of similar districts. We recommend that the District evaluate alternative carriers and coverage to reduce insurance premiums. Potential savings could be up to \$6,000 annually.

Extracurricular

The District budgeted \$5,000 for the 1992-93 yearbook publication. The District should recover its costs incurred to produce the yearbook. We recommend it consider using other suppliers or print shops that can offer lower costs and accommodate small districts.

Plant Maintenance and Operations

The District does not charge the general public to use the swimming pool. In 1991-92, pool operating costs were \$3,700. We recommend the District establish a pool user fee to recover pool operating costs.

SUMMARY

The Boles Independent School District's expenditures outside the classroom are comparable to districts with similar enrollment. We did not identify any significant opportunities for cost savings.

SIGNIFICANT ACCOMPLISHMENTS

The District saved \$30,000 in acquisition costs and \$20,000 in annual operating costs by purchasing education programs from a non-profit foundation.

Boles ISD has entered into cooperative agreements with neighboring districts for many services such as psychological evaluation, special education resources, and speech therapy.

OPPORTUNITIES FOR IMPROVEMENT

Extracurricular

Over a three-year period, \$3,700 in student activity funds and lunch receipts were stolen from a small safe, desk drawers and filing cabinets. We recommend the District deposit funds upon receipt and improve procedures for controlling cash receipts.

External Auditor

The District has contracted with the same external auditor for at least seven years. We recommend the District consider rotating its external auditor every three to five years to ensure objectivity and independence.

SUMMARY

The Del Valle Independent School District's expenditures outside the classroom are comparable to districts of similar enrollment. However, we identified potential cost savings of \$707,500 annually.

OPPORTUNITIES FOR IMPROVEMENT

Plant Maintenance and Operations

The District's expenditures for plant and maintenance operations are 30 percent higher than districts with similar enrollment. This is due to the large number of employees (55 employees) and high costs for upkeep of buildings and grounds. If the District lowered its cost to that of similar districts, it could potentially save \$557,000 annually.

Tax Collection

The District spends \$60,000 annually on in-house tax collections. The county can perform the same function for \$3,500 annually. Del Valle ISD should contract with the county tax collector for tax collection services, resulting in annual savings of \$56,500.

Utilities

The District's expenditures for water/waste water are twice as high as districts with similar enrollment. If Del Valle ISD lowered its costs for water to that of similar districts, it could save approximately \$40,000 annually. We recommend the District track usage by campus and implement a water conservation plan.

Insurance

The District's property insurance is high in comparison to districts in the surrounding area. We recommend that the District re-evaluate its deductible and carrier in order to reduce costs, for potential savings of \$27,000 annually.

Extracurricular

Coaches at Del Valle High School teach fewer classes than non-coaches. For a seven-period school day, coaches average five periods of teaching, while non-coaches average five and one-half periods. If class sizes and teaching loads for coaches were the same as for non-coaching teachers, the District could eliminate one position and save approximately \$27,000 annually.

SUMMARY

Overall, Edgewood Independent School District spends slightly more than school districts with similar enrollment. We identified significant potential savings through reductions in the District's police department and general supplies. Total savings identified are \$1,207,000.

SIGNIFICANT ACCOMPLISHMENTS

Edgewood ISD issued refunding bonds, saving \$685,000 in interest.

The District saved \$55,000 in 1991-92 with the use of an energy manager funded by the Governor's Office.

The District implemented a safety awareness program and established a self-funded worker's compensation program to reduce the cost of insurance coverage.

OPPORTUNITIES FOR IMPROVEMENT

Plant Maintenance and Operations

- Edgewood ISD spends \$66 per student for its police department. An adjacent district of similar size and enrollment spends \$21 per student on its police department. Edgewood ISD has 34 authorized positions and 15 vehicles to cover an area of 14 square miles. The adjacent district has 21 authorized positions and 6 vehicles. Reducing the police department's budget to \$40 per student would save \$390,000.
- The District spends an excessive amount of money repairing and maintaining its old facilities. We recommend Edgewood ISD implement a maintenance schedule to manage its repair costs. If the District could reduce its costs to that of districts of similar enrollment, it could potentially save \$127,000.
- Edgewood ISD spends \$376,000 annually to lease 72 portable buildings. Forty of these buildings were first leased in 1986. Had the lease payments been applied to the purchase of the buildings, the District would own the buildings by now. We recommend the District review its lease purchase agreement and consider purchasing the portable buildings.

General Supplies and Materials

The District spends \$175 per student on general supplies and materials, compared to \$83 for districts with similar enrollment. If the District reduced its cost per student to \$130, it would save approximately \$690,000.

Insurance

Edgewood ISD has not solicited bids for its insurance coverage since 1988. We recommend the District review its overall insurance coverage and solicit bids to obtain the best possible rates.

Utilities

The District paid \$675 in telephone charges for calls to psychic hotlines. We recommend it strengthen controls to prevent and detect inappropriate charges.

Internal Audit

Edgewood ISD does not have an internal auditor although it has a budget of over \$22 million for fiscal year 1992-93. We recommend that the District consider hiring an internal auditor to improve its internal controls, perform program management audits, and other duties as prescribed by the Institute of Internal Auditors.

Coding

Significant coding errors were noted in most of the areas examined. These errors distort the District's historical spending patterns and hinder efforts to monitor and control costs. We recommend the District improve its controls over the coding of transactions in accordance with Bulletin 679.

SUMMARY

Overall, the Jayton-Girard Independent School District spends significantly more outside the classroom than districts with similar enrollment. District management recognizes this and has started taking steps to reduce costs. We identified potential savings totaling \$451,300 annually, with the most significant savings in the areas of staffing and data processing.

SIGNIFICANT ACCOMPLISHMENTS

Jayton-Girard ISD obtained property and vehicle insurance from a new company in the 1992-93 school year. This change saved the District \$5,900.

The District will produce its yearbook in house, reduce the number of pages and copies printed, and increase the purchase price. Projected cost savings for the 1992-93 school year are \$1,000.

OPPORTUNITIES FOR IMPROVEMENT

Staffing and Compensation

The District spends \$8,200 per student in compensation compared to \$4,100 per student for districts with similar enrollment. The District has a ratio of 3.7 students to total staff, compared to an average ratio of 6.3 for districts with similar enrollment. We recommend the District evaluate staffing needs and reduce staff positions as appropriate. Reducing compensation expenditures to \$6,000 per student would result in a savings of \$400,000 annually.

Purchasing and General Expenditures

Jayton-Girard ISD currently leases its remote data processing services. We encourage the District to pursue existing plans to purchase the necessary computer hardware and software. This would result in savings of at least \$20,000 annually, after the initial capital outlay.

Utilities

The District does not close its facility until 10:30 p.m. during the school term. We recommend the District close its facility at 5:00 p.m. unless there is a specific school function. The District could save \$10,000 annually in utility costs.

Plant Maintenance and Operations

- The District operates an outdoor swimming pool during the summer months. We recommend the District transfer pool ownership to the city or county. This would result in a savings of \$600 annually in water costs and \$8,600 in salary expenses.
- Jayton-Girard ISD pays maintenance and operations employees \$9.00 to \$10.44 an hour for overtime and guarantees these employees a 45-hour work week. We recommend the District eliminate this overtime for a projected savings of \$7,500 annually.
- The District provides uniforms for its maintenance personnel. We recommend it eliminate this service for a savings of \$2,400 annually.

Travel

Jayton-Girard ISD does not have controls in place to ensure that only reasonable travel expenses are reimbursed. The District does not limit lodging expenses. In addition, each board member receives \$60 per day for meals, regardless of how much they actually spend.

We recommend the District adopt the State of Texas travel guidelines. This would limit lodging expenses to \$55 per night, require itemized expenditure statements, and limit reimbursement for meals to \$25 per day. This would result in a savings of \$2,200 annually.

SUMMARY

Overall, Judson Independent School District manages its costs outside the classroom efficiently. However, we did identify some opportunities for savings in the areas of tax collection and insurance. We identified savings totaling \$109,000 annually.

SIGNIFICANT ACCOMPLISHMENTS

The District issued refunding bonds, saving \$696,000 in interest.

Judson ISD competitively bids most of its purchases and uses a central warehouse to purchase supplies in bulk.

The District has entered into a cooperative agreement with neighboring districts to share the use and cost of a physical therapist.

OPPORTUNITIES FOR IMPROVEMENT

Tax Collection

The District spends \$104,000 annually to collect taxes. Contracting with the county to collect taxes would save \$71,000 annually.

Insurance

Judson ISD's liability insurance cost per student is 74 percent higher than its peers. We recommend the District evaluate its insurance coverage and deductibles. Should the District reduce its costs to that of its peer group, the District could realize savings of \$38,000 annually.

Internal Auditor

The internal auditor's current role is limited to auditing activity funds and other administrative duties. We recommend expanding the scope of the internal audit function to include all areas of operations as described by the Institute of Internal Auditors.

SUMMARY

Overall, Kerrville Independent School District manages its costs outside the classroom efficiently. The only area where we identified potential cost savings was in the tax collection function.

OPPORTUNITY FOR IMPROVEMENT

Tax Collection

The District collects its own taxes at a cost of \$80,000 annually. If it could negotiate with the county to collect taxes for a \$0.20 per parcel rate, the District could potentially save \$70,000 annually.

SUMMARY

Overall, La Marque Independent School District spends slightly more outside the classroom than districts of similar enrollment. Potential cost saving areas include plant operations and administrative expenses. Total savings identified are \$956,000 annually.

SIGNIFICANT ACCOMPLISHMENTS

The District saved \$100,000 by reducing administrative staff through attrition.

La Marque has entered into cooperative agreements with neighboring districts for instructional services resulting in savings of \$60,000.

By participating with the area districts in staff development, the District saved \$21,000.

OPPORTUNITIES FOR IMPROVEMENT

Plant Maintenance and Operations

- The District spends more for plant maintenance than districts of similar size. In response to declining enrollment, the District plans to close one school next year and another in ten years. We recommend it consider closing both schools as soon as possible, for an annual savings of \$200,000 in maintenance and operations costs.
- La Marque ISD pays \$96,000 annually for an energy management contract. The contract is not dependent on costs savings realized, and savings have not covered the cost of this contract. The District should continue its energy conservation program, but discontinue the outside management contract.

Administrative Expenditures

The District spends \$595 per student for administrative expenses compared to \$423 for districts with similar enrollment. A contributing factor is the number of students per administrator. The District has 199 students for each administrator compared to 268 students for each administrator in surrounding districts. We estimate the District can save almost \$500,000 by reducing its per student cost to \$500.

Tax Collection

The District's in-house tax collection function cost \$135,000 in 1991-92. By contracting with the county for the collection services, the District could save \$121,000 annually.

Travel

La Marque ISD spends \$15,000 annually for board member travel. Board member travel exceeded the average travel costs in districts of similar size by at least \$10,000. The Board tries to send all seven board members to a state and national convention each year. If board member attendance to these conventions was reduced to two members, the District would save \$9,000 annually.

Insurance

The District spends \$65,000 more for property insurance than districts of similar size. The District does not solicit bids for insurance. Although bidding is not required by state law, the use of bidding procedures helps ensure the best cost for services. Based on comparisons to surrounding districts, the District could save as much as \$30,000 annually by soliciting bids for property insurance.

External Auditor

La Marque ISD has contracted with the same external auditor for at least 17 years. We recommend the District consider rotating its external auditor every three to five years to ensure objectivity and independence.

SUMMARY

We have serious concerns about overall management practices at La Porte Independent School District. Procedures do not prevent questionable and inefficient use of tax resources. Significant opportunities exist to improve controls in procurement, travel, and other expenditure categories.

The Board is ultimately responsible for ensuring that adequate controls are in place to effectively and efficiently operate the District. We identified total potential savings of \$1,730,500 annually.

SIGNIFICANT ACCOMPLISHMENTS

La Porte ISD has enacted budget reductions for the 1993-94 school year. These include the following:

- Incentive payments for professional growth and college hours were eliminated for potential cost savings of \$64,000 per year.
- Salaries were frozen at their current level.
- The number of working days for diagnosticians and counselors were reduced from 202 to 193, resulting in annual cost savings of \$25,000.
- The custodial and maintenance budget was reduced by \$274,000 annually by terminating seven employees and eliminating nine vacant positions.

In 1991-92, La Porte ISD eliminated four curriculum coordinator positions through attrition for an annual cost savings of \$240,000.

The District recently contracted with an energy consultant to help reduce utility expenses. The consultant will be paid based on cost savings realized.

OPPORTUNITIES FOR IMPROVEMENT

Staffing and Compensation

La Porte ISD can save \$1.6 million annually by eliminating excess positions, reducing above-average benefits, and contracting for psychological services.

- The District contributes up to \$230 per month for employee and dependent health benefits. Comparable districts pay an average of \$128 per month. By reducing its contribution to \$128 for each employee per month, the District could save \$1,130,000 annually.
- The District could save \$162,000 annually by requiring employees to pay their own disability and life insurance premiums. Surrounding districts do not pay such premiums.
- La Porte ISD could save \$37,000 annually by eliminating the position of secretary to the Board. In districts of comparable size, the superintendent's secretary serves in that capacity.
- The District could save \$190,000 annually if it eliminated 4 of the 23 diagnostician/counselor positions. This reduction appears reasonable in comparison to other districts with similar enrollment.
- La Porte ISD pays \$48,000 annually for psychological services. Surrounding districts of comparable size pay an average of \$5,500 annually for these services. We recommend that the District reduce its costs for psychological services, saving up to \$42,500 annually.

Plant Maintenance and Operations

The District could save \$35,000 annually by eliminating its maintenance management contract and hiring employees to manage this area. This savings represents the vendor's profit established in the contract.

Purchasing and General Expenditures

- The purchasing agent awarded his son a contract for athletic supplies, in violation of the Texas Education Agency Ethics Standards. The purchasing agent should not award contracts for goods or services to relatives or other related parties.

- La Porte ISD is not competitively bidding goods and services of \$10,000 or more in accordance with the Texas Education Code. The District's external auditors have informed management of this concern for three consecutive years. We recommend that the District comply with competitive bidding requirements. Questionable practices include the following:
 - The District's gasoline contract was extended with the same vendor for four consecutive years, bypassing the bidding process. The District recently requested bids, and a new vendor submitted the lowest bid. The new contract is pending board approval.
 - The District's maintenance contract was extended with the same vendor for five consecutive years, without going through the bidding process. The District recently requested bids for this contract.
- The District's purchasing agent/athletic director independently orders and approves purchases of athletic equipment. We recommend that no one employee perform more than one purchasing function.
- The District did not obtain outside appraisals for 15 of the 17 properties purchased during the last 5 years. The purchase price of these 17 properties totalled \$668,000. We recommend the District obtain an independent appraisal to ensure that it does not pay substantially more than the property is worth.
- We identified several disbursements which were questionable or excessive based upon the services received. We recommend that the District establish adequate controls to prevent questionable expenditures. Examples of questionable expenditures are as follows:
 - The District paid a child care center \$2,000 per month for the care of only two children. Although the contract was based on an estimated 10 to 15 children, the District did not renegotiate the contract when only two children enrolled. The contract was renegotiated after we brought this to management's attention, resulting in savings of \$14,000 annually.
 - The Superintendent charged \$500 of personal expenses to the District's American Express Card over a period of nine months. However, he did not reimburse the District until four months after the last charge.
 - Administrative employees took co-workers and parents out to dinner at the District's expense. Expenditures totalled \$850 over a two-year period.
 - High school band uniforms were dry-cleaned at the District's expense after each performance, for a total of \$4,000 for the 1992-93 school year. Other districts require students to pay for this service, with the exception of one annual cleaning.

Utilities

The District could save \$30,000 annually by bidding out its telephone leasing contract, based on comparisons to districts with similar enrollment.

Travel

- The District does not place any limitations on travel of board members or employees. Unreasonable travel expenses include lodging expenses of \$75 to \$140 per night, excessive meal charges, and personal long-distance telephone calls. If the District reduced travel expenses to that of similar districts, it could potentially save \$50,000 annually. We recommend that the District adopt the State of Texas travel guidelines. This would limit lodging expenses to \$55 per night and limit reimbursement for meals to \$25 per day.
- On numerous occasions, the District reimbursed employees for hotel and meal expenses for conferences held in downtown Houston, only 30 miles from La Porte. For example, \$900 was paid for a two-night stay in Houston, during which the superintendent and several board members attended a conference. The District should pay mileage in the future versus paying for lodging and meals.
- Administrative staff did not provide itemized receipts for \$1,700 of travel-related expenditures charged to the District's American Express Cards over an 18-month period.

Property Insurance

The District could save \$40,000 annually if it increased the deductible for property insurance from \$25,000 to \$100,000. The increase in the deductible appears reasonable based on the District's past claim history.

Cash Management

- The District's primary operating account has not been reconciled to the bank statements since September 1992. This account has a balance ranging from \$7 million to a deficit of \$290,000. The District's external auditors have informed management of the need for timely reconciliations for three consecutive years.

The District is currently working to get all reconciliations up-to-date. However, procedures are needed to ensure that reconciliations remain current. Considering its current financial situation, we recommend the District reconcile all bank accounts. This would enable the District to refine cash management procedures and earn more interest.

- La Porte ISD used \$5.7 million from 1992 bond proceeds to cover daily operating expenses. Although the District paid less interest than it would have had to pay a bank, we question the legality of using bond proceeds to cover daily expenses.

The District repaid the loan to the bond account on March 31, 1993. In the future, we recommend the District seek written approval from its bond counsel prior to using bond proceeds for any purpose other than those specifically stated in the bond covenants.

External Auditor

La Porte ISD has contracted with the same external auditor for over 20 years. We recommend the District rotate its external auditor every three to five years to ensure objectivity and independence.

SUMMARY

Overall, Milford Independent School District expenditures outside the classroom are comparable to districts with similar enrollment. We did not identify any significant opportunities for cost savings.

SIGNIFICANT ACCOMPLISHMENT

The District cross-trains administrative employees to reduce the number of staff needed and to provide flexibility in staffing.

OPPORTUNITIES FOR IMPROVEMENT

Extracurricular

Milford ISD currently pays football game officials in cash. This practice can increase errors and weaken controls. We recommend that the District pay football game officials by check.

External Auditor

The District has contracted with the same external auditor for seven years. We recommend the District consider rotating its external auditor every three to five years to ensure objectivity and independence.

SUMMARY

Overall, Pearland Independent School District manages its costs outside the classroom efficiently when compared to districts with similar enrollment. However, we did identify potential cost savings of \$227,000.

SIGNIFICANT ACCOMPLISHMENTS

The District's administrative expenditures are low in comparison to other districts with similar enrollment. This is primarily due to the fact that the District employs lower salaried clerical personnel to perform most administrative functions.

In addition, the District has set a dollar limit on the minimum amount of each purchase order and has consolidated its bank accounts. This has resulted in the need for fewer administrative employees.

OPPORTUNITIES FOR IMPROVEMENT

Plant Maintenance and Operations

Pearland ISD could save \$214,000 annually by reducing its staff of custodial workers. The District employs 55 custodial workers compared to an average of 42 for districts with similar enrollment. We recommend that the District reduce its custodial staff to that of similar districts.

Insurance

The District's annual premium for property insurance appears excessive. Based on a comparison to a similar district in the same geographical area, the District could save \$13,000 annually by requesting bids on property insurance.

Purchasing and General Expenditures

The District did not request an outside appraisal for a land purchase of \$191,000. Without an appraisal, the District may have paid more for the land than it was worth. We recommend the District request outside appraisals for all land purchases.

SUMMARY

Overall, Plains Independent School District spends significantly more outside the classroom than districts with similar enrollment. District management is taking steps to reduce its budget, and they plan further reductions. The largest potential for savings are in the areas of employee benefits, travel, and student insurance. We identified potential savings totaling \$154,500.

SIGNIFICANT ACCOMPLISHMENTS

The District cancelled plans to attend the American Association of School Administrators convention, saving about \$13,000. The District also cancelled a \$600,000 construction project. Other savings include \$4,100 generated by converting to diesel buses and \$6,900 by discontinuing the Texas Interactive Instructional Television Network (TI-IN) service.

OPPORTUNITIES FOR IMPROVEMENT

Staffing and Compensation

- Plains ISD offers a generous benefit package in addition to very competitive salaries. The benefits include the following:
 - The District either rents school-owned housing to employees for \$100 per month, or it provides employees with a \$100 per month housing allowance.
 - The District pays all employee and one-half of dependent life and health insurance premiums.
 - The District matches up to four percent of each employee's salary for a supplemental retirement program.

We encourage the District to pursue plans to reduce employee benefits and increase the monthly rent on school-owned housing to market rate. Eliminating the housing allowance and insurance premiums for dependent coverage can save the District \$97,000 annually.

- The District spent \$15,000 more than districts with similar enrollment for substitute teachers. We recommend that the District evaluate expenditures in this area and attempt to reduce costs related to substitute teachers. For example, the District may consider reducing the daily substitute rate or controlling the number of paid training days allowed for teachers.

Food Service

The District provides a free lunch for all students regardless of family income. By charging reasonable prices, the District could collect \$36,000 annually to offset food service expenses.

Travel

The District could save \$12,000 annually in addition to the \$13,000 savings noted in the "Significant Accomplishments" section. These savings could be realized by further reducing attendance at legislative meetings and state and national conventions. In addition, the District should recover the Superintendent's travel expenses from the Small Rural Schools Finance Coalition for his involvement in this organization.

Insurance

Plains ISD provides accidental death and bodily injury coverage to all students. The District can save up to \$5,500 annually by insuring only students participating in athletic events.

Plant Maintenance and Operations

- The District spends \$10,000, or \$20.36 per student, for rentals. Districts with similar enrollment spend an average of \$1.46 per student. A portion of this cost is for rentals of uniforms for maintenance personnel. The District could save \$4,000 annually by eliminating uniform rentals.
- Plains ISD does not charge the public for use of its indoor swimming pool. We recommend the District charge a user fee to offset pool expenses. The District should pursue its plans to install separate meters so that it can determine the pool's energy usage and costs. This information can then be used in setting the amount of the user fee.

SUMMARY

The Ropes Independent School District expenditures outside the classroom are comparable to districts with similar enrollment. However, the District could improve accountability by obtaining bids, disclosing related-party transactions, and retaining real estate appraisals. We did not identify any significant cost saving opportunities.

OPPORTUNITIES FOR IMPROVEMENT

Purchasing and General Expenditures

- The District did not obtain bids for copier services. Although in this case, bids were not required under state law, we encourage the District to obtain bids even when bids are not required.
- Ropes ISD did not retain the appraisal for one parcel of real estate purchased in the 1991-92 school year. We recommend the District keep proper documentation, such as property appraisals, as evidence that the District paid fair market value for land and buildings.

Related-Party Transactions

The District did not disclose two related-party transactions in its 1992 Annual Financial Report. The undisclosed transactions include the District's purchase of a former superintendent's house and a board member's association with the District's transportation provider. We recommend the District appropriately disclose related-party transactions in its financial statements.

SUMMARY

Overall, Sundown Independent School District's spending habits outside the classroom are extravagant compared to districts with similar enrollment. The largest potential for savings is in the areas of employee benefits and travel. We identified potential savings totaling \$506,600.

OPPORTUNITIES FOR IMPROVEMENT

Staffing and Compensation

- The District offers an extremely generous benefits package in addition to very competitive salaries. The District pays teachers \$6,000 and administrators \$14,000 more than districts with similar enrollment. Current benefits and our recommended changes are as follows:
 - Sundown ISD provides school-owned housing to administrators at no charge. If the administrators paid \$300 per month rent, as do teachers, the District could realize an additional \$21,600 in revenue annually.
 - The District contributes six percent of employees' salaries to a local retirement plan. This plan is in addition to the state retirement plan. Reducing the contributions to the local retirement plan to 3 percent could save \$94,000 annually.
 - Sundown ISD provides universal whole-life insurance policies in addition to \$20,000 term life insurance for each employee. The District can save \$26,000 annually in premiums by cancelling the whole-life insurance policies. Employees preferring to continue these policies could pay the premiums.
 - The District pays all employee and dependent health and dental insurance premiums. Discontinuing payment of premiums for dependent coverage could save over \$173,000 annually. Employees choosing to continue dependent coverage could pay the premiums.
- The District uses formal contracts for teachers but not for administrators. We recommend the District develop and use formal contracts for administrative positions. The contracts should specify all benefits to be provided by the District.

Travel

We have serious concerns with management controls over District travel expenses. Board members, employees, and students travel extensively at the expense of the District. In addition, we identified numerous instances of District payment for inappropriate or unreasonable expenses. Examples are as follows:

- The District pays for an annual trip to England. For example, in January 1991, two administrators, their spouses, and two teachers accompanied 13 students on this trip. Total expenses were \$36,000. Subsequent to our fieldwork, we were informed that the District was reimbursed for the spouses' expenses. However, no documentation was provided to confirm the reimbursement.
- In July 1992, the band went to Washington, D.C. to represent Texas at the National Independence Day Parade and Festival. The trip cost the District over \$100,000.
- A five-day trip to Florida cost the District \$8,000, including \$350 for the Polynesian Review dinner show at Disney World.
- On some student field trips, one adult accompanies every two students. All expenses, including those of the adult sponsors, are paid by the District. We question the appropriateness of paying for this many adult sponsors.
- The District pays for inappropriate expenses such as movies and delinquent credit card fees.
- Sundown ISD routinely pays credit card charges for the superintendent and board members without detailed documentation of travel expenses. Without this documentation, inappropriate or excessive expenses are difficult to identify.
- The District does not follow up on cash advanced to employees for employee and student travel expenses. Employees are expected to return any excess above actual expenses. We identified numerous advances with no records of actual expenses. For example, no expense records have been turned in for a \$2,900 advance in March 1991 for a trip to Mexico. The District cannot determine if it is owed any money from the advance.
- Board members and administrators attend numerous local, regional, state, and national conventions. There are no limits on allowable lodging.

The District should improve management oversight of travel expenses. We recommend the District adopt the State of Texas travel guidelines. We estimate potential savings of at least \$102,000 annually by eliminating District payment for excessive and inappropriate travel expenses.

Food Service

The District provides a free breakfast and lunch for all students regardless of family income. Employees pay \$0.50 for lunch. By charging nominal prices, the District could collect \$70,000 annually to offset food service expenses.

Purchasing and General Expenditures

Sundown ISD leases six copiers for an annual cost of \$32,000. The District should re-evaluate its needs and consider establishing a central reproduction center. The District could potentially save \$20,000 annually by cancelling the leases and purchasing two copiers.

Plant Maintenance and Operations

The District operates an indoor swimming pool year round. This pool is available to the public. The City of Sundown also operates a pool during the summer months. We recommend the District close its pool during the summer and charge the public a user fee for the rest of the year to offset pool expenses.

SUMMARY

The Webb Consolidated Independent School District spends significantly more outside the classroom than school districts of similar enrollment. Areas for the most potential savings include administrative costs and staffing. Total potential savings identified were \$240,000 annually.

SIGNIFICANT ACCOMPLISHMENTS

The District earned \$5,000 more during fiscal year 1992 by investing in higher yielding certificates of deposit than it could have received through the State Treasury's investment pool (TexPool).

Webb Consolidated ISD initiated a policy in 1991-92 that allows the general public to rent school housing not used by district employees. The District earned \$4,100 in 1991-92 and expects to earn \$9,900 in 1992-93 from housing rentals to non-employees.

The District changed its vendor for financial, payroll, and student accounting services. As a result, the District will save \$2,000 in 1992-93 and \$5,000 in subsequent years.

OPPORTUNITIES FOR IMPROVEMENT

Administrative Expenditures

The District currently has three principals. Similar districts have only two principals: one for the elementary school and one for the middle school and high school. By eliminating one principal position, the District could save \$50,000 annually.

Staffing and Compensation

Webb Consolidated ISD could save at least \$155,000 by eliminating excess auxiliary positions. Auxiliary staff, such as custodians and aides, comprise 38 percent of the District's total staff. Districts with similar enrollment have only 23 percent auxiliary staff.

Tax Collection

The District collected its own taxes at a cost of \$34,000 in fiscal year 1992. If the District could negotiate with the county to collect taxes for \$0.20 per parcel, it could save \$31,000 annually.

Extracurricular

Webb Consolidated ISD currently pays \$4,000 annually for publication of the yearbook. The District should recover its costs to produce the yearbook. We recommend it consider using other suppliers or print shops which can offer lower costs and accommodate small districts.

IMPROVE STATE'S ACCOUNTABILITY SYSTEM

State leaders and citizens need better information to make informed decisions and improve accountability for education dollars. The current public education system does not ensure that tax dollars are spent efficiently. In addition, dropout rates are understated, and detailed information on extracurricular costs is not readily available.

The state compensatory education program is flawed, with no assurance that funds are used for what they were intended. The program is better described as a method of funding than as an educational program.

SUMMARY

The current accountability system for public education does not adequately address efficiency and fiscal accountability of school districts. Educational excellence, based on student performance, is the focus of the current system. However, given limited state and local resources, additional emphasis on efficiency is needed.

We recommend that the Texas Education Agency expand the school district report card system to include efficiency indicators. The Texas Education Agency could use the Savings Profile System described in this report as a starting point.

ISSUE

The State is moving from a compliance-based accountability system toward performance accountability based on student achievement.¹ Student achievement information is now in place to measure performance. The information is included in the Academic Excellence Indicator System and is the basis of the State's report card for school districts. However, the system is not working to ensure *comprehensive* accountability.

We found the following weak links in the State's accountability system: inattention to efficiency and fiscal accountability, no overall assessment of district performance, the need to improve district groupings for comparison purposes, and no definition for wide dissemination of district reports.

Efficiency and Fiscal Accountability

The State lacks adequate assurance that its 1,050 school districts follow sound accounting and reporting practices and use their assets efficiently. Our report in November 1992, titled *Looking Ahead... Making the Most of our Education Dollars*, identified significant opportunities for cost savings. In addition, we found significant opportunities for savings at the school districts we visited as disclosed in the "School District Audit Results" section of this report.

The Texas Education Code states that the Texas Education Agency's accreditation audits should include a review of the "efficient allocation of available resources."² The Agency carries out accreditation reviews based on the academic excellence indicators. However, the exclusive focus of the reviews is educational excellence. While accreditation audits may not be the appropriate vehicle for focusing on efficiency, the need exists for the Agency to ensure that all tax dollars are spent efficiently.

Assessment of District Performance

It is difficult to make an overall assessment of school district performance based on the Academic Excellence Indicator System reports. Although viewed as the State's "report card" for districts, the reports are nonevaluative. They contain page after page of detailed information. However, they do not offer letter grades or other overall scores to indicate how well the district is performing. A recent statute requires that the Texas Education Agency establish five levels of accreditation. It remains to be seen whether these levels will adequately differentiate district performance.

District Groupings

The groupings used in the Academic Excellence Indicator System for comparing schools are good, but the groupings for comparing districts are poor. Each school has a unique comparison group of 100 similar schools based on five demographic factors, whereas each district is assigned to one of only 16 groups based on only three demographic factors. The districts are split into four enrollment categories, two property wealth categories, and two categories for low-income students. The Texas Education Agency recognizes the limitations of the district grouping methodology. As a result these limitations, state decisionmakers do not have appropriate information about school district performance.

Wide Dissemination

Information from the Academic Excellence Indicator System is sent to districts annually. Under state law, districts must publish the information, hold a hearing for public discussion of the report, and widely disseminate the report within the district.³ However, the law is not specific on the meaning of "wide dissemination," nor does it state when the hearing should be held.

RECOMMENDATION

The Texas Education Agency should expand the current report card system to include efficiency indicators. This would allow citizens and state leaders to assess how well districts are being managed. The Texas Education Agency could use the Savings Profile System described in this report as a starting point for ensuring that school districts use tax dollars wisely.

The Texas Education Agency should revise the Academic Excellence Indicator System process and reports to

- Provide an overall assessment of each school district's performance.
- Improve district groupings which would provide more meaningful comparisons among districts.

Changing the Academic Excellence Indicator System will not improve accountability unless the public knows about the information and uses it to effect change in the school districts. Thus, the Legislature should consider amending the Texas Education Code to

- Clarify the meaning of "wide dissemination" of Academic Excellence Indicator System results. The current language allows school districts excessive latitude in interpretation.
- Set specific time limits, preferably 60 or 90 days, for the required public hearings.
- Require hearings on the indicators at schools as well as districts.

FISCAL IMPACT

Savings from this recommendation would depend on whether school districts correct their inefficiencies.

REFERENCES

Educational Economic Policy Center, *A New Accountability System for Texas Public Schools*, report of the accountability study, Austin, TX, December 1992

Governmental Accounting Standards Board, *Research Efforts and Accomplishments Reporting: Its Time Has Come - Elementary and Secondary Education*, Norwalk, Connecticut, 1989

State Board of Education, *Long-Range Plan for Public Education, 1991-1995*, Austin, TX, 1991

Legislative Budget Board, *1992-93 Appropriations Act*

SUMMARY

Dropout rates appear to be understated on a statewide basis. More uniform and accurate dropout data would help educators identify and evaluate ways to keep students in school.

We recommend changing the procedures for reporting dropouts. The Texas Education Agency should provide each district with a report of its prior year students who have not re-enrolled in a Texas public school. The districts then would explain why these students should not be reported, as dropouts.

ISSUE

Students who drop out before graduating, as a group, impose high economic costs on society. They need more intervention from the criminal justice and welfare systems than their peers who stay in school.

The goal of the Texas Education Agency is to reduce dropout rates to no more than one percent statewide by 1998. The statewide dropout rate for 1991-92 was reported to be 3.8 percent. However, our testwork reveals that this rate is understated.

We tested 1991-92 dropout rates at the 17 districts we visited.⁴ Thirteen of them under-reported dropouts. Some students who were enrolled one year and not the next should have been reported as dropouts, but they were not. Two examples of the errors we found were:

- Edgewood ISD reported the ninth and tenth grade dropout rate as 11.1 percent. The actual dropout rate was 17.1 percent.
- Kerrville ISD reported the ninth and tenth grade dropout rate as 5.3 percent. The actual dropout rate was 12.6 percent.

Overall, the 17 districts' ninth and tenth grade actual dropouts were 46 percent more than what was reported.

We also observed uncertainty about dropout definitions. Two of the school districts failed to include non-returning students, "no-shows," as dropouts.

Our testwork at the 17 districts visited suggests that dropouts are understated statewide. Dropout inaccuracies hamper educators' ability to identify factors accounting for dropouts and to identify successful prevention/recovery programs.

RECOMMENDATION

We recommend changing the procedures for reporting dropouts. Instead of districts reporting their dropouts to the Texas Education Agency, the Agency should provide each district with a report of its prior year students who have not re-enrolled in a Texas public school. The districts then would explain why these students should not be reported as dropouts. This would eliminate most of the dropout inaccuracies that we noted during our testwork.

We also recommend that the Texas Education Agency ensure that school district personnel fully understand the dropout definition and have effective procedures to document dropout status. In addition, Agency auditors should periodically test the dropout rates for accuracy as part of their other audit work at school districts.

GENERAL IMPACT

Districts would not have to submit a list of dropouts to Public Education Information Management System. Instead, they would send information on exceptions only, as part of resubmission to the System. Increased data accuracy would offset any delay in calculating dropout rates due to the timing of submissions.

More uniform and accurate dropout data would help educators identify and test ways to keep students in school. It would also improve our ability to compare and measure our education system performance.

FISCAL IMPACT

There will be a nominal cost to the Texas Education Agency to implement this recommendation. However, these costs will be more than offset by savings to the districts.

IMPROVE ACCOUNTING FOR EXTRACURRICULAR COSTS

SUMMARY

The true cost of extracurricular activities is difficult to determine at a state level. The activities are not reported in a separate fund, and districts account for extracurricular costs in different ways. In addition, no limits are placed on the amount that districts can spend for extracurricular activities.

We recommend the Texas Education Agency require that extracurricular activities be reported in a separate enterprise fund. In two years, the Legislature should review the information reported by districts to determine whether a cap should be imposed on the extracurricular spending.

ISSUE

Extracurricular expenditures include payments for activities such as athletics, clubs, band, and so on. In 1991, Texas school districts reported extracurricular expenditures of \$322 million.⁵ Extracurricular expenditures were partly offset by \$60 million in revenues.⁶ Therefore, school districts statewide recovered about 20 cents for every dollar reported as spent on extracurricular activities.

The amount of extracurricular expenditures is not presented separately in each district's annual financial report. Limited expenditure and revenue information from these activities is available through the Public Education Information Management System. Hence, citizens and state leaders cannot easily determine how much is spent on extracurricular activities.

Accounting for extracurricular activities varies widely between districts. Many districts do not properly charge salaries, equipment, and other related expenses to extracurricular activities in the accounting records. We identified numerous miscoded items in our first audit of school districts, and we noted more during our current audit. For example, Plains ISD purchased two school buses at a cost of \$220,000 mainly for extracurricular use. However, the expenditure was coded to transportation rather than to extracurricular.

The types of extracurricular expenses that each district pays for also varies. For example, some will pay for meals, travel, lodging, and uniforms for one athletic activity but not for another. For a given activity, some districts will assume these payments, while others will pass the costs along to the students or booster clubs. For example, La Porte ISD pays for dry cleaning of high school band uniforms after each performance, while other districts pay for dry cleaning uniforms only once per year.

Currently, no limit is placed on the amount of tax dollars that can be spent on extracurricular activities. The highest extracurricular costs per student are in districts that are rural, have low enrollment, and have high property wealth. Our studies indicate that high extracurricular expenditures are unrelated to student test scores and dropout rates, when wealth and enrollment are held constant.

Bulletin 679, the accounting manual for school districts, does not differentiate between co-curricular and extracurricular expenses.⁷ Generally, co-curricular is associated with the classroom, while extracurricular is associated with interscholastic competition. This distinction is relied on in various State Board of Education rules -- for example, in enforcing no pass, no play regulations and certain school day restrictions. These conflicting uses of the terms may cause confusion for some districts.

RECOMMENDATION

We recommend the Texas Education Agency revise Bulletin 679 to require that extracurricular activities be reported in a separate enterprise fund.⁸ This would provide better information on how much is actually being spent on extracurricular activities. If accounted for in an enterprise fund, extracurricular activities would receive greater scrutiny by external auditors and encourage consistent reporting by school districts.

After the reporting change has been in effect for two years, the Legislature should review the information reported by districts and determine whether to impose a cap on extracurricular expenditures.

The Texas Education Agency should clarify the language in Bulletin 679 to distinguish between co-curricular and extracurricular activities. The Agency should also ensure that district staff are trained on the new definition and enterprise fund accounting.

FISCAL IMPACT

Substantial savings could be realized if a cap were placed on the amount of tax dollars that can be spent on extracurricular activities. For example, if expenditures had been limited to four times the total revenues generated from extracurricular activities, school districts statewide would have saved \$82 million for 1991 and \$107 million for 1992.

MODIFY STATE COMPENSATORY EDUCATION PROGRAM

SUMMARY

The state compensatory education program is flawed. There is no assurance that compensatory education funding is spent only for compensatory education services and that the funding aligns with the students who need the services. As the level of state compensatory education funding increases, district tax rates tend to decrease. Thus, this program is better described as a method of funding than as an educational program.

The Texas Education Code should be revised to allow the Texas Education Agency to exercise greater control in administering this program. In addition, we recommend that compensatory education funding be based on multiple "at-risk" factors.

ISSUE

In 1992-93, Texas will spend approximately \$844 million in combined state and local funds for compensatory education.⁹ Compensatory education is a special program for educationally disadvantaged students, that is, students who score below the state standard on achievement tests or who are at risk of dropping out of school. The purpose of the program is to compensate school districts for the additional costs incurred to educate disadvantaged students.

Of 29 states that have state-level compensatory education programs, Texas has the highest level of funding. In 1992-93, Texas will spend over 6.9 percent of its educational resources on compensatory education. This has increased dramatically in recent years. See Figure 1.

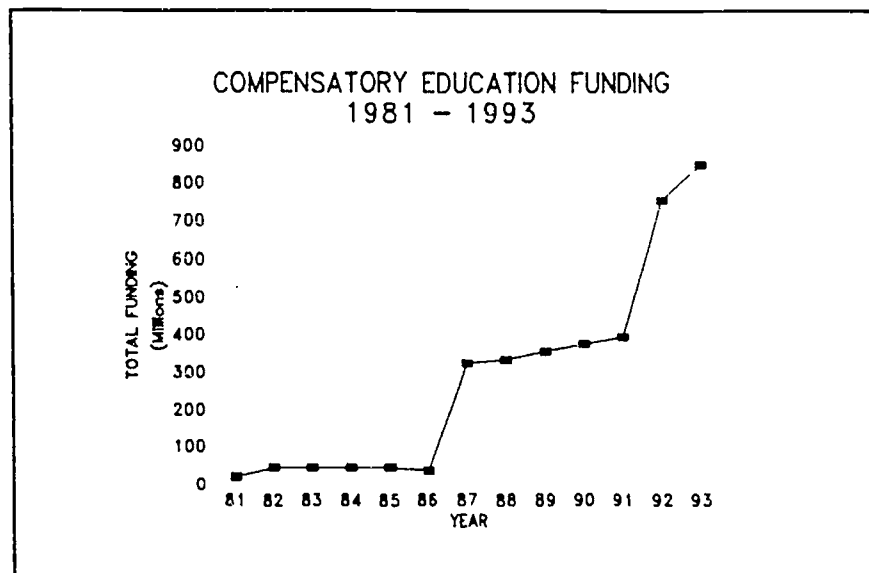


Figure 1

**IMPROVE STATE'S ACCOUNTABILITY SYSTEM:
MODIFY STATE COMPENSATORY EDUCATION PROGRAM**

Most states base the funding on income, test scores, applications, or some combination of these. Texas is one of only a handful of states that base funding solely on income of the students' families. The rationale for this method of funding is that students from low-income households tend to be educationally disadvantaged.

The state compensatory education program is flawed. The students who generate the funding are not necessarily the same students who receive the services. In addition, few restrictions are placed on the use of the program funds.¹⁰ The State Board of Education has not developed a comprehensive list of unallowable expenditures, and continued funding for a school district is not affected by the program's success or failure. Because program controls and requirements are minimal and the funding does not follow need, the additional funding sometimes results in lowering local district tax rates. See Figure 2.

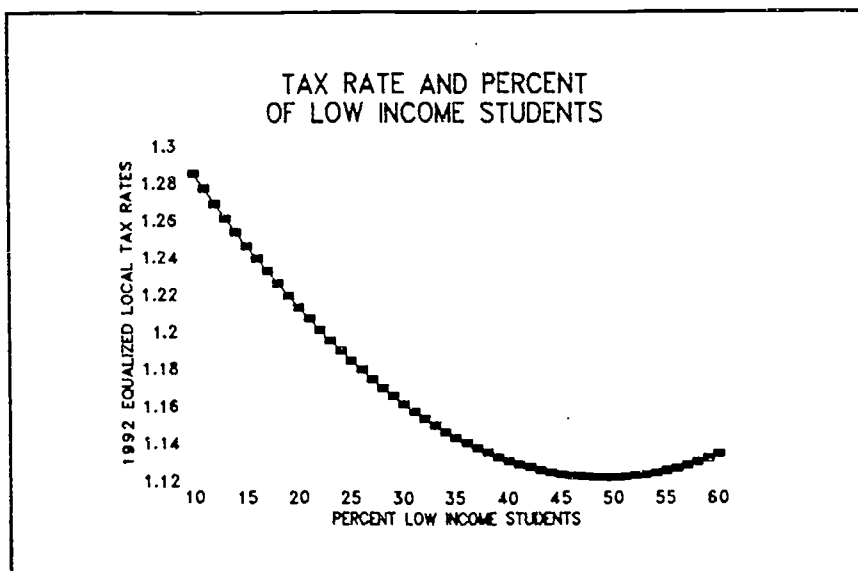


Figure 2

We reviewed the program at 17 school districts. Few of these districts have developed formal program goals and measurable outcomes or evaluated the effectiveness of compensatory services. Additionally, we found that Benavides ISD used compensatory education funds to purchase stage curtains and a public address system for its auditorium. This is in clear violation of the requirement to improve and enhance regular education for eligible students.

MODIFY STATE COMPENSATORY EDUCATION PROGRAM

RECOMMENDATION

The State should ensure that compensatory education funding is only spent for compensatory education services. The State should require districts to identify the goals, student contact hours, and costs associated with different compensatory educational strategies. Budgets and program evaluations should be required and made available to the public. The Texas Education Agency should monitor the program to ensure that district goals are being met, and the Commissioner of Education should withhold funding for ineffective district programs.

To help tie funding to needs, state compensatory funding should be based on more than the number of low income students. Performance on tests, attendance, promotion rates, and dropout rates should also be considered.

GENERAL IMPACT

State compensatory education funds would be used for their intended purpose.

¹Current accountability efforts by the Texas Education Agency include accreditation, auditing, investigations, and ongoing monitoring of district compliance with federal and state regulations.

²Texas Education Code, 21.753(b)(15)

³Texas Education Code, 21.258 and 21.7532

⁴Ninth and tenth grade dropouts were tested to ensure they were accurately reported.

⁵The median statewide per-student extracurricular expenditure for 1991 was \$139.52. Ten percent of districts spent over \$261 dollars per student. Statewide, payroll was the largest single object of expense (43.2 percent), followed by other operating expense (primarily travel -- 24.5 percent), supplies and materials (22.5 percent), and contracted services (9.8 percent). For 1992, the information is comparable, with extracurricular expenditures of \$343 million.

⁶Athletic revenue was 70.6 percent (\$42.4 million) of total extracurricular revenue. Total revenues for 1992 were \$59 million.

⁷Bulletin 679 defines function 36 as Co-curricular/Extracurricular -- A function for which expenditures are for extracurricular or other purposes that are not essential in the delivery of services for function 11 (instruction), function code 20 series (instruction-related), or other function code 30 series (student services) activities. Expenditures are for costs incurred for such activities as intramural and interscholastic athletics, other interscholastic competition, student organizations, and special interest activities.

The State Board of Education, in Texas Administrative Code, 97.113(m) offers the following definitions:

Curricular activities occur within the regular school day and constitute the delivery of instruction as specified in Chapter 75 of this title (Curriculum).

Co-curricular activities are an extension of classroom instruction in which participation is by the entire class or a significant portion thereof. They relate directly to and enhance student learning of essential elements . . . Co-curricular activities are included in the teacher's instructional plan . . .

Extracurricular activities are school-sponsored activities which are not directly related to instruction of the essential elements . . . participation in extracurricular activities is a privilege and not a right . . . Activities may include, but are not limited to, performances, contests, demonstrations, displays, and club activities.

⁸According to the Governmental Accounting Standards Board, use of an enterprise fund is appropriate where the intent is that costs, including depreciation, of providing services be financed or recovered primarily through user charges, or where the *periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes* (emphasis added).

⁹The funds are generated by an add-on .2 weighting to the adjusted basic allotment under the foundation school program. The funding is allotted to districts based on the district's best six months' average of the number of students participating in the federal free and reduced price lunch program for the previous school year.

ENDNOTES

¹⁰In part, this has represented a policy decision to give districts maximum flexibility and to avoid problems of overlap with federal programs serving similar purposes - in particular, Chapter 1 of the Elementary and Secondary Education Act.

REVISE POLICIES STATEWIDE: SAVE \$45 MILLION

Over \$45 million can be saved annually by developing a statewide self-insurance pool, controlling textbook costs, and reducing tax collection costs. These savings are in addition to the estimated \$185 million in savings identified from the Savings Profile System.

REDUCE PROPERTY INSURANCE COSTS

SUMMARY

In Texas, each school district purchases its own property insurance, and some are paying too much. Information on insurance costs and coverage alternatives is not readily available to school district personnel.

We recommend that the Texas Education Agency collect and distribute information on insurance alternatives. The Agency and the State Board of Insurance should jointly determine whether a statewide self-insurance pool for school districts is feasible. A self-insurance pool has the potential to save districts as much as \$25 million annually.

ISSUE

School districts in Texas spent \$46.5 million for property insurance premiums during the 1991-92 school year. Premiums varied greatly. Lubbock ISD, with 30,000 students, paid approximately \$76,000 for its insurance premium. Amarillo ISD, with 28,000 students, paid \$369,000, a difference of over \$290,000 annually.

Information on insurance cost options is not widely disseminated to school districts. School districts are not always aware of how coverage deductibles can affect cost. La Porte ISD paid \$23,500 for \$25,000 of additional deductible coverage. Only an annual disaster would justify the cost of such a deductible.

In Texas, each school district purchases property insurance individually. Some states, however, provide insurance pools. The State of South Carolina maintains an insurance reserve fund in which districts may participate. This pool provides coverage at \$5 per student. The average cost for Texas districts is \$13 per student. Districts responding to a survey in 1992 indicated that they had paid \$30 million in premiums and collected \$9 million in claims. Clearly, a property insurance pool is worth further study.

RECOMMENDATION

We recommend that the Texas Education Agency examine insurance costs and coverage options of Texas school districts and provide the information to districts. The Agency and the Department of Insurance should jointly examine the feasibility of a statewide self-insurance pool for school districts for property loss.

FINANCIAL IMPACT

If Texas could reduce its insurance costs per student to those of South Carolina's, the savings would exceed \$25 million per year.

SUMMARY

School districts have no incentive to consider cost when selecting and ordering textbooks and other instructional materials.

We recommend that each district receive an annual allotment to purchase textbooks. Such a system would provide economic incentives that could save \$10 million annually.

ISSUE

The State provides instructional materials, including textbooks and electronic learning systems, for all students.¹ For the 1994-95 biennium, the Texas Education Agency will spend \$270 million for textbooks. The State adopts a list of approved textbooks. When considering which textbooks to select from this approved list, districts have no incentive to consider cost. This is one reason textbook costs have risen at a rate much greater than the general inflation rate. See Figure 1.

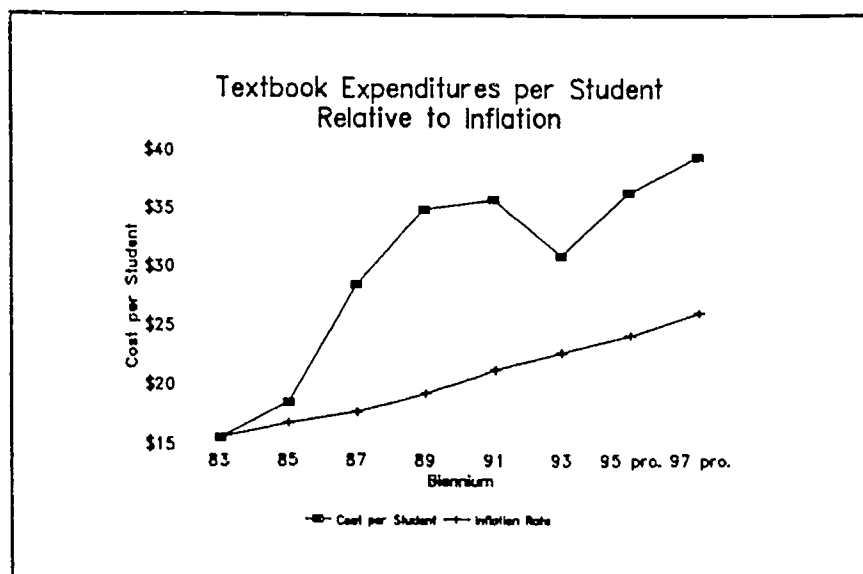


Figure 1

Of the states that adopt and purchase textbooks for districts, only Texas does not give districts a direct allocation.² If districts were given textbook allocations, they would have an incentive to consider cost when selecting textbooks, and publishers would have incentive to compete based on price.

Results of textbook audits by the audit division of the Texas Education Agency reveal that many districts exercise poor controls over textbook inventories. In 1990, textbook audits at 35 of the 1,050 school districts found that over \$500,000 in textbooks could not be located.

To cover unexpected demand, the State allows school districts to order ten percent more books than justified by enrollment.³ This extra ten percent cost the State \$7.4 million for 1992-93. It appears that some districts use the ten percent overage to compensate for lost and destroyed books.

Districts are supposed to reimburse the State for lost or destroyed textbooks that are still in adoption. However, the law does not state when reimbursement should occur. For example, we found that Edgewood ISD was holding \$12,700 during our audit. Edgewood ISD has since remitted some of this money to the Texas Education Agency. At present, districts could wait until a book goes out of adoption and never remit the funds owed.

RECOMMENDATION

Appropriate statutory changes should be made to require the Texas Education Agency to establish a per-capita textbook allotment for each district. Districts would be given the flexibility to manage state-adopted textbooks and other instructional materials within their budgets. Districts could carry forward any unexpended balances for use in future years.

Regardless of whether the above recommendation is adopted, the State Board of Education should clarify rules on remitting funds to the Texas Education Agency for lost and destroyed books. The funds should be remitted after the district's annual inventory.

FINANCIAL IMPACT

The recommended method of allocating textbooks to districts could result in nearly \$10 million in savings.⁴ It would:

- Introduce long-term price constraints by giving districts incentive to consider cost and by giving publishers incentive to compete based on price.
- Encourage districts to control textbook inventories.
- Motivate districts to order only the number of books needed rather than the current 110 percent of enrollment.

If the textbook allotment recommendation is not adopted, clarifying the rules on remittances to the Texas Education Agency would result in a transfer of an estimated \$3.9 million from districts to the State per year.⁵

REDUCE TAX COLLECTION COSTS

SUMMARY

Many school districts could save money by eliminating their tax collection offices and contracting with county governments to collect taxes. Districts statewide could save \$10 million annually.

We recommend that school districts contract out their tax collections to the most efficient local unit or document why outside property tax collections would not be more cost efficient.

ISSUE

In Texas, 346 school districts maintain their own tax collectors, duplicating efforts of other local governments. A taxpayer in a school district that has its own tax collector may receive tax bills from multiple taxing units for the same property. By contracting out current collections, school districts can cut expenditures for tax statements, postage, handling, and tax collector personnel. At the same time, school districts could continue to control their collection of delinquent taxes.

Some school district tax offices provide other services, such as renewing auto licenses and providing information about all property taxes. These services may be beneficial to local citizens. However, they consume education funds and contribute nothing to teaching Texas children.

We estimate that many districts could save at least \$60,000 annually by contracting out their tax collections with another entity, such as the county. For instance, La Marque ISD could save over \$121,000 annually by contracting out their tax collection function. Kerrville ISD could save \$70,000 annually. If half of the 346 districts exercised this option, savings statewide would be \$10 million.

RECOMMENDATION

We recommend that school districts contract out their tax collections to the most efficient local unit or document why outside property tax collection would not be more cost efficient for the district.

FISCAL IMPACT

Approximately \$10 million could be saved annually if half of the 346 school districts currently collecting their own taxes contracted out their tax collections.

¹Article VII, Section 3 of the Texas Constitution states that ". . . it shall be the duty of the State Board of Education to set aside a sufficient amount out of the said tax to provide free text books for the use of children attending the public free schools of this state" Textbook law is contained in Chapter 12 of the Texas Education Code.

²Texas Comptroller of Public Accounts, *Against the Grain, High-Quality Low-Cost Government for Texas*, Issue ED2, p. 13, January 1993.

³According to Texas Education Code, Section 12.61(g). The actual amount varies for each textbook, according to recommendations from the State Board of Education.

⁴Based on a 50 percent reduction in the rate of increase over inflation, a 5 percent reduction in average per student textbook audit adjustments, and reduction of the overage to 105 percent.

⁵This was estimated based on a statewide projection of per-student textbook account balances at the 17 districts audited in 1993.

