COUPLAND ISD

620 S COMMERCE ST

COUPLAND, TX 78615

512-856-2422

FIRST REPORT AGENDA

Date: Thursday, November 12, 2026

Time: 6:00 PM

Location: Media Center at CJHHS
350 CR 460
Coupland, TX 78615

AGENDA

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

This agenda was posted on the front door of the school building and on the school district website at: This agenda was posted on the 6th day of November 2026 at 4:00p.m. on the front door of the school building and the school district website.

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Dr. Earl W. Parcell, Superintendent

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Dr. Earl W. Parcell, Superintendent

Coupland ISD
Schools FIRST Public Hearing

November 12, 2026

school-first-logo-final-color.jpg

2025-2026 Rating

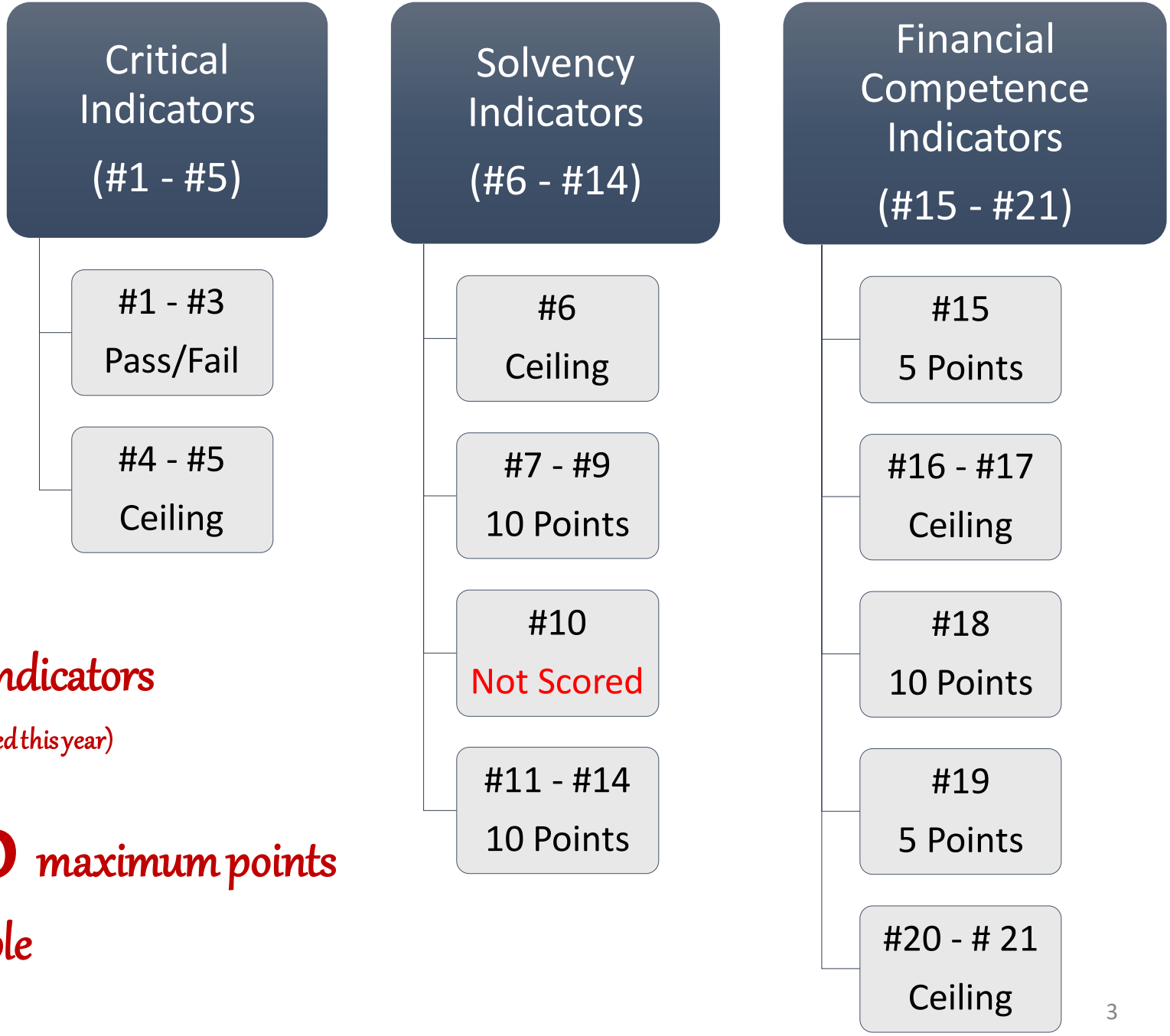
based on fiscal year 2024-25 data

FIRST Rating

- **F**inancial **I**ntegrity **R**ating **S**ystem of **T**exas

- Rating system adopted by the Legislature to achieve quality performance in the management of school district's financial resources
  - Implemented in 2003, data from 2001-2002 fiscal year
  - Major changes in 2021, data from 2019-2020 fiscal year

