

**Finance Department**

19200 Cobb Street

Tornillo, TX 79853

Phone 915.765.3010

Fax 915.765.3099

MEMORANDUM

To: Members of the Board of Trustees
From: Luis M. Guerra, Director of Finance
Subject: FIRST Ratings
Date: November 19, 2025

HISTORY:

The state's school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

RATIONALE:

The Financial Integrity Ratings are based on an analysis of the district's financial data for fiscal year 2024 (the fiscal period ended August 31, 2024). Ratings are determined using the financial indicators specified in 19 Texas Administrative Code (TAC) §109.1001.

BUDGET IMPACT:

N/A

ADMINISTRATIVE RECOMMENDATION:

None required; this is for information purposes only.

Vision: *Believe we can succeed; with pride we will achieve.*

Mission: *The mission of the District is to educate and inspire students in a safe and supportive environment which will result in closing the achievement gap by preparing all students for college readiness and success in a global society.*