APPENDICES

PAGE INTENTIONALLY LEFT BLANK

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
ABBOTT ISD	227	25.6	59.7	95,934			20,136		1,536
ABERNATHY ISD	879	54.3	44.9	250,598			119,468	980	184
ABILENE ISD	19,151	43.1	53.0	101,901		303,023			
ACADEMY ISD	838	20.2	53.5	70,099	19,421		42,491		
ADRIAN ISD	98	52.0	73.5	276,910	53,546		51,869		1,702
AGUA DULCE ISD	379	47.8	47.9	202,612	49,977	16,275	55,622	3,414	
ALAMO HEIGHTS ISD	3,777	22.4	63.4	388,526	526,135		836,088	81,910	2,903
ALANREED ISD	13	46.2	100.0	1,783,699	40,396		9,248		2,366
ALBA-GOLDEN ISD	584	27.6	29.3	118,216					
ALBANY ISD	549	28.4	62.6	199,656		33,982		13,307	
ALDINE ISD	42,389	44.3	41.2	140,226		65,887			
ALEDO ISD	1,915	8.0	62.4	139,209					
ALICE ISD	6,032	58.6	43.5	68,227			487,460		15,300
ALIEF ISD	31,251	23.3	50.4	164,350	471,912				
ALLAMOORE CSD	2	0.0	LT5	9,781,822	12,330		2,552		533
ALLEN ISD	5,533	4.6	60.9	133,000	150,114		611,385		
ALLISON ISD	64	42.2	40.0	3,044,092	61,556	4,316	77,243	15,429	559
ALPINE ISD	1,147	50.2	44.9	129,746	36,793	112,656			821
ALTO ISD	632	57.9	36.5	101,269		34,218		22,326	
ALVARADO ISD	2,412	34.8	45.5	84,961					
ALVIN ISD	9,865	27.9	51.7	108,548		11,565	400,317		27,252
ALVORD ISD	424	35.8	43.1	130,518	65,694		22,065	9,829	1,079
AMARILLO ISD	27,943	38.0	46.8	128,181					
AMHERST ISD	232	57.3	32.1	116,002	11,320			1,029	1,604
ANAHUAC ISD	1,402	44.2	42.0	220,838	177,437	131,829	162,922	14,247	82
ANDERSON-SHIRO CONS ISD	383	33.7	41.4	301,574	92,756		21,849	2,409	1,047
ANDREWS ISD	3,785	34.3	44.7	645,483	1,084,957	322,430	759,718	44,202	8,924
ANGLETON ISD	6,381	25.4	44.8	242,230				1,013	
ANNA ISD	658	29.0	39.7	88,338		6,651	36,914		
ANSON ISD	789	52.1	51.3	80,341		23,053		7,937	
ANTHONY ISD	687	78.0	26.4	119,198					4,973
ANTON ISD	371	58.0	44.5	124,699		9,691	7,922		2,760
APPLE SPRINGS ISD	196	62.8	30.6	97,122		12,677	731	8,315	

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
	742	46		106		7,247		2,531	1,482	30,861
3,143	2,670	9,615	23,636	17,424	1,528	17,323	6,699		57,080	145,590
					47,599	94,934		58,632	35,054	469,134
	1,008	1,196	15,742	43,327	101,627				58,716	166,095
465	1,120	1,358	9,351		7,882	5,337	10,004		28,549	114,085
	4,760		20,756				7,462	1,364	37,757	121,875
32,158	9,890	17,777		109,807	63,134		1,807	275	248,918	1,432,966
		950	4,963	2,575	60	3,361	3,800	1,289	18,765	50,243
2,688								1,763		4,451
8,815	1,898	2,632	1,496		21,203	5,331		1,397	12,377	77,684
								62,937	30,332	98,493
	18,298	12,455			41,555		38,579			110,886
44,379	26,439		89,111	271,558	213,882	26,794	21,088		305,056	890,956
267,563	88,029		473,452						12,634	1,288,321
222	212	1,048	586	506	623	3,338		867	7,497	15,320
42,394	77,397	8,315	30,385	53,984					175,382	798,592
7,519		2,511	27,868	9,786	18,435	6,147	9,604	284	75,080	166,176
4,682	6,351	178			50,581	18,442	4,764	2,864	43,230	194,903
6,650	10,842								196	73,840
	11,922				24,307	21,139		8,898		66,266
134,622			355,587	135,533				31,427	407,847	688,456
6,596	2,927				12,142	7,108	8,038	5,401	29,901	110,977
90,691	107,257	15,377					149,182			362,506
	1,675	327				10,256			6,266	19,945
19,958			85,350		11,772	8,824	30,407	13,173	160,882	495,119
45,052	1,180	599	28,995				1,119		70,538	124,468
	19,972		174,568	150,560	200,491	25,242	33,641		523,070	2,301,635
	23,953		179,930				2,071			206,967
	8,390	3		4,331		5,161		24,026	18,177	67,299
	1,920	2,812				17,505		8,702	7,032	54,899
	3,529									8,501
		858	949	9,715			16,372	530	11,731	37,065
3,514		3,624			9,959	17,815		2,228	10,906	47,958



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
AQUILLA ISD	150	34.0	22.9	141,014					541
ARANSAS COUNTY ISD	2,999	52.9	43.5	235,516	297,652		287,710		
ARANSAS PASS ISD	2,069	63.3	40.1	96,164		5,003	30,509	15,239	2,424
ARCHER CITY ISD	556	20.7	64.8	191,002			8,279	10,241	1,261
ARGYLE ISD	489	13.9	74.4	324,177	65,215		51,317		
ARLINGTON ISD	46,391	20.5	52.8	240,257					488
ARP ISD	709	41.2	39.0	140,577				1,964	1,137
ASHERTON ISD	444	84.7	11.3	39,118	37,730		92,022	8,573	2,575
ASPERMONT ISD	370	35.7	48.3	633,907	26,364	5,498	52,700		
ATHENS ISD	3,348	34.6	41.6	156,241	239,627	11,864		3,391	
ATLANTA ISD	2,080	40.5	48.9	113,743		103,492		4,155	211
AUBREY ISD	793	23.7	60.4	111,437		19,480	39,749	2,019	983
AUSTIN ISD	67,845	44.1	44.4	243,460	5,170,466		3,217,566	204,046	
AUSTWELL-TIVOLI ISD	202	46.5	70.6	939,455	117,756	37,152	71,168		
AVALON ISD	189	56.1	36.5	80,321				2,170	
AVERY ISD	340	51.8	56.0	66,933					929
AVINGER ISD	212	42.9	40.0	90,118	5,979				1,218
AXTELL ISD	722	16.1	48.0	54,257					
AZLE ISD	5,173	22.8	50.0	108,125					
BAIRD ISD	504	35.3	38.0	122,403			19,751	7,155	
BALLINGER ISD	1,197	49.0	62.4	105,334		20,841	5,803	1,976	
BALMORHEA ISD	237	78.5	26.3	91,970	29,790				13,064
BANDERA ISD	1,470	30.2	39.8	238,782	75,170			5,737	12,175
BANGS ISD	858	44.8	42.4	120,392	22,066	9,940	18,607	8,026	
BANQUETE ISD	840	63.5	36.7	165,112	35,571		126,815		2,399
BARBERS HILL ISD	1,756	15.8	55.9	877,811	503,765	139,498	540,696	45,275	6,652
BARTLETT ISD	418	53.6	45.5	99,587		13,998	42,567	7,629	394
BASTROP ISD	4,294	43.0	46.9	116,766				11,048	4,292
BAY CITY ISD	4,839	42.8	48.1	154,717		31,267	50,863		
BEAUMONT ISD	20,515	51.1	39.4	234,778	1,746,526	4,890	1,277,679	47,315	
BECKVILLE ISD	560	21.3	48.9	457,137	194,367	14,699			3,207
BEEVILLE ISD	4,237	59.8	41.3	65,867	61,124	65,338			
BELLEVUE ISD	180	27.2	67.1	130,226		1,886	329		73

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
		768						585		1,894
1,551	7,055		70,273	69,532	35,659		29,734		176,797	622,369
	4,472		27,128		31,862		19,336		35,512	100,461
2,954	1,383	441			1,448		3,169		2,774	26,402
	431	365	10,444				5,228		16,467	116,532
	60,585	88,243		1,017,407			31,579			1,198,302
	4,837	208	13,740					9,387		31,273
	7,604	7,397	921		7,483				32,833	131,472
1,732	1,856		28,446		26,220	14,240	2,471		48,588	110,939
1,560	33,591					16,364		4,720	18,039	293,077
		16	6,339	97,158	12,865	21,364	1,465		11,115	236,149
28,338	1,614	9,080	30,189	27,694	53,323	2,097		11,180	59,229	166,518
	146,529	166,949			288,323				579,774	8,614,105
4,259	2,475		20,581	5,492		2,542	857	1,961	33,216	231,027
8,483		599				4,939		287		16,478
		18						2,580		3,527
					3,898	8,499		1,196	5,685	15,104
				4,554			6,978			11,532
7					8,897	67,037				75,941
14,838										41,744
	5,310			3,225				22,248	9,141	50,262
4,539	5,126	569		19,861		10,728	5,455	708	22,955	66,885
393	109	9,111							19,258	83,438
		6,826			1,757	18,657	743	10,242	36,744	60,119
4,786	1,221	4,157	61,645				7,437	4,642	79,871	168,803
		14,748	134,546	41,762	139,312	108,833	35,640		422,623	1,288,103
	22,613	885	5,908	23,963	3,126	1,453			44,792	77,743
		24,965		207,809	205,346		3,279			456,739
			71,449		2,464				51,285	104,758
			57,290				52,975		147,535	3,039,140
	4,773		17,265				9,458	2,909	37,360	209,318
				4,188	110,615	2,351	1,969		54,916	190,669
		1,407			17,139	3,375		708	2,215	22,701



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
BELLS ISD	583	26.9	61.0	74,733	11,635	33,358	26,870		
BELLVILLE ISD	1,778	25.1	47.3	157,601	142,585	59,966			25
BELTON ISD	5,245	37.7	42.7	83,435		108,018			
BEN BOLT-PALITO BLAN ISD	405	73.1	40.5	149,617	31,807	36,129	120,053	2,493	
BENAVIDES ISD	661	71.1	25.7	278,714	198,841	28,723	400,616	7,406	12,175
BENJAMIN ISD	78	50.0	77.3	344,534	20,845	23,194	24,652		1,560
BIG SANDY ISD (POLK CO.)	373	49.6	20.4	166,530				84	155
BIG SANDY ISD (UPSHUR CO.)	739	31.8	45.5	115,086		8,848		525	
BIG SPRING ISD	4,735	44.5	46.6	139,837	67,772	121,655		40,221	
*BIRDSVILLE ISD									
BISHOP CONS ISD	1,448	51.1	41.2	381,681	148,757	3,082	98,743		7,940
BLACKWELL CONS ISD	174	46.0	56.3	501,784	61,089	52,322	47,347		1,368
BLANCO ISD	656	39.0	48.6	166,889					
BLAND ISD	345	21.2	47.6	86,496	22,635			7,228	
BLANKET ISD	169	36.7	45.9	78,682			920		
BLED SOE ISD	40	85.0	25.0	1,314,292	21,796		29,287	48	2,141
BLOOMBURG ISD	224	27.7	51.3	65,079					2,076
BLOOMING GROVE ISD	655	27.5	41.4	77,103		10,917		1,741	
BLOOMINGTON ISD	907	55.2	29.2	87,586	58,163		171,046	8,256	3,033
BLUE RIDGE ISD	440	10.7	48.3	97,426	3,761				233
BLUFF DALE ISD	65	38.5	40.0	258,943		148		821	830
BLUM ISD	273	37.7	38.3	120,997				638	335
BOERNE ISD	2,912	21.3	55.5	208,539				66,992	
BOLES ISD	268	58.2	44.9	20,508	92,139	11,478	34,726	38	
BOLING ISD	856	43.9	51.9	205,209	112,189	25,282	87,888		1,631
BONHAM ISD	1,850	34.8	48.1	126,722		25,223	46,311		1,439
BOOKER ISD	382	39.0	63.2	393,161	9,533	12,687	108,569		
BORDEN COUNTY ISD	150	23.3	67.3	2,322,292	94,452	41,157	236,604	5,599	2,852
BORGER ISD	3,340	27.2	55.5	124,172		285,159	158,848		230
BOSQUEVILLE ISD	303	24.1	54.8	138,449				493	1,504
BOVINA ISD	535	75.5	32.2	87,693					
BOWIE ISD	1,752	33.1	57.8	115,657	70,224	4,483			5,321
BOYD ISD	1,052	24.5	45.6	115,984	56,967	57,408			11,330

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
	7,572	507	3,484		47,894	12,310	344		31,308	112,666
		3,625		36,242	40,667			26,248	47,551	261,807
11,970		4,763				48,028			13,330	159,449
			52,473		16,594	2,820	9,877	1,309	77,647	195,909
		12,343	46,682		4,057	34,402	10,695	26,688	143,332	639,296
421	1,446		2,032	9,927	10,152	6,985	8,030	802	32,847	77,199
5,485			2,934							8,657
	3,493			28,848	18,059		8,916		8,848	59,841
20,952	14,073			106,967					69,712	301,927
23,848	4,983	4,470	16,103	8,364					44,166	272,123
30,308		2,090	11,788	17,192	36,058	5,349	5,317	1,165	87,636	183,747
	10,341	3,274			3,840	7,095		1,249		25,799
		1,556				1,743			7,298	25,864
	2,567							232	920	2,799
	615		6,499		519	2,649	9,366	1,771	21,109	53,580
					11,506					13,582
				6,652			2,800	3,320	2,913	22,516
8,572		818	44,746			5,016			63,840	235,811
		9,255		6,497		1,667		2,112	3,761	19,763
			1,525			202				3,527
	2,603	728				2,612				6,917
					964					67,956
1,931				17,332	6,296			21,988	37,547	148,380
		6,685	36,036	21,022	6,079		27,165		93,123	230,853
752		5,632	44,296	11,778		31,851			67,801	99,481
	6,549	291	26,756	19,457		12,903	16,041		75,296	137,491
			41,476	52,151	15,868	7,475	19,643	2,900	134,217	385,962
62,206	17,905				18,744	13,842	14,392		40,060	531,267
	640									2,637
3,429				19,772	1,342	5,066	8,706			38,316
3,565	12,897		10,965	46,453	24,413	475	7,411		15,859	170,349
4,098	8,376				66,298	2,733			30,439	176,771

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
BOYS RANCH ISD	440	81.8	28.3		214,705	173,499		15,446	8,446
BRACKETT ISD	559	62.1	36.2	146,808				15,900	302
BRADY ISD	1,387	34.2	46.2	104,583	6,818	57,367			
BRAZOSPORT ISD	12,351	28.6	54.7	336,920	83,589	183,319	190,483		
BRECKENRIDGE ISD	1,807	36.7	46.6	250,756			189,273	4,389	
BREMOND ISD	301	47.8	41.3	2,072,968	250,546	89,913	68,929	60,133	1,786
BRENHAM ISD	4,543	34.3	49.8	154,378					
BRIDGE CITY ISD	2,652	17.7	61.5	165,104	75,346	67,985	260,991		834
BRIDGEPORT ISD	1,675	34.9	45.7	186,255	128,421	35,990	59,862	45	1,834
BRISCOE ISD	70	20.0	51.6	2,105,647	7,506	25,700	47,517		1,000
BROADDUS ISD	348	61.8	32.7	150,026					342
BROCK ISD	418	22.5	45.7	118,471	41,034			71	2,454
BRONTE ISD	319	34.2	48.2	131,860		57,195		48	463
BROOKELAND ISD	263	63.1	32.9	305,511					
BROOKESMITH ISD	133	39.8	42.2	121,520	47,107	516	7,156	1,744	
BROOKS ISD	2,010	71.9	31.3	176,459		90,540	288,315		7,976
BROWNFIELD ISD	2,716	54.2	35.4	208,078		187,885		2,774	
BROWNSBORO ISD	2,059	31.7	51.8	152,891			23,260		451
BROWNSVILLE ISD	37,974	80.5	28.5	44,826		12,365			20,597
BROWNWOOD ISD	3,997	40.7	44.9	125,442		235,809		24,180	
BRUCEVILLE-EDDY ISD	607	33.8	62.9	77,839				7,939	859
BRYAN ISD	11,872	41.6	41.1	127,493		103,194	806,455	6,386	17,465
BRYSON ISD	234	54.3	61.5	265,173	27,080	23,097			169
BUCKHOLTS ISD	149	62.4	39.6	95,117	25,946	1,799			
BUENA VISTA ISD	170	52.4	44.6	830,695	38,802	15,094	77,411		1,190
BUFFALO ISD	750	29.6	37.9	125,007			125,279		
BULLARD ISD	921	25.4	50.2	171,825		18,862	2,144		991
BUNA ISD	1,637	31.2	44.2	95,181			42,104		
BURKBURNETT ISD	3,344	29.5	55.1	127,292		53,509	117,782		
BURKEVILLE ISD	441	64.9	51.8	145,822	81,375	26,380	78,851		4,775
BURLESON ISD	5,559	14.6	52.5	134,912					
BURNET CONS ISD	1,994	36.3	42.4	178,234	137,868		75,686		
BURTON ISD	422	41.9	52.3	239,431	21,190		23,188		889

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
17,616		7,652		5,084	35,552	18,849			46,847	450,001
15,893	14,247							3,144		49,486
4,148						33,236	6,776		31,815	76,530
	159,395		15,767	77,746	64,378	131,607	39,153	3,779	334,831	614,385
34,364	13,336		22,729	86,760	936	19,185	6,517		115,624	261,865
	1,289	4,483	29,681	2,464	19,107	12,601	22,464		141,415	421,979
62,265				66,298				17,615		146,178
4,811	6,631			107,905	28,877	3,548	13,116	22,201	144,376	447,871
	6,529		41,485	30,101	90,965	26,321		21,055	148,546	294,063
3,690		1,731	16,066	3,127	19,076	371	12,773	914	51,981	87,491
	229			420						991
		3,492			2,963	12,230		2,493	8,717	56,020
	2,874			2,109		10,669		563	4,963	68,958
	230					572		6,334		7,135
	1,553			2,580		3,969	2,204	6,467	15,191	58,104
		12,049	91,385			2,469	4,731	7,696	100,416	404,746
3,506		950			37,582	16,316	47,572	1,280	21,460	276,405
1,993	14,221		7,877		92,556				22,536	117,823
266,490		205,137		163,269		134,783	42,488	7,876	12,365	840,640
34,492					107,852	23,021			31,595	393,759
		1,610	5,829		85,075			19,774		121,086
354,703	86,572	163,207	422,367	78,420	194,261	15,244			800,968	1,447,305
32,583	1,126	667		1,383	19,445	2,318	4,752	1,381	22,845	91,157
	203						1,036	1,392	2,427	27,950
940		97	12,615		15,172	1,729	3,827	2,340	28,622	140,596
		4,635	2,711		102,519		31,663		99,755	167,053
4,589	10,235		44,792				7,729	7,282	6,868	89,757
8,994						18,515		7,917	520	77,010
1,569	13,613	6,177	4,569			6,108			25,531	177,795
1,805			40,504	7,598	49,816	13,391	3,776	4,228	95,685	216,812
25,706					131,735	2,721	2,502	12,250		174,914
			4,456	9,740					13,779	213,973
			16,418	15,072					24,077	52,679

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
BUSHLAND ISD	322	17.7	52.2	994,706	3,201		33,170	5,923	2,844
BYERS ISD	116	26.7	66.7	116,891				526	
BYNUM ISD	150	48.7	32.7	150,279	18,119	15,504	932	9,279	2,719
CADDO MILLS ISD	718	26.3	53.3	99,508					
CAL ALLEN ISD	4,426	18.8	54.8	185,204		86,464	245,171	24,649	
CALDWELL ISD	1,684	39.8	47.5	198,091		17,466	142,450		3,973
CALHOUN CO ISD	4,302	33.2	41.9	381,469	337,580		897,522	57,820	202
CALLISBURG ISD	804	27.4	53.8	152,185			113,076		157
CALVERT ISD	358	88.5	21.7	126,767	50,972	5,230		13,916	
CAMERON ISD	1,680	55.0	44.1	95,574		22,462			
CAMPBELL ISD	330	17.3	51.8	82,334	6,747			5,348	437
CANADIAN ISD	801	24.8	60.8	722,569	160,008	105,659	425,983	15,472	
CANTON ISD	1,597	27.6	57.0	126,206		45,407	151,234		
CANUTILLO ISD	3,659	69.7	21.9	71,265	263,410			49,187	
CANYON ISD	5,976	16.5	58.0	131,387					
CARLISLE ISD	378	40.7	40.0	112,007	35,688	26,052	41,866		
CARRIZO SPRINGS CONS ISD	2,374	72.5	31.8	117,291		18,657	399,430	21,877	3,806
CARROLL ISD	2,119	2.2	75.2	395,007	210,071				
CARROLLTON-FARMERS ISD	18,094	23.5	63.2	412,445	1,398,648		393,625	161,252	
CARTHAGE ISD	3,354	35.3	42.9	339,384	44,400		97,753		6,848
CASTLEBERRY ISD	2,923	39.4	40.5	111,467	137,214				
CAYUGA ISD	564	16.1	57.6	245,654	21,603	8,247	39,791		
CEDAR HILL ISD	4,864	13.0	55.9	175,344	72,364	132,521	422,454	18,744	3,033
CELESTE ISD	422	16.4	54.3	71,350	8,789	11,451	55,287		
CELINA ISD	696	31.5	36.9	131,111	28,017		17,968		
CENTER ISD	2,164	46.7	35.8	78,038					
CENTER POINT ISD	477	39.1	51.4	101,074					
CENTERVILLE ISD (LEON CO.)	575	26.8	49.7	629,739	144,935	37,670	120,393		4,827
CENTERVILLE (TRINITY CO.)	174	58.6	44.4	80,269				37	
CENTRAL HEIGHTS ISD	471	36.5	43.2	75,165				4,404	
CENTRAL ISD	1,258	37.8	47.5	66,749				10,655	3,397
CHANNELVIEW ISD	5,268	32.2	37.4	187,274	343,549		431,655	51,738	5,212
CHANNING ISD	110	55.5	53.8	685,834	38,934		35,177	2,254	3,231

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
			14,511						17,712	41,938
	861		3,630	261			3,992			9,270
		1,555	1,063	11,767	3,824	229	1,439		15,385	51,044
238	5,395						293			5,926
89,009		27,714	85,029		15,756		25,359		192,642	406,510
9,864		11,491	104,376	70,214			3,021	11,379	149,495	224,718
50,467	17,675	28,266	166,679	33,784	92,667	25,894	13,924	17,390	364,641	1,375,227
9,392	478	2,746	5,450	23,145				5,951	40,563	119,833
189		3,253	916			290		994	18,244	57,516
23,817					74,456	4,639		3,404	20,301	108,477
4,934	320								6,747	11,040
	6,908		74,167	44,139	28,895	1,193	17,332	261	162,373	717,644
10,884				27,095					24,779	209,840
	27,198								49,187	290,608
	42,909					30,343	18,487			91,740
			9,413	15,725	6,831		5,804		33,641	107,736
32,428	5,182	10,844	167,808	140,034	51,042		12,572	40,643	321,173	583,149
8,611	24,866	23,237			131,669	22,221		70,229	91,458	399,447
107	154,892	32,191		207,300	202,443			125,536	636,944	2,039,051
	4,802		30,680	37,479	540,089	104,148		16,915	108,346	774,168
	26,359			25,460	72,552	1,432		16,220	18,250	260,987
36,812		5,059	15,688		14,293			20,830	50,796	111,529
	53,089		101,063		55,649	20,861	24,951	9,090	237,780	676,039
	4,872		3,713	11,548			1,967	4,251	25,284	76,594
	1,477		2,965	6,919	17,163			2,095	14,449	62,154
		14,675			117,152		278			132,105
		157			2,025			4,011		6,193
683	5,275	3,316	41,586	22,511	7,112		5,468		85,573	308,203
					8,541					8,578
		906			303					5,613
5,398		235								19,685
		13,359	103,599				99,930		262,957	786,084
	3,121	4,923	12,279	1,097	9,185	3,671	11,861		39,855	85,879



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
CHAPEL HILL ISD (SMITH CO.)	3,122	41.1	43.8	120,872	16,336			87,890	
CHAPEL HILL ISD (TITUS CO.)	267	30.7	54.1	119,120				3,367	
CHARLOTTE ISD	520	72.1	28.3	95,083				9,772	
CHEROKEE ISD	145	64.1	50.0	137,660					
CHESTER ISD	246	33.3	40.4	144,637				36	1,133
CHICO ISD	530	26.4	44.7	280,179	86,759		78,774		1,601
CHILDRESS ISD	1,236	44.1	48.2	78,075			18,384	3,573	322
CHILlicothe ISD	259	61.4	65.4	378,300		8,612	34,841	519	1,346
CHILTON ISD	337	72.7	28.6	79,153	134,987				6,493
CHINA SPRING ISD	1,021	16.3	64.0	88,538				1,701	
CHIRENO ISD	251	49.0	53.1	82,025					187
CHISUM ISD	747	33.9	35.6	286,723				3,582	1,099
CHRISTOVAL ISD	280	23.2	50.0	232,905	19,855		26,891	11,353	
CISCO ISD	911	50.2	39.8	107,934			89	570	
CITY VIEW ISD	719	38.4	35.0	123,671					
CLARENDON ISD	485	34.2	55.5	143,061		789			1,914
CLARKSVILLE ISD	1,413	52.7	41.5	97,569					104
CLAUDE ISD	395	22.0	49.0	170,963	8,197	5,065		6,662	2,590
CLEAR CREEK ISD	23,023	8.6	64.2	279,534		148,144			11,990
CLEBURNE ISD	5,765	36.8	41.4	134,615	49,933			54,894	
CLEVELAND ISD	2,853	41.0	33.4	104,887		2,362			814
CLIFTON ISD	1,025	40.0	57.0	159,394				2,078	
CLINT ISD	4,208	72.8	30.2	50,769		48,625	37,511		2,204
CLYDE CONS ISD	1,467	31.7	47.1	83,036					
COAHOMA ISD	886	23.9	58.5	218,695	49,521	102,784	117,653		2,491
COLDSRING-OAKHUR CISD	1,708	52.0	28.5	222,774		18,728	283,198	7,972	3,725
COLEMAN ISD	1,107	51.9	55.5	66,951	6,142	82,482			
COLLEGE STATION ISD	5,712	21.9	59.2	219,970	568,790	185,801	351,680	41,674	587
COLLINSVILLE ISD	394	24.9	44.8	88,548	687	1,108		1,717	797
COLMESNEIL ISD	360	49.7	24.8	157,016	19,941				267
COLORADO ISD	1,270	46.9	44.3	236,389	142,315	88,670	134,142	29,847	
COLUMBIA-BRAZORIA ISD	3,669	23.1	49.8	148,394	146,944		260,341	366	849
COLUMBUS ISD	1,583	33.1	47.8	177,297				7,337	3,471

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
35,246				13,693		57,277			16,336	194,106
	380				18,690					22,438
10,129			22,733							42,635
268			7,477							8,915
	2,249	9,467	22,020	19,023			5,811		59,672	166,032
			7,313	41,609	104,439	5,934	22,680		18,384	185,869
	349	1	12,823				5,245	2,012	17,969	47,779
	1,946	1,740		16,150	100	8,189			6,722	162,883
					176,754					178,455
					92					279
	13,306	102		639			159			18,886
1,385		3,040	8,595	28,796		3,339	11,063	635	41,274	73,678
	956		2,227	38,992					80	42,746
15,706										15,706
			982	2,917	26,397	7,643	4,961	3,268	789	48,082
								1,392		1,496
							12,591	383	13,262	22,226
		50,051	654,126				306,897	20,322	12,926	1,178,605
103,622	31,240	7,740	32,315	11,157	179,970			9,295	49,933	430,234
	16,949		42,556	18,278			8,066	2,523	2,362	89,187
	8,690	8,696	19,609	33,959			1,341	887		75,261
					21,309		4,056		12,635	101,071
115,765				24,070	24,611	20,660				185,106
1,947	9,491	4,336	41,547	28,293	46,723	20,621			122,745	302,662
10,636		7,539	27,283	73,599	45,641	23,478	5,409	232	126,553	380,891
		6,822		6,068			19,154	18,795	16,454	123,009
107,298			328,903	41,434	160,162	64,327	2,344	1,144	564,808	1,289,336
	2,345						1,460		783	7,330
			13,631					17,999	8,940	42,898
16,807	7,253		60,723	4,416	23,594	8,748		19,012	147,173	388,355
2,534		10,718		23,901		21,343			47,038	419,959
10,009			27,661	25,983	20,288					94,749

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
COMAL ISD	6,378	23.4	50.2	259,734	43,237	50,839			
COMANCHE ISD	1,187	42.1	49.6	113,241					
COMFORT ISD	834	44.1	48.0	162,438	10,361	57,225		576	820
COMMERCE ISD	1,587	47.6	46.5	120,802			67,634		57
COMMUNITY ISD	842	31.8	39.8	90,677	18,683			8,953	
COMO-PICKTON ISD	595	28.6	56.3	129,354					
COMSTOCK ISD	115	57.4	47.7	354,040	2,187	2,733	538	1,796	1,620
CONNALLY ISD	2,388	36.2	43.8	75,075	116,233	34,753			847
CONROE ISD	24,277	24.1	54.9	164,588		809,689	266,720		
COOLIDGE ISD	241	76.8	22.4	89,047		2,096		1,093	546
COOPER ISD	789	37.0	53.1	86,548		5,794			
COPELL ISD	3,895	3.3	70.3	484,817	341,487		974,081		
COPPERAS COVE ISD	6,328	28.1	45.2	63,722				20,507	2,999
CORPUS CHRISTI ISD	41,797	49.4	45.4	132,435	400,564	419,302		221,905	
CORRIGAN-CAMDEN ISD	1,210	59.7	31.2	130,586		73,919	13,143		488
CORSICANA ISD	4,784	17.8	41.3	143,542		99,489		81,635	8,177
COTTON CENTER ISD	158	77.2	40.0	201,868			36,276		
COTULLA ISD	1,309	73.1	17.5	122,477	277,793	32,856	430,298	31,569	2,735
COUPLAND ISD	84	32.1	65.4	220,970		10,986	6,187	7,048	
COVINGTON ISD	214	27.1	38.8	83,981					
CRANDALL ISD	1,184	20.0	43.2	86,249		3,747	11,218		
CRANE ISD	1,388	26.9	39.1	839,701	111,657	236,152	354,444	43,493	587
CRANFILLS GAP ISD	131	47.3	35.3	189,154	910		6,980		115
CRAWFORD ISD	433	16.6	74.3	86,360		43,783	34,565		666
CROCKETT CO CONS ISD	905	52.3	45.9	601,404	43,873	34,129	333,625		
CROCKETT ISD	1,816	57.4	33.5	116,709			85,422		
CROSBY ISD	3,750	27.5	38.7	132,423	263,979	11,889		13,254	4,675
CROSBYTON ISD	612	66.0	40.4	103,341	47,219	36,610	118,487		
CROSS PLAINS ISD	446	28.7	43.2	157,398		5,566		5,325	
CROSS ROADS ISD	512	25.2	52.4	229,727	2,545	66,750			1,102
CROWELL ISD	336	54.8	39.8	109,335	2,376	43,953	10,927		3,734
CROWLEY ISD	6,089	10.0	61.8	217,493					
CRYSTAL CITY ISD	2,125	44.0	24.1	102,610					8,005

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
	14,788							9,624	6,143	112,345
99	2,825									2,923
741		688		6,439	20,184	9,208	1,184		16,794	90,632
4,791	13,470	5,307	20,009			5,341	15,105	11,637	52,038	91,314
		5,971	21,010		2,161		1,658		9,365	49,071
					34,793					34,793
1,998	669		802	1,365			1,612	278	3,364	12,234
1,603			9,093			24,364	9,286		21,149	175,030
99,927		131,378	139,736					87,971	294,331	1,241,089
3,739	3,828			13,846				6,794	2,096	29,846
	372					7,063			2,023	11,205
208,974	52,640	21,840	178,124	81,182	227,359		49,441	39,095	616,120	1,558,104
	50,480			24,055	67,707	41,607		18,276		225,630
			1,556,927	430,560	177,769				272,295	2,934,731
			5,532	13,593	109,821				78,838	137,659
52,725	21,717								9,052	254,691
			12,266				6,477		16,697	38,321
4,518		22,070	84,892	452,956	252,349	51,761			548,912	1,094,885
		630			5,215	192			661	29,596
	649					4,276				4,925
2,950	4,742			20,868	17,659			278	14,965	46,498
5,484	14,729	4,958	43,032	52,536	64,186	58,364	43,141	36,600	314,027	755,336
7,696		120		4,924		1,443	597	2,894	5,015	20,663
	4,903	718	7,624	8,647	878		5,416	8,687	31,701	84,186
2,903	29,748		43,975	13,423	27,450	22,068	4,860		126,190	429,866
12,764	17,358	4,539	22,351	66,420		59,544			85,422	182,975
			20,510					16,711	34,640	296,377
	5,322	1,157		19,868	43,995	1,098	22,330		72,208	223,879
10,093	6,017	52	7,986		9,646				5,566	39,119
			18	371	10,437	1,616	1,470		9,634	74,674
3,197	656	513		9,475	19,457		2,768		22,047	75,008
					506,706					506,706
429,728				1,675	60,785					506,193



