

West Oso Independent School District

Nueces County | District No. 178-915

EFFICIENCY AUDIT

Prepared pursuant to Texas Education Code §11.184 and the Legislative Budget Board House Bill 3
Efficiency Audit Guidelines.

Prepared by
Pope Audit Group LLC

August 2026 |

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Summary of Audit Results

This summary is intended to provide the public with key information regarding the proposed tax rate and the results of the efficiency audit pursuant to Texas Education Code §11.184(h). It highlights the district's financial, operational, staffing, and academic performance in comparison with selected peer districts and statewide benchmarks.

West Oso ISD received a School FIRST rating of B—Above Standard Achievement with a score of 84. Operating expenditures were \$15,025 per student, \$831 below the peer average and \$2,074 above the state average. Attendance was 91.9%, above the peer average of 90.9% but below the statewide rate of 93.9%. Teacher turnover was 23.0%, above both the peer and statewide rates. The district's 2024-25 unassigned General Fund balance was \$480 per student and equaled 15% of the three-month operating-expenditure benchmark.

West Oso ISD received a C accountability rating and score of 75, compared with a peer average score of 71.5. West Oso High School received a B, West Oso Elementary received a C, and West Oso Junior High received an F. Kenedy Elementary was paired with West Oso Elementary and was not rated independently. Taken together, the results show accountability performance above the peer average, substantial reliance on state and federal revenue, a comparatively high teacher-turnover rate, and a reserve position below the three-month benchmark. These conditions merit continued financial and operational monitoring as the district considers its proposed tax rate.

The district's 2024–25 Annual Financial Report was audited by GreenGrowth CPAs, which issued unmodified opinions on both the financial statements and compliance for the district's major federal program. The audit reported no material weaknesses, significant deficiencies, material noncompliance, financial statement findings, or federal award findings. The district also qualified as a low-risk auditee under federal audit requirements.

VATRE Information

VATRE item	West Oso ISD Information
Election date	November 3, 2026
Previous VATRE election/results	November 2013, passed
Current and proposed M&O tax rates	Current M&O - \$0.6101, Proposed \$0.6669
Estimated first-year revenue generated/% of district budget	Estimated first year revenue, \$2,039,356, 8% of budget
Estimated dollar amount increase, as a result of the M&O tax rate change to the property tax bill of a single-family property at the current average-value residence	\$5.11* <i>*Pending district confirmation as of August 18, 2026.</i>
District's intended use of additional revenue and consequences if measure does not pass	Intended use of additional revenue: \$1,000,000 to increase fund balance, \$150,000 one-time stipend for all staff, \$150,000 for elevator at West Oso Junior High, \$500,000 for seat-belt-compliant buses, \$50,000 spalling repair at West Oso Junior High, and toward plumbing projects at West Oso Junior High. Potential impact if the measure is not passed: Hiring freezes, position eliminations (often through attrition), deferred maintenance, or program consolidation, no pay increases

Executive Summary

Purpose and scope

Texas Education Code §11.184, enacted as part of House Bill 3 by the Eighty-sixth Texas Legislature in 2019, requires a school district to conduct an efficiency audit before seeking voter approval to adopt an increased maintenance and operations tax rate. The statute defines an efficiency audit as an investigation of the operations of a school district to examine fiscal management, efficiency, and utilization of district resources. This report follows the items and figures established by the Legislative Budget Board and presents the items in the required order as prescribed in the efficiency audit guidelines.

Methodology

The audit was performed through a structured review of the district's financial, staffing, student, accountability, and operational information. The analysis uses the most recent finalized data available, primarily 2024-25 Texas Education Agency accountability, Texas Performance Reporting System (TPRS), Texas Academic Performance Reports (TAPR), Public Education Information Management System (PEIMS) financial and staff reports, and Financial Integrity Rating System of Texas (FIRST) reports. Eight peer districts were selected using enrollment, student needs, labor-market considerations, geographic context, and financial characteristics. Peer comparisons are simple averages, consistent with LBB guidance. Per-student calculations use finalized PEIMS Actual enrollment of 1,770 unless a figure expressly identifies a different reporting series.

