

January 31, 2025

The Honorable Members of the State Board of Education
1701 North Congress Avenue
Austin, TX 78701-1494

Dear State Board of Education Members:

Under 19 Texas Administrative Code (TAC) §109.21, the commissioner of education is required to report to the State Board of Education at least annually on the progress of each fiscal year's audit plan. In accordance with that section, the following is a description of the status of audit reports and related activities for the agency's 2024 fiscal year, which ended on August 31, 2024.

Organization and Personnel

The Financial Compliance Division continues to oversee student attendance reviews, annual financial and compliance report (AFR) reviews, special allotment reviews, all aspects of the State Compensatory Education (SCE) program, and financial accountability ratings. In addition, the division continued to update financial management reviews to support struggling charters and districts who may have been issued the same audit findings for a number of years and/or who have failed FIRST indicators for multiple years, and/or have other identified financial concerns. The division also built on the monitoring of the tax rates of school districts and to verify if any of the school districts are using the maintenance and operations tax levy to pay for the interest and sinking debt requirements, as required by HB 1525 (87th Legislative session).

In fiscal 2024, the division continued to advise and partner with districts and charters to ensure that accurate financial and student records were maintained and that they remained in compliance with laws and regulations. Other tasks of the division included reviewing the proper coding of financial data and student data, district depository contracts, work papers of certified public accountants (CPA) who audit school district and charter schools, superintendent severance payments, and financial exigency. The team processed district's fiscal year changes updated the *Student Attendance Accounting Handbook* and prepared edits for the *Financial Accountability System Resource Guide* (FASRG) as well.

This past year the division was provided funding to update the AUDIT application that districts, charters, and ESCs use to upload audited data, improvement plans, and depository information to TEA. The current system was over 20 years old and was no longer an adequate application for today's environment. Additionally the function of SHARS (School Health and Related Services) was moved to the Office of Special Populations and Student Supports.

Annual Audit Plan and Division Activities

The Financial Compliance Division adhered to the annual audit plan that was provided to the Committee on School Finance/Permanent School Fund in June 2023, with a few exceptions due to limited resources. The division had turnover in personnel in key positions that were replaced with new staff. The division continued to prioritize reviewing and investigating student attendance compliance, reviewing AFRs, issuing financial accountability ratings, providing training, updating guidance documents, and answering customer questions daily.

The following table summarizes the review activities of the division for the 2024 fiscal year by type. Additional details and a list of other work performed by the division are provided in the attachment.

Activity	Status						
Student Attendance <table border="1" data-bbox="610 810 1024 1045" style="width: 100%; border-collapse: collapse;"> <tr> <td data-bbox="610 810 1024 888">--Reviews</td> <td data-bbox="1024 810 1382 888" style="text-align: right;">130 <i>Completed</i> 24 <i>in progress</i></td> </tr> <tr> <td data-bbox="610 888 1024 966">--Correspondence Investigations</td> <td data-bbox="1024 888 1382 966" style="text-align: right;">2 <i>Completed</i></td> </tr> <tr> <td data-bbox="610 966 1024 1045">--Charter School Closeout Reviews</td> <td data-bbox="1024 966 1382 1045" style="text-align: right;">2 <i>Completed</i></td> </tr> </table>	--Reviews	130 <i>Completed</i> 24 <i>in progress</i>	--Correspondence Investigations	2 <i>Completed</i>	--Charter School Closeout Reviews	2 <i>Completed</i>	
--Reviews	130 <i>Completed</i> 24 <i>in progress</i>						
--Correspondence Investigations	2 <i>Completed</i>						
--Charter School Closeout Reviews	2 <i>Completed</i>						
Annual Financial and Compliance Report Reviews	1155 <i>Completed</i>						
CPA Work Paper Reviews	0 <i>Completed</i> 0 <i>in progress</i>						
Superintendent Severance Payments	11 <i>Completed</i> 23 <i>in progress</i>						
TEA Mailbox Questions/Research/Answer	1100+ <i>Completed</i>						
Fiscal Management Reviews	28 <i>Completed</i> 2 <i>in progress</i>						
School First Ratings Issued	1,199 <i>Completed</i>						
1525 Tax Rate Compliance Reviews	43 <i>Reviewed</i> 12 <i>in progress</i>						
State Allotment Monitoring Program Compliance	410 <i>Completed</i>						