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
CUERO ISD	1,900	54.6	43.0	80,776				7,734	
CULBERSON COUNTY ISD	839	67.2	35.1	438,516	142,624	118,206	21,717	6,832	10,957
CUMBY ISD	230	31.3	37.5	122,702					
CUSHING ISD	457	31.7	61.8	349,348	127,725	12,049			1,104
CYPRESS-FAIRBANKS ISD	43,776	13.6	60.8	200,480		3,540,080	453,098	72,316	
D'HANIS ISD	248	48.8	51.2	156,070		2,193			1,028
DAINGERFIELD-LONE ST ISD	1,958	45.3	48.7	339,640	67,669	103,643	111,882		
DALHART ISD	1,498	43.9	40.3	135,288		50,754			
DALLAS ISD	137,686	66.5	31.2	300,181	717,460		12,963,493	356,817	
DAMON ISD	155	37.4	43.8	213,858	8,131			3,607	
DANBURY ISD	606	16.3	54.2	107,242	79,340		52,967	12,987	1,109
DARROUZETT ISD	61	16.4	56.3	1,293,950	54,975	4,222	52,071		515
DAWSON ISD (DAWSON CO.)	155	54.8	30.2	1,522,703	48,637	28,377	100,833	5,500	156
DAWSON ISD (NAVARRO CO.)	425	43.8	37.2	95,318			40,690		
DAYTON ISD	3,522	26.1	47.9	108,066					
DE LEON ISD	752	36.8	52.9	120,786					
DE SOTO ISD	6,220	2.2	56.2	173,699	272,058				1,997
DECATUR ISD	1,679	29.7	48.3	169,802	272,550		315,909	28,215	4,659
DEER PARK ISD	10,570	14.6	48.8	536,608	173,303	46,085	735,015		7,042
DEKALB ISD	1,002	52.3	45.6	77,532				14,124	14,461
DEL VALLE ISD	5,096	55.7	38.0	143,629	203,024		623,711	17,405	
DELL CITY ISD	233	69.5	35.0	156,302	132,256	17,094	38,929	3,818	3,707
DENISON ISD	4,592	35.6	50.1	133,676	23,363	337,660	161,639	43,092	
DENTON ISD	10,925	25.0	55.6	205,227	395,563			75,109	1,201
DENVER CITY ISD	2,078	39.9	46.8	968,310	200,753	209,432	879,890	256	
DETROIT ISD	435	57.9	48.8	69,354				9,846	
DEVERS ISD	99	0.0	34.3	1,038,736	63,013		58,825		13,142
DEVINE ISD	1,690	42.0	35.7	79,846		27,899		2,308	
DEW ISD	56	26.8	88.2	499,561	1,105				
DEWEYVILLE ISD	658	28.3	42.8	160,828	307		29,007	657	736
DIBOLL ISD	1,963	59.7	44.3	100,525					
DICKINSON ISD	5,643	37.0	34.9	187,645	9,929		652,794	51,042	
DILLEY ISD	1,030	69.4	25.0	215,662	3,296	3,901	28,865		

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
86,131	16,355	5,207	23,292		119,461	24,358		9,018	194,278	363,166
813		1,387	2,162	3,163	43,328	822	10,664		18,537	184,680
		144,604	1,554,347	68,403	394,045	145,513			570,030	5,802,377
							5,592	519	1,820	7,511
15,132	2,937				47,369	24,877		3,673	50,394	326,786
4,968				5,289	8,913	2,228	3,593		3,757	71,988
2,366,272		91,501	688,978	3,804,048	5,283,991			119,122	5,978,074	20,413,607
									3,607	8,131
.703		5,194	1,831			13,514	4,781		36,242	140,182
	2,155	1,373	21,603	4,058		2,851	2,261	1,210	34,998	112,297
7,845	3,318	2,597	7,536	536	22,943	13,320			47,978	193,620
					4,398					45,087
	1,216			15,593				20,841		37,650
10,192	4,693				10,827	891				26,602
	38,303			26,805	317,060		9,652	25,934	199,405	492,412
2,840	10,838		38,596	41,095	17,419	4,553	281	10,614	171,219	646,349
61,401			361,025	22,051				14,000	449,939	969,985
13,492		2,598	16,468		113,292					174,434
	56,062	1,066		128,548	23,719				194,113	859,422
		5,693		20,155	19,099	10,456	12,418	5,697	64,567	204,755
10,528				64,437		173,553			212,769	601,503
		54,606	170,573			99,149			129,394	666,807
12,682		5,963	138,484	175,441	254,724	38,449	37,213	10,918	444,250	1,519,956
						3,022				12,868
71	483	283	13,849	4,159	1,713	701		2,252	34,770	123,720
19,691		2,998		7,182		64,987		1,764	27,899	98,930
12,902						843	249		1,105	13,994
5,134	2,567	2,584	18,581			3,171			27,895	34,848
	354		80,181							80,534
2,675		10,864	149,495	93,141		103,590	66,269		317,229	822,569
493	31,285	2,075		9,042			9,861	10,306	36,062	63,062

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
DIME BOX ISD	196	52.6	56.3	368,074	39,577	2,420	25,818		120
DIMMITT ISD	1,606	61.3	33.8	120,728	68,524				2,075
DIVIDE ISD	11	0.0	LT5	1,482,882	37,212				2,985
DODD CITY ISD	178	56.2	28.1	63,743					
DONNA ISD	8,301	83.4	20.1	34,532	542,098			132,681	
DOSS CONS CSD	26	0.0	88.9	356,315				200	
DOUGLASS ISD	259	27.0	56.4	132,720		2,517			
DRIPPING SPRINGS ISD	1,764	12.6	64.4	159,802	149,641		85,654		6,205
DRISCOLL ISD	197	73.1	34.6	488,969				17,119	
DUBLIN ISD	1,175	46.0	48.0	94,049					
DUMAS ISD	3,661	34.1	44.9	316,060	264,692	173,808			598
DUNCANVILLE ISD	10,212	15.8	49.7	202,196	332,133				
EAGLE MT-SAGINAW ISD	4,743	22.1	54.0	229,450					
EAGLE PASS ISD	10,663	84.5	28.9	52,295		188,542			2,600
EANES ISD	5,543	2.8	80.6	325,535	457,533	14,908	607,479		2,748
EARLY ISD	1,026	21.4	63.3	85,725			6,356		
EAST BERNARD ISD	843	27.6	57.6	149,582		821	40,504		1,029
EAST CENTRAL ISD	6,219	39.7	38.4	97,568	111,655	27,279	241,636		
EAST CHAMBERS ISD	913	31.3	43.1	176,525	137,234	75,767	225,042	11,527	
EASTLAND ISD	1,206	36.5	52.7	134,704		6,155		213	
ECTOR COUNTY ISD	27,527	42.0	37.7	170,502	1,123,089	738,269			
ECTOR ISD	136	47.1	46.3	79,924	5,918	1,221			191
EDCOUCH-ELSA ISD	4,149	82.6	25.9	21,472		40,191		51,882	6,003
EDEN CONS ISD	403	51.6	46.4	306,795	2,370	812	17,955		
EDGEWOOD ISD (BEXAR CO.)	14,915	89.4	20.8	34,287	1,644,895		1,165,727	25,101	34,277
EDGEWOOD (VAN ZANDT CO.)	728	25.0	49.4	159,537		32,186	14,070		
EDINBURG ISD	16,679	76.5	32.0	76,501		953,909			6,216
EDNA ISD	1,612	42.4	46.5	131,571				16,085	590
EL CAMPO ISD	3,636	40.9	41.5	183,723		140,114			
EL PASO ISD	64,728	59.7	36.4	108,157			1,159,593	28,742	2,094
ELECTRA ISD	645	50.4	48.5	155,717	191,235	27,727	17,616	3,539	2,042
ELGIN ISD	2,256 ¹	47.4	40.5	91,259			19,211	34,930	9,539
ELKHART ISD	924	26.2	44.4	98,762				3,135	3,777

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
4,430	47		10,291					2,043	16,749	67,997
				13,411	35,132		2,921		8,448	113,615
222		828			10,560	1,249	2,351		9,276	46,130
	1,718	243		7,110						9,072
22,980		82,451		110,780		157,374		39,472	132,325	955,511
	534				2,523					3,257
			2,236				705	1,369	593	6,234
	206	20,192		12,393	6,159				38,696	241,753
5,088					171			696		23,073
			5,637							5,637
	128				15,119	37,466			33,213	458,593
13,904	30,255								10,421	365,871
			19,971	39,424	205,978	47,805	54,121			367,299
27,932								44,648	11,205	255,518
51,505			251,165	29,309	109,835	16,215		6,840	363,637	1,183,899
	1,050	4,301				4,712		8,775	5,034	20,161
2,498		3,303	25,284		43,267	18,102	17,896		40,500	112,205
				191,237	33,426		73,668	49,165	213,297	514,770
8,808		5,492	41,512	13,486			558		74,328	445,097
						12,761		2,145	6,155	15,120
	224,682	7,957		653,677	86,274	42,257	38,622		82,356	2,832,473
1,230		754			493		1,262	1,158	3,191	9,037
7,331				10,945	93,676	23,280		17,931	31,168	220,071
	4,880			2,688		3,910	10,096	1,003	17,014	26,700
366,352		31,246		140,475	1,372,472		32,672	27,943	617,784	4,223,376
389	3,695			18,009				6,646	19,452	55,543
5,466	75,774	9,311	31,245	105,584	632,318		101,847	44,482	105,540	1,860,616
709	14,499	5,902	22,508				12,414			72,707
5,142			41,247	33,176			20,468		5,486	234,660
				744,603	2,054,775	48,713			880,784	3,157,736
17,513	2,298	4,633	53	8,610		11,736	17,568	5,865	51,283	259,150
8,431		9,859		3,068					17,256	67,782
					22,829		6,981	15,962		52,685

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
ELYSIAN FIELDS ISD	932	36.6	49.1	208,486	13,989				2,338
ENNIS ISD	4,165	43.3	43.9	139,103					
ERA ISD	354	28.8	81.3	97,867		8,700	3,759		636
ETOILE ISD	128	39.1	34.6	172,276			1,850		
EULA ISD	515	16.3	50.6	123,394	5,646		31,595		497
EUSTACE ISD	1,060	45.7	38.3	176,539	32,381				
EVADALE ISD	437	16.7	37.1	776,533	150,707	30,755	136,408		2,626
EVANT ISD	243	46.5	51.8	123,185		8,209			
EVERMAN ISD	3,214	41.2	35.1	161,347	349,690	3,087	44,033		
EXCELSIOR ISD	72	44.4	27.8	81,221	12,429		3,714	806	
EZZELL ISD	79	43.0	71.4	634,692				816	
FABENS ISD	2,413	83.5	26.0	33,415	672	71,669		13,598	
FAIRFIELD ISD	1,590	30.0	47.7	337,294		40,099	139,458	2,752	
FALLS CITY ISD	302	30.8	53.6	145,981		1,158			1,620
FANNINDEL ISD	271	83.8	42.3	84,410	18,778	87,722	1,626		
FARMERSVILLE ISD	1,015	26.9	44.9	168,739					
FARWELL ISD	504	51.2	53.1	133,791	33,629				
FAYETT, VILLE ISD	200	19.0	76.3	221,844	19,766				459
FERRIS ISD	1,476	46.6	39.1	82,698	71,724		6,198		
FLATONIA ISD	477	34.8	51.5	207,559		2,309	7,155		666
FLORENCE ISD	612	31.4	49.1	79,385	39,349		36,570	2,267	
FLORESVILLE ISD	2,649	48.2	43.6	91,551				46,977	
FLOUR BLUFF ISD	5,142	36.5	54.3	137,376		201,920	657,839	8,180	
FLOYDADA ISD	1,255	59.3	28.7	91,861	158,485	80,799	39,983		1,008
FOLLETT ISD	148	29.7	57.7	545,491	54,907	16,997	60,894		275
FORESTBURG ISD	143	39.9	60.5	115,675	16,382		884		1,261
FORNEY ISD	1,677	9.7	44.0	136,489		84,953		18,777	3,523
FORSAN ISD	536	15.5	57.8	635,001	75,345	12,164	118,247		1,595
FORT BEND ISD	38,664	14.1	54.1	148,078		737,405	2,385,260	3,732	75,286
FORT WORTH ISD	71,224	52.4	33.6	178,328			5,468,432	2,854	
FRANKLIN ISD	777	35.3	55.6	295,521					2,608
FRANKSTON ISD	742	34.5	62.7	161,659		16,375		8,002	
FREDERICKSBURG ISD	2,472	30.2	56.0	190,830					

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
118		387		10,840					2,626	25,045
	347		42,777			4,367				47,490
5,118	1,287	747	593		2,734	2,607	7,125		7,578	25,726
		257	880	3,758			4,182	1,368	1,850	10,445
2,422			8,007	7,279	65,992	3,962	16,456	91	34,247	107,700
		2,923			85,894	9,467		3,421	10,302	123,784
		8,061	34,283	42,706	16,705	8,789	11,262	12,771	119,487	335,585
	2,144			4,814	8,889			4,037	4,199	23,894
23,126		22,492				2,283			44,015	400,697
		185			3,153				1,401	18,886
		627		659	4,200	1,962				8,265
		412		32,458	89,113	21,782	17,612		30,603	216,713
9,730	23,461		54,610	16,249		6,803	688	1,502	96,230	199,122
	4,874						1,327	5,000	1,158	12,821
1,027	86	27	6,101	100,817			12,203		69,182	159,205
		7,502			64,853	10,118				82,473
2,188		2,707			8,709	17,218			6,344	58,106
		733	1,161		3,485	842		1,757	2,590	25,612
	2,861				6,799	5,463			7,474	85,571
	3,480	298				6,881		1,568	6,100	16,257
272		1,138	719						4,351	75,964
	2,575			604						50,256
35,118			155,585	35,835	29,026		33,681	23,653	271,756	919,082
42,488	3,558	3,780		55,323	13,462	48,397	7,976	4,103	101,751	357,611
	2,791	1,218	19,950	5,224	18,942	6,126	3,796	118	45,115	146,123
1,468							5,464		8,193	17,265
			3,110							110,363
12,104	1,735	1,786	32,680	3,025	13,737		3,188	3,780	53,992	225,394
	95,721	44,467	1,824,838				13,409		1,978,435	3,201,683
12,157	215,899	100,491	1,785,672	1,281,995		324,253			2,999,052	6,192,701
		1,077	17,500	1,719						22,904
4,348		1,259			28,755	77		4,144	8,362	54,597
						6,896	15,046	24,880		46,823

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
FREER ISD	1,009	58.7	44.3	270,510	120,984	95,658	373,944	5,313	
FRENSHIP ISD	4,379	36.0	48.4	97,180					3,119
FRIENDSWOOD ISD	3,605	3.2	68.3	179,380	236,765		99,697	3,761	
FRIONA ISD	1,269	60.7	51.8	121,279		16,030			444
FRISCO ISD	1,562	27.7	47.1	226,497	145,331	47,387	214,572	25,795	
FROST ISD	340	51.8	59.6	72,716			5,512	787	
FRUITVALE ISD	297	55.9	27.4	122,754	55,040	13,207	12,852	3,310	
FT DAVIS ISD	320	0.0	52.7	244,967	119,273	25,705	3,838	7,666	1,237
FT HANCOCK ISD	371	77.9	24.1	188,848	36,477	21,286			3,589
FT SAM HOUSTON ISD	1,598	30.9	52.1		292,629	41,991	130,238	2,987	3,253
FT STOCKTON ISD	3,004	53.2	41.5	474,451	280,755	180,976	320,321	3,976	
GAINESVILLE ISD	2,723	25.1	53.4	111,523					
GALENA PARK ISD	15,927	37.3	36.1	136,335			94,951	81,866	29,735
GALVESTON ISD	10,050	53.5	39.8	218,939	954,728		230,342		
GANADO ISD	644	49.2	48.8	139,053		53,526	20,594		2,474
GARLAND ISD	39,192	20.8	62.1	159,811					48,854
GARNER ISD	151	33.8	62.2	310,829					546
GARRISON ISD	705	37.7	43.5	92,408		15,700		14,161	5,134
GARY ISD	257	37.4	37.8	225,689			6,309	1,271	3,528
GATESVILLE ISD	2,162	25.6	51.6	93,788		10,488			264
GAUSE ISD	104	46.2	57.7	128,921					
GEORGE WEST ISD	1,294	46.1	52.9	237,492	26,489			33,805	
GEORGETOWN ISD	5,186	25.1	60.9	131,418				10,682	
GHOLSON ISD	157	56.1	35.7	88,415					1,578
GIDDINGS ISD	1,576	41.3	49.1	178,908	146,893	25,012			
GILMER ISD	2,198	37.7	52.4	126,755		90,741			
GLADEWATER ISD	2,186	41.8	54.3	220,198			34,946		
GLASSCOCK ISD	404	36.4	35.2	832,241	33,337	22,928	87,283	1,975	137
GLEN ROSE ISD	1,342	28.7	51.7	5,130,417	406,197	62,035	357,514	23,199	
GODLEY ISD	668	26.8	50.9	83,553	206,686			11,598	
GOLD BURG ISD	109	62.4	47.1	209,938			23,695		1,361
GOLDTHWAITE ISD	567	32.1	55.2	102,613					
GOLIAD ISD	1,255	42.2	49.6	319,937	103,896	23,952	59,372	7,925	

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
5,737	13,702	18,676	114,315	46,264	19,875		14,303	9,072	227,400	610,443
34,265	3,623			6,304	32,183		24,142	1,726		105,363
69,830		1,796	90,954			14,852	44,571		150,267	411,960
3,467		367			7,361		31,301	2,057	11,717	49,310
13,429	35,298	16,785	29,259	25,066	65,548	282	2,071		183,932	436,892
	863	1,909			4,576	2,049		3,702	3,284	16,115
1,281					17,942	4,350	4,431	1,915	25,927	88,400
		5,312		16,249	59,130	5,108	6,045		48,467	201,095
	2,227						5,497	785	6,429	63,432
4,170		11,577			86,412	26,272		36,406	103,254	532,680
8,623		7,364	279,184	6,599	54,863			5,771	325,905	822,527
116,256				26,498	56,055		17,658	9,910		226,377
477,654		33,823		53,993		15,634	19,329	11,100	94,951	723,133
299,112	245	416	362,255	83,907	53,430		72,535		398,319	1,658,651
2,792		1,456	16,009		7,396			4,258	22,838	85,666
								71,684		120,538
	232									778
6,963		1,602		2,006			384	2,746	1,527	47,168
1,352	140	88	10,663			4,075	164	98	6,309	21,379
	9,456		68,146	2,489				8,298	4,605	94,535
			333							333
		4,073	27,551	78,476					26,489	143,904
			87,490	148,745				7,074		253,991
								161		1,739
							322		152	172,076
	30,208				61,066	3,336	13,101	3,883	34,841	167,494
	25,642	787	66,260				14,651	8,712	34,946	116,051
			58,797		53,166		10,601		89,204	179,020
10,836	10,095	7,628	186,365	371,453		9,754	5,000	19,580	353,178	1,116,476
	9,837	2,921		12,622	32,099	2,221		1,999	20,053	259,931
203	320	157	12,193	2,093			4,944	4,524	19,072	30,418
	6,762						7,716	1,707		6,185
67,881	1,248		46,088	18,561	16,942		13,444		150,657	208,652



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
GONZALES ISD	2,629	54.8	40.3	103,171				14,174	
GOODRICH ISD	291	0.0	28.4	247,691	55,580			11,416	
GOOSE CREEK ISD	17,758	30.7	42.0	271,245	656,249	701,976	2,246,823	244,579	
GORDON ISD	200	41.0	60.6	192,343	17,511	21,835	28,591		
GOREE ISD	97	74.2	18.2	108,435	47,684	2,509	10,516	1,553	
GORMAN ISD	355	46.5	54.1	101,638	14,602	31,474			
GRADY ISD	216	41.7	44.0	979,079	103,366	22,278	88,090	50,627	
GRAFORD ISD	378	32.7	41.1	330,738	41,331		28,374	1,155	889
GRAHAM ISD	2,675	28.9	47.9	138,454		39,601			83
GRANBURY ISD	5,404	22.1	47.2	173,550		1,050			
GRAND PRAIRIE ISD	16,874	31.7	43.5	135,486			1,055,396	76,070	
GRAND SALINE ISD	989	28.3	51.6	107,242		23,973			
GRANDFALLS-ROYALTY ISD	200	59.5	35.5	417,534	121,294	49,403	49,705		65
GRANDVIEW ISD	765	30.5	54.6	102,047					
GRANDVIEW-HOPKINS ISD	37	8.1	80.0	2,176,868	36,039	2,866	20,908	84	886
GRANGER ISD	333	46.8	61.5	118,232	92,382		33,486	5,984	
GRAPE CREEK-PULLIAM ISD	673	31.9	40.2	120,183					
GRAPELAND ISD	856	36.6	50.2	162,109		11,380			
GRAPEVINE-COLLEYVILL ISD	9,389	6.8	68.3	385,126	838,021		867,093	77,297	14,519
GREENVILLE ISD	5,184	37.7	44.0	153,044			510,106		
GREENWOOD ISD	1,326	17.4	54.3	139,612	21,541	7,985		1,063	
GREGORY-PORTLAND ISD	3,980	30.5	55.6	130,960		121,286	122,647	30,002	
GROESBECK ISD	1,514	38.6	45.3	744,401	294,580	68,164	84,647	25,401	
GROOM ISD	232	40.5	70.9	213,456		43,372	36,731	794	
GROVETON ISD	735	37.0	45.3	143,503	26,823		7,953		145
GRUVER ISD	512	40.8	67.9	453,445	51,874	19,739			4,051
GUNTER ISD	347	31.1	70.6	78,156		4,204	43,599	4,573	
GUSTINE ISD	176	62.5	39.6	117,989	15,380		117,713	554	
GUTHRIE CSD	84	35.7	80.0	5,857,788	81,584	43,102	94,034	3,018	
HALE CENTER ISD	787	67.6	38.8	72,874					
HALLETTSVILLE ISD	1,051	33.6	64.9	235,942					16
HALLSBURG ISD	124	26.6	67.9	670,013					
HALLSVILLE ISD	3,153	16.7	52.4	324,278					9,157

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
								1,468		15,642
10,830	806	213	4,009						18,621	64,234
		156,758	418,567	262,000	180,496	49,359	32,008		1,256,945	3,741,871
1,900	2,726	2,945	8,387	8,659	3,926	6,600		8,482	39,155	72,407
12,577	704	83		17,004	2,858		2,866	422	28,699	70,078
15,750		414			11,015	4,549	4,329	5,386	22,239	65,280
			26,632		13,590	8,572	8,189		95,079	226,265
4,304	191	1,116		15,027		3,305			23,708	71,984
29,003	986					7,325		7,833	3,518	81,313
	37,407									38,457
142,071		6,284	2,358	376,275			155,199	11,707	541,198	1,284,162
	6,076									30,049
	4,674	350	7,897	7,881	23,962	89	15,312	2,505	53,101	230,037
	6,603	2,176		12,462		6,863		16,280		44,384
4,531		1,184	2,319	313	2,029	4,127	3,930	1,864	14,788	66,290
5,720	2,311	1,739			19,510				20,103	141,529
13,249					9,581			3,490		26,321
	1,752				96,349	8,558		4,496	11,380	111,155
	32,385	62,405	86,174			120,002	29,898	44,771	327,083	1,845,483
		13,143		63,502		19,812	5,847	37,035	79,898	569,547
35,568			53,759	1,805	3,260		21,936	10,095	29,526	127,486
			161,417		61,962				133,265	364,048
29,872	8,294	9,370	105,287				7,416	12,195	150,764	494,461
11,023	4,108	3,078	10,605	17,237		20,190	4,967	318	43,232	109,193
		3,079	18,576						9,932	103,676
2,379	1,688		16,626		43,106					
	5,874	2,157	3,901	1,654	724	2,702	290		15,413	54,265
91		4,977			7,980	1,203			7,022	140,876
	9,648	2,620	42,096	22,098	28,521	6,700	20,928	4,524	112,957	245,915
						13,496				23,034
9,522										
1,182			5,403							6,586
	30,937	24,492	5,580			41,045				111,211



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
HAMILTON ISD	779	29.8	65.0	158,295		18,008			
HAMLIN ISD	711	47.1	43.0	133,035	23,699	61,537	60,370		
HAMSHIRE-FANNETT ISD	1,744	20.9	64.3	205,613	25,668	33,340	217,613		
HAPPY ISD	236	49.6	64.8	163,411	25,165	24,876	58,186	1,260	3,273
HARDIN ISD	1,019	37.1	35.8	114,415	191,586	13,280	119,079	22,590	3,079
HARDIN-JEFFERSON ISD	2,086	25.6	45.3	134,142		7,587	38,475		161
HARLANDALE ISD	15,038	74.5	23.1	47,757	2,535,208		756,756	104,267	31,541
HARLETON ISD	507	32.5	53.9	127,575	17,159		26,522		527
HARLINGEN CONS ISD	15,298	62.2	39.4	78,683					
HARMONY ISD	727	18.4	53.4	149,190		17,609	7,911	11,753	174
HARPER ISD	272	37.5	48.2	260,582		28,202		927	1,315
HARROLD ISD	118	55.9	45.9	227,753	1,692	23,962	19,415		2,057
HART ISD	556	72.8	30.6	85,158		46,457			474
HARTLEY ISD	140	26.4	78.0	278,520			49,132		600
HARTS BLUFF ISD	391	20.7	56.6	101,973				836	
HASKELL ISD	750	54.0	51.3	116,272	3,381	24,015	11,061		1,819
HAWKINS ISD	801	46.3	52.0	662,694	254,904	41,865	168,874	21,056	1,095
HAWLEY ISD	666	33.6	40.4	61,308			20,166		
HAYS CONS ISD	4,294	32.2	53.5	99,249		27,343	32,399		
HEARNE ISD	1,637	63.2	31.6	89,589	72,931				5,619
HEDLEY ISD	103	52.4	51.4	169,490	23,544		10,488	8,386	
HEMPHILL ISD	826	39.1	32.5	177,070	79,484				632
HEMPSTEAD ISD	1,230	52.9	25.4	127,907	165,690			811	2,078
HENDERSON ISD	3,788	37.2	50.4	138,215	84,333	22,920	32,895	3,762	
HENRIETTA ISD	974	23.5	50.1	133,100					
HEREFORD ISD	4,469	56.7	38.1	96,132		43,451		597	
HERMLEIGH ISD	187	42.8	50.9	148,045	41,377	1,469	30,185	875	783
HICO ISD	519	44.3	51.9	86,292			4,417		1,477
HIDALGO ISD	2,530	95.0	18.3	45,476				5,876	10,354
HIGGINS ISD	115	34.8	60.0	414,585			38,661	4,743	270
HIGH ISLAND ISD	290	44.5	32.4	238,545	14,953	16,981	119,339	9,481	
HIGHLAND ISD	170	30.6	62.5	260,510	26,297	2,345	27,361		792
HIGHLAND PAR (DALLAS CO)	4,289	0.0	81.7	847,081	904,745	274,057	566,023	56,280	

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
1,912						2,858		6,737	4,344	25,171
1,594	3,403	3,854	35,060		49,792	9,577	19,785		96,846	171,837
4,681		4,460	42,883		12,227		17,859		73,743	284,987
	7,096	3,766	7,892		22,906	8,231	12,531		53,863	121,318
946			30,597		10,702		12,169		74,097	329,930
		1,581	93,132	18,206			11,640		41,599	129,182
48,670		56,384		60,656	168,382				291,709	3,470,156
8,642		42					2,273	3,570	8,893	49,842
70,213	41,370		104,861							216,445
			590	52,171		11,916		2,258	25,521	78,862
408		1,825		3,571		20,554	5,981	7,095	12,358	57,919
		55	3,700	3,576	6,275	10,370	5,317	1,034	20,343	57,109
7,416	1,759	2,766		1,328	17,237			10,783	8,798	79,423
	859	1,431	5,813	2,914	10,491	6,410	4,992		14,601	68,041
										836
3,758				11,701	39,415	12,639	11,390	3,096	34,804	87,471
21,304		12,466	15,990		1,834		2,517	4,562	80,061	466,406
				6,020			1,468		6,036	21,618
		6,878				21,736		4,133	16,015	76,474
			5,640	29,026				2,744	7,437	108,522
	410	852	5,614	1,909	4,219	4,382		5,348	18,508	46,644
39,177				3,217		10,040			13,904	118,646
4,588								9,985	12,527	170,626
	28,721		32,810		29,524				49,422	185,543
					10,839	8,237		5,936		25,012
					23,842				4,238	63,652
15,329	1,117		3,495	6,932	27,732	7,599	9,543		28,661	117,775
1,275	5,328	6,689	2,175	4,608				622	4,417	22,175
	3,360	1,092	17,648	35,850		10,757				84,938
10,091	287	909	19,924	1,833		2,061	5,605		26,043	58,341
5,437		2,542	15,791	15,350	11,480	6,232	19,352		71,222	165,716
		4,008	17,321		8,259	10,599	5,790	3,444	40,153	66,062
86,094	86,425	23,873	10,119	99,412	199,613	116,392		65,299	481,109	2,007,222