- Rating is based on staff, student, and financial data reported to TEA for the fiscal year prior to the rating (2025-2026 ratings based on 2024-2025 fiscal year data)



21 *indicators*

(1 not scored this year)

100 *maximum points possible*

Determination of Ratings

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is **F for Substandard Achievement** regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	**90-100**
	B = Above Standard Achievement	**80-89**
	C = Meets Standard Achievement	**70-79**
	F = Substandard Achievement	**<70**

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

Ceiling Indicators

Did the school district meet the criteria for any of the following ceiling indicators 4, 5, 6, 16, 17, 20 or 21?

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

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 5 (Statement of Net Position) - District's net position is less than zero.	79	C = Meets Standard Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is No.	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) – Response to indicator is Yes	70	C = Meets Standard Achievement

Coupland ISD's Rating

Score: 2025-2026 rating = A, 96 points

- 2024-2025 Rating: A, 96 points
- 2023-2024 Rating: A, 94 points
- 2022-2023 Rating: A, 100 points
- 2021-2022 Rating: A, 98 points
- 2020-2021 Rating: B, 88 points
- 2019-2020 Rating: A, 100 points
- 2018-2019 Rating: A, 100 points

Rating – A = Superior

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

Status – Passed

- Passing Score: Indicator score of 60-100 points

Indicator	Description	Pass/Fail/Points	Pass/Fail/Points	Pass/Fail/Points	Pass/Fail/Points
		2026 Rating	2025 Rating	2024 Rating	2023 Rating
Indicator 1	Audit submitted on time	Pass	Pass	Pass	Pass
Indicator 2	Audit unmodified opinion	Pass	Pass	Pass	Pass
Indicator 3	Debt paid on-time	Pass	Pass	Pass	Pass
Indicator 4	Timely payments to government agencies	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 5	This indicator is not being scored	Ceiling Passed	Ceiling Passed	Ceiling Passed	Not Scored
Indicator 6	Change in fund balance	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 7	Sufficient cash on hand to pay expenditures	10 points	10 points	10 points	10 points
Indicator 8	Current assets to current liabilities ratio	10 points	10 points	10 points	10 points
Indicator 9	Revenue greater than expenditures	10 points	10 points	10 points	10 points
Indicator 10	Variance between budgeted and actual revenues	10 points	10 points	10 points	Not Scored
Indicator 11	Long-term liabilities to total assets ratio	10 points	10 points	10 points	10 points
Indicator 12	Debt service coverage ratio	6 points	6 points	4 points	10 points
Indicator 13	This indicator is not being scored	Not Scored	10 points	10 points	10 points
Indicator 14	15% decline in student:staff ratio over 3 years	10 points	10 points	10 points	Not Scored
Indicator 15	ADA within the allotted range	5 points	5 points	Not Scored	Not Scored
Indicator 16	PEIMS data integrity	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 17	Audit free of material weaknesses	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 18	Audit free of material noncompliance	10 Points	10 Points	10 Points	10 points
Indicator 19	Required financial postings	5 Points	5 Points	5 Points	5 points
Indicator 20	Discuss Funding within 120 of adopting budget	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed
Indicator 21	Adjusted Payment Schedule	Ceiling Passed	Ceiling Passed	Ceiling Passed	Ceiling Passed

Indicator Test 1

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

Answer: Yes, Pass

Indicator Test 2

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

Answer: Yes, Pass

Indicator Test 3

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

Answer: Yes, Pass

Indicator Test 4

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

Answer: Yes, Ceiling passed

Indicator Test 5

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

Answer: Yes, Ceiling passed

Indicator Test 6

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

Answer: Ceiling passed

Indicator Test 7

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

Threshold: 10 points if = > 90 Days

CISD Result: 336.3051 days

Points: 10 (out of 10)

Indicator Test 8

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

Threshold: 10 points if ratio => 3.00

CISD Result: 11.3025

Points: 10 (out of 10)

Indicator Test 9

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

Threshold: 10 points if (Revenue-Expenditures) > 0

CISD Result: 0.059 or 336.3051 days

Points: 10 (out of 10)

Indicator Test 10

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

Points: 10 (out of 10)

Indicator Test 11

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

Threshold: 10 points if ratio <= .60

CISD Result: 0.744 < = 1 Or .8613 > = *0.07*

Points: 10 (out of 10)

Indicator Test 12

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

Threshold: 10 points if < = 4

CISD Result: 8.4502

Points: 6 (out of 10)

Indicator Test 13

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

This indicator is not being evaluated.

Indicator Test 14

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

YES

Points: 10 (out of 10)

Indicator Test 15

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

Actual ADA = 288.422

Projected ADA = 353.613

Points: 5 (out of 5)

Indicator Test 16

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

Answer: Yes; Ceiling passed

Indicator Test 17

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

Answer: Yes; Ceiling passed

Indicator Test 18

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

Answer: Yes

Points: 10 (out of 10)

Indicator Test 19

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

Answer: Yes

Points: 5 (out of 5)

Indicator Test 20

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

Answer: Yes; Ceiling passed

Indicator Test 21 (New indicator)

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

No

Answer: Ceiling passed

Disclosures

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

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

Disclosure 1

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

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

Disclosure 2

2. Total expenses paid for the Coupland ISD Superintendent and Board Members travel related expenditures in fiscal year 2025:

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended August 31, 2025

Description of Reimbursements	Earl Parcell	Tessa Strider	Susan Schmidt	David Young	Michael Roepke	Crystal Ward	Andrew Gonzales	Royce Hatch
Meals								
Lodging								
Transportation	$ 286.54							
Motor Fuel								
Other	$ 224.13							
Total	$510.67	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Disclosures 3-5

3. No Outside compensation and/or fees received by the Superintendent for professional consulting and/or other personal services in fiscal year 2025.

4. No gifts were received by the Executive Officers and Board Members (and First Degree Relatives, if any) in fiscal year 2025.

5. No business transactions between Coupland ISD and Board Members for fiscal year 2025.

Disclosure 6

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

Schools FIRST

Coupland ISD received highest possible rating

A = Superior

96 of 100 possible points

Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON SCHOOL YEAR 2024-2025 DATA - DISTRICT STATUS DETAIL

Name: **COUPLAND ISD**(**246914**)

Status: **Passed**

Rating: A = Superior Achievement

District Score: 96

Publication Level 1: 8/6/2026 3:21:50 PM

Publication Level 2: 8/7/2026 3:50:39 PM

Last Updated: 8/7/2026 3:50:39 PM

Passing Score: 70

#	Indicator Description	Updated	Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA on or before February 27, 2026?	6/4/2026 6:18:51 PM	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	6/4/2026 6:18:51 PM	Yes

3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)	6/4/2026 6:18:51 PM	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	6/4/2026 6:18:51 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest and premiums for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	6/4/2026 6:18:51 PM	Ceiling Passed
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails	6/4/2026 6:18:51 PM	Ceiling Passed

	indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)		
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	6/4/2026 6:18:51 PM	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.	6/4/2026 6:18:51 PM	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.	6/4/2026 6:18:51 PM	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	6/4/2026 6:18:51 PM	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)	6/4/2026 6:18:51 PM	10
12	What is the correlation between future debt requirements and the district's assessed property value?	6/4/2026 6:18:51 PM	6
13	This indicator is not being evaluated.		10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.	6/4/2026 6:18:51 PM	10
15	Was the school district's actual average daily attendance (ADA) within the allotted range of the district's biennial ADA projection submitted to TEA by the school district? If the school district did not submit ADA projections to TEA, it must certify TEA's projections to pass this indicator. See ranges below in the Determination of Points section.	6/4/2026 6:18:51 PM	5

16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	6/4/2026 6:18:51 PM	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)	6/4/2026 6:18:51 PM	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)	6/4/2026 6:18:51 PM	10
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	6/4/2026 6:18:51 PM	5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	6/4/2026 6:18:51 PM	Ceiling Passed
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?	6/4/2026 6:18:51 PM	Ceiling Passed
			96 Weighted Sum
			1 Multiplier Sum

			(100 Ceiling)
			96 Score

DETERMINATION OF RATING

A. Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is **F for Substandard Achievement** regardless of points earned.

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

A = Superior Achievement	90-100
B = Above Standard Achievement	80-89
C = Meets Standard Achievement	70-79
F = Substandard Achievement	<70

No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.

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

CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	**Maximum Points**	**Maximum Rating**
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 5 (Total Net Position) - Negative total net position and do not have 7% or more or 1,000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement

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