



Ector County ISD Schools FIRST Public Hearing

Background and Resources



Financial Integrity Rating System of Texas

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

Law and Rules

Law: Texas Education Code, Chapter 39, Subchapter D

Commissioner's Rules: 19 Texas Administrative Code, Chapter 109, Subchapter AA, Division 1, Financial Accountability Rating System

Resources:

<https://statutes.capitol.texas.gov/Docs/ED/htm/ED.39.htm#39.081>

[https://texreg.sos.state.tx.us/public/readtac\\$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&p_tac=&ti=19&pt=2&ch=109&rl=1001](https://texreg.sos.state.tx.us/public/readtac$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&p_tac=&ti=19&pt=2&ch=109&rl=1001)

<https://tea.texas.gov/finance-and-grants/financial-accountability/financial-integrity-rating-system-of-texas-first/financial-integrity-rating-system-of-texas>

State Ratings

- Provided on page 2
- 1,020 districts rated
- 98.73% passing rate
- 83.61% had an A
 - Superior Achievement



Financial Integrity Rating System of Texas

OVERALL STATISTICS

2019-2020 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,007	98.73%	5,071,574	98.63%
Failed	13	1.27%	70,569	1.37%
Total	1,020	100.00%	5,142,143	100.00%

2019-2020 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	845	82.84%	4,299,450	83.61%
B = Above Standard Achievement	119	11.67%	469,925	9.14%
C = Meets Standard Achievement	43	4.22%	302,199	5.88%
F = Substandard Achievement	13	1.27%	70,569	1.37%
Total	1,020	###	5,142,143	100.00%

2019-2020 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1016	99.61%	5,087,767	98.94%
	No	4	0.39%	54,376	1.06%
2	Yes	1018	99.80%	5,138,851	99.94%
	No	2	0.20%	3,292	0.06%
3	Yes	1020	100.00%	5,142,143	100.00%
	No	0	0.00%	-	0.00%

ECISD Rating

- Provided on page 3
- 20 indicators
- 100% score out of 100%
- A - Superior Achievement



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON SCHOOL YEAR 2019-2020 DATA - DISTRICT STATUS DETAIL

Name: ECTOR COUNTY ISD(068901)	Publication Level 1: 8/4/2021 2:00:38 PM		
Status: Passed	Publication Level 2: 8/6/2021 11:10:55 AM		
Rating: A = Superior Achievement	Last Updated: 8/6/2021 11:10:55 AM		
District Score: 100	Passing Score: 70		
#	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?	7/9/2021 9:15	Yes
2	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.)	6/8/2021 15:24	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.)	6/8/2021 15:24	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? (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	7/1/2021 9:02	Yes
5	This indicator is not being scored.		Ceiling Passed
			1 Multiplier Sum
6	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.)	6/28/2021 11:05	Ceiling Passed
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 (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	6/8/2021 15:24	10
8	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.	6/8/2021 15:24	10
9	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.	6/8/2021 15:24	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	7/2/2021 13:14	10

ECISD Rating History

ECISD
Schools FIRST History

- History is provided on page 4
- Ratings began in 2002/03

Rating	Year	Data	Year	Status	Rating Letter	Rating Category	Rating Score
2016	2017	2015	2016	Passed	A	Superior	98/100
2017	2018	2016	2017	Passed	B	Above Standard	80/100
2018	2019	2017	2018	Passed	A	Superior	94/100
2019	2020	2018	2019	Passed	A	Superior	100/100
2020	2021	2019	2020	Passed	A	Superior	100/100

PASSED

Superior

A

ECISD Report of Expenditures and Disclosures

- Required Disclosures on page 5
- Superintendent Contract posted on ECISD website
- Reimbursements/payments for Superintendent and Board totaled less than \$30,000
- There was no outside compensation received by the Superintendent for Professional Services
- There were no gifts greater than \$250 received by the Executive Officers and Board Members and relatives
- There were no business transactions between ECISD and board members

ECISD
 School FIRST Annual Financial Management Report
 Required Disclosures
 2019-2020 Data for the 2020-2021 report

Superintendent's Current Employment Contract

ON WEB SITE

<https://www.ectorcountysd.org/Page/310>

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.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period Ended June 30, 2020

Description of Reimbursements	S. Muri	C. Gregg	D. Abalos	D. Smith	D. Woodall	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	\$594.00	\$419.00	\$508.00	\$473.00	\$508.00	\$330.00	\$419.00	\$760.00
Lodging	\$2,543.37	\$1,236.93	\$1,421.14	\$1,236.06	\$1,917.63	\$0.00	\$1,671.84	\$1,329.46
Transportation	\$3,510.77	\$1,265.75	\$1,079.38	\$723.60	\$1,088.12	\$0.00	\$989.09	\$305.96
Motor Fuel								
Other	\$2,055.73	\$421.75	\$281.97	\$714.00	\$206.30	\$250.00	\$790.44	\$900.55
Total	\$29,950.84	\$3,343.43	\$3,290.49	\$3,146.66	\$3,720.05	\$580.00	\$3,870.37	\$3,295.97

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are reported. Items 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) 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, 2020

Name(s) of Entity(ies)	Amount Received
NONE	\$0.00
Total	\$0.00

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.
 ECISD 2019/2020

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, 2020

	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
Amounts	\$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, 2020

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

Note - The summary amounts reported under this disclosure do not duplicate the items disclosed above.



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