The division completed reviews of student attendance data, including both desk and compliance reviews. These reviews resulted in the recovery of \$1,281,873 of taxpayer funds because of the reported errors. In addition, two student attendance investigations were also completed, resulting in the recovery of \$20,936 in funds and two charter closeout reviews were completed which resulted in the recovery of \$167,574.

The Texas Education Code (TEC), §44.008(e), requires division staff members to review every public school AFR that has been audited by certified independent auditors. In the reviews, the division uses financial statement data to verify year-end financial data submitted through the Texas Student Data System Public Education Information Management System (TSDS PEIMS). Division staff members identify problems such as inaccurate PEIMS data, noncompliance with laws or rules, insolvency, and potential default on bonded indebtedness. Additionally, they communicate with local education agencies regarding required corrective action. In addition, the division reviews electronically submitted AFR information to verify that no sensitive or confidential information was included. During the 2024 fiscal year, the division reviewed and issued letters or reports on 1,155 AFRs including completing the remaining reviews from the prior year.

The division successfully notified 410 LEAs that did not spend the statutorily minimum amount on the special allotments, which includes the State Compensatory Education Program, Gifted and Talented Program, Special Education Program, Bilingual Education Program, Career and Technology Program, Early Education Program, Dyslexia Program, and College, Career, and Military Readiness Program. Additionally, a requirement from HB 3 was incorporated into the data feed that required districts and charters to disclose certain information related to state comp ed and bilingual in their AFR that were subject to audit procedures performed by the school's external auditor.

The division's audit plan for fiscal management reviews focuses on one of the division's key purpose of compliance and supporting schools to correct the struggles in financial operations to ensure resources can be focused on students. By the end of fiscal year 2024, the division completed 28 fiscal management reviews.

The division completed 11 desk reviews of superintendent severance payment disclosures submitted by school districts and charter schools. These reviews resulted in a \$74,366 reduction in Foundation School Program (FSP) funding because the severance payments followed the statutorily required amounts.

The division did not perform work paper reviews on any CPA firms. However, division staff members checked Texas State Board of Public Accountancy records to determine if each CPA performing audits of school districts and charter schools held a valid license and if the CPA's firm had an unexpired firm license and reviewed the membership list of the AICPA Governmental Audit Quality Center to determine if they are in compliance with the statutes.

TEC, §45.0021 requires TEA to review the tax rates for all school districts to determine if they are levying a maintenance and operations tax in order to create a surplus to pay interest and sinking obligations. The division completed 43 preliminary reviews and continued to work with 12 of the districts.

TEC, §45.208, which relates to school district depository contracts information was repealed, therefore the division no longer reviews school district depository contract files but reviews charter depository renewals and addresses inquiries regarding district depository contracts.

The division continues to make updates to FASRG to reflect the changes mandated by the Legislature and GASB and FASB accounting changes. The update also includes changes to fund codes that were created to account for the ESSER funding that went to help LEAs during the pandemic.

The division staff continued to assist newly approved charter schools by reviewing the operations of the charter school in the areas of student attendance, business office operations, and highlighting key areas in the SAAH, FASRG, and going through the FIRST indicators in detail.

Division staff members held and participated in several workshops that provided guidance to school district and charter school personnel. Topics covered included supplemental allotment programs, changes to financial reporting standards, changes to student attendance accounting, State Comp ED requirements, and new laws on the horizon. Additionally, division staff met with legislative offices when additional details were needed for potential legislation they were interested in filing.

Division staff members also spent hundreds of hours providing information on statutory and regulatory requirements to charter school officials, district officials, and other individuals by phone and correspondence. Staff members researched and responded to over 1,000 requests for information received through the division’s mailboxes (financial accountability, school audits, state compensatory education, student attendance accounting, and state allotments).

Additionally, the division updated the Financial Integrity Rating System of Texas (FIRST). The final results for both school districts and charter schools for 23-24 using fiscal year 2023 data:

Ratings	School FIRST	Charter FIRST
A = Superior Achievement	876	114
B = Above Standard Achievement	79	37
C = Meets Standard Achievement	50	15
F = Substandard Achievement	12	10
Total	1,017	176

Status of Division Reviews and Related Activities

The attached document presents the status of division activities conducted during the 2024 fiscal year. As of August 31, 2024, the adjustments resulting from attendance reviews and correspondence investigations, reviews of charter closeouts, and superintendent buyout reviews resulted in \$1,544,749 owed to the state.

Respectfully submitted,

David Marx
Director, Financial Compliance Division

Attachment

ATTACHMENT

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
1	DA22-015	014-801	Richard Milburn Alternative High School (Killeen)	9/15/23	(\$20,771)
2	DA22-054	015-822	Jubilee Academies	9/15/23	(\$15,831)
3	DA22-020	108-904	Edinburg CISD	9/15/23	(\$9,168)
4	DA22-009	057-914	Mesquite ISD	9/15/23	(\$155,116)
5	DA23-045	248-901	Kermit ISD	9/15/23	\$0
6	DA23-075	125-903	Orange Grove ISD	9/15/23	(\$8,482)
7	CA23-007	152-907	Frenship ISD	9/29/23	\$0
8	DA23-005	071-804	El Paso Academy	9/29/23	\$0
9	DA23-067	190-903	Rains ISD	10/6/23	(\$6,980)
10	DA22-018	057-909	Garland ISD	10/6/23	(\$25,988)
11	DA22-057	021-803	Brazos School for Inquiry & Creativity	10/13/23	(\$15,761)
12	DA23-048	071-806	Harmony Public Schools - West Texas	10/13/23	\$0
13	DA23-046	057-828	Winfree Academy Charter Schools	10/13/23	\$0
14	DA22-027	057-916	Richardson ISD	10/13/23	(\$1,853)
15	DA23-076	225-906	Chapel Hill ISD	10/13/23	\$0
16	DA23-060	101-858	Harmony Public Schools - Houston North	10/13/23	\$0
17	DA23-065	075-901	Flatonia ISD	10/27/23	(\$12,768)
18	DA23-057	020-907	Columbia-Brazoria ISD	10/27/23	(\$1,562)
19	DA23-062	057-806	Advantage Academy	11/10/23	(\$8,239)
20	CA23-014	027-904	Marble Falls ISD	11/10/23	\$0
21	DA23-066	235-904	Nursery ISD	11/10/23	(\$33,705)
22	DA23-068	071-801	Burnham Wood Charter School District	11/10/23	(\$2,316)
23	DA23-070	100-903	Kountze ISD	11/10/23	(\$817)
24	DA23-072	177-903	Blackwell CISD	11/10/23	\$0
25	DA23-041	031-912	San Benito CISD	11/10/23	(\$8,555)
26	DA23-036	031-906	Los Fresnos CISD	11/10/23	\$0
27	DA23-047	220-906	Grapevine-Colleyville ISD	11/10/23	(\$2,707)
28	DA22-006	246-909	Round Rock ISD	11/10/23	(\$22,341)
29	DA23-002	161-914	Waco ISD	11/10/23	(\$26,391)
30	DA22-033	015-916	Judson ISD	11/10/23	(\$15,638)
31	DA22-007	227-825	Austin Achieve Public Schools	11/10/23	(\$2,377)
32	CA23-010	061-902	Lewisville ISD	11/10/23	\$0
33	DA23-007	101-910	Galena Park ISD	11/17/23	(\$20,716)
34	DA23-029	015-912	Southwest ISD	11/17/23	(\$171)
35	DA22-043	149-902	Three Rivers ISD	11/17/23	(\$53,141)
36	DA23-051	084-802	Odyssey Academy Inc.	11/17/23	(\$882)
37	DA23-019	159-901	Eagle Pass ISD	11/17/23	(\$3,239)
38	DA23-011	240-901	Laredo ISD	11/17/23	(\$4,332)
39	DA23-063	084-909	Santa Fe ISD	11/17/23	(\$26,023)
40	DA23-033	212-905	Tyler ISD	11/17/23	(\$5,577)
41	DA23-054	025-902	Brownwood ISD	12/8/23	(\$1,684)
42	DA23-055	101-838	Southwest Public Schools	12/8/23	(\$4,474)
43	DA23-059	101-846	Harmony Public Schools - Houston South	12/8/23	(\$93)

