



Ector County ISD Schools FIRST Public Hearing

Presented by:

Deborah Ottmers

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10/15/2024

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

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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

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	\$1,657.71		\$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)	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
 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

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	\$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.



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Presented by:

Deborah Ottmers

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10/15/2024