The approach included tracing reported amounts to the identified source, recalculating ratios and peer averages, comparing West Oso ISD with the peer group and statewide benchmarks, and identifying material variances that may assist readers in evaluating the district's use of resources. Differences are presented as comparative information and are not treated as evidence of inefficiency without supporting facts. District-supplied responses, including the special-program data and the additional financial, operational, and academic information, are identified separately from independently obtained TEA data.

Pope Audit Group LLC conducted the work objectively and independently. The audit is not designed to promote or oppose the VATRE and does not determine whether voters should approve the proposed tax rate. Its purpose is to provide clear, supportable information about the district's stewardship of existing resources, the stated purpose of any additional revenue provided by the district, and the anticipated operational consequences if the proposition does or does not pass as determined by the district.

Key results

- West Oso received a School FIRST rating of B—Above Standard Achievement with a score of 84.
- Attendance was 91.9%, compared with 90.9% for peers and 93.9% statewide.
- Operating expenditures were \$15,025 per student, \$831 below the peer average and \$2,074 above the state average.
- Teacher turnover was 23.0%, above the peer average of 19.43% and state average of 18.8%.
- 2024-25 unassigned General Fund balance was \$480 per student and equaled 15% of the three-month operating-expenditure benchmark.
- West Oso's 2025 accountability score of 75 was 3.5 points above the peer average of 71.5; West Oso Junior High received an F rating.

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Peer Districts

Comparisons with peer districts provide context for the information presented throughout this report. The same eight peer districts are used wherever the LBB guidelines request peer comparisons.

FIGURE 1
PEER DISTRICTS

Peer districts
Robstown ISD (178909)
Raymondville ISD (245903)
Pearsall ISD (082903)
Carrizo Springs CISD (064903)
Crystal City ISD (254901)
Beeville ISD (013901)
Kingsville ISD (137901)
Mathis ISD (205904)

Source: Texas Education Agency Snapshot and TPRS peer and district profiles.

Audit summary: Eight peer districts were selected to provide a balanced comparison group for West Oso ISD. Enrollment was the initial screening factor, with preference given to districts serving populations reasonably similar in size. The selection was then evaluated using student-need characteristics, including economic disadvantages, emergent bilingual participation, special education, and career and technical education. Geographic setting and labor-market conditions were considered because they can affect recruitment and compensation, and financial characteristics such as property wealth, revenue mix, operating expenditures, and available resources were reviewed. No single factor determined inclusion; the group was selected collectively to reduce the effect of any one unusual district and provide meaningful academic, staffing, operational, and financial comparisons.

Peer-group figures represent simple averages of the eight selected districts unless otherwise noted. The peer group is intended to provide comparative context and does not imply that each district is identical to West Oso ISD in every characteristic.

Accountability Rating

TEA assigns an annual A-to-F accountability rating and a scaled score from 1 to 100 based on student assessment results and other accountability measures.

FIGURE 2
ACCOUNTABILITY RATING COMPARISON

MOST RECENT AVAILABLE SCHOOL YEAR

District rating	District score	Peer districts average score
C	75	71.5

Source: Texas Education Agency, 2025 Accountability Ratings.

Audit summary: West Oso ISD received a C rating and score of 75, 3.5 points above the peer average of 71.5. Peer scores ranged from 59 to 91. The district rating provides academic context for the resource and operating measures presented in the remainder of the report.

FIGURE 3
ACCOUNTABILITY RATINGS BY CAMPUS LEVEL

MOST RECENT AVAILABLE SCHOOL YEAR

Rating	Elementary schools	Middle schools	High schools
A	0	0	0
B	0	0	1
C	1	0	0
D	0	0	0
F	0	1	0

Campus	Rating	Score
West Oso Elementary School	C	72
Kenedy Elementary School	Paired / not separately rated	—
West Oso Junior High School	F	59
West Oso High School	B	86

Source: Texas Education Agency, 2025 Accountability Ratings by campus.

Audit summary: West Oso High School received a B, West Oso Elementary received a C, and West Oso Junior High received an F. Kenedy Elementary was paired with West Oso Elementary for accountability purposes and did not receive a separate rating; it is therefore excluded from the independent campus-rating count above. West Oso ISD JJAEP was not rated. No turnaround-plan requirement was identified in the records reviewed.