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
44	DA23-064	128-901	Karnes City ISD	12/8/23	(\$2,109)
45	DA23-022	126-903	Cleburne ISD	12/8/23	(\$6,059)
46	DA23-025	101-905	Channelview ISD	12/8/23	\$0
47	DA23-015	105-906	Hays CISD	12/8/23	(\$15,784)
48	DA23-028	123-905	Nederland ISD	12/8/23	\$0
49	DA23-021	057-907	Duncanville ISD	12/29/23	(\$2,332)
50	DA23-043	113-901	Crockett ISD	12/29/23	(\$4,473)
51	DA23-037	094-902	Schertz-Cibolo-Universal City ISD	12/29/23	(\$1,743)
52	DA23-053	237-905	Royal ISD	12/29/23	(\$3,911)
53	DA23-020	020-905	Brazosport ISD	1/12/24	\$0
54	DA23-018	227-910	Del Valle ISD	1/12/24	(\$150)
55	DA23-052	205-902	Gregory-Portland ISD	1/12/24	\$0
56	DA23-058	057-807	Life School	2/2/24	(\$107)
57	DA23-024	043-907	McKinney ISD	2/2/24	(\$35,082)
58	DA23-049	199-901	Rockwall ISD	2/2/24	(\$1,496)
59	DA23-039	028-903	Luling ISD	2/2/24	(\$23,809)
60	DA23-031	163-908	Medina Valley ISD	2/2/24	(\$266)
61	DA23-056	253-901	Zapata County ISD	2/2/24	\$0
62	DA23-003	101-914	Katy ISD	2/2/24	(\$12,606)
63	DA23-030	105-902	San Marcos CISD	2/9/24	(\$2,162)
64	DA23-017	108-913	Weslaco ISD	2/9/24	(\$1,549)
65	CA23-005	074-904	Dodd City ISD	2/9/24	(\$1,598)
66	DA23-027	227-907	Manor ISD	2/9/24	(\$995)
67	DA23-010	108-902	Donna ISD	2/9/24	(\$313)
68	DA23-008	178-904	Corpus Christi ISD	2/9/24	\$0
69	DA23-061	015-827	School of Science and Technology	2/9/24	(\$823)
70	DA23-050	237-904	Waller ISD	2/9/24	(\$14,014)
71	DA23-023	014-909	Temple ISD	3/15/24	(\$1,560)
72	DA23-009	061-911	Northwest ISD	3/15/24	(\$92,419)
73	DA22-023	084-910	Clear Creek ISD	3/15/24	(\$80,361)
74	CA23-019	094-901	Seguin ISD	3/15/24	\$0
75	DA23-006	101-915	Klein ISD	3/15/24	(\$51,391)
76	DA23-016	057-910	Grand Prairie ISD	3/15/24	(\$14,844)
77	CA23-017	043-910	Plano ISD	3/15/24	\$0
78	CA23-016	200-906	Olfen ISD	3/15/24	\$0
79	DA23-004	079-907	Fort Bend ISD	3/15/24	(\$3,556)
80	DA23-013	061-901	Denton ISD	3/15/24	(\$17,052)
81	DA23-071	143-902	Moulton ISD	3/15/24	(\$16,609)
82	DA23-032	070-908	Midlothian ISD	3/15/24	(\$6,283)
83	DA23-074	220-814	Texas School of the Arts	3/15/24	(\$5,090)
84	DA23-042	046-901	New Braunfels ISD	3/15/24	(\$7,471)
85	DA23-040	170-906	Magnolia ISD	3/15/24	\$0
86	DA23-034	084-906	Texas City ISD	3/15/24	(\$347)
87	DA23-035	240-904	Webb CISD	3/15/24	(\$65,222)

