

Ector County ISD Schools FIRST Public Hearing

Presented by: Deborah Ottmers

10/17/2023



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

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

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



for the Fiscal Year Ended June 30, 2022





Description	Page
State Overall TEA Ratings	2
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Prior Year Ratings	б
Management Report	7

Public Hearing October 17, 2023

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State Ratings

- Provided on page 2 & 3
- 1,018 districts rated lacksquare
- 99.21% passing rate
- 90.28% had an A lacksquare
 - Superior Achievement lacksquare



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Status

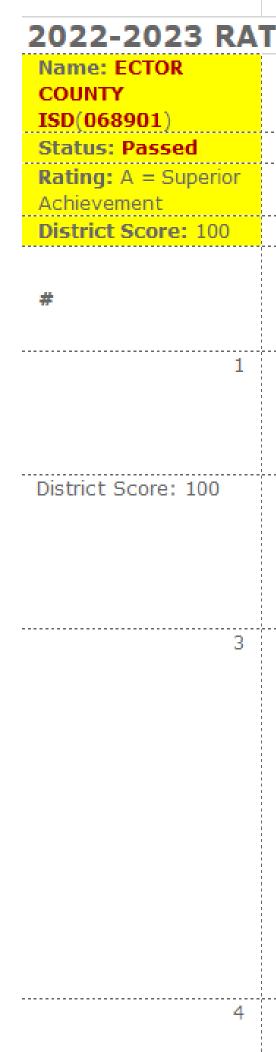
FIRST				
Financial Integrity Rating System of Texas				
OVERALL STATISTICS				
2021-2022 STATUS COUNTS				
Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,010	99.21%	5,017,570	99.88%
Failed	8	0.79%	5,781	0.12%
Total	1,018	100.00%	5,023,351	100.00%
2021-2022 RATING COUNTS				
Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	919	90.28%	4,745,173	94.46%
B = Above Standard Achievement	50	4.91%	152,423	3.03%
C = Meets Standard Achievement	41	4.03%	119,974	2.39%
F = Substandard Achievement	8	0.79%	5,781	0.12%
Total	<mark>1,018</mark>	100.00%	5,023,351	100.00%

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ECISD Rating

- Provided on page 4 & 5
- 20 indicators
- 100% score out of 100%
- A Superior Achievement



TINGS BASED ON SCHOOL YEAR 2021-202	22 DATA - D	ISTRICT STA	TUS	DETAI
Publication Level 1: 8/4/2023 12:02:16 PM				
Publication Level 2: 8/7/2023 3:01:39 PM	_			
Last Updated: 8/7/2023 3:01:39 PM				
Passing Score: 70				
Indicator Description	Updated	Score		
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?	7/13/2023 18:18	Yes		
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.)	7/13/2023 18:18	Yes		
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.)		Yes		
Did the school district make timely payments to the Teachers	7/13/2023 18:18	Yes		
Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the	2	Ceiling Passed		



ECISD Rating History

- History is provided on page 6
- Ratings began in 2002/03
- 17 out of 21 years were Superior ratings

PASSED

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
2021	2022	2020	2021	Passed	A	Superior	100/100
2022	2023	2021	2021	Passed	A	Superior	100/100

Superior





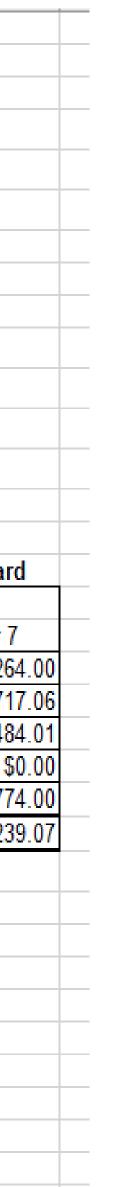
ECISD Report of Expenditures and Disclosures

- Required Disclosures on page 7 & 8
- Superintendent Contract posted on ECISD website
- Reimbursements/payments for Superintendent and Board totaled less than \$23,000
- There was \$5,000 of outside compensation received by the Superintendent for Professional Services for a speaking engagement
- There were no gifts greater than \$250 received by the Executive Officers and Board Members and relatives
- Business transactions between ECISD and board members were as follows:
 - \$38,153 Hawkins Construction, Inc. Tammy Hawkins (spouse)





ECISD 2021-2022										
School FIRST Annual Financial Manager	nent Report									
Required Disclosures										
Superintendent's Current Employm	ent Contract									
A copy of the superintendent's current emplo	yment contract at the	time of the School FII	RST hearing is to be provided.							
In lieu of publication in the annual School FIF	ST financial manager	nent report, the schoo	I district may chose to publish							
the superintendent's employment contract or	the school district's	nternet site.								
If published on the Internet, the contract is to	remain accessible fo	r twelve months.	ON WEB SITE							
Reimbursements Received by the S	Superintendent and	Board Members								
For the Twelve-Month Period										
Ended June 30, 2022										
			S. Muri	C. Gregg	D. Abalos	D. Smith	C. Stanley	S. Brown	T. Hawkins	N. Minyard
				Board	Board	Board	Board	Board	Board	Board
Description of Reimbursements			Superintendent	Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 7
Meals			\$1,971.43	\$948.00	\$1,031.00	\$520.00	\$881.00	\$824.00	\$723.00	\$264.0
Lodging			\$7,743.44	\$3,449.95	\$3,444.48	\$1,567.29	\$2,768.07	\$2,814.75	\$2,436.90	\$717.0
Transportation			\$8,294.14	\$1,317.37	\$1,744.04	\$899.38	\$2,501.95	\$1,379.92	\$1,267.84	\$484.0
Motor Fuel			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
Other			\$4,718.00	\$2,501.22	\$1,624.58	\$1,023.78	\$1,725.43	\$1,481.94	\$2,635.00	\$774.0
Total			\$22,727.01	\$8,216.54	\$7,844.10	\$4,010.45	\$7,876.45	\$6,500.61	\$7,062.74	\$2,239.0
All "reimbursements" expenses, regardless o	f the manner of navm	ent including direct p	۰. ۱							
credit card, cash, and purchase order are to										
Meals – Meals consumed out of town, and in				atered board meeti	ng meals)					
Lodging - Hotel charges.					ng mouloj.					
Transportation - Airfare, car rental (can includ	le fuel on rental taxis	mileage reimbursem	ents leased cars parking and	tolls)						
Motor fuel – Gasoline.										
Other: - Registration fees, telephone/cell pho	ne, internet service. fr	ax machine, and other								
reimbursements (or on-behalf of) to the super										
1										



		I							
Outside Compensation and/or Fe	es Received by the Superintendent for Profe	essional Consulting and/o	or Other Persona	al Services					
For the Twelve-Month Period									
Ended June 30, 2022			Amount						
Name(s) of Entity(ies)			Received						
A4LE conference			\$5,000.00						
Total			\$5,000.00						
	revenues from the superintendent's livestock or agri revenues). Revenues generated from a family busi				-				
ECISD 2021-2022									
School FIRST Annual Financial Manag	ement Report								
Required Disclosures(Continued)									
Gifts Received by Executive Offi	cers and Board Members (and First Degree	Relatives, if any)							
(gifts that had an economic value	of \$250 or more in the aggregate in the fisca	al year)							
NONE									
For the Twelve-Month Period									
Ended June 30, 2022									
		Board	Board	Board	Board	Board	Board	Board	
	Superintendent	Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 6	Mei
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	ne superintendent, unless the board of trustees or t	he							
district administration names additional sta	aff under this classification for local officials.								
Business Transactions Between S	School District and Board Members								
NONE									
For the Twelve-Month Period									
Ended June 30, 2022								Hawkins	
		Board	Board	Board	Board	Board	Board	Board	
		Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 6	Me
Amounts		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,153.00	
	der this disclosure are not to duplicate the items		-				-	Hawkins	
disclosed in the summary schedule of rein	•						Co	instruction, Inc.	
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