Ector County ISD Schools FIRST Public Hearing

Texas Education Agency

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://tea.texas.gov/finance-and-grants/financial-accountability/financial-integrity-rating-system-of-texas-first/financial-integrity-rating-system-of-texas

Public Hearing
October 17, 2023

for the Fiscal Year Ended June 30, 2022

PASS

PASS

Superior

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State Ratings

- Provided on page 2 & 3
- 1,018 districts rated
- 99.21% passing rate
- 90.28% had an A
  - Superior Achievement

FIRST

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%**

ECISD Rating

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

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 Ceiling Passed

ECISD Rating History

- History is provided on page 6
- Ratings began in 2002/03
- 17 out of 21 years were

  Superior ratings

2018	2019	2017	2018	Passed	A	Superior	94/100
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

PASSED

Superior

A

ECISD Report of Expenditures and Disclosures



- Required Disclosures on page 7 & 8
- Superintendent Contract posted on ECISD website
- Reimbursements/payments for Superintendent and Board totaled less than $67,000
- There was $5,000 of outside compensation received by the Superintendent for Professional Services for a speaking engagement
- 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. $38,153 Tammy Hawkins (spouse)

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 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**

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30, 2022

Description of Reimbursements	S. Muri Superintendent	C. Gregg Board Member 1	D. Abalos Board Member 2	D. Smith Board Member 3	C. Stanley Board Member 4	S. Brown Board Member 5	T. Hawkins Board Member 6	N. Minyard 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)	Amount Received
A4LE conference	$5,000.00
Total	$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.

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