



**Public Hearing
October 19, 2021**

for the Fiscal Year Ended June 30, 2020

PASS

Superior

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Financial Integrity Rating System of Texas

OVERALL STATISTICS

2019-2020 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,007	98.73%	5,071,574	98.63%
Failed	13	1.27%	70,569	1.37%
Total	1,020	100.00%	5,142,143	100.00%

2019-2020 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	845	82.84%	4,299,450	83.61%
B = Above Standard Achievement	119	11.67%	469,925	9.14%
C = Meets Standard Achievement	43	4.22%	302,199	5.88%
F = Substandard Achievement	13	1.27%	70,569	1.37%
Total	1,020	100.00%	5,142,143	100.00%

2019-2020 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1016	99.61%	5,087,767	98.94%
	No	4	0.39%	54,376	1.06%
2	Yes	1018	99.80%	5,138,851	99.94%
	No	2	0.20%	3,292	0.06%
3	Yes	1020	100.00%	5,142,143	100.00%
	No	0	0.00%	0	0.00%
4	Yes	1020	100.00%	5,142,143	100.00%
	No	0	0.00%	0	0.00%
6	Yes	1020	100.00%	5,142,143	100.00%
	No	0	0.00%	0	0.00%
7	10	926	90.78%	4,749,051	92.36%
	8	31	3.04%	122,227	2.38%
	6	29	2.84%	132,282	2.57%
	4	15	1.47%	54,772	1.07%
8	10	820	80.39%	3,364,259	65.43%
	8	101	9.90%	950,423	18.48%
	6	54	5.29%	462,170	8.99%
	4	28	2.75%	257,781	5.01%
9	10	1008	98.83%	5,109,086	99.36%
	8	12	1.18%	68,329	1.33%
	6	7	0.69%	15,482	0.30%
	4	2	0.20%	2,271	0.04%
10	10	879	86.18%	4,954,582	96.35%
	8	141	13.82%	187,561	3.65%
	6	847	83.04%	3,187,441	61.99%
	4	93	9.12%	850,025	16.53%
11	10	976	95.69%	5,132,034	99.80%
	8	44	4.31%	10,109	0.20%
	6	6	0.59%	412	0.01%
	4	7	0.69%	38,353	0.75%
12	10	722	70.78%	2,873,754	55.89%
	8	236	23.14%	1,928,707	37.51%
	6	47	4.61%	288,565	5.61%
	4	7	0.69%	38,353	0.75%
13	10	823	80.69%	4,362,376	84.84%
	8	127	12.45%	634,745	12.34%
	6	50	4.90%	128,122	2.49%
	4	8	0.78%	13,208	0.26%
14	10	976	95.69%	5,132,034	99.80%
	8	44	4.31%	10,109	0.20%
	6	6	0.59%	412	0.01%
	4	7	0.69%	38,353	0.75%
15	10	1017	99.71%	5,122,357	99.62%
	8	3	0.29%	19,786	0.38%
	6	8	0.78%	6,470	0.13%
	4	992	97.25%	4,850,112	94.32%
16	10	991	97.16%	5,065,381	98.51%
	8	29	2.84%	76,762	1.49%
	6	5	0.49%	906	0.02%
	4	1019	99.90%	5,142,004	100.00%
20	Yes	1019	99.90%	5,142,004	100.00%
	No	1	0.10%	139	0.00%

