



**FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS**

**RATING YEAR 2020-2021  
BASE ON SCHOOL YEAR 2019-2020**

**District Score: 92 points  
Rating: A - SUPERIOR ACHIEVEMENT**

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## School FIRST Annual Financial Management Report

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001 (o). Effective 8/6/2015. 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 choose 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](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\\_Superintend](https://www.tisd.us/site/handlers/filedownload.ashx?moduleinstanceid=2878&dataid=2091&FileName=02_Second_Amendment_to_Superintend)

Link to Superintendent's Contract 3rd Amendment:

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

### Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period  
Ended August 31, 2020

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 Sally Estrada	Board Member Enrique Vega
Meals	\$729.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lodging	279.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	2,379.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	1,050.00	395.00	395.00	25.00	25.00	395.00	395.00	395.00
Total	\$4,437.91	\$395.00	\$395.00	\$25.00	\$25.00	\$395.00	\$395.00	\$395.00

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, 2021

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.

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## School FIRST Annual Financial Management Report

### 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, 2021

	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, 2021

	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.

RATING YEAR **2020-2021**

DISTRICT NUMBER **district #**

Select An Option

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## 2020-2021 RATINGS BASED ON SCHOOL YEAR 2019-2020 DATA - DISTRICT STATUS DETAIL

<b>Name:</b> TORNILLO ISD(071908)	<b>Publication Level 1:</b> 8/4/2021 2:00:38 PM
<b>Status:</b> Passed	<b>Publication Level 2:</b> 8/6/2021 11:10:55 AM
<b>Rating:</b> A = Superior Achievement	<b>Last Updated:</b> 8/6/2021 11:10:55 AM
<b>District Score:</b> 92	<b>Passing Score:</b> 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	6/8/2021 3:25:50 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>	6/8/2021 3:25:50 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 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>	6/8/2021 3:25:50 PM	Yes
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>	7/1/2021 9:02:28 AM	Yes Ceiling Passed
5	This indicator is not being scored.		
			1 Multiplier Sum
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>	6/28/2021 11:05:41 AM	Ceiling 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>	6/8/2021 3:25:50 PM	10

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>	6/8/2021 3:25:50 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>	6/8/2021 3:25:50 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>	7/2/2021 1:15:58 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, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.</u>	6/8/2021 3:25:52 PM	10
12	<u>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.</u>	6/8/2021 3:25:52 PM	8
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	6/8/2021 3:25:52 PM	4
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>	6/8/2021 3:25:53 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	6/8/2021 3:25:53 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>	6/8/2021 3:25:53 PM	Ceiling 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? (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>	6/8/2021 3:25:53 PM	Ceiling 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>	6/8/2021 3:25:53 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 and rules that were in effect at the school district's fiscal year end?</u>	6/8/2021 3:25:53 PM	5
20	<u>Did the school board members discuss the district's property values at a 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.)</u>	6/8/2021 3:25:53 PM	Ceiling Passed
			92 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)

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 <b>F for Substandard Achievement</b> 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 <b>F</b> 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 <b>ceiling indicators</b> 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is No.	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is No.	89	B = Above Standard Achievement



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	TORNILLO ISD (071908)
Indicator:	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?
Status	Passed
Last Updated:	6/8/2021 3:25:50 PM

FORMULA

Field	Value
Date Received	2021/01/28
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2021/02/28

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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2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	TORNILLO ISD (071908)
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:	6/8/2021 3:25:50 PM

FORMULA

Field	Value
Unmodified Opinion	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.
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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	<b>TORNILLO ISD (071908)</b>
Indicator:	<b>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.)</b>
Status	Passed
Last Updated:	6/8/2021 3:25:50 PM

### FORMULA

Field	Value
Not Default Disclosures	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.

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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	<b>TORNILLO ISD (071908)</b>
Indicator:	<b>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.)</b>
Status	Passed
Ceiling	Passed
Last Updated:	7/1/2021 9:02:28 AM

### FORMULA

Field	Value
Timely Payments to Government Agencies	true

### CEILING FORMULA

Field	Value
Warrant Hold Issued	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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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	<b>TORNILLO ISD (071908)</b>
Indicator:	<b>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.)</b>
Ceiling	Passed
Last Updated:	6/28/2021 11:05:41 AM