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
HIGHLAND PAR (POTTER CO)	660	15.9	38.8	1,029,902	52,547	46,007	125,700	17,822	433
HILLSBORO ISD	1,683	45.9	44.8	129,308		28,638		8,463	1,061
HITCHCOCK ISD	1,233	55.2	27.9	145,821	289,823		238,479		
HOLLAND ISD	436	64.0	61.0	76,852				8,879	
HOLLIDAY ISD	812	18.6	52.9	144,783	71,061	41,758		19,560	1,833
HONDO ISD	1,863	49.7	39.3	95,769				5,747	173
HONEY GROVE ISD	596	36.4	40.5	116,737			41,534		
HOOKS ISD	1,071	42.4	54.2	56,180					2,596
HOUSTON ISD	196,512	53.1	32.4	240,953			8,812,767		
HOWE ISD	887	20.5	59.5	82,664		55,960			
HURBARD ISD (BOWIE CO.)	69	23.2	40.0	108,472	7,280				845
HUBBARD ISD (HILL CO.)	515	53.6	40.5	66,644	105,643	1,803	64,924	46,247	2,979
HUCKABAY ISD	162	46.9	30.9	229,918					293
HUDSON ISD	1,761	33.3	43.9	67,912				13,019	
HUFFMAN ISD	2,007	11.5	48.7	99,823	255,022		405,344	45,882	4,074
HUGHES SPRINGS ISD	963	50.6	46.6	149,651		5,266			
HULL-DAISETTA ISD	782	49.6	25.5	176,143			79,737	1,016	3,214
HUMBLE ISD	19,818	7.4	65.8	157,052	442,839		1,368,689	276,721	
HUNT ISD	107	31.8	66.7	773,983	61,629			3,008	807
HUNTINGTON ISD	1,353	30.3	40.4	64,055				9,104	
HUNTSVILLE ISD	6,555	35.8	43.7	105,413	14,408		363,850	629	
HURST-EULESS-BEDFORD ISD	18,756	14.9	59.7	247,349					
HUTTO ISD	610	23.9	62.6	109,762	56,539		5,647		1,292
IDALOU ISD	875	33.1	46.6	103,149			4,605		
INDUSTRIAL ISD	848	22.9	57.7	220,500	64,184		183,491	22,206	2,267
INGLESIDE ISD	1,608	44.2	43.8	306,161	67,739		227,386	18,594	
INGRAM ISD	1,113	44.0	45.8	119,897	115,751	69,963	111,710	475	
IOLA ISD	388	32.0	49.6	144,469	36,673		26,868	3,673	
IOWA PARK CONS ISD	1,935	25.6	51.0	137,033		22,770			693
IRA ISD	196	23.5	54.4	606,081	18,200	16,676	46,201	1,022	830
IRAAAN-SHEFFIELD ISD	594	34.3	68.2	2,753,381	295,015	79,490	343,994		609
IREDELL ISD	106	50.9	57.1	201,624					
IRION CO ISD	326	34.4	53.8	785,099	20,290	46,526	110,282		2,592

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
	6,351		40,412	10,767		2,006			77,109	224,934
4,799	9,647			49,461	12,522			20,003	16,983	117,611
12,940	7,287	19,785	1,888	8,212			38,111	1,601	80,131	537,996
62							226			9,167
60,441		394		5,403	15,988	29,780	6,544		97,550	155,213
		6,809						4,461		17,189
					16,208	696			6	58,432
8,893	936			1,265				3,621		17,310
	2,265,516	102,887	3,544,086	751,164			339,734	173,496	6,654,359	9,335,291
	11,831			2,428	67,286	13,714	15,770		40,099	126,890
1,634									2,479	7,280
	3,633	8,818	17,927	9,043	40,014	7,770	7,955	919	76,365	241,110
2,402		32						1,585		4,312
				15,783		1,573		24,889		55,264
22,802	5,602	11,082	77,970	31,506				21,190	204,665	675,809
	10,918		24,503			15,207		3,757	5,266	54,385
			26,921	110,023		8,944	1,522		79,737	151,642
		42,719	788,026		53,843			34,408	1,053,432	1,953,812
1,685							767	2,746	8,626	62,017
		767		7,151						17,022
98,427	53,836	20,628	192,267	190,483	17,965	9,596	1,649	54,775	378,258	640,255
	115,320		34,591		209,834	16,020	27,523	108,248		511,537
		1,188						712	2,768	62,590
				17,693			10,395	1,485	4,605	29,573
		1,095	39,649				5,512		70,323	248,080
			24,111	40,352	46,480				66,816	356,897
8,047		3,236		22,682		5,512	3,292	18,095	41,901	316,863
		4,069	16,416	7,469	714	7,733	2,528	8,830	36,348	78,623
	4,986						5,878		1,403	32,924
2,878	827	1,798	13,940	1,655	21,202	6,495	15,358	2,865	49,844	100,102
5,982	30,456	4,098	60,703	26,280	102,400	30,002	29,710		229,782	778,956
	1,415	971								2,385
12,469	4,408		21,456	19,040	9,437	5,759	10,493	6,786	85,476	184,063

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
IRVING ISD	23,891	34.6	56.3	263,740	576,144			349,926	
ITALY ISD	624	47.3	47.3	64,503			4,615		
ITASCA ISD	510	49.6	45.7	100,948	88,748				
JACKSBORO ISD	988	31.1	54.7	228,339		53,828	235,521	2,139	772
JACKSONVILLE ISD	4,141	42.6	44.4	108,002		106,767			
JARRELL ISD	387	39.8	36.9	83,521	28,821				330
JASPER ISD	3,392	48.7	40.5	88,571		32,370		12,778	
JAYTON-GIRARD ISD	175	25.1	62.5	5,019,695	215,200	42,409	136,463	5,710	3,963
JEFFERSON ISD	1,609	57.3	39.8	176,290					
JIM HOGG COUNTY ISD	1,259	70.8	37.1	172,072	228,132	51,596		143,992	
JIM NED CONS ISD	769	16.8	59.1	114,426		6,013	61,160	5,496	34
JOAQUIN ISD	639	37.2	39.0	96,926		37,310	45,220	2,007	
JOHNSON CITY ISD	534	32.0	65.7	208,705	9,356	948		2,782	
JONESBORO ISD	249	33.3	53.2	93,413					6
JOSHUA ISD	3,193	27.7	43.7	99,661		112,212			
JOURDANTON ISD	1,169	49.6	48.1	296,117				4,631	
JUDSON ISD	13,414	25.3	49.1	137,359					544
JUNCTION ISD	778	42.5	49.3	118,015		54,047	19,920	6,667	
JUNO CSD	8	100.0	LT5	2,543,144	4,691				1,289
KARNACK ISD	452	74.3	35.1	162,900	36,885		14,797	17,495	3,170
KARNES CITY ISD	1,024	60.0	41.8	138,392					
KATY ISD	20,460	6.6	62.3	198,874	1,028,688	25,258	1,354,982		
KAUFMAN ISD	2,717	39.1	39.8	95,826			2,666	927	
KEENE ISD	634	71.1	48.3	107,490	134,652			1,759	
KELLER ISD	8,893	10.0	61.7	156,201					
KELTON ISD	59	49.2	34.8	1,644,038	63,705	13,958	38,061		798
KEMP ISD	1,356	29.7	40.8	97,164	33,721	35,193	1,918	4,558	
KENDLETON ISD	112	80.4	7.7	159,445					
KENEDY COUNTY WIDE CSD	44	100.0	44.4	5,585,590	18,168	42	48,293	1,780	795
KENEDY ISD	1,113	65.5	41.5	88,778		29,788	25,528		
KENNARD ISD	420	60.2	39.1	133,900	24,894			4,215	738
KENNEDALE ISD	1,864	15.0	44.8	183,042	214,891			69,730	
KERENS ISD	665	55.3	47.2	117,926				8,815	

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
		24,886					15,012		351,603	614,365
	2,871	26		7,828	19,999			5,971	4,615	36,695
2,336		1,331					3,628	4,676	4,060	96,660
54,330	10,816	504		3,978		13,578		5,451	28,937	351,979
	25,425				24,693	23,757			12,004	168,638
				7,840					614	36,377
	2,210		3,249		72,267				14,454	108,419
6,347	5,082	2,649	35,104	28,119	25,913	6,745	18,511	4,938	119,872	417,283
						6,792				6,792
8,300					16,177		154	1,955	161,997	288,309
5,989				35,230	65,050	1,952	25,509	10,390	40,324	176,499
7,195	1,333	2,587		23,744	45,071		2,396		46,715	120,152
	10,593	3,632			7,820			7,262	6,597	35,796
3,434	1,066		7,541	272		2,715				15,034
					43,356		5,039	3,962	26,530	138,039
10,405			10,405					13,108		38,548
							68,066	37,545		106,154
5,891	908				20,601	11,530		655	16,307	103,912
		40							1,289	4,730
1,837		1,586		1,342		5,876	21,871		41,778	63,081
	634		3,944				7,000			11,578
		21,638	734,861	49,532			61,726	35,570	887,149	2,425,105
15,033			15,479				3,519	3,641	2,666	38,601
4,917		5,180			78,053	2,282			18,092	208,751
1,440		1,893	16,485	3,685	5,997	2,817	7,292	3,507	38,633	121,005
	2,797	86		34,977				4,008	11,887	104,470
		3,468	5,311							8,778
5,838		57	1,610	3,437		427			8,194	72,255
14,240			1,890	9,062		13,176	1,367	1,298	28,575	67,774
	231	1,271	16,227						4,953	42,623
	2,466								69,730	217,357
	2,376				8,277					19,468



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
KERMIT ISD	1,828	49.9	37.7	206,519	364,004	48,290	17,765	20,302	
KERRVILLE ISD	4,065	41.4	51.7	192,476			148,321		3,594
KILGORE ISD	3,690	34.7	46.1	153,533			164,560		6,640
KILLEEN ISD	23,611	46.2	46.1	58,834			721,898		26,181
*KINGSVILLE ISD									
KIRBYVILLE ISD	1,510	38.5	35.8	74,621			232,472		
KLEIN ISD	27,020	7.7	60.5	135,518		505,574	1,387,215		
KLONDIKE ISD	258	36.0	64.0	785,793	100,194	10,650	101,940	3,973	1,089
KNIPPA ISD	211	49.8	52.2	83,788					1,270
KNOX CITY-O'BRIEN ISD	432	49.5	51.1	143,272	13,942	8,221	68,081		1,518
KOPPERL ISD	225	36.0	38.5	156,002	15,219				
KOUNTZE ISD	1,321	41.2	38.3	94,594			52,678	6,138	1,703
KRESS ISD	350	57.7	35.5	120,898	897		38,758		
KRUM ISD	838	16.7	62.9	93,293				381	2,050
LA FERIA ISD	2,348	72.0	38.3	44,566				1,770	3,128
LA GLORIA ISD	63	73.0	47.1	598,867				508	3,281
LA GRANGE ISD	1,878	32.8	58.2	217,541		22,404	3,086		2,642
LA JOYA ISD	10,568	84.5	16.3	50,149	638,859	80,463	561,149	92,635	2,972
LA MARQUE ISD	4,992	32.9	32.5	245,690	857,491	301,630	977,914		
LA PORTE ISD	7,740	15.9	46.7	381,188	839,303	125,513	1,884,714		25,468
LA POYNOR ISD	394	32.7	47.3	445,531	84,761	15,349	22,921	15,950	
LA PRYOR ISD	498	80.3	21.9	134,600		69,262			10,687
LA VEGA ISD	2,337	47.7	29.7	88,779	80,752		178,936		
LA VERNIA ISD	1,323	20.9	48.7	82,667				14,023	1,230
LA VILLA ISD	705	90.9	28.5	63,251		35,104		16,874	4,720
LACKLAND ISD	907	43.0	55.4		301,074		84,960		1,754
LAGO VISTA ISD	473	33.6	55.9	518,693	123,238		108,602		
LAKE DALLAS ISD	1,779	17.4	56.6	157,934			101,989		4,274
LAKE TRAVIS ISD	1,911	13.3	66.5	396,689	245,029	72,418	247,929	3,306	
LAKE WORTH ISD	1,467	45.4	29.8	162,070	70,966		5,878	7,333	2,130
LAKEVIEW ISD	92	90.2	5.4	171,673	2,188		52,614	3,377	1,570
LAMAR CONSOLIDATED ISD	12,800	44.1	42.1	198,753		37,357	1,535,167	84,003	5,977
LAMESA ISD	2,842	58.0	33.1	96,219					

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
37,726			31,548				12,474	2,214	53,857	480,466
	10,511	18,659	33,934			3,752	11,741		63,562	166,950
	15,394	10,935		36,060	72,716		48,397		102,805	251,698
				2,242,897	25,442	9,080	61,202	30,676	721,898	2,395,478
5,535	4,683	9,081				11,959			15,105	248,624
33,750		65,443	1,178,774						1,251,125	1,919,631
			23,528	16,714	5,370		32,551		77,832	218,175
						2,124	973	4,479		8,847
	4,027	237		151		2,906	14,517		22,580	91,020
			170							15,390
	7,215		25,665			10,628			32,881	71,147
13,908	2,200		2,802	8,187	15,892	12,586	9,619	1,529	20,286	86,092
7,297		2,083	16,701		2,451	1,759				32,722
	56,951			11,263	57,813			34,715		165,640
6,013						2,003		172		11,977
		2,713		17	13,473			4,847	7,326	41,855
79,634			75,682	49,027	399,819	104,520		29,344	380,265	1,533,839
223,842	10,763	1,923		57,825	19,356	28,704	78,829	14,634	371,881	2,201,030
1,110,941	88,290	66,706	282,471	121,059		47,286	117,397		908,237	3,800,911
1,291		8,706		13,578	5,658	14,287		4,694	49,759	137,435
12,643		16,153	13,621		45,064	37,466	6,309	4,645	27,023	188,827
				23,322	32,938	51,744		31,457	56,291	342,858
9,347								1,279		25,880
				18,996	38,068	3,622	1,490		14,014	104,860
981				2,838		20,801		19,268	38,419	393,257
802		3,404	23,526	5,949		4,090	2,917	5,010	40,116	237,422
	1,062	4,426	32,243	4,217			18,750	7,045	57,802	116,205
6,630		1,275	91,312	11,015	152,157	2,362		11,776	158,868	686,342
38,918	6,364		25,242	34,562			5,910		25,534	171,769
	977	2,338	6,847	10,978	2,369		3,870		26,271	60,856
148,681	71,311	102,418	489,524			51,170		71,266	794,168	1,802,705
	8,830				60,738		19,384			88,952



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
LAMPASAS ISD	2,411	43.2	48.5	100,935				2,820	
LANCASTER ISD	4,219	27.8	45.0	170,892			30,322	6,918	4,730
LANEVILLE ISD	344	82.6	24.5	86,964					2,976
LAREDO ISD	23,731	85.7	31.2	44,876					
LASARA ISD	247	91.5	49.1	101,131					2,284
LATEXO ISD	445	28.1	43.8	170,430			425		3,421
LAURELES ISD	12	0.0	LTS	9,613,463	57,354	147	41,128	300	1,390
LAZBUDDIE ISD	265	48.7	53.8	167,976	5,049		41,563	5,156	
LEAKEY ISD	267	50.2	57.1	321,844					
LEANDER ISD	5,840	19.3	65.2	188,175	314,124	200,153	81,347	24,518	
LEARY ISD	122	47.5	44.1	84,561					253
LEPORS ISD	142	28.2	48.1	714,126	18,561	14,014	41,741	245	2,263
LEGGETT ISD	196	46.4	33.8	206,364	10,278	6,964	36,296	2,723	754
LEON ISD	637	27.5	42.0	572,846				29,095	845
LEONARD ISD	679	38.6	42.0	71,218		14,485			
LEVELLAND ISD	4,074	45.7	45.2	279,009		97,515	122,307		
LEVERETTS CHAPEL ISD	156	67.9	12.9	220,265			52,199	3,614	167
LEWISVILLE ISD	21,912	10.5	61.4	198,391					
LEXINGTON ISD	796	28.4	45.4	96,811	23,023	12,527		40,011	
LIBERTY HILL ISD	979	25.3	59.2	97,811				7,926	
LIBERTY ISD	2,407	37.3	49.7	143,991	180,868	41,343	101,262	57,223	1,652
LIBERTY-EYLAU ISD	2,794	42.2	43.4	88,195	126,495		13,332	1,565	13,945
LINDALE ISD	2,339	26.6	52.1	112,302		24,231			
LINDEN-KILDARE CONS ISD	1,250	46.2	52.2	87,858				8,543	
LINDSAY ISD	452	7.7	81.7	113,101					
LINGLEVILLE ISD	178	53.4	49.0	175,724				431	
LIPAN ISD	218	35.8	47.3	137,266	32,939				1,618
LIT CYPRESS-MRCEVILLE ISD	3,402	18.3	58.5	127,650	128,314		93,573	31,410	2,748
LITTLE ELM ISD	997	37.3	47.5	104,488	155,466	19,426	5,825	25,533	
LITTLEFIELD ISD	1,633	51.9	45.3	97,929		11,250		20,076	
LIVINGSTON ISD	3,246	37.4	38.6	135,777	370,290		74,907		2,751
LLANO ISD	1,234	31.0	55.1	553,812		98,327	55,105		
LOCKHART ISD	3,441	47.5	47.7	76,272	293,320				

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
										2,820
55,458	34,674	38,747	81,164		47,474		6,600	3,950	30,322	279,715
4,883		364	963					1,173		10,359
	60,058					15,465	7,583	285,646		368,752
5,013				9,583				3,617		20,497
	4,429			4,388	15,247	12,200			425	39,686
2,311		833	111	160	8,106	6,115	4,493	1,490	17,348	106,591
516		4,380	23,772	27,414		6,515	7,801		46,612	77,615
3,547	353					3,189	59			7,148
		62,073					21,393	59,900	148,184	657,323
6,834										7,087
	3,026	694	2,924	6,927		6,887	4,635		31,107	74,910
		404	6,380		1,552	400		5,813	14,992	56,572
16,516							15,349			61,805
	150				13,024			2,655	4,973	25,340
			23,098	118,073	79,988	11,859	6,596		148,301	311,135
1,291	810						3,474	1,853	4,294	59,113
	5,349									5,349
6,645					22,280	16,807	1,719		35,550	87,462
9,211		8,390						14,995		40,522
	3,576		167,641					30,026	1,177	396,886
	40,054	14,031	18,215					296	28,969	198,964
16,024					5,923				1,412	44,766
				42,005			16,540			67,087
4,234										4,234
255						7,076				7,762
655		1,062	1,059		8,495	11,175		5,888	9,982	52,908
29,296			4,037	36,910	196,758		31,992	12,132	128,039	439,131
	9,010	6,341		6,433	40,945	6,774	154		58,620	217,285
				30,879			27,443		6,665	82,983
41,084			36,669		126,510		3,907		96,099	560,020
	881	379	13,185		27,942		3,318		25,466	173,671
						2,631			890	295,061

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
LOCKNEY ISD	825	59.3	39.9	83,571		1,135		1,080	
LOHN ISD	104	64.4	28.6	125,558	5,158	22,671	6,302		
LOMETA ISD	261	50.2	43.0	95,826					
LONDON ISD	160	30.6	70.6	256,719	16,238		47,275	846	67
LONE OAK ISD	541	22.9	51.8	89,408					3,709
LONGVIEW ISD	8,195	45.2	43.3	189,999	272,425		500,103	109,001	
LOOP ISD	142	57.4	44.2	2,142,921	87,354	43,311	207,185	17,287	413
LORAIN ISD	193	54.9	34.3	123,990				838	
LORENA ISD	1,131	14.0	61.7	80,328			52,545	2,916	
LORENZO ISD	514	72.8	36.6	132,539			139,546		
LOS FRESNOS CONS ISD	4,849	67.6	38.4	57,906		183,095			
LOUISE ISD	453	33.6	32.9	202,678				7,103	896
LOVEJOY ISD	500	1.4	71.5	372,365					
LOVELADY ISD	484	29.1	42.2	236,687	38,357			3,285	4,014
LUBBOCK ISD	30,637	44.0	45.3	139,464	96,012	2,788,781	1,041,826		23,852
LUBBOCK-COOPER ISD	1,580	35.4	43.8	95,506	905	163,145		6,669	11,964
LUEDERS-AVOCA ISD	185	45.4	58.5	159,748	38,639		17,514	743	357
LUFKIN ISD	7,945	42.1	45.2	155,786	898,797			24,347	1,413
LULING ISD	1,385	55.9	40.6	85,717				7,987	
LUMBERTON ISD	2,654	16.0	57.0	69,920		1,112		166,229	1,182
LYFORD ISD	1,635	77.9	31.0	88,733	58,325		116,996	1,881	473
LYTLE ISD	1,071	58.5	36.6	54,036					2,481
MABANK ISD	2,506	37.6	47.4	139,278		48,279			
MADISONVILLE CONS ISD	1,787	47.3	41.0	126,869					
MAGNOLIA ISD	3,511	27.9	45.6	122,697	80,544		72,455		5,510
MALAKOFF ISD	1,087	54.9	31.8	256,691	23,800	57,601	70,216		
MALONE ISD	66	45.5	35.3	183,525	17,529				715
MALTA ISD	52	46.2	50.0	131,097	4,195				627
MANOR ISD	1,477	51.2	40.7	274,333	232,894			4,605	244
MANSFIELD ISD	8,153	17.6	57.2	176,417				67,460	
MARATHON ISD	137	79.6	29.2	206,854		9,666			976
MARBLE FALLS ISD	2,410	40.3	49.8	217,371		17,811	21,521		
MARFA ISD	519	60.5	30.8	152,201		15,463			3,347

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
12,303	1,997			45,156		10,029			1,135	70,565
1,213		1,134		3,883	2,582	4,103	5,591	667	14,405	40,898
	2,125				669		3,747			6,542
1,800	1,905						5,315	629	8,601	65,474
	511		9,617		22,018					35,854
120,215		706	263,934	24,107					483,511	806,980
	3,032	1,095	27,497	28,806	37,915	10,141	12,766	10,024	127,869	358,956
951	144	696			46,682	9,627	2,348			61,286
	10,711	11,707	7,481	15,461	45,868		9,378	1,381	52,545	104,903
2,777	1,719		4,563				35,042		34,473	149,173
62,860					115,529			4,421	22,937	342,967
14,238								1,534		23,771
1,414		413								1,826
5,467	1,907	461	26,240		129	6,583			13,485	72,959
107,988	121,424	61,903			1,128,059	86,651			746,164	4,710,333
			30,777	1,711	302,350	9,678	17,553		28,994	515,757
3,260		2,363		7,890	5,433	167	7,309		19,093	64,581
86,484	29,488	5,038			54,698			2,405	69,894	1,032,776
	1,733			23,203	101,130					134,052
				22,097		283		9,573	1,112	199,364
64,445	6,299			65,833			18,689		123,197	209,744
					37,856			6,485		46,822
1,236								34,756	19,545	64,725
16,319	1,828		2,800				2,894			23,842
		18,990	129,677			5,349			79,597	232,928
		2,387			86,051	7,440		2,361	76,482	173,375
	31								715	17,560
1,468								1,499	3,593	4,195
		3,082		21,586		27,474	2,438		13,886	278,437
	653				147,103	29,409	24,218			268,843
1,373										12,016
	35,971	21,404			194,654	12,096		17,142	39,332	281,267
	2,335							1,162	328	21,979



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
MARIETTA ISD	55	69.3	62.5	194,233					643
MARION ISD	926	34.7	59.2	100,167	57,367		41,016	30,679	3,275
MARLIN ISD	1,714	59.2	34.9	89,193		20,957	3,849		
MARSHALL ISD	6,743	45.4	43.5	155,508					
MART ISD	647	49.1	44.0	73,819					
MARTINS MILL ISD	333	27.0	39.8	97,595	11,153	9,256		554	762
MARTINSVILLE ISD	208	33.7	30.9	83,805		1,642		410	1,320
MASON ISD	629	50.6	64.6	170,276		23,814			
*MASONIC ISD									
MATAGORDA ISD	102	46.1	63.0	647,032					378
MATHIS ISD	2,196	72.1	30.3	63,113	56,968				
MAUD ISD	419	39.1	55.3	43,122	47,673		22,077	6,557	3,061
MAY ISD	227	44.9	70.4	201,110				3,633	
MAYPEARL ISD	514	31.1	50.3	86,983	195,913			178,235	
MCALLEN ISD	21,477	61.1	43.4	100,821	694,676	735,748		179,525	82,649
MCCAMEY ISD	795	38.7	33.2	443,582	115,679	53,190	324,009	31,418	249
MCDADE ISD	88	38.6	66.7	249,008				13,028	
MCFADDIN ISD	11	90.9	0.0	2,279,978	4,074		836		1,925
MCGREGOR ISD	1,104	38.2	49.4	81,746		33,116	1,830	3,017	
MCKINNEY ISD	5,393	33.0	42	204,637	380,166	3,769	526,608	8,053	
MCLEAN ISD	212	29.2	46.8	262,550	78,108		2,381	3,143	
MCLEOD ISD	270	45.6	46.7	86,951					1,327
MCMULLEN COUNTY ISD	161	37.3	56.0	2,322,418	130,628	23,511	358,998	1,494	268
MEADOW ISD	281	55.9	52.9	195,805	11,109	11,618	33,874	5,296	1,504
MEDINA ISD	300	54.7	44.8	238,509				30	1,324
MEDINA VALLEY ISD	1,937	41.1	41.5	126,730				8,595	3,099
MEGARGEL ISD	59	30.5	70.6	502,420	30,828	7,829	13,755		414
MELISSA ISD	272	27.6	48.6	209,184	50,632		2,580	9,272	969
MEMPHIS ISD	552	50.2	44.8	114,525			4,190	15,746	
MENARD ISD	446	59.9	59.5	169,425		22,050	14,303		
MERCEDES ISD	4,823	81.2	37.2	27,101	60,702				
MERIDIAN ISD	441	39.0	63.6	121,362					
MERKEL ISD	1,376	39.0	59.7	74,399		69,218			

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
1,007								1,361		3,011
	10,847	552		14,672				339	58,840	99,906
2,963	6,409	11,044		17,316					3,849	58,689
		992				63,764	7,876			72,633
	695			13,080	23,212		4,467			41,454
		2,290		1,110		9,847		4,312	10,794	28,491
272		643						1,141	630	4,798
		3,271		11,541		2,873			1,960	39,540
	134		4,738				584	2,040		7,874
	3,731	1,152			100,669				12,105	150,416
3,652			4,493	23,068	10,774	6,164	1,160	2,923	40,990	90,612
562							1,246			5,441
10,621		3,694		5,523	1,804		2,463	4,553	187,441	215,365
96,807	9,622	27,790	461,349	920,296	459,531			173,332	587,707	3,253,618
13,315	8,704	6,022	3,452	7,616	2,157	865	25,139		91,751	500,063
			150				1,302	175	2,936	5,526
19,319	4,106		26,513		9,476				5,031	92,346
	55,261	39,359	78,207	143,128	320,294	21,923	17,995		403,181	1,191,583
2,090				10,728				933	8,284	89,099
			218		27,334	121	847			29,847
		3,648	15,236	3,153	8,601	5,933	7,811	1,515	41,163	519,633
	1,807	510		15,669		11,780	10,836	673	27,406	77,271
			2,779							4,133
				13,897				8,732		34,322
	1,370	1,501	2,825	2,428			7,574		15,908	52,616
729				1,536		2,498			14,363	53,853
15,500		820	9,742	18,070	42,640	16,473	11,587		4,190	130,579
	1,773	6,141	12,160		13,075				18,265	51,237
52,289						70,678			41,099	142,570
	179			20,787	8,553	1,542		2,730		33,792
	3,006				3,330		14,424	2,732	7,075	85,635

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
MESQUITE ISD	26,651	21.2	46.0	127,956		1,366,685			
MEXIA ISD	2,304	44.2	47.2	80,524			125,170		
MEYERSVILLE ISD	162	21.0	85.7	330,805	10,734			6	
MIAMI ISD	222	23.4	68.4	969,783	8,934	7,188	60,227	836	50
MIDLAND ISD	21,654	35.6	47.3	161,178					500
MIDLOTHIAN ISD	2,816	20.9	58.2	244,112		31,619	25,239	55,318	
MIDWAY ISD	162	21.6	72.2	329,198	23,223	19,976		19	
MIDWAY ISD	5,141	7.0	71.5	187,474					
MILANO ISD	350	37.4	52.5	103,176	5,783			6,426	1,576
MILDRED ISD	325	21.2	52.9	328,915				10,607	
MILES ISD	421	45.8	52.8	70,571					1,363
MILFORD ISD	199	64.3	47.7	110,826					1,443
MILLER GROVE ISD	189	22.2	36.1	136,227					
MILLSAP ISD	581	22.7	43.4	110,063			13,682		3,647
MINEOLA ISD	1,609	40.5	47.9	161,713	76,190				169
MINERAL WELLS ISD	3,456	39.8	44.0	98,362		124,726			4,524
MIRANDO CITY ISD	128	100.0	34.7	286,316	91,538	22,271	933		2,781
MISSION CONS ISD	10,834	79.9	41.1	38,633				9,977	15,110
MOBEETIE ISD	53	0.0	86.4	809,291	19,895	730	35,938	7,232	269
MONAHANS-WICKETT-P ISD	2,770	44.9	44.2	325,221	239,656	153,086	397,682	24,701	5,635
MONTAGUE ISD	72	54.2	60.0	134,520	1,064		3,657	307	903
MONTE ALTO ISD	459	86.3	35.7	69,737					2,482
MONTGOMERY ISD	2,044	25.4	51.1	298,247	374,903	98,157	326,839	35,215	1,982
MOODY ISD	702	42.0	33.9	74,500				3,778	887
MORAN ISD	142	71.1	42.2	179,825	62,021	22,734	64,647		
MORGAN ISD	136	77.9	28.3	243,356	2,442			612	
MORGAN MILL ISD	95	48.4	54.3	262,895					
MORTON ISD	798	67.7	26.7	73,482	165,555	29,098	9,901		
MOTLEY COUNTY ISD	281	55.5	43.5	195,930		13,259		443	
MOULTON ISD	305	54.4	70.4	120,026					
MOUNT CALM ISD	95	38.9	43.8	133,575					1,053
MOUNT ENTERPRISE ISD	350	50.0	54.5	72,916					135
MOUNT PLEASANT ISD	4,120	36.0	48.6	192,783				85	