2019-2020 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1016	4	x	x	x	x	x	x	x	1020
2	1018	2	x	x	x	x	x	x	x	1020
3	1020	x	x	x	x	x	x	x	x	1020
4	1020	x	x	x	x	x	x	x	x	1020
6	1020	x	x	x	x	x	x	x	x	1020
7	x	x	926	31	29	x	15	12	7	1020
8	x	x	820	101	54	x	28	15	2	1020
9	x	x	1008	x	x	x	x	x	12	1020
10	x	x	879	x	x	x	x	x	141	1020
11	x	x	847	93	52	x	19	7	2	1020
12	x	x	722	236	47	x	7	5	3	1020
13	x	x	823	127	50	x	8	6	6	1020
14	x	x	976	x	x	x	x	x	44	1020
15	x	x	x	x	x	1017	x	x	3	1020
16	1012	8	x	x	x	x	x	x	x	1020
17	992	28	x	x	x	x	x	x	x	1020
18	x	x	991	x	x	x	x	x	29	1020
19	x	x	x	x	x	1015	x	x	5	1020
20	1019	1	x	x	x	x	x	x	x	1020



**Financial Integrity Rating System of Texas
2020-2021 RATINGS BASED ON SCHOOL YEAR 2019-2020 DATA - DISTRICT STATUS DETAIL**

Name: ECTOR COUNTY ISD (068901)		Publication Level 1: 8/4/2021 2:00:38 PM		
Status: Passed		Publication Level 2: 8/6/2021 11:10:55 AM		
Rating: A = Superior Achievement		Last Updated: 8/6/2021 11:10:55 AM		
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?	7/9/2021 9:15	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.)	6/8/2021 15:24	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.)	6/8/2021 15:24	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 school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If this indicator is not being scored.	7/1/2021 9:02	Yes	Ceiling Passed
5	This indicator is not being scored.			
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.)	6/28/2021 11:05		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.	6/8/2021 15:24		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.	6/8/2021 15:24		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.	6/8/2021 15:24		10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	7/2/2021 13:14		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, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.	6/8/2021 15:24		10
12	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.	6/8/2021 15:24		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.	6/8/2021 15:24		10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.	6/8/2021 15:24		10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.	6/8/2021 15:24		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.)	6/8/2021 15:24		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? (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.)	6/8/2021 15:24		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.)	6/8/2021 15:24		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?	6/8/2021 15:24		5
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	6/8/2021 15:24		Ceiling Passed
				100 Weighted 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 earned.
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 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.	
The school district receives an F if it scores below the minimum passing score, if 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 submitted on time for FIRST analysis.	

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, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
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 No.	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is No.	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is No.	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is No.	89	B = Above Standard Achievement

**ECISD
Schools FIRST History**

Rating	Year	Data	Year	Status	Rating Letter	Rating Category	Rating Score
2016	2017	2015	2016	Passed	A	Superior	98/100
2017	2018	2016	2017	Passed	B	Above Standard	80/100
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

**ECISD
School FIRST Annual Financial Management Report
Required Disclosures
2019-2020 Data for the 2020-2021 report**

Superintendent's Current Employment Contract

ON WEB SITE

<https://www.ectorcountiyisd.org/Page/310>

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.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period Ended June 30, 2020

Description of Reimbursements	S. Muri	C. Gregg	D. Abalos	D. Smith	D. Woodall	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	\$594.00	\$419.00	\$508.00	\$473.00	\$508.00	\$330.00	\$419.00	\$760.00
Lodging	\$2,543.37	\$1,236.93	\$1,421.14	\$1,236.06	\$1,917.63	\$0.00	\$1,671.84	\$1,329.46
Transportation	\$3,510.77	\$1,265.75	\$1,079.38	\$723.60	\$1,088.12	\$0.00	\$989.09	\$305.96
Motor Fuel								
Other	\$2,055.73	\$421.75	\$281.97	\$714.00	\$206.30	\$250.00	\$790.44	\$900.55
Total	\$8,703.87	\$3,343.43	\$3,290.49	\$3,146.66	\$3,720.05	\$580.00	\$3,870.37	\$3,295.97

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are reported. Items 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) 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, 2020

Name(s) of Entity(ies)	Amount Received
NONE	\$0.00
Total	\$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 2019/2020

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, 2020

	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
Amounts	\$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, 2020

	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	\$0.00	\$0.00	\$0.00

Note - The summary amounts reported under this disclosure do not duplicate the items disclosed above.