

COUPLAND ISD

620 S COMMERCE ST

COUPLAND, TX 78615

512-856-2422

PUBLIC HEARING - EFFICIENCY AUDIT AGENDA

Date: Tuesday, September 9, 2025

Time: 6:00 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 day of September, 2025 at 12:00p.m. on the front door of the school building and the school district website.

Dr. Earl W. Parcell, Superintendent

Dr. Earl W. Parcell, Superintendent



DURAN & ASSOCIATES

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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
July 31, 2025



**COUPLAND
INDEPENDENT SCHOOL DISTRICT**

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

**Data for the Year Ended
August 31, 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, 2024

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COUPLAND INDEPENDENT SCHOOL DISTRICT
Agreed-upon Procedures Related to the District’s
Voter-Approved Tax Rate Election
Data for the Year Ended August 31, 2024

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, 2024 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
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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 2026. Maintenance and Operations (M&O) taxes are for the operation of public schools. The District held a tax ratification election in 2024 that was not successful.

The M&O tax rate for fiscal years 2023 and 2024 were \$0.8546 and \$0.6692, respectively. 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 tax bill as a result of the proposed M&O rate change on property valued at \$200,000 is \$28, or a \$2.31 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 2026.

If a VATRE is successful for fiscal year 2026, the District intends to use the additional tax revenue estimated to be approximately \$240,000 to maintain staffing based on staffing guidelines and competitive teacher and staff compensation and also continue to provide the same level of instructional opportunities for students. The District will also use funds to support 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.

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SECTION II - KEY INFORMATION ABOUT THE DISTRICT (continued)

- The District’s total operating revenue for all funds for fiscal year 2024 totaled \$17,089 per student, while its peer districts average and State average were \$19,918 per student and \$13,037 per student, respectively.
- The District’s total local operating revenues for fiscal year 2024 totaled \$6,888 per student, while its peer districts average and State average were \$5,521 per student and \$4,553 per student, respectively.
- The District’s total operating expenditures for all funds for fiscal year 2024 totaled \$15,843 per student, while its peer districts average and State average were \$19,308 per student and \$12,944 per student, respectively.
- Results for the School Financial Integrity Rating System of Texas (FIRST) for 2024, based on 2022-2023 school year, reflect a Superior Rating. The District has earned a Superior Rating for FIRST for the year 2022 and 2023 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 “C” (71 out of 100 points) in 2022 - 2023. The detail by campus for the 2022- 2023 accountability rating is shown below: (Scores are different from previous year due to updated standards)

Grade	# of Campuses
A	-
B	-
C	1
D	-
Not Rated: SB 1365	-

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

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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">a. Instructionb. Instructional resources and mediac. Curriculum and staff developmentd. Instructional leadershipe. School leadershipf. Guidance counseling servicesg. Social work servicesh. Health servicesi. Transportation	<ol style="list-style-type: none">j. Food service operationk. Extracurricularl. General administrationm. Plant maintenance and operationsn. Security and monitoring serviceso. Data processing servicesp. Community servicesq. Total operating expenditures
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COUPLAND INDEPENDENT SCHOOL DISTRICT
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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.

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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.

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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.

DISTRICT NAME	COUNTY
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

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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
2022 - 2023

	DISTRICT RATING (A-F)	DISTRICT SCORE (1-100)	PEER DISTRICT AVERAGE SCORE (1-100)
Rating/Score	C	71	80

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
2022 - 2023

	ELEMENTARY SCHOOLS	MIDDLE SCHOOLS	HIGH SCHOOLS
A	-	-	-
B	-	-	-
C	1	-	-

Campuses with F Accountability Rating

None

Campuses Required to Implement a Campus Turnaround Plan

None

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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 2023 - 2024 rating based on school year 2022 - 2023 data was an “A” (Superior). The District also earned a Superior Rating in 2022-2023 year.