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bid. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
	121,784							64,378	26,554	1,526,293
28,438	11,665		22,578	66,442		724			96,631	158,335
971		474		1,084	3,006	1,146	1,232		1,924	16,729
4	1,257	1,456	8,824	13,971		18,613		13,546	41,399	93,507
	8,525			70,340		86,294	112,436			278,096
	7,603	6,374	106,343		17,330	45,825			50,247	245,403
276		751		2,594	12,237	5,107	2,134	20,315	15,082	71,551
870,668	1,477					5,396		7,669		885,210
		2,262		7,435	11,954				5,783	29,653
1,240	1,791	137						47		13,822
4,634		307		3,649				9,895		19,868
7,406		127		2,490	5,727					17,193
3,473		793		8,010	5,384					17,660
9,321			4,197	29,011					13,682	46,176
	3,588				34,795			5,403	5,520	114,626
	15,211	24,538					44,418	6,094	4,532	214,960
		637	7,088			3,005	2,405		6,334	124,325
		9,490	24,500	155,453	421,399	3,174				639,103
1,562	1,370	2,484	6,689	2,263	76	936	4,871		25,895	58,420
	8,787			3,468	112,099	13,462	76,751		199,576	835,751
			765	522				409	2,351	5,276
	7,306				17,741			3,659		31,189
23,845		9,476	99,307	58,600	73,666	51,163		13,359	288,763	877,747
4,033	1,156				23,300	7,389	5,383			45,926
3,639				13,834	17,867		2,049		22,381	164,410
1,451					6,797	14			2,442	8,875
				4,836	4,298					9,134
		3,431		91,341	5,989	28,141	25,898	4,202	50,033	313,524
		562	3,005	15,306	44,958		16,740		13,259	81,013
										1,053
2,144			6,586	20,201				18,348		47,414
	2,375									2,460



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
MOUNT VERNON ISD	1,257	33.5	51.8	230,988	82,510		103,211	28,425	
MUENSTER ISD	374	13.4	78.3	228,093					
MULESHOE ISD	1,547	51.9	40.7	108,639	251,853		2,193		
MULLIN ISD	111	68.5	42.4	209,217					1,083
MUMFORD ISD	62	93.5	61.5	186,473	16,302				1,836
MUNDAY ISD	474	50.0	51.7	55,372		45,305	59,892		401
MURCHISON ISD	125	0.0	33.3	185,598				293	
NACOGDOCHES ISD	5,911	42.1	40.3	143,902	313,574			65,132	
NATALIA ISD	832	68.9	24.7	54,591					1,994
NAVARRO ISD	519	26.0	50.0	217,637	10,162	15,345	5,957	225	1,621
NAVASOTA ISD	2,883	54.4	33.1	115,575					206
NAZARETH ISD	257	23.3	71.3	66,713		25,009	3,006		
NECHES ISD	249	39.0	64.1	195,383	109,180	5,030	26,981	1,579	5,333
NEDERLAND ISD	5,264	13.3	61.3	144,241	49,830	292,549	1,007,802		
NEEDVILLE ISD	2,040	25.0	54.2	96,939				22,883	1,812
NEW BOSTON ISD	1,557	33.1	59.8	83,486	17,917				2,218
NEW BRAUNFELS ISD	5,175	33.3	47.5	142,469	194,121			54,605	33,864
NEW CANEY ISD	5,292	29.4	46.7	99,188	48,397	30,670	431,075	154,403	20,334
NEW DEAL ISD	641	42.1	39.1	115,907	212,411	92,839			
NEW DIANA ISD	780	30.4	56.6	54,256				8,917	
NEW HOME ISD	223	63.7	31.7	117,383		1,127	21,785	60	1,325
NEW SUMMERFIELD ISD	283	63.6	25.6	67,027	11,292				
NEW WAVERLY ISD	800	54.8	38.0	104,218	62,563			3,786	
NEWCASTLE ISD	174	41.4	60.4	240,161		21,121			1,124
NEWTON ISD	1,596	51.3	36.4	85,180	63,550				
NIXON-SMILEY CONS ISD	936	66.7	35.5	105,395			8,002	2,833	
NOCONA ISD	738	43.1	52.6	113,529				13,653	
NORDHEIM ISD	112	53.6	27.3	313,903	5,402	4,792			2,209
NORMANGEE ISD	422	34.6	44.8	258,218					1,307
NORTH EAST ISD	41,093	24.5	53.9	217,208	2,429,064			202,915	
NORTH FOREST ISD	12,306	59.7	24.9	54,767	430,507		252,565	18,451	51,527
NORTH HOPKINS ISD	302	29.8	47.5	160,882			11,231		1,251
NORTH LAMAR ISD	2,586	28.8	51.1	164,728					

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
			2,922			8,481			35,495	190,054
381	670									1,051
	2,021	3,564		83,496			12,155		6,702	348,581
		95		3,177	9,078	4,278	2,250	4,856		24,815
1,117		518	706		7,661	2,823	1,047		6,463	25,547
18,380			5,363	45,725	12,282	8,728	17,802	2,490	70,860	145,509
8,280										8,572
	48,365	10,097			154,067	7,025		31,063	102,513	326,809
					12,430					14,424
				1,321	4,518	2,454			6,007	35,597
	30,114	6,033	16,207			1,466				54,026
26,204			2,767	12,104	4,245	2,466	2,835	1,429	7,152	72,911
308		4,119	1,898		1,598			784	14,298	142,513
		28,486	178,301	120,705	70,272		53,054	6,339	403,700	1,403,635
		5,839	1,282				7,543	8,413		47,771
		2,062		26,130	30,519		13,519		6,875	85,489
	13,624	23,204	137,510			11,559			91,632	376,857
83,789	22,864	32,393	89,983	139,351	84,852	16,447	10,833		437,687	747,704
	5,837				10,293	9,134	8,988		18,266	321,236
	19,439					1,829				30,185
1,591	14		1,159	8,438			6,613	491	14,428	28,174
10,900							190		11,090	11,293
4,483	1,336						8,233	142	8,457	72,087
141	2,546	439	10,953				4,691		3,278	37,737
3,176						8,412	3,089	7,325	11,091	74,461
		4,266		19,658	25,791	25,422	8,787		8,002	86,757
1,792			13,965							29,411
30,087								845	2,929	40,406
4,075	72	1,558		2,885			11,605			21,503
				445,117	830,422	185,183		5,629	547,481	3,550,849
	145,902	17,599	165,396				31,660		322,542	791,063
4,224				47,963				1,338	11,231	54,776
		5,289								5,289



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
NORTH ZULCH ISD	222	41.9	35.5	215,067	46,175		47,546		
NORTHSIDE ISD	51,985	34.8	48.8	155,513				62,819	
NORTHSIDE ISD	131	45.0	43.2	99,113					1,196
NORTHWEST ISD	3,477	22.8	49.7	173,999	276,051		27,989		
NOVICE ISD	112	59.8	37.5	267,303	32,042	43,788	24,248	1,363	588
NUECES CANYON CONS ISD	352	67.3	41.8	222,744	42,468	10,304	44,728		331
NURSERY ISD	95	20.0	73.3	352,832				11,200	893
O'DONNELL ISD	439	72.7	40.3	137,615			49,980	3,293	2,551
OAKWOOD ISD	301	64.8	28.8	267,159				8,967	322
ODEM-EDROY ISD	1,199	60.7	48.1	77,615	153,253		208,454		
OGLESBY ISD	145	46.2	37.2	96,698	13,170	14,262			6,452
OLFEN ISD	58	72.4	27.3	50,701				583	151
OLNEY ISD	845	34.3	50.9	102,758	1,049	577		1,094	
OLTON ISD	802	69.1	33.3	96,628		15,584		3,448	857
ONALASKA ISD	388	50.5	31.2	383,960	26,932			2,200	4,217
ORANGE GROVE ISD	1,254	53.0	47.6	56,955		24,715	50,702		
ORANGEFIELD ISD	1,389	19.8	48.8	113,567	32,673		82,893	10,284	
ORE CITY ISD	821	49.5	50.3	76,100	73,562	21,843		43,379	
OVERTON ISD	447	32.9	58.9	77,722		11,300	14,686		902
PADUCAH ISD	427	62.5	35.8	154,316		58,726	7,187	156	
PAINT CREEK ISD	124	55.6	52.5	309,836	26,822	7,465	42,409	462	1,657
PAINT ROCK ISD	140	62.9	46.2	218,791	25,998				
PALACIOS ISD	1,665	52.2	46.9	1,689,645	251,133	18,243	463,990	12,776	2,327
PALESTINE ISD	3,866	40.0	37.9	130,967		28,112		4,540	3,880
PALMER ISD	834	30.7	49.5	87,818		8,454		10,564	5,848
PALO PINTO ISD	55	58.2	90.9	1,263,275	19,385				1,535
PAMPA ISD	4,153	24.2	53.0	182,664	131,487	123,807			
PANHANDLE ISD	721	22.3	66.9	389,042	1,243		130,504		154
PANTHER CREEK CONS ISD	239	64.0	59.1	170,087		9,476	43,372		
PARADISE ISD	604	24.5	40.8	184,937			50,211	431	756
PARIS ISD	4,029	49.4	46.7	117,575	71,063	148,496			9,060
PASADENA ISD	38,600	42.5	38.8	136,723	306,412		3,189,965		8,250
PATTON SPRINGS ISD	116	84.5	27.3	168,297	23,190	28,852	99,756		

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
1,297	807	5,682	9,961	9,439	20,142	3,264		7,427	37,429	114,312
					27,662	18,399		51,749		160,630
	1,131		846	28						3,201
		8,255	27,744	66,128		78,500	30,291	7,441	60,395	462,004
579	2,797	191	2,414	3,705	21,130	14,846		4,103	36,742	115,052
770	1,070	14,089	14,956	25,403	31,789	566	2,624	3,060	63,623	128,536
	1,247									13,339
	2,127	492	12,072	10,494	62,406	10,029	3,416		20,847	136,012
	2,556									11,846
	2,827	6,222	7,106			15,436			19,510	373,787
	62			16,662				8,522	21,593	37,538
	838							1,141		2,714
1,085		2,032	30,547			9,222	2,710	3,334	1,626	50,024
	4,716					5,824	10,300	2,345	4,665	38,410
		292	6,742						6,417	33,966
		1,634	35,667					5,366	38,262	79,822
		2,794	60,601				2,814		75,729	116,331
	16,750				11,186	4,215			51,387	119,548
							831	929	1,330	27,319
		485	5,064	17,860	93,824	9,739			51,825	141,216
2,415	4,168		16,707	9,953		2,111	8,231	633	42,237	80,795
1,301	1,303	712		6,323		15	5,440	946	4,854	37,183
61,481			124,062	49,559	106,359	21,732	25,274	5,176	252,358	889,755
28,342		1,261								66,134
	5,733				387				164	30,822
	569				1,653		1,348		2,873	21,638
3,937	3,839	22,342				20,579			12,146	293,846
18,379	7,550	2,132		18,143	21,860	7,626	5,641		29,524	183,709
	5,170		22,718	22,850			12,766	1,555	44,134	73,773
64										51,462
111,484		16,528		2,883		33,479		32,069	96,604	328,458
			1,736,754	245,020	1,911,362		139,183	178,880	2,446,142	5,269,684
		1,385	16,958	20,179	18,097	7,016	9,122		63,557	160,999



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
PAWNEE ISD	100	58.0	84.6	519,671			9,595	1,001	
PEARLAND ISD	7,121	13.7	54.6	139,972		19,819	433,297		
PEARSALL ISD	2,510	66.1	25.6	107,309			57,535	16,279	
PEASTER ISD	522	20.9	36.3	80,208	95,812			247	
PECOS-BARSTOW-TOYAH ISD	3,396	55.9	30.6	150,863	132,580		280,627	16,565	5,182
PENELOPE ISD	133	37.6	56.9	79,951				1,825	989
PERRIN-WHITT CONS ISD	329	37.4	40.7	163,088	47,546			341	144
PERRYTON ISD	1,798	23.6	50.1	231,755	121,743	44,800	253,339		84
PETERSBURG ISD	462	54.8	45.8	86,814	44,793	16,171	81,209	202	
PETROLIA ISD	472	32.6	51.4	79,387	5,080	38,037	34,918	1,223	236
PETTUS ISD	466	60.9	45.7	175,487	5,737	46,977	43,898	1,715	
PEWITT ISD	967	41.1	48.0	106,053	2,292				
PFLUGERVILLE ISD	7,024	16.4	57.7	130,305				3,943	
PHARR-SAN JUAN-ALAMO	18,772	80.6	30.9	43,280	766,278		104,831	104,142	7,752
PILOT POINT ISD	803	26.2	45.2	162,140		125,727	262,066	1,502	
PINE TREE ISD	4,965	26.0	62.0	277,695	96,889	143,846	256,879		
PITTSBURG ISD	2,023	43.4	42.5	139,535					
PLAINS ISD	528	62.9	60.9	1,499,298	292,995	49,534	329,081	3,737	
PLAINVIEW ISD	6,127	53.6	45.6	104,124		362,177			7,367
PLANO ISD	31,967	7.5	73.2	342,674	1,797,894		1,017,514	24,172	18,476
PLEASANT GROVE ISD	1,853	7.7	67.2	124,553					6,646
PLEASANTON ISD	3,141	49.9	41.7	87,498			2,767	25,759	7,638
PLEMONS-STINNETT-P CISD	865	27.7	59.0	798,423	39,501	70,218	400,528	4,110	
POINT ISABEL ISD	2,220	68.5	30.0	382,621		15,178		4,471	9,150
PONDER ISD	379	25.9	72.2	128,271	65,931			1,939	
POOLVILLE ISD	279	30.5	41.1	134,770				3,328	
PORT ARANSAS ISD	424	30.2	46.5	822,616	143,632	30,387	240,252	9,587	3,586
PORT ARTHUR ISD	11,959	56.1	34.6	227,599	577,453	354,912	1,673,365		16,347
PORT NECHES ISD	5,322	10.8	59.4	223,071		51,114	540,350		4,395
POST ISD	1,020	57.2	38.3	395,203	140,907	226,996	304,562	12,248	6,227
POTEET ISD	1,489	61.0	31.3	51,169	58,962			4,673	
POTH ISD	710	39.0	56.1	101,536					
POTTSBORO ISD	1,074	25.3	54.6	207,794				13,793	

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
7,448			539	1,486			5,243		2,808	22,504
42,019	13,497		319,601	44,673			3,868	218,008	409,378	685,405
14,091	17,579		26,178	22,800		12,959			57,535	109,887
		921	4,619	2,929					1,132	103,397
	43,835	3,768	77,869	91,487			6,308	10,164	240,393	427,992
208							1,443	1,164		5,628
20,096		851				9,476	3,337	5,819	9,984	77,726
4,794		202	46,414	16,729		13,315	41,529		118,262	424,689
5,284	10,259	694	3,510			4,308	7,691		31,422	142,699
5,127	1,231		13,052	1,524	11,988		3,933		28,655	87,694
9,698			20,240	8,245				4,464	40,879	103,095
							12,516	2,396	1,586	15,618
33,448	288						5,466			43,145
148,855				250,892	394,291	256,927	4,913	207,177	461,323	1,784,734
38,687	9,667	6,936	20,233	1,781	61,448	13,345	18,347	12,418	126,551	445,606
92,476	26,797		54,191		360,705	17,885			344,038	705,630
		5,983			2,797	4,687				13,466
15,254		1,054	64,756	49,746	11,276	33,367	44,105		203,954	690,951
2,912						62,483	60,456	3,748	19,862	479,279
265,745	130,996		823,858	873,463	732,172	257,150		149,895	1,520,357	4,570,979
		3,108				12,800		32,994		55,547
27,231	8,928		869	24,054				21,149	2,767	115,628
4,202	2,776		39,880		117,928	50,818	65,525	11,834	231,831	575,489
	3,039	7,421	84,066				7,555		1,621	129,260
1,247			848			7,263	2,487	2,679	5,950	76,443
4,065		1,381		3,300	2,544	2,547		1,366		18,532
18,321	4,869	975	82,093	10,925	21,495		15,848	7,669	150,123	439,516
		27,064					146,666	31,247	218,367	2,608,686
			54,260	183,510			9,221		237,219	605,630
13,431		97		9,410	50,570	12,514	66,077	6,118	141,393	707,764
	4,472	870			29,643			2,943	7,549	94,013
	1,022							48		1,070
4,795	408	817				6,101	17,083	13,727		56,724



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
PRAIRIE LEA ISD	189	52.9	30.2	162,756	7,963				4,972
PRAIRIE VALLEY ISD	131	42.7	48.5	242,847	40,973				3,371
PRAIRILAND ISD	959	41.4	51.1	83,861				9,451	2,408
PREMONT ISD	947	67.7	32.1	155,171	149,204		268,148	10,913	
PRESIDIO ISD	1,021	92.9	14.2	60,006	132,272	7,192			5,148
PRIDDY ISD	109	55.0	51.7	82,774		8,972	6,705	6,610	285
PRINCETON ISD	1,642	29.0	52.0	77,901	79,794	16,445		28,760	
PRINGLE-MORSE CONS ISD	67	47.8	56.5	1,464,177	16,793	11,669	35,331		3,408
PROGRESO ISD	1,672	90.0	28.0	21,357		25,616			3,175
PROSPER ISD	558	20.6	63.7	184,177	66,691	4,504	3,419		
QUANAH ISD	810	25.4	46.8	180,446		44,252	64,937	1,777	3,996
QUEEN CITY ISD	1,172	34.7	47.6	257,066					325
QUINLAN ISD	2,378	31.2	31.9	98,085					
QUITMAN ISD	1,056	21.3	53.1	266,799	73,363	13,288	70,116	2,568	
RAINS ISD	1,222	29.7	58.4	180,861		80,203	176,000	2,056	
RALLS ISD	755	66.2	34.3	96,278			39,126		
RAMIREZ CSD	37	86.5	0.0	564,906	29,155		25	1,370	1,121
RANDOLPH FIELD ISD	1,135	34.2	70.8		220,952	41,208	204,833	871	8,420
RANGER ISD	640	51.4	45.6	100,691	44,854	11		6,374	
RANKIN ISD	415	36.4	57.9	722,328	93,712	65,192	199,270	674	
RAYMONDVILLE ISD	2,995	74.3	29.3	50,361		115,675		6,710	
REAGAN COUNTY ISD	1,244	45.7	42.8	317,514		143,759	109,386		3,344
RED LICK ISD	260	27.7	79.5	126,783	18,141				1,165
RED OAK ISD	3,261	13.2	49.2	114,377	135,553				
REDWATER ISD	958	20.6	53.3	61,619					87
REFUGIO ISD	839	46.2	42.8	538,031	240,395	61,314	174,258		339
RICARDO ISD	570	54.9	47.9	85,550					
RICE CONS ISD	1,543	57.4	36.1	191,447		27,346	45,877	24,292	4,040
RICE ISD	245	22.9	35.6	123,444					31
RICHARDS ISD	123	49.6	20.6	215,284				5,379	2,895
RICHARDSON ISD	32,706	16.2	66.9	347,078	3,529,820	1,536,175	3,664,674		
RICHLAND SPRINGS ISD	156	53.2	30.4	177,806	14,872		5,029		70
RIESEL ISD	427	24.1	53.7	124,839				1,150	

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
		5,362			16,003			2,583	7,963	28,920
2,226	149	381		2,452	1,391	7,502	3,671	1,712	14,334	49,496
	41		6,282					2,448		20,630
3,666			44,565	6,156			464		62,844	420,271
		1,062		61,816	64,017	44,451		9,057	38,287	286,728
	2,762	42	3,355			1,480		3,287	8,153	25,345
	6,692	2,156	21,718				29,879	4,566	46,310	143,701
10,174	3,381	1,534	12,209		7,420	5,202	4,022	1,579	37,305	75,417
4,118	2,166	2,946	1,347		33,209	7,671	27,277	1,902	16,732	92,694
3,673	5,258	2,501	728		7,232	1,691	4,176	5,357	16,746	88,483
		1,531	14,028			1,999	15,641		30,232	117,830
		1,604				16,021		92		18,042
	26,069						13,333			39,403
	29,869		17,800	29,653			2,810		81,253	158,214
12,075			43,923	27,215	24,261	7,738	4,295		85,818	291,946
	4,644	1,726		12,194	8,681	2,648			18,564	50,456
2,130	830		5,332						2,766	37,198
2,503					25,976	2,204		25,913	41,008	491,873
		332			7,913		4,453		7,807	56,130
	7,741	3,278	31,830	37,103	31,346		1,421		89,582	381,986
92,467				116,101			8,570		29,525	309,998
3,723	41,568	4,768		26,281	13,601				75,467	270,963
758									1,922	18,141
66,698	9,174	2,505						6,623	59,702	160,851
6,584						3,344				10,015
405	6,882	5,467	75,260		17,425	2,675	143,086	11,817	253,135	486,189
54,352										54,352
			68,066	38,597		4,211		4,994	51,622	165,801
				2,226						31
1,234										11,735
	238,270	306,920	654,343		172,685			184,115	1,414,514	8,872,487
2,200	2,770	326	1,530					146	4,809	22,134
										1,150

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
RIO GRANDE CITY ISD	7,133	81.1	20.8	56,609	575,994	176,608	1,462,022	89,875	16,287
RIO HONDO ISD	1,870	75.2	27.7	43,546					28
RIO VISTA ISD	684	29.2	39.1	70,985	86,119	22,184	28,016	134	
RISING STAR ISD	227	65.6	46.0	111,154		1,811		4,438	
RIVER ROAD ISD	1,181	17.4	47.3	100,497					505
RIVIERA ISD	525	41.9	44.3	156,941	209,053	90,577	163,081	12,425	
ROBERT LEE ISD	313	31.9	56.1	423,282	23,149	10,585			1,293
ROBINSON ISD	1,802	12.5	56.7	80,503					
*ROBSTOWN ISD									
ROBY CONS ISD	329	47.4	54.0	205,328				5,955	
ROCHELLE ISD	212	75.5	23.1	109,336					
ROCHESTER ISD	183	61.2	32.8	190,214	6,525	656	9,694		1,880
ROCKDALE ISD	1,904	36.8	47.3	326,787	4,322			11,330	
ROCKSPRINGS ISD	483	76.0	38.0	212,690		8,563			
ROCKWALL ISD	4,850	13.1	58.2	222,101		48,337			
ROGERS ISD	753	35.5	55.8	84,339				9,473	
ROMA ISD	5,338	92.4	21.3	33,926					6,888
ROOSEVELT ISD	1,264	51.4	40.7	80,069		48,491	9,519		6,390
ROPES ISD	282	63.5	47.4	140,998	12,522		607	2,675	
ROSCOE ISD	464	48.5	55.2	94,444		2,829		2,929	
ROSEBUD-LOTT ISD	923	50.1	52.2	90,079			71,290	6,530	826
ROTAN ISD	508	26.2	39.8	140,228	62,085	958	17,845		1,561
ROUND ROCK ISD	20,623	15.2	63.2	150,187	819,976	320,469		139,363	27,297
ROUND TOP-CARMINE ISD	228	18.9	59.3	635,474			77,589		1,888
ROXTON ISD	163	57.1	50.8	128,164	1,184				
ROYAL ISD	1,344	51.0	35.9	164,492			74,792		1,564
ROYSE CITY ISD	1,280	35.1	50.1	90,841					
RULE ISD	193	38.9	74.5	150,655	18,395				2,678
RUNGE ISD	316	73.1	31.4	100,503	1,011	37,308			
RUSK ISD	1,749	38.3	44.1	86,370					
S AND S CONS ISD	781	18.3	59.0	160,793					
SABINAL ISD	487	70.6	34.4	132,982		25,930	34,660		303
SABINE ISD	1,243	25.7	53.4	160,804		54,340	212,509	7,079	949

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
62,243	47,202	35,979	201,997	215,016	209,246	52,530	17,749		704,439	2,458,308
						2,787	398			3,214
60,154	6,239	7,834	30,583		85,829	19,017	2,182		115,856	232,434
5,085		2,015				3,725			1,811	15,262
										505
18,387		5,847	83,479		21,735	6,080	14,582	10,936	156,868	479,315
	1,320						1,537		2,756	35,229
				670						670
6,985		721		1,406	11,039	3,084				29,189
220										220
4,550	1,701		6,445	1,188	15,679	5,429			16,595	37,252
14,630		9,778						3,665	4,322	39,402
			2,934	2,151	14,352	5,080		2,699	7,467	28,312
	41,965				24,412			14,438	12,527	116,626
36,522	9,682	9,530		11,711	13,600					90,518
13,954							4,343	3,088		28,273
			15,750	52,832			44,143	17,323	41,406	153,043
1,381		582				7,887	2,998	5,764	10,429	23,987
38		1,825		2,290		3,294	12,809		7,278	44,735
2,327		2,119		106,654	78,789	8,127			67,582	209,080
			10,094	11,907		3,093		1,753	21,580	87,715
46,735	175,678			145,881	235,465	20,707	14,539	109,272	419,863	1,635,519
								8,418	806	87,088
	1,330							1,312	1,065	2,761
		5,961	69,795					9,347	74,792	86,668
		5,483	1,065							6,549
		1,607		3,128	4,105				3,206	26,708
7,625	708			3,917				1,897	2,188	50,277
	12,268			29,628			9,092	8,974		59,962
	9,240				28,255	25,752	5,133	9,503		77,883
11,333			15,329						16,169	71,387
2,672			46,600		63,164	3,000			70,489	319,824

SAVINGS PROFILE MATRIX

District	District Information				5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student					
SABINE PASS ISD	193	0.0	47.3	1,613,288	123,398	17,451	200,207	1,374	9,086
SAINT JO ISD	316	38.3	31.9	170,770	8,071	14,813			8,126
SALADO ISD	597	29.1	56.3	173,705		4,198	21,612		48
SALTILLO ISD	217	48.4	54.0	92,131					
SAM RAYBURN ISD	341	49.3	48.8	89,305	54,726			88,223	
SAMNORWOOD ISD	134	47.0	59.1	218,395					435
SAN ANGELO ISD	16,959	36.0	46.8	110,157		1,027,812			
SAN ANTONIO ISD	59,811	80.4	25.8	100,634	2,636,609		2,807,036		16,430
SAN AUGUSTINE ISD	1,132	57.1	32.5	77,163					7,273
SAN BENITO CONS ISD	8,040	79.8	32.8	38,493		659	518,997		
SAN DIEGO ISD	1,567	68.9	25.3	87,630	215,197	37,045	10,241		2,572
SAN ELIZARIO ISD	2,099	95.4	8.8	19,809	218,153		25,089	862	2,937
SAN FELIPE-DEL RIO C ISD	9,672	67.2	34.3	58,289	134,029	359,462			9,406
SAN ISIDRO ISD	355	76.9	48.7	395,283	48,446	39,701	106,227		163
SAN MARCOS CONS ISD	6,234	46.8	37.1	131,894	382,650		64,582	45,461	
SAN PERLITA ISD	271	78.2	42.7	220,385	43,457		11,560	17,695	7,064
SAN SABA ISD	758	43.5	43.6	127,286		26,952	26,356		
SAN VICENTE ISD	25	0.0	LT5	205,871	48,274	343	905	35	2,011
SANDS ISD	216	35.6	43.1	391,939	29,829	5,746	92,860	2,160	1,666
SANFORD ISD	1,370	17.6	50.4	105,205					
SANGER ISD	1,533	23.6	43.4	100,990			46,753	668	
SANTA ANNA ISD	330	47.3	43.9	110,488	37,955	4,441	1,317	1,547	
SANTA FE ISD	4,004	18.4	31.6	103,208	39,829	151,966		9,891	
SANTA GERTRUDIS ISD	104	0.0	50.0	2,009,398	48,285	620	65,444		
SANTA MARIA ISD	430	96.5	18.3	36,940	76,307			2,902	3,046
SANTA ROSA ISD	1,079	86.9	27.4	26,546	111,973	19,413		16,336	612
SANTO ISD	365	33.7	31.7	234,384	22,313			366	
SAVOY ISD	256	25.0	55.0	289,048				225	
SCHERTZ-CIBOLO-U CITY ISD	4,307	32.9	47.4	115,927	38,239	5,603	88,625		
SCHLEICHER ISD	766	40.6	70.0	252,117	43,028	24,797	64,411		1,898
SCHULENBURG ISD	688	31.3	63.9	175,414					3,148
SCURRY-ROSSER ISD	664	27.6	49.6	94,210	31,836				
SEAGRAVES ISD	760	58.4	24.5	168,429		57,348	10,677	3,084	212

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
28,994	1,503	980	30,983	8,613	9,181		54,414		121,672	374,511
686	1,212	743		1,294	5,497	3,744	1,613		13,428	32,369
	1,821	2,653	10,983	5,676				4,544	23,368	28,167
	1,375									1,375
4,078									54,726	92,301
	5,209	649	12,607		3,992	5,926				28,817
					693,851				384,771	1,336,892
307,735							217,194		512,538	5,472,466
		3,761	5,401			4,436				20,871
				292,752	79,333	99,463		28,025	266,634	752,594
			9,172			2,503		16,614	26,913	266,429
30,113						15,315		253	39,539	253,183
	15,969	1,699				100,476		26,705	88,949	558,797
		1,353	24,936	17,310		981			39,755	199,363
		10,129			26,729		30,214		73,666	486,099
7,254		2,499	770			6,552		2,267	38,348	60,770
2,376		2,425	4,203	11,765					17,855	56,222
2,749	2,523	2,202	1,845	698	9,445	5,567	1,518	182	14,474	63,821
			21,710	1,768		6,595	17,553	12,999	50,707	142,179
10,087				29,411	25,586					65,084
5,349	4,249	791		21,017	144,050		9,594	2,768	32,716	202,522
4,821	5,870	1,761		11,390		425		2,641	11,601	60,568
8,312	40,546		36,836		55,276		19,797		62,727	299,726
2,410		2,051	7,586	11,158	16,332	6,969	1,259	4,438	26,608	139,943
23,531		1,202	14,116			17,077			16,652	121,530
10,548	16,881		8,868			22,561	9,365	2,348	48,174	170,732
	263		13,492					96	425	36,104
						1,155	816	1,205		3,402
32,740	7,380	2,363		72,703				52,680	108,256	192,077
	1,757	3,356	6,955		2,067		12,510	3,996	31,212	133,563
				828	4,461	9,663				18,099
	12,379	806	11,746							56,767
11,675		373			52,449		14,244		28,302	121,759

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
SEALY ISD	2,029	30.0	48.2	131,532					2,348
SEGUIN ISD	6,991	42.7	41.0	112,211	220,927			6,674	12,767
SEMINOLE ISD	2,374	48.0	49.1	1,479,841	121,124	158,314	1,028,395		3,399
SEYMOUR ISD	742	45.1	58.4	170,705	160,363	61,106	1,805		1,263
SHALLOWATER ISD	1,025	37.6	44.1	62,686			101,825		
SHAMROCK ISD	453	43.0	46.7	129,528					1,769
SHARYLAND ISD	3,114	54.6	43.9	73,967		134,624			6,533
SHELBYVILLE ISD	647	49.9	45.5	75,003	16,330	30,809		4,354	
SHELDON ISD	4,084	38.6	37.9	368,068	456,777	29,294	692,209		9,272
SHEPHERD ISD	1,395	43.4	47.3	90,669	11,615		50,613		2,831
SHERMAN ISD	5,926	32.5	49.4	194,310	93,771	271,417		36,734	
SHINER ISD	518	38.0	59.4	141,973		16,285			
SIDNEY ISD	139	39.6	65.2	89,359		2		8,270	265
SIERRA BLANCA ISD	150	54.0	38.3	211,229	32,307	12,753	32,774		4,306
SILSBEE ISD	3,758	31.6	42.5	81,876	54,623			7,374	2,201
SILVERTON ISD	247	46.2	63.8	190,731	26,631		39,980	133	2,141
SIMMS ISD	468	37.0	52.6	85,390				1,460	
SINTON ISD	2,243	59.8	32.1	87,822	22,806		297,580		
SIVELLS BEND ISD	53	43.4	50.0	561,958	3,192				
SKIDMORE-TYNAN ISD	669	46.5	55.0	104,626					3,406
SLATON ISD	1,735	50.0	40.2	91,382		98,332			15,692
SLIDELL ISD	210	42.4	62.0	136,822	9,027			8,737	966
SLOCUM ISD	315	36.2	46.4	147,074	17,515				445
SMITHVILLE ISD	1,380	45.4	39.5	128,901	64,950				
SMYER ISD	340	42.1	46.0	269,203	28,236	13,981	76,979	8,536	985
SNOOK ISD	508	55.3	33.3	219,617					1,099
SNYDER ISD	3,616	36.8	55.2	202,316			334,753		1,918
SOCORRO ISD	15,501	70.3	34.3	61,898	460,272	199,583	337,382		6,531
SOMERSET ISD	1,882	69.2	24.0	49,954				19,116	
SOMERVILLE ISD	694	51.7	43.3	214,533	22,036	9,212	95,487	6,601	3,221
SONORA ISD	1,036	33.4	55.2	394,212		81,783	141,183	3,811	95
SOUTH SAN ANTONIO ISD	10,521	83.7	29.9	49,875	505,643			11,065	3,847
SOUTH TEXAS ISD	1,205	51.8	84.4		800,315		715,164		6,688

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
14,532			5,851							22,731
16,442		9,635	20,465	97,785	130,504	48,628		38,593	96,313	506,106
	46,042	18,331	266,906	251,125	244,616	74,141	47,354	13,490	707,807	1,565,432
	5,010			49,293	38,135	26,799	13,899	11,560	62,193	307,039
				57,415			19,536	1,829	68,397	112,207
		343			2,540	8,823	7,974			21,449
20,245				21,502			13,121	16,841	11,237	201,629
					31,489			10,093	29,350	63,725
35,710	38,015	20,751	302,080				74,622		455,362	1,203,368
5,611		5,126	35,785		21,075				45,487	87,170
65,382									43,559	424,145
					20,446				9,013	27,718
11,651		301			11,149				2	31,635
6,064	2,994	1,724	21,378	2,875	8,337	10,625	3,960	1,138	54,074	87,162
	10,925	15,729			42,392	25,816		1,842	29,432	131,469
	4,227	791	8,768	5,537	7,978	6,577	3,001		27,266	78,519
	1,111	2,182						3,622		8,374
10,634	20,531	2,425	21,432		51,098	53,239			71,363	408,381
2,028							1,259		1,621	4,858
							1,223	4,979		9,609
52,010	5,595				36,053		25,439		41,191	191,932
220		473			4,948	11,078		3,033	9,027	29,456
8,369		405	3,400				76	1,087	9,209	22,088
		22,682	22,167		12,773	55,949			12,945	165,576
	3,787		21,455	3,559		8,776	16,785	756	63,000	120,837
6,578	110		2,520	13,029				2,390		25,727
24,701	41,735		69,393		71,861	9,193	18,621		111,155	461,020
	28,980			36,839	449,153	19,198	579		210,580	1,327,936
	25,684	1,069						469		46,338
20,769	4,339	5,538	28,458	1,258		3,015		7,570	58,563	149,042
	4,142	4,102	48,803	74,488	23,609			4,751	141,002	245,767
				64,739				35,516	25,811	394,999
	4,655	35,431	142,786	44,692	258,977	198,119	17,258	11,789	380,293	1,855,582

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
SOUTHLAND ISD	217	65.4	36.7	166,017	27,565		2,363	1,090	1,560
SOUTHSIDE ISD	2,917	71.7	27.0	43,946	334,022	29,720	40,999		4,695
SOUTHWEST ISD	8,140	68.7	23.3	41,271				22,789	3,279
SPADE ISD	103	48.5	40.9	127,833			21,454	1,191	994
SPEARMAN ISD	830	27.0	63.4	313,215	44,691	10,676	97,343		3,250
SPLENDORA ISD	2,136	37.6	30.7	56,913	196,829			11,854	31,010
SPRING BRANCH ISD	27,095	39.3	51.2	310,969	2,734,119	633,902	5,384,181	152,978	9,605
SPRING CREEK	42	33.3	50.0	730,049	27,694		23,896		
SPRING HILL ISD	1,512	15.3	58.2	234,773		105,818	149,851	11,422	260
SPRING ISD	18,807	17.8	52.1	170,437	1,697,577	34,067	1,223,152	97,634	6,892
SPRINGLAKE-EARTH ISD	515	52.6	66.1	122,318	52,642	7,173	79,515		520
SPRINGTOWN ISD	2,589	30.9	47.8	76,024	63,216	66,713		7,271	
SPUR ISD	413	48.7	41.7	153,941	64,672	16,213			690
SPURGER ISD	354	40.4	37.6	89,975					859
STAFFORD MSD	1,675	18.7	41.2	391,131			17,445	16,053	4,317
STAMFORD ISD	856	50.6	49.8	77,010		37,060	56,006		2
STANTON ISD	843	51.7	42.6	199,211	205,727	61,381	231,401	32,473	488
STAR ISD	75	57.3	38.1	155,389	5,747	5,804			1,284
STEPHENVILLE ISD	3,063	20.2	55.5	150,205		19,321			
STERLING CITY ISD	356	27.5	54.2	1,016,629	54,599	40,618	63,423		2,153
STOCKDALE ISD	690	42.6	52.0	104,138					954
STRAFORD ISD	492	35.6	59.9	488,681		2,776	95,192		3,042
STRAWN ISD	168	42.3	54.1	169,413	5,733	5,473	695	362	35
SUDAN ISD	394	56.9	50.7	1,350,352	192,312	78,535	111,650	388	
SULPHUR BLUFF ISD	235	44.3	56.2	129,487					
SULPHUR SPRINGS ISD	3,963	30.9	56.4	152,673					
SUNDOWN	611	52.4	56.3	1,406,911	444,255	309,288	622,161	11,664	4,827
SUNNYVALE ISD	310	8.7	85.3	596,644			495		2,975
SUNRAY ISD	558	36.6	51.3	331,406	101,685	66,282	85,443		3,308
SWEENEY ISD	2,156	19.6	49.4	395,436	243,607	23,189	322,495	7,492	5,851
SWEET HOME ISD	71	18.3	55.0	224,826				731	
SWEETWATER ISD	2,859	47.5	43.6	106,836		149,389			1,660
TAFT ISD	1,540	68.7	30.7	101,951			202,224		

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
7,243				5,712	6,183	4,196	3,811	2,522	17,953	44,292
		12,954					4,226	11,580	31,110	407,086
							21,184			47,252
		306		5,464	4,236	6,957	1,315		6,283	35,634
		691	47,314	5,886		7,855	6,882		68,677	155,913
35,720		2,995				2,231	35,647		104,174	212,111
78,141	194,787	340,915	1,220,136		1,425,616	107,083			2,488,151	9,793,313
		225	7,062	3,047		801	5,042		16,153	51,616
			39,094			6,245	9,347	6,088	55,007	273,119
		58,279	584,520		2,124,127	42,234	4,000		1,106,075	4,766,408
		507	3,313	46,304			12,801		50,900	151,875
11,785	5,563					7,043	3,737	1,127	28,387	138,067
	1,067	2,794		1,220	11,405		3,129		9,082	92,108
			9,611					124		10,594
38,678			79,499				2,116		17,445	140,663
19,838	1,608				19,505	33,185		6,287	26,707	146,784
			40,321	21,743		2,054	23,283	2,729	119,748	501,851
1,555		103						148	1,678	12,963
	28,070									47,391
914			3,344	5,655			14,893	2,535	29,089	159,045
9,801					13,524					24,278
324	15,138		21,138				16,465		36,277	117,799
		1,487	1,808	7,523	1,089	2,506	2,979	1,946	8,782	22,854
		5,608	40,780	21,918	24,715	8,308	3,627		78,355	409,484
	400		1,236					539		2,175
				39,387						39,387
2,104	6,115	3,450	137,165	51,476	141,304	276,696	66,163	22,594	569,145	1,530,118
66	487		3,098			9,513			495	16,140
			2,665	41,904	23,734	6,288	23,367	6,856	93,335	268,197
		11,707	225,698		243,760	14,505	7,959		298,992	807,270
450								204		1,386
							21,822	44,669	17,381	200,159
4,537				49,447					49,407	206,801

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
TAHOKA ISD	701	57.9	29.2	99,554		15,470	2,772		1,445
TALCO-BOGATA CONS ISD	666	33.6	53.7	166,189	28,380		44,472		585
TARKINGTON ISD	1,455	28.9	31.7	113,626			68,369	25,847	1,555
TATUM ISD	1,175	38.3	52.0	638,315	285,023	123,367	304,251		3,877
TAYLOR ISD	2,478	46.0	49.3	101,002	385,346			10,673	8,330
TEAGUE ISD	1,108	30.0	49.3	343,226				7,002	
TEMPLE ISD	8,081	40.4	42.8	165,448	95,657		107,966		3,985
TENAHA ISD	401	66.3	40.2	55,677	34,104			953	
TERLINGUA CSD	93	90.3	4.3	293,296	32,081			510	3,123
TERRELL COUNTY ISD	306	46.7	44.6	481,651	174,836	85,170	107,449	1,926	2,892
TERRELL ISD	3,813	51.2	44.1	122,952	190,571			214	
TEXARKANA ISD	5,612	46.0	46.1	159,089		253,542	679,931		4,721
TEXAS CITY ISD	6,082	31.1	41.4	463,404			915,902	24,323	7,421
TEXHOMA ISD	72	36.1	40.0	1,590,452	5,657				
TEXLINE ISD	167	24.0	49.1	270,342	37,901		10,762	1,656	3,090
THORNDALE ISD	399	29.6	39.1	117,631	17,438	14,137			938
THRALL ISD	496	27.8	39.9	61,190				11,024	5,449
THREE RIVERS ISD	817	44.3	34.6	331,713	57,530	21,289	106,272	3,759	
THREE WAY ISD (BAILEY CO.)	127	67.7	45.7	254,780	68,950	10,100	53,163	5,844	240
THREE WAY ISD (ERATH CO.)	38	60.5	LTS	335,491	9,925				1,420
THROCKMORTON ISD	248	35.1	37.8	341,174	17,583	24,632			
TIDEHAVEN ISD	970	42.6	39.7	225,467	19,870	4,191	95,042	2,715	341
TIMPSON ISD	615	44.6	47.2	74,262		34,179	25,288	4,443	
TIOGA ISD	95	32.6	50.0	189,713			921		
TOLAR ISD	323	16.4	43.2	110,331		31,236	16,261	513	
TOM BEAN ISD	657	18.9	65.4	80,972	31,503	33,309	10,489		
TOMBALL ISD	5,058	14.7	58.1	302,104	1,424,535		460,686	22,350	12,103
TORNILLO ISD	418	96.0	15.6	52,997	39,978		59,649	4,861	1,909
TRENT ISD	162	63.0	58.2	206,000	10,893	22,554	24,125	938	320
TRENTON ISD	332	33.4	57.5	95,787					23
TRINIDAD ISD	238	41.2	32.4	154,331		9,202	10,630	626	
TRINITY ISD	1,232	52.8	30.5	148,726			12,471	10,570	696
TROUP ISD	814	46.6	50.5	112,967	14,477		67,064		

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
		1,162		24,951	31,694	15,443	9,622		16,207	86,353
		1,036	52,265			913			45,242	82,410
				105,413			4,083	2,892	68,369	139,790
	31,294		72,093	25,696	37,272	14,498	8,581	11,003	183,058	733,897
	23,069	10,408		27,272				29,522	31,317	463,304
334						3,568	8,508			19,412
72,404	35,210		118,027					43,652	132,535	294,366
		7			8,130	6,146		3,409	5,570	47,179
	1,338	1,290				2,604			6,879	34,067
	3,288	3,628	28,586	5,737	44,998	4,043	5,045	9,668	84,648	392,618
2,928							5,799	39,803	21,470	217,846
	46,902	9,449	1,105		25,819	81,269		1,593	114,180	990,152
3,444	3,455	17,668	119,453			49,745	65,678		203,745	1,003,344
								145	88	5,714
5,063	419	2,131	3,246	11,476	9,640	4,904	3,163		20,434	73,016
	4,262	6,163	3,252		2,689	1,291		5,819	8,636	47,354
5,168	4,309	1,340			15,463					42,753
10,336	12,678	8,602	37,097			12,592	6,288		86,361	190,082
1,671	3,012	4,655	35,704	22,266		11,655	11,880	2,543	61,736	169,947
						3,665	1,487	1,669	5,455	12,711
2,219	3,021	620	4,811		11,752	5,032	7,954		18,130	59,494
			30,105	354	135,182		22,565	7,821	76,802	241,383
			25,739	23,418	3,031	12,665	1,898	2,926	34,236	100,350
2,879	863		1,594	3,306					921	8,641
	7,025		7,188			3,191	6,736	989	17,877	55,261
3,067		5,528	6,559	30,002	5,023			1,970	17,234	110,217
102,629		44,451	199,552	172,923	561,641	111,280		175,050	706,874	2,580,326
	1,049	21	12,508	15,722	24,391	7,812		696	42,780	125,817
902	671	1,224	1,802	6,462	5,939	9,423			23,514	61,740
6,338	5,340							1,974		13,676
3,020	2,350	101						1,209	2,545	24,592
	9,490		28,798	918	15,915	2,047			12,471	68,434
48,138	3,278		19,907				6,655		41,356	118,163

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
TROY ISD	1,094	24.3	50.9	77,962			3,502	613	
TULIA ISD	1,369	59.8	49.3	92,647				3,429	
TULOSO-MIDWAY ISD	2,794	42.2	46.2	402,997	543,682	95,980	667,365	13,243	
TURKEY-QUITAQUE ISD	253	57.7	45.8	136,785		17,475			
TYLER ISD	16,515	32.6	47.6	186,377					939
UNION GROVE ISD	617	31.3	46.4	139,721		25,962	12,597	6,225	
UNION HILL ISD	311	50.8	47.3	106,714	39,188	9,236			
UNION ISD	105	76.2	18.9	443,343	78,704	14,674	98,740	988	208
UNITED ISD	13,804	58.2	31.9	127,104					
UTOPIA ISD	154	31.8	58.6	418,083	330	4,252		321	
UVALDE CONS ISD	5,080	67.5	25.9	76,388					8,332
VALENTINE ISD	63	0.0	100.0	342,956	21,646	9,579	6,300		3,238
VALLEY MILLS ISD	527	28.1	35.0	141,240					
VALLEY VIEW IS (COOKE CO.)	560	21.4	52.6	83,324					137
VALLEY VIEW (HIDALGO CO.)	1,514	97.2	28.3	35,921	16,459			10,783	406
VAN ALSTYNE ISD	816	16.3	47.7	93,877				1,428	6
VAN ISD	1,796	29.2	50.6	167,727		30,087	46,071		1,730
VAN VLECK ISD	1,050	42.6	36.7	209,437	135,524		296,075		1,550
VEGA ISD	324	28.7	64.8	137,965	58,711	34,833	52,354		2,173
VENUS ISD	931	53.3	35.3	63,764					
VERIBEST ISD	155	31.6	45.9	318,998			6,786		
VERNON ISD	2,529	36.3	55.7	267,614		80,354	17,269		
VICTORIA ISD	14,348	40.3	42.5	164,791		109,387	1,111,166	29,953	3,320
VIDOR ISD	5,614	24.8	48.0	90,217	20,799		522,521		
VYSEHRAD ISD	59	32.2	47.1	611,243					
WACO ISD	14,686	72.1	31.9	130,437	522,367			34,894	
WÆLDER ISD	233	83.7	15.4	150,257	45,909		3,457	10,020	1,535
WALCOTT ISD	68	51.5	46.2	381,243		1,660	26,888	30	1,833
WALL ISD	758	26.9	64.2	136,144			41,589	311	
WALLER ISD	2,839	35.0	37.9	135,623	210,022	99,813			
WALLIS-ORCHARD ISD	850	38.1	44.1	179,490	150,363	60,545	123,875	6,625	3,968
WALNUT BEND ISD	35	68.6	16.7	601,165	24,593				1,050
WALNUT SPRINGS ISD	194	51.0	61.1	111,000					957

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
6,795	11,761			9,950	39,148	3,473			3,502	71,740
4,452	1,849		9,193			17,153	19,174	3,349		58,600
149,457		13,942	390,035			19,404	13,442	6,056	598,120	1,314,485
	298				8,600	10,630	7,828		5,887	38,945
107,816					1,584,630	283,665		14,160		1,991,211
2,578					16,492	2,237	1,428		7,483	60,037
3,952	1,141					2,802			6,096	50,223
4,066	3,570	149	15,692	14,737	13,643	12,347	12,642	358	61,037	209,478
		117,368	220,613	156,817		2,019				496,817
3,200		113		13,310	72	14,845		2,825	4,582	34,685
	35,820									44,152
		1,445			14,861		3,413		12,305	48,177
4,044			12,169	8,132		6,575		3,177		34,096
	1,430		3,646	4,223			6,729			16,166
			7,981	20,506		8,049		13,780	16,459	61,505
16,125	8,613	378				3,605				30,135
			16,672	6,717				3,571	23,626	81,222
5,812		9,442	50,110			840	19,791	1,505	39,078	431,572
40,634	5,595	1,393	8,485	26,404	24,354	4,119	10,214		78,244	191,025
	13,791	6,436			68,930			23,245		112,402
6,600			276	295		9,199	3,042		3,530	22,667
10,989						5,540	23,932	10,016	30,795	117,304
			444,473			294,053	45,877		598,511	1,439,718
19,485				81,663		45,054	13,240		111,352	591,410
							49	2,595		2,644
158,116					108,905		28,257		119,097	733,442
	34	2,741	625						14,925	49,396
		202	2,201	11,678	733				13,954	31,271
			6,274	12,092			7,692		22,928	45,031
		7,937	100,630				10,682	9,093	8,754	429,424
		4,253	33,836	34,740	38,190	42,788	14,205	4,079	143,259	374,209
					5,056	1,675	7,801	431	11,047	29,559
1,673	720									3,351



SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
WARREN ISD	896	28.7	37.9	151,045		6,309	120,127	13,136	1,154
WASKOM ISD	791	42.6	35.8	198,490	138,208			2,210	2,374
WATER VALLEY ISD	340	34.4	48.1	181,674	33,643	408	21,243		5,120
WAXAHACHIE ISD	4,942	30.1	46.9	156,986				53,391	
WEATHERFORD ISD	5,597	24.0	42.2	129,457		299,627			
WEBB CONS ISD	305	61.6	39.8	1,364,064	252,302	40,948	227,039	8,623	2,631
WEIMAR ISD	527	43.1	40.2	200,182		24,928		7,195	2,158
WELLINGTON ISD	682	51.2	50.5	75,566	6,153	2,980	64,852		2,200
WELLMAN ISD	166	29.5	57.4	804,743	31,054	13,285	101,434		1,789
WELLS ISD	296	50.3	37.4	69,598	36,746		18,890		
WESLACO ISD	12,950	77.4	30.2	40,871	341,938	137,400			1,630
WEST HARDIN COUNTY CISD	660	36.8	39.0	153,225	104,128	26,943	44,699	1,250	31,292
WEST ISD	1,322	22.4	55.1	97,940					
WEST ORANGE-COVE CISD	3,992	48.8	36.9	344,183	894,132	296,591	1,694,654	165,252	11,783
WEST OSO ISD	1,916	72.9	19.6	118,246	79,544	14,056	248,560		
WEST RUSK ISD	1,040	47.2	47.9	307,267	182,350	74,417	154,738		1,569
WEST SABINE ISD	614	48.5	37.5	89,183		3,868		2,561	1,311
WESTBROOK ISD	154	51.9	49.0	1,152,847	48,301	41,613	22,838		2,634
WESTHOFF ISD	80	78.8	64.7	123,546				300	500
WESTPHALIA ISD	111	15.3	55.6	74,771					311
WESTWOOD ISD	1,716	21.7	49.0	87,705	125,156			83,410	6,378
WHARTON ISD	2,932	47.5	39.6	146,608	127,817		210,667		
WHEELER ISD	451	42.4	59.9	255,301		40,517			
WHITE DEER ISD	481	24.9	64.5	420,887	49,849	27,305	190,838		
WHITE OAK ISD	1,288	19.6	62.5	609,258	160,719	69,683	112,470		
WHITE SETTLEMENT ISD	4,217	24.7	56.4	149,920			56,935	4,629	
WHITEFACE CONS	377	58.1	42.6	1,676,600	147,317	70,579	271,461		
WHITEHOUSE ISD	3,323	16.9	44.7	119,303				4,022	
WHITESBORO ISD	1,172	20.5	55.5	141,992		846		6,391	
WHITEWRIGHT ISD	595	19.8	55.1	95,179	14,531	40,260			
WHITHARRAL ISD	217	56.7	46.8	143,638	17,063	9,134	10,663	1,159	438
WHITNEY ISD	1,109	44.2	41.9	116,448				16,095	
WICHITA FALLS ISD	15,117	39.5	51.0	138,398		1,002,686			

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
799		1,113	84,044	18,701			2,790		105,238	142,935
10,758	485	404		180		10,297	9,280		20,775	153,421
	2,147		11,997		6,604	7,053	12,235		29,654	70,796
	20,244	3,145	3,041	28,633		17,456				125,910
22,547		1,391							6,500	317,065
40,206		9,058	83,309	33,778	54,625	16,749		17,083	222,481	564,369
		2,417	14,573	6,624			8,397		4,837	61,455
1,281	3,817		7,724	26,755	4,917	103	502	943	41,076	81,151
11,629	763	1,288	9,659	6,894	9,922		15,529	1,569	52,890	151,924
3,720	319			3,064		117			6,422	56,434
					750,459	172,202			314,183	1,089,446
484		14,472	11,038	18,061	14,924	6,599	12,369	3,319	96,375	193,203
6,799	4,614	3,443			39,754	2,747				57,357
98,963		58,615	311,399	47,194	57,836	17,699	105,537		823,578	2,936,078
27,194		13,865	45,822	19,549		5,120		3,354	78,423	378,640
6,465		7,599	24,905		10,725			39,316	57,040	445,543
										7,740
5,988		762	5,913	13,695	88,091	5,828	23,009		103,441	155,231
4,328	1,193		634		2,480	2,597		987		13,018
										311
15,794				10,186				2,492	106,646	136,771
99,626	16,017		29,913	75,892	95,335	15,722		9,442	191,992	488,439
			1,485		1,842	12,275	570		9,980	46,709
	1,702	3,118		2,882		9,736	51,141	8,859	70,553	274,877
			70,541		1,910			9,174	79,981	344,516
	5,569	6,273		79,739			17,075	47	56,935	113,333
16,092		2,146	129,829	14,057	33,709	12,845	37,086	4,034	226,550	312,604
								10,555		14,577
						2,024			286	8,975
	1,206			11,243	19,097	861			10,330	76,867
		990		927	21,421	2,546	7,594		24,449	47,487
	4,869		17,796							38,759
308,435	16,028				448,946	38,250	6,198	15,550	127,998	1,708,094

SAVINGS PROFILE MATRIX

District Information									
District	1. Enrollment	2. % Economically Disadvantaged	3. % of Students Passing All TAAS	4. Taxable Value Per Student	5. Administrative Expenses	6. Extracurricular Expenses	7. Plant Maint. and Operations	8. Legal Services	9. Audit Services
WILDORADO ISD	56	50.0	72.7	237,272	29,379		7,079		990
WILLIS ISD	3,136	32.7	45.8	162,909					9,228
‡WILLS POINT ISD	2,300	38.5	40.1	35,515					
WILMER-HUTCHINS ISD	3,886	70.9	29.3	99,946	505,308			7,239	44,899
WILSON ISD	200	50.0	26.9	195,345		22,426		670	
WIMBERLEY ISD	981	17.5	75.0	284,427	2,311		10,804		1,233
WINDTHORST ISD	320	5.6	65.8	88,013	8,513	33,955		1,130	1,418
WINFIELD ISD	103	25.2	53.1	776,488	26,931				656
WINK-LOVING ISD	391	32.2	56.2	1,139,968	427,054	254,989	561,226	1,069	8,297
WINNSBORO ISD	1,306	32.5	53.7	133,725	47,448				
WINONA ISD	846	32.4	49.3	186,390	281,136	38,602			
WINTERS ISD	853	55.5	46.7	131,105	88,539	4,566		168	1,842
WODEN ISD	659	37.6	46.9	57,972					
WOLFE CITY ISD	525	30.7	57.6	87,458	10,287	1,432	19,616		
WOODSBORO ISD	603	44.9	41.1	147,638	38,927	17,681	68,494		556
WOODSON ISD	129	51.9	58.5	210,315		5,289	3,679	1,138	
WOODVILLE ISD	1,773	51.6	43.4	114,228				1,652	
WORTHAM ISD	360	38.1	28.5	131,238			25,656	452	
WYLIE ISD (COLLIN CO.)	2,814	12.7	61.9	167,354	56,579	78,807	265,345	71,049	8,559
WYLIE ISD (TAYLOR CO.)	2,002	9.3	67.5	146,405					
YANTIS ISD	294	33.0	53.2	256,524			3,480	328	
YOAKUM ISD	1,661	46.1	43.8	109,370		49,592		2,063	
YORKTOWN ISD	720	38.9	51.3	110,998			18,332		
YSLETA ISD	50,036	57.7	34.6	77,031				157,944	
ZAPATA ISD	2,574	75.7	24.7	330,471	100,639	87,825	160,975		2,116
ZAVALLA ISD	346	37.6	36.2	129,731	30,930				669
ZEPHYR ISD	161	36.6	54.5	71,583		2,363			
TOTAL					94,630,525	42,043,628	138,422,276	9,986,172	2,136,357

* Financial information not submitted to TEA on time.

‡ No saving determined for this district.

BEST COPY AVAILABLE

Potential Cost Savings

(see pages 124-125 for description)

10. Consultants	11. Water	12. Telephone	13. Electricity and Gas	14. Bldg. Supplies and Maint.	15. General Supplies and Maint.	16. Travel - Emp. & Board Members	17. Insurance Exp.	18. Fees and Dues	19. Eliminating Entry	20. Total Savings
348	17	628	285	794	191	4,860	5,057	1,666	14,459	36,833
	4,124	16,712				5,796	34,348	5,334		75,541
	22,279	13,245						20,003	64,978	547,995
					8,294		8,611	2,596	4,903	37,694
	8,032	2,273				2,501		4,077	12,621	18,611
901	1,325	3,978				1,290		3,080	8,569	47,020
330	607		2,839					1,785	2,539	30,609
		9,387	95,467	80,811	239,783	4,808	107,925	6,957	448,719	1,349,053
3,072	8,964		20,769	9,214			18,118	111,634	47,448	171,770
	11,196	3,468	3,455		31,483	1,894	2,794	38,530	27,668	384,988
9,925	775	1,594		390		32,994			23,834	117,061
				2,682				2,980		5,662
	867			633	36,573	10,293	19,834	2,633	25,139	77,030
7,789			16,776	380		468			25,013	126,059
	333				1,368		4,475	926	4,819	12,388
5,329			28,410							35,392
	4,843			7,891			1,916		11,833	28,925
123,132	18,407	3,275	31,325	27,200	79,757	17,686	10,935	2,701	280,178	514,580
							9,518	2,553		12,071
				2,846					2,482	4,272
							19,660	817	12,812	59,320
			3,495	7,651	13,823	4,658		14,340	9,964	52,334
92,460				1,006,734				97,670		1,354,808
	12,466		91,668		37,696	62,215			173,799	382,453
			933	19,793	56,463				7,791	108,320
	1,349				2,691		3,601	690	2,363	8,331
17,046,248	9,276,029	5,560,363	41,204,682	30,627,627	45,952,744	10,553,301	8,632,755	7,101,067	94,756,074	368,417,786

EXPENDITURE ITEMS

The cost saving areas shown, such as administrative, co-curricular and so on, represent functions and objects of expense as defined by TEA Bulletin 679, *Financial Account Manual*.

