



## COUPLAND ISD

620 S COMMERCE ST

COUPLAND, TX 78615

512-856-2422

---

---

### **PUBLIC HEARING - EFFICIENCY AUDIT AGENDA**

Date: Thursday, September 12, 2024

Time: 7:00 PM

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

#### AGENDA

1. Call the meeting to order and establish a quorum.
2. Public Comment
3. Presentation of Efficiency Audit
4. 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 9th day of September, 2024 at 12:00p.m. on the front door of the school building and the school district website.

---

Dr. Earl W. Parcell, Superintendent

---

Adren Pilger, Interim Superintendent

# PUBLIC HEARING – EFFICIENCY AUDIT

---

COUPLAND ISD

SEPTEMBER 12, 2024



# EFFICIENCY AUDIT REQUIREMENTS

---

## **General Requirement**

A school board must conduct an efficiency audit before holding a VATRE.

## ***Definition and Purpose***

The efficiency audit is an investigation of district operations to provide information to voters about the district's fiscal management, efficiency, and utilization of resources before a VATRE.

~TASBO



# EFFICIENCY AUDIT REQUIREMENTS (CONT.)

---

## Selecting the Auditor

The board must select the auditor no later than **four months before election day**. The auditor may be the auditor who does the district's annual audit and may include the efficiency audit as part of the annual audit.

## Audit Report Requirements

- The auditor must follow the Legislative Budget Board [guidelines](#).
- The final audit report must include a Summary of Audit Results and responses to 20 items in the guidelines.
- The auditor should use plain language to describe the findings and provide clear, concise information to help voters make an informed decision.
- The final audit report is due **no later than three months after auditor selection**.

~TASBO



# EFFICIENCY AUDIT REQUIREMENTS (CONT.)

---

## Posting and Meeting Requirements

The district must post the audit results on the district website **at least 30 days before election day**. The board must hold a public meeting to discuss the results **before the election**. The law does not specify a deadline for this public meeting.

~TASBO

## Efficiency Audit Deadlines

- **No later than 4 months before election day:**  
Select auditor
- **No later than 3 months after auditor selection:**  
Receive final audit report
- **No later than 30 days before election day:**  
Post results on district website
- **Before election day:**  
Hold public meeting to discuss results

# THE AUDITOR

---

- The District engaged **Duran & Associates, LLC** to conduct agreed-upon procedures, following the guidelines of an efficiency audit established by the Legislative Budget Board.
- The purpose of the procedures is to inform voters about the District's fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices.
- The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

## SECTION II

# KEY INFORMATION ABOUT THE DISTRICT

---

- Coupland Independent School District (“the District”), is holding an election to increase the District’s maintenance and operations property tax rate in fiscal year 2025. Maintenance and Operations (M&O) taxes are for the operation of public schools. The District has not held a tax ratification election in the past.
- The average taxable value of a single-family residential property for tax year 2024 is \$250,000. The average tax bill as a result of the proposed M&O rate change is \$45, or a \$3.75 increase per month compared to what the average resident would pay without the proposed M&O tax rate increase.

# SECTION II

## KEY INFORMATION ABOUT THE DISTRICT

---

If a VATRE is successful for fiscal year 2025...

The District intends to use the additional tax revenue to:

- Maintain staffing based on staffing guidelines and competitive teacher and staff compensation and as well continue to provide the same level of instructional opportunities for students.
- The District will also use funds to prepare for the opening of a new middle school with initial expenses that are beyond Bond and increased M & O overhead costs.

## SECTION II

# KEY INFORMATION ABOUT THE DISTRICT

---

- The District's total operating revenue for all funds for fiscal year 2023 totaled \$15,605 per student, while its peer districts average and State average were \$19,684 per student and \$12,823 per student, respectively.
- Over the last five years, the District's total general fund operating revenues for all funds totaled \$7,364 per student, while its peer districts average and State average were \$6,749 per student and \$5,214 per student, respectively.
- The District's total operating expenditures for all funds for fiscal year 2023 totaled \$13,932, while its peer districts average and State average were \$19,675 per student and \$12,382 per student, respectively.

# SECTION II

## KEY INFORMATION ABOUT THE DISTRICT

---

- Results for the School Financial Integrity Rating System of Texas (FIRST) for 2023, based on 2021-2022 school year, reflect a Superior Rating. The District has earned a Superior Rating for FIRST for the year 2022 as well.
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The results are posted year-to-year. The District earned an “B” (86 out of 100 points) in 2021 - 2022. The detail by campus for the 2021- 2022 accountability rating is shown below:

Grade	# of Campuses
A	-
B	1
C	-
F	-
<b>Not Rated: SB 1365</b>	-

# SECTION III

## OBJECTIVES AND --- APPROACHES

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

---

### Peer Districts

<u>DISTRICT NAME</u>	<u>COUNTY</u>
Kennard ISD	Houston County
Midway ISD	Clay County
Mullin ISD	Mills County
Spur ISD	Dickens County
Vega ISD	Oldham County
Veribest ISD	Tom Green Count

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### Accountability Rating

#### 2. Accountability Rating

The Texas Education Agency (TEA) annually assigns an A-to-F rating and a corresponding scaled score (1 to 100) to each district and campus based on student assessment results and other accountability measures.

**FIGURE 2**  
**ACCOUNTABILITY RATING COMPARISON**  
**2021 - 2022**

	<b>DISTRICT RATING</b> <b>(A-F)</b>	<b>DISTRICT SCORE</b> <b>(1-100)</b>	<b>PEER DISTRICT</b> <b>AVERAGE SCORE</b> <b>(1-100)</b>
Rating/Score	B	86	90

There were no campuses with an F rating. The results for the District's 1 campus are shown below.

