



Presented by: Deborah Ottmers

Financial Integrity Rating System of Texas (FIRST)



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 these 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.

<https://tea.texas.gov/finance-and-grants/financial-compliance/financial-integrity-rating-system-of-texas-first>



Financial Integrity Rating System of Texas (FIRST)



**Public Hearing
October 15, 2024**

for the Fiscal Year Ended June 30, 2023

**PASS
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
- 1,017 districts rated
- 98.53% passing rate
- 91.19% had an A
 - Superior Achievement

Financial Integrity Rating System of Texas Overall Statistics 2022-2023 Status Counts

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,002	98.53%	5,076,889	99.59%
Failed	15	1.47%	20,929	0.41%
Total	1,017	*****	5,097,818	100.00%

2022-2023 Rating Counts

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	870	85.55%	4,648,648	91.19%
B = Above Standard Achievement	82	8.06%	333,718	6.55%
C = Meets Standard Achievement	50	4.92%	94,523	1.85%
F = Substandard Achievement	15	1.47%	20,929	0.41%
Total	1,017	#####	5,097,818	100.00%

ECISD Rating

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

2023-2024 Ratings based on School Year 2022-2023 Data - District Status Detail				
Name: ECTOR COUNTY ISD(068901)		Publication Level 1: 8/8/2024 6:33:40 PM		
Status: Passed		Publication Level 2: 8/8/2024 6:33:40 PM		
Rating: A = Superior Achievement		Last Updated: 8/20/2024 1:38:37 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?	4/19/2024 18:26	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.)	4/19/2024 18:26	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.)	4/19/2024 18:26	Yes	

ECISD Rating History

- History is provided on page 6
- Ratings began in 2002/03
- 18 out of 22 years were
Superior ratings

PASSED

Superior

A

ECISD Schools FIRST History									
Rating	Year		Data	Year		Status	Rating Letter	Rating Category	Rating Score
2023	2024		2022	2023		Passed	A	Superior	100/100
2022	2023		2021	2022		Passed	A	Superior	100/100
2021	2022		2020	2021		Passed	A	Superior	100/100
2020	2021		2019	2020		Passed	A	Superior	100/100
2019	2020		2018	2019		Passed	A	Superior	100/100
2018	2019		2017	2018		Passed	A	Superior	94/100
2017	2018		2016	2017		Passed	B	Above Standard	80/100
2016	2017		2015	2016		Passed	A	Superior	98/100
2015	2016		2014	2015		Failed	F	Substandard	0
2014	2015		2013	2014		Passed	n/a	Pass	30/30
2013	2014		2012	2013		Passed	n/a	Superior	70/70
2012	2013		2011	2012		Passed	n/a	Superior	70/70
2011	2012		2010	2011		Passed	n/a	Superior	70/70
2010	2011		2009	2010		Passed	n/a	Superior	75/80
2009	2010		2008	2009		Passed	n/a	Above Standard	75/80
2008	2009		2007	2008		Passed	n/a	Superior	84/90
2007	2008		2006	2007		Passed	n/a	Superior	85/90
2006	2007		2005	2006		Passed	n/a	Superior	n/a
2005	2006		2004	2005		Passed	n/a	Superior	n/a
2004	2005		2003	2004		Passed	n/a	Superior	n/a
2003	2004		2002	2003		Passed	n/a	Superior	n/a
2002	2003		2001	2002		Passed	n/a	Superior	n/a

ECISD Report of Expenditures and Disclosures



- Required Disclosures on page 7 & 8
- Superintendent Contract(s) posted on ECISD website
- Reimbursements/payments for Superintendent and Board totaled less than \$57,000
- There were no gifts greater than \$250 received by the Executive Officers and Board Members and relatives
- Business transactions between ECISD and board members were as follows:
 - Hawkins Construction, Inc. \$41,770 Tammy Hawkins (spouse)

ECISD
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 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

<https://www.ectorcountyisd.org/our-district/superintendent/meet-the-superintendent>

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30, 2023

					S. Muri	D. Miller	D. Abalos	W. Woodall	C. Stanley	S. Brown	T. Hawkins	B. Thayer	D. Smith	C. Gregg	D jones
					Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7	ex-Board Member	ex-Board Member	ex-Board Member
Description of Reimbursements															
Meals					\$831.88		\$607.00	\$104.00	\$703.00	-\$910.64	\$334.00		\$92.00	\$183.00	\$414.00
Lodging					\$5,978.97		\$2,766.30	\$697.11	\$4,020.78	\$2,077.48	\$1,657.71		\$706.06	\$1,255.53	\$1,676.62
Transportation					\$8,992.17		\$2,975.20	\$551.65	\$4,659.38	\$1,313.89	\$1,160.09		\$522.54	\$1,137.09	\$1,761.71
Motor Fuel					\$0.00		\$0.00		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Other					\$1,450.00		\$1,528.72		\$3,075.00	\$575.00	\$1,299.05		\$1,260.00	\$89.64	\$1,090.00
Total					\$17,253.02	\$0.00	\$7,877.22	\$1,352.76	\$12,458.16	\$3,055.73	\$4,450.85	\$0.00	\$2,580.60	\$2,665.26	\$4,942.33

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, 2023

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

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, 2023

	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, 2023

	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	\$41,770.00	\$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.

Hawkins
Construction, Inc.



Ector County ISD

Schools FIRST

Public Hearing