SPECIFIC COLUMN DEFINITIONS

1. **Enrollment:** The number of students in membership as of October 25, 1991, in grades pre-kindergarten through twelve.
2. **% Economically disadvantaged:** Percentage of enrollment reported as economically disadvantaged. Economically disadvantaged students are those who are eligible for: free or reduced-price meals under the National School Lunch and Child Nutrition Program or other public assistance.
3. **% of Students Passing All TAAS:** The Texas Assessment of Academic Skills (TAAS) testing program was administered for the second year in October 1991 for grades 3, 5, 7, 9 and 11. The percentage reflected here is for all grades and subject areas, the total number of students who passed all tests taken, expressed as a percentage of the total number of students taking one or more tests. Special education students and their scores have been excluded. "LT5" will appear in cases where fewer than five students were tested to protect the student's anonymity.
4. **Taxable Value per Student:** The district's total taxable property value in 1991 as determined by the Comptroller's Property Tax Division, divided by the total enrollment of the district in 1991-1992.
5. **Administrative Expenses:** Administrative Expenses includes Function 21 (Instruction, Administration, and Research & Development), Function 23 (School Administration), Function 26 (Communication and Dissemination), Function 41 (General Administration), and Function 75 (Data Processing Services).
6. **Extracurricular Expenses:** Function 36; includes expenditures for intramural athletics, interscholastic athletics, student organizations, and other special interest activities. This amount has been reduced by co-curricular revenues, object codes 5752 and 5753.
7. **Plant Maintenance and Operations:** Function 51; includes expenditures for activities to keep the physical plant open, in repair, clean, comfortable and safe to use.

8. **Legal Services:** Object 6211; includes expenditures for legal services of personnel who are not on the payroll of the district.
9. **Audit Services:** Object 6212; includes expenditures for audit services for personnel who are not on the payroll of the district.
10. **Consultants:** Object 6213; includes expenditures for independent contractors that offer services to the public.
11. **Water:** Object 6271; includes expenditures for water, and any related utility that may appear on the water ticket.
12. **Telephone:** Object 6272; includes expenditures for telephone and telegraph services rendered.
13. **Electricity and Gas:** Objects 6273 and 6274; includes expenditures for electricity and natural gas.
14. **Building Supplies and Maintenance:** Objects 6310-6319; includes expenditures for supplies and materials necessary for the maintenance and operation of the local education agency.
15. **General Supplies and Maintenance:** Objects 6391-6399; includes expenditures for items of relatively low unit cost necessary for the instruction process. Includes paper, pencils, postage, etc.
16. **Travel - Employees and Board members:** Object 6411 and 6413; includes the cost of transportation, meals, room etc, for district employees and board members.
17. **Insurance Expenses:** Objects 6431, 6432, 6434; includes the cost of property, liability, and athletic insurance.
18. **Fees and Dues:** Object 6491; includes expenditures for all fees and dues.
19. **Eliminating Entry:** The non-instructional expenditures listed in the Savings Profile Matrix include three broad functional areas: administrative, extracurricular, and plant maintenance expenditures as well as specific objects of expense, such as water bills, legal services, and so on. In some cases, savings in a broad functional area overlap with savings included in a specific object of expense. In calculating "Total Savings," the eliminating entry prevents double-counting when overlap occurs.
20. **Total Savings:** This column adds all savings column and subtracts the eliminating entry.

DATA SOURCES

The financial data in this document were taken from the initial 1993 February submission of the Public Education Information Management System (PEIMS) for the 1991-1992 school year. The demographic data were taken from *Snapshot 92* which is published by TEA. The data utilized for each district was distributed to them prior to the issuance of this report for comment and correction. In many cases, corrections were made by the district and have been incorporated into the Savings Profile Matrix.

This report would not have been possible without the assistance of a number of people.

Special thanks go to the citizens of Texas who called our 1-800 number to offer their comments.

The photo on the cover is courtesy of TEXAS HIGHWAYS Magazine and the Texas Department of Transportation.

We would like to thank the Texas Association of School Business Officers for their help and input in the development of the Savings Profile System. We would also like to thank the Texas Education Agency for their help and cooperation.

We appreciate the assistance and cooperation of the superintendents, board members, and other district personnel at the 17 districts we visited. The superintendents are listed below.

Alamo Heights ISD	Charles L. Slater
Benavides ISD	Ramon H. Tanguma
Ben Bolt-Palito Blanco ISD	David Deaver
Boles ISD	Graham A. Sweeney
Del Valle ISD	Edward Neal
Edgewood ISD	Dolores Munoz
Jayton-Girard ISD	Gary W. Harrell
Judson ISD	Galen R. Eloff
Kerrville ISD	Allen R. Brown
La Marque ISD	Paul L. Arnold
La Porte ISD	Richard F. Hays
Milford ISD	Mark Henry
Pearland ISD	James P. Schleider
Plains ISD	Pete Simmons
Ropes ISD	John Trice
Sundown ISD	G. D. Lasater
Webb Consolidated ISD	David M. Jones

Special thanks go to Del Valle ISD for agreeing to participate in our pilot project on such short notice.

We thank the many persons in and outside Texas state government who provided valuable background information for the project.

Thanks to the following individuals for their assistance and input during the project and for their review of the statewide issues: John O'Brien at the Legislative Budget Office; Joe Wisnoski at the Governor's Office of Budget and Planning; Tom Canby, Ira Thurman, and Criss Cloudt at the Texas Education Agency; David Dunn at the Educational Economic Policy Center; Alan Barnes at the Texas Research League.

INDEX OF DISTRICTS

Abbott 60
 Abernathy 60
 Abilene 60
 Academy 60
 Adrian 60
 Agua Dulce 60
 Alamo Heights 9, 11-12, 60
 Alanreed 60
 Alba-Golden 60
 Albany 60
 Aldine 60
 Aledo 60
 Alice 60
 Alief 60
 Allamoore 60
 Allen 60
 Allison 60
 Alpine 60
 Alto 60
 Alvarado 60
 Alvin 60
 Alvord 60
 Amarillo 55, 60
 Amherst 60
 Anahuac 60
 Anderson-Shiro 60
 Andrews 60
 Angleton 60
 Anna 60
 Anson 60
 Anthony 60
 Anton 60
 Apple Springs 60
 Aquilla 62
 Aransas County 62
 Aransas Pass 62
 Archer City 62
 Argyle 62
 Arlington 62
 Arp 62
 Asherton 62
 Aspermont 62
 Athens 62
 Atlanta 62

A (concluded)
 Aubrey 62
 Austin 62
 Austwell-Tivoli 62
 Avalon 62
 Avery 62
 Avinger 62
 Axtell 62
 Azle 62

Bairst 62
 Ballinger 62
 Balmorhea 62
 Bandera 62
 Bangs 62
 Banquete 62
 Barbers Hill 62
 Bartlett 62
 Bastrop 62
 Bay City 62
 Beaumont 62
 Beckville 62
 Beeville 62
 Bellevue 62
 Bells 64
 Bellville 64
 Belton 64
 Benavides 1, 8, 9, 13-15, 51, 64
 Ben Bolt-Palito Blanco 9, 16, 64
 Benjamin 64
 Big Sandy (Polk County) 64
 Big Sandy (Upshur County) 64
 Big Spring 64
 Birdville 64
 Bishop 64
 Blackwell 64
 Blanco 64
 Bland 64
 Blanket 64
 Bledsoe 64
 Bloomburg 64
 Blooming Grove 64
 Bloomington 64
 Blue Ridge 64

INDEX OF DISTRICTS

B (continued)
Bluff Dale 64
Blum 64
Boerne 64
Boles 9, 17, 64
Boling 64
Bonham 64
Booker 64
Borden County 64
Borger 64
Bosqueville 64
Bovina 64
Bowie 64
Boyd 64
Boys Ranch 66
Brackett 66
Brady 66
Brazosport 66
Breckenridge 66
Bremond 66
Brenham 66
Bridge City 66
Bridgeport 66
Briscoe 66
Broaddus 66
Brock 66
Bronte 66
Brookeland 66
Brookesmith 66
Brooks 66
Brownfield 66
Brownsboro 66
Brownsville 66
Brownwood 66
Bruceville-Eddy 66
Bryan 66
Bryson 66
Buckholts 66
Buena Vista 66
Buffalo 66
Bullard 66
Buna 66
Burkburnett 66

B (concluded)
Burkeville 66
Burlison 66
Burnet 66
Burton 66
Bushland 68
Byers 68
Bynum 68

C
Caddo Mills 68
Calallen 68
Caldwell 68
Calhoun County 68
Callisburg 68
Calvert 68
Cameron 68
Campbell 68
Canadian 68
Canton 68
Canutillo 68
Canyon 68
Carlisle 68
Carrizo Springs Consolidated 68
Carroll 68
Carrollton-Farmers Branch 68
Carthage 68
Castleberry 68
Cayuga 68
Cedar Hill 68
Celeste 68
Celina 68
Center 68
Center Point 68
Centerville (Leon County) 68
Centerville (Trinity County) 68
Central 68
Central Heights 68
Channelview 68
Channing 68
Chapel Hill (Smith County) 70
Chapel Hill (Titus County) 70
Charlotte 70
Cherokee 70

C (continued)

Chester 70
 Chico 70
 Childress 70
 Chillicothe 70
 Chilton 70
 China Spring 70
 Chireno 70
 Chisum 70
 Christoval 70
 Cisco 70
 City View 70
 Clarendon 70
 Clarksville 70
 Claude 70
 Clear Creek 70
 Cleburne 70
 Cleveland 70
 Clifton 70
 Clint 70
 Clyde Consolidated 70
 Coahoma 70
 Coldspring-Oakhurst Consolidated 70
 Coleman 70
 College Station 70
 Collinsville 70
 Colmesneil 70
 Colorado 70
 Columbia-Brazoria 70
 Columbus 70
 Comal 72
 Comanche 72
 Comfort 72
 Commerce 72
 Community 72
 Como-Pickton 72
 Comstock 72
 Connally 72
 Conroe 72
 Coolidge 72
 Cooper 72
 Coppell 72
 Copperas Cove 72

C (concluded)

Corpus Christi 72
 Corrigan-Camden 72
 Corsicana 72
 Cotton Center 72
 Cotulla 72
 Coupland 72
 Covington 72
 Crandall 72
 Crane 72
 Cranfills Gap 72
 Crawford 72
 Crockett 72
 Crockett County Consolidated 72
 Crosby 72
 Crosbyton 72
 Cross Plains 72
 Cross Roads 72
 Crowell 72
 Crowley 72
 Crystal City 72
 Cuero 74
 Culberson County 74
 Cumby 74
 Cushing 74
 Cypress-Fairbanks 74

D'Hanis 74

Daingerfield-Lone Star 74
 Dalhart 74
 Dallas 74
 Damon 74
 Danbury 74
 Darrouzett 74
 Dawson (Dawson County) 74
 Dawson (Navarro County) 74
 Dayton 74
 De Leon 74
 De Soto 74
 Decatur 74
 Deer Park 74
 Dekalb 74
 Del Valle 9, 18-19, 74

INDEX OF DISTRICTS

D (concluded)

Dell City 74
Denison 74
Denton 74
Denver City 74
Detroit 74
Devers 74
Devine 74
Dew 74
Deweyville 74
Diboll 74
Dickinson 74
Dilley 74
Dime Box 76
Dimmitt 76
Divide 76
Dodd City 76
Donna 76
Doss Consolidated 76
Douglass 76
Dripping Springs 76
Driscoll 76
Dublin 76
Dumas 76
Duncanville 76

Eagle Mountain-Saginaw 76

Eagle Pass 76
Eanes 76
Early 76
East Bernard 76
East Central 76
East Chambers 76
Eastland 76
Ector 76
Ector County 76
Edcouch-Elsa 76
Eden Consolidated 76
Edgewood (Bexar County) 9, 20-21, 46, 57, 76
Edgewood (Van Zandt County) 76
Edinburg 76
Edna 76
El Campo 76

E (concluded)

El Paso 76
Electra 76
Elgin 76
Elkhart 76
Elysian Fields 78
Ennis 78
Era 78
Etoile 78
Eula 78
Eustace 78
Evadale 78
Evant 78
Everman 78
Excelsior 78
Ezzell 78

Fabens 78

Fairfield 78
Falls City 78
Fannindel 78
Farmersville 78
Farwell 78
Fayetteville 78
Ferris 78
Flatonia 78
Florence 78
Floresville 78
Flour Bluff 78
Floydada 78
Follett 78
Forestburg 78
Forney 78
Forsan 78
Fort Bend 78
Fort Worth 78
Franklin 78
Frankston 78
Fredericksburg 78
Freer 80
Frenship 80
Friendswood 80
Friona 80

F (concluded)

Frisco 80
 Frost 80
 Fruitvale 80
 Ft. Davis 80
 Ft. Hancock 80
 Ft. Sam Houston 80
 Ft. Stockton 80

Gainesville 80

Galena Park 80
 Galveston 80
 Ganado 80
 Garland 80
 Garner 80
 Garrison 80
 Gary 80
 Gatesville 80
 Gause 80
 George West 80
 Georgetown 80
 Gholson 80
 Giddings 80
 Gilmer 80
 Gladewater 80
 Glasscock 80
 Glen Rose 80
 Godley 80
 Gold Burg 80
 Goldthwaite 80
 Goliad 80
 Gonzales 82
 Goodrich 82
 Goose Creek 82
 Gordon 82
 Goree 82
 Gorman 82
 Grady 82
 Graford 82
 Graham 82
 Granbury 82
 Grand Prairie 82

G (concluded)

Grand Saline 82
 Grandfalls-Royalty 82
 Grandview 82
 Grandview-Hopkins 82
 Granger 82
 Grape Creek-Pulliam 82
 Grapeland 82
 Grapevine-Colleyville 82
 Greenville 82
 Greenwood 82
 Gregory-Portland 82
 Groesbeck 82
 Groom 82
 Groveton 82
 Gruver 82
 Gunter 82
 Gunstine 82
 Guthrie 82

Hale Center 82

Hallettsville 82
 Hallsburg 82
 Hallsville 82
 Hamilton 84
 Hamlin 84
 Hampshire-Fannett 84
 Happy 84
 Hardin 84
 Hardin-Jefferson 84
 Harlandale 84
 Harleton 84
 Harlingen Consolidated 84
 Harmony 84
 Harper 84
 Harrold 84
 Hart 84
 Hartley 84
 Harts Bluff 84
 Haskell 84
 Hawkins 84
 Hawley 84

INDEX OF DISTRICTS

H (concluded)

Hays Consolidated 84
Hearne 84
Hedley 84
Hemphill 84
Hempstead 84
Henderson 84
Henrietta 84
Hereford 84
Hermleigh 84
Hico 84
Hidalgo 84
Higgins 84
High Island 84
Highland 84
Highland Park (Dallas County) 84
Highland Park (Potter County) 86
Hillsboro 86
Hitchcock 86
Holland 86
Holliday 86
Hondo 86
Honey Grove 86
Hooks 86
Houston 86
Howe 86
Hubbard (Bowie County) 86
Hubbard (Hill County) 86
Huckabay 86
Hudson 86
Huffman 86
Hughes Springs 86
Hull-Daisetta 86
Humble 86
Hunt 86
Huntington 86
Huntsville 86
Hurst-Eules-Bedford 86
Hutto 86

Idalou 86
Industrial 86
Ingleside 86

I (concluded)

Ingram 86
Iola 86
Iowa Park Consolidated 86
Ira 86
Iraan-Sheffield 86
Iredell 86
Irion County 86
Irving 88
Italy 88
Itasca 88

Jacksboro 88
Jacksonville 88
Jarrell 88
Jasper 88
Jayton-Girard 9, 22-23, 88
Jefferson 88
Jim Hogg County 88
Jim Ned Consolidated 88
Joaquin 88
Johnson City 88
Jonesboro 88
Joshua 88
Jourdanton 88
Judson 1, 8, 9, 24, 88
Junction 88
Juno 88

Karnack 88
Karnes City 88
Katy 88
Kaufman 88
Keene 88
Keller 88
Kelton 88
Kemp 88
Kendleton 88
Kenedy 88
Kenedy County Wide 88
Kennard 88
Kennedale 88
Kerens 88

K (concluded)

Kermit 90
 Kerrville 1, 8, 9, 25, 46, 58, 90
 Kilgore 90
 Killeen 90
 Kingsville 90
 Kirbyville 90
 Klein 90
 Klondike 90
 Knippa 90
 Knox City-O'Brien 90
 Kopperl 90
 Kountze 90
 Kress 90
 Krum 90

L a Feria 90

La Gloria 90
 La Grange 90
 La Joya 90
 La Marque 9, 26-27, 58, 90
 La Porte 1, 8, 9, 28-32, 48, 55, 90
 La Poynor 90
 La Fryor 90
 La Vega 90
 La Vernia 90
 La Villa 90
 Lackland 90
 Lago Vista 90
 Lake Dallas 90
 Lake Travis 90
 Lake Worth 90
 Lakeview 90
 Lamar Consolidated 90
 Lamesa 90
 Lampasas 92
 Lancaster 92
 Laneville 92
 Laredo 92
 Lasara 92
 Latexo 92
 Laureles 92

L (continued)

Lazbuddie 92
 Leakey 92
 Leander 92
 Leary 92
 Lefors 92
 Leggett 92
 Leon 92
 Leonard 92
 Levelland 92
 Leveretts Chapel 92
 Lewisville 92
 Lexington 92
 Liberty 92
 Liberty-Eylau 92
 Liberty Hill 92
 Lindale 92
 Linden-Kildare Consolidated 92
 Lindsay 92
 Lingleville 92
 Lipan 92
 Little Cypress-Mauriceville 92
 Little Elm 92
 Littlefield 92
 Livingston 92
 Llano 92
 Lockhart 92
 Lockney 94
 Lohn 94
 Lometa 94
 London 94
 Lone Oak 94
 Longview 94
 Loop 94
 Loraine 94
 Lorena 94
 Lorenzo 94
 Los Fresnos Consolidated 94
 Louise 94
 Lovejoy 94
 Lovelady 94
 Lubbock 55, 94

INDEX OF DISTRICTS

L (concluded)

Lubbock-Cooper 94
Lueders-Avoca 94
Lufkin 94
Luling 94
Lumberton 94
Lyford 94
Lytle 94

Mabank 94

Madisonville Consolidated 94
Magnolia 94
Malakoff 94
Malone 94
Malta 94
Manor 94
Mansfield 94
Marathon 94
Marble Falls 94
Marfa 94
Marietta 96
Marion 96
Marlin 96
Marshall 96
Mart 96
Martins Mill 96
Martinsville 96
Mason 96
Masonic Home 96
Matagorda 96
Mathis 96
Maud 96
May 96
Maypearl 96
McAllen 96
McCamey 96
McDade 96
McFaddin 96
McGregor 96
McKinney 96
McLean 96
McLeod 96
McMullen County 96
Meadow 96

M (continued)

Medina 96
Medina Valley 96
Megargel 96
Melissa 96
Memphis 96
Menard 96
Mercedes 96
Meridian 96
Merkel 96
Mesquite 98
Mexia 98
Meyersville 98
Miami 98
Midland 98
Midlothian 98
Midway (Clay County) 98
Midway (McLennan County) 98
Milano 98
Mildred 98
Miles 98
Milford 9, 33, 98
Miller Grove 98
Millsap 98
Mineola 98
Mineral Wells 98
Mirando City 98
Mission Consolidated 98
Mobeetie 98
Monahans-Wickett-Pyote 98
Montague 98
Monte Alto 98
Montgomery 98
Moody 98
Moran 98
Morgan 98
Morgan Mill 98
Morton 98
Motley County 98
Moulton 98
Mount Calm 98
Mount Enterprise 98
Mount Pleasant 98

M (concluded)

Mount Vernon 100
 Muenster 100
 Muleshoe 100
 Mullin 100
 Mumford 100
 Munday 100
 Murchison 100

Nacogdoches 100
 Natalia 100
 Navarro 100
 Navasota 100
 Nazareth 100
 Neches 100
 Nederland 100
 Needville 100
 New Boston 100
 New Braunfels 100
 New Caney 100
 New Deal 100
 New Diana 100
 New Home 100
 New Summerfield 100
 New Waverly 100
 Newcastle 100
 Newton 100
 Nixon-Smiley Consolidated 100
 Nocona 100
 Nordheim 100
 Normangee 100
 North East 100
 North Forest 100
 North Hopkins 100
 North Lamar 100
 North Zulch 102
 Northside (Bexar County) 102
 Northside (Wilbarger County) 102
 Northwest 102
 Novice 102
 Nueces Canyon Consolidated 102
 Nursery 102

O'Donnell 102
 Oakwood 102
 Odem-Edroy 102
 Oglesby 102
 Olfen 102
 Olney 102
 Olton 102
 Onalaska 102
 Orange Grove 102
 Orangefield 102
 Ore City 102
 Overton 102

Paducah 102
 Paint Creek 102
 Paint Rock 102
 Palacios 102
 Palestine 102
 Palmer 102
 Palo Pinto 102
 Pampa 102
 Panhandle 102
 Panther Creek 102
 Paradise 102
 Paris 102
 Pasadena 102
 Patton Springs 102
 Pawnee 104
 Pearland 1, 8, 9, 34, 104
 Pearsall 104
 Peaster 104
 Pecos-Barstow-Toyah 104
 Penelope 104
 Perrin-Whitt Consolidated 104
 Perryton 104
 Petersburg 104
 Petrolia 104
 Pettus 104
 Pewitt 104
 Pflugerville 104
 Pharr-San Juan-Alamo 104
 Pilot Point 104

INDEX OF DISTRICTS

P (concluded)

Pine Tree 104
Pittsburg 104
Plains 9, 35-36, 48, 104
Plainview 104
Plano 104
Pleasant Grove 104
Pleasanton 104
Plemons-Stinnett-Phillips Consolidated 104
Point Isabel 104
Ponder 104
Poolville 104
Port Aransas 104
Port Arthur 104
Port Neches 104
Post 104
Poteet 104
Poth 104
Pottsboro 104
Prairie Lea 106
Prairie Valley 106
Prairiland 106
Premont 106
Presidio 106
Priddy 106
Princeton 106
Pringle-Morse Consolidated 106
Progreso 106
Prosper 106

Quanah 106
Queen City 106
Quinlan 106
Quitman 106

Rains 106
Ralls 106
Ramirez 106
Randolph Field 106
Ranger 106
Rankin 106
Raymondville 106
Reagan County 106

R (concluded)

Red Lick 106
Red Oak 106
Redwater 106
Refugio 106
Ricardo 106
Rice 106
Rice Consolidated 106
Richards 106
Richardson 106
Richland Springs 106
Riesel 106
Rio Grande City 108
Rio Hondo 108
Rio Vista 108
Rising Star 108
River Road 108
Riviera 108
Robert Lee 108
Robinson 108
Robstown 108
Roby Consolidated 108
Rochelle 108
Rochester 108
Rockdale 108
Rocksprings 108
Rockwall 108
Rogers 108
Roma 108
Roosevelt 108
Ropes 9, 37, 108
Roscoe 108
Rosebud-Lott 108
Rotan 108
Round Rock 108
Round Top-Carmine 108
Roxton 108
Royal 108
Royse City 108
Rule 108
Runge 108
Rusk 108

S And S Consolidated 108
 Sabinal 108
 Sabine 108
 Sabine Pass 110
 Saint Jo 110
 Salado 110
 Saltillo 110
 Sam Rayburn 110
 Samnorwood 110
 San Angelo 110
 San Antonio 110
 San Augustine 110
 San Benito Consolidated 110
 San Diego 110
 San Elizario 110
 San Felipe-Del Rio Consolidated 110
 San Isidro 110
 San Marcos Consolidated 110
 San Perlita 110
 San Saba 110
 San Vicente 110
 Sands 110
 Sanford 110
 Sanger 110
 Santa Anna 110
 Santa Fe 110
 Santa Gertrudis 110
 Santa Maria 110
 Santa Rosa 110
 Santo 110
 Savoy 110
 Schertz-Cibolo-Universal City 110
 Schleicher 110
 Schulenburg 110
 Scurry-Rosser 110
 Seagraves 110
 Sealy 112
 Seguin 112
 Seminole 112
 Seymour 112
 Shallowater 112
 Shamrock 112
 Sharyland 112

S (continued)
 Shelbyville 112
 Sheldon 112
 Shepherd 112
 Sherman 112
 Shiner 112
 Sidney 112
 Sierra Blanca 112
 Silsbee 112
 Silverton 112
 Simms 112
 Sinton 112
 Sivells Bend 112
 Skidmore-Tynan 112
 Slaton 112
 Slidell 112
 Slocum 112
 Smithville 112
 Smyer 112
 Snook 112
 Snyder 112
 Socorro 112
 Somerset 112
 Somerville 112
 Sonora 112
 South San Antonio 112
 South Texas 112
 Southland 114
 Southside 114
 Southwest 114
 Spade 114
 Spearman 114
 Splendora 114
 Spring 114
 Spring Branch 114
 Spring Creek 114
 Spring Hill 114
 Springlake-Earth 114
 Springtown 114
 Spur 114
 Spurger 114
 Stafford MSD 114

INDEX OF DISTRICTS

S (concluded)

Stamford 114
Stanton 114
Star 114
Stephenville 114
Sterling City 114
Stockdale 114
Stratford 114
Strawn 114
Sudan 114
Sulphur Bluff 114
Sulphur Springs 114
Sundown 1, 8, 9, 38-40, 114
Sunnyvale 114
Sunray 114
Sweeny 114
Sweet Home 114
Sweetwater 114

T

Taft 114
Tahoka 116
Talco-Bogata Consolidated 116
Tarkington 116
Tatum 116
Taylor 116
Teague 116
Temple 116
Tenaha 116
Terlingua 116
Terrell 116
Terrell County 116
Texarkana 116
Texas City 116
Texhoma 116
Texline 116
Thorndale 116
Thrall 116
Three Rivers 116
Three Way (Bailey County) 116
Three Way (Erath County) 116
Throckmorton 116
Tidehaven 116

T (concluded)

Timpson 116
Tioga 116
Tolar 116
Tom Bean 116
Tomball 116
Tornillo 116
Trent 116
Trenton 116
Trinidad 116
Trinity 116
Troup 116
Troy 118
Tulia 118
Tuloso-Midway 118
Turkey-Quitaque 118
Tyler 118

U

Union 118
Union Grove 118
Union Hill 118
United 118
Utopia 118
Uvalde Consolidated 118

V

Valentine 118
Valley Mills 118
Valley View (Cooke County) 118
Valley View (Hidalgo County) 118
Van 118
Van Alstyne 118
Van Vleck 118
Vega 118
Venus 118
Veribest 118
Vernon 118
Victoria 118
Vidor 118
Vysehrad 118

Waco 118
 Waeider 118
 Walcott 118
 Wall 118
 Waller 118
 Wallis-Orchard 118
 Walnut Bend 118
 Walnut Springs 118
 Warren 120
 Waskom 120
 Water Valley 120
 Waxahachie 120
 Weatherford 120
 Webb Consolidated 9, 41-42, 120
 Weimar 120
 Wellington 120
 Wellman 120
 Wells 120
 Weslaco 120
 West 120
 West Hardin County Consolidated 120
 West Orange-Cove Consolidated 120
 West Oso 120
 West Rusk 120
 West Sabine 120
 Westbrook 120
 Westhoff 120
 Westphalia 120
 Westwood 120
 Wharton 120
 Wheeler 120
 White Deer 120
 White Oak 120
 White Settlement 120
 Whiteface Consolidated 120
 Whitehouse 120
 Whitesboro 120
 Whitewright 120
 Whitharral 120
 Whitney 120
 Wichita Falls 120
 Wildorado 122
 Willis 122

W (concluded)
 Wills Point 122
 Wilmer-Hutchins 122
 Wilson 122
 Wimberly 122
 Windthorst 122
 Winfield 122
 Wink-Loving 122
 Winnsboro 122
 Winona 122
 Winters 122
 Woden 122
 Wolfe City 122
 Woodsboro 122
 Woodson 122
 Woodville 122
 Wortham 122
 Wylie (Collin County) 122
 Wylie (Taylor County) 122

Yantis 122
 Yoakum 122
 Yorktown 122
 Ysleta 122

Zapata 122
 Zavalla 122
 Zephyr 122

The State Auditor's Office is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, age, or disability in employment or in the provision of services, programs, or activities.

This document complies with the Americans with Disabilities Act. For alternate formats, contact Report Distribution at Voice: (512) 479-4700, FAX: (512) 479-4884, or TDD: 1-800-RELAY-TX, or visit Two Commodore Plaza, 206 E. Ninth Street, Room 18.167, Austin, Texas 78701.