The Texas accountability system evaluates the academic performance of public-school districts and campuses using student achievement, school progress, and efforts to close performance gaps among student groups. TEA uses the results to provide families, taxpayers, educators, and policymakers with a standardized measure of academic outcomes and to identify districts or campuses that may require additional support or intervention. In this audit, accountability ratings provide academic context for the district's financial, staffing, and operational results; they are not, by themselves, a measure of operational efficiency.

Financial Rating

The School Financial Integrity Rating System of Texas (FIRST) evaluates the quality of a district's financial management practices.

FIGURE 4 SCHOOL FIRST RATING

MOST RECENT AVAILABLE SCHOOL YEAR

District grade	Score
B—Above Standard Achievement	84

Source: Texas Education Agency, School FIRST, 2024-25 rating data.

Audit summary: West Oso ISD received a School FIRST rating of B—Above Standard Achievement with a score of 84. The indicators that did not receive full points were Indicator 7, cash position; Indicator 8, liquidity; Indicator 13, administrative cost ratio; Indicator 15, enrollment projections; and Indicator 19, financial transparency. These indicators help explain why the district's total score was below the maximum even though the overall rating remained above standard.

The School Financial Integrity Rating System of Texas (School FIRST) evaluates the quality of a school district's financial management practices and compliance with certain statutory and reporting requirements. TEA uses financial indicators to assess matters such as financial solvency, administrative costs, debt management, audit results, and the accuracy and timeliness of financial reporting. In this audit, the FIRST rating provides context for evaluating the district's stewardship of financial resources; however, it does not independently determine whether every district program or expenditure is operating efficiently.

Student Characteristics

FIGURE 5
SELECTED STUDENT CHARACTERISTICS
MOST RECENT AVAILABLE SCHOOL YEAR

Characteristic	Student count	District %	Peer average %	State average %
Total students	1,770	100.0%	N/A	N/A
Economically disadvantaged	1,696	95.8%	83.28%	60.4%
English learners	171	9.7%	4.28%	24.3%
Special education	276	15.6%	17.55%	15.5%
Bilingual/ESL education	161	9.1%	3.83%	24.3%
Career and technical education	409	23.1%	32.41%	27.7%

Source: Texas Education Agency, 2024-25 PEIMS Actual and TPRS Student Information. CTE participation reflects TEA program enrollment.

Audit summary: West Oso's economically disadvantaged share was 12.52 percentage points above the peer average and 35.4 points above the state. English learner and bilingual/ESL participation exceeded peer averages but remained below statewide rates. Special education participation was 1.95 points below peers and essentially aligned with the state. CTE participation was 9.31 points below peers and 4.6 points below the state.

FIGURE 6
ATTENDANCE RATE
MOST RECENT AVAILABLE SCHOOL YEAR

District total	Peer districts average	State average
91.9%	90.9%	93.9%

Source: Texas Education Agency, 2024-25 TPRS Attendance.

Audit summary: West Oso's attendance rate was approximately 1.0 percentage point above the peer average and 2.0 points below the state average. Attendance exceeded the selected district benchmark but remained below the statewide rate for the reported year.

FIGURE 7
5-YEAR ENROLLMENT
 2021-22 THROUGH 2025-26

School year	Enrollment
2025-26	1,780
2024-25	1,778
2023-24	1,908
2022-23	1,929
2021-22	1,969
Average annual change	-2.49%
Projected 2026-27	1,796

Source: Texas Education Agency PEIMS Student Enrollment Reports and TPRS; 2026-27 projection provided by West Oso ISD. The trend report shows 1,778 for 2024-25; other figures use finalized PEIMS Actual enrollment of 1,770.

Audit summary: Enrollment declined from 1,969 in 2021-22 to 1,780 in 2025-26, an average annual decrease of approximately 2.49%. The district projects enrollment of 1,796 for 2026-27, a modest increase from the current-year figure.

