

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

2021-2022 Ratings based on school year 2020-21 data.

Scoring system is based on a series of indicators (questions)

A – Superior Achievement	Score 90 - 100
B – Above Standard Achievement	Score 80 - 89
C – Standard Achievement	Score 60 - 79
F – Substandard Achievement	Score below 60

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

THE INDICATORS

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 1:

Was the annual financial report filed within 30 days after the TEA set deadline of November 27th?

RESPONSE:

Report was received by TEA on AFR Due Date Waiver Granted

SCORE:

Passed

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 2:

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

RESPONSE:

For 2020-21, Seguin ISD received an unmodified, or clean, opinion.

SCORE:

Passed

SEGUIN I.S.D.

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INDICATOR 3:

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

RESPONSE:

Debt payments were made within the requirements of bond covenants.

SCORE:

Passed

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Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 4:

Did the district make timely payments to Teachers Retirement System, Texas Workforce Commission, Internal Revenue Service, and other government agencies?

RESPONSE:

All reports and payments were submitted timely to governmental entities.

SCORE:

Passed

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INDICATOR 5:

This indicator is not being scored.

RESPONSE:

n/a

SCORE:

n/a

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INDICATOR 6:

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

RESPONSE:

Both criteria met in the fiscal year.

SCORE:

Passed

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

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?

RESPONSE:

Seguin ISD had sufficient cash and investments in the General Fund.

SCORE: *(maximum possible score: 10 points)*

10 Points

SEGUIN I.S.D.

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INDICATOR 8:

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

RESPONSE:

Current Assets	\$102,339,623
Current Liabilities	\$ 24,326,023
Ratio:	4.207

Current assets were sufficient to cover current liabilities.

SCORE: *(maximum possible score: 10 points)*

10 Points

SEGUIN I.S.D.

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INDICATOR 9:

Did the school district's general fund revenues equal or exceed expenditures? Or, was the district's number of days of cash on hand greater than or equal to 60 days?

RESPONSE:

The district's number of days of cash on hand was greater than or equal to 60 days.

SCORE: *(maximum possible score: 10 points)*

10 Points

SEGUIN I.S.D.

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INDICATOR 10:

This indicator is not being scored.

RESPONSE:

n/a

SCORE:

n/a

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INDICATOR 11:

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

RESPONSE:

Long Term Liabilities	\$192,084,736
Total Assets	\$248,911,294
Ratio:	0.7717
Assets were sufficient to cover liabilities.	

SCORE: *(maximum possible score: 10 points)*

6 Points *(points reduction due to Net Pension Liability)*

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 12:

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

RESPONSE:

Resources were sufficient to meet required debt service.

SCORE: *(maximum possible score: 10 points)*

8 Points *(additional bond debt)*

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 13:

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

RESPONSE:

Acceptable Administrative Cost Ratio **<= 10.00%**

Seguin ISD Administrative Cost Ratio **8.92%**

SCORE: *(maximum possible score: 10 points)*

10 Points

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 14:

Did the school district not have a 15% decline in the students to staff ratio over 3 years?

RESPONSE:

Seguin ISD did not have a decline in its ratio of students to staff that was outside the acceptable range.

SCORE: *(maximum possible score: 10 points)*

10 Points

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 15:

This indicator is not being scored.

RESPONSE:

n/a

SCORE: *(maximum possible score: 5 points)*

5 Points

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Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 16:

Did the comparison of PEIMS data to like information in the annual financial report result in a total variance of less than 3% of all expenditures by function?

RESPONSE:

Sum of Differences	\$93
Expenditures	\$66,300,041

The PEIMS financial data submitted by Seguin ISD to TEA had an insignificant variance in comparison to the data published in the annual financial report. The variance is due to system rounding.

SCORE:

Passed

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 17:

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

RESPONSE:

External auditor indicated strong internal controls.

SCORE:

Passed

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Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 18:

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

RESPONSE:

The Seguin ISD annual financial report indicated no material noncompliance.

SCORE: *(maximum possible score: 10 points)*

10 Points

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 19:

Did the 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 were in effect at the district's fiscal year end?

RESPONSE:

Seguin ISD met all requirements.

SCORE: *(maximum possible score: 5 points)*

5 Points

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

INDICATOR 20:

Did the school board members discuss the district's property values at the board meeting within 120 days before the district adopted its budget?

RESPONSE:

Seguin ISD met requirements.

SCORE:

Passed

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

Seguin ISD FIRST Results for 2021

A – Superior Achievement

94 Points *(maximum possible score: 100 points)*

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

PRIOR YEAR COMPARISON

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

<u>INDICATOR</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
1	PASS	PASS	PASS	PASS
2	PASS	PASS	PASS	PASS
2.A	n/a	n/a	PASS	PASS
2.B	n/a	n/a	PASS	PASS
3	PASS	PASS	PASS	PASS
4	PASS	PASS	n/a	n/a
5	n/a	n/a	10	10
6	PASS	PASS	10	10
7	10	10	6	6
8	10	10	10	10
9	10	10	10	10
10	10	10	10	10
11	6	6	10	10
12	8	8	10	10
13	10	8	10	10
14	10	10	10	10
15	5	5	n/a	n/a
16	PASS	PASS	n/a	n/a
17	PASS	PASS	n/a	n/a
18	10	10	n/a	n/a
19	5	5	n/a	n/a
20	PASS	PASS	n/a	n/a
TOTAL SCORE	94	92	96	96

