

RATING YEAR

2025-2026

DISTRICT NUMBER

district #

Appeal Summary

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Help

Home



Financial Integrity Rating System of Texas

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

**Name:** COLDSPRING-OAKHURST CONS ISD(204901)**Status:** Passed**Rating:** A = Superior Achievement**District Score:** 98**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 | <u>Was the complete annual financial report (AFR) and data submitted to the TEA on or before February 27, 2026?</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 6/4/2026<br>6:18:49<br>PM | Yes   |
| 2 | <u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>                                                                                                                                                                                                                                                                                                                                                                                        | 6/4/2026<br>6:18:49<br>PM | Yes   |
| 3 | <u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt</u> | 6/4/2026<br>6:18:49<br>PM | Yes   |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                           |                              |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------------|
|   | <u>agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                           |                              |
| 4 | <u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>                                                                                                       | 6/4/2026<br>6:18:49<br>PM | Yes<br><br>Ceiling<br>Passed |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                           | 1<br>Multiplier<br>Sum       |
| 5 | <u>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.)</u> | 6/4/2026<br>6:18:49<br>PM | Ceiling<br>Passed            |
| 6 | <u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>                                                                                                                                                                                                                                                                                                                                                                                                                          | 6/4/2026<br>6:18:49<br>PM | Ceiling<br>Passed            |
| 7 | <u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 6/4/2026<br>6:18:49<br>PM | 8                            |
| 8 | <u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 6/4/2026<br>6:18:49<br>PM | 10                           |
| 9 | <u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 6/4/2026<br>6:18:49<br>PM | 10                           |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                           |                   |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------|
| 10 | <u>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?</u>                                                                                                                                                                                                                                                                                                                                                               | 6/4/2026<br>6:18:49<br>PM | 10                |
| 11 | <u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>                                                                                                                                                                                                           | 6/4/2026<br>6:18:49<br>PM | 10                |
| 12 | <u>What is the correlation between future debt requirements and the district's assessed property value?</u>                                                                                                                                                                                                                                                                                                                                                                                                                         | 6/4/2026<br>6:18:49<br>PM | 10                |
| 13 | This indicator is not being evaluated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                           | 10                |
| 14 | <u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>                                                                                                                                                                                                                                                                                 | 6/4/2026<br>6:18:49<br>PM | 10                |
| 15 | <u>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.</u>                                                                                                                                                                | 6/4/2026<br>6:18:49<br>PM | 5                 |
| 16 | <u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>                                                                                                                                  | 6/4/2026<br>6:18:49<br>PM | Ceiling<br>Passed |
| 17 | <u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u> | 6/4/2026<br>6:18:49<br>PM | Ceiling<br>Passed |
| 18 | <u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>                                                                                                                                                                                                                                                                                           | 6/4/2026<br>6:18:49<br>PM | 10                |
| 19 | <u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws</u>                                                                                                                                                                                                                                                                                                           | 6/4/2026<br>6:18:49       | 5                 |

|    |                                                                                                                                                                                                                            |                           |                        |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------|
|    | <u>and rules that were in effect at the school district's fiscal year end?</u>                                                                                                                                             | PM                        |                        |
| 20 | <u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u> | 6/4/2026<br>6:18:49<br>PM | Ceiling<br>Passed      |
| 21 | <u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</u>                       | 6/4/2026<br>6:18:49<br>PM | Ceiling<br>Passed      |
|    |                                                                                                                                                                                                                            |                           | 98<br>Weighted<br>Sum  |
|    |                                                                                                                                                                                                                            |                           | 1<br>Multiplier<br>Sum |
|    |                                                                                                                                                                                                                            |                           | (100<br>Ceiling)       |
|    |                                                                                                                                                                                                                            |                           | 98 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                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------|
| <b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.                                                                                            | 95             | A = Superior Achievement       |
| <b>Indicator 5</b> (Total Net Position) - Negative total net position and do not have 7% or more or 1,000 or more increase in growth in students in membership over 5 years. | 79             | C = Meets Standard Achievement |
| <b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .                                                                                   | 89             | B = Above Standard Achievement |
| <b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .                                                                                                    | 89             | B = Above Standard Achievement |
| <b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .                                                                                             | 79             | C = Meets Standard Achievement |
| <b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .                                                                              | 89             | B = Above Standard Achievement |
| <b>Indicator 21</b> (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .                                                                                             | 70             | C = Meets Standard Achievement |

DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



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## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 1

Name:

COLDSPRING-OAKHURST CONS ISD (204901)

Indicator:

Was the complete annual financial report (AFR) and data submitted to the TEA on or before February 27, 2026?

Status

Passed

Last

Updated:

6/4/2026 6:18:49 PM

### FORMULA

Field

Value

Date Received

2026/02/04

&lt;=

Due Date

2026/02/27

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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FIRST 5.16.0.7

DISTRICT NUMBER

district #

Appeal Summary

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Help

Home



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## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 2

Name:

COLDSPRING-OAKHURST CONS ISD (204901)

Indicator:

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.)

Status

Passed

Last

Updated:

6/4/2026 6:18:49 PM

## FORMULA

Field

Unmodified Opinion

Value

true

## RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.

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FIRST 5.16.0.7

**Financial Integrity Rating System of Texas****2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 3****Name:****COLDSRING-OAKHURST CONS ISD (204901)****Indicator:**

**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.)**

**Status**

Passed

**Last  
Updated:**

6/4/2026 6:18:49 PM

**FORMULA**

Not

**Field**

Default Disclosures

**Value**

false

**RESULT DETERMINATION REFERENCE**

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on debt agreements.

DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



Financial Integrity Rating System of Texas

## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 4

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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.)**

Status

Passed

Ceiling

Passed

Last  
Updated:

6/4/2026 6:18:49 PM

## FORMULA

Field

Timely Payments to Government Agencies

Value

true

## CEILING FORMULA

Field

Warrant Hold Issued

Value

false

## RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district made timely payments to the TRS, TWC, IRS, and other government agencies.

## CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the district was not issued a warrant hold.

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DISTRICT NUMBER

district #

Appeal Summary

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Help

Home



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## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 5

Name:

COLDSPRING-OAKHURST CONS ISD (204901)

Indicator:

**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.)**

Ceiling

Passed

Last Updated:

6/4/2026 6:18:49 PM

### FORMULA

| Field                                                               | Value     | Percent Variance |
|---------------------------------------------------------------------|-----------|------------------|
| (                                                                   |           |                  |
| (                                                                   |           |                  |
| Total Net Position                                                  | 8,661,703 |                  |
| + Accretion of Interest and Premiums for Capital Appreciation Bonds | 0         |                  |
| + Net Pension Liability                                             | 6,684,589 |                  |
| + Net Other Post-Employment Benefits                                | 5,281,551 |                  |
| )                                                                   |           |                  |
| > 0                                                                 |           |                  |
| )                                                                   |           |                  |

|                                                           |       |      |
|-----------------------------------------------------------|-------|------|
| And                                                       |       |      |
| (                                                         |       |      |
| No matter what below conditions are                       | true  |      |
| Or                                                        |       |      |
| (                                                         |       |      |
| (                                                         |       |      |
| 2024-2025 Total Membership                                | 1,582 |      |
| - 2020-2021 Total Membership                              | 1,528 |      |
| )                                                         |       |      |
| / 2020-2021 Total Membership                              | 1,528 |      |
| >= Threshold for Five-Year Percent Increase in Students   | 0.07  |      |
| )                                                         |       |      |
| Or                                                        |       |      |
| (                                                         |       |      |
| Change in Students                                        | 54    | 3.53 |
| >= Threshold for Five-Year Numerical Increase in Students | 1,000 |      |
| )                                                         |       |      |
| )                                                         |       |      |

**Mathematical Breakdown:** 20,627,843 > 0 And ( true Or 0.0353 >= 0.07 Or 54 >= 1,000 )

**RESULT DETERMINATION REFERENCE**

- 1. This indicator will be considered PASSED if the following CONDITION is TRUE:**  
 The sum of Total Net Position,Net Pension Liability, and Net Other Post-Employment Benefits in the governmental activities column in the Statement of Net Position and Accretion of Interest and Premiums for Capital Appreciation Bonds is greater than zero.
- 2. If the CONDITION above is not TRUE and:**  
 a. The school district did not have an increase of students in membership over 5 years of 7% or more or 1,000 or more students, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.  
 b. The school district had an increase of students in membership over 5 years of 7% or more or 1,000 or more students, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.

DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



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**2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 6****Name:****COLDSPRING-OAKHURST CONS ISD (204901)****Indicator:**

**Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)**

**Ceiling**

Passed

**Last****Updated:**

6/4/2026 6:18:49 PM

**FORMULA**

| Field                                             | Value     |
|---------------------------------------------------|-----------|
| (                                                 |           |
| (                                                 |           |
| (                                                 |           |
| 2022-2023 Assigned and Unassigned Fund Balances   | 5,043,589 |
| - 2021-2022 Assigned and Unassigned Fund Balances | 4,538,095 |
| )                                                 |           |
| / 2021-2022 Assigned and Unassigned Fund Balances | 4,538,095 |
| )                                                 |           |
| +                                                 |           |
| (                                                 |           |
| (                                                 |           |
| 2023-2024 Assigned and Unassigned Fund Balances   | 3,750,005 |
| - 2022-2023 Assigned and Unassigned Fund Balances | 5,043,589 |

|    |                                                          |            |
|----|----------------------------------------------------------|------------|
| )  |                                                          |            |
| /  | 2022-2023 Assigned and Unassigned Fund Balances          | 5,043,589  |
| )  |                                                          |            |
| +  |                                                          |            |
| (  |                                                          |            |
| (  |                                                          |            |
|    | 2024-2025 Assigned and Unassigned Fund Balances          | 4,293,949  |
| -  | 2023-2024 Assigned and Unassigned Fund Balances          | 3,750,005  |
| )  |                                                          |            |
| /  | 2023-2024 Assigned and Unassigned Fund Balances          | 3,750,005  |
| )  |                                                          |            |
| )  |                                                          |            |
| /  | 3                                                        |            |
| >= | Threshold for Three-Year Percent Change in Fund Balances | -0.25      |
| Or |                                                          |            |
|    | 2024-2025 Assigned and Unassigned Fund Balances          | 4,293,949  |
| >  |                                                          |            |
| (  |                                                          |            |
| (  |                                                          |            |
|    | 2024-2025 Total Expenditures                             | 19,483,424 |
| -  | 2024-2025 Capital Outlay                                 | 0          |
| -  | Excess Local Revenue Expenditure                         | 0          |
| )  |                                                          |            |
| /  | 365                                                      |            |
| *  | 75                                                       |            |
| )  |                                                          |            |

**Mathematical Breakdown: 0 >= -0.25 Or 4,293,949 > 4,003,443.2877**

**RESULT DETERMINATION REFERENCE**

**CEILING DETERMINATION**

This indicator will be considered PASSED for the Ceiling if the average change in fund balances over 3 years had less than a 25 percent decrease or the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures.

**Financial Integrity Rating System of Texas****2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 7****Name:****COLDSPRING-OAKHURST CONS ISD (204901)****Indicator:**

**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.**

**Result/Points**

8

**Last****Updated:**

6/4/2026 6:18:49 PM

**FORMULA**

| Field                                   | Value      |
|-----------------------------------------|------------|
| (                                       |            |
| (                                       |            |
| Cash and Equivalents                    | 4,043,186  |
| +                                       |            |
| Current Investments                     | 0          |
| )                                       |            |
| /                                       |            |
| (                                       |            |
| Total Expenditures                      | 19,483,424 |
| -                                       |            |
| Facilities Acquisition and Construction | 0          |
| -                                       |            |
| Excess Local Revenue                    | 0          |
| )                                       |            |
| )                                       |            |
| *                                       |            |
| 365                                     |            |

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

|      |          |          |          |          |     |
|------|----------|----------|----------|----------|-----|
| 10   | 8        | 6        | 4        | 2        | 0   |
| >=90 | <90 >=75 | <75 >=60 | <60 >=45 | <45 >=30 | <30 |

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DISTRICT NUMBER

district #

Appeal Summary

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Help

Home



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**2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 8**

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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.**

Result/Points

10

Last

Updated:

6/4/2026 6:18:49 PM

**FORMULA**

Field

Value

Current Assets

10,880,443

/ Current Liabilities

2,482,587

**Mathematical Breakdown: 4.3827****RESULT DETERMINATION REFERENCE****DETERMINATION OF POINTS****10****8****6****4****2****0****>=3.00****<3.00 >=2.50****<2.50 >=2.00****<2.00 >=1.50****<1.50 >=1.00****<1.00**

DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



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## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 9

Name:

COLDSPRING-OAKHURST CONS ISD (204901)

Indicator:

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.

Result/Points

10

Last

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6/4/2026 6:18:49 PM

### FORMULA

| Field                                     | Value      |
|-------------------------------------------|------------|
| (                                         |            |
| (                                         |            |
| Total Revenue                             | 19,996,993 |
| - Excess Local Revenue                    | 0          |
| )                                         |            |
| /                                         |            |
| (                                         |            |
| Total Expenditures                        | 19,483,424 |
| - Facilities Acquisition and Construction | 0          |
| - Excess Local Revenue                    | 0          |
| )                                         |            |
| - 1                                       |            |
| )                                         |            |
| >=                                        | 0          |

|    |                                         |            |
|----|-----------------------------------------|------------|
| Or |                                         |            |
| (  |                                         |            |
| (  | Cash and Equivalents                    | 4,043,186  |
| +  | Current Investments                     | 0          |
| )  |                                         |            |
| /  |                                         |            |
| (  | Total Expenditures                      | 19,483,424 |
| -  | Facilities Acquisition and Construction | 0          |
| -  | Excess Local Revenue                    | 0          |
| )  |                                         |            |
| )  |                                         |            |
| *  | 365                                     |            |
| >= | Acceptable Days Cash on Hand            | 60         |

**Mathematical Breakdown:** 0.0264 >= 0 Or 75.7445 >= 60

**RESULT DETERMINATION REFERENCE**

**DETERMINATION OF POINTS**

|      |     |
|------|-----|
| 10   | 0   |
| >=0% | <0% |

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DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



Financial Integrity Rating System of Texas

**2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 10**

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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?**

Result/Points

10

Last

Updated:

6/4/2026 6:18:49 PM

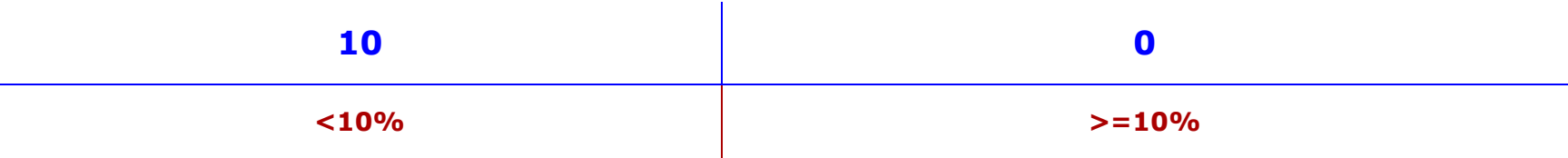
**FORMULA**

| Field                         | Value      | Percent Variance |
|-------------------------------|------------|------------------|
| (                             |            |                  |
| (                             |            |                  |
| (                             |            |                  |
| 2022-2023 Actual Revenues     | 20,583,744 |                  |
| - 2022-2023 Budgeted Revenues | 19,505,120 |                  |
| )                             |            |                  |
| / 2022-2023 Budgeted Revenues | 19,505,120 | 5.53             |
| )                             |            |                  |
| +                             |            |                  |
| (                             |            |                  |
| (                             |            |                  |
| 2023-2024 Actual Revenues     | 18,440,439 |                  |
| - 2023-2024 Budgeted Revenues | 17,717,609 |                  |
| )                             |            |                  |
| / 2023-2024 Budgeted Revenues | 17,717,609 | 4.08             |

|   |                              |            |      |
|---|------------------------------|------------|------|
| ) |                              |            |      |
| + |                              |            |      |
| ( |                              |            |      |
| ( | 2024-2025 Actual Revenues    | 19,697,727 |      |
| - | 2024-2025 Budgeted Revenues  | 19,107,490 |      |
| ) |                              |            |      |
| / | 2024-2025 Budgeted Revenues  | 19,107,490 | 3.09 |
| ) |                              |            |      |
| ) |                              |            |      |
| / | 3                            |            |      |
| < | Acceptable Level of Variance | 0.1        |      |

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS



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## Financial Integrity Rating System of Texas

## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 11

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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.)**

Result/Points

10

Last

Updated:

6/4/2026 6:18:49 PM

## FORMULA

| Field                                                | Value      |
|------------------------------------------------------|------------|
| (                                                    |            |
| Long Term Liabilities                                | 15,234,019 |
| /                                                    |            |
| Total Assets                                         | 39,079,025 |
| <=                                                   | 1          |
| )                                                    |            |
| Or                                                   |            |
| (                                                    |            |
| (                                                    |            |
| 2025 Total Students                                  | 1,582      |
| -                                                    |            |
| 2021 Total Students                                  | 1,528      |
| )                                                    |            |
| /                                                    |            |
| 2021 Total Students                                  | 1,528      |
| >=                                                   |            |
| Threshold for Five-Year Percent Increase in Students | 0.07       |
| )                                                    |            |

Or  
(  
)

Change in Students

>= Threshold for five year numerical Increase in Students

|       |
|-------|
| 54    |
| 1,000 |

Mathematical Breakdown: 0.3898 <= 1 Or 0.0353 >= 0.07 Or 54 >= 1,000

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

| 10     | 8            | 6            | 4            | 2            | 0     |
|--------|--------------|--------------|--------------|--------------|-------|
| <=0.60 | >0.60 <=0.70 | >0.70 <=0.80 | >0.80 <=0.90 | >0.90 <=1.00 | >1.00 |

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district #

Appeal Summary

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Home



Financial Integrity Rating System of Texas

**2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 12**

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

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

Result/Points

10

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6/4/2026 6:18:49 PM

**FORMULA**

| Field                                | Value         |
|--------------------------------------|---------------|
| (                                    |               |
| Total Local and Intermediate Sources | 1,526,703     |
| / Total Revenue                      | 1,708,259     |
| )                                    |               |
| * Long Term Liabilities              | 15,234,019    |
| * 100                                |               |
| / Assessed Property Value            | 1,908,439,829 |

**Mathematical Breakdown: 0.7134****RESULT DETERMINATION REFERENCE****DETERMINATION OF POINTS****10****8****6****4****2****0**

|                |                       |                        |                           |                             |                  |
|----------------|-----------------------|------------------------|---------------------------|-----------------------------|------------------|
| <b>&lt;= 4</b> | <b>&gt; 4 &lt;= 7</b> | <b>&gt; 7 &lt;= 10</b> | <b>&gt; 10 &lt;= 11.5</b> | <b>&gt; 11.5 &lt;= 13.5</b> | <b>&gt; 13.5</b> |
|----------------|-----------------------|------------------------|---------------------------|-----------------------------|------------------|

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DISTRICT NUMBER

district #

Appeal Summary

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Help

Home



Financial Integrity Rating System of Texas

## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 14

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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.**

Result/Points

10

Last

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6/4/2026 6:18:49 PM

## FORMULA

| Field                                            | Value    |
|--------------------------------------------------|----------|
| (                                                |          |
| 2024-2025 Total Enrollment                       | 1,585    |
| /                                                |          |
| 2024-2025 Number of FTE Staff                    | 286.7794 |
| )                                                |          |
| /                                                |          |
| (                                                |          |
| 2022-2023 Total Enrollment                       | 1,622    |
| /                                                |          |
| 2022-2023 Number of FTE Staff                    | 288.5264 |
| )                                                |          |
| -                                                |          |
| 1                                                |          |
| >                                                |          |
| Threshold for Three-Year Percent Change in Ratio | -0.15    |
| Or                                               |          |
| 2024-2025 Total Enrollment                       | 1,585    |

- 2022-2023 Total Enrollment

1,622

> 0

Mathematical Breakdown:  $-0.0169 > -0.15$  Or  $-37 > 0$

## RESULT DETERMINATION REFERENCE

### DETERMINATION OF POINTS

10

0

Yes

No

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FIRST 5.16.0.7

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district #

Appeal Summary

Select An Option

Help

Home



Financial Integrity Rating System of Texas

**2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 15**

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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.**

