

TORNILLO INDEPENDENT SCHOOL DISTRICT

**AGREED-UPON PROCEDURES RELATED TO THE
DISTRICT'S VOTER-APPROVAL TAX RATE ELECTION**

**Data for the Year Ended
August 31, 2024**

TORNILLO INDEPENDENT SCHOOL DISTRICT
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**INDEPENDENT ACCOUNTANT'S
REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Trustees and Citizens
of Tornillo Independent School District

We have performed the agreed-upon procedures enumerated below, which were agreed to by Tornillo Independent School District (the "District"), solely for the purpose of reporting our findings regarding the results of the procedures as compared to the criteria set forth in the Legislative Budget Board's ("LBB") House Bill 3 Efficiency Audit Guidelines in relation to the District's peer districts.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express an opinion or conclusion. Our report includes specific findings based on the procedures performed. Had we been engaged to perform additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of District management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Whitley Penn LLP

Houston, Texas
August 26, 2025

TORNILLO INDEPENDENT SCHOOL DISTRICT
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SECTION I - EXECUTIVE SUMMARY

Overview of Procedures Performed

In conducting the agreed-upon procedures for the District, we gained an understanding of the District's fiscal management, efficiency, and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts. This was accomplished by analyzing data from the year ended and prior, maintained by the Texas Education Agency ("TEA") and the District. An overview of the objectives and approach performed during the agreed-upon procedures are provided in Section III of this report.

District data on accountability, students, staffing and finances, with peer districts and state comparisons are described in Section IV of this report.

SECTION II - KEY INFORMATION ABOUT THE DISTRICT

Tornillo Independent School District ("the District"), is holding a Voter-Approval Tax Rate Election (VATRE) to increase the District's maintenance and operations property tax rate in fiscal year 2026 on November 4, 2025. Maintenance and Operations (M&O) taxes are for the operation of public schools. The District has not had a VATRE in the past.

The M&O tax rate for fiscal year 2021 was \$1.0029 and decreased to \$0.6688 in fiscal year 2024. The M&O rate was further compressed for fiscal year 2025 to \$0.6669. The proposed M&O tax rate for fiscal year 2026 with a VATRE is \$1.2058. This increase is estimated to generate \$237,252 of additional local revenue, which is 33.65 percent of the 2024-2025 total budgeted revenues. This M&O tax rate change is estimated to increase the taxes on the average homeowner in the District by \$0 a year. The average home in Tornillo District is \$119,220 and the homestead exemption of \$140,000, so the average taxpayer will not have a tax burden to the District.

Fiscal Year	Tax Year	Maintenance & Operations	Interest & Sinking	Total
2021	2020	\$1.0029	\$0.4689	\$1.4718
2022	2021	\$0.9315	\$0.4689	\$1.4004
2023	2022	\$0.8995	\$0.4689	\$1.3684
2024	2023	\$0.6688	\$0.4689	\$1.1377
2025	2024	\$0.6669	\$0.4689	\$1.1358

As of August 2025 projections, the VATRE would provide an estimated \$237,252 of additional local tax revenue. An agreed-upon procedures engagement was deemed necessary to determine if the District can achieve cost efficiencies before deciding on next steps to close the budget gap for fiscal year 2026. The results of this report are to be considered if efficiencies can be achieved if a VATRE is warranted. The District is seeking to receive the additional \$0.12 of the tier II funding and would receive about \$1.2 million in state funding. The District has adopted a deficit budget in the last three years in an average of \$500,000 and has not been able to provide a salary increase to its employees. HB 2 has provided an increase to teachers but the non-teacher staff has gone without.

Along with the M&O tax rate increase the District administration proposed as a result of the VATRE, the District has implemented significant cost-saving measures and applied key operational/staffing efficiencies that would allow the District to adopt a balanced budget for fiscal year 2026 without forcing the requirement to cut key academic and extracurricular programs that make the District's education, according to District management, the best in the state.

Based on the outcome of the agreed upon procedures, the District will begin to address any cost inefficiencies reflected in the agreed-upon procedures. Secondly, the District will determine if any other funds are available to cover General Fund needs in fiscal year 2026. The District can also determine if budget assumptions such as staffing ratios need adjusting in 2026.

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SECTION II - KEY INFORMATION ABOUT THE DISTRICT (continued)

The District engaged Whitley Penn, LLP to conduct agreed-upon procedures, following the guidelines established by the Legislative Budget Board. The purpose of the procedures is to inform voters about the District's fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

Some key information about the District:

- The District's fiscal year 2023 and 2024 maintenance and operations (M&O) tax rates of \$0.8995 and \$0.6688, respectively, were less than the peer district average M&O tax rates of \$0.9394 and \$0.7694, respectively.
- The District's total operating revenue for all funds for fiscal year 2024 totaled \$20,363 per student, while its peer district average and State average were \$18,257 per student and \$13,037 per student, respectively.
- The District's total operating expenditures for all funds for fiscal year 2024 totaled \$21,148 per student, while its peer district average and State average were \$17,855 per student and \$12,948 per student, respectively.
- Over the last five years, the District's General Fund operating revenue average totaled \$13,573 per student, while its peer district average totaled \$13,548 per student.
- Over the last five years, the District's operating revenue average for all funds totaled \$17,565 per student, while its peer district average and State average were \$17,133 per student and \$12,135 per student, respectively.
- Over the last five years, the District's General Fund operating expenditures average totaled \$14,128 per student, while its peer district average totaled \$12,775 per student.
- Over the last five years, the District's operating expenditures average for all funds totaled \$17,769 per student, while its peer district and State average were \$16,058 per student and \$11,758 per student, respectively.
- The District's School Financial Integrity Rating System of Texas (FIRST) score for 2024-2025 was based on the school year 2023-2024 data. The District earned 98 points out of 100 or an A (Superior) rating.
- The 2025 A-F accountability rating for the District was an 82 or a "B". Its peer district average rating was an 82 or a "B".
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The 2025 A-F accountability reports for all the District's campuses are summarized below.

Rating	# of Campuses
A	-
B	2
C	1
D	-
Not Rated	-
F	-

Additional details and results of our procedures are included in Section IV.

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SECTION III - OBJECTIVES AND APPROACH

Objectives

The objective of our agreed-upon procedures was to assess the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts.

Approach

In order to achieve the objectives, set forth above, Whitley Penn, LLP performed the following procedures:

1. Selected 6 peer districts, developed a simple average and used the same comparison group throughout the engagement.
2. Reported on the overall accountability rating (A-to-F and a corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average score and listed the following District's campus information:
 - a. Accountability rating count for each campus level within the district.
 - b. Names of the campuses that received an F accountability rating
 - c. Campuses that are required to implement a campus turnaround plan
4. Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.
5. Reported on student characteristics for the District, its peer districts and the State average including:
 - a. Total Students
 - b. Economically Disadvantaged
 - c. English Learners
 - d. Special Education
 - e. Bilingual/ESL Education
 - f. Career and Technical Education
6. Reported on the attendance rate for the District, its peer districts and the State.
7. Reported on the five-year enrollment for the District for the most recent school year and four (4) years prior, the average annual percentage change based on the previous five years and the projected next school year.
8. Reported on the following indicators related to the District's revenue, its peer district average and the State average and explained any significant variances.
 - a. Local M&O Tax (Retained) (without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue
9. Reported on the following indicators related to the District's expenditures, its peer district average, and the State average and explained significant variances from the peer districts' average in any. In addition, explained the reasons for the District's expenditures exceeding revenue, if applicable.

<ol style="list-style-type: none">a. Instructionb. Instructional resources and mediac. Curriculum and staff developmentd. Instructional leadershipe. School leadershipf. Guidance counseling servicesg. Social work servicesh. Health servicesi. Transportationj. Food service operation	<ol style="list-style-type: none">k. Extracurricularl. General administrationm. Plant maintenance and operationsn. Security and monitoring serviceso. Data processing servicesp. Community servicesp. Total operating expenditures
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SECTION III - OBJECTIVES AND APPROACH (continued)

10. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the State average and explained any significant variances from the peer district average in any category.
 - a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary
11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts. Analyzed unassigned fund balance per student and as a percentage of three-month operating expenditures and explained any significant variances.
12. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts and the State average. The following staff categories were used:
 - a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff
13. Reported on the District's teacher turnover rate as well as its peer districts and the State's average.
14. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program.
 - a. Special Education
 - b. Bilingual Education
 - c. Migrant Programs
 - d. Gifted and Talented Programs
 - e. Career and Technical Education
 - f. Athletics and Extracurricular Activities
 - g. Alternative Education Program/Disciplinary Alternative Education Program
 - h. Juvenile Justice Alternative Education Program
15. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
16. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
17. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
18. In regards to the District's budget process, provided a response to each of the following questions:
 - a. Does the District's budget planning process include projections for enrollment and staffing?
 - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
 - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
 - d. Does the District analyze educational costs and student needs to determine campus budgets?
19. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
20. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.