FIGURE 4
SCHOOL FIRST RATING
2024 Rating (Based on School Year 2022-2023 Data)

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

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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
2023 - 2024

	TOTAL STUDENT POPULATION COUNT	PERCENTAGE OF STUDENT POPULATION	PEER DISTRICTS AVERAGE PERCENTAGE	STATE AVERAGE PERCENTAGE
Total Students	296	100.0%	N/A	N/A
Economically Disadvantaged	209	70.6%	58.3%	62.3%
English Learners	94	31.8%	3.4%	24.4%
Special Education	61	20.6%	20.1%	13.9%
Bilingual/ESL Education	94	31.8%	3.3%	24.5%
Career and Technical Education	0	0.0%	34.7%	26.9%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

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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 5.5 million students served by public schools in the State of Texas. Of those students, 3.4 million or 62.3 percent are economically disadvantaged. The percentage of economically disadvantaged students served by the District compared to its total student population totaled 70.6 percent, which is 12.3 percent and 8.3 percent higher than the peer districts average and State average, respectively.

Attendance

**FIGURE 6
 ATTENDANCE RATE
 2024 based on 2022-2023 District Attendance**

	PEER DISTRICTS		
	DISTRICT TOTAL	AVERAGE	STATE AVERAGE
Attendance Rate	96.2%	95.5%	93.3%

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 0.7 percent greater than its peer districts average and 2.9 percent greater than the State average.

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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 13.37 percent.

FIGURE 7
5-YEAR ENROLLMENT
2020 - 2024

	ENROLLMENT	% CHANGE
2024	296	3.9 %
2023	285	8.4 %
2022	263	52.0 %
2021	173	6.1 %
2020	163	-3.6 %
Average annual percentage change based on the previous five years	13.37%	
Estimated 2025 Enrollment	320	8.1%

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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
2023-2024

	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)	\$ 6,888	40.3 %	\$ 5,521	29.6 %	\$ 4,553	34.9 %
State (2)	8,063	47.2 %	10,706	52.8 %	5,545	42.5 %
Federal	1,186	6.9 %	2,198	10.3 %	2,138	16.4 %
Other Local and Intermediate	952	5.6 %	1,492	7.3 %	801	6.1 %
Total Revenue	\$ 17,089	100.0%	\$ 19,918	100.0%	\$ 13,037	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 \$555 per student.

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

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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
2023-2024

	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	\$ 9,395	59.3%	\$ 9,664	49.5%	\$ 7,101	54.5%
Instructional Resources and Media	24	0.1%	119	0.7%	119	0.9%
Curriculum and Staff Development	36	0.2%	124	0.6%	320	2.5%
Instructional Leadership	2	0.0%	64	0.2%	236	1.8%
School Leadership	970	6.1%	1,399	7.1%	741	5.7%
Guidance Counseling Services	538	3.4%	689	3.0%	525	4.0%
Social Work Services	-	0.0%	-	0.0%	45	0.4%
Health Services	2	0.1%	231	1.3%	132	1.0%
Transportation	323	2.0%	500	2.8%	395	3.1%
Food Service Operation	845	5.3%	980	5.3%	683	5.3%
Extracurricular	115	0.7%	1,101	5.8%	400	3.1%
General Administration	1,402	8.9%	1,578	8.3%	427	3.3%
Plant Maintenance and Operations	1,187	7.5%	2,005	10.9%	1,303	10.1%
Security and Monitoring Services	345	2.2%	329	1.9%	209	1.6%
Data Processing Services	659	4.1%	526	2.8%	241	1.9%
Community Services	-	0.0%	1	0.0%	67	0.5%
Total Operating Expenditures	\$ 15,843	100.0%	\$ 19,308	100.0%	\$ 12,944	100.0%

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.

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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
2023-2024

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Payroll as a Percentage of All Funds	76.6%	73.5%	77.8%
Average Teacher Salary	\$ 53,166	\$ 53,803	\$ 62,463
Average Administrative Salary	\$ 74,263	\$ 72,966	\$ 92,101
Superintendent Salary	\$ 122,000	\$ 109,408	\$ 171,022

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 less than the State average. Also, the District, on average, spends less per teacher than its peer districts average, and less than the State average.

