



Financial Integrity Rating System of Texas (FIRST)



**Public Hearing
October 15, 2024**

for the Fiscal Year Ended June 30, 2023

**PASS
PASS**

Superior

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**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%

2022-2023 Answers By Indicator

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1013	4	x	x	x	x	x	x	x	1017
2	1016	1	x	x	x	x	x	x	x	1017
3	1014	3	x	x	x	x	x	x	x	1017
4	1017	x	x	x	x	x	x	x	x	1017
5	1008	9	x	x	x	x	x	x	x	1017
6	998	19	x	x	x	x	x	x	x	1017
7	x	x	910	43	26	x	21	8	9	1017
8	x	x	866	56	49	x	29	14	3	1017
9	x	x	993	x	x	x	x	x	24	1017
10	x	x	1017	x	x	x	x	x	x	1017
11	x	x	860	88	44	x	19	5	1	1017
12	x	x	780	165	38	x	13	16	5	1017
13	x	x	801	135	52	x	11	10	8	1017
14	x	x	983	x	x	x	x	x	34	1017
15	x	x	x	x	x	1017	x	x	x	1017
16	1005	12	x	x	x	x	x	x	x	1017
17	979	38	x	x	x	x	x	x	x	1017
18	x	x	978	x	x	x	x	x	39	1017
19	x	x	x	x	x	1016	x	x	1	1017
20	1017	x	x	x	x	x	x	x	x	1017
21	x	1017	x	x	x	x	x	x	x	1017

st Updated: Thursday, August 29, 2024 12:20:04 PM

2022-2023 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1013	99.61%	5090525	99.86%
	No	4	0.39%	7293	0.14%
2	Yes	1016	99.90%	5096267	99.97%
	No	1	0.10%	1551	0.03%
3	Yes	1014	99.71%	5095073	99.95%
	No	3	0.29%	2745	0.05%
4	Yes	1017	100.00%	5097818	100.00%
	No	0	0.00%	0	0.00%
5	Yes	1008	99.12%	4945993	97.02%
	No	9	0.88%	151825	2.98%
6	Yes	998	98.13%	5076583	99.58%
	No	19	1.87%	21235	0.42%
7	10	910	89.48%	4543078	89.12%
	8	43	4.23%	316092	6.20%
	6	26	2.56%	132825	2.61%
	4	21	2.06%	46522	0.91%
	2	8	0.79%	43564	0.85%
	0	9	0.88%	15737	0.31%
8	10	866	85.15%	3388184	66.46%
	8	56	5.51%	587937	11.53%
	6	49	4.82%	933559	18.31%
	4	29	2.85%	128474	2.52%
	2	14	1.38%	58143	1.14%
9	10	993	97.64%	5026460	98.60%
	0	24	2.36%	71358	1.40%
	10	1017	100.00%	5097818	100.00%
	11	860	84.56%	3816281	74.86%
	8	88	8.65%	786240	15.42%
10	6	44	4.33%	311758	6.12%
	4	19	1.87%	156443	3.07%
	2	5	0.49%	20153	0.40%
	0	1	0.10%	6943	0.14%
	12	780	76.70%	3382883	66.36%
11	8	165	16.22%	1289589	25.30%
	6	38	3.74%	234261	4.60%
	4	13	1.28%	80268	1.57%
	2	16	1.57%	94681	1.86%
	0	5	0.49%	16136	0.32%
12	10	801	78.76%	4166565	81.73%
	8	135	13.27%	775523	15.21%
	6	52	5.11%	131663	2.58%
	4	11	1.08%	16158	0.32%
	2	10	0.98%	5919	0.12%
13	0	8	0.79%	1990	0.04%
	14	983	96.66%	5087352	99.79%
14	0	34	3.34%	10466	0.21%
	15	1017	100.00%	5097818	100.00%
15	Yes	1005	98.82%	5082922	99.71%
	No	12	1.18%	14896	0.29%
16	Yes	979	96.26%	5059687	99.25%
	No	38	3.74%	38131	0.75%
17	10	978	96.17%	5049690	99.06%
	0	39	3.83%	48128	0.94%
18	5	1016	99.90%	5091855	99.88%
	0	1	0.10%	5963	0.12%
19	Yes	1017	100.00%	5097818	100.00%
	No	0	0.00%	0	0.00%
20	Yes	0	0.00%	-1	0.00%
	No	1017	100.00%	5097818	100.00%

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
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 the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	4/19/2024 18:26	Yes
			Ceiling Passed
			1 Multiplier
5	Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	4/19/2024 18:26	Ceiling Passed
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.)	4/19/2024 18:26	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.	4/19/2024 18:26	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.	4/19/2024 18:26	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.	4/19/2024 18:26	10
10	This indicator is not being evaluated.		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 or 1,000 or more students in membership, then the school district passes this indicator.)	4/19/2024 18:26	10
12	What is the correlation between future debt requirements and the district's assessed property value?	8/20/2024 13:38	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.	8/20/2024 13:38	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.	4/19/2024 18:26	10
15	This indicator is not being evaluated.		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.)	4/19/2024 18:26	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 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.)	4/19/2024 18:26	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.)	4/19/2024 18:26	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?	4/19/2024 18:26	5
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 budget?	4/19/2024 18:26	Ceiling Passed
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?	4/19/2024 18:26	Ceiling Passed
			100 Weighted Sum
			1 Multiplier
			(100 Ceiling)
			100 Score

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Schools FIRST History

Rating	Year	Data	Year	Status	Rating Letter	Rating Category	Rating Score	Notes
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	6, 7
2017	2018	2016	2017	Passed	B	Above Standard	80/100	7, 8
2016	2017	2015	2016	Passed	A	Superior	98/100	6
2015	2016	2014	2015	Failed	F	Substandard	0	5
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	2
2009	2010	2008	2009	Passed	n/a	Above Standard	75/80	3, 4
2008	2009	2007	2008	Passed	n/a	Superior	84/90	1, 2
2007	2008	2006	2007	Passed	n/a	Superior	85/90	1, 2
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	

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

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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 choose 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.ectorcountysid.org/our-district/superintendent/meet-the-superintendent>

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30, 2023

Description of Reimbursements	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
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	\$1,667.71		\$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	\$7,872.22	\$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

None(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
\$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

Amounts	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 6	Board Member 7
\$0.00	\$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.