*TEA 2023 A-F ratings remain pending and subject to change based on judicial rulings in process.*

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

---

### Financial Rating

<u>Rating</u>	<u>Points</u>
A = Superior	90 – 100
B = Above Standard	80 - 89
C = Meets Standards	60 – 79
F = Substandard Achievement	Less than 60

The District's 2022 - 2023 rating based on school year 2021 - 2022 data was an "A" (Superior). The District also earned a Superior Rating in 2021-2022 year.

---

**FIGURE 4**  
**SCHOOL FIRST RATING**  
**2023 Rating (Based on School Year 2021-2022 Data)**

**DISTRICT RATING (A-F)**

---

Rating

A

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### Student Characteristics

**FIGURE 5**  
**SELECTED STUDENT CHARACTERISTICS**  
**2022 - 2023**

	<b>TOTAL STUDENT POPULATION COUNT</b>	<b>PERCENTAGE OF STUDENT POPULATION</b>	<b>PEER DISTRICTS AVERAGE PERCENTAGE</b>	<b>STATE AVERAGE PERCENTAGE</b>
Total Students	285	100.0%	N/A	N/A
Economically Disadvantaged	173	60.7%	57.5%	62.1%
English Learners	89	31.2%	3.8%	23.1%
Special Education	43	15.1%	19.2%	12.6%
Bilingual/ESL Education	89	31.2%	3.8%	23.2%
Career and Technical Education	0	0.0%	32.6%	26.5%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### Attendance

**Attendance**

---

**FIGURE 6**  
**ATTENDANCE RATE**  
**2023 based on 2021-2022 District Attendance**

---

	<b>DISTRICT TOTAL</b>	<b>PEER DISTRICTS AVERAGE</b>	<b>STATE AVERAGE</b>
Attendance Rate	95.9%	94.8%	92.2%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### 5-Year Enrollment

**FIGURE 7**  
**5-YEAR ENROLLMENT**  
**2019 - 2023**

	ENROLLMENT	% CHANGE
2023	285	8.4%
2022	263	52.0%
2021	173	6.1%
2020	163	-3.6%
2019	169	2.4%
Average annual percentage change based on the previous five years	13.08%	
Estimated 2024 Enrollment	300	5.2%

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### District Revenue

5. District Revenue

**FIGURE 8**  
**DISTRICT TAX REVENUE**  
**2022-2023**

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	REVENUE PER STUDENT	PERCENTAGE OF TOTAL	REVENUE PER STUDENT	PERCENTAGE OF TOTAL	REVENUE PER STUDENT	PERCENTAGE OF TOTAL
Local M&O Tax (Retained) (1)	\$ 7,364	47.2%	\$ 6,749	36.8%	\$ 5,214	40.7%
State (2)	6,244	40.0%	8,091	40.1%	4,310	33.6%
Federal	1,159	7.4%	3,681	17.2%	2,568	20.0%
Other Local and Intermediate	838	5.5%	1,163	5.9%	731	5.7%
Total Revenue	\$ 15,605	100.0%	\$ 19,684	100.0%	\$ 12,823	100.0%

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### District Expenditures

#### 6. District Expenditures

**FIGURE 9**  
**DISTRICT ACTUAL OPERATING EXPENDITURES**  
**2022-2023**

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	EXPENDITURES PER STUDENT	PERCENTAGE OF TOTAL	EXPENDITURES PER STUDENT	PERCENTAGE OF TOTAL	EXPENDITURES PER STUDENT	PERCENTAGE OF TOTAL
Instruction	\$ 8,595	61.7%	\$ 9,730	49.6%	\$ 6,849	55.29%
Instructional Resources and Media	20	0.1%	103	0.6%	121	1.0%
Curriculum and Staff Development	23	0.2%	123	0.7%	308	2.5%
Instructional Leadership	807	0.0%	25	0.1%	223	1.8%
School Leadership	148	5.8%	1,601	7.7%	710	5.7%
Guidance Counselling Services	-	1.1%	1,052	3.9%	497	4.0%
Social Work Services	20	0.0%	-	0.0%	46	0.4%
Health Services	413	0.1%	208	1.2%	133	1.1%
Transportation	917	3.0%	567	3.1%	374	3.0%
Food Service Operation	106	6.6%	905	5.1%	631	5.1%
Extracurricular	692	0.7%	1,106	6.0%	384	3.1%
General Administration	1,061	5.0%	1,796	8.9%	411	3.3%
Plant Maintenance and Operations	287	7.6%	1,855	10.2%	1,227	9.9%
Security and Monitoring Services	792	2.1%	154	0.8%	165	1.3%
Data Processing Services	51	5.7%	449	2.3%	239	1.9%
Community Services	-	0.4%	2	0.0%	64	0.6%
<b>Total Operating Expenditures</b>	<b>\$ 13,932</b>	<b>100.0%</b>	<b>\$ 19,676</b>	<b>100.0%</b>	<b>\$ 12,382</b>	<b>100.0%</b>

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### District Payroll Expenditures Summary

7. District Payroll Expenditures Summary

**FIGURE 10**  
**PAYROLL EXPENDITURE SUMMARY**  
**2022-2023**

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Payroll as a Percentage of All Funds	79.4%	73.7%	77.8%
Average Teacher Salary	\$ 53,235	\$ 51,779	\$ 60,716
Average Administrative Salary	\$ 72,100	\$ 76,886	\$ 90,238
Superintendent Salary	\$ 118,100	\$ 109,661	\$ 165,700

SOURCE: Texas Education Agency, Public Education Information Management System  
District Financial Actual Reports.