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
88	DA23-001	220-901	Arlington ISD	3/22/24	(\$30,678)
89	DA23-026	057-834	Evolution Academy Charter School	3/22/24	\$0
90	DA23-014	227-904	Pflugerville ISD	4/5/24	(\$13,302)
91	CR23-011	234-904	Grand Saline ISD	4/5/24	\$0
92	DA23-012	101-913	Humble ISD	4/19/24	(\$1,172)
93	DA23-069	097-903	Hico ISD	4/19/24	(\$6,492)
94	CA23-012	227-907	Manor ISD	4/19/24	(\$65,132)
95	DA23-038	057-922	Coppell ISD	4/19/24	(\$1)
96	CA23-011	028-902	Lockhart ISD	4/19/24	(\$52,815)
97	CA23-020	178-912	Tuloso-Midway ISD	4/26/24	(\$12,165)
98	CR23-019	091-914	S and S CISD	5/10/24	\$0
99	F23-006	061-912	Lake Dallas ISD	5/10/24	\$0
100	CR23-017	185-901	Bovina ISD	5/17/24	\$0
101	DA23-044	043-901	Allen ISD	5/17/24	(\$8,891)
102	CR23-013	092-906	Sabine ISD	5/17/24	\$0
103	CA23-015	070-908	Midlothian ISD	5/17/24	(\$67,573)
104	CR23-015	148-901	Booker ISD	5/17/24	\$0
105	CR23-009	116-901	Caddo Mills ISD	5/24/24	\$0
106	CR23-007	201-913	Carlisle ISD	5/24/24	\$0
107	CR23-006	091-905	Howe ISD	5/24/24	\$0
108	CR23-005	224-902	Woodson ISD	5/24/24	\$0
109	F23-002	195-901	Pecos-Barstow-Toyah ISD	5/24/24	\$0
110	CR23-008	031-905	La Feria ISD	6/7/24	\$0
111	F23-003	002-901	Andrews ISD	6/24/24	\$0
112	CR23-016	188-903	Highland Park ISD	6/24/24	\$0
113	F23-001	220-908	Mansfield ISD	6/24/24	\$0
114	F23-007	015-917	Southside ISD	6/28/24	\$0
115	F23-005	221-801	Texas College Preparatory Academies	6/28/24	\$0
116	CR23-023	214-902	San Isidro ISD	7/12/24	\$0
117	DA23-131	166-904	Rockdale ISD	8/2/24	\$0
118	CA24-010	167-902	Mullin ISD	8/16/24	\$0
119	CA24-004	084-911	Friendswood ISD	8/16/24	\$0
120	CR23-012	056-901	Dalhart ISD	8/16/24	\$0
121	CR23-004	093-901	Anderson-Shiro CISD	8/16/24	\$0
122	CR23-003	015-842	Royal Public Schools	8/16/24	\$0
123	DA23-114	119-902	Jacksboro ISD	8/16/24	(\$94)
124	CR23-010	074-909	Leonard ISD	8/16/24	\$0
125	DA23-081	007-905	Pleasanton ISD	8/16/24	(\$11,322)
126	CR23-022	025-905	May ISD	8/16/24	\$0
127	F23-009	212-906	Whitehouse ISD	8/23/24	\$0
128	CR23-018	212-904	Troup ISD	8/23/24	\$0
129	CR23-002	015-843	Prelude Preparatory Charter School	8/23/24	\$0
130	DA23-085	026-901	Caldwell ISD	8/23/24	(\$952)

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
Total		130	Student Attendance Reviews Completed		\$ (1,281,873)

Item No.	Review No.	County District Number	District Name
1	DA23-077	062-901	Cuero ISD
2	CR23-001	101-877	Elevate Collegiate Charter School
3	CR23-014	252-903	Olney ISD
4	CR23-020	116-910	Campbell ISD
5	CR23-021	106-901	Canadian ISD
6	F23-004	057-808	Universal Academy
7	F23-008	043-911	Princeton ISD
8	DA23-089	057-830	Inspired Vision Academy
9	DA23-098	220-915	Azle ISD
10	DA23-101	015-901	Alamo Heights ISD
11	DA23-102	070-911	Red Oak ISD
12	DA23-107	100-907	Lumberton ISD
13	DA23-110	201-907	Mount Enterprise ISD
14	DA23-112	170-903	Montgomery ISD
15	DA23-113	049-901	Gainesville ISD
16	DA23-115	188-902	River Road ISD
17	DA23-116	247-904	Poth ISD
18	DA23-120	108-911	Sharyland ISD
19	DA23-121	043-904	Farmersville ISD
20	DA23-122	050-910	Copperas Cove ISD
21	DA23-124	108-808	Vanguard Academy
22	DA23-127	139-909	Paris ISD
23	DA23-129	158-901	Bay City ISD
24	CA24-005	091-902	Collinsville ISD
Total			
		24	Student Attendance Reviews -- In Progress

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
1	CC23-004	108-912	La Joya ISD	5/24/24	(\$2,233)
2	CC24-001	123-910	Beaumont ISD	6/21/24	(\$18,703)
Total					
		2	Student Attendance Complaint Investigations Completed		\$ (20,936)

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
1	CO24-001	220-815	Chapel Hill Academy	8/2/24	\$0
2	CO24-002	057-816	A W Brown Leadership Academy	8/23/24	(\$167,574)
Total					\$ (167,574)

Item No.	County District Number	District Name
1	084-804	Ambassadors Prep
2	217-901	Aspermont ISD
3	030-903	Baird ISD
4	249-903	Bridgeport ISD
5	186-901	Buena Vista ISD
6	071-907	Canutillo ISD
7	142-901	Cotulla ISD
8	052-901	Crane ISD
9	005-902	Holliday ISD
10	133-902	Hunt ISD
11	186-903	Iraan-Sheffield ISD
12	015-916	Judson ISD
13	107-910	La Poynor ISD
14	019-908	Liberty-Eylau ISD
15	158-904	Matagorda ISD
16	184-904	Millsap ISD
17	184-908	Peaster ISD
18	015-840	San Antonio Preparatory Schools
19	031-912	San Benito CISD
20	084-909	Santa Fe ISD
21	015-827	School Of Science And Technology
22	015-917	Southside ISD
23	171-902	Sunray Collegiate ISD
24	107-907	Trinidad ISD
25	230-904	Union Hill ISD
26	240-904	Webb CISD
27	178-915	West Oso ISD
28	062-903	Yoakum ISD
Total		
	28	Fiscal Management Reviews Completed

Item No.	County District Number	District Name
1	251-901	Denver City ISD
2	105-802	Texas Preparatory School
Total	2	Fiscal Management Reviews--In Progress

Item No.	County District Number	District Name	Review Date	Statutory Adjustment
1	089-901	Gonzales ISD	9/9/2024	
2	232-903	Uvalde Consolidated ISD	8/29/2024	
3	108-903	Edcouch-Elsa ISD	8/29/2024	
4	015-909	Somerset ISD	8/29/2024	
5	163-903	Natalia ISD	8/29/2024	
6	110-901	Anton ISD	8/30/2024	(\$28,319)
7	240-904	Webb Consolidated ISD	8/30/2024	
8	220-901	Arlington ISD	8/30/2024	
9	227-827	The Excel Center for Adults	8/30/2024	(\$46,047)
10	101-912	Houston ISD	8/30/2024	
11	120-902	Ganado ISD	8/30/2024	
Total 11 Superintendent's Severance Reviews Completed				\$ (74,366)

Item No.	County District Number	District Name
1	220-905	Fort Worth ISD
2	126-905	Joshua ISD
3	247-904	Poth ISD
4	040-902	Whiteface Consolidated ISD
5	015-916	Judson ISD
6	108-909	Pharr-San Juan-Alamo ISD
7	024-901	Brooks County ISD
8	039-902	Henrietta ISD
9	130-901	Boerne ISD
10	205-903	Ingleside ISD
11	036-901	Anahuac ISD
12	208-903	Ira ISD
13	121-902	Brookeland ISD
14	079-907	Fort Bend ISD
15	016-901	Johnson City ISD
16	135-001	Guthrie CSD
17	241-906	Louise ISD
18	092-908	White Oak ISD
19	108-907	Mercedes ISD
20	092-901	Gladewater ISD
21	057-835	Golden Rule Charter School
22	031-903	Harlingen CISD
23	220-905	Fort Worth ISD
Total		
	23	Superintendent's Severance Reviews -- In Progress

Item No.	County District Number	District Name
1	020-901	ALVIN ISD
2	020-905	BRAZOSPORT ISD
3	215-901	BRECKENRIDGE ISD
4	161-919	BRUCEVILLE-EDDY ISD
5	119-901	BRYSON ISD
6	103-901	CHANNING ISD
7	174-901	CHIRENO ISD
8	229-901	COLMESNEIL ISD
9	072-902	DUBLIN ISD
10	241-903	EL CAMPO ISD
11	043-905	FRISCO ISD
12	049-901	GAINESVILLE ISD
13	120-902	GANADO ISD
14	174-903	GARRISON ISD
15	033-901	GROOM ISD
16	059-901	HEREFORD ISD
17	188-903	HIGHLAND PARK ISD
18	101-912	HOUSTON ISD
19	034-903	HUGHES SPRINGS ISD
20	101-913	HUMBLE ISD
21	236-902	HUNTSVILLE ISD
22	131-001	KENEDY COUNTY WIDE CSD
23	031-905	LA FERIA ISD
24	201-903	LANEVILLE ISD
25	034-905	LINDEN-KILDARE CISD
26	108-907	MERCEDES ISD
27	201-907	MOUNT ENTERPRISE ISD
28	009-901	MULESHOE ISD
29	201-908	OVERTON ISD
30	108-910	PROGRESO ISD
31	043-912	PROSPER ISD
32	031-911	RIO HONDO ISD
33	031-912	SAN BENITO CISD
34	066-902	SAN DIEGO ISD
35	019-909	SIMMS ISD
36	031-916	SOUTH TEXAS ISD
37	229-905	SPURGER ISD
38	127-906	STAMFORD ISD
39	019-907	TEXARKANA ISD
40	240-904	WEBB CISD
41	108-913	WESLACO ISD
42	221-912	WYLIE ISD
43	062-904	YORKTOWN ISD
Total	43	HB1525 Tax Rate Compliance - Preliminary Review

Item No.	County District Number	District Name
1	009-901	MULESHOE ISD
2	019-909	SIMMS ISD
3	034-903	HUGHES SPRINGS ISD
4	049-901	GAINESVILLE ISD
5	119-901	BRYSON ISD
6	174-901	CHIRENO ISD
7	174-903	GARRISON ISD
8	201-907	MOUNT ENTERPRISE ISD
9	215-901	BRECKENRIDGE ISD
10	229-901	COLMESNEIL ISD
11	229-905	SPURGER ISD
12	241-903	EL CAMPO ISD
Total	12	HB1525 Tax Rate Compliance - In Progress

Item No.	Activities	Counts
1	New Charter School First Year Visits	2
2	Responses to TEA's Q&A Mailboxes (School audits, financial accountability, allotment programs, and Attendance)	1100+
3	CPA Workpaper Reviews	0
4	Review of Annual Financial and Compliance Reports	1155
5	School District and Charter FIRST Ratings based upon FYE 2023	1199
6	Presentations and Trainings throughout Texas covering FASRG, SAAH, Comp Ed, etc.	65+
7	Financial Exigency Reviewed	1
8	Fiscal Year Changes	17
9	New Charters Schools Applications Reviewed	6
10	State Allotment Monitoring Program Compliance Letters	410
11	Depository Contracts and/or Extensions Reviews	279