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

REQUIRED DISCLOSURE:

**Reimbursements Received by the Superintendent and Board
Members for Fiscal Year 2021**

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

Reimbursement Received by the Superintendent & Board Members for Fiscal Year 2021

For the 12 Month Period

Ended June 30, 2021

Description of Reimbursements	Superintendent	Board Members						
	Dr. Matthew Gutierrez	Carl Jenkins	Alejandro Guerra	Cindy Thomas-Jimenez	Linda Duncan	Denise Crettenden	Benito Amador	Glenda Moreno
Meals	\$ 1,284.00	\$ 39.00	\$ 48.00	\$ -	\$ 39.00	\$ -	\$ -	\$ -
Lodging	\$ 2,527.50	\$ 675.00	\$ 585.33	\$ -	\$ 708.90	\$ -	\$ -	\$ -
Transportation	\$ 984.23	\$ 39.96	\$ 225.72	\$ -	\$ -	\$ -	\$ -	\$ -
Registration	\$ 1,519.00	\$ 460.00	\$ 435.00	\$ -	\$ 460.00	\$ -	\$ -	\$ -
Other	\$ 285.78	\$ 136.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$6,600.51	\$1,350.37	\$1,294.05	\$ -	\$1,207.90	\$ -	\$ -	\$ -

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2021

For the Twelve-Month
Period

Ended June 30, 2021 \$0.00

Note-Compensation does not include business revenues from the superintendent's livestock or agricultural livestock or agricultural based activities on a ranch or farm. Revenues generated from a family business that have no relationship to school district business are not disclosed.

Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) in Fiscal Year 2021

For the Twelve-Month
Period

Ended June 30, 2021 None

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. (Any gifts received by their immediate family as described in Government Code, Chapter 573, Subchapter B, Relationships by Consanguinity or by Affinity are reported under the applicable school official.)

Business Transactions Between School District and Board Members for Fiscal Year 2021

For the Twelve-Month
Period

Ended June 30, 2021 None

Note - The summary amounts reported under this disclosure do not duplicate the items disclosed in the summary schedule of reimbursements received by board members.

Other Information. None

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

REQUIRED DISCLOSURE:

Local Government Officer Conflicts Disclosure Statement

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT **FORM CIS**
(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session. This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

1. Name of Local Government Officer
Alejandro Guerra

2. Office Held
District 2 School Board of Trustees

3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code
N.A.

4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in Item 3.
N.A.

5. List gifts accepted by the local government officer and any family member if aggregate value of the gifts accepted from vendor named in Item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).
Date Gift Accepted: N.A. Description of Gift: N.A.
Date Gift Accepted: N.A. Description of Gift: N.A.
Date Gift Accepted: N.A. Description of Gift: N.A.

6. SIGNATURE I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member as defined by Section 176.001(2), Local Government Code of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.
Alejandro Guerra
Signature of Local Government Officer

Notary Public
Patsy Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1205533.0

Sworn to and subscribed before me by Alejandro Guerra on the 26 day of October
to which, which, witness my hand and seal of office.
Patsy Nancy Ramirez Notary Public
Foster/venue of office administering oath Title of office administering oath
OR
(2) Unknown Declaration
My name is _____ and my date of birth is _____
My address is _____ (street) _____ (city) _____ (state) _____ (zip code) _____ (country)
Executed in _____ County, State of _____ on the _____ day of _____ (month) _____ (year)
Signature of Local Government Officer (Declaration)
Form provided by Texas Ethics Commission www.ethics.state.tx.us Revised 8/1/2020

AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A BUSINESS ENTITY OR REAL PROPERTY

STATE OF TEXAS
COUNTY OF GUADALUPE (name)
I, Alejandro Guerra (name), as a local public official of Seguin Independent School District (name), make this affidavit and on my oath state the following:

1. ☒ I, or a person(s) related to me in the first degree, do not have a substantial interest in:
(a) any business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.
AND
(b) any real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

2. I, or a person(s) related to me in the first degree, have a substantial interest in:
☐ a business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.
OR
☐ real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

3. The business entity or real property is _____
(name/address of business or description of property).
_____ ("I" or name of relative and relationship) (have/has) a substantial interest in this business entity or real property as follows:
(Check all that apply.)
☐ Ownership of ten percent or more of the voting stock or shares of the business entity.
☐ Ownership of ten percent or more of the fair market value of the business entity.
☐ Ownership of \$15,000 or more of the fair market value of the business entity.
☐ Funds received from the business entity exceed ten percent of _____ (my, her, his) gross income for the previous year.
☐ Real property is involved and _____ (I, she, he) (have/has) an equitable or legal ownership with a fair market value of \$2,500 or more.

ETHICS CONFLICT OF INTEREST DISCLOSURES

4. The statements in this affidavit are based on my personal knowledge and are true and correct.

5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will abstain from participation in any decision involving this business entity or real property, unless permitted according to Local Government Code 171.004(c).

Signed: Alejandro Guerra (date) 10-26-21
Signature of official: Alejandro Guerra
Title: District 2 School Board Trustee

STATE OF TEXAS
COUNTY OF GUADALUPE (name)
Sworn to and subscribed before me on this 26 (date) day of October (month) 2021 (year).
[Signature], Notary Public, State of Texas
Patsy Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1205533.0

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SEGUIN
Independent School District
1221 E. Kingsbury Street
Seguin, TX 78155
phone 510.401.8005
fax 510.379.3689
hillsberg@seguin.k12.tx.us

Tony Hillsberg, Chief Financial Officer

July 15, 2021

Maxwell Locke & Ritter LLP
Attn: Jimmy Remell
401 Congress Avenue, Suite 1100
Austin, TX 78701

RE: Seguin ISD Annual Audit

In connection with your audit of the balance sheet of Seguin Independent School District (the "District") as of June 30, 2021 and related statements of revenues, expenditures, and changes in fund balances for the year then ended for the purposes of expressing an opinion as to whether the District is in compliance with certain constitutional provisions, statutory laws, public policies, Title 19 of the Texas Administrative Code, and the Texas Education Agency regulations, I confirm, to the best of my knowledge and belief, the following representations made to you during your examination.

1. As detailed in Appendix A, no person who is related to me within the third degree by consanguinity or within the second degree by affinity has been employed by the District during my tenure as a board member, except as follows:
Maria Guerra - Niece
Maria is married to my nephew -
brother relative.

2. Neither I, nor any business entity in which I have a direct financial interest, other than publicly held stock, have received compensation from or done business with the District, except as follows:

Member of the Board of Trustees, Seguin Independent School District

Alejandro Guerra 9-27-21
Alejandro Guerra, Trustee
aguerra@seguin.k12.tx.us Date:

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT **FORM CIS**
(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session. This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

1. Name of Local Government Officer
Benito Amador

2. Office Held
District 3 School Board of Trustees

3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in Item 3.

5. List gifts accepted by the local government officer and any family member if aggregate value of the gifts accepted from vendor named in Item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).
Date Gift Accepted: N/A Description of Gift: N/A - 0
Date Gift Accepted: N/A Description of Gift: N/A - 0
Date Gift Accepted: N/A Description of Gift: N/A - 0

6. SIGNATURE I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member as defined by Section 176.001(2), Local Government Code of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.
Benito Amador
Signature of Local Government Officer

Notary Public
Patsy Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1205533.0

Sworn to and subscribed before me by Benito Amador on the 26 day of October
to which, which, witness my hand and seal of office.
Patsy Nancy Ramirez Notary Public
Foster/venue of office administering oath Title of office administering oath
OR
(2) Unknown Declaration
My name is _____ and my date of birth is _____
My address is _____ (street) _____ (city) _____ (state) _____ (zip code) _____ (country)
Executed in _____ County, State of _____ on the _____ day of _____ (month) _____ (year)
Signature of Local Government Officer (Declaration)
Form provided by Texas Ethics Commission www.ethics.state.tx.us Revised 8/1/2020

AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A BUSINESS ENTITY OR REAL PROPERTY

STATE OF TEXAS
COUNTY OF GUADALUPE (name)
I, Benito Amador (name), as a local public official of Seguin Independent School District (name), make this affidavit and on my oath state the following:

1. ☒ I, or a person(s) related to me in the first degree, do not have a substantial interest in:
(a) any business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.
AND
(b) any real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

2. I, or a person(s) related to me in the first degree, have a substantial interest in:
☒ a business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.
OR
☐ real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

3. The business entity or real property is N/A
(name/address of business or description of property).
_____ ("I" or name of relative and relationship) (have/has) a substantial interest in this business entity or real property as follows:
(Check all that apply.)
☐ Ownership of ten percent or more of the voting stock or shares of the business entity.
☐ Ownership of ten percent or more of the fair market value of the business entity.
☐ Ownership of \$15,000 or more of the fair market value of the business entity.
☐ Funds received from the business entity exceed ten percent of _____ (my, her, his) gross income for the previous year.
☐ Real property is involved and _____ (I, she, he) (have/has) an equitable or legal ownership with a fair market value of \$2,500 or more.

ETHICS CONFLICT OF INTEREST DISCLOSURES

4. The statements in this affidavit are based on my personal knowledge and are true and correct.

5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will abstain from participation in any decision involving this business entity or real property, unless permitted according to Local Government Code 171.004(c).

Signed: Benito Amador (date) 10-26-21
Signature of official: Benito Amador
Title: District 3 School Board Trustee

STATE OF TEXAS
COUNTY OF GUADALUPE (name)
Sworn to and subscribed before me on this 26 (date) day of October (month) 2021 (year).
[Signature], Notary Public, State of Texas
Patsy Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1205533.0

2 of 2

SEGUIN
Independent School District
1221 E. Kingsbury Street
Seguin, TX 78155
phone 510.401.8005
fax 510.379.3689
hillsberg@seguin.k12.tx.us

Tony Hillsberg, Chief Financial Officer

September 22, 2021

Maxwell Locke & Ritter LLP
Attn: Jimmy Remell
401 Congress Avenue, Suite 1100
Austin, TX 78701

RE: Seguin ISD Annual Audit

In connection with your audit of the balance sheet of Seguin Independent School District (the "District") as of June 30, 2021 and related statements of revenues, expenditures, and changes in fund balances for the year then ended for the purposes of expressing an opinion as to whether the District is in compliance with certain constitutional provisions, statutory laws, public policies, Title 19 of the Texas Administrative Code, and the Texas Education Agency regulations, I confirm, to the best of my knowledge and belief, the following representations made to you during your examination.