The average administrative salary is higher than the peer average and less than the state average. 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 less than 100 to over 100,000 students.

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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
2020 - 2024**

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
2024	\$ 8,912	63.5%	254.1%	\$ 7,928	52.3%	221.9%
2023	7,757	63.5%	254.1%	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%

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, 2024

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
2023 - 2024

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Teaching Staff (Percentage of Total Staff)	51.4%	51.7%	48.3%
Support Staff (Percentage of Total Staff)	8.0%	5.0%	11.1%
Administrative Staff (Percentage of Total Staff)	2.4%	3.2%	3.3%
Paraprofessional Staff (Percentage of Total Staff)	14.0%	15.5%	11.4%
Auxiliary Staff (Percentage of Total Staff)	22.2%	22.1%	24.7%
Students Per Total Staff	6.1	4.6	7.1
Students Per Teaching Staff	11.9	8.8	14.7

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

The District’s students per total staff ratio is 1.5 more than its peer districts and 1.0 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, 2024

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
2023-2024

	DISTRICT TURNOVER RATE	AVERAGE PEER DISTRICT TURNOVER RATE	STATE TURNOVER RATE
Teachers	16.8%	28.1%	19.1%

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 50.6% while the lowest turnover rate was 11.0%.

COUPLAND INDEPENDENT SCHOOL DISTRICT
Agreed-upon Procedures Related to the District’s
Voter-Approved Tax Rate Election
Data for the Year Ended August 31, 2024

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
2023-2024

	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	296	100.0%	\$14,592	100.0%	48.6	6.1
Special Education	61	20.6%	7,376	10%	4	15.3
Bilingual/ESL Education	94	31.8%	546	1%	0	0
Gifted and Talented	2	0.68%	1,293	.06%	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)	0	0	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, 2024**

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, 2024, 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, 2024**

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**

QUESTION	YES/NO	NOT APPLICABLE
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, 2024**

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?	No	
Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	NA	

**COUPLAND INDEPENDENT SCHOOL DISTRICT
 Agreed-upon Procedures Related to the District's
 Voter-Approved Tax Rate Election
 Data for the Year Ended August 31, 2024**

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	

PUBLIC HEARING – EFFICIENCY AUDIT

COUPLAND ISD

SEPTEMBER 9, 2025



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 2026. Maintenance and Operations (M&O) taxes are for the operation of public schools. The District held a tax ratification election in 2024 that was not successful.
- The average tax bill as a result of the proposed M&O rate change on property valued at \$200,000 is \$28, or a \$2.31 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 2026...

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 secondary 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 2024 totaled \$17,089 per student, while its peer districts average and State average were \$19,918 per student and \$13,037 per student, respectively.
- The District's total general fund operating revenues for fiscal year 2024 totaled \$6,888 per student, while its peer districts average and State average were \$5,521 per student and \$4,553 per student, respectively.
- The District's total operating expenditures for all funds for fiscal year 2024 totaled \$15,843 per student, while its peer districts average and State average were \$19,308 per student and \$12,944 per student, respectively.

SECTION II

KEY INFORMATION ABOUT THE DISTRICT

- Results for the School Financial Integrity Rating System of Texas (FIRST) for 2024, based on 2022-2023 school year, reflect a Superior Rating. The District has earned a Superior Rating for FIRST for the year 2023 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 “C” (71 out of 100 points) in 2022 - 2023. The detail by campus for the 2022 - 2023 accountability rating is shown below:

Grade	# of Campuses
A	-
B	-
C	1
D	-
Not Rated: SB 1365	-

SECTION III

OBJECTIVES AND --- APPROACHES

SECTION IV

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

Peer Districts

DISTRICT NAME

COUNTY

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

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
2022 - 2023**

	DISTRICT RATING (A-F)	DISTRICT SCORE (1-100)	PEER DISTRICT AVERAGE SCORE (1-100)
Rating/Score	C	71	80

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
2022 - 2023**

	ELEMENTARY SCHOOLS	MIDDLE SCHOOLS	HIGH SCHOOLS
A	-	-	-
B	-	-	-
C	1	-	-

Campuses with F Accountability Rating

None

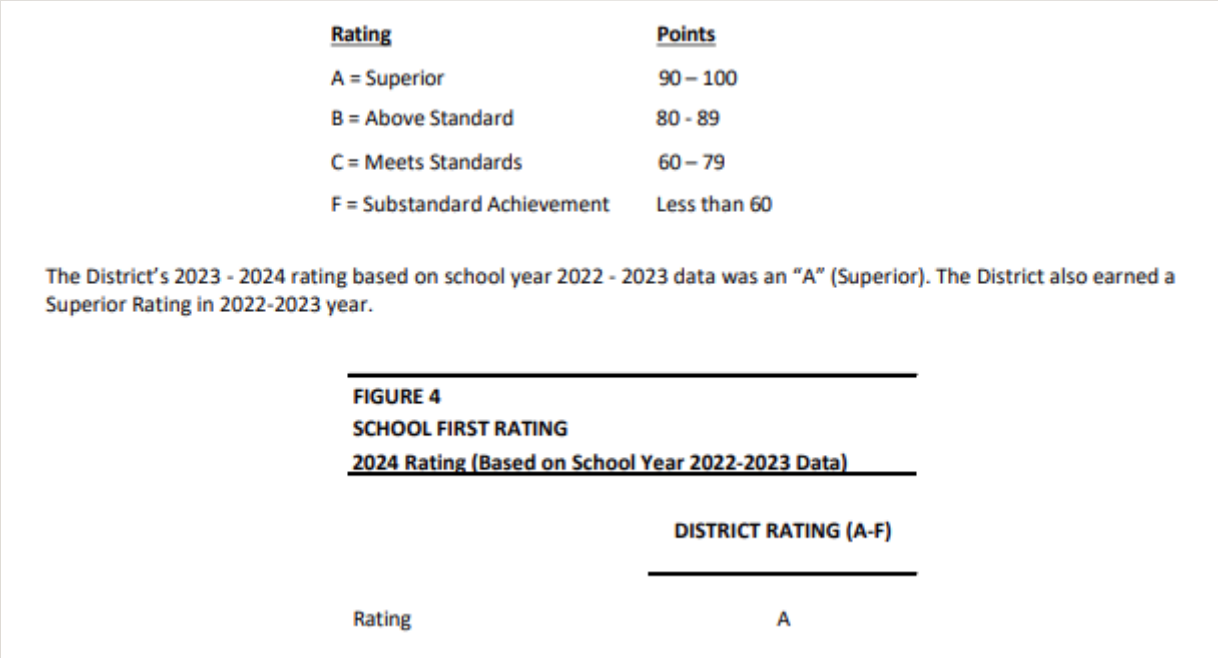
Campuses Required to Implement a Campus Turnaround Plan

None

SECTION IV

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

Financial Rating



SECTION IV

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

Student Characteristics

FIGURE 5
SELECTED STUDENT CHARACTERISTICS
2023 - 2024

	TOTAL STUDENT POPULATION COUNT	PERCENTAGE OF STUDENT POPULATION	PEER DISTRICTS AVERAGE PERCENTAGE	STATE AVERAGE PERCENTAGE
Total Students	296	100.0%	N/A	N/A
Economically Disadvantaged	209	70.6%	58.3%	62.3%
English Learners	94	31.8%	3.4%	24.4%
Special Education	61	20.6%	20.1%	13.9%
Bilingual/ESL Education	94	31.8%	3.3%	24.5%
Career and Technical Education	0	0.0%	34.7%	26.9%

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
2024 based on 2022-2023 District Attendance

	DISTRICT TOTAL	PEER DISTRICTS AVERAGE	STATE AVERAGE
Attendance Rate	96.2%	95.5%	93.3%

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 0.7 percent greater than its peer districts average and 2.9 percent greater than the State average.

SECTION IV

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

5-Year Enrollment

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 13.37 percent.

FIGURE 7
5-YEAR ENROLLMENT
2020 - 2024

	ENROLLMENT	% CHANGE
2024	296	3.9 %
2023	285	8.4 %
2022	263	52.0 %
2021	173	6.1 %
2020	163	-3.6 %
Average annual percentage change based on the previous five years	13.37%	
Estimated 2025 Enrollment	320	8.1%

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
2023-2024

	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)	\$ 6,888	40.3 %	\$ 5,521	29.6 %	\$ 4,553	34.9 %
State (2)	8,063	47.2 %	10,706	52.8 %	5,545	42.5 %
Federal	1,186	6.9 %	2,198	10.3 %	2,138	16.4 %
Other Local and Intermediate	952	5.6 %	1,492	7.3 %	801	6.1 %
Total Revenue	\$ 17,089	100.0 %	\$ 19,918	100.0 %	\$ 13,037	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
2023-2024

	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	\$ 9,395	59.3%	\$ 9,664	49.5%	\$ 7,101	54.5%
Instructional Resources and Media	24	0.1%	119	0.7%	119	0.9%
Curriculum and Staff Development	36	0.2%	124	0.6%	320	2.5%
Instructional Leadership	2	0.0%	64	0.2%	236	1.8%
School Leadership	970	6.1%	1,399	7.1%	741	5.7%
Guidance Counseling Services	538	3.4%	689	3.0%	525	4.0%
Social Work Services	-	0.0%	-	0.0%	45	0.4%
Health Services	2	0.1%	231	1.3%	132	1.0%
Transportation	323	2.0%	500	2.8%	395	3.1%
Food Service Operation	845	5.3%	980	5.3%	683	5.3%
Extracurricular	115	0.7%	1,101	5.8%	400	3.1%
General Administration	1,402	8.9%	1,578	8.3%	427	3.3%
Plant Maintenance and Operations	1,187	7.5%	2,005	10.9%	1,303	10.1%
Security and Monitoring Services	345	2.2%	329	1.9%	209	1.6%
Data Processing Services	659	4.1%	526	2.8%	241	1.9%
Community Services	-	0.0%	1	0.0%	67	0.5%
Total Operating Expenditures	\$ 15,843	100.0%	\$ 19,308	100.0%	\$ 12,944	100.0%

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
2023-2024

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Payroll as a Percentage of All Funds	76.6%	73.5%	77.8%
Average Teacher Salary	\$ 53,166	\$ 53,803	\$ 62,463
Average Administrative Salary	\$ 74,263	\$ 72,966	\$ 92,101
Superintendent Salary	\$ 122,000	\$ 109,408	\$ 171,022

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
2020 - 2024

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
2024	\$ 8,912	63.5%	254.1%	\$ 7,928	52.3%	221.9%
2023	7,757	63.5%	254.1%	8,162	59.0%	235.9%
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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.

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

District Staffing Levels

9. District Staffing Levels

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Students Per Teaching Staff	11.9	8.8	14.7

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The District's students per total staff ratio is 1.5 more than its peer districts and 1.0 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.

SECTION IV

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

Teacher Turnover Rates

10. Teacher Turnover Rates

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SECTION IV

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

Special Programs

11. Special Programs

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SPECIAL PROGRAMS CHARACTERISTICS
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Gifted and Talented	2	0.68%	1,293	.06%	0	0
Career and Technical Education (1)	0	0	0	0	0	0
Athletics and Extracurricular Activities (1)	0	0	0	0	0	0
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SECTION V

ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

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SECTION V

ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

6. Staffing

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7. Compensation System

FIGURE 16
COMPENSATION SYSTEM

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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
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Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?	Yes	
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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?	No	
Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	NA	

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 peer districts
2. Superior FIRST Ratings in 2024, 2023 and 2022
3. Higher Attendance rate than peer districts and the state average
4. Enrollment continues to increase
5. Average Teacher salary is lower than your peer districts
6. Teacher Turnover rates are lower than peer districts and the state
7. Clean opinion on Financial Audit

QUESTIONS

THANK YOU

