



## COUPLAND ISD

620 S COMMERCE ST

COUPLAND, TX 78615

512-856-2422

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### **PUBLIC HEARING - FIRST REPORT AGENDA**

Date: Thursday, November 13, 2025

Time: 6:00 pm

Location: Coupland School Library  
620 S. Commerce Street  
Coupland, TX 78615

#### AGENDA

1. Call to Order
2. Overview of Schools FIRST (Financial Integrity Rating System of Texas) Report
3. Coupland ISD Rating on the FIRST Report
4. Public Comment on the FIRST Report
5. Adjourn

This agenda was posted on the front door of the school building and on the school district website at: This agenda was posted on the 7th day of November, 2025 at 12:00p.m. on the front door of the school building and the school district website.

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Dr. Earl W. Parcell, Superintendent

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Dr. Earl W. Parcell, Superintendent

User: Earl Parcell  
 User Role: District

RATING YEAR  DISTRICT NUMBER



Financial Integrity Rating System of Texas

## 2024-2025 RATINGS BASED ON SCHOOL YEAR 2023-2024 DATA - DISTRICT STATUS DETAIL

<b>Name:</b> <b>COUPLAND ISD(246914)</b>	<b>Publication Level 1:</b> 8/8/2025 12:54:09 PM
<b>Status:</b> <b>Passed</b>	<b>Publication Level 2:</b> 8/8/2025 4:49:42 PM
<b>Rating:</b> A = Superior Achievement	<b>Last Updated:</b> 8/8/2025 4:49:42 PM
<b>District Score:</b> 96	<b>Passing Score:</b> 70

#	Indicator Description	Updated	Score
1	<a href="#"><u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u></a>	4/23/2025 6:09:56 PM	Yes
2	<a href="#"><u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u></a>	4/23/2025 6:09:56 PM	Yes
3	<a href="#"><u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u></a>	4/23/2025 6:09:56 PM	Yes
4	<a href="#"><u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u></a>	4/23/2025 6:09:56 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<a href="#"><u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in</u></a>	4/23/2025 6:09:56 PM	Ceiling Passed

	<u>membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:56 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	4/23/2025 6:09:56 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	4/23/2025 6:09:56 PM	6
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/23/2025 6:09:56 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:56 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	4/23/2025 6:09:56 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	4/23/2025 6:09:56 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	4/23/2025 6:09:56 PM	5

20	<a href="#"><u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u></a>	4/23/2025 6:09:56 PM	Ceiling Passed
21	<a href="#"><u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</u></a>	4/23/2025 6:09:56 PM	Ceiling Passed
			96 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			96 Score

## DETERMINATION OF RATING

<b>A.</b>	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.	
<b>B.</b>	Determine the rating by the applicable number of points.	
	<b>A = Superior Achievement</b>	90-100
	<b>B = Above Standard Achievement</b>	80-89
	<b>C = Meets Standard Achievement</b>	70-79
	<b>F = Substandard Achievement</b>	<70
<p><b>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</b></p> <p>The school district receives an <b>F</b> if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

## CEILING INDICATORS

<p>Did the school district meet the criteria for any of the following <b>ceiling indicators</b> 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.</p>		
<b>Determination of rating based on meeting ceiling criteria.</b>	<b>Maximum Points</b>	<b>Maximum Rating</b>
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 5</b> (Total Net Position) - Negative total net position and do not have 7% or more or 1.000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement

<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 21</b> (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

**THE TEXAS EDUCATION AGENCY**  
 1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

FIRST 5.15.11.0



# *Disclosures*

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Reporting requirements for the financial management report for School FIRST public hearing are found in **Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System**. This rule describes requirements for the six (6) disclosures explained below that are to be presented as appendices in the School FIRST financial management report.

## **1. Superintendent's Employment Contract**

The school district is to provide a copy of the superintendent's employment contract that is effective on the date of the School FIRST hearing in calendar year 2025. In lieu of publication in the School FIRST financial management report, the school district may choose to publish the superintendent's employment contract on the school district's Internet site. **If published on the Internet**, the contract is to remain accessible for twelve months.



# Disclosures

## 2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2024

For the Twelve-month Period Ended June 30 or August 31, 2024								
Description of Reimbursements	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
	Dr. Earl Parcell	M. Garwood	D. Young	M. Roepke	C. Ward	Rev. Dr. K. Holgersen	A Gonzales	VACANT
Meals	\$	\$	\$	\$	\$	\$	\$	\$
Lodging	\$							
Transportation	\$117.90							
Motor Fuel	\$							
Other	\$1,058.29							
<b>Total</b>	<b>\$1,176.19</b>	<b>\$583.29</b>	<b>\$1,256.29</b>	<b>\$583.29</b>	<b>\$583.29</b>	<b>\$643.28</b>	<b>\$1,025.9</b>	

**Note** – The spirit of the rule is to capture all “reimbursements” for fiscal year 2024, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

**Meals** – Meals consumed off of the school district’s premises, and in-district meals at area restaurants (excludes catered meals for board meetings).

**Lodging** - Hotel charges.

**Transportation** - Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls.

**Motor fuel** – Gasoline.

**Other** - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.



# Disclosures

### 3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2024

For the Twelve-Month Period Ended June 30 or August 31, 2024	
Name(s) of Entity(ies)	
	\$None
Total	\$

**Note** – Compensation does not include business revenues from the superintendent’s livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.



# Disclosures

## 4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2024

For the Twelve-Month Period Ended June 30 or August 31, 2024								
	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Note** – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.



# Disclosures

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## 5. Business Transactions Between School District and Board Members for Fiscal Year 2024

For the Twelve-Month Period Ended June 30 or August 31, 2024	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0

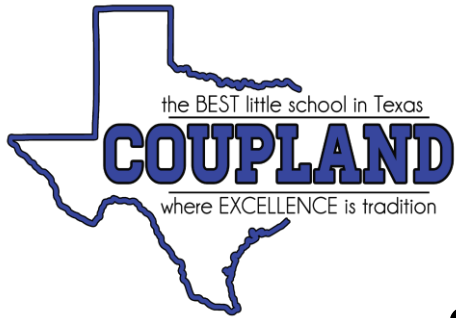
**Note -** The summary amounts reported under this disclosure are not to duplicate the items reported in the summary schedule of reimbursements received by board members.



## *Disclosures*

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6. Any other information the board of trustees of the school district or open-enrollment charter school determines to be useful.



# Coupland ISD Schools FIRST Public Hearing

November 13, 2025



2024-2025 Rating

based on fiscal year 2023-24 data

# FIRST Rating

- **Financial Integrity Rating System of Texas**
- Rating system adopted by the Legislature to achieve quality performance in the management of school district's financial resources
  - Implemented in 2003, data from 2001-2002 fiscal year
  - Major changes in 2021, data from 2019-2020 fiscal year
- Rating is based on staff, student, and financial data reported to TEA for the fiscal year prior to the rating (2024-2025 ratings based on 2023-2024 fiscal year data)

**Critical Indicators  
(#1 - #5)**

- #1 - #3  
Pass/Fail
- #4 - #5  
Ceiling

**Solvency Indicators  
(#6 - #14)**

- #6  
Ceiling
- #7 - #9  
10 Points
- #10  
Not Scored
- #11 - #14  
10 Points

**Financial Competence Indicators  
(#15 - #21)**

- #15  
5 Points
- #16 - #17  
Ceiling
- #18  
10 Points
- #19  
5 Points
- #20 - #21  
Ceiling

**21** indicators

*(2 not scored this year)*

**100** maximum points  
possible

# Determination of Ratings

**A.** Did the school district fail any of the critical indicators 1, 2, 3, or 4?

If so, the school district's rating is **F for Substandard Achievement** regardless of points earned.

**B.** Determine the rating by the applicable number of points.

<b>A = Superior Achievement</b>	<b>90-100</b>
<b>B = Above Standard Achievement</b>	<b>80-89</b>
<b>C = Meets Standard Achievement</b>	<b>70-79</b>
<b>F = Substandard Achievement</b>	<b>&lt;70</b>

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.

# Ceiling Indicators

Did the school district meet the criteria for any of the following ceiling indicators 4, 5, 6, 16, 17, or 20?

If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 5</b> (Statement of Net Position) - District's net position is less than zero.	79	C = Meets Standard Achievement
<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is No.	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is No.	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is No.	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is No.	89	B = Above Standard Achievement

# Coupland ISD's Rating

## **Score: 2024-2025 rating = A, 96 points**

- 2023-2024 Rating: A, 94 points
- 2022-2023 Rating: A, 100 points
- 2021-2022 Rating: A, 98 points
- 2020-2021 Rating: B, 88 points
- 2019-2020 Rating: A, 100 points
- 2018-2019 Rating: A, 100 points

## **Rating – A = Superior**

- Superior Rating: Between 90-100 points
- Above Standard Achievement 80-89 points

## **Status – Passed**

- Passing Score: Indicator score of 60-100 points

Indicator	Description	Pass/Fail/Points	Pass/Fail/Points	Pass/Fail/Points	Pass/Fail/Points
		2025 Rating	2024 Rating	2023 Rating	2022 Rating
Indicator 1	Audit submitted on time	Pass	Pass	Pass	Pass
Indicator 2	Audit unmodified opinion	Pass	Pass	Pass	Pass
Indicator 3	Debt paid on-time	Pass	Pass	Pass	Pass
Indicator 4	Timely payments to government agencies	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 5	This indicator is not being scored	Ceiling Passed	Ceiling Passed	Not Scored	Not Scored
Indicator 6	Change in fund balance	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 7	Sufficient cash on hand to pay expenditures	10 points	10 points	10 points	10 points
Indicator 8	Current assets to current liabilities ratio	10 points	10 points	10 points	10 points
Indicator 9	Revenue greater than expenditures	10 points	10 points	10 points	10 points
Indicator 10	This indicator is not being scored	10 points	10 points	Not Scored	Not Scored
Indicator 11	Long-term liabilities to total assets ratio	10 points	10 points	10 points	10 points
Indicator 12	Debt service coverage ratio	6 points	4 points	10 points	10 points
Indicator 13	Administrative cost ratio	10 points	10 points	10 points	8 points
Indicator 14	15% decline in student:staff ratio over 3 years	10 points	10 points	Not Scored	10 points
Indicator 15	ADA within the allotted range	5 points	Not Scored	Not Scored	Not Scored
Indicator 16	PEIMS data integrity	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 17	Audit free of material weaknesses	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 18	Audit free of material noncompliance	10 Points	10 Points	10 points	10 points
Indicator 19	Required financial postings	5 Points	5 Points	5 points	5 points
Indicator 20	Discuss Funding within 120 of adopting budget	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 21*	Adjusted Payment Schedule	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed

\* Denotes a new indicator

# Indicator Test 1

**Question:** Was the complete Annual Financial Report (AFR) and data submitted to the Texas Education Agency (TEA) within 30 days of January 28 for school districts with fiscal year end date August 31?

**Answer:** Yes, Pass

# Indicator Test 2

**Question:** Was there an unmodified opinion in the Annual Financial Report (AFR) on the financial statements as a whole?

**Answer:** Yes, Pass

# Indicator Test 3

**Question:** Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?

**Answer:** Yes, Pass

# Indicator Test 4

**Question:** Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?

**Answer:** Yes, Ceiling passed

# Indicator Test 5

**Question:** Was the total net position balance in the governmental activities column in the Statement of Net Position greater than zero?

**Answer:** Yes, Ceiling passed

# Indicator Test 6

**Question:** Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operations expenditures?

**Answer:** Ceiling passed

# Indicator Test 7

**Question:** Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures?

**Threshold:** 10 points if  $\geq 90$  Days

**CISD Result:** 298.4923 days

**Points:** 10 (out of 10)

# Indicator Test 8

**Question:** Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?

**Threshold:** 10 points if ratio  $\Rightarrow$  3.00

**CISD Result:** 29.749

**Points:** 10 (out of 10)

# Indicator Test 9

**Question:** Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?

**Threshold:** 10 points if  $(\text{Revenue} - \text{Expenditures}) > 0$

**CISD Result:** 0.0989 or 298.4923 days

Points: 10 (out of 10)

# Indicator Test 10

**Question:** Did the school district average less than 10% variance when comparing budgeted revenues to actual revenues for the last three fiscal years.

This indicator is currently not being evaluated.

**Points:** 10 (out of 10)

# Indicator Test 11

**Question:** Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years is 7% or more, the school district automatically passes this indicator.)

**Threshold:** 10 points if ratio  $\leq .60$

**CISD Result:**  $0.7846 \leq 1$  Or  $.816 \geq 0.07$

**Points:** 10 (out of 10)

# Indicator Test 12

**Question:** What is the correlation between future debt requirements and the district's assessed property value?

**Threshold:** 10 points if  $\leq 4$

**CISD Result:** 8.5275

**Points:** 6 (out of 10)

# Indicator Test 13

**Question:** Was the school district's administrative cost ratio equal to or less than the threshold ratio?

**Threshold:**

CISD Administrative Cost Ratio: 0.1564864203

CCISD ADA: 268.12

ADA Size	10	8	6	4	2	0
Less than 500	$\leq 0.2404$	$> 0.2404 \leq 0.2654$	$> 0.2654 \leq 0.2904$	$> 0.2904 \leq 0.3154$	$> 0.3154 \leq 0.3404$	$> 0.4364$

**CISD Result:** Points: 10 (out of 10)

# Indicator Test 14

**Question:** Did the district *not* have a 15% decline in the students to staff ratio over 3 years?

**YES**

**Points:** 10 (out of 10)

# Indicator Test 15

**Question:** Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections?

Actual ADA = 268.12

Projected ADA = 316.618

**Points: 5** (out of 5)

# Indicator Test 16

**Question:** Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?

**Answer:** Yes; Ceiling passed

# Indicator Test 17

**Question:** Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?

**Answer:** Yes; Ceiling passed

# Indicator Test 18

**Question:** Did the external independent auditor report that the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?

**Answer:** Yes

**Points:** 10 (out of 10)

# Indicator Test 19

**Question:** Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?

**Answer:** Yes

**Points:** 5 (out of 5)

# Indicator Test 20

**Question:** Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?

**Answer:** Yes; Ceiling passed

# Indicator Test 21 (New indicator)

**Question:** Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?

No

**Answer:** Ceiling passed

# Disclosures

Reporting requirements for the financial management report for School FIRST public hearing includes six (6) disclosures that are to be presented as appendices in the School FIRST financial management report.

1. Superintendent's employment contract
2. Reimbursements received by the superintendent and board members
3. Outside compensation and/or fees received by the superintendent for professional consulting and/or other personal services
4. Gifts received by the executive officer(s) and board members (and first degree relatives, if any)
5. Business transactions between school district and board members
6. Any other information the board of trustees of the school district determines to be useful

# Disclosure 1

1. Superintendent Contract effective on the date of the School FIRST hearing

- A copy of the Superintendent's current contract is available on the CISD website:
  - About Coupland ISD
  - Administration
  - Superintendent

# Disclosure 2

2. Total expenses paid for the Coupland ISD Superintendent and Board Members travel related expenditures in fiscal year 2024:

For the Twelve-month Period Ended June 30 or August 31, 2024								
Description of Reimbursements	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
	Dr. Earl Parcell	M. Garwood	D. Young	M. Roepke	C. Ward	Rev. Dr. K. Holgersen	A Gonzales	VACANT
Meals	\$	\$	\$	\$	\$	\$	\$	\$
Lodging	\$							
Transportation	\$117.90							
Motor Fuel	\$							
Other	\$1,058.29							
<b>Total</b>	<b>\$1,176.19</b>	<b>\$583.29</b>	<b>\$1,256.29</b>	<b>\$583.29</b>	<b>\$583.29</b>	<b>\$643.28</b>	<b>\$1,025.9</b>	

# Disclosures 3-5

3. No Outside compensation and/or fees received by the Superintendent for professional consulting and/or other personal services in fiscal year 2024.

4. No gifts were received by the Executive Officers and Board Members (and First Degree Relatives, if any) in fiscal year 2024.

5. No business transactions between Coupland ISD and Board Members for fiscal year 2024.

# Disclosure 6

6. No other information the Board of Trustees of Coupland ISD determines to be useful.



# Schools FIRST

Coupland ISD received highest possible rating

**A = Superior**

**96 of 100 possible points**