1. As detailed in Appendix A, no person who is related to me within the second degree by consanguinity or within the second degree by affinity has been employed by the District during my tenure as a board member, except as follows:
Vanessa Amador, a teacher in SISO,
is my Niece and she was hired
years BEFORE I was elected

2. Neither I, nor any business entity in which I have a direct financial interest, other than publicly held stock, have received compensation from or done business with the District, except as follows:
NONE

Member of the Board of Trustees, Seguin Independent School District

Benito Amador 9/22/21
Benito Amador, Trustee
hamador@seguin.k12.tx.us Date:

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT **FORM CIS**
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This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session. This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

1. Name of Local Government Officer
Carl Jenkins

2. Office Held
District 1 School Board of Trustees

3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

5. List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted: _____ Description of Gift: _____
Date Gift Accepted: _____ Description of Gift: _____
Date Gift Accepted: _____ Description of Gift: _____

6. SIGNATURE: I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.

Notary Public for State of Texas
Pete Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1305533-6

Please complete either option below:

(A) I am not a resident of the State of Texas.
Notary Public for State of Texas
Pete Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1305533-6

Serve to and subscribed before me by: Carl Jenkins, the _____ day of October, 2021.

Notary Public for State of Texas
Pete Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1305533-6

(B) Unsworn Declaration
My name is _____ and my date of birth is _____.
My address is _____ (street) _____ (city) _____ (state) _____ (zip code) _____ (country).
Executed in _____ County, State of _____, on the _____ day of _____ (month) _____ (year).
Signature of Local Government Officer (Declaration)

Form provided by Texas Ethics Commission. word ethics state tx us. Revised 8/1/2020

AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A BUSINESS ENTITY OR REAL PROPERTY

STATE OF TEXAS
COUNTY OF GUADALUPE (name)

I, Carl Jenkins (name), as a local public official of Seguin Independent School District (name), make this affidavit and on my oath state the following:

1. ☒ I, or a person(s) related to me in the first degree, do not have a substantial interest in:

(a) any business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.

AND

(b) any real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

2. I, or a person(s) related to me in the first degree, have a substantial interest in:

☐ a business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.

OR

☐ real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

3. The business entity or real property is _____ (name/address of business or description of property).

_____ ("I" or name of relative and relationship) (have)(has) a substantial interest in this business entity or real property as follows: (Check all that apply.)

☐ Ownership of ten percent or more of the voting stock or shares of the business entity.

☐ Ownership of ten percent or more of the fair market value of the business entity.

☐ Ownership of \$15,000 or more of the fair market value of the business entity.

☐ Funds received from the business entity exceed ten percent of _____ (my, her, his) gross income for the previous year.

☐ Real property is involved and _____ (I, she, he) (have)(has) an equitable or legal ownership with a fair market value of \$2,500 or more.

ETHICS CONFLICT OF INTEREST DISCLOSURES

4. The statements in this affidavit are based on my personal knowledge and are true and correct.

5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will abstain from participation in any decision involving this business entity or real property, unless permitted according to Local Government Code 171.004(c).

Signed: Carl Jenkins (date) 10/26/21
Signature of official: _____
Title: District 1 School Board Trustee

STATE OF TEXAS
COUNTY OF GUADALUPE (name)

Sworn to and subscribed before me on this 26 (date) day of October (month) 2021 (year).

_____, Notary Public, State of Texas

Notary Public for State of Texas
Pete Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1305533-6

2 of 2

SEGUIN
Independent School District

1221 E. Kingsbury Street
Seguin, TX 78155
Phone 830.401.8005
Fax 830.379.3689
hillsberg@seguin.tx.us

Tony Hillsberg, Chief Financial Officer

July 19, 2021

Maxwell Locke & Ritter LLP
Attn: Jimmy Russell
401 Congress Avenue, Suite 1100
Austin, TX 78701

RE: Seguin ISD Annual Audit

In connection with your audit of the balance sheet of Seguin Independent School District (the "District") as of June 30, 2021 and related statements of revenues, expenditures, and changes in fund balances for the year then ended for the purposes of expressing an opinion as to whether the District is in compliance with certain constitutional provisions, statutory laws, public policies, Title 19 of the Texas Administrative Code, and the Texas Education Agency regulations, I confirm, to the best of my knowledge and belief, the following representations made to you during your examination:

1. As detailed in Appendix A, no person who is related to me within the third degree by consanguinity or within the second degree by affinity has been employed by the District during my tenure as a board member, except as follows:

2. Neither I, nor any business entity in which I have a direct financial interest, other than publicly held stock, have received compensation from or done business with the District, except as follows:

Member of the Board of Trustees, Seguin Independent School District

Carl Jenkins, Vice President
cjenkins@seguin.tx.us

10/26/2021
Date

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT **FORM CIS**
(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session. This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

1. Name of Local Government Officer
Cinde Thomas-Jimenez

2. Office Held
District 3 School Board of Trustees

3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

5. List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted: NA Description of Gift: NA
Date Gift Accepted: 1 Description of Gift: 1
Date Gift Accepted: _____ Description of Gift: _____

6. SIGNATURE: I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.

Notary Public for State of Texas
Pete Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1305533-6

Please complete either option below:

(A) I am not a resident of the State of Texas.
Notary Public for State of Texas
Pete Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1305533-6

Serve to and subscribed before me by: Cinde Thomas-Jimenez, the 26 day of October, 2021.