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SECTION III - OBJECTIVES AND APPROACH (continued)

21. In regards to the District's compensation system, provided a response to the following questions:
 - a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.
 - b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?
 - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?
 - d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
22. In regards to planning, provided a response for each of the following questions:
 - a. Does the District develop a District Improvement Plan (DIP) annually?
 - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
 - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
 - i. Does the District use enrollment projections?
 - ii. Does the District analyze facility capacity?
 - iii. Does the District evaluate facility condition?
 - d. Does the District have an active and current energy management plan?
 - e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
23. In regards to District academic information, we will provide a response for each of the following questions:
 - a. Does the District have a teacher mentoring program?
 - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
 - c. When adopting new programs, does the District define expected results?
 - d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
24. Provided a response to the question if the District modifies programs, plans staff development opportunities, or evaluates staff based on analyses of student test results.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

1. Peer Districts

The Texas Education Agency's (TEA) Snapshot Peer Search identified a total of 464 peer districts based on community type (Rural). Using other similar characteristics for tax rate, district size, property wealth, and Texas Smart Schools, Whitley Penn, LLP selected the six (6) peer districts shown below.

FIGURE 1
PEER DISTRICTS

<u>DISTRICT NAME</u>	<u>COUNTY</u>
Anthony ISD	El Paso County
Banquete ISD	Nueces County
Hale Center ISD	Hale County
Mart ISD	McLennan County
Santa Maria ISD	Cameron County
Stamford ISD	Jones County

Fiscal Year	Tax Year	Tornillo ISD	Peer Districts Average	Variance
		Maintenance & Operations Tax Rate	Maintenance & Operations Tax Rate	
2023	2022	\$0.8995	\$0.9394	(\$0.0399)
2024	2023	\$0.6688	\$0.7694	(\$0.1006)

The District's M&O tax rate was \$0.8995 in fiscal year 2023 and was used by TEA to identify the District's peer districts. The fiscal year 2023 average M&O tax rate for all peer districts was \$0.9394, with the highest tax rate being \$1.0324 (Hale Center ISD) and the lowest tax rate was \$0.8546 (Mart ISD). The District's fiscal year 2023 tax rate was approximately \$0.0399 less than its peer districts. The fiscal year 2024 M&O tax rate for the District was \$0.6688, while the peer district average was \$0.7694. The District's fiscal year 2024 tax rate was approximately \$0.1006 less than its peer districts.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)

2. Accountability Rating

The Texas Education Agency (TEA) annually assigns an A-to-F rating and a corresponding scaled score (1 to 100) to each district and campus based on student assessment results and other accountability measures.

FIGURE 2

A-F ACCOUNTABILITY RATING COMPARISON

2025

	DISTRICT RATING (A-F)	DISTRICT SCORE (1-100)	PEER DISTRICT AVERAGE RATING (A-F)	PEER DISTRICT AVERAGE SCORE (1-100)
Rating/Score	B	82	B	82

There were no campuses with an F rating. The results for the District's 3 campuses are shown below.

FIGURE 3

A-F ACCOUNTABILITY RATING BY CAMPUS LEVEL

2025

	ELEMENTARY SCHOOLS	MIDDLE SCHOOLS	HIGH SCHOOLS
A	-	-	-
B	-	1	1
C	1	-	-
D	-	-	-
Not Rated	-	-	-
F	-	-	-

Campuses with F Accountability Rating

None

Campuses Required to Implement a Campus Turnaround Plan

None

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3. Financial Rating

The State of Texas' 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.

The rating is determined through a combination of four (4) critical indicators and seventeen (17) supplementary solvency indicators. Beginning with 2016-2017 Rating (based on the 2015-2016 financial data), the Texas Education Agency moved from a "Pass/Fail" system and began assigning a letter rating. The ratings and corresponding points are shown below:

<u>Rating</u>	<u>Points</u>
A = Superior	90 – 100
B = Above Standard	80 - 89
C = Meets Standards	70 – 79
F = Substandard Achievement	0 – 69

The District's 2024-2025 rating, based on the school year 2023-2024, was an "A" (Superior). The District's rating from 2020-2021 through 2022-2023 has also been an "A" (Superior) and from 2023-2024 was a "B" (Above Standard).

FIGURE 4
SCHOOL FIRST RATING
2024-2025 Rating (Based on School Year 2023-2024 Data)

	<u>DISTRICT RATING (A-F)</u>
Rating	A

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4. Student Characteristics, Attendance, and 5-Year Enrollment

Student Characteristics

The District's enrollment for 2024 was 762 students, while the average peer district enrollment was 648 students. Santa Maria ISD had the lowest enrollment at 540, while Banquete ISD had the largest enrollment at 821 within the District's peer group.

There are 5.5 million students served by public schools in the State of Texas. Every student is served differently in public schools based on their unique characteristics. Such data is captured by the Texas Education Agency on an annual basis. Figure 5 provides student counts for five (5) select student characteristics, which are described below:

Economically Disadvantaged – This term has an identical meaning to educationally disadvantaged, which is defined by the Texas Education Code (TEC) §5.001(4) as a student who is "eligible to participate in the national free or reduced-price lunch program".

English Learners – The Texas Education Agency defines an English Learner as a student who is in the process of acquiring English and has another language as the primary language; it is synonymous with English Language Learner (ELL) and Limited English Proficient (LEP).

Special Education – These are students with a disability as defined by Federal regulations (34 CFR§ 300.304 through 300.311), State of Texas Laws (Texas Education Code §29.003) or the Commissioner's/State Board of Education Rules (§89.1040).

Bilingual/ESL Education – The Texas Education Code §29.055 describes students enrolled in a bilingual education program as those students in a full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students and for carefully structured and sequenced mastery of the English language skills. Students enrolled in an English as a Second Language (ESL) program receive intensive instruction in English from teachers trained in recognizing and dealing with language differences.

Career and Technical Education - Students enrolled in State approved Career and Technology Education programs.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)

4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)

FIGURE 5
SELECTED STUDENT CHARACTERISTICS
2023 - 2024

	TOTAL STUDENT POPULATION COUNT	PERCENTAGE OF STUDENT POPULATION	PEER DISTRICTS AVERAGE PERCENTAGE	STATE AVERAGE PERCENTAGE
Total Students	762	100.0%	N/A	N/A
Economically Disadvantaged	706	92.7%	76.1%	62.2%
English Learners	496	65.1%	16.1%	24.3%
Special Education	93	12.2%	13.2%	14.0%
Bilingual/ESL Education	374	49.1%	14.9%	24.4%
Career and Technical Education	294	38.6%	28.5%	26.9%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

The State of Texas serves approximately 3.4 million students who are economically disadvantaged, representing 62.2 percent of the total student population. In comparison, economically disadvantaged students make up 92.7 percent of the total enrollment in Tornillo ISD. This is significantly higher than the peer district average of 76.1 percent – an 16.6 percentage point difference. Among the peer districts, Santa Maria ISD reported the highest proportion of economically disadvantaged students at 98.3 percent, while Stamford ISD reported the lowest at just 65.4 percent.

The District's career and technical student population totals 38.6 percent compared to its peer districts which have an average of 28.5 percent. The State's career and technical student population is 26.9 percent, or 11.7 percent less than the District. The District's English learners population equals 65.1 percent compared to its peer districts which have an average of 16.1 percent. The State's English learners population totals 24.3 percent, or 40.8 percent less than the District. The District's bilingual/ESL education student population totals 49.1 percent compared to its peer districts which have an average of 14.9 percent. The State's bilingual/ESL education student population is 24.4 percent, or 24.7 percent less than the District.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)

4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)

Attendance

FIGURE 6
ATTENDANCE RATE
2023 - 2024

	<u>DISTRICT TOTAL</u>	<u>PEER DISTRICTS AVERAGE</u>	<u>STATE AVERAGE</u>
Attendance Rate	94.9%	94.5%	93.3%

SOURCE: Texas Education Agency, Public Education Information Management System
District Attendance, Graduation, and Dropout Rates Reports.

State funding for public schools in Texas is determined through a complex formula that incorporates numerous factors. However, one of the most significant components is Average Daily Attendance (ADA)—the average number of students in attendance on a typical school day. This means that higher student attendance directly contributes to increased state aid.

Tornillo ISD's attendance rate exceeds the peer district average by 0.4 percentage points and is 1.6 percentage points higher than the statewide average. Among the peer districts, Anthony ISD reported the lowest attendance rate at 93.3 percent, while Mart ISD reported the highest at 95.4 percent.

This strong attendance performance positively impacts the District's ability to maximize state funding. Maintaining high attendance not only supports student learning outcomes but also ensures the District receives its fair share of state resources.

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4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)

Five-Year Enrollment

The attendance rate should be evaluated in conjunction with the number of students enrolled. As shown in Figure 7, the District has experienced an average annual decrease over the last five years of 5.64 percent. When the current enrollment data for 2025 and 2026 is incorporated, the decrease enrollment compared to the most recent year is 4.72 percent and 4.13 percent, respectively.

FIGURE 7
5-YEAR ENROLLMENT
2020 - 2024

	<u>ENROLLMENT</u>	<u>% CHANGE</u>
2020	1,002	-1.86%
2021	914	-8.78%
2022	889	-2.74%
2023	829	-6.75%
2024	762	-8.08%
Average annual percentage change based on the previous five years	-5.64%	
Estimated final enrollment (2025)	726	-4.72%
Projected next school year (2026)	696	-4.13%
Average annual percentage change based on 2020-2026 school years	-5.30%	

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5. District Revenue

FIGURE 8
DISTRICT TAX REVENUE
2023 - 2024

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	REVENUE PER STUDENT	PERCENTAGE OF TOTAL	REVENUE PER STUDENT	PERCENTAGE OF TOTAL	REVENUE PER STUDENT	PERCENTAGE OF TOTAL
Local M&O Tax (Retained) (1)	\$ 833	4.1%	\$ 2,812	15.4%	\$ 4,553	34.9%
State (2)	13,254	65.1%	11,331	62.1%	5,545	42.5%
Federal	5,511	27.1%	2,904	15.9%	2,138	16.4%
Other Local and Intermediate	765	3.8%	1,211	6.6%	801	6.1%
Total Revenue	\$ 20,363	100.0%	\$ 18,257	100.0%	\$ 13,037	100.0%

Note: (1) Excludes recapture

(2) Excludes TRS on-behalf revenue

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

The financial data above includes all funds operating revenue, except for the District's capital projects fund and debt service fund revenues. Approximately \$593,902 of the Teacher Retirement System (TRS) contributions made by the State of Texas on-behalf of the District are also excluded from State revenues. In accordance with Governmental Accounting Standards Board, on-behalf contributions must also be recorded as expenditures. However, the source reports used for the analyses did not exclude these on-behalf expenditures. The on-behalf contributions of \$593,902 equates to \$780 per student.

The District receives \$1,979 less Local M&O tax revenue per student compared to the peer district average and \$3,720 less than the State average. For the 2023-2024 school year, the District's M&O tax rate was \$0.6688, which is \$0.1006 lower than the peer district average of \$0.7694. Overall, the District's total revenue per student is \$2,106 higher than the peer district average and \$7,326 higher than the State average. Among the peer districts, Banquete ISD and Hale Center ISD reported the lowest revenue at \$15,620, while Stamford ISD reported the highest at \$22,738.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)

6. District Expenditures

FIGURE 9
DISTRICT ACTUAL OPERATING EXPENDITURES (1) (2)
2023 - 2024

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	EXPENDITURES PER STUDENT	PERCENTAGE OF TOTAL	EXPENDITURES PER STUDENT	PERCENTAGE OF TOTAL	EXPENDITURES PER STUDENT	PERCENTAGE OF TOTAL
Instruction	\$ 9,655	45.7%	\$ 8,936	50.0%	\$ 7,101	54.8%
Instructional Resources and Media	218	1.0%	109	0.6%	119	0.9%
Curriculum and Staff Development	1,974	9.3%	223	1.2%	320	2.5%
Instructional Leadership	154	0.7%	484	2.7%	236	1.8%
School Leadership	1,100	5.2%	884	4.9%	741	5.7%
Guidance Counseling Services	512	2.4%	710	4.0%	525	4.1%
Social Work Services	48	0.2%	59	0.3%	45	0.3%
Health Services	251	1.2%	153	0.9%	132	1.0%
Transportation	342	1.6%	381	2.1%	395	3.1%
Food Services	1,201	5.7%	1,037	5.8%	683	5.3%
Extracurricular	468	2.2%	925	5.2%	400	3.1%
General Administration	1,035	4.9%	1,244	7.0%	427	3.3%
Plant Maintenance and Operations	2,345	11.1%	1,950	10.9%	1,303	10.1%
Security and Monitoring Services	916	4.3%	326	1.8%	209	1.6%
Data Processing Services	711	3.4%	381	2.1%	241	1.9%
Community Services	218	1.0%	55	0.3%	67	0.5%
Fund Raising (Charter Schools only)	-	0.0%	-	0.0%	4	0.0%
Total Operating Expenditures	\$ 21,148	100.0%	\$ 17,855	100.0%	\$ 12,948	100.0%

Capital outlay, debt service payments and other intergovernmental expenditures are not considered operating expenditures.

Overall, the District spends \$3,293 more per student than its peer districts average and \$8,200 more per student than the State average. Below are the key highlights:

- **Instructional expenditures** account for 45.7 percent of the District's total spending, which is lower than its peer districts (50.0 percent) and lower than the State average (54.8 percent).
- **Curriculum and Staff Development expenditures** make up 9.3 percent, which are 8.1 percentage points more than its peer districts and 6.8 percentage points more than the State average, respectively. This is due to the District's Superintendent handling all staff development due to staff shortage in this department. The Human Resources Director handles bilingual trainings and the CTE Coordinator handles program implementations and trainings. They all are partially coded under Curriculum and Instruction.
- **General administration expenditures** accounts for 4.9 percent of total spending – 2.1 percentage points lower than the peer district average but 1.6 percentage points higher than the State average of 3.3 percent.
- **Security and Monitoring Services** make up 4.3 percent of the District's expenditures, compared to 2.1 percent for peer districts and 1.9 percent for the State average.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)

7. District Payroll Expenditures Summary

FIGURE 10
PAYROLL EXPENDITURE SUMMARY
2023 - 2024

	<u>DISTRICT</u>	<u>PEER DISTRICT AVERAGE</u>	<u>STATE AVERAGE</u>
Payroll as a Percentage of All Funds	71.0%	73.7%	77.8%
Average Teacher Salary	\$ 63,656	\$ 55,221	\$ 62,474
Average Administrative Salary	109,177	97,156	101,383
Superintendent Salary	145,808	143,928	158,323

SOURCE: Texas Education Agency, Public Education Information Management System
District Financial Actual Reports.

The District's payroll costs, as a percentage of total expenditures are lower than its peer district average and the State average. On the contrary, the District, spends more per teacher than its peer district average and the State average. The highest average teacher salary within the peer group is \$64,991 (Anthony ISD) and the lowest is \$51,116 (Santa Maria ISD). The District also received the Teacher Incentive Allotment (TIA) along with one of its peer district (Mart ISD). The District had a total of 6 teachers eligible for the TIA while its peer district Mart ISD had 5. The District's average payout for TIA is \$17,400 for teachers achieving the recognized, exemplary, and master designation. The State average payout for TIA is \$38,517.

The average administrative salary (includes both campus and central administration) is greater than its peer district average and higher than the State average. In terms of leadership experience, the average years of experience for campus leaders in the District is 10.0 years, which is above the State average of 6.0 years. All six peer districts report lower average campus leadership experience than the District.

The Superintendent's salary is more than its peer districts average and less than the State average. The highest superintendent salary within the peer district is \$178,038 (Santa Maria ISD), while the lowest superintendent salary is \$101,700 (Hale Center ISD). It is also important to note that the State average for the Superintendent salary is comprised of school districts across the State with enrollments ranging from 21 to 184,109 students. Based on the State superintendent salary reports, higher or lower student enrollment, for the most part, directly correlates with the superintendent's salary.

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8. Fund Balance

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. *Within fund balance there are five (5) categories: non-spendable, restricted, committed, assigned and unassigned. The categories are described below.*

- Non-spendable fund balance cannot be spent because it is either (a) not in a spendable form, such as inventory or (b) legally or contractually required to be maintained intact.
- Restricted fund balance is net resources that are restricted as to use by an external party, such as a federal grantor.
- Committed fund balance is set aside for a specific purpose as resolved by the Board of Trustees.
- Assigned fund balance is fund balance that has been set aside by management for a specific purpose.
- Unassigned fund balance is the remaining amount that is not restricted, committed, or assigned for a specific purpose.

The Texas Education Agency evaluates unassigned fund balance by comparing it to three-months (25%) of annual operating expenditures. If the District does not meet goal of three-months, the percentage is shown as less than 100%. Amounts that exceed three (3) months are reflected as percentage greater than 100%. In fiscal year 2024, the District did meet the three-month average goal.

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SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS (continued)

8. Fund Balance (continued)

FIGURE 11 GENERAL FUND BALANCE 2020 - 2024									
DISTRICT					PEER DISTRICT AVERAGE				
YEAR	GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF 3-MONTH OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF 3-MONTH OPERATING EXPENDITURES			
2024	\$ 7,343	46.1%	184.4%	\$ 6,643	44.3%	177.1%			
2023	7,334	48.3%	193.1%	6,441	47.0%	187.9%			
2022	8,037	56.9%	227.8%	6,468	50.8%	203.1%			
2021	7,136	56.1%	224.3%	4,727	38.7%	154.7%			
2020	7,285	57.5%	229.9%	4,504	38.7%	154.7%			

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

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8. Fund Balance (continued)

The table below shows the amount by which the District did or did not meet the three-month goal.

DISTRICT				
YEAR	GENERAL FUND UNASSIGNED FUND BALANCE	GENERAL FUND UNASSIGNED FUND BALANCE 3-MONTH GOAL	UNASSIGNED FUND BALANCE AND THREE- MONTH GOAL (%)	DIFFERENCE BETWEEN UNASSIGNED FUND BALANCE AND THREE-MONTH GOAL (\$)
2024	\$ 5,588,195	\$ 3,031,224	184.4%	\$ 2,556,971
2023	6,080,114	3,148,381	193.1%	2,931,733
2022	7,128,990	3,129,889	227.8%	3,999,102
2021	6,515,442	2,905,063	224.3%	3,610,379
2020	7,285,066	3,168,753	229.9%	4,116,313

The District's unassigned fund balance as of August 31, 2024, totaled \$5.6 million. The District's General Fund operating expenditures of \$12.1 million would equate to a three months average of \$3.0 million, which the District not only met the 100.0 percent goal but also exceeded it by \$2.6 million (or 84.4 percent).

The District set aside assigned fund balance totaling \$162,589 during fiscal year 2024. The Texas Education agency combines both the assigned and unassigned fund balance in evaluating fund balance compared to operating expenditures for FIRST rating purposes. As such, if both unassigned and assigned fund balance categories are considered, then the total District would be over of the three-month operating expenditures and fund balance goal by \$2.7 million or 89.7 percent. The table below reflects the last five years of both assigned and unassigned fund balance compared to operating expenditures. In fiscal year 2024, there was one (1) peer district that set aside more than \$1 million in assigned fund balance. Stamford ISD set aside \$2.2 million.

YEAR	GENERAL FUND UNASSIGNED FUND BALANCE	GENERAL FUND ASSIGNED FUND BALANCE	TOTAL UNASSIGNED AND ASSIGNED FUND BALANCE	GENERAL FUND UNASSIGNED FUND BALANCE THREE- MONTH GOAL	DIFFERENCE BETWEEN TOTAL ASSIGNED AND UNASSIGNED FUND BALANCE AND THREE-MONTH GOAL (\$)	DIFFERENCE BETWEEN TOTAL ASSIGNED AND UNASSIGNED FUND BALANCE AND THREE-MONTH GOAL (%)
2024	\$ 5,588,195	\$ 162,589	\$ 5,750,784	\$ 3,031,224	\$ 2,719,560	89.7%
2023	6,080,114	205,148	6,285,262	3,148,381	3,136,881	99.6%
2022	7,128,990	589,117	7,718,107	3,129,889	4,588,219	146.6%
2021	6,515,442	1,081,520	7,596,962	2,905,063	4,691,899	161.5%
2020	7,285,066	54,483	7,339,549	3,168,753	4,170,796	131.6%

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8. Fund Balance (continued)

The District set aside committed fund balance totaling \$84,072 during fiscal year 2024. In fiscal year 2024, there were two (2) peer districts that set aside in committed fund balance. Anthony ISD and Stamford ISD set aside \$31,026 and \$500,000, respectively.

If committed and assigned fund balance are included in the fund balance analysis, the District's total fund balance per student has been more than the peer district average for each of the last five fiscal years. The table below reflects the last five fiscal years of committed, assigned, and unassigned fund balance compared to operating expenditures.

YEAR	DISTRICT			PEER DISTRICT AVERAGE			FUND BALANCE PER STUDENT DIFFERENCE (\$)	FUND BALANCE PER STUDENT DIFFERENCE (%)
	GENERAL FUND COMMITTED, ASSIGNED, UNASSIGNED FUND BALANCE PER STUDENT	AS A PERCENTAGE OF OPERATING EXPENDITURES PER STUDENT		GENERAL FUND COMMITTED, ASSIGNED, UNASSIGNED FUND BALANCE PER STUDENT	AS A PERCENTAGE OF OPERATING EXPENDITURES PER STUDENT			
2024	\$ 7,668	48.1%		\$ 7,498	51.7%		\$ 171	2.2%
2023	7,684	50.6%		7,308	55.7%		376	4.9%
2022	8,793	62.3%		7,163	57.5%		1,630	18.5%
2021	8,760	68.8%		5,338	44.0%		3,422	39.1%
2020	7,694	60.7%		4,774	40.9%		2,920	38.0%

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

9. District Staffing Levels

FIGURE 12
STAFF RATIO COMPARISON
2023 - 2024

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Teaching Staff (Percentage of Total Staff)	37.4%	45.2%	48.3%
Support Staff (Percentage of Total Staff)	11.1%	7.6%	11.1%
Administrative Staff (Percentage of Total Staff)	4.7%	5.6%	4.5%
Paraprofessional Staff (Percentage of Total Staff)	9.7%	12.8%	11.4%
Auxiliary Staff (Percentage of Total Staff)	36.9%	28.8%	24.7%
Students Per Total Staff	4.6	5.2	7.1
Students Per Teaching Staff	12.4	11.5	14.7

SOURCE: Texas Education Agency, Public Education Information Management System District Staff Information Reports.