District Revenue

FIGURE 8

DISTRICT TAX REVENUE

MOST RECENT AVAILABLE SCHOOL YEAR

Revenue source	District per student	District %	Peer per student	Peer %	State per student	State %
Local M&O tax retained (1)	\$4,122	30.94%	\$4,759	32.10%	\$4,776	37.70%
State	\$6,270	47.06%	\$6,639	44.78%	\$5,637	44.50%
Federal	\$2,513	18.86%	\$2,507	16.91%	\$1,471	11.61%
Other local and intermediate	\$419	3.15%	\$921	6.21%	\$783	6.18%
Total revenue	\$13,325	100.00%	\$14,826	100.00%	\$12,666	100.00%

Source: Texas Education Agency, 2024-25 PEIMS District Financial Actual Reports. (1) Excludes debt service and recapture.

Audit summary: Total operating revenue was \$13,325 per student, \$1,501 below the peer average and \$659 above the state average. Local revenue per student and as a share of total revenue were below both comparisons. State revenue represented 47.06% of the district total, 2.28 points above peers and 2.56 points above the state. Federal revenue per student was essentially equal to peers and \$1,042 above the state.

District Expenditures

FIGURE 9
DISTRICT ACTUAL OPERATING EXPENDITURES
 MOST RECENT SCHOOL YEAR

Function	District/ student	District %	Peer/st udent	Peer %	State/stu dent	State %
Instruction	\$7,975	53.1%	\$7,562	47.6%	\$7,064	54.5%
Instructional resources and media	\$175	1.2%	\$138	0.9%	\$114	0.9%
Curriculum and staff development	\$361	2.4%	\$348	2.2%	\$296	2.3%
Instructional leadership	\$158	1.1%	\$300	1.9%	\$227	1.8%
School leadership	\$659	4.4%	\$891	5.6%	\$752	5.8%
Guidance counseling services	\$546	3.6%	\$474	3.0%	\$537	4.2%
Social work services	\$0	0.0%	\$75	0.5%	\$40	0.3%
Health services	\$102	0.7%	\$152	1.0%	\$132	1.0%
Transportation	\$245	1.6%	\$389	2.4%	\$395	3.0%
Food service operation	\$1,007	6.7%	\$1,122	7.0%	\$690	5.3%
Extracurricular	\$342	2.3%	\$690	4.3%	\$406	3.1%
General administration	\$666	4.4%	\$860	5.4%	\$424	3.3%
Plant maintenance and operations	\$2,258	15.0%	\$2,085	13.2%	\$1,327	10.2%
Security and monitoring services	\$332	2.2%	\$362	2.3%	\$238	1.8%
Data processing services	\$200	1.3%	\$338	2.2%	\$239	1.8%
Community services	\$0	0.0%	\$71	0.4%	\$67	0.5%
Total operating expenditures	\$15,025	100.0%	\$15,856	100.0%	\$12,951	100.0%

Source: Texas Education Agency, 2024-25 PEIMS District Financial Actual Reports.

Audit summary: West Oso spent \$831 less per student than the peer average and \$2,074 more than the state average. Instruction represented 53.1% of operating expenditure, 5.4 points above peers and 1.5 points below the state. Plant maintenance and operations represented 15.0%, above both comparisons, while school leadership, transportation, extracurricular activities, and data processing were below the peer averages. General administration was below peers as a share of expenditure but above the state. Reported operating expenditure exceeded reported operating revenue by \$1,700 per student.

District Payroll Expenditures Summary

FIGURE 10

PAYROLL EXPENDITURE SUMMARY

MOST RECENT SCHOOL YEAR

Indicator	District	Peer districts average	State average
Payroll as a percentage of all funds	75.13%	74.36%	78.35%
Average teacher salary	\$58,211	\$60,020	\$63,749
Average administrative salary	\$92,535	\$92,073	\$96,824
Superintendent salary	\$161,600	\$179,168	\$174,680

Source: TEA 2024-25 PEIMS District Financial Actual Reports, staff salary reports, and superintendent salary reports.

Audit summary: Payroll represented 75.13% of all funds, 0.77 percentage points above peers and 3.22 points below the state. Average teacher salary was \$1,809 below peers and \$5,538 below the state. Average administrative salary was close to the peer average and \$4,289 below the state. The superintendent salary was below both comparisons.