Notary Public for State of Texas
Pete Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1305533-6

(B) Unsworn Declaration
My name is _____ and my date of birth is _____.
My address is _____ (street) _____ (city) _____ (state) _____ (zip code) _____ (country).
Executed in _____ County, State of _____, on the _____ day of _____ (month) _____ (year).
Signature of Local Government Officer (Declaration)

Form provided by Texas Ethics Commission. word ethics state tx us. Revised 8/1/2020

AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A BUSINESS ENTITY OR REAL PROPERTY

STATE OF TEXAS
COUNTY OF GUADALUPE (name)

I, Cinde Thomas-Jimenez (name), as a local public official of Seguin Independent School District (name), make this affidavit and on my oath state the following:

1. ☒ I, or a person(s) related to me in the first degree, do not have a substantial interest in:

(a) any business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.

AND

(b) any real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

2. I, or a person(s) related to me in the first degree, have a substantial interest in:

☐ a business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.

OR

☐ real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

3. The business entity or real property is _____ (name/address of business or description of property).

_____ ("I" or name of relative and relationship) (have)(has) a substantial interest in this business entity or real property as follows: (Check all that apply.)

☐ Ownership of ten percent or more of the voting stock or shares of the business entity.

☐ Ownership of ten percent or more of the fair market value of the business entity.

☐ Ownership of \$15,000 or more of the fair market value of the business entity.

☐ Funds received from the business entity exceed ten percent of _____ (my, her, his) gross income for the previous year.

☐ Real property is involved and _____ (I, she, he) (have)(has) an equitable or legal ownership with a fair market value of \$2,500 or more.

ETHICS CONFLICT OF INTEREST DISCLOSURES

4. The statements in this affidavit are based on my personal knowledge and are true and correct.

5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will abstain from participation in any decision involving this business entity or real property, unless permitted according to Local Government Code 171.004(c).

Signed: Cinde Thomas-Jimenez (date) 10-26-21
Signature of official: Cinde Thomas-Jimenez
Title: District 3 School Board Trustee

STATE OF TEXAS
COUNTY OF GUADALUPE (name)

Sworn to and subscribed before me on this 26 (date) day of October (month) 2021 (year).

_____, Notary Public, State of Texas

Notary Public for State of Texas
Pete Nancy Ramirez
Notary Public
State of Texas
My Comm. Exp. 12/16/22
Notary ID 1305533-6

2 of 2

SEGUIN
Independent School District

1221 E. Kingsbury Street
Seguin, TX 78155
Phone 830.401.8005
Fax 830.379.3689
hillsberg@seguin.tx.us

Tony Hillsberg, Chief Financial Officer

July 19, 2021

Maxwell Locke & Ritter LLP
Attn: Jimmy Russell
401 Congress Avenue, Suite 1100
Austin, TX 78701

RE: Seguin ISD Annual Audit

In connection with your audit of the balance sheet of Seguin Independent School District (the "District") as of June 30, 2021 and related statements of revenues, expenditures, and changes in fund balances for the year then ended for the purposes of expressing an opinion as to whether the District is in compliance with certain constitutional provisions, statutory laws, public policies, Title 19 of the Texas Administrative Code, and the Texas Education Agency regulations, I confirm, to the best of my knowledge and belief, the following representations made to you during your examination:

1. As detailed in Appendix A, no person who is related to me within the third degree by consanguinity or within the second degree by affinity has been employed by the District during my tenure as a board member, except as follows:

2. Neither I, nor any business entity in which I have a direct financial interest, other than publicly held stock, have received compensation from or done business with the District, except as follows:

Member of the Board of Trustees, Seguin Independent School District

Cinde Thomas-Jimenez, President
cjimenez@seguin.tx.us

9-23-21
Date

**LOCAL GOVERNMENT OFFICER
CONFLICTS DISCLOSURE STATEMENT**
(Instructions for completing and filing this form are provided on the next page.)

FORM CIS

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session. This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

1. Name of Local Government Officer
Denise Cretenden

2. Office Held
School Board Trustee District 5

3. Name of vendor described by Sections 176.001(7) and 176.002(a), Local Government Code
Red Spoon Productions

4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.
Self - General Partner - Red Spoon Productions

5. List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.002(a)(2)(B):
Date Gift Accepted: N/A Description of Gift: N/A
Date Gift Accepted: Description of Gift:
Date Gift Accepted: Description of Gift:
(attach additional forms as necessary)

6. AFFIDAVIT
I swear, under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of the local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.002(a)(2)(B), Local Government Code.
Denise Cretenden
Signature of Local Government Officer

