Financial Integrity Rating System of Texas

November 18, 2026

TORNILLO INDEPENDENT SCHOOL DISTRICT

Required Reporting

- 2025-2026 Ratings are based on 2024-2025 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 18th)
    - 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 5th)
  - 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 21 are worth up to 10 points each.

	2025/26	2024/25
PASS	70 Points	70 Points
TISD Score	98 of 100	98 of 100

2025-2026 Ratings

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

A – Superior Achievement



ANNUAL FINANCIAL MANAGEMENT REPORT

REQUIRED DISCLOSURES

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 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:

Link to Superintendent's Contract 2nd Amendment:
Link to Superintendent's Contract 3rd Amendment:
Link to Superintendent's Contract 4th Amendment:
Link to Superintendent's Contract 5th Amendment:
Link to Superintendent's Contract 6th Amendment:
https://www.tisd.us/page/superintendent

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period Ended August 31, 2025

	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 Maria Delgado**	**Board Member Hector Lopez**	**Board Member Ida Estrada**	**Board Member Enrique Vega**
Meals	$576.00	$213.00	$408.00	$408.00	$358.26	$341.83	$126.80	$55.34
Lodging	5,075.91	1407.39	2252.13	1407.39	997.38	1,182.67	899.28	732.87
Transportation	2,328.62	840.91	906.92	856.92	165.80		1,048.25	2,718.37
Motor Fuel								
Other	1,926.66	805.00	805.00	805.00	485.00	485.00	320.00	805.00
Total	$9,907.19	$3,266.30	$4,372.05	$3,477.31	$2,006.44	$2,009.50	$2,394.33	$4,311.58

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, 2024

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, 2024

	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 Ida Estrada	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, 2024

	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 Ida Estrada	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 February 27 deadline?

2025/26	2024/25
Yes	Yes

INDICATOR #2

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

2025/26	2024/25
Yes	Yes

INDICATOR #3

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

2025/26	2024/25
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?

2025/26	2024/25
Yes	Yes

INDICATOR #5

Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest 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.)

2025/26	2024/25
Passed	Passed

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?

-.0971 >=-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.)

2025/26	2024/25
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)?

2025/26	2024/25
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	
2025/26	2024/25
129.25	119.89

INDICATOR #8

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

2025/26	2024/25
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	
2025/26	2024/25
3.8821	3.7662

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?

2025/26	2024/25
10	10

>=0%	10 POINTS
<0%	0 POINTS

Revenue > Expenses	
2025/26	**2024/25**
Revenue: 12,074,081 > Expenses: 12,177,313 **Ratio: -0.0085**	**Revenue: 11,703,907 > Expenses: 12,376,761** **Ratio: -0.0469**
Days Cash on Hand 129.25	**Days Cash on Hand 119.89**

INDICATOR #10

Did the school district average less than 10% variance when comparing budgeted revenues to actual revenues for the last 3 fiscal years?

2025/26	2024/25
10	Not Rated

INDICATOR #11

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

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

2025/26	2024/25
10	10

>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	
2025/26	2024/25
0.3943	0.3922

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

2025/26	2024/25
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	
2025/26	2024/25
5.1511	5.4381

INDICATOR #13

Not rated

2025/26	2024/25
Not Rated	8

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.)

2025/26	2024/25
10	10

Yes	10 POINTS
No	0 POINTS

Ratio	
2025/26	2024/25
Yes -0.0076>-0.15	Yes -0.0986>-0.15
Passed	Passed

INDICATOR #15

Was the school district's ADA within the allotted range of the district's biennial pupil projection(s)submitted to TEA?

2025/26	2024/25
5	5

Ratio	
2025/26	2024/25
Yes -0.049<= 0.25	Yes 0.06 <= 0.25
Passed	Passed

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.)

2025/26	2024/25
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.)

2025/26	2024/25
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?

2025/26	2024/25
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?

2025/26	2024/25
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.)

2025/26	2024/25
Yes	Yes

INDICATOR #21

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

2025/26	2024/25
Passed	Passed

True = Failed

False = Passed

QUESTIONS