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### Fund Balance

#### 8. Fund Balance

**FIGURE 11**  
**GENERAL FUND BALANCE**  
**2019 - 2023**

YEAR	DISTRICT			PEER DISTRICT AVERAGE (1)		
	GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF 3- MONTH OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF 3- MONTH OPERATING EXPENDITURES
2023	\$ 7,757	63.5%	254.0%	\$ 8,162	59.0%	235.9%
2022	7,273	71.8%	287.1%	9,431	66.8%	267.2%
2021	8,071	76.4%	305.7%	10,978	75.6%	302.5%
2020	8,173	85.1%	340.5%	11,500	81.4%	325.5%
2019	8,951	99.7%	398.8%	10,845	86.4%	345.6%

Note: (1) Includes Peer District with a policy requiring a minimum assigned fund balance equal to 90-days of operating expenses, which reduces the amount of Unassigned Fund Balance.

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### District Staffing Levels

9. District Staffing Levels

**FIGURE 12**  
**STAFF RATIO COMPARISON**  
**2022 - 2023**

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Teaching Staff (Percentage of Total Staff)	54.0%	53.4%	48.7%
Support Staff (Percentage of Total Staff)	4.3%	13.0%	10.9%
Administrative Staff (Percentage of Total Staff)	3.4%	3.5%	3.3%
Paraprofessional Staff (Percentage of Total Staff)	0.0%	13.1%	11.3%
Auxiliary Staff (Percentage of Total Staff)	37.2%	23.7%	24.6%
Students Per Total Staff	6.5	4.5	7.2
Students Per Teaching Staff	12.0	8.7	14.8

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

---

### Teacher Turnover Rates

**10. Teacher Turnover Rates**

---

**FIGURE 13**  
**TEACHER TURNOVER RATES**  
**2022-2023**

---

	<b>DISTRICT TURNOVER RATE</b>	<b>AVERAGE PEER DISTRICT TURNOVER RATE</b>	<b>STATE TURNOVER RATE</b>
Teachers	9.6%	28.8%	21.4%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

# SECTION IV

## DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

### Special Programs

**11. Special Programs**

---

**FIGURE 14**  
**SPECIAL PROGRAMS CHARACTERISTICS**  
**2022-2023**

---

	NUMBER OF STUDENTS SERVED	PERCENTAGE OF ENROLLED STUDENT SERVED	PROGRAM BUDGET PER STUDENTS SERVED	PROGRAM BUDGET AS A PERCENTAGE OF DISTRICT BUDGET	TOTAL STAFF FOR PROGRAM	STUDENTS PER TOTAL STAFF FOR PROGRAM
Total Students	285	100.0%	\$13,477	100.0%	44.2	6.4
Special Education	43	15.1%	8,482	9.5%	4	10.8
Bilingual/ESL Education	89	31%	523	0.1%	0	0
Gifted and Talented	1	0.40%	389	0.1%	0	0
Career and Technical Education (1)	0	0	0	0	0	0
Athletics and Extracurricular Activities (1)	0	0	0	0	0	0
Alternative Education Program/Disciplinary Alternative Education Program (1)	2	0.70%	0	0	0	0

# SECTION V

## ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

---

### 1. State and Regional Resources

The District continuously explores all options for funding, including state and federal sources and local grant sources. The District seeks out and researches potential grants that may be beneficial for the District. The District provides assistance in obtaining external funding for educational programs of distinction which prepare students for academic achievement and graduation. Sources of grants vary widely from State or Federal sources to local options. All funding, state, local or federal, is tied directly to the District Strategic Plan and student performance.

### 2. Reporting

For the year ended August 31, 2023, Singleton, Clark & Company, PC expressed an unmodified opinion on the financial statements. There are three possible opinions: unmodified, modified (e.g. scope limitation or departure from generally accepted accounting principles: or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

# SECTION V

## ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

---

### 6. Staffing

All District administrators are evaluated annually. Evaluations help to ensure that highly qualified and effective administrators lead campuses and departments to successfully develop and implement the District's Strategic Plan and focus on student achievement.

### 7. Compensation System

---

**FIGURE 16**  
**COMPENSATION SYSTEM**

---

<b>QUESTION</b>	<b>YES/NO</b>	<b>NOT APPLICABLE</b>
Does the District use salary bonuses or merit pay systems?	No	
Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?	Yes	
Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	Yes	
Has the District made any internal equity and/or market adjustments to salaries within the past two years?	Yes	

# SECTION V

## ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

---

### 8. Planning

**FIGURE 17**  
**OPERATIONAL INFORMATION**

QUESTION	YES/NO	NOT APPLICABLE
Does the District develop a District Improvement Plan (DIP) annually?	Yes	
Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?	Yes	
Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:	Yes	
Does the District use enrollment projections?	Yes	
Does the District analyze facility capacity?	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 clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	No	

# SECTION V

## ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

---

### 9. Programs

**FIGURE 18**  
**ACADEMIC INFORMATION**

QUESTION	YES/NO	NOT APPLICABLE
Does the District have a teacher mentoring program?	Yes	
Are decisions to adopt new programs or discontinue existing programs made 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 at the District and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes	
Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes	

# HIGHLIGHTED EFFICIENCIES

---

1. Expenditures per student are lower than your peer districts
2. Superior First Ratings in 2023 and 2022
3. Higher Attendance rate than your peer districts and the state average
4. Enrollment continues to increase
5. Average Teacher salary is higher than your peer districts
6. Teacher Turnover rates are lower than your peer districts and the state
7. Clean opinion on Financial Audit

# QUESTIONS

---

THANK YOU



**COUPLAND  
INDEPENDENT SCHOOL DISTRICT**

**AGREED-UPON PROCEDURES RELATED TO THE  
DISTRICT'S VOTER-APPROVED TAX  
RATE ELECTION**

**Data for the Year Ended  
August 31, 2023**

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District’s**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Accountant’s Report on Applying Agreed-Upon Procedures	1
Section I – Executive Summary	3
Section II – Key Information about the District	5
Section III – Objectives and Approach	7
Section IV District Data on Accountability, Students, Staffing and Finances, with Peer Districts and State Comparisons	11
Section V – Additional Financial, Operational, and Academic Information	25



## DURAN & ASSOCIATES

STEPHANIE DURAN CPA, RTSBA | 832.693.1214 | stephanie@duranassoc.com

### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees and Citizens  
of Coupland Independent School District

We have performed the agreed-upon procedures enumerated below, which were agreed to by Coupland Independent School District (the "District"), solely for the purpose of reporting our findings regarding the results of the procedures as compared to the criteria set forth in the Legislative Budget Board's ("LBB") House Bill 3 Efficiency Audit Guidelines in relation to the District's peer districts.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express an opinion or conclusion. Our report includes specific findings based on the procedures performed. Had we been engaged to perform additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of District management and the Board and is not intended to be and should not be used by anyone other than these specified parties.

Duran & Associates, LLC  
Spring, Texas  
August 22, 2024



**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District’s**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION I - EXECUTIVE SUMMARY**

**Overview of Procedures Performed**

In conducting the agreed-upon procedures for the District, we gained an understanding of the District’s fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts. This was accomplished by analyzing data from the year ended August 31, 2023 and prior, maintained by the Texas Education Agency (“TEA”) and the District. An overview of the objectives and approach performed during the agreed-upon procedures are provided in Section III of this report.

District data on accountability, students, staffing and finances, with peer districts and state comparisons are described in Section IV of this report.



**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION II - KEY INFORMATION ABOUT THE DISTRICT**

Coupland Independent School District ("the District"), is holding an election to increase the District's maintenance and operations property tax rate in fiscal year 2025. Maintenance and Operations (M&O) taxes are for the operation of public schools. The District has not held a tax ratification election in the past.

The M&O tax rate for fiscal years 2022 and 2023 were \$0.8720 and \$0.8546, respectively. In fiscal year 2024, the rate was further compressed to \$0.6692. The District is projecting a budget shortfall for fiscal year 2025 and an efficiency audit was deemed necessary to determine if the District can achieve cost efficiencies before deciding on next steps to close the budget gap. The results of this report are to consider if efficiencies can be achieved and if a Voter Approved Tax Rate Election (VATRE) is warranted.

The average taxable value of a single-family residential property for tax year 2024 is \$250,000. The average tax bill as a result of the proposed M&O rate change is \$45, or a \$3.75 increase per month compared to what the average resident would pay without the proposed M&O tax rate increase.

Even with the proposed M&O tax rate increase the District administration will be proposing, the District will look to achieve further cost efficiencies and review program cost savings that would allow the District to reduce the budget deficit for fiscal year 2025.

If a VATRE is successful for fiscal year 2025, the District intends to use the additional tax revenue to maintain staffing based on staffing guidelines and competitive teacher and staff compensation and as well continue to provide the same level of instructional opportunities for students. The District will also use funds to prepare for the opening of a new middle school with initial expenses that are beyond Bond and increased M & O overhead costs.

The District engaged Duran & Associates, LLC to conduct agreed-upon procedures, following the guidelines of an efficiency audit established by the Legislative Budget Board. The purpose of the procedures is to inform voters about the District's fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District’s**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION II - KEY INFORMATION ABOUT THE DISTRICT (continued)**

- The District’s total operating revenue for all funds for fiscal year 2023 totaled \$15,605 per student, while its peer districts average and State average were \$19,684 per student and \$12,823 per student, respectively.
- Over the last five years, the District’s total general fund operating revenues for all funds totaled \$7,364 per student, while its peer districts average and State average were \$6,749 per student and \$5,214 per student, respectively.
- The District’s total operating expenditures for all funds for fiscal year 2023 totaled \$13,932, while its peer districts average and State average were \$19,675 per student and \$12,382 per student, respectively.
- Results for the School Financial Integrity Rating System of Texas (FIRST) for 2023, based on 2021-2022 school year, reflect a Superior Rating. The District has earned a Superior Rating for FIRST for the year 2022 as well.
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The results are posted year-to-year. The District earned an “B” (86 out of 100 points) in 2021 - 2022. The detail by campus for the 2021- 2022 accountability rating is shown below:

<b>Grade</b>	<b># of Campuses</b>
<b>A</b>	-
<b>B</b>	1
<b>C</b>	-
<b>F</b>	-
<b>Not Rated: SB 1365</b>	-

Additional details and the results of our procedures are included in Section IV.

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION III - OBJECTIVES AND APPROACH**

**Objectives**

The objective of our efficiency audit was to assess the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts.

**Approach**

In order to achieve the objectives, set forth above, Duran & Associates, LLC performed the following procedures:

1. Selected 6 peer districts, developed a simple average and used the same comparison group throughout the audit.
2. Reported on the overall accountability rating (A-to-F and a corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average score and listed the following District's campus information:
  - a. Accountability rating count for each campus level within the district.
  - b. Names of the campuses that received an F accountability rating
  - c. Campuses that are required to implement a campus turnaround plan
4. Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.
5. Reported on student characteristics for the District, its peer districts and the State average including:
  - a. Total Students
  - b. Economically Disadvantaged
  - c. English Learners
  - d. Special Education
  - e. Bilingual/ESL Education
  - f. Career and Technical Education
6. Reported on the attendance rate for the District, its peer districts and the State.
7. Reported on the five-year enrollment for the District for the most recent school year and four (4) years prior, the average annual percentage change based on the previous five years and the projected next school year.
8. Reported on the following indicators related to the District's revenue, its peer districts' average and the State average and explained any significant variances.
  - a. Local M&O Tax (Retained) (without debt service and recapture)
  - b. State
  - c. Federal
  - d. Other local and intermediate
  - e. Total revenue
9. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the State average and explained significant variances from the peer districts' average in any. In addition, explained the reasons for the District's expenditures exceeding revenue, if applicable.

<ol style="list-style-type: none"><li>a. Instruction</li><li>b. Instructional resources and media</li><li>c. Curriculum and staff development</li><li>d. Instructional leadership</li><li>e. School leadership</li><li>f. Guidance counseling services</li><li>g. Social work services</li><li>h. Health services</li><li>i. Transportation</li></ol>	<ol style="list-style-type: none"><li>j. Food service operation</li><li>k. Extracurricular</li><li>l. General administration</li><li>m. Plant maintenance and operations</li><li>n. Security and monitoring services</li><li>o. Data processing services</li><li>p. Community services</li><li>q. Total operating expenditures</li></ol>
---	--

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION III - OBJECTIVES AND APPROACH (continued)**

10. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the State average and explained any significant variances from the peer districts' average in any category.
  - a. Payroll as a percentage of all funds
  - b. Average teacher salary
  - c. Average administrative salary
  - d. Superintendent salary
11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.
12. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts and the State average. The following staff categories were used:
  - a. Teaching
  - b. Support
  - c. Administrative
  - d. Paraprofessional
  - e. Auxiliary
  - f. Students per total staff
  - g. Students per teaching staff
13. Reported on the District's teacher turnover rate as well as its peer districts and the State's average. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program.
  - a. Special Education
  - b. Bilingual Education
  - c. Migrant Programs
  - d. Gifted and Talented Programs
  - e. Career and Technical Education
  - f. Athletics and Extracurricular Activities
  - g. Alternative Education Program/Disciplinary Alternative Education Program
  - h. Juvenile Justice Alternative Education Program
14. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
15. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
16. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
17. In regard to the District's budget process, provided a response to each of the following questions:
  - a. Does the District's budget planning process include projections for enrollment and staffing?
  - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
  - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
  - d. Does the District analyze educational costs and student needs to determine campus budgets?
18. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
19. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION III - OBJECTIVES AND APPROACH (continued)**

20. In regard to the District's compensation system, provided a response to the following questions:
  - a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.
  - b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?
  - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?
  - d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
21. In regard to planning, provided a response for each of the following questions:
  - a. Does the District develop a District Improvement Plan (DIP) annually?
  - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
  - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
    - i. Does the District use enrollment projections?
    - ii. Does the District analyze facility capacity?
    - iii. Does the District evaluate facility condition?
  - d. Does the District have an active and current energy management plan?
  - e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
22. In regard to District academic information, we will provide a response for each of the following questions:
  - a. Does the District have a teacher mentoring program?
  - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
  - c. When adopting new programs, does the District define expected results?
  - d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
23. Provided a response to the question if the District modifies programs, plans staff development opportunities, or evaluates staff based on analyses of student test results.



**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS**

**1. Peer Districts**

The Texas Education Agency's (TEA) Snapshot Peer Search identified a total of 15 peer districts based on size (Under 500). Using other similar characteristics for tax rate, district type, and Texas Smart Schools, the six (6) peer districts shown below were selected.

<b>DISTRICT NAME</b>	<b>COUNTY</b>
Kennard ISD	Houston County
Midway ISD	Clay County
Mullin ISD	Mills County
Spur ISD	Dickens County
Vega ISD	Oldham County
Veribest ISD	Tom Green County

**COUPLAND INDEPENDENT SCHOOL DISTRICT  
 Agreed-upon Procedures Related to the District's  
 Voter-Approved Tax Rate Election  
 Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**2. Accountability Rating**

The Texas Education Agency (TEA) annually assigns an A-to-F rating and a corresponding scaled score (1 to 100) to each district and campus based on student assessment results and other accountability measures.

**FIGURE 2  
 ACCOUNTABILITY RATING COMPARISON  
 2021 - 2022**

	<b>DISTRICT RATING (A-F)</b>	<b>DISTRICT SCORE (1-100)</b>	<b>PEER DISTRICT AVERAGE SCORE (1-100)</b>
Rating/Score	B	86	90

There were no campuses with an F rating. The results for the District's 1 campus are shown below.

**FIGURE 3  
 ACCOUNTABILITY RATING BY CAMPUS LEVEL  
 2021 - 2022**

	<b>ELEMENTARY SCHOOLS</b>	<b>MIDDLE SCHOOLS</b>	<b>HIGH SCHOOLS</b>
A	-	-	-
B	1	-	-
C	-	-	-

**Campuses with F Accountability Rating**

None

**Campuses Required to Implement a Campus Turnaround Plan**

None

***TEA 2023 A-F ratings remain pending and subject to change based on judicial rulings in process.***

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District’s**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**3. Financial Rating**

The State of Texas’ school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

The FIRST rating is based on five (5) critical indicators as well as minimum number of points for an additional ten (10) indicators. Beginning with 2016-2017 Rating (based on the 2015-2016 financial data), the Texas Education Agency moved from a “Pass/Fail” system and began assigning a letter rating. The ratings and corresponding points are shown below:

<u>Rating</u>	<u>Points</u>
A = Superior	90 – 100
B = Above Standard	80 - 89
C = Meets Standards	60 – 79
F = Substandard Achievement	Less than 60

The District’s 2022 - 2023 rating based on school year 2021 - 2022 data was an “A” (Superior). The District also earned a Superior Rating in 2021-2022 year.