AFTER SIGNATURE STAMP - SEE ABOVE
Sworn to and subscribed before me, by the said Denise Cretenden, this 26 day of October, 2021, in county which, witness my hand and seal of office.
Petra Nancy Ramirez Notary Public
My Comm. Exp. 12/16/22
Notary ID: 1360533-6
Printed name of officer administering oath Title of officer administering oath

Form provided by Texas Ethics Commission www.ethics.state.tx.us Revised 11/03/2015

**AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A
BUSINESS ENTITY OR REAL PROPERTY**

STATE OF TEXAS
COUNTY OF GUADALUPE (name)

I, Denise Cretenden (name), as a local public official of Seguin Independent School District (name), make this affidavit and on my oath state the following:

1. ☐ I, or a person(s) related to me in the first degree, do not have a substantial interest in:
(a) any business entity, as those terms are defined in Local Government Code Sections 171.001-002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.
AND
(b) any real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

2. I, or a person(s) related to me in the first degree, have a substantial interest in:
☒ a business entity, as those terms are defined in Local Government Code Sections 171.001-002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.
OR
☐ real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

3. The business entity or real property is Red Spoon Productions 1973 East Gilley, Seguin, TX 78155 (name/address of business or description of property).
I ("I" or name of relative and relationship) (have/has) a substantial interest in this business entity or real property as follows:
(Check all that apply.)
☒ Ownership of ten percent or more of the voting stock or shares of the business entity.
☒ Ownership of ten percent or more of the fair market value of the business entity.
☒ Ownership of \$15,000 or more of the fair market value of the business entity.
☒ Funds received from the business entity exceed ten percent of my (my, her, his) gross income for the previous year.
☒ Real property is involved and I (I, she, he) (have/has) an equitable or legal ownership with a fair market value of \$2,500 or more.

**ETHICS
CONFLICT OF INTEREST DISCLOSURES**

4. The statements in this affidavit are based on my personal knowledge and are true and correct.

5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will abstain from participation in any decision involving this business entity or real property, unless permitted according to Local Government Code 171.094(c).

Signed Denise Cretenden 10/15/21 (date)
Signature of official Denise Cretenden
Title: District 5 School Board Trustee

STATE OF TEXAS
COUNTY OF GUADALUPE (name)
Sworn to and subscribed before me on this 26 (date) day of October 2021 (month) (year).
Petra Nancy Ramirez Notary Public
My Comm. Exp. 12/16/22
Notary ID: 1360533-6
Signature of Notary Public, State of Texas

2 of 2

SEGUIN
Independent School District
1221 E. Kingsbury Street
Seguin, TX 78155
Phone 830.401.8665
Fax 830.379.3689
ethics@seguin.tx.us

Tony Hillberg, Chief Financial Officer

July 19, 2021

Maxwell Leslie & Ritter LLP
Attn: Jimmy Romell
401 Congress Avenue, Suite 1100
Austin, TX 78701

RE: Seguin ISD Annual Audit

In connection with your audit of the balance sheet of Seguin Independent School District (the "District") as of June 30, 2021 and related statements of revenues, expenditures, and changes in fund balances for the year then ended for the purposes of expressing an opinion as to whether the District is in compliance with certain constitutional provisions, statutory laws, public policies, Title 19 of the Texas Administrative Code, and the Texas Education Agency regulations, I confirm, to the best of my knowledge and belief, the following representations made to you during your examination.

1. As detailed in Appendix A, no person who is related to me within the third degree by consanguinity or within the second degree by affinity has been employed by the District during my tenure as a board member, except as follows:
Kimberly Saunders - Sister

2. Neither I, nor any business entity in which I have a direct financial interest, other than publicly held stock, have received compensation from or done business with the District, except as follows:
Red Spoon Productions

Member of the Board of Trustees, Seguin Independent School District

Denise Cretenden 10/26/21
Date

District Clerk, Seguin ISD

**LOCAL GOVERNMENT OFFICER
CONFLICTS DISCLOSURE STATEMENT**
(Instructions for completing and filing this form are provided on the next page.)

FORM CIS

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session. This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

1. Name of Local Government Officer
Glenda R. Moreno

2. Office Held
School Board Trustee - District 7

3. Name of vendor described by Sections 176.001(7) and 176.002(a), Local Government Code
Lonestar Home Solutions - Carlos Moreno - owner

4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.
Carlos Moreno - son

5. List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.002(a)(2)(B):
Date Gift Accepted: N/A Description of Gift:
Date Gift Accepted: Description of Gift:
Date Gift Accepted: Description of Gift:
(attach additional forms as necessary)

6. AFFIDAVIT
I swear, under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of the local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.002(a)(2)(B), Local Government Code.
Glenda R. Moreno
Signature of Local Government Officer

AFTER SIGNATURE STAMP - SEE ABOVE
Sworn to and subscribed before me, by the said Glenda R. Moreno, this 26 day of October, 2021, in county which, witness my hand and seal of office.
Petra Nancy Ramirez Notary Public
My Comm. Exp. 12/16/22
Notary ID: 1360533-6
Printed name of officer administering oath Title of officer administering oath

Form provided by Texas Ethics Commission www.ethics.state.tx.us Revised 11/03/2015

**AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A
BUSINESS ENTITY OR REAL PROPERTY**

STATE OF TEXAS
COUNTY OF GUADALUPE (name)

