



FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS

**RATING YEAR 2018-2019
BASE ON SCHOOL YEAR 2017-2018**

**District Score: 96 points
Rating: A - SUPERIOR**

TORNILLO INDEPENDENT SCHOOL DISTRICT

School FIRST Annual Financial Management Report

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001(o). Effective 8/6/2015. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may chose to publish the superintendent's employment contract on the school district's Internet site.

If published on the Internet, the contract is to remain accessible for twelve months.

Link to Superintendent's Contract: www.tisd.us/common/pages/DisplayFile.aspx?itemId=15912716

Link to Superintendent's Contract 1st Amendment: <https://www.tisd.us/common/pages/DisplayFile.aspx?itemId=40116786>

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended August 31, 2019

Description of Reimbursements	Superintendent Rosa I. Vega-Barrio	Board Member Marlene Bullard	Board Member Maria Kika Saldana	Board Member Ofelia Bosquez	Board Member Daniel Dozal	Board Member Hector Lopez	Board Member Sally Upchurch	Board Member Enrique Vega
Meals	\$1,460.00	\$773.00	\$703.00	\$307.00	\$307.00	\$307.00	\$703.00	\$710.00
Lodging	3,991.13	2,074.06	2,246.30	984.64	993.64	994.40	1,806.66	1,514.42
Transportation	3,996.18	1,751.58	1,766.17	932.16	975.16	932.16	1,887.62	1,211.28
Motor Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	2,298.50	1,575.00	1,190.00	814.00	930.00	880.00	1,190.00	753.00
Total	\$11,745.81	\$6,173.64	\$5,905.47	\$3,037.80	\$3,205.80	\$3,113.56	\$5,587.28	\$4,188.70

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:
Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).

Lodging - Hotel charges.

Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).

Motor fuel – Gasoline.

Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

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

For the Twelve-Month Period
Ended August 31, 2019

<u>Name(s) of Entity(ies)</u>	<u>Amount Received</u>
None received	0
Total	\$0.00

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

TORNILLO INDEPENDENT SCHOOL DISTRICT

School FIRST Annual Financial Management Report

Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)

For the Twelve-Month Period
Ended August 31, 2019

	Superintendent Rosa I. Vega-Barrio	Board Member Marlene Bullard	Board Member Maria Kika Saldana	Board Member Ofelia Bosquez	Board Member Daniel Dozal	Board Member Hector Lopez	Board Member Sally Upchurch	Board Member Enrique Vega
Total	\$	\$	\$	\$	\$	\$	\$	\$

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

Business Transactions Between School District and Board Members

For the Twelve-Month Period
Ended August 31, 2019

	Superintendent Rosa I. Vega-Barrio	Board Member Marlene Bullard	Board Member Maria Kika Saldana	Board Member Ofelia Bosquez	Board Member Daniel Dozal	Board Member Hector Lopez	Board Member Sally Upchurch	Board Member Enrique Vega
Amounts	\$	\$	\$	\$	\$	\$	\$	\$

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

RATING YEAR **2018-2019** DISTRICT NUMBER **district #**



Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON SCHOOL YEAR 2017-2018 DATA - DISTRICT STATUS DETAIL

Name: TORNILLO ISD(071908)	Publication Level 1: 8/7/2019 3:33:27 PM
Status: Passed	Publication Level 2: 8/8/2019 2:06:12 PM
Rating: A = Superior	Last Updated: 8/8/2019 2:06:12 PM
District Score: 96	Passing Score: 60

#	Indicator Description	Updated	Score
1	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?	8/5/2019 11:14:02 PM	Yes
2	Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.		
2.A	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.)	8/5/2019 11:14:02 PM	Yes
2.B	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.)	8/5/2019 11:14:02 PM	Yes
3	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.)	8/5/2019 11:14:03 PM	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	8/5/2019 11:14:03 PM	Yes
5	This indicator is not being scored.		
			1 Multiplier Sum
6	Was the number of days of cash on hand and current investments in the general fund for the school	8/5/2019	10

	<u>district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? (See ranges below.)</u>	11:14:03 PM	
7	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u>	8/5/2019 11:14:03 PM	10
8	<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 change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.) (See ranges below.)</u>	8/5/2019 11:14:04 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</u>	8/5/2019 11:14:04 PM	10
10	<u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>	8/5/2019 11:14:05 PM	10
11	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	8/5/2019 11:14:06 PM	6
12	<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>	8/5/2019 11:14:07 PM	10
13	<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?</u>	8/5/2019 11:14:07 PM	10
14	<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>	8/5/2019 11:14:08 PM	10
15	<u>Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?</u>	8/5/2019 11:14:08 PM	10
			96 Weighted Sum
			1 Multiplier Sum
			96 Score

DETERMINATION OF RATING

A.	Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? 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. (Indicators 6-15)
	A = Superior 90-100
	B = Above Standard 80-89
	C = Meets Standard 60-79

F = Substandard Achievement

<60

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.

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	TORNILLO ISD (071908)
Indicator:	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?
Status	Passed
Last Updated:	8/5/2019 11:14:02 PM

FORMULA

Field	Value
Date Received	2019/01/24
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2019/02/28

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 2.A

Name:	TORNILLO ISD (071908)
Indicator:	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)
Status	Passed
Last Updated:	8/5/2019 11:14:02 PM

FORMULA

Field	Value
Unmodified Opinion	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 2.B

Name:	TORNILLO ISD (071908)
Indicator:	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)
Status	Passed
Last Updated:	8/5/2019 11:14:02 PM

FORMULA

Field	Value
Not Weak Internal Controls	false

RESULT DETERMINATION REFERENCE

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

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2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	TORNILLO ISD (071908)
Indicator:	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.)
Status	Passed
Last Updated:	8/5/2019 11:14:03 PM

FORMULA

Field	Value
Not Default Disclosures	false

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on debt agreements.

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2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	TORNILLO ISD (071908)
Indicator:	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?
Status	Passed
Last Updated:	8/5/2019 11:14:03 PM

FORMULA

Field	Value
Timely Payments to Government Agencies	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district made timely payments to the TRS, TWC, IRS, and other government agencies.

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2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	TORNILLO ISD (071908)
Indicator:	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.)
Result/Points	10
Last Updated:	8/5/2019 11:14:03 PM

FORMULA

Field	Value
(
(
Cash and Equivalents	8,372,417
+ Current Investments	0
)	
/	
(
Total Expenditures	12,767,677
- Facilities Acquisition and Construction	111,126
)	
)	
*	365
Mathematical Breakdown: 241.4506	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=90	<90 >=75	<74 >=60	<60 >=45	<45 >=30	<30

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2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	TORNILLO ISD (071908)
Indicator:	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)
Result/Points	10
Last Updated:	8/5/2019 11:14:03 PM

FORMULA

Field	Value
Current Assets	10,568,859
/ Current Liabilities	2,264,538
Mathematical Breakdown: 4.6671	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=3.00	<3.00 >=2.50	<2.50 >=2.00	<2.00 >=1.50	<1.50 >=1.00	<1.00

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	TORNILLO ISD (071908)
Indicator:	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.) (See ranges below.)
Result/Points	10
Last Updated:	8/5/2019 11:14:04 PM

FORMULA

Field	Value
(
Long Term Liabilities	19,592,453
/	
Total Assets	41,235,983
<=	1
)	
Or	
(
(
2018 Total Students	1,111
-	
2014 Total Students	1,336
)	
/	
2014 Total Students	1,336
>=	Threshold for Five-Year Percent Change in Students
	0.07
)	

Mathematical Breakdown: 0.4751 <= 1 Or -0.1684 >= 0.07

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<=0.60	>0.60 <=0.70	>0.70 <=0.80	>0.80 <=0.90	>0.90 <=1.00	>1.00

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	TORNILLO ISD (071908)
Indicator:	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?
Result/Points	10
Last Updated:	8/5/2019 11:14:04 PM

FORMULA

Field	Value
(Total Revenue	13,201,615
/	
(Total Expenditures	12,767,677
- Facilities Acquisition and Construction	111,126
)	
- 1	
)	
>= 0	
Or	
(
(Cash and Equivalents	8,372,417
+ Current Investments	0
)	
/	
(Total Expenditures	12,767,677
- Facilities Acquisition and Construction	111,126
)	
)	
* 365	
>= Acceptable Days Cash on Hand	60

Mathematical Breakdown: 0.0431 >= 0 Or 241.4506 >= 60

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0

>=0%

<0%

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 10

Name:	TORNILLO ISD (071908)
Indicator:	Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)
Result/Points	10
Last Updated:	8/5/2019 11:14:05 PM

FORMULA

Field	Value
(Total Revenues (in the General Fund and Debt Service Fund)	14,396,188
- Total Expenditures (in the General Fund and Debt Service Fund)	14,029,020
+ Debt Service function codes 71, 72, and 73 (in the General Fund and Debt Service Fund)	1,352,427
+ Fund Code 599 (Ending Debt Service fund balance)	326,600
+ Function Code 81	111,126
)	
/ Debt Service function codes 71, 72, and 73 (in the General Fund and Debt Service Fund)	1,352,427

Mathematical Breakdown: 1.5951

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=1.20	<1.20 >=1.15	<1.15 >=1.10	<1.10 >=1.05	<1.05 >=1.00	<1.00

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	TORNILLO ISD (071908)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)
Result/Points	6
Last Updated:	8/5/2019 11:14:06 PM

FORMULA

Field	Value
District Administrative Cost Ratio	0.1457
And	
ADA	1,012.283
Or	
Sparse	FALSE

RESULT DETERMINATION REFERENCE

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

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	TORNILLO ISD (071908)
Indicator:	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)
Result/Points	10
Last Updated:	8/5/2019 11:14:07 PM

FORMULA

Field	Value
(
2017-2018 Total Enrollment	1,114
/	
2017-2018 Number of FTE Staff	190.5383
)	
/	
(
2015-2016 Total Enrollment	1,199
/	
2015-2016 Number of FTE Staff	195.7935
)	
- 1	
> Threshold for Three-Year Percent Change in Ratio	-0.15
Or	
2017-2018 Total Enrollment	1,114
-	
2015-2016 Total Enrollment	1,199
> 0	

Mathematical Breakdown: $-0.0453 > -0.15$ Or $-85 > 0$

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	TORNILLO ISD (071908)
Indicator:	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?
Result/Points	10
Last Updated:	8/5/2019 11:14:07 PM

FORMULA

Field	Value
Sum of Differences	43
/ Denominator	12,767,668
< Acceptable Level of Variance	.03

Mathematical Breakdown: $0 < 0.03$

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
< 3%	>= 3%

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	TORNILLO ISD (071908)
Indicator:	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)
Result/Points	10
Last Updated:	8/5/2019 11:14:08 PM

FORMULA

Field	Value
Not Material Non-Compliance	false

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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Financial Integrity Rating System of Texas

2018-2019 RATINGS BASED ON 2017-2018 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	TORNILLO ISD (071908)
Indicator:	Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?
Result/Points	10
Last Updated:	8/5/2019 11:14:08 PM

FORMULA

Field	Value
No Adjusted Repayment Schedule	true

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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