Fund Balance

FIGURE 11
GENERAL FUND BALANCE
 2020-21 THROUGH 2024-25

School year	Unassigned fund balance per student	As % of 3-month operating expenditures
2024-25	\$480	15%
2023-24	\$1,391	49%
2022-23	\$844	31%
2021-22	\$783	27%
2020-21	\$1,362	49%

Source: Texas Education Agency, PEIMS District Financial Actual Reports.

Audit summary: West Oso's 2024-25 unassigned General Fund balance was \$849,861, or \$480 per student. It equaled approximately 15% of the three-month operating expenditure benchmark. The ratio remained below 50% in each of the five years presented and declined from 49% in 2020-21. No negative unassigned fund balance was reported, but the current reserve position is below the three-month benchmark and warrants continued monitoring.

District Staffing Levels

FIGURE 12
STAFF RATIO COMPARISONS
MOST RECENT SCHOOL YEAR

Staffing indicator	District	Peer districts average	State average
Teaching staff (% of total)	45.39%	39.65%	48.26%
Support staff (% of total)	10.74%	8.92%	10.92%
Administrative staff (% of total)	4.68%	5.53%	4.61%
Paraprofessional staff (% of total)	11.06%	13.17%	10.72%
Auxiliary staff (% of total)	28.12%	32.73%	25.48%
Students per total staff	6.07	5.89	7.21
Students per teaching staff	13.37	14.82	14.95

Source: Texas Education Agency, 2024-25 PEIMS/TPRS Staff Individual and Statewide FTE Reports.

Audit summary: Teaching staff represented 45.39% of district staffing, 5.74 percentage points above peers and 2.87 points below the state. Auxiliary staff represented 28.12%, 4.61 points below peers and 2.64 points above the state. West Oso served 6.07 students per total staff member, close to the peer ratio and below the state ratio, and 13.37 students per teaching staff member, below both comparisons. The ratios indicate more teaching staff per student than the peer and statewide benchmarks.

Teacher Turnover Rates

FIGURE 13
TEACHER TURNOVER RATES
MOST RECENT SCHOOL YEAR

District turnover rate	Average peer district turnover rate	State average turnover rate
23.0%	19.43%	18.8%

Source: Texas Education Agency, 2024-25 TAPR Staff Information.

Audit summary: West Oso's teacher turnover rate was 3.57 percentage points above the peer average and 4.2 points above the statewide rate. Higher turnover can increase recruiting, onboarding, and continuity demands; the rate alone does not establish the cause of turnover or measure teacher effectiveness.

Special Programs

Figure 14 presents special-program enrollment, budget, and staffing information furnished by West Oso ISD, together with related PEIMS and TPRS data. Program definitions and cost structures differ, so the measures should be read as descriptive rather than as stand-alone evidence of program efficiency.

FIGURE 14
SPECIAL PROGRAM CHARACTERISTICS
 MOST RECENT SCHOOL YEAR

Program	Students served	% enrolled	Budget/student	% district budget	Program staff	Students /staff
Special education	387	21.86%	\$8,889.56	14.90%	63	6.14
Bilingual education	182	10.28%	\$600.52	0.47%	2	91.00
Migrant programs	5	0.28%	\$1,741.20	0.04%	0	N/A
Gifted and talented	120	6.78%	\$392.29	0.20%	12	10.00
Career and technical education	484	27.34%	\$1,173.30	2.46%	7	69.14
Athletics and extracurricular activities	251	14.18%	\$496.41	0.54%	26	9.65
AEP/DAEP	104	5.88%	\$1,916.35	0.86%	2	52.00
JJAEP	2	0.11%	\$17,500.00	0.15%	0	N/A

Source: West Oso ISD district-provided special-program enrollment, budget, and staffing data; Texas Education Agency PEIMS and TPRS program information. Percent of district budget uses the district-provided \$23,092,219 denominator.

Audit summary: District-provided data show that special education represented the largest reported program expenditure, serving 387 students and accounting for 14.90% of the district budget. Career and technical education served the largest number of students, with 484 students reported. Each of the remaining programs represented less than 1% of the district budget. Student participation may overlap among programs, and the information is presented as district-reported descriptive data.

Additional Financial, Operational, and Academic Information

The following sections present the additional financial, operational, staffing, compensation, planning, and academic information required by the LBB guidelines. Unless another source is identified, the responses were furnished by West Oso ISD through its completed district information request and are presented as district representations.

State and Regional Resources

West Oso ISD reported using the Texas Education Agency, Education Service Center Region 2, Education Service Center Region 20, and other state organizations for financial reporting, state-funding and budget updates, federal-program compliance, curriculum support, special education services, professional development, school safety, human resources, technology and cybersecurity, child nutrition, transportation, and SHARS/MAC support. District staff regularly attend education service center training and technical-assistance sessions. These resources allow the district to obtain specialized support, compliance guidance, and professional development without independently maintaining every service.

Source: West Oso ISD completed district information request.

Reporting

GreenGrowth CPAs issued unmodified opinions on West Oso ISD's financial statements and compliance for its major federal program for the year ended August 31, 2025. The auditors reported no material weaknesses, significant deficiencies, material noncompliance, financial statement findings, or federal award findings. The district also qualified as a low-risk auditee under federal audit requirements.

Source: 2024–25 AFR and GreenGrowth CPAs report dated February 23, 2026.

Oversight

West Oso ISD reported that it has not received correspondence from TEA assigning a financial-related monitoring or oversight role during the preceding three years.

Source: West Oso ISD completed district information request.

Budget Process

FIGURE 15
BUDGET PROCESS

Question	Yes/No	Not applicable
Does the district's budget planning process include projections for enrollment and staffing?	Yes	
Does the district's budget process include monthly and/or quarterly reviews to determine the status of annual spending?	Yes—monthly	
Does the district use cost allocation procedures to determine campus budgets and cost centers?	Yes	
Does the district analyze educational costs and student need to determine campus budgets?	Yes	

Audit summary: The district reported that budget development incorporates projected enrollment, average daily attendance, staffing needs, anticipated state-funding changes, and other known revenue and expenditure factors. Budget performance is reviewed monthly. Campus and departmental allocations consider program requirements, staffing, grant restrictions, and operational needs.

These practices support recurring budget-to-actual monitoring and provide a basis for adjusting spending as operating conditions change. The responses are district representations and were not evaluated as a separate performance audit of individual budget controls.

Self-funded Programs

West Oso ISD reported that it does not operate self-funded programs. Accordingly, no self-funded-program revenue, expenditure, or operating-result analysis was applicable.

Source: West Oso ISD completed district information request.

Staffing

West Oso ISD reported that administrators are evaluated annually. Evaluation results are used to identify professional-development needs, establish goals, assess operational effectiveness, support leadership and succession planning, and inform contract recommendations. These uses connect the evaluation process to both individual development and district operating decisions.

Source: West Oso ISD completed district information request.

Compensation System

FIGURE 16
COMPENSATION SYSTEM

Question	Yes/No	Not applicable
Does the district use salary bonuses or merit-pay systems? If yes, explain the performance-based systems and factors used.	No	
Do salary ranges include minimum, midpoint, and maximum increments to promote compensation equity?	Yes	
Does the district periodically adjust compensation using verifiable salary surveys, benchmarking, and comparable data?	Yes	
Has the district made internal equity and/or market adjustments to salaries within the past two years?	Yes	

Audit summary: The district reported that it does not use salary bonuses or merit pay. Board-approved stipends are used for designated assignments, including Teacher Incentive Allotment payments for qualifying teachers. Salary ranges contain minimum, midpoint, and maximum values. Compensation is periodically reviewed using comparable districts and market information; the most recent comprehensive TASB salary review was completed in August 2022. During the past two years, the district made compensation adjustments for market conditions, internal equity, retention, and legislative requirements.

Planning

West Oso ISD reported that it develops an annual District Improvement Plan and annual Campus Improvement Plans. The district also maintains long-range facility-planning documents and ongoing needs assessments that consider enrollment trends, capacity, facility condition, maintenance requirements, and capital needs. Energy conservation and utility monitoring are active. Operational staffing is reviewed annually based on enrollment, facility square footage, service requirements, and operating demands.

FIGURE 17
OPERATIONAL INFORMATION

Question	Yes/No	Not applicable
Does the district develop a District Improvement Plan annually?	Yes	
Do all campuses develop a Campus Improvement Plan annually?	Yes	
Does the district have an active and current facilities master plan?	Yes	
If yes, does the facilities plan use enrollment projections?	Yes	
If yes, does the district analyze facility capacity?	Yes	
If yes, does the district evaluate facility condition?	Yes	
Does the district have an active and current energy management plan?	Yes	
Does the district maintain a defined staffing formula for maintenance, custodial, food service, and transportation?	Yes—annual staffing review	

Audit summary: The district reported using annual improvement planning, long-range facilities assessments, enrollment and capacity analysis, facility-condition review, energy monitoring, and recurring operational staffing review. These processes provide a framework for aligning facilities and support staffing with student enrollment, service requirements, and capital needs.

Programs

FIGURE 18
ACADEMIC INFORMATION

Question	Yes/No	Not applicable
Does the district have a teacher mentoring program?	Yes	
Are decisions to adopt or discontinue programs based on quantifiable data and research?	Yes	
When adopting new programs, does the district define expected results?	Yes	
Does the district analyze student test results to design, implement, or monitor curriculum and instructional programs?	Yes	
Does the district modify programs, plan staff development, or evaluate staff based on analyses of student test results?	Yes	

Audit summary: West Oso ISD reported operating Bear Tips Academy, a teacher induction and mentoring program for educators in their first three years. Program continuation decisions consider participation, student growth, and achievement data through collaboration between curriculum and instruction staff and campus administrators. Expected results are tied to district and campus goals and the district Balanced Scorecard. Student data are used to inform staffing, master schedules, curriculum, program modifications, professional development, and T-TESS and T-PESS evaluation processes.

Data Sources

The following sources were used to compile and verify the financial, student, staffing, accountability, and operational information presented in this report. Unless otherwise noted, comparative figures are based on the most recent finalized Texas Education Agency data available for West Oso ISD, the selected peer districts, and the state. District-provided information is identified where the requested information is not available through a statewide reporting source.

- **Legislative Budget Board: House Bill 3 Efficiency Audit Guidelines, February 2020**
Website: <https://www.lbb.texas.gov/>
- **Accountability: Texas Education Agency 2025 Accountability Ratings**
Website: <https://txschools.gov/>
- **School FIRST: Texas Education Agency Financial Integrity Rating System of Texas**
Website: <https://tealprod.tea.state.tx.us/First/forms/Main.aspx>
- **Students and Attendance: Texas Education Agency 2024-25 TPRS and PEIMS Actual Reports**
Website: https://rptsvr1.tea.texas.gov/perfreport/tprs/tprs_srch.html
- **Enrollment: Texas Education Agency PEIMS Student Enrollment Reports**
Website: <https://rptsvr1.tea.texas.gov/adhocrpt/adste.html>
- **Revenue, Expenditures, and Fund Balance: Texas Education Agency 2024-25 PEIMS District Financial Actual Reports**
Website: <https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports>
- **Payroll and Staffing: Texas Education Agency PEIMS staff FTE and salary reports**
Website: <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>
- **Teacher Turnover: Texas Education Agency 2024-25 TAPR Staff Information**
Website: https://rptsvr1.tea.texas.gov/perfreport/tapr/tapr_srch.html?year=2025&lev=D
- **District-Provided Information:** West Oso ISD completed LBB Efficiency Audit District Information Request and Figure 14 special-program data.
- **Annual Financial Report: West Oso ISD 2024-25 Annual Financial Report**, provided by district
- **District Planning and Required Postings: West Oso ISD District Improvement Plan**
Website: <https://www.westosoisd.net/required-postings>
- **Governance: West Oso ISD Board of Trustees information and posted agendas**
Website: <https://www.westosoisd.net/school-board>
- **Academic and Operational Programs: West Oso ISD Texas ACE and Safety and Security**
Website: <https://www.westosoisd.net/Texas-ACE> and <https://www.westosoisd.net/safety-and-security>

Prepared by Pope Audit Group LLC. The efficiency audit was completed on August 18, 2026. The highlighted estimated residential tax impact remains subject to confirmation by West Oso ISD