I, Glenda Moreno (name), as a local public official of Seguin Independent School District (name), make this affidavit and on my oath state the following:

1. ☐ I, or a person(s) related to me in the first degree, do not have a substantial interest in:
(a) any business entity, as those terms are defined in Local Government Code Sections 171.001-002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.
AND
(b) any real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

2. I, or a person(s) related to me in the first degree, have a substantial interest in:
☒ a business entity, as those terms are defined in Local Government Code Sections 171.001-002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.
OR
☐ real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

3. The business entity or real property is Lonestar Home Solutions (name/address of business or description of property).
Carlos Moreno ("I" or name of relative and relationship) (have/has) a substantial interest in this business entity or real property as follows:
(Check all that apply.)
☒ Ownership of ten percent or more of the voting stock or shares of the business entity.
☒ Ownership of ten percent or more of the fair market value of the business entity.
☒ Ownership of \$15,000 or more of the fair market value of the business entity.
☒ Funds received from the business entity exceed ten percent of his (my, her, his) gross income for the previous year.
☒ Real property is involved and he (I, she, he) (have/has) an equitable or legal ownership with a fair market value of \$2,500 or more.

**ETHICS
CONFLICT OF INTEREST DISCLOSURES**

4. The statements in this affidavit are based on my personal knowledge and are true and correct.

5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will abstain from participation in any decision involving this business entity or real property, unless permitted according to Local Government Code 171.094(c).

Signed October 26, 2021 (date)
Signature of official Glenda R. Moreno
Title: District 7 School Board Trustee

STATE OF TEXAS
COUNTY OF GUADALUPE (name)
Sworn to and subscribed before me on this 26 (date) day of October 2021 (month) (year).
Petra Nancy Ramirez Notary Public
My Comm. Exp. 12/16/22
Notary ID: 1360533-6
Signature of Notary Public, State of Texas

2 of 2

SEGUIN
Independent School District
1221 E. Kingsbury Street
Seguin, TX 78155
Phone 830.401.8665
Fax 830.379.3689
ethics@seguin.tx.us

Tony Hillberg, Chief Financial Officer

July 19, 2021

Maxwell Leslie & Ritter LLP
Attn: Jimmy Romell
401 Congress Avenue, Suite 1100
Austin, TX 78701

RE: Seguin ISD Annual Audit

In connection with your audit of the balance sheet of Seguin Independent School District (the "District") as of June 30, 2021 and related statements of revenues, expenditures, and changes in fund balances for the year then ended for the purposes of expressing an opinion as to whether the District is in compliance with certain constitutional provisions, statutory laws, public policies, Title 19 of the Texas Administrative Code, and the Texas Education Agency regulations, I confirm, to the best of my knowledge and belief, the following representations made to you during your examination.

1. As detailed in Appendix A, no person who is related to me within the third degree by consanguinity or within the second degree by affinity has been employed by the District during my tenure as a board member, except as follows:
Cynthia Joy Moreno - Daughter in Law - Chief Human Resources Officer

2. Neither I, nor any business entity in which I have a direct financial interest, other than publicly held stock, have received compensation from or done business with the District, except as follows:
N/A

Member of the Board of Trustees, Seguin Independent School District

Glenda R. Moreno October 26, 2021
Date

District Clerk, Seguin ISD

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT <small>(Instructions for completing and filing this form are provided on the next page.)</small>		FORM CIS
<p><small>This questionnaire reflects changes made to the law by H.B. 23, 88th Leg., Regular Session. This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.</small></p>		<p>OFFICE USE ONLY</p> <p><small>Date Received</small></p>
<p>1. Name of Local Government Officer Linda Duncan</p>		
<p>2. Office Held District 4 School Board of Trustees</p>		
<p>3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code KWED Seguin Daily News</p>		
<p>4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3. Linda Duncan On Air Personality (Promoting Sales On Radio) KWED Seguin Daily News</p>		
<p>5. List gifts accepted by the local government officer and any family member. If aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B), attach additional forms as necessary.</p>		
<p>Date Gift Accepted <u>N/A</u> Description of Gift <u>N/A</u></p> <p>Date Gift Accepted <u>N/A</u> Description of Gift <u>N/A</u></p> <p>Date Gift Accepted <u>N/A</u> Description of Gift <u>N/A</u></p>		
<p>6. SIGNATURE I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period beginning on the date of the signature of the local government officer.</p> <p style="text-align: right;"><u>Linda Duncan</u> Signature of Local Government Officer</p>		
<p>NOTARY PUBLIC SEAL</p> <p><small>Please complete either option below:</small></p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p> NOTARY PUBLIC SEAL</p> <p><small>Sworn to and subscribed before me on this <u>26</u> day of <u>April</u> 2021</small></p> <p><u>Linda Duncan</u> Signature of officer or notary public</p> </div> <div style="width: 45%;"> <p><small>Notary Public</small></p> <p><small>Notary Public</small></p> <p><small>Notary Public</small></p> </div> </div>		
<p>(2) Unsworn Declaration</p> <p>My name is _____ and my date of birth is _____</p> <p>My address is _____ (city) _____ (state) _____ (zip code) _____ (country)</p> <p>Executed in _____ County, State of _____ on the _____ day of _____ 20____ (month) (year)</p> <p style="text-align: right;">_____ Signature of Local Government Officer (Declaration)</p>		

Form provided by Texas Ethics Commission View eFiling state in US Replaces 8/10/2002

**AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A
BUSINESS ENTITY OR REAL PROPERTY**

STATE OF TEXAS
COUNTY OF GUADALUPE _____ (name)

I, Linda Duncan _____ (name), as a local public official of
Seguin Independent School District _____ (name), make this affidavit and on my oath state the following:

1. ☒ I, or a person(s) related to me in the first degree, do not have a substantial interest in:

(a) any business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.

AND

(b) any real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

2. I, or a person(s) related to me in the first degree, have a substantial interest in:

☐ a business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.

OR

☐ real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

3. The business entity or real property is _____

(name/address of business or description of property)

_____ ("I" or name of relative and relationship) (have/has) a substantial interest in this business entity or real property as follows:

(Check all that apply.)

☐ Ownership of ten percent or more of the voting stock or shares of the business entity.

☐ Ownership of ten percent or more of the fair market value of the business entity.

☐ Funds received from the business entity exceed ten percent of _____ (my, her, his) gross income for the previous year.

☐ Real property is involved and _____ (I, she, he) (have/has) an equitable or legal ownership with a fair market value of \$2,500 or more.

**ETHICS
CONFLICT OF INTEREST DISCLOSURES**

4. The statements in this affidavit are based on my personal knowledge and are true and correct.

5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will abstain from participation in any decision involving this business entity or real property, unless permitted according to Local Government Code 171.004(c).

Signed 16-26-2021 (date)

Signature of official: Linda Duncan

Title: District 4 School Board Trustee

STATE OF TEXAS
COUNTY OF GUADALUPE _____ (name)

Sworn to and subscribed before me on this 26 (date) day of April (month), 2021 (year).

[Signature] _____, Notary Public, State of Texas



SEGUIN

Independent School District

1221 E. Kershaw Street
Seguin, TX 78155
Phone 830.481.8865
Fax 830.379.3889
dhill@seguin.k12.tx.us

Tony Hillberg, Chief Financial Officer

July 19, 2021

Maxwell Locke & Ritter LLP
Attn: Jimmy Russell
401 Congress Avenue, Suite 1100
Austin, TX 78701

RE: Seguin ISD Annual Audit

In connection with your audit of the balance sheet of Seguin Independent School District (the "District") as of June 30, 2021 and related statements of revenues, expenditures, and changes in fund balances for the year then ended for the purposes of expressing an opinion as to whether the District is in compliance with certain constitutional provisions, statutory laws, public policies, Title 19 of the Texas Administrative Code, and the Texas Education Agency regulations, I confirm, to the best of my knowledge and belief, the following representations made to you during your examination.

1. As detailed in Appendix A, no person who is related to me within the third degree by consanguinity or within the second degree by affinity has been employed by the District during my tenure as a board member, except as follows:

N/A

2. Neither I, nor any business entity in which I have a direct financial interest, other than publicly held stock, have received compensation from or done business with the District, except as follows:

N/A

Member of the Board of Trustees, Seguin Independent School District

Linda Duncan
Linda Duncan, Trustee
lduncan@seguin.k12.tx.us

9.8.2021
Date

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

REQUIRED DISCLOSURE:

Official 2021-2022 FIRST Report from TEA



Financial Integrity Rating System of Texas

2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA - DISTRICT STATUS DETAIL

Name: **SEGUIN ISD(094901)**

Publication Level 1: 8/2/2022 2:05:39 PM

Status: **Passed**

Publication Level 2: 8/4/2022 12:15:48 PM

Rating: A = Superior Achievement

Last Updated: 8/4/2022 12:15:48 PM

District Score: 94

Passing Score: 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>	7/12/2022 9:09:08 AM	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>	5/16/2022 11:10:04 AM	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>	5/16/2022 11:10:05 AM	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>	5/16/2022 11:10:06 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>	5/17/2022 9:45:25 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>	5/16/2022 11:10:07 AM	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>	5/16/2022 11:10:08 AM	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>	5/16/2022 11:10:08 AM	10
10	This indicator is not being scored.		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>	5/16/2022 11:10:10 AM	6

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>	5/16/2022 11:10:11 AM	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>	6/9/2022 10:57:06 AM	10
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>	5/16/2022 11:10:12 AM	10
15	This indicator is not being scored.		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>	5/16/2022 11:10:13 AM	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>	5/16/2022 11:10:14 AM	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>	5/16/2022 11:10:15 AM	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>	5/16/2022 11:10:16 AM	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>	5/16/2022 11:10:17 AM	Ceiling Passed
			94 Weighted Sum
			1
			Multiplier Sum
			(100 Ceiling)
			94 Score

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 **F for Substandard Achievement** 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 F 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 **ceiling indicators** 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 <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

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Financial Integrity Rating System of Texas (FIRST REPORT)

REQUIRED DISCLOSURE:

Superintendent's Employment Contract

<https://www.seguin.k12.tx.us/upload/page/0141/2022-2023/Dr.%20Gutierrez%20signed%20Contract%202022.0628.pdf>

SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

QUESTIONS

Contact Tony Hillberg, Chief Financial Officer
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