



Ector County ISD Schools FIRST Public Hearing



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>



**Public Hearing
October 18, 2022**

for the Fiscal Year Ended June 30, 2021

PASS

Superior

Table of Contents

Description	Page
State Overall TEA Ratings	2
ECISD Rating	4
Prior Year Ratings	6
Management Report	7


State Ratings

- Provided on page 2 & 3
- 1,019 districts rated
- 98.71% passing rate
- 85.49% had an A
 - Superior Achievement

FIRST				
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%
Total	1,019	100.00%	4,992,974	100.00%
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%
Total	1,019	100.00%	4,992,974	100.00%

ECISD Rating

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

			
Financial Integrity Rating System of Texas 2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA - DISTRICT STATUS DETAIL			
Name: ECTOR COUNTY ISD(068901)		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: 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?	7/12/2022 8:32	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.)	5/16/2022 10:44	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.)	5/16/2022 10:44	Yes

ECISD Rating History

- History is provided on page 6
- Ratings began in 2002/03
- 16 out of 20 years were Superior ratings

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	

PASSED

Superior

A

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 \$26,000
- 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

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. **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
Lodging	\$824.16	\$0.00	\$695.97	\$735.48	\$695.97	\$697.11	\$697.11	\$695.97	\$695.97
Transportation	\$977.58	\$0.00	\$362.88	\$465.68	\$0.00	\$459.52	\$462.32	\$236.04	\$236.04
Motor Fuel	\$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
Total	\$6,153.74	\$920.00	\$3,299.51	\$3,426.83	\$3,136.64	\$2,067.29	\$3,410.10	\$3,222.68	\$25,636.79

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)

NONE

Total

Amount Received
\$0.00
\$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 2020-2021

School FIRST Annual Financial Management Report

Required Disclosures(Continued)

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

	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 are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.



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