



**Public Hearing
October 17, 2023**

for the Fiscal Year Ended June 30, 2022

PASS

Superior

Table of Contents

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





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	1,018	100.00%	5,023,351	100.00%

2021-2022 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1015	99.71%	5019613	99.93%
	No	3	0.29%	3738	0.07%
2	Yes	1015	99.71%	5021137	99.96%
	No	3	0.29%	2214	0.04%
3	Yes	1018	100.00%	5023351	100.00%
	No	0	0.00%	0	0.00%
4	Yes	1017	99.90%	5021755	99.97%
	No	1	0.10%	1596	0.03%
6	Yes	1007	98.92%	5003539	99.61%
	No	11	1.08%	19812	0.39%
7	10	939	92.24%	4644802	92.46%
	8	33	3.24%	230823	4.60%
	6	22	2.16%	35600	0.71%
	4	10	0.98%	92534	1.84%
	2	9	0.88%	14956	0.30%
8	10	874	85.85%	3394193	67.57%
	8	61	5.99%	796597	15.86%
	6	55	5.40%	692928	13.79%
	4	17	1.67%	103218	2.05%
	2	8	0.79%	33592	0.67%
9	10	1010	99.21%	4977455	99.09%
	0	8	0.79%	45896	0.91%
	10	1018	100.00%	5023351	100.00%

	11	10	866	85.07%	3517846	70.03%
		8	83	8.15%	937022	18.65%
		6	38	3.73%	217907	4.34%
		4	21	2.06%	295416	5.88%
		2	9	0.88%	48179	0.96%
		0	1	0.10%	6981	0.14%
	12	10	756	74.26%	2896047	57.65%
		8	190	18.66%	1731086	34.46%
		6	42	4.13%	253723	5.05%
		4	13	1.28%	75818	1.51%
		2	8	0.79%	43585	0.87%
		0	9	0.88%	23092	0.46%
	13	10	820	80.55%	4140230	82.42%
		8	133	13.06%	768487	15.30%
		6	43	4.22%	95079	1.89%
		4	13	1.28%	15674	0.31%
		2	2	0.20%	774	0.02%
		0	7	0.69%	3107	0.06%
	14	10	1018	100.00%	5023351	100.00%
	15	5	1018	100.00%	5023351	100.00%
	16	Yes	1001	98.33%	5002835	99.59%
		No	17	1.67%	20516	0.41%
	17	Yes	977	95.97%	4941108	98.36%
		No	41	4.03%	82243	1.64%
	18	10	972	95.48%	4946282	98.47%
		0	46	4.52%	77069	1.53%
	19	5	1017	99.90%	5021729	99.97%
		0	1	0.10%	1622	0.03%
	20	Yes	1018	100.00%	5023351	100.00%
		No	0	0.00%	0	0.00%

2021-2022 ANSWERS BY INDICATOR											
Indicator	Yes	No	10	8	6	5	4	2	0	Total	
1	1015	3	x	x	x	x	x	x	x	1018	
2	1015	3	x	x	x	x	x	x	x	1018	
3	1018	x	x	x	x	x	x	x	x	1018	
4	1017	1	x	x	x	x	x	x	x	1018	
6	1007	11	x	x	x	x	x	x	x	1018	
7	x	x	939	33	22	x	10	9	5	1018	
8	x	x	874	61	55	x	17	8	3	1018	
9	x	x	1010	x	x	x	x	x	8	1018	
10	x	x	1018	x	x	x	x	x	x	1018	
11	x	x	866	83	38	x	21	9	1	1018	
12	x	x	756	190	42	x	13	8	9	1018	
13	x	x	820	133	43	x	13	2	7	1018	
14	x	x	1018	x	x	x	x	x	x	1018	
15	x	x	x	x	x	1018	x	x	x	1018	
16	1001	17	x	x	x	x	x	x	x	1018	
17	977	41	x	x	x	x	x	x	x	1018	
18	x	x	972	x	x	x	x	x	46	1018	
19	x	x	x	x	x	1017	x	x	1	1018	
20	1018	x	x	x	x	x	x	x	x	1018	

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 THE TEXAS EDUCATION AGENCY
 1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

Name: ECTOR COUNTY ISD (068901)	Publication Level 1: 8/4/2023 12:02:16 PM			
Status: Passed	Publication Level 2: 8/7/2023 3:01:39 PM			
Rating: A = Superior Achievement	Last Updated: 8/7/2023 3:01:39 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?	7/13/2023 18:18	Yes	
District Score: 100	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	
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.)	7/13/2023 18:18	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	7/13/2023 18:18	Yes	
5	This indicator is not being evaluated.			
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.)	7/13/2023 18:18		1 Multiplier Sum 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.	7/13/2023 18:18		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.	7/13/2023 18:18		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.	7/13/2023 18:18		10
10	This indicator is not being evaluated.			10
11	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 or 1,000 or more students in membership, then the school district passes this indicator.)	7/13/2023 18:18		10
12	What is the correlation between future debt requirements and the district's assessed property value?	7/13/2023 18:18		10
13	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.	7/13/2023 18:18		10

14	This indicator is not being evaluated.			10
15	This indicator is not being evaluated.			5
16	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.)	7/13/2023 18:18		Ceiling Passed
17	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 and free from substantial doubt about the school district's ability to continue as a going concern? (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.)	7/13/2023 18:18		Ceiling Passed
18	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.)	7/13/2023 18:18		10
19	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?	7/13/2023 18:18		5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	7/13/2023 18:18		Ceiling Passed
				100 Weighted Sum
				1 Multiplier Sum
				(100 Ceiling)
				100 Score

DETERMINATION OF RATING		
A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement , regardless of points.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
NO RATING - A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 12.054, or consolidation under Subchapter H, Chapter 41. No rating will be given.		
The school district receives an F if it scores below the minimum passing score, 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		
CEILING INDICATORS		
Did the school district meet the criteria for any of the following ceiling indicators 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note: If		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (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	
2022	2023	2021	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

ECISD 2021-2022

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, 2022

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	\$1,971.43	\$948.00	\$1,031.00	\$520.00	\$881.00	\$824.00	\$723.00	\$264.00
Lodging	\$7,743.44	\$3,449.95	\$3,444.48	\$1,567.29	\$2,768.07	\$2,814.75	\$2,436.90	\$717.06
Transportation	\$8,294.14	\$1,317.37	\$1,744.04	\$899.38	\$2,501.95	\$1,379.92	\$1,267.84	\$484.01
Motor Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$4,718.00	\$2,501.22	\$1,624.58	\$1,023.78	\$1,725.43	\$1,481.94	\$2,635.00	\$774.00
Total	\$22,727.01	\$8,216.54	\$7,844.10	\$4,010.45	\$7,876.45	\$6,500.61	\$7,062.74	\$2,239.07

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, 2022

Name(s) of Entity(ies)

A4LE conference

Total

Amount Received
\$5,000.00
\$5,000.00

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 2021-2022

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, 2022

	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, 2022

	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Hawkins Board Member 6	Board Member 7
Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,153.00	\$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.

Hawkins Construction, Inc.