### FORMULA

Field	Value	
(		
(		
(		
2017-2018 Assigned and Unassigned Fund Balances	8,406,953	?
-		
2016-2017 Assigned and Unassigned Fund Balances	7,274,780	?
)		
/		
2016-2017 Assigned and Unassigned Fund Balances	7,274,780	?
)		
+		
(		
(		
2018-2019 Assigned and Unassigned Fund Balances	7,195,798	?
-		
2017-2018 Assigned and Unassigned Fund Balances	8,406,953	?
)		
/		
2017-2018 Assigned and Unassigned Fund Balances	8,406,953	?
)		
+		
(		
(		
2019-2020 Assigned and Unassigned Fund Balances	7,339,549	?
-		
2018-2019 Assigned and Unassigned Fund Balances	7,195,798	?
)		
/		
2018-2019 Assigned and Unassigned Fund Balances	7,195,798	?
)		
)		
/		
3		
<		
Threshold for Three-Year Percent Change in Fund Balances	0.25	?
Or		
2019-2020 Assigned and Unassigned Fund Balances	7,339,549	?
>		
(		
(		
2019-2020 Total Expenditures	13,154,390	?
-		
2019-2020 Capital Outlay	44,972	?
)		
/		
365		
*		
75		
)		
Mathematical Breakdown: 0.0105 < 0.25 Or 7,339,549 > 2,693,716.0274		

### 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

## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	<b>TORNILLO ISD (071908)</b>
Indicator:	<b>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.</b>
Result/Points	10
Last Updated:	6/8/2021 3:25:50 PM

### FORMULA

Field	Value
(	
(	
Cash and Equivalents	6,787,923
+	
Current Investments	0
)	
/	
(	
Total Expenditures	13,154,390
-	
Facilities Acquisition and Construction	44,972
)	
)	
*	365
Mathematical Breakdown: 188.9933	

### 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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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	TORNILLO ISD (071908)
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:	6/8/2021 3:25:50 PM

### FORMULA

Field	Value	
Current Assets	9,322,932	?
/ Current Liabilities	1,783,558	?
Mathematical Breakdown: 5.2272		

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
$\geq 3.00$	$< 3.00 \geq 2.50$	$< 2.50 \geq 2.00$	$< 2.00 \geq 1.50$	$< 1.50 \geq 1.00$	$< 1.00$

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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	<b>TORNILLO ISD (071908)</b>
Indicator:	<b>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.</b>
Result/Points	10
Last Updated:	6/8/2021 3:25:50 PM

### FORMULA

Field	Value	
(		
Total Revenue	<input type="text" value="12,846,492"/>	<input data-bbox="1461 693 1485 724" type="button" value="?"/>
/		
(		
Total Expenditures	<input type="text" value="13,154,390"/>	<input data-bbox="1461 766 1485 798" type="button" value="?"/>
-		
Facilities Acquisition and Construction	<input type="text" value="44,972"/>	<input data-bbox="1461 798 1485 829" type="button" value="?"/>
)		
-		
1		
)		
>=		
0		
Or		
(		
(		
Cash and Equivalents	<input type="text" value="6,787,923"/>	<input data-bbox="1461 987 1485 1018" type="button" value="?"/>
+		
Current Investments	<input type="text" value="0"/>	<input data-bbox="1461 1018 1485 1050" type="button" value="?"/>
)		
/		
(		
Total Expenditures	<input type="text" value="13,154,390"/>	<input data-bbox="1461 1113 1485 1144" type="button" value="?"/>
-		
Facilities Acquisition and Construction	<input type="text" value="44,972"/>	<input data-bbox="1461 1144 1485 1176" type="button" value="?"/>
)		
)		
*		
365		
>=		
Acceptable Days Cash on Hand	<input type="text" value="60"/>	<input data-bbox="1461 1249 1485 1281" type="button" value="?"/>
Mathematical Breakdown: -0.0201 >= 0 Or 188.9933 >= 60		

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
<b>10</b>	<b>0</b>
<b>&gt;=0%</b>	<b>&lt;0%</b>

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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 10

Name:	TORNILLO ISD (071908)
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:	7/2/2021 1:15:58 PM

### FORMULA

Field	Value	
(		
(		
(		
2017-2018 Actual Revenues	12,260,478	?
-		
2017-2018 Budgeted Revenues	10,487,012	?
)		
/		
2017-2018 Budgeted Revenues	10,487,012	?
)		
+		
(		
(		
2018-2019 Actual Revenues	11,206,852	?
-		
2018-2019 Budgeted Revenues	10,641,826	?
)		
/		
2018-2019 Budgeted Revenues	10,641,826	?
)		
+		
(		
(		
2019-2020 Actual Revenues	12,083,516	?
-		
2019-2020 Budgeted Revenues	12,535,797	?
)		
/		
2019-2020 Budgeted Revenues	12,535,797	?
)		
)		
/		
3		
<		
Acceptable Level of Variance	0.1	?
Mathematical Breakdown: 0.062 < 0.1		

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
<10%	>=10%

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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	TORNILLO ISD (071908)
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, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.
Result/Points	10
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### FORMULA

Field	Value	
(		
Long Term Liabilities	17,522,137	?
/		
Total Assets	38,399,091	?
<= 1		
)		
Or		
(		
(		
2020 Total Students	1,000	?
-		
2016 Total Students	1,192	?
)		
/		
2016 Total Students	1,192	?
>=		
Threshold for Five-Year Percent Increase in Students	0.07	?
)		
Mathematical Breakdown: 0.4563 <= 1 Or -0.1611 >= 0.07		

### 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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2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	TORNILLO ISD (071908)
Indicator:	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.
Result/Points	8
Last Updated:	6/8/2021 3:25:52 PM

FORMULA

Field	Value	
(		
Total Local and Intermediate Sources	318,142	?
/		
Total Revenue	1,213,057	?
)		
* Long Term Liabilities	17,522,137	?
* 100		
/		
Assessed Property Value	83,753,955	?
Mathematical Breakdown: 5.4868		

RESULT DETERMINATION REFERENCE

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



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2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	TORNILLO ISD (071908)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.
Result/Points	4
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FORMULA

Field	Value	
District Administrative Cost Ratio	0.1837	?
And		
ADA	871.622	?
Or		
Sparse	FALSE	?

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS						
ADA Size	10	8	6	4	2	0
10,000 and Above	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
5,000 to 9,999	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
1,000 to 4,999	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
500 to 999	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
Less than 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364



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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	TORNILLO ISD (071908)
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 Updated:	6/8/2021 3:25:53 PM

### FORMULA

Field	Value	
(		
2019-2020 Total Enrollment	1,002	?
/		
2019-2020 Number of FTE Staff	182.7945	?
)		
/		
(		
2017-2018 Total Enrollment	1,114	?
/		
2017-2018 Number of FTE Staff	190.5383	?
)		
-		
1		
>		
Threshold for Three-Year Percent Change in Ratio	-0.15	?
Or		
2019-2020 Total Enrollment	1,002	?
-		
2017-2018 Total Enrollment	1,114	?
>		
0		
Mathematical Breakdown: $-0.0624 > -0.15$ Or $-112 > 0$		

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	TORNILLO ISD (071908)
Indicator:	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.
Result/Points	5
Last Updated:	6/8/2021 3:25:53 PM

FORMULA

Field	Value	
(		
Actual ADA	931.288	?
- Projected ADA	916.95	?
)		
/ Projected ADA	916.95	?
Mathematical Breakdown: 0.0156		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS		
ADA Size	5	0
10,000 and Above	<= 0.07	> 0.07
5,000 to 9,999	<= 0.10	> 0.10
1,000 to 4,999	<= 0.20	> 0.20
500 to 999	<= 0.25	> 0.25
Less than 500	<= 0.30	> 0.30
Sparse	<= 0.35	> 0.35



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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	<b>TORNILLO ISD (071908)</b>
Indicator:	<b>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.)</b>
Ceiling	Passed
Last Updated:	6/8/2021 3:25:53 PM

### FORMULA

Field	Value	
Sum of Differences	5,229	?
/ Denominator	13,156,403	?
< Acceptable Level of Variance	.03	?
Mathematical Breakdown: $0.0004 < 0.03$		

### 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.

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2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	TORNILLO ISD (071908)
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? (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
Last Updated:	6/8/2021 3:25:53 PM

FORMULA

Field	Value
Not Weak Internal Controls	false

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

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

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2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	TORNILLO ISD (071908)
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 Updated:	6/8/2021 3:25:53 PM

FORMULA

Field	Value
Not Material Non-Compliance	false

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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## 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	TORNILLO ISD (071908)
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:	6/8/2021 3:25:53 PM

### FORMULA

Field	Value
Required Financial Postings	true

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No

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2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	TORNILLO ISD (071908)
Indicator:	Did the school board members discuss the district's property values at a 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.)
Ceiling	Passed
Last Updated:	6/8/2021 3:25:53 PM

FORMULA

Field	Value
Board Property Value Discussion	true

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the school board discussed property values at a meeting within 120 days before the district adopted its budget.