

Agenda of Regular Meeting and Public Hearing on Applications for Appraised Value Limitation on Qualified Property, Pursuant to Chapter 313 of the Texas Tax Code, submitted by DG Penwell North, LLC, No. 1815, and Ophelia Solar, LLC, No. 1816

The Board of Trustees Ector County Independent School District

A Regular Meeting and Public Hearing on Applications for Appraised Value Limitation on Qualified Property, Pursuant to Chapter 313 of the Texas Tax Code, submitted by DG Penwell North, LLC, No. 1815, and Ophelia Solar, LLC, No. 1816 of the Board of Trustees of Ector County Independent School District will be held November 15, 2022, beginning at 6:00 PM.

The subjects to be discussed or considered are listed below. Items do not have to be taken in the same order as shown on this meeting notice.

1. Call to Order - Roll Call
2. Verification of Compliance with Open Meeting Law - this is to certify that the provisions of Section 551.001 of the Texas Government code have been met in connection with public notice of this meeting.
3. Pledge Allegiance to US and Texas Flags:
Ireland Elementary Students Luis Esparza and Maximum Munoz
4. Invocation: Missions Pastor Chris Harrington, Immanuel Baptist Church
5. Special Presentations:
Announcement of TAEA District Distinction Award
Announcement of School Nurses Named to Permian Basin Great 25 Nurses
United Way Campaign Top Fundraisers
6. Opening Remarks by Superintendent
7. Public Comment
8. Report/Discussion Items
 - A. Education Foundation Presentation 4
9. Public Hearing
 - A. Public Hearing on Applications for Appraised Value Limitation on Qualified Property, Pursuant to Chapter 313 of the Texas Tax Code, submitted by DG Penwell North, LLC, No. 1815 and Ophelia Solar, LLC, No. 1816 5
 - B. Presentation on Resolutions Adopting Findings of Fact and Approving the following 6 Applications:
 - DG Penwell North, LLC, No.1815

• Ophelia Solar, LLC, No. 1816	
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13. Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees of the District or hear a complaint or charge against an officer or employee.] (The Board of Trustees will deliberate the hiring of Executive Director of Accountability); and (The Board of Trustees will Consider Superintendent's recommendation to Terminate Employment Contract of Megan Powell).	
Consultations with Attorney - Section 551.071 of the Texas Open Meetings Act [The Board	

will meet in Closed Session in Consultation with the Board's Attorney Regarding all Matters as Authorized by Law.]

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EDUCATION FOUNDATION PRESENTATION

Lisa Wyman, President Elect for the Education Foundation will provide an update on the work of the Foundation and their plans for the future in support of ECISD.

The Education Foundation is a nonprofit 501(c)(3) organization whose mission is to create opportunities for education in Ector County ISD. Their vision is that every student in ECISD will be school-ready, college-ready, work-ready...WORLD-READY!



Ector County Independent School District

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: PUBLIC HEARING ON APPLICATIONS FOR APPRAISED VALUE LIMITATION ON QUALIFIED PROPERTY, PURSUANT TO CHAPTER 313 OF THE TEXAS TAX CODE, SUBMITTED BY DG PENWELL NORTH, LLC, NO. 1815 AND OPHELIA SOLAR, LLC, NO. 1816

DATE: November 15, 2022

A Public Hearing on Applications for Appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the Texas Tax Code, submitted by DG Penwell North, LLC, No. 1815 and Ophelia Solar, LLC, No. 1816



Ector County Independent School District

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: PRESENTATION ON RESOLUTIONS ADOPTING FINDINGS OF FACT AND APPROVING THE FOLLOWING APPLICATIONS: DG PENWELL NORTH, LLC, NO. 1815 AND OPHELIA SOLAR, LLC, NO. 1816

DATE: November 15, 2022

Fred Stormer of Underwood Law Firm and Chris Grammer of Culwell Consulting will present on the prepared findings, the school finance studies, review the Comptroller's Certification and the agreements (particularly the revenue protection portion) of the following Applications:

- DG Penwell North, LLC, No. 1815
- Ophelia Solar, LLC, No. 1816



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: DISCUSSION AND POSSIBLE ACTION ON A RESOLUTION ADOPTING FINDINGS OF FACT AND APPROVING THE APPLICATION OF DG PENWELL NORTH, LLC FOR APPRAISED VALUE LIMITATION ON QUALIFIED PROPERTY, NO. 1815, PURSUANT TO CHAPTER 313 OF THE TEXAS TAX CODE AND OTHER ACTION INCIDENT THERETO

DATE: November 15, 2022

Attorney Fred Stormer with Underwood Law Firm, P.C. and Financial Consultant Chris Grammer with Culwell Consulting, LLC will present the findings of fact.

We are requesting approval of Resolution Adopting Findings of Fact and Application of DG Penwell North for an Appraised Value Limitation on Qualified Property.

Administrative Recommendation:
Approval as requested.



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: **DISCUSSION AND POSSIBLE ACTION ON AN AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT MAINTENANCE AND OPERATION TAXES, PURSUANT TO CHAPTER 313 OF THE TEXAS TAX CODE, WITH DG PENWELL NORTH, LLC, NO. 1815**

DATE: November 15, 2022

Attorney Fred Stormer with Underwood Law Firm, P.C. and Financial Consultant Chris Grammer with Culwell Consulting, LLC will present the Agreement for Limitation.

We are requesting approval of Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operation Taxes with DG Penwell North, LLC pursuant to Chapter 313 of the Texas Tax Code.

Administrative Recommendation:
Approval as requested.



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: DISCUSSION AND POSSIBLE ACTION ON A RESOLUTION ADOPTING FINDINGS OF FACT AND APPROVING THE APPLICATION OF OPHELIA SOLAR, LLC FOR APPRAISED VALUE LIMITATION ON QUALIFIED PROPERTY, NO. 1816, PURSUANT TO CHAPTER 313 OF THE TEXAS TAX CODE AND OTHER ACTION INCIDENT THERETO

DATE: November 15, 2022

Attorney Fred Stormer with Underwood Law Firm, P.C. and Financial Consultant Chris Grammer with Culwell Consulting, LLC will present the findings of fact.

We are requesting approval of Resolution Adopting Findings of Fact and Application of Ophelia Solar, LLC for an Appraised Value Limitation on Qualified Property.

Administrative Recommendation:
Approval as requested.



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: **DISCUSSION AND POSSIBLE ACTION ON AN AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT MAINTENANCE AND OPERATION TAXES, PURSUANT TO CHAPTER 313 OF THE TEXAS TAX CODE, WITH OPHELIA SOLAR, LLC, NO. 1816**

DATE: November 15, 2022

Attorney Fred Stormer with Underwood Law Firm, P.C. and Financial Consultant Chris Grammer with Culwell Consulting, LLC will present the Agreement for Limitation.

We are requesting approval of Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operation Taxes with Ophelia Solar, LLC pursuant to Chapter 313 of the Texas Tax Code.

Administrative Recommendation:
Approval as requested.



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Dr. Anthony Sorola, Associate Superintendent

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF REVISIONS TO BOARD POLICY FFAC(LOCAL): WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

DATE: November 15, 2022

Administration Requests Board Approval of Revisions to Board Policy FFAC (LOCAL): Wellness and Health Services: Medical Treatment. This policy has been revised to include authorization of a registered nurse or other designated and trained district employee to store and administer opioid antagonist medication to assist a person in the event of an opioid-related drug overdose. Administrative procedures have been developed to address the requirements as outlined in this policy.

Administrative Recommendation:

Approval of Revisions to Board Policy FFAC(LOCAL) Wellness and Health Services: Medical Treatment.

No employee shall give any student prescription medication, non-prescription medication, herbal substances, anabolic steroids, or dietary supplements of any type, except as authorized by this or other District policy.

Medication Provided by Parent

The Superintendent shall designate the employees who are authorized to administer medication that has been provided by a student's parent. An authorized employee is permitted to administer the following medication in accordance with administrative regulations:

1. Prescription medication in accordance with legal requirements.
2. Nonprescription medication, upon a parent's written request, when properly labeled and in the original container.
3. Herbal substances or dietary supplements provided by the parent and only if required by the individualized education program or Section 504 plan for a student with disabilities.

Medication Provided by District

Emergency Basis

The District shall purchase certain nonprescription medications to administer to students only on an emergency basis and in accordance with:

1. Protocols established by the District's medical adviser who must be licensed to practice medicine in the state of Texas; and
2. Parental consent given on the emergency treatment form.

The Superintendent shall designate the employees who are authorized to administer nonprescription medication under these protocols and permissions.

Administration of Opioid Antagonist Medication

Given adequate availability of resources, the District shall acquire and store opioid antagonist medication, such as Naloxone, to assist a person who may be experiencing an opioid-related drug overdose. Only a registered nurse or other designated and trained District employee shall be authorized to administer this medication and may do so only in accordance with a standing order or procedures approved by a physician licensed to practice medicine in the State of Texas.

Contingent upon the availability of opioid antagonist medication, the Superintendent shall develop administrative procedures addressing acquisition, maintenance, expiration, disposal, and availability of opioid antagonist medication in the District, as well as employee training and emergency notification requirements.

Psychotropics

Except as permitted by law, an employee shall not:

1. Recommend to a student or a parent that the student use a psychotropic drug;
2. Suggest a particular diagnosis; or

3. Exclude the student from a class or a school-related activity because of the parent's refusal to consent to psychiatric evaluation or examination or treatment of the student.

Medical Treatment

A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form.

The District shall seek appropriate emergency care for a student as required or deemed necessary.



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF THE ANNUAL FINANCIAL REPORT FOR 2021-2022

DATE: November 15, 2022

Deborah Ottmers, Chief Financial Officer, will present the 2021-2022 school year annual financial report to the Board for approval. Roger Tovar, CPA of Whitley Penn LLP), the school District's external auditor, will provide the audit opinion and be available to answer questions related to the audit.

Administrative Recommendation:

Approval of Annual Financial Report

Year Ended
June 30, 2022

ANNUAL FINANCIAL REPORT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT



OUR students...THE future

**ECTOR COUNTY INDEPENDENT
SCHOOL DