Financial Integrity Rating System of Texas

November 30, 2023

TORNILLO INDEPENDENT SCHOOL DISTRICT

Required Reporting

- 2022-2023 Ratings are based on 2021-2022 School Year Data
- Within two months of the release of the final School FIRST rating TISD must:
  - Announce and hold a public meeting (Wednesday, November 16th)
    - Public Notice to inform taxpayers of the meeting must be published no more than 30 days and no fewer than 10 days before the public meeting (Monday, November 9th)
  - Present a financial management report that explains the district's rating and performance under each indicator for current and previous year's rating
  - Provide additional disclosures related to the Superintendent and Board Members

Determination of Rating

District must answer "Yes" to indicators 1 through 5.
Indicators 6 through 20 are worth up to 10 points each.

2022-2023 Ratings

A – SUPERIOR ACHEIVEMENT	90 – 100 POINTS
B - ABOVE STANDARD	80 – 89 POINTS
C - MEETS STANDARD	70 – 79 POINTS
F - SUBSTANDARD ACHIEVEMENT	<70 POINTS

	2022/23	2021/22
PASS	70 Points	70 Points
TISD Score	96 of 100	94 of 100

A – Superior Achievement

TORNILLO INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL MANAGEMENT REPORT

REQUIRED DISCLOSURES

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.

Link to Superintendent's Contract:

https://www.tisd.us/site/handlers/filedownload.ashx?moduleinstanceid=2878&dataid=2089&FileName=00_Contract_-_Rosa_Vega-Barrio.pdf

Link to Superintendent's Contract 2nd Amendment:

https://www.tisd.us/site/handlers/filedownload.ashx?moduleinstanceid=2878&dataid=2091&FileName=02_Second_Amendment_to_Superintendent_Contract.pdf

Link to Superintendent's Contract 3rd Amendment:

https://www.tisd.us/site/handlers/filedownload.ashx?moduleinstanceid=2878&dataid=2271&FileName=210428%20Rosy%20Vega-Barrio%20Third%20Amendment.p

Link to Superintendent's Contract 4th Amendment:

https://www.tisd.us/site/handlers/filedownload.ashx?moduleinstanceid=2878&dataid=4043&FileName=220727%20Superintendent%20Contract%20Amendment.pdf

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period

Ended August 31, 2022		2	5	1	3	4	6	7
Description of Reimbursements	**Superintendent Rosa I. Vega-Barrio**	**Board Member Marlene Bullard**	**Board Member Maria Kika Saldana**	**Board Member Ofelia Bosquez**	**Board Member Daniel Dozal**	**Board Member Hector Lopez**	**Board Member Aida Estrada**	**Board Member Enrique Vega**
Meals	$570.00	$927.88	$575.00	$162.00	$0.00	$220.00	$346.00	$130.80
Lodging	1,877.94	1,833.31	1,581.39	507.00	0.00	872.76	779.27	519.11
Transportation	3,763.88	878.60	335.22	442.97	0.00	466.27	1,086.06	959.36
Motor Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	1,833.53	1,745.00	1,285.00	850.00	0.00	435.00	1,285.00	1,472.80
Total	$8,045.35	$5,384.79	$3,776.61	$1,961.97	$0.00	$1,994.03	$3,496.33	$3,082.07

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.

REQUIRED DISCLOSURES

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, 2022

Name(s) of Entity(ies)	Amount Received
None received	0
Total	$0.00

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, 2022

	Superintendent Rosa I. Vega-Barrio	Board Member Marlene Bullard	Board Member Maria Kika Saldana	Board Member Ofelia Bosquez	Board Member Daniel Dozal	Board Member Hector Lopez	Board Member Sally Upchurch	Board Member Enrique Vega
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, 2022

	Superintendent Rosa I. Vega-Barrio	Board Member Marlene Bullard	Board Member Maria Kika Saldana	Board Member Ofelia Bosquez	Board Member Daniel Dozal	Board Member Hector Lopez	Board Member Sally Upchurch	Board Member Enrique Vega
Amounts	$	$	$	$	$	$	$	$

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.

INDIVIDUAL INDICATORS 1-20

WITH TWO YEAR COMPARISON

INDICATOR #1

Was the complete annual financial report (AFR) and data submitted to TEA within 30 days of the January 28 deadline?

2022/23	2021/22
Yes	Yes

INDICATOR #2

Was there an unmodified opinion in the AFR on the financial statements as a whole?

2022/23	2021/22
Yes	Yes

INDICATOR #3

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

2022/23	2021/22
Yes	Yes

INDICATOR #4

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

2022/23	2021/22
Yes	Yes

INDICATOR #5

This indicator not scored.

2022/23	2021/22
Not Scored	Not Scored

INDICATOR #6

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

Change =-0.25

(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.)

2022/23	2021/22
Passed	Passed

INDICATOR #7

Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?

2022/23	2021/22
10	10

<30 Days	0 POINTS
30-45 DAYS	2 POINTS
45-60 DAYS	4 POINTS
60-74 DAYS	6 POINTS
75-90 DAYS	8 POINTS
>=90 DAYS	10 POINTS

Days Cash on Hand	
2023/22	2022/22
187.04	209.8829

INDICATOR #8

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

2022/23	2021/22
10	10

<1.00	0 POINTS
1.00 - 1.50	2 POINTS
1.50 - 2.00	4 POINTS
2.00 - 2.50	6 POINTS
2.50 - 3.00	8 POINTS
>=3.00	10 POINTS

Ratio	
2022/23	2021/22
4.1699	6.1301

INDICATOR #9

Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)?

If not, was the school district's number of days of cash on hand greater than or equal to 60 days?

2022/23	2021/22
10	10

>=0%	10 POINTS
<0%	0 POINTS

Revenue > Expenses	
2022/23	**2021/22**
Revenue: 12,730,379 > Expenses: 12,978,384 Ratio: 0.9808	Revenue: 12,293,429 > Expenses: 11,832,923 Ratio: 1.0389
Days Cash on Hand 187.0477	Days Cash on Hand 209.8829

INDICATOR #10

This indicator not scored.

2022/23	2021/22
Not Rated	Not Rated

INDICATOR #11

2022/23	2021/22
10	10

Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?

(If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)

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

Ratio	
2022/23	2021/22
0.4182	0.4417

INDICATOR #12

Was the debt per $100 of assessed property value ratio sufficient to support future debt repayments?

See ranges below in the Determination of Points section

2022/23	2021/22
8	8

>13.5	0 POINTS
11.5<=13.5	2 POINTS
10 <=11.5	4 POINTS
7 <=10	6 POINTS
4 <= 7	8 POINTS
<= 4	10 POINTS

Ratio	
2022/23	2021/22
5.4158	6.1559

INDICATOR #13

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

2022/23	2021/22
8	6

ADA: 500 to 999

>0.2311	0 POINTS
0.2061- 0.2311	2 POINTS
0.1811 - 0.2061	4 POINTS
0.1561 - 0.1811	6 POINTS
0.1311 – 0.1561	8 POINTS
<=0.1311	10 POINTS

Ratio	
2022/23	**2021/22**
0.1468	**0.1637**
ADA	**ADA**
814.549	**843.209**

INDICATOR #14

Did the school district not have a 15% 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.)

2022/23	2021/22
Not Rated	10

Yes	10 POINTS
No	0 POINTS

Ratio	
2022/23	2021/22
Not Rates	Yes -0.15%
Not Rated	Enrollment Decrease -111

INDICATOR #15

Not Rated

2022/23	2021/22
Not Rated	Not Rated

INDICATOR #16

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

(If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)

2022/23	2021/22
Passed	Passed

INDICATOR #17

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

(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.)

2022/23	2021/22
Passed	Passed

INDICATOR #18

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

2022/23	2021/22
10	10

Yes	10 POINTS
No	0 POINTS

INDICATOR #19

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

2022/23	2021/22
5	5

Yes	5 POINTS
No	0 POINTS

INDICATOR #20

Did the school board members discuss any changes and or impacts to local, state, and federal funding at the school board meeting within 120 days before the district adopted its budget?(If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)

2022/23	2021/22
Yes	Yes

QUESTIONS