---

**FIGURE 4**  
**SCHOOL FIRST RATING**  
**2023 Rating (Based on School Year 2021-2022 Data)**

	<u>DISTRICT RATING (A-F)</u>
Rating	A

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District’s**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**4. Student Characteristics, Attendance, and 5-Year Enrollment**

**Student Characteristics**

Every student is served differently in public schools based on their unique characteristics. Such data is captured by the Texas Education Agency on an annual basis. Figure 5 provides student counts for five (5) select student characteristics, which are described below:

Economically Disadvantaged – This term has an identical meaning to educationally disadvantaged, which is defined by the Texas Education Code (TEC) §5.001(4) as a student who is “eligible to participate in the national free or reduced-price lunch program”.

English Learners – The Texas Education Agency defines an English Learner as a student who is in the process of acquiring English and has another language as the primary language; it is synonymous with English Language Learner (ELL) and Limited English Proficient (LEP).

Special Education – These are students with a disability as defined by Federal regulations (34 CFR §§ 300.304 through 300.311), State of Texas Laws (Texas Education Code §29.003) or the Commissioner’s/State Board of Education Rules (§89.1040).

Bilingual/ESL Education – The Texas Education Code §29.055 describes students enrolled in a bilingual education program as those students in a full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students and for carefully structured and sequenced mastery of the English language skills. Students enrolled in an English as a Second Language (ESL) program receive intensive instruction in English from teachers trained in recognizing and dealing with language differences.

Career and Technical Education - Students enrolled in State approved Career and Technology Education programs.

**FIGURE 5**  
**SELECTED STUDENT CHARACTERISTICS**  
**2022 - 2023**

	TOTAL STUDENT POPULATION COUNT	PERCENTAGE OF STUDENT POPULATION	PEER DISTRICTS AVERAGE PERCENTAGE	STATE AVERAGE PERCENTAGE
Total Students	285	100.0%	N/A	N/A
Economically Disadvantaged	173	60.7%	57.5%	62.1%
English Learners	89	31.2%	3.8%	23.1%
Special Education	43	15.1%	19.2%	12.6%
Bilingual/ESL Education	89	31.2%	3.8%	23.2%
Career and Technical Education	0	0.0%	32.6%	26.5%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

**COUPLAND INDEPENDENT SCHOOL DISTRICT  
 Agreed-upon Procedures Related to the District’s  
 Voter-Approved Tax Rate Election  
 Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)**

There are 5.4 million students served by public schools in the State of Texas. Of those students, 3.4 million or 62.1 percent are economically disadvantaged. The percentage of economically disadvantaged students served by the District compared to its total student population totaled 60.7 percent, which is 3.2 percent higher and 1.4 percent less than the peer districts average and State average, respectively.

**Attendance**

**FIGURE 6  
 ATTENDANCE RATE  
 2023 based on 2021-2022 District Attendance**

	DISTRICT TOTAL	PEER DISTRICTS	
		AVERAGE	STATE AVERAGE
Attendance Rate	95.9%	94.8%	92.2%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

A school district’s State Funding is a complex calculation with many inputs. One of the primary drivers used in the calculation is student attendance. The District’s attendance rate is 1.1 percent greater than its peer districts average and 3.7 percent greater than the State average.

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)**

**Five-Year Enrollment**

The attendance rate should be evaluated in conjunction with the number of students enrolled. As shown in Figure 7, the District has experienced an average annual increase over the last five years of 13.08 percent.

---

**FIGURE 7**  
**5-YEAR ENROLLMENT**  
**2019 - 2023**

---

	ENROLLMENT	% CHANGE
2023	285	8.4%
2022	263	52.0%
2021	173	6.1%
2020	163	-3.6%
2019	169	2.4%
Average annual percentage change based on the previous five years	13.08%	
Estimated 2024 Enrollment	300	5.2%

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**5. District Revenue**

**FIGURE 8**  
**DISTRICT TAX REVENUE**  
**2022-2023**

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	REVENUE PER STUDENT	PERCENTAGE OF TOTAL	REVENUE PER STUDENT	PERCENTAGE OF TOTAL	REVENUE PER STUDENT	PERCENTAGE OF TOTAL
Local M&O Tax (Retained) (1)	\$ 7,364	47.2%	\$ 6,749	36.8%	\$ 5,214	40.7%
State (2)	6,244	40.0%	8,091	40.1%	4,310	33.6%
Federal	1,159	7.4%	3,681	17.2%	2,568	20.0%
Other Local and Intermediate	838	5.5%	1,163	5.9%	731	5.7%
Total Revenue	\$ 15,605	100.0%	\$ 19,684	100.0%	\$ 12,823	100.0%

Note: (1) Excludes recapture

(2) Excludes TRS on-behalf revenue

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

The financial data above includes all funds, except for the District's capital projects fund and debt service fund revenues. Approximately \$3.1 million of the Teacher Retirement System (TRS) contributions were made by the State of Texas on-behalf of the District. In accordance with Governmental Accounting Standards Board, on-behalf contributions must be recorded as both revenue and expenditures. However, the source reports used for the analyses excluded on-behalf revenue but included the on-behalf expenditures. The on-behalf contributions of \$3.1 million equates to \$508 per student.

The District's receives less revenue per student than its peer district average and more than the State average.

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**6. District Expenditures**

**FIGURE 9**  
**DISTRICT ACTUAL OPERATING EXPENDITURES**  
**2022-2023**

	<b>DISTRICT</b>		<b>PEER DISTRICT AVERAGE</b>		<b>STATE AVERAGE</b>	
	<b>EXPENDITURES PER STUDENT</b>	<b>PERCENTAGE OF TOTAL</b>	<b>EXPENDITURES PER STUDENT</b>	<b>PERCENTAGE OF TOTAL</b>	<b>EXPENDITURES PER STUDENT</b>	<b>PERCENTAGE OF TOTAL</b>
Instruction	\$ 8,595	61.7%	\$ 9,730	49.6%	\$ 6,849	55.29%
Instructional Resources and Media	20	0.1%	103	0.6%	121	1.0%
Curriculum and Staff Development	23	0.2%	123	0.7%	308	2.5%
Instructional Leadership	807	0.0%	25	0.1%	223	1.8%
School Leadership	148	5.8%	1,601	7.7%	710	5.7%
Guidance Counseling Services	-	1.1%	1,052	3.9%	497	4.0%
Social Work Services	20	0.0%	-	0.0%	46	0.4%
Health Services	413	0.1%	208	1.2%	133	1.1%
Transportation	917	3.0%	567	3.1%	374	3.0%
Food Service Operation	106	6.6%	905	5.1%	631	5.1%
Extracurricular	692	0.7%	1,106	6.0%	384	3.1%
General Administration	1,061	5.0%	1,796	8.9%	411	3.3%
Plant Maintenance and Operations	287	7.6%	1,855	10.2%	1,227	9.9%
Security and Monitoring Services	792	2.1%	154	0.8%	165	1.3%
Data Processing Services	51	5.7%	449	2.3%	239	1.9%
Community Services	-	0.4%	2	0.0%	64	0.6%
<b>Total Operating Expenditures</b>	<b>\$ 13,932</b>	<b>100.0%</b>	<b>\$ 19,676</b>	<b>100.0%</b>	<b>\$ 12,382</b>	<b>100.0%</b>

Note: (1) Includes TRS on-behalf expenditures.

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

Capital outlay, debt service payments and other intergovernmental expenditures are not considered operating expenditures.

Overall, the District spends less per student than its peer districts average and more than the State average.

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**7. District Payroll Expenditures Summary**

**FIGURE 10**  
**PAYROLL EXPENDITURE SUMMARY**  
**2022-2023**

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Payroll as a Percentage of All Funds	79.4%	73.7%	77.8%
Average Teacher Salary	\$ 53,235	\$ 51,779	\$ 60,716
Average Administrative Salary	\$ 72,100	\$ 76,886	\$ 90,238
Superintendent Salary	\$ 118,100	\$ 109,661	\$ 165,700

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

The District spends more on payroll costs than its peer districts average and the State average. Also, the District, on average, spends more per teacher than its peer districts average, but less than the State average.

The average administrative salary is less than the two comparison groups. The Superintendent's salary is greater than its peer district average and less than the state average. It is important to note that the data for the State average for the Superintendent is comprised of school districts across the State with enrollments ranging from 24 to 194,607 students.

**COUPLAND INDEPENDENT SCHOOL DISTRICT  
Agreed-upon Procedures Related to the District's  
Voter-Approved Tax Rate Election  
Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**8. Fund Balance**

**FIGURE 11  
GENERAL FUND BALANCE  
2019 - 2023**

YEAR	DISTRICT			PEER DISTRICT AVERAGE (1)		
	GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF 3- MONTH OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF 3- MONTH OPERATING EXPENDITURES
2023	\$ 7,757	63.5%	254.0%	\$ 8,162	59.0%	235.9%
2022	7,273	71.8%	287.1%	9,431	66.8%	267.2%
2021	8,071	76.4%	305.7%	10,978	75.6%	302.5%
2020	8,173	85.1%	340.5%	11,500	81.4%	325.5%
2019	8,951	99.7%	398.8%	10,845	86.4%	345.6%

Note: (1) Includes Peer District with a policy requiring a minimum assigned fund balance equal to 90-days of operating expenses, which reduces the amount of Unassigned Fund Balance.

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. Within fund balance there are five (5) categories: non-spendable, restricted, committed, assigned and unassigned. The categories are described below:

- Non-spendable fund balance cannot be spent because it is either (a) not in a spendable form, such as inventory or (b) legally or contractually required to be maintained intact.
- Restricted fund balance is net resources that are restricted to use by an external party, such as a federal grantor.
- Committed fund balance is set aside for a specific purpose as resolved by the Board of Trustees.
- Assigned fund balance is fund balance that has been set aside by management for a specific purpose.
- Unassigned fund balance is the remaining amount that is not restricted, committed, or assigned for a specific purpose.

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District’s**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**9. District Staffing Levels**

**FIGURE 12**  
**STAFF RATIO COMPARISON**  
**2022 - 2023**

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Teaching Staff (Percentage of Total Staff)	54.0%	53.4%	48.7%
Support Staff (Percentage of Total Staff)	4.3%	13.0%	10.9%
Administrative Staff (Percentage of Total Staff)	3.4%	3.5%	3.3%
Paraprofessional Staff (Percentage of Total Staff)	0.0%	13.1%	11.3%
Auxiliary Staff (Percentage of Total Staff)	37.2%	23.7%	24.6%
Students Per Total Staff	6.5	4.5	7.2
Students Per Teaching Staff	12.0	8.7	14.8

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

The District’s students per total staff ratio is 2.0 more than its peer districts and 0.7 less than the State average. The District’s students per teaching staff ratio is more than its peer districts average and less than the State average. The District is maximizing efficient use of staffing resources to serve students while achieving high accountability ratings as peer districts.

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**10. Teacher Turnover Rates**

---

**FIGURE 13**  
**TEACHER TURNOVER RATES**  
**2022-2023**

---

	<b>DISTRICT TURNOVER RATE</b>	<b>AVERAGE PEER DISTRICT TURNOVER RATE</b>	<b>STATE TURNOVER RATE</b>
Teachers	9.6%	28.8%	21.4%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

The District's turnover rate is less than the peer districts average and the State average. The highest turnover rate within the peer districts was 38.1% while the lowest turnover rate was 8.4%.

**COUPLAND INDEPENDENT SCHOOL DISTRICT**  
**Agreed-upon Procedures Related to the District's**  
**Voter-Approved Tax Rate Election**  
**Data for the Year Ended August 31, 2023**

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)**

**11. Special Programs**

**FIGURE 14**  
**SPECIAL PROGRAMS CHARACTERISTICS**  
**2022-2023**

	NUMBER OF STUDENTS SERVED	PERCENTAGE OF ENROLLED STUDENT SERVED	PROGRAM BUDGET PER STUDENTS SERVED	PROGRAM BUDGET AS A PERCENTAGE OF DISTRICT BUDGET	TOTAL STAFF FOR PROGRAM	STUDENTS PER TOTAL STAFF FOR PROGRAM
Total Students	285	100.0%	\$13,477	100.0%	44.2	6.4
Special Education	43	15.1%	8,482	9.5%	4	10.8
Bilingual/ESL Education	89	31%	523	0.1%	0	0
Gifted and Talented	1	0.40%	389	0.1%	0	0
Career and Technical Education (1)	0	0	0	0	0	0
Athletics and Extracurricular Activities (1)	0	0	0	0	0	0
Alternative Education Program/Disciplinary Alternative Education Program (1)	2	0.70%	0	0	0	0

Note:  
(1) Amounts provided by Coupland ISD



**COUPLAND INDEPENDENT SCHOOL DISTRICT  
 Agreed-upon Procedures Related to the District's  
 Voter-Approved Tax Rate Election  
 Data for the Year Ended August 31, 2023**

**SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION**

**1. State and Regional Resources**

The District continuously explores all options for funding, including state and federal sources and local grant sources. The District seeks out and researches potential grants that may be beneficial for the District. The District provides assistance in obtaining external funding for educational programs of distinction which prepare students for academic achievement and graduation. Sources of grants vary widely from State or Federal sources to local options. All funding, state, local or federal, is tied directly to the District Strategic Plan and student performance.

**2. Reporting**

For the year ended August 31, 2023, Singleton, Clark & Company, PC expressed an unmodified opinion on the financial statements. There are three possible opinions: unmodified, modified (e.g. scope limitation or departure from generally accepted accounting principles: or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

**3. Oversight**

Not Applicable

**4. 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 quarterly reviews to determine the status of annual spending?	Yes	
Does the District use cost allocation procedures to determine campus budgets and cost centers?		NA
Does the District analyze educational costs and student needs to determine campus budgets?	Yes	

**5. Self-funded Programs**

The District has no self-funded programs.

**COUPLAND INDEPENDENT SCHOOL DISTRICT  
 Agreed-upon Procedures Related to the District’s  
 Voter-Approved Tax Rate Election  
 Data for the Year Ended August 31, 2023**

**SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)**

**6. Staffing**

All District administrators are evaluated annually. Evaluations help to ensure that highly qualified and effective administrators lead campuses and departments to successfully develop and implement the District’s Strategic Plan and focus on student achievement.

**7. Compensation System**

---

**FIGURE 16  
 COMPENSATION SYSTEM**

---

<b>QUESTION</b>	<b>YES/NO</b>	<b>NOT APPLICABLE</b>
Does the District use salary bonuses or merit pay systems?	No	
Do the District’s salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee’s education, experience, and other relevant factors?	Yes	
Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	Yes	
Has the District made any internal equity and/or market adjustments to salaries within the past two years?	Yes	

**COUPLAND INDEPENDENT SCHOOL DISTRICT  
 Agreed-upon Procedures Related to the District's  
 Voter-Approved Tax Rate Election  
 Data for the Year Ended August 31, 2023**

**SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)**

**8. Planning**

**FIGURE 17**

**OPERATIONAL INFORMATION**

QUESTION	YES/NO	NOT APPLICABLE
Does the District develop a District Improvement Plan (DIP) annually?	Yes	
Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?	Yes	
Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:	Yes	
Does the District use enrollment projections?	Yes	
Does the District analyze facility capacity?	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 clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	No	

**COUPLAND INDEPENDENT SCHOOL DISTRICT  
 Agreed-upon Procedures Related to the District's  
 Voter-Approved Tax Rate Election  
 Data for the Year Ended August 31, 2023**

**SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)**

**9. Programs**

**FIGURE 18**

**ACADEMIC INFORMATION**

QUESTION	YES/NO	NOT APPLICABLE
Does the District have a teacher mentoring program?	Yes	
Are decisions to adopt new programs or discontinue existing programs made 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 at the District and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes	
Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes	