



FIRST

Financial Integrity Rating System of Texas
Report

2017-2018 School Year



History of FIRST

- Established During the 76th Legislative Session (SB 875)
- TEA Consulted with Comptroller of Public Accounts
- Devised Rating System



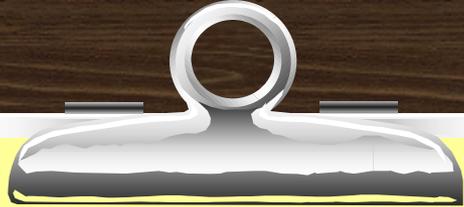
Objectives of Financial Accountability Rating System

- Assess the Quality of Financial Management
- Publicly Report This Assessment
- Use Data Currently Being Reported & Available (AFR/PEIMS)



District Ratings

- 15 Indicators
- 4 Ratings
 - Superior
 - Above Standard
 - Meets Standard
 - Substandard Achievement



Determination Of Rating

A.

Did The District Answer '**No**' To Indicators 1,3,4,5 or 2.A Or 4? If So, The District's Rating Is F for **Substandard Achievement**.

B.

Determine Rating By Applicable Range For summation of the indicator scores (Indicators 6-15)

A = Superior	90-100
B = Above Standard	80-89
C= Meets Standard	60-79
F= Substandard Achievement	<60

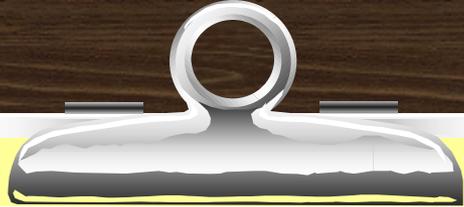


- **2016-2017 District Status Detail**

- **Name:** ECTOR COUNTY ISD(068901)
- **Rating:** B- Above Standard Achievement
- **Indicators Answered YES: 5 Indicators Answered NO: 0**
- **Summation of Indicators 100: 80**

- **2017-2018 District Status Detail**

- **Name:** ECTOR COUNTY ISD(068901)
- **Rating:** A- Superior
- **Indicators Answered YES: 5 Indicators Answered NO: 0**
- **Summation of Indicators 100: 94**



#	Indicator Description – CRITICAL INDICATORS	Result
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?	Yes
2 A	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes
2 B	Did the external 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?	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	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?	Yes