Result/Points

5

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6/4/2026 6:18:49 PM

**FORMULA**

| Field           | Value     |
|-----------------|-----------|
| ( Actual ADA    | 1,452.169 |
| - Projected ADA | 1,439     |
| )               |           |
| / Projected ADA | 1,439     |

**RESULT DETERMINATION REFERENCE****DETERMINATION OF POINTS**

Allotted Range (based on ADA size)

**ADA Size****5****0**

|                                          |                               |                               |
|------------------------------------------|-------------------------------|-------------------------------|
| <b><math>\geq 10,000</math></b>          | <b><math>\leq 0.07</math></b> | <b><math>&gt; 0.07</math></b> |
| <b>5,000 to <math>&lt; 10,000</math></b> | <b><math>\leq 0.10</math></b> | <b><math>&gt; 0.10</math></b> |
| <b>1,000 to <math>&lt; 5,000</math></b>  | <b><math>\leq 0.20</math></b> | <b><math>&gt; 0.20</math></b> |
| <b>500 to <math>&lt; 1,000</math></b>    | <b><math>\leq 0.25</math></b> | <b><math>&gt; 0.25</math></b> |
| <b><math>&lt; 500</math></b>             | <b><math>\leq 0.30</math></b> | <b><math>&gt; 0.30</math></b> |
| <b>Sparse</b>                            | <b><math>\leq 0.35</math></b> | <b><math>&gt; 0.35</math></b> |

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DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



Financial Integrity Rating System of Texas

## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 16

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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.)**

Ceiling

Passed

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6/4/2026 6:18:49 PM

## FORMULA

Field

Sum of Differences

/

Denominator

&lt;

Acceptable Level of Variance

Value

32

19,483,426

.03

**Mathematical Breakdown:  $0 < 0.03$** 

## RESULT DETERMINATION REFERENCE

### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the comparison of PEIMS expenditure data to AFR data has a total variance of less than 3 percent.

DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



Financial Integrity Rating System of Texas

## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 17

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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.)**

Ceiling

Passed

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6/4/2026 6:18:49 PM

## FORMULA

Field

Not Material Weakness or Going Concern

Value

false

## RESULT DETERMINATION REFERENCE

### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the external auditor reported no material weaknesses or a going concern in the audit report.

DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



Financial Integrity Rating System of Texas

**2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 18**

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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.)**

Result/Points

10

Last

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6/4/2026 6:18:49 PM

**FORMULA**

|     | Field                   | Value |
|-----|-------------------------|-------|
| Not | Material Non-Compliance |       |

false

**RESULT DETERMINATION REFERENCE****DETERMINATION OF POINTS****10****0****Yes****No**Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)THE [TEXAS EDUCATION AGENCY](#)

DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



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**2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 19**

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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?**

Result/Points

5

Last

Updated:

6/4/2026 6:18:49 PM

**FORMULA**

Field

Required Financial Postings

Value

true

**RESULT DETERMINATION REFERENCE****DETERMINATION OF POINTS****5****Yes****0****No**Home Page: [Financial Compliance](#) | [Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)THE [TEXAS EDUCATION AGENCY](#)

DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



Financial Integrity Rating System of Texas

## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 20

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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?**

Ceiling

Passed

Last

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6/4/2026 6:18:49 PM

## FORMULA

Field

Impact to Funding Discussion

Value

true

## RESULT DETERMINATION REFERENCE

### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the school district's administration and school board members discussed any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget.

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DISTRICT NUMBER

district #

Appeal Summary

Select An Option

Help

Home



Financial Integrity Rating System of Texas

## 2025-2026 RATINGS BASED ON 2024-2025 SCHOOL YEAR DATA INDICATOR TEST 21

Name:

**COLDSPRING-OAKHURST CONS ISD (204901)**

Indicator:

**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?**

Ceiling

Passed

Last

Updated:

6/4/2026 6:18:49 PM

### FORMULA

Field

Adjusted Repayment Plan

Value

false

### RESULT DETERMINATION REFERENCE

#### CEILING DETERMINATION

The indicator will be considered PASSED for the Ceiling if the district does not 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.

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## SUPERINTENDENT'S EMPLOYMENT CONTRACT

THE STATE OF TEXAS                   §

COUNTY OF SAN JACINTO           §

THIS AGREEMENT is made and entered into by and between the Board of Trustees (the "Board") of the Coldspring-Oakhurst Consolidated Independent School District (the "District") and Dr. Bryan Taulton (the "Superintendent").

NOW, THEREFORE, the Board and the Superintendent, for and in consideration of the terms hereinafter established and pursuant to Section 11.201 of the Texas Education Code and of District policy, have agreed, and do hereby agree, as follows:

### 1. TERM

*1.1 Employment.* The Board acknowledges that the current contract of the Superintendent ends on June 30, 2030. The District may, by action of the Board, and with the consent and approval of the Superintendent, extend the term of this Agreement as permitted by state law.

*1.2 No Right of Tenure.* The Board has not adopted any policy, rule, regulation, law, or practice providing for tenure. No right of tenure, contractual obligation, expectancy of continued employment or no property interest express or implied, in continued employment exists beyond the term of this Contract.

### 2. EMPLOYMENT

*2.1 Duties.* The Superintendent shall faithfully perform the duties of the Superintendent of Schools for the District as prescribed by §11.1513 and §11.201 of the Texas Education Code, in the job description as it exists or may be amended in the future and as may be lawfully assigned by the Board. The Superintendent shall comply with all lawful Board directives, state and federal law and regulations, District policy, rules, and regulations as they exist or may hereafter be adopted or amended.

The Superintendent shall be the educational leader and chief executive officer of the District. Specifically, it shall be the duty of the Superintendent to recommend for employment all professional employees of the District subject to the Board's approval. It shall be the duty of the Superintendent to employ all other personnel consistent with the Board's policies. It shall be the

further duty of the Superintendent to direct, assign, reassign, and evaluate all of the employees of the District consistent with Board policies and federal and state law. It shall be the duty of the Superintendent to organize, reorganize, and arrange the staff of the District, and to develop and establish administrative regulations, rules, and procedures which the Superintendent deems necessary for the efficient and effective operation of the District consistent with the Board's lawful directives, the Board's policies, and state and federal law. It shall be the duty of the Superintendent to accept all resignations of employees of the District consistent with the Board's policies, except the Superintendent's resignation, which may only be accepted by the Board. The Superintendent agrees to perform his duties as follows:

*2.1.1 Authority.* The Superintendent shall perform such duties and have such powers as may be prescribed by the law and the Board. The Board shall have the right to assign additional duties to the Superintendent and except for those duties of the Superintendent prescribed by law, to make changes in responsibilities or work at any time during the contract term. All duties assigned by the Board shall be appropriate to and consistent with the professional role and responsibility of the Superintendent.

*2.1.2 Standard.* Except as otherwise permitted by this Contract, the Superintendent agrees to devote his full time and energy to the performance of his duties. The Superintendent shall perform his duties with reasonable care, skill and diligence. The Superintendent agrees to maintain the required certification throughout the term of employment with the District. If the Superintendent's certification has expired, is cancelled, or is revoked, this contract is void.

*2.2 Professional Certification and Records.* This Agreement is conditioned on the Superintendent's providing the necessary certification and experience records, medical records, oath of office, and other records required for the personnel files or payroll purposes. Failure to provide necessary certification shall render this Agreement voidable. Any knowing misrepresentation may be grounds for dismissal.

*2.3 Criminal History Record.* At the beginning of this contract, and at any other time during the contract, the Superintendent specifically agrees to submit to a review of his national criminal history record information (NCHRI) if required by the District, the Texas Education Agency, or the State Board of Educator Certification. The Superintendent understands that a criminal history record acceptable to the Board, in its sole discretion, is a condition precedent to this contract. The Superintendent also agrees that, during the term of this contract or any extension thereof, the Superintendent shall notify the Board, in writing, of any arrest, charge, indictment, conviction, no contest or guilty plea, pre-trial diversion, or other adjudication of the Superintendent, excepting only class "C" misdemeanor traffic offenses and class "C" game law offenses. The Superintendent shall also notify the Board of any suspension or revocation of his driver's license. The Superintendent agrees to provide such notification in writing to the Board

within three (3) calendar days of the event or any other period specified in Board policy or written Board directive.

**2.4 False Statements and Misrepresentations.** The Superintendent represents that all records or information provided in connection with his employment application are true and correct. Any knowing false statements, misrepresentations, omissions of requested information, deception or fraud made by the Superintendent in or concerning any required or requested records or in the employment application itself may be grounds for termination or non-renewal of this contract, as applicable.

**2.5 Medical Examination.** The Superintendent agrees to have a comprehensive medical examination, at District expense, by a physician acceptable to both the Board and the Superintendent, once a year, and to obtain a statement from that physician certifying that he is physically able to perform his duties. This statement shall be filed annually with the President of the Board and shall be maintained as a confidential medical record to the extent permitted by law.

**2.6 Reassignment.** The Superintendent cannot be reassigned from the position of Superintendent to another position without the Superintendent's consent.

**2.7 Board Meetings.** The Superintendent shall attend, and shall be permitted to attend, all meetings of the Board, both public and closed, with the exception of those closed meetings devoted to discussion or the consideration of any action or lack of action on the Superintendent's contract, or the Superintendent's evaluation, for purposes of resolving conflicts between individual Board members, or when the Board is acting in its capacity as a tribunal. At any time that the Board shall ask the Superintendent to be excused from the executive session of board meetings, it is agreed that at such time the legal counsel for the Board is required to be present with the Board in executive session at all board meetings or a telephone or video conference call under §551.129 of the Texas Government Code.

**2.8 Criticisms, Complaints, and Suggestions.** The Board, individually and collectively, shall refer in a timely manner all substantive criticisms, complaints, and suggestions called to the Board's attention either: (a) to the Superintendent for study and/or appropriate action, and the Superintendent shall refer such matter(s) to the appropriate District employee or shall investigate such matter(s) and shall within a reasonable time inform the Board of the results of such efforts; or, (b) to the appropriate complaint resolution procedure as established by District Board policies.

**2.9 Disability.** This provision shall apply to disability of any type during which the Superintendent is unable to perform his job duties for any period greater than ninety (90) calendar days, regardless of whether or not any type of leave is requested, granted or taken. Such disability shall include, but not be limited to, incapacity to carry out essential job duties which arises from major surgery, physical illness, mental illness, emotional disturbance, accident or other injury or condition.

- A. Anticipated Disability. Where disability can reasonably be anticipated, as in the case of a scheduled operation, the following rules shall apply:
- (i) The Superintendent shall notify the President of the Board of Trustees of the expected time of leave as soon as reasonably possible;
  - (ii) Any anticipated disability leave shall begin at a time which is agreeable to the Board and upon request by the Board, the Superintendent shall furnish a statement which sets forth the facts and the physician's opinion as to the Superintendent's ability to continue or return his duties. The Board may mandate, restrict, or otherwise condition the dates and the term of such disability leave upon such physician's opinion statements.
- B. Other Disability. In instances in which the disability could not be reasonably anticipated, the disability leave shall begin when determined to be medically required. The District shall have the right to demand and receive a full and complete written documentation of the facts regarding such disability and the relationship of such conditions to the Superintendent's ability to perform his job duties.
- C. The District may require and obtain an independent medical opinion from a physician or physicians of its choosing regarding the condition of the Superintendent and the Superintendent agrees to cooperate fully with such physicians as may be designated by the Board in acquiring this information. The Superintendent agrees to timely execute, upon reasonable request from the District or its representative, a HIPAA-complaint release authorization form authorizing the appropriate District representative(s) to access the Superintendent's medical history and records necessary to make disability leave determinations under this Section 2.9.
- D. In the event of the absence of the Superintendent due to any disability as described in this Section 2.9, the Superintendent and the Board agree that the Board shall have the authority and discretion to appoint one or more persons to perform the duties of the Superintendent upon such terms and conditions as the Board, in its sole discretion, shall determine.
- E. The Superintendent shall continue to receive the disability benefits payable to other professional employees of the District during any period of

disability. The Superintendent shall be responsible to timely pay any costs or portion of costs of health insurance or other benefits which are customarily paid by professional employees during any period of disability leave.

- F. For purposes of this contract, "disability" shall be defined as any physical or mental injury, illness, or impairment which is determined by a physician to prevent the performance of the essential functions of the office of the Superintendent.
- G. For disability determination purposes, the District can require the Superintendent to be fully examined by a physician of the District's choosing and the Superintendent agrees to all tests and procedures required by physician chosen by the District.
- H. If the Superintendent is not able to resume full duties within ninety (90) days, then the District and the Superintendent agrees that the contract will be terminated and the position filled by the Board of Trustees. Notwithstanding any other provision of this contract or state law, after termination, the District will negotiate a settlement of the Superintendent's contract, not to exceed the limitations of Section 11.201 of the Texas Education Code.
- I. Notwithstanding any other provision of this contract or of state law, upon determination of a disability of the Superintendent for a period to exceed ninety (90) days, this contract can be terminated upon the giving of ten (10) days notice to the Superintendent by the District, without any recourse to a hearing process or an Independent Hearing Examiner proceeding under Chapter 21 of the Texas Education Code.

2.10 *Indemnification.* To the extent it may be permitted to do by applicable law, including, but not limited to Texas Civil Practice & Remedies Code Chapter 102, the District does hereby agree to defend, hold harmless, and indemnify Superintendent from any and all demands, claims, suits, actions, judgment, expenses, and attorney's fees incurred in any legal proceedings brought against Superintendent in the Superintendent's individual or official capacity as an employee and as Superintendent of the District, providing the incident(s), which is (are) the basis of any such demand, claim, suits, actions, judgments, expenses and attorney's fees, arose or does arise in the future from an act or omission of Superintendent as an employee of the District, acting within the course and scope of Superintendent's employment with the District; excluding, however, any such demand, claim, suits, actions, judgments, expenses and attorneys' fees for those

claims or any causes of action where it is determined that Superintendent committed official misconduct, or committed a willful or wrongful act or omission, or an act or omission constituting gross negligence, or acted in bad faith; and excluding any costs, fees, expenses or damages that would be recoverable or payable under an insurance contract, held either by the District or by Superintendent. The selection of Superintendent's legal counsel shall be with the mutual agreement of Superintendent and the District if such legal counsel is not also District's legal counsel. A legal defense may be provided through insurance coverage, in which case Superintendent's right to agree to legal counsel provided for him will depend on the terms of the applicable insurance contract. To the extent this Section 2.10 exceeds the authority provided and limitations imposed by Texas Civil Practice and Remedies Code, Chapter 102, it shall be construed and modified accordingly. The provision of this Section 2.10 shall survive the termination of this contract.

- 2.11 *Residence Requirement.* The Superintendent is required, as a material term of this Contract, to reside in the Coldspring-Oakhurst Consolidated Independent School District and to establish said residence in the district on or before June 30, 2022, subject to the availability of suitable housing within the District. "Residence" is defined as having a domicile, one's home and fixed place of habitation, to which one intends to return after any temporary absence. Failure to satisfy this requirement shall be grounds for dismissal.

### 3. COMPENSATION

3.1 *Salary.* The District shall provide the Superintendent with an annual salary in the sum of two hundred twelve thousand (\$212,000.00) dollars or as modified by the budget adopted by the Board of Trustees. This annual salary rate shall be paid to the Superintendent in installments consistent with the Board's policies. Subject to and without waiving any Constitutional and/or other challenges by the Superintendent, the Superintendent acknowledges that the District may have certain rights pursuant to Texas Education Code Section 21.4021 and/or 21.4032.

3.1.1 *Widespread Salary Reduction.* If the Board implements a widespread salary reduction under Texas Education Code § 21.4032, the Superintendent's annual salary shall be reduced by the percent or fraction of a percent that is equal to the average percent or fraction of a percent by which teacher salaries have been reduced. Once the exigent financial conditions of the District making a widespread salary reduction necessary under Section 21.4032 of the Texas Education Code no longer exist, the Superintendent's annual salary shall return to the sum set for in Section 3.1 of this Contract prospectively from and after the end of the exigent financial condition only.

*3.1.2 Furlough.* If the Board implements a furlough under Texas Education Code § 21.4021, the Superintendent shall be furloughed for the same number of days as other contract personnel and the Superintendent's salary shall be temporarily reduced in proportion to the number of furlough days.

*3.2 Salary Adjustments.* At any time during the term of this Agreement, the Board may, in its discretion, review and adjust the salary of the Superintendent, but in no event shall the Superintendent be paid less than the salary set forth in Section 3.1 of this Agreement, except as provided herein.

*3.3 Vacation Days and Leave.* The Superintendent may observe the same legal holidays as provided by Board policy for other professional staff on twelve-month contract and shall be allowed the same number of days of vacation and sick leave as provided by Board policy for the professional staff on twelve-month contract.

*3.4 Other Benefits.*

*3.4.1 Sick Leave Benefits.* The Superintendent shall be entitled to the same benefits of all state and local sick leave provisions in the same manner as other professional employees of the School District.

*3.4.2 Health and Dental Insurance.* The District shall pay the same premiums for hospitalization, major medical, and dental insurance coverage, if provided, for the Superintendent pursuant to the group health care plan(s) provided by the District for its other administrative employees.

*3.4.3 Expenses.* The District shall pay to Superintendent an amount of two hundred and/no 100 dollars (\$200.00) per month for all in-district travel expenses. All out of district travel expenses shall be reimbursed after presentment of receipts for expenses, as determined by the Board policy and the annual budget for the School District as adopted by the Board; such costs may include, but are not limited to, gasoline, hotels and accommodations, meals, rental car, long distance expense, and other expenses incurred in the performance of the business of the District. The Superintendent shall comply with all procedures and documentation requirements in accordance with Board policies.

*3.4.4 Cellular Phone.* The District shall pay to the Superintendent one hundred (\$100.00) dollars per month for school district use of the Superintendent's own personal cell phone.

*3.4.5 Benefits.* In addition to the benefits specifically described in this Contract, the District shall provide benefits to the Superintendent as provided by state law and Board policies. The Board reserves the right to amend its policies at any time during the term of this

Contract to reduce or increase the expenditures of the school district on those benefits provided solely pursuant to state law and/or Board policy at the Board's sole discretion.

*3.4.6 Moving and Relocation Expense Reimbursement.* In connection with the necessary relocation of the Superintendent and the Superintendent's family to Coldspring, Texas, the District shall reimburse the Superintendent for approved moving expenses up to a maximum amount of four thousand five hundred and no/100 (\$4,500.00) dollars.

*3.4.7. Performance-Based Incentive Plan and Longevity Incentive Compensation.* The board has previously adopted separate plans for Performance – based Incentive Plan and Longevity Incentive Compensation Plans for the Superintendent of Schools. These separate compensation plans would be acted upon by the Board annually based upon the result of the annual appraisal and evaluation of the job performance of the Superintendent of Schools. According to the Performance-Based Incentive Plan and the Longevity Incentive Compensation Plan, the plans each carry a maximum benefit amount in the amount of \$10,000 per year, contingent upon the annual adoption of resolutions of the Board of Trustees on each of the separate plans, the Performance-Based Incentive Plan and the Longevity and Compensation Plan.

*3.4.8 Outside Consultant Activities.* Based upon the legislative requirements of Texas House Bill 3372 adopted by the Texas legislature and effective on June 22, 2025, and Section 11.006 of the Texas Education Code entitled: "prohibited activities by administrators", the Board of Trustees of the school district must vote to approve a contract with an administrator for outside consulting activities after determining that: (A) the contract will not harm the school district; (B) the arrangement does not present a conflict of interest; and (C) the services to be performed by the Superintendent will be performed entirely on the Superintendent's personal time. The Superintendent will present to the Board of Trustees in advance of the performance of any outside consulting activities, the proposed contract with the outside organization and all the information required by the Board of Trustees.

Thereafter, the Superintendent may, with the prior vote and consent of the Board of Trustees undertake consulting work, speaking engagements, writing, lecturing, and other professional duties and obligations that do not conflict or interfere with the Superintendent's professional responsibilities to the District. For any such outside employment, the Superintendent agrees to comply with all applicable ethics rules, laws, and board policy regarding reporting potential and actual conflicts of interest. In addition, the Superintendent agrees to provide information regarding income from such activities to the District as necessary for financial reporting requirements and as requested by the Board.

*3.4.9 Texas Teacher Retirement System.* For performance of Superintendent duties, the District shall supplement the Superintendent's salary by an amount equal to the Superintendent's portion of the member contribution to the Texas Teacher Retirement System ("TRS") during the Term of this Contract, including any extension thereof. This supplement shall

include both the retirement and TRS-Care parts of the TRS member contribution, as applicable. This additional salary supplement for services rendered shall be paid to the Superintendent in regular monthly payroll installments and shall be reported as "creditable compensation" by the District for purposes of TRS, to the extent permitted by TRS.

#### **4. REVIEW OF PERFORMANCE**

*4.1 Development of Goals.* The Superintendent shall submit to the Board a preliminary list of goals for the District each year for the Board's consideration and adoption. The Superintendent and the Board shall then meet, and the Board shall approve or revise the list of goals. The Superintendent shall submit to the Board for its approval a plan to implement the goals. The Superintendent and the Board shall meet biannually to assess the goals and may adjust or revise the goals either by action of the Board or upon recommendation of the Superintendent and approval of the Board. The goals approved by the Board shall at all times be reduced to writing ("District Goals") and shall be among the criteria on which the Superintendent's performance is reviewed and evaluated. The Board agrees to work with and support the Superintendent in achieving the District Goals.

*4.2 Time and Basis of Evaluation.* The Board shall evaluate and assess in writing the performance of the Superintendent at least once each year during the term of this Agreement. At the direction of the Board, the Board may evaluate the performance of the Superintendent more frequently, as needed. The Board's evaluation and assessment of the Superintendent shall be reasonably related to the duties of the Superintendent as outlined in the Superintendent's job description and shall be based on the District's progress towards accomplishing the District Goals. All evaluation documents, assessment records and other documents involved in the review of performance are confidential in accordance with the law.

*4.3 Evaluation Format and Procedure.* The evaluation format and procedure shall be in accordance with the Board's policies and state and federal law. In the event that the Board determines that the performance of the Superintendent is unsatisfactory in any respect, it shall describe in writing, in reasonable detail, specific instances of unsatisfactory performance. The evaluation shall include recommendations as to areas of improvement in all instances where the Board deems performance to be unsatisfactory. A copy of the written evaluation shall be delivered to the Superintendent. The Superintendent shall have the right to make a written response to the evaluation within thirty (30) days of receipt of the written evaluation from the board. That response shall become a permanent attachment to the evaluation in the Superintendent's personnel file. In the event the Board deems that the evaluation instrument format, and/or procedure is to be modified by the Board and such modifications would require new or different performance expectations, the Superintendent shall be provided a reasonable period of time to demonstrate such expected performance before being evaluated.

4.4 *Confidentiality.* Unless the Superintendent expressly requests otherwise in writing to the Board, the evaluation of the Superintendent shall at all times be conducted in executive session and shall be considered confidential to the extent permitted by law. Nothing herein shall prohibit the Board or the Superintendent from sharing the content of the Superintendent's evaluation with their respective legal counsel

## 5. RENEWAL/NONRENEWAL

5.1 Renewal or nonrenewal shall be in accordance with the Board policy, Texas Education Code Chapter 21, Subchapter E, and applicable law. As required by the provisions of Section 21.212(a) of the Texas Education Code, the Superintendent shall be entitled to written notice of a proposed nonrenewal, not later than thirty (30) days before the last day of the contract term, containing reasonable notice of the reason(s) for the proposed nonrenewal of the Superintendent's Contract with the District.

5.2 *Suspension.* In accordance with Texas Education Code Chapter 21, the Board may suspend the Superintendent without pay during the term of this Contract for good cause as determined by the Board.

## 6. TERMINATION OF EMPLOYMENT CONTRACT

6.1 *Mutual Agreement.* This Contract may be terminated by the mutual agreement of the Superintendent and the Board in writing, upon such terms and conditions as may be mutually agreed upon.

6.2 *Death, Disability, Retirement.* This Contract shall be terminated upon the death of the Superintendent, upon the disability of the Superintendent as agreed in this Contract, or upon the Superintendent's retirement under the Teacher Retirement System of Texas.

6.3 *Dismissal for Good Cause.* The Board may dismiss the Superintendent at any time for good cause. The term "good cause" is defined as follows:

- (a) Failure to fulfill duties or responsibilities as set forth under the terms and conditions of this Contract;
- (b) Incompetence or inefficiency in the performance of required or assigned duties as documented by evaluations, supplemental memoranda, or other written communication from the Board; provided, however, the terms and conditions of this paragraph shall not justify good cause unless the Board has provided the Superintendent a reasonable opportunity to remediate any incompetency or inefficiency;
- (c) Insubordination or failure to comply with lawful written Board directives;

- (d) Failure to comply with the Board's policies or the District's administrative regulations;
- (e) Neglect of duties;
- (f) Drunkenness or excessive use of alcoholic beverages;
- (g) Illegal use of drugs, hallucinogens, or other substances regulated by the Texas Controlled Substances Act;
- (h) Conviction of a felony or crime involving moral turpitude;
- (i) Failure to meet the District's standards of professional conduct;
- (j) Failure to comply with reasonable District professional development requirements regarding advanced course work or professional development;
- (k) Disability, not otherwise protected by law, that impairs performance of the required duties of the Superintendent;
- (l) Immorality, which is conduct the Board determines is not in conformity with the accepted moral standards of the community encompassed by the District. Immorality is not confined to sexual matters, but includes conduct inconsistent with rectitude or indicative of corruption indecency, or depravity;
- (m) Assault on an employee or student;
- (n) Knowingly falsifying records or documents related to the District's activities;
- (o) Knowing misrepresentation of facts to the Board or other District officials in the conduct of the District's business;
- (p) Failure to fulfill requirements for superintendent certification; or
- (q) Any other reason constituting "good cause" under Texas law,

**6.4 Resignation of Superintendent.** The Superintendent may leave the employment of the District at the end of a school year without penalty by filing a written resignation with the Board. The resignation must be addressed to the Board and filed not later than the 90<sup>th</sup> day before the first day of instruction of the following year. The Superintendent may resign with the consent of the Board at any other time.

**6.5 Termination Procedure.** In the event that the Board proposes to terminate this Contract for good cause, the Superintendent shall be afforded all the rights set forth in the Board's policies and state and federal law.

## **7. NON-DISTRICT RELATED PROFESSIONAL ACTIVITIES**

**7.1 Civic Activities.** The Superintendent is encouraged to become a member of and participate in community and civic activities, including the chamber of commerce, civic clubs, governmental committees, and educational organizations with prior Board approval. The Board concludes that such participation will serve a legitimate purpose related to the educational mission

of the District. The Superintendent may hold offices or accept responsibilities in these professional organizations, provided that such responsibilities do not interfere with the performance of his duties as Superintendent

*7.2 Professional Organizations.* The Superintendent may attend and participate in up to three (3) appropriate Texas education conferences per year with the expenses of such attendance, including annual membership fees for up to three (3) professional organizations, to be borne by the District. The Superintendent may participate fully in the work of appropriate professional associations to the extent of holding office or accepting the responsibility of assignment if elected or appointed.

## **8. MISCELLANEOUS**

*8.1 Controlling Law.* This Agreement shall be governed by and construed under the laws of the State of Texas, and all obligations created herein are performable in San Jacinto County, Texas. The Parties agree that venue for any litigation related to the Superintendent's employment with the district, including this Contract, shall be the county in which the District's administration building is located. If litigation is brought in federal court, the Parties agree that venue shall be the federal district and division in which the District's administration building is located.

*8.2 Amendment.* This contract embodies the entire agreement between the parties and cannot be amended except by written agreement of the parties.

*8.3 Savings Clause.* In the event any one or more of the provisions contained in this Agreement shall, for any reason, be held to be invalid, illegal, or unenforceable, such invalidity, illegality, or enforceability shall not affect any other provision thereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein. All existing representations, agreements and contracts, both verbal and written, between the parties hereto regarding the employment of the Superintendent have been superseded by this Agreement, and this contract constitutes the entire agreement between the parties unless amended in writing pursuant to the terms of this Agreement.

*8.4 Paragraph headings.* The headings used in the beginning of each numbered paragraph of this contract are not intended to have any legal effect; the headings do not limit or expand the meaning of the paragraphs that follow them.

*8.5 Legal Representation.* Both parties have been represented by legal counsel of their choice, or have had the opportunity to consult with legal counsel, in the negotiation or execution of this contract.

8.6 *Construction.* This Agreement shall be construed without regard to the identity of the person or persons who drafted the provisions contained herein. Moreover, each and every provision of this Agreement shall be construed as if each party hereto participated in the drafting hereof. As a result of the foregoing, any rule of construction that the document is to be construed against the drafting party shall not be applicable to this agreement.

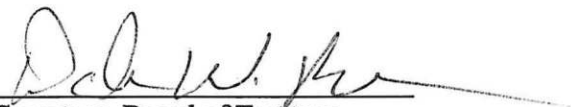
8.7 *Conflicts.* In the event of any conflict between the terms, conditions, and provisions of this Agreement and the provisions of the Board's policies, or any permissive state or federal law, then, unless otherwise prohibited by law, the terms of this Agreement shall take precedence over the contrary provisions of the board's policies or any such permissive law during the term of the Agreement.

EXECUTED this the 4<sup>th</sup> day of August, 2025.

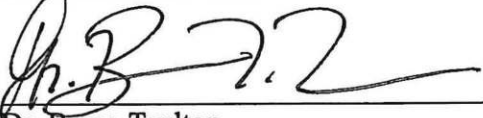
COLDSPRING-OAKHURST CONSOLIDATED  
INDEPENDENT SCHOOL DISTRICT

BY:   
President, Board of Trustees

ATTEST:

  
Secretary, Board of Trustees

SUPERINTENDENT

 8-5-2025  
Dr. Bryan Taulton

Address:

\_\_\_\_\_  
\_\_\_\_\_

# School FIRST Annual Financial Management Report

## COLDSPRING OAKHURST CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA,

Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001(q). Effective 8/1/2018.

The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

### Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided.

In lieu of publication in the annual School FIRST financial management report, the school district may chose to publish the superintendent's employment contract on the school district's Internet site.

If published on the Internet, the contract is to remain accessible for twelve months.

### Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period

Ended August 31, 2026

| <u>Description of Reimbursements</u> | Superintendent<br>Bryan Taulton | Dale<br>Richards | Tony<br>Sewell | Berlin<br>Bradford | MJ<br>Coker | Paul<br>Buchanan | William<br>Baker | Alec<br>McGowen | Daniel<br>Williams | TJ<br>Strickland |
|--------------------------------------|---------------------------------|------------------|----------------|--------------------|-------------|------------------|------------------|-----------------|--------------------|------------------|
| Meals                                | \$ 103.79                       |                  |                | \$ 112.79          | \$ 38.07    |                  |                  |                 |                    |                  |
| Lodging                              | \$ 803.50                       |                  |                | \$ 858.00          |             |                  |                  |                 |                    |                  |
| Transportation                       | \$ 629.58                       |                  |                |                    |             |                  |                  |                 |                    |                  |
| Motor Fuel                           |                                 |                  |                |                    |             |                  |                  |                 |                    |                  |
| Other                                | \$ 1,270.00                     | \$ 100.00        | \$ 100.00      | \$ 585.00          | \$ 585.00   | \$ 585.00        | \$ 100.00        | \$ 100.00       |                    | \$ 60.00         |
| Total                                | \$ 2,806.87                     | \$ 100.00        | \$ 100.00      | \$ 1,555.79        | \$ 623.07   | \$ 585.00        | \$ 100.00        | \$ 100.00       | \$ -               | \$ 60.00         |

All "reimbursements" expenses, regardless of the manner of payment, including direct pay,

credit card, cash, and purchase order are to be reported. Items to be reported per category include:

Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).

Lodging - Hotel charges.

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

Motor fuel – Gasoline.

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

**Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services**

For the Twelve-Month Period  
 Ended August 31, 2026

| <u>Name(s) of Entity(ies)</u> | <u>type</u> | <u>Amount Received</u> |
|-------------------------------|-------------|------------------------|
| Superintendent Bryan Taulton  | none        | \$ -                   |

|       |               |
|-------|---------------|
| Total | <u>\$0.00</u> |
|-------|---------------|

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

**Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any)  
 (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)**

For the Twelve-Month Period  
 Ended August 31, 2026

|       | Superintendent<br>Bryan Taulton | Dale<br>Richards | Tony<br>Sewell | Berlin<br>Bradford | MJ<br>Coker | Paul<br>Buchanan | William<br>Baker | Alec<br>McGowen | Daniel<br>Williams | TJ<br>Strickland |
|-------|---------------------------------|------------------|----------------|--------------------|-------------|------------------|------------------|-----------------|--------------------|------------------|
| Total | \$ -                            | \$ -             | \$ -           | \$ -               | \$ -        | \$ -             | \$ -             | \$ -            | \$ -               | \$ -             |

**Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.**

**Business Transactions Between School District and Board Members**

For the Twelve-Month Period  
 Ended August 31, 2026

|         | Superintendent<br>Bryan Taulton | Dale<br>Richards | Tony<br>Sewell | Berlin<br>Bradford | MJ<br>Coker | Paul<br>Buchanan | William<br>Baker | Alec<br>McGowen | Daniel<br>Williams | TJ<br>Strickland |
|---------|---------------------------------|------------------|----------------|--------------------|-------------|------------------|------------------|-----------------|--------------------|------------------|
| Amounts | N/A                             | \$ -             | \$ -           | \$ -               | \$ -        | \$ -             | \$ -             | \$ -            | \$ -               | \$ -             |

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