



**Public Hearing  
October 19, 2020**

**Rating Year: 2019-2020  
Based on the data from Fiscal Year Ended June 30, 2019**

**PASS**

**A= Superior**



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## 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>

## ECISD Rating 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	

**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 Current Rating Details



2019-2020 ▾  
 district # ▾  
 Select An Option ▾  
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## Financial Integrity Rating System of Texas

### 2019-2020 RATINGS BASED ON SCHOOL YEAR 2018-2019 DATA - DISTRICT STATUS DETAIL

Name: <b>ECTOR COUNTY ISD(068901)</b>	Publication Level 1: 8/6/2020 9:26:37 AM		
Status: <b>Passed</b>	Publication Level 2: 8/6/2020 11:17:34 AM		
Rating: A = Superior	Last Updated: 8/6/2020 11:17:34 AM		
District Score: 100	Passing Score: 60		
#	Indicator Description	Updated	Score
1	<a href="#">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?</a>	3/30/2020 13:05	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	<a href="#">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.)</a>	3/30/2020 13:05	Yes
2.B	<a href="#">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.)</a>	3/30/2020 13:05	Yes
3	<a href="#">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.)</a>	3/30/2020 13:05	Yes
4	<a href="#">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?</a>	3/30/2020 13:05	Yes
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<a href="#">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.)</a>	3/30/2020 13:05	10
7	<a href="#">Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</a>	3/30/2020 13:05	10
8	<a href="#">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 passes this indicator. See ranges below.</a>	3/30/2020 13:05	10

9	<a href="#">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?</a>	3/30/2020 13:05	10
10	<a href="#">Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</a>	3/30/2020 13:05	10
11	<a href="#">Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</a>	3/30/2020 13:05	10
12	<a href="#">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.)</a>	3/30/2020 13:05	10
13	<a href="#">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?</a>	3/30/2020 13:05	10
14	<a href="#">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.)</a>	3/30/2020 13:05	10
15	<a href="#">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?</a>	3/30/2020 13:05	10
			100 Weighted Sum
			1 Multiplier Sum
			100 Score

#### DETERMINATION OF RATING

<b>A.</b>	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>B.</b>	Determine the rating by the applicable number of points. (Indicators 6-15)	
	<b>A = Superior</b>	90-100
	<b>B = Above Standard</b>	80-89
	<b>C = Meets Standard</b>	60-79
	<b>F = Substandard Achievement</b>	<60
<p><b>No Rating =</b> 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.</p>		

Home Page: [Financial Accountability](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

[THE TEXAS EDUCATION AGENCY](#)

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# State Ratings



Financial Integrity  
Rating System of  
Texas

## OVERALL STATISTICS

### 2018-2019 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,010	99.02%	5,042,761	98.99%
Failed	10	0.98%	51,408	1.01%
<b>Total</b>	<b>1,020</b>	<b>100.00%</b>	<b>5,094,169</b>	<b>100.00%</b>

### 2018-2019 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior	895	87.75%	4,808,043	94.38%
B = Above Standard	82	8.04%	181,947	3.57%
C = Meets Standard	33	3.24%	52,771	1.04%
F = Substandard Achievement	10	0.98%	51,408	1.01%
<b>Total</b>	<b>1,020</b>	<b>100.00%</b>	<b>5,094,169</b>	<b>100.00%</b>

### 2018-2019 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	4	2	0	Total
1	1019	1	x	x	x	x	x	x	1020
2.A	1018	2	x	x	x	x	x	x	1020
2.B	974	46	x	x	x	x	x	x	1020
3	1017	3	x	x	x	x	x	x	1020
4	1014	6	x	x	x	x	x	x	1020
6	x	x	896	40	27	24	17	16	1020
7	x	x	834	93	54	17	14	8	1020
8	x	x	832	95	63	22	5	3	1020
9	x	x	997	x	x	x	x	23	1020
10	x	x	922	6	5	15	7	65	1020
11	x	x	774	154	62	19	2	9	1020
12	x	x	996	x	x	x	x	24	1020
13	x	x	1009	x	x	x	x	11	1020
14	x	x	981	x	x	x	x	39	1020
15	x	x	1020	x	x	x	x	x	1020

**2018-2019  
ALL RESULTS  
BY  
INDICATOR**

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1019	99.90%	5093791	99.99%
	No	1	0.10%	378	0.01%
2.A	Yes	1018	99.80%	5093147	99.98%
	No	2	0.20%	1022	0.02%
2.B	Yes	974	95.49%	4776730	93.77%
	No	46	4.51%	317439	6.23%
3	Yes	1017	99.71%	5090946	99.94%
	No	3	0.29%	3223	0.06%
4	Yes	1014	99.41%	5048187	99.10%
	No	6	0.59%	45982	0.90%
6	10	896	87.84%	4629662	90.88%
	8	40	3.92%	155168	3.05%
	6	27	2.65%	117987	2.32%
	4	24	2.35%	131722	2.59%
	2	17	1.67%	37743	0.74%
	0	16	1.57%	21887	0.43%
	7	10	834	81.76%	3783798
8	8	93	9.12%	687119	13.49%
	6	54	5.29%	479989	9.42%
	4	17	1.67%	99650	1.96%
	2	14	1.37%	34548	0.68%
	0	8	0.78%	9065	0.18%
8	10	832	81.57%	3214684	63.11%
	8	95	9.31%	816911	16.04%
	6	63	6.18%	719329	14.12%
	4	22	2.16%	305865	6.00%
	2	5	0.49%	24348	0.48%
	0	3	0.29%	13032	0.26%
9	10	997	97.75%	5047714	99.09%
	0	23	2.25%	46455	0.91%
10	10	922	90.39%	4894161	96.07%
	8	6	0.59%	10957	0.22%
	6	5	0.49%	22545	0.44%
	4	15	1.47%	45621	0.90%
	2	7	0.69%	39537	0.78%
11	0	65	6.37%	81348	1.60%
	10	774	75.88%	4380103	85.98%
	8	154	15.10%	530846	10.42%
	6	62	6.08%	165916	3.26%
	4	19	1.86%	14147	0.28%
	2	2	0.20%	890	0.02%
12	0	9	0.88%	2267	0.04%
	10	996	97.65%	5080477	99.73%
	0	24	2.35%	13692	0.27%
13	10	1009	98.92%	5084703	99.81%
	0	11	1.08%	9466	0.19%
14	10	981	96.18%	5052629	99.18%
	0	39	3.82%	41540	0.82%
15	10	1020	100.00%	5094169	100.00%

# Report of Expenditures and Disclosures

Total Reimbursements: Less than \$70,000  
 Other Disclosures: none to report

Ector County ISD  
 School FIRST Annual Financial Management Report  
 Required Disclosures  
 Presentation Year: 2020-21  
 Rating Year: 2019-20  
 Data Year: 2018-19

## 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** <https://www.ectorcountyisd.org/Page/310>

## Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period  
 Ended June 30, 2019

Description of Reimbursements	T. Crowe	J. Nelson	S. Muri	C. Gregg	D. Abalos	D. Smith	D. Woodall	S. Brown	T. Hawkins	R. Beaty	N. Minyard
	Superintendent	Superintendent	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
Meals	\$0.00	\$842.00	\$0.00	\$2,640.05	\$2,549.00	\$1,330.00	\$781.00	\$2,852.66	\$0.00	\$122.00	\$1,286.00
Lodging	\$0.00	\$3,080.44	\$0.00	\$4,007.78	\$3,633.70	\$2,288.00	\$2,125.67	\$4,321.34	\$0.00	\$0.00	\$1,842.06
Transportation	\$0.00	\$5,287.91	\$0.00	\$4,889.58	\$3,174.55	\$1,856.64	\$780.18	\$4,057.31	\$0.00	\$0.00	\$1,818.24
Motor Fuel											
Other	\$0.00	\$106.67	\$50.42	\$3,462.62	\$3,041.15	\$2,229.00	\$1,936.41	\$2,065.52	\$425.00	\$0.00	\$1,311.88
<b>Total</b>	<b>\$0.00</b>	<b>\$9,317.02</b>	<b>\$50.42</b>	<b>\$14,700.04</b>	<b>\$12,398.40</b>	<b>\$7,706.64</b>	<b>\$5,623.24</b>	<b>\$13,096.73</b>	<b>\$425.00</b>	<b>\$122.00</b>	<b>\$6,258.16</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, 2019

Name(s) of Entity(ies)	Amount
	Received
n/a	\$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, 2019

	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
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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, 2019

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
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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.