

Public Hearing October 17, 2023

for the Fiscal Year Ended June 30, 2022



Superior

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FIRST								
Financial Integrity Rating System of Texas								
OVERALL STATISTICS								
2021-2022 STATUS COUNTS								
Status	5		unt % Total		En	rollment	% Tota Enrolln	
Passed		1,010	9	9.21%		5,017,570	99.88%	
Failed		8	0	.79%		5,781	0.12%	
Total		1,018	1	00.00%	5,0	023,351	100.00	%
2021-2022 RATING COUNTS								
Ratings		Count	9	⁄o Total	En	rollment	% Tota Enrolln	
A = Superior Achievement		919	9	0.28%		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	1	00.00%	5,0	023,351	100.00	%
2021-2022 ALL RESULTS BY INDICATOR								
Indicator	Result	Count		% of Districts		Enrollmen	nt % To Enrol	llment
	[
1	Yes	101	15	99.7	1%	50196	13 99	9.93%
1		101	15 3	99.7 0.2		501963 373	·····	
1		101 101	3	0.2 99.7	9% 1%	373 502113	38 (37 99	0.07%
	No Yes No	101	3 15 3	0.29 99.7 0.29	9% 1% 9%	373 502113 223	38 (37 99 14 (0.07% 9.96% 0.04%
	No Yes	101 101	3 15 3 18	0.29 99.7 0.29 100.00	9% 1% 9% 0%	373 502113	38 (37 99 14 (51 10(0.07% 9.96% 0.04% 0.00%
2	No Yes No	101 101	3 15 3	0.29 99.7 0.29	9% 1% 9% 0%	373 502113 223	38 (37 99 14 (51 10(0.07% 9.96% 0.04% 0.00%
2	No Yes No Yes No Yes	101 101	3 15 3 18 0 17	0.29 99.7 0.29 100.00 0.00 99.90	9% 1% 9% 0% 0%	373 502113 222 502333 502175	38 0 37 99 14 0 51 100 0 0 55 99	0.07% 9.96% 0.04% 0.00% 0.00% 9.97%
2	No Yes No Yes No Yes No	101 101 101	3 15 3 18 0 17 1	0.2 99.7 0.2 100.0 0.0 99.9	9% 1% 9% 0% 0% 0%	373 502113 222 502333 502173 159	38 () 37 99 14 () 51 100 0 () 55 99 96 ()	0.07% 9.96% 0.04% 0.00% 0.00% 9.97% 0.03%
2	No Yes No Yes No Yes No Yes	101 101 101 101	3 15 3 18 0 17 1 07	0.2 99.7 0.2 100.0 0.0 99.9 0.1 98.9	9% 1% 9% 0% 0% 0% 2%	37: 50211: 22: 50233: 50217: 50217: 15: 50035:	38 () 37 99 14 () 51 100 0 () 55 99 96 () 39 99	0.07% 9.96% 0.04% 0.00% 0.00% 9.97% 0.03% 9.61%
2 3 4 6	No Yes No Yes No Yes No Yes No	101 101 101 100 100	3 15 3 18 0 17 1 27 11	0.2 99.7 0.2 100.0 99.9 0.1 98.9 1.0	9% 1% 9% 0% 0% 0% 2% 8%	37: 50211: 222 50233: 50217: 15: 50035: 198:	38 () 37 99 14 () 51 100 0 () 55 99 96 () 39 99 12 ()	0.07% 9.96% 0.04% 0.00% 9.97% 0.03% 9.61% 0.39%
2	No Yes No Yes No Yes No Yes No 10	101 101 101 100 100 1 93	3 15 3 18 0 17 1 7 11 39	0.2 99.7 0.2 100.0 99.9 0.1 98.9 1.0 92.2	9% 1% 9% 0% 0% 0% 2% 8% 4%	37: 50211: 22: 50233: 50217: 155 50035: 198: 46448(38 () 37 99 14 () 51 100 0 () 55 99 96 () 39 99 12 () 02 92	0.07% 9.96% 0.04% 0.00% 9.97% 0.03% 9.61% 0.39% 2.46%
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2021-2022 ANSWERS BY INDICATOR										
Indicator	Yes	No	10	8	6	5	4	2	0	Tota
1	1015	3	X	x	x	Х	x	х	х	1018
2	1015	3	X	x	x	Х	x	х	х	1018
3	1018	х	X	X	x	Х	x	х	х	1018
4	1017	1	X	X	x	Х	x	Х	х	1018
6	1007	11	X	X	х	Х	x	Х	х	1018
7	х	X	939	33	22	x	10	9	5	1018
8	Х	X	874	61	55	Х	17	8	3	1018
9	Х	X	1010	х	x	х	x	Х	8	1018
10	х	x	1018	x	x	x	x	х	х	1018
11	Х	X	866	83	38	Х	21	9	1	1018
12	Х	X	756	190	42	Х	13	8	9	1018
13	Х	X	820	133	43	Х	13	2	7	1018
14	х	x	1018	x	x	х	х	х	х	1018
15	Х	X	х	x	х	1018	х	Х	х	1018
16	1001	17	x	x	х	Х	x	Х	х	1018
17	977	41	x	x	x	Х	x	Х	х	1018
18	Х	X	972	х	x	х	x	Х	46	1018
19	х	x	x	x	x	1017	х	х	1	1018
20	1018	х	x	x	x	x	x	х	х	1018
Last Updated: Thursday, August 3, 2023 3:00:22 PM										
Home Page: Financial Compliance Texas Education Agency Send comments or suggestions to FinancialAccountability@tea.texas.gov										
THE TEXAS EDUCATION AGENCY										
1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463- 9734										

22-2023 RA ne: ECTOR			
UNTY (068901)	Publication Level 1: 8/4/2023 12:02:16 PM		
tus: Passed	Publication Level 2: 8/7/2023 3:01:39 PM		
ing: A = Superior	Last Updated: 8/7/2023 3:01:39 PM		
ievement trict Score: 100	Passing Score: 70		
	Indicator Description	Updated	Score
1	Was the complete annual financial report (AFR) and data submitted to	7/13/2023 18:18	Yes
-	the TEA within 30 days of the November 27 or January 28 deadline	,, 10, 2020 10110	
	depending on the school district's fiscal year end date of June 30 or		
triat Caarat 100	August 31, respectively?	7/12/2022 10:10	Nec
trict Score: 100	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public	7/13/2023 18:18	Yes
	Accountants (AICPA) defines unmodified opinion. The external		
	independent auditor determines if there was an unmodified opinion.)		
3	Manufacture and a laterative and a linear with the answer of all	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	1,13/2023 10.18	165
	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		
4	plan for paying back the debt.) 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		Ceiling Passed
5	This indicator is not being evaluated.		
			1 Multiplier Sum
6	Was the average change in (assigned and unassigned) fund balances	7/13/2023 18:1	8 Ceiling Passed
	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	L	
	assigned and unassigned fund balances exceed 75 days of operationa expenditures? (If the school district fails indicator 6, the maximum	L	
	expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89	L	
	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	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.) Was the number of days of cash on hand and current investments in	7/13/2023 18:1	8 10
7	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.) Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating.	-	8 10
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8 9 10 11	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.) 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. Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below the Determination of Points section. Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If no 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. This indicator is not being evaluated. 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 18:1 7/13/2023 18:1 in 7/13/2023 18:1 t. 7/13/2023 18:1	8 10 8 10 8 10 8 10 8 10
8 9 10 11	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.) 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. Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below the Determination of Points section. Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If no 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. This indicator is not being evaluated. 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.) What is the correlation between future debt requirements and the	- 7/13/2023 18:1 7/13/2023 18:1 7/13/2023 18:1 7/13/2023 18:1 7/13/2023 18:1	8 10 8 10 8 10 8 10 8 10

15	This indicator is not being evaluated.		
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	7/13/2023 18:18	Ceiling Passed
	and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)		
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over	7/13/2023 18:18	Ceiling Passed
	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.)		
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	7/13/2023 18:18	
19	noncompliance.) Did the school district post the required financial information on its website in accordance with Government Code, Local Government	7/13/2023 18:18	
	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?		
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	7/13/2023 18:18	Ceiling Passed
	budget?		100 Weighted
			Sum 1 Multiplier Su
			(100 Ceiling)
			100 Score
A. B.	ION OF RATING Did the schoor district fair any of the chucar indicate school district's sation is From Substandard . A shiow Determine the rating by the applicable number of po	ints.	
Α.	Did the school district fail any of the chucar indicate school district's sating is E for Substandard Achiev Determine the rating by the applicable number of po A = Superior Achievement B = Above Standard Achievement	ints.	90-100 80-89
A. B. No kaung - A scho	Did the school district fail any of the chucar indicate school districtle sating is. E for Substandard Achieve Determine the rating by the applicable number of po A = Superior Achievement B = Above Standard Achievement C = Meets Standard Achievement F = Substandard Achievement or unstandard Achievement r = Substandard Achievement r = Substandard Achievement		90-100 80-89 70-79 <70 Jereu by me
A. B. Morkaung — Arsche commissioner und merschoor district fr 1.2.2. oc. 4. if. Hoo CEILING IND Diar die schoor distri	Did the school district fail any of the chucal indicate cachool districtle sating in E for Substandard Achieve Determine the rating by the applicable number of po A = Superior Achievement B = Above Standard Achievement C = Meets Standard Achievement F = Substandard Achievement or district receiving ternitory that annexes with a sci or TEC 12.054, or concolidation under Subshapter H eceives an F in the scores below the minimum passing score AEB or the data under out both complete or if either the	Chapter 41 M Chapter 41 M e, III Trailed any ASR.or.the.data ators 4, o, 10,	90-100 80-89 70-79 <70 reting will b renucaring and b ren
A. B. Wo kaung - A Schu commissioner und me school district r 1.2.2. or. 4. if the CBLLING IND Char ne school district a Determination of rating based on meeting ceiling criteria.	Did the school district fail any of the chucar morate cabool district a sating in E. for Substandard Achieve Determine the rating by the applicable number of po A = Superior Achievement B = Above Standard Achievement C = Meets Standard Achievement F = Substandard Achievement or district receiving territory that americes with a sch or TEC 12.054 or consolidation under Subshanter H eccives an F II it scores below the minimum passing score AER or the data more path both completesc.if.either.the ICATORS ICATORS Content on any of the following cening more applicable maximum points	Chapter 41 M Chapter 41 M e, III Trailed any ASR.or.the.data ators 4, o, 10,	90-100 80-89 70-79 <70 reting will b renucaring and b ren
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A. B. B. Moreaung — A sche commissioner und me school district r 1.3.3. ac. 4. if that CEILING IND Dur die school district in Determination of rating based on meeting ceiling criteria. Indicator 4 (Timely Payments) - School district was issued a warrant hold. Indicator 6 (Averag Change in Fund Balance) - Response	Did the school district fail any of the chucar indicate school district's sating in E for Substandard Achieve Determine the rating by the applicable number of po A = Superior Achievement B = Above Standard Achievement C = Meets Standard Achievement F = Substandard Achievement or district receiving territory that amexes with a sch or district receiving territory on the minimum passing scon- NEB or the data water and both complete as if either that C meet the chief and any of the following centry match applicable maximum points 95 96 89	amont source ints.	90-100 80-89 70-79 <70 ereting will b contracting will b contracting will b contracting where potential procession Maximum Rating A = Superior
A. B. B. Monating — A Sche commission and merschool distriction celling contrained bar die school distriction CEILING IND Dat die school distriction Determination of rating based on meeting ceiling criteria. Indicator 4 (Timely Payments) - School district was issued at warrant hold. Indicator 6 (Averag Change in Fund Balance) - Response to indicator 16 (PEIM to AFR) - Response indicator is <i>No</i> .	Did the School district an any of the Chucar Indicate cabool district a sating in E. for Substandard Achieve Determine the rating by the applicable number of potential A = Superior Achievement B = Above Standard Achievement C = Meets Standard Achievement F = Substandard Achievement or district receiving territory that americes with a school district receiving territory on the minimum passing scontacts. Sciences IC meet the critical distribution and receive and ratios and ratios are disclosed below Maximum Points 95 a 89 S	amont social ints.	90-100 80-89 70-79 <70 wereu by me critica will b critica nuication where by me critica nuicatio
A. B. B. Mo Kaung – A Schu commissioner und The school district in the school district of the school district of Determination of rating based on meeting ceiling criteria. Indicator 4 (Timely Payments) - School district was issued a warrant hold. Indicator 6 (Averag Change in Fund Balance) - Response to indicator 16 (PEIM to AFR) - Response	Did the School district an any of the Chucar Indicate cacheol district's sating in E for Substandard Achieve Determine the rating by the applicable number of point A = Superior Achievement B = Above Standard Achievement C = Meets Standard Achievement F = Substandard Achievement or USINCT receiving territory that amexes with a school district receiving territory that amexes with a school district receiving territory that amexes with a school district receiving territory on the minimum passing scontext. C = Meets Ata Juore pathods complete as if either that C = Meets Ata Juore pathods complete as if either that C = Meet Ata Juore pathods complete as if either that C = Meet Ata Juore pathods complete as if either that D = A ata Juore pathods complete as if either that Maximum Points 95 S 79	amont.constdie ints.	90-100 80-89 70-79 <70 uered by the critical indication indication will be critical indication indication will be critical indication indication will be critical indication indication Maximum Rating A = Superior Achievement B = Above Standard Achievement B = Above Standard

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					Rating	Rating	Rating	
Rating	Year	Data	Year	Status	Letter	Category	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	Α	Superior	98/100	6
2017	2018	2016	2017	Passed	В	Above Standard	80/100	7, 8
2018	2019	2017	2018	Passed	Α	Superior	94/100	6, 7
2019	2020	2018	2019	Passed	А	Superior	100/100	
2020	2021	2019	2020	Passed	А	Superior	100/100	
2021	2022	2020	2021	Passed	А	Superior	100/100	
2022	2023	2021	2021	Passed	А	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 Repor	+								
Required Disclosures									
Required Disclosures									
Superintendent's Current Employment Contra	ict								
A copy of the superintendent's current employment contr									
n lieu of publication in the annual School FIRST financial		strict may chose to publis	h						
he superintendent's employment contract on the school	district's Internet site.								
f published on the Internet, the contract is to remain acc	assible for twelve months.	ON WEB SITE							
Reimbursements Received by the Superinten	dent 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
		0.1.1.1	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	\$264.00
odging		\$7,743.44	\$3,449.95	\$3,444.48	\$1,567.29	\$2,768.07	\$2,814.75	\$2,436.90	\$717.0
ransportation		\$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	\$0.00
Other		\$4,718.00	\$2,501.22	\$1,624.58	\$1,023.78	\$1,725.43	\$1,481.94	\$2,635.00	\$774.00
otal		\$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 manne	r of payment, including direct pay,								
credit card, cash, and purchase order are to be reported	I. Items to be reported per catego	ry include:							
Neals - Meals consumed out of town, and in-district mea	als at area restaurants (outside of	board meetings, excludes	catered board meeti	ng meals).					
.odging - Hotel charges.									
ransportation - Airfare, car rental (can include fuel on rer	ıtal, taxis, mileage reimbursement	s, leased cars, parking and	d tolls).						
Notor fuel – Gasoline.									
Other: - Registration fees, telephone/cell phone, internet	service, fax machine, and other								
reimbursements (or on-behalf of) to the superintendent ar		9.							
, , , , , , , , , , , , , , , , ,									

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						
not deduct business expenses from gross reve disclosed.	nues from the superintendent's livestock or agri enues). Revenues generated from a family busi								
ECISD 2021-2022									
School FIRST Annual Financial Managem	ent Report								
Required Disclosures(Continued)									
Gifts Received by Executive Officer	s and Board Members (and First Degree	Relatives, if any)							
	\$250 or more in the aggregate in the fisca								
NONE									
For the Twelve-Month Period									
Ended June 30, 2022									
		Board	Board	Board	Board	Board	Board	Board	Boa
	Superintendent	Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 6	Membe
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
Note – An executive officer is defined as the s	uperintendent, unless the board of trustees or t	ne							
district administration names additional staff u	nder this classification for local officials.								
Business Transactions Between Sch	od District and Board Momhors								
NONE	ooi District and Doard Members								
For the Twelve-Month Period									
Ended June 30, 2022								Hawkins	
		Board	Board	Board	Board	Board	Board	Board Manahara C	Bo
		Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 6	Membe
Amounts		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,153.00	\$0
Note - The summary amounts reported under								Hawkins	
disclosed in the summary schedule of reimbur	comente received by board members						0	onstruction. Inc.	