



**Public Hearing  
October 18, 2022**

**for the Fiscal Year Ended June 30, 2021**

**PASS**

**Superior**

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Financial Integrity Rating System of Texas

**OVERALL STATISTICS**

**2020-2021 STATUS COUNTS**

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,011	99.21%	4,928,673	98.71%
Failed	8	0.79%	64,301	1.29%
<b>Total</b>	<b>1,019</b>	<b>100.00%</b>	<b>4,992,974</b>	<b>100.00%</b>

**2020-2021 RATING COUNTS**

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	882	86.56%	4,268,680	85.49%
B = Above Standard Achievement	94	9.22%	357,279	7.16%
C = Meets Standard Achievement	35	3.43%	302,714	6.06%
F = Substandard Achievement	8	0.79%	64,301	1.29%
<b>Total</b>	<b>1,019</b>	<b>100.00%</b>	<b>4,992,974</b>	<b>100.00%</b>

**2020-2021 ALL RESULTS BY INDICATOR**

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1014	99.51%	4935776	98.85%
	No	5	0.49%	57198	1.15%
2	Yes	1018	99.90%	4988437	99.91%
	No	1	0.10%	4537	0.09%
3	Yes	1019	100.00%	4992974	100.00%
	No	0	0.00%	0	0.00%
4	Yes	1018	99.90%	4988437	99.91%
	No	1	0.10%	4537	0.09%
6	Yes	1001	98.23%	4969050	99.52%
	No	18	1.77%	23924	0.48%
7	10	946	92.84%	4554823	91.22%
	8	25	2.45%	209652	4.20%
	6	17	1.67%	81789	1.64%
	4	15	1.47%	77253	1.55%
	2	9	0.88%	57351	1.15%
	0	7	0.69%	12106	0.24%
8	10	841	82.53%	3320365	66.50%
	8	81	7.95%	888323	17.79%
	6	49	4.81%	376178	7.53%
	4	33	3.24%	319011	6.39%
	2	11	1.08%	82191	1.65%
	0	4	0.39%	6906	0.14%
9	10	1008	98.92%	4940112	98.94%
	0	11	1.08%	52862	1.06%
10	10	1019	100.00%	4992974	100.00%
11	10	835	81.94%	2933037	58.74%
	8	100	9.81%	1001776	20.06%
	6	51	5.00%	595180	11.92%
	4	21	2.06%	349764	7.01%
	2	9	0.88%	96174	1.93%
	0	3	0.29%	17043	0.34%
12	10	730	71.64%	2870355	57.49%
	8	218	21.39%	1690489	33.86%
	6	53	5.20%	386161	7.73%
	4	6	0.59%	8769	0.18%
	2	8	0.79%	24138	0.48%
	0	4	0.39%	13062	0.26%
13	10	823	80.77%	4191364	83.95%
	8	135	13.25%	709674	14.21%
	6	35	3.43%	63900	1.28%
	4	12	1.18%	15629	0.31%
	2	5	0.49%	9665	0.19%
	0	9	0.88%	2742	0.05%
14	10	945	92.74%	4943388	99.01%
	0	74	7.26%	49586	0.99%
15	5	1019	100.00%	4992974	100.00%
16	Yes	1001	98.23%	4953266	99.20%
	No	18	1.77%	39708	0.80%

17	Yes	995	97.64%	4743127	95.00%
	No	24	2.36%	249847	5.00%
18	10	990	97.15%	4973767	99.62%
	0	29	2.85%	19207	0.38%
19	5	1016	99.71%	4988179	99.90%
	0	3	0.29%	4795	0.10%
20	Yes	1017	99.80%	4988120	99.90%
	No	2	0.20%	4854	0.10%

**2020-2021 ANSWERS BY INDICATOR**

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1014	5	x	x	x	x	x	x	x	1019
2	1018	1	x	x	x	x	x	x	x	1019
3	1019	x	x	x	x	x	x	x	x	1019
4	1018	1	x	x	x	x	x	x	x	1019
6	1001	18	x	x	x	x	x	x	x	1019
7	x	x	946	25	17	x	15	9	7	1019
8	x	x	841	81	49	x	33	11	4	1019
9	x	x	1008	x	x	x	x	x	11	1019
10	x	x	1019	x	x	x	x	x	x	1019
11	x	x	835	100	51	x	21	9	3	1019
12	x	x	730	218	53	x	6	8	4	1019
13	x	x	823	135	35	x	12	5	9	1019
14	x	x	945	x	x	x	x	x	74	1019
15	x	x	x	x	x	1019	x	x	x	1019
16	1001	18	x	x	x	x	x	x	x	1019
17	995	24	x	x	x	x	x	x	x	1019
18	x	x	990	x	x	x	x	x	29	1019
19	x	x	x	x	x	1016	x	x	3	1019
20	1017	2	x	x	x	x	x	x	x	1019

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Financial Integrity Rating System of Texas

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

<b>Name:</b> ECTOR	<b>Publication Level 1:</b> 8/2/2022 2:05:39 PM		
<b>COUNTY</b>			
<b>ISD(068901)</b>	<b>Publication Level 2:</b> 8/4/2022 12:15:48 PM		
<b>Status:</b> Passed			
<b>Rating:</b> A = Superior Achievement	<b>Last Updated:</b> 8/4/2022 12:15:48 PM		
<b>District Score:</b> 100	<b>Passing Score:</b> 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 8:32	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 10:44	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 10:44	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</u>	5/16/2022 10:44	Yes
5	This indicator is not being scored.		Ceiling Passed
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 9:42	1 Multiplier Sum 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 10:44	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 10:44	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 10:44	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 10:44	10
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 10:44	10
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 10:53	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 10:44	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 10:44	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 10:44	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 10:44	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 10:44	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 10:44	Ceiling Passed
			100 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			100 Score

## DETERMINATION OF RATING

<b>A.</b>	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.
<b>B.</b>	Determine the rating by the applicable number of points.
	<b>A = Superior Achievement</b> 90-100
	<b>B = Above Standard Achievement</b> 80-89
	<b>C = Meets Standard Achievement</b> 70-79
	<b>F = Substandard Achievement</b> <70
<b>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.</b>	
The school district receives an <b>F</b> 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 <b>ceiling indicators</b> 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
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

**ECISD  
Schools FIRST History**

Rating	Year	Data	Year	Status	Rating Letter	Rating Category	Rating Score	Notes
2002	2003	2001	2002	Passed	n/a	Superior	n/a	
2003	2004	2002	2003	Passed	n/a	Superior	n/a	
2004	2005	2003	2004	Passed	n/a	Superior	n/a	
2005	2006	2004	2005	Passed	n/a	Superior	n/a	
2006	2007	2005	2006	Passed	n/a	Superior	n/a	
2007	2008	2006	2007	Passed	n/a	Superior	85/90	1, 2
2008	2009	2007	2008	Passed	n/a	Superior	84/90	1, 2
2009	2010	2008	2009	Passed	n/a	Above Standard	75/80	3, 4
2010	2011	2009	2010	Passed	n/a	Superior	75/80	2
2011	2012	2010	2011	Passed	n/a	Superior	70/70	
2012	2013	2011	2012	Passed	n/a	Superior	70/70	
2013	2014	2012	2013	Passed	n/a	Superior	70/70	
2014	2015	2013	2014	Passed	n/a	Pass	30/30	
2015	2016	2014	2015	Failed	F	Substandard	0	5
2016	2017	2015	2016	Passed	A	Superior	98/100	6
2017	2018	2016	2017	Passed	B	Above Standard	80/100	7, 8
2018	2019	2017	2018	Passed	A	Superior	94/100	6, 7
2019	2020	2018	2019	Passed	A	Superior	100/100	
2020	2021	2019	2020	Passed	A	Superior	100/100	
2021	2022	2020	2021	Passed	A	Superior	100/100	

**Notes** Not full points on...

- 1 Percent of expenditures on instruction not equal to or greater than 65%
- 2 Investment earnings not greater than \$20 per student
- 3 Material Weakness in Internal Control (noted in annual financial audit report)
- 4 Academic Rating did not exceed Academically Unacceptable
- 5 Non timely payment to TRS or TWC or IRS or other government (IRS-ice storm)
- 6 Days Cash on Hand not sufficient
- 7 Current Assets to Current Liabilities ratio not sufficient
- 8 Revenues did not exceed Expenditures or cash on hand not available

<https://tealprod.tea.state.tx.us/First/forms/Main.aspx>

**ECISD 2020-2021  
School FIRST Annual Financial Management Report  
Required Disclosures**

**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 choose 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.

**ON WEB SITE**

**Reimbursements Received by the Superintendent and Board Members**

For the Twelve-Month Period  
Ended June 30, 2021

Description of Reimbursements	S. Muri	C. Gregg	D. Abalos	D. Smith	C. Stanley	S. Brown	T. Hawkins	N. Minyard		
	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7		
Meals	\$284.00	\$0.00	\$244.00	\$244.00	\$244.00	\$244.00	\$244.00	\$244.00	\$244.00	\$244.00
Lodging	\$824.16	\$0.00	\$695.97	\$735.48	\$695.97	\$697.11	\$697.11	\$695.97	\$695.97	\$695.97
Transportation	\$977.58	\$0.00	\$362.88	\$465.68	\$0.00	\$459.52	\$462.32	\$236.04	\$236.04	\$236.04
Motor Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$4,068.00	\$920.00	\$1,996.66	\$1,981.67	\$2,196.67	\$666.66	\$2,006.67	\$2,046.67	\$2,046.67	\$2,046.67
<b>Total</b>	<b>\$6,153.74</b>	<b>\$920.00</b>	<b>\$3,299.51</b>	<b>\$3,426.83</b>	<b>\$3,136.64</b>	<b>\$2,067.29</b>	<b>\$3,410.10</b>	<b>\$3,222.68</b>	<b>\$3,222.68</b>	<b>\$25,636.79</b>

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 June 30, 2021

Name(s) of Entity(ies)	Amount Received
NONE	\$0.00
<b>Total</b>	<b>\$0.00</b>

Compensation does not include business revenues from the superintendent's livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.

**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)

NONE

For the Twelve-Month Period  
 Ended June 30, 2021

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 6	Board Member 7
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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**

NONE

For the Twelve-Month Period  
 Ended June 30, 2021

Amounts	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 6	Board Member 7
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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.