The District's total staff for the year ended August 31, 2024 was 165 compared to that of its peer districts of 127. The District's teacher count for the 2024 school year was 61 (37.4 percent), while the State average is 48.3 percent. The District's teaching staff as a percentage of total staff is 7.8 percent less than the peer district average.

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10. Teacher Turnover Rates

FIGURE 13
TEACHER TURNOVER RATES
2023 - 2024

	DISTRICT TURNOVER RATE	AVERAGE PEER DISTRICT TURNOVER RATE	STATE TURNOVER RATE
Teachers	23.4%	24.6%	19.1%

SOURCE: Texas Education Agency, Public Education Information Management System
District Staff Information Reports.

The District's turnover rate is 1.2 percentage points less than the peer district average but 4.3 percentage points more than the State average. The highest turnover rate within the peer districts was 34.5 percent (Santa Maria ISD) while the lowest turnover rate was 17.8 percent (Mart ISD).

11. Special Programs

FIGURE 14
SPECIAL PROGRAMS CHARACTERISTICS
2023 - 2024

	NUMBER OF STUDENTS SERVED	PERCENTAGE OF ENROLLED STUDENT SERVED	PROGRAM BUDGET PER STUDENTS SERVED (1)	PROGRAM BUDGET AS A PERCENTAGE OF DISTRICT BUDGET (1)	TOTAL STAFF FOR PROGRAM	STUDENTS PER TOTAL STAFF FOR PROGRAM
Total Students	762	100.0%	N/A	N/A	N/A	N/A
Special Education	93	12.2%	\$7,895	6.5%	6.4	14.53
Bilingual/ESL Education	374	49.1%	397	1.3%	7.3	51.23
Migrant Programs	20	2.6%	0	0.0%	0.0	0.00
Gifted and Talented Programs	75	9.8%	246	0.2%	0.0	0.00
Career and Technical Education	294	38.6%	1,812	4.7%	3.8	77.37
Athletics and Extracurricular Activities (1)	140	18.4%	2,905	3.6%	8.0	17.50
Alternative Education Program/Disciplinary Alternative Education Program (1)	0	0.0%	25,341	0.2%	0.0	0.00

Note: (1) Information provided by the District

Alternative Education Program/Disciplinary Alternative Education Program reflects a total number of students served at 0 with a \$25,341 program budget, this is due to the District's DEAP teacher coded 100 percent of the time. Students are in and out of DAEP for a very short time.

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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

1. State and Regional Resources

Tornillo Independent School District is a very small District where every expense is discussed and used towards effective implementation of programs.

2. Reporting

For the year ended August 31, 2024, Gibson Ruddock Patterson LLC expressed an unmodified opinion on the financial statements. There are three possible opinions: unmodified, modified (e.g. scope limitation or departure from generally accepted accounting principles; or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

3. Oversight

The District is a medium risk grantee. The District has received desk reviews and has passed with no exceptions.

4. Budget Process

FIGURE 15
BUDGET PROCESS

QUESTION	YES/NO	NOT APPLICABLE
Does the District's budget planning process include projections for enrollment and staffing?	Yes	
Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes	
Does the District use cost allocation procedures to determine campus budgets and cost centers?	Yes	
Does the District analyze educational costs and student needs to determine campus budgets?	Yes	

5. Self-funded Programs

Not Applicable.

6. Staffing

District administrators are evaluated yearly.

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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)

7. Compensation System

FIGURE 16
COMPENSATION SYSTEM

QUESTION	YES/NO	NOT APPLICABLE
Does the District use salary bonuses or merit pay systems?	Yes	
Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?	Yes	
Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	Yes	
Has the District made any internal equity and/or market adjustments to salaries within the past two years?	No	

8. Planning

FIGURE 17
OPERATIONAL INFORMATION

QUESTION	YES/NO	NOT APPLICABLE
Does the District develop a District Improvement Plan (DIP) annually?	Yes	
Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?	No	
Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:	No	
Does the District use enrollment projections?	Yes	
Does the District analyze facility capacity?	Yes	
Does the District evaluate facility condition?	Yes	
Does the District have an active and current energy management plan?	Yes	
Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	Yes	

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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)

9. Programs

FIGURE 18

ACADEMIC INFORMATION

QUESTION	YES/NO	NOT APPLICABLE
Does the District have a teacher mentoring program?	Yes	
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	Yes	
When adopting new programs, does the District define expected results?	Yes	
Does the District analyze student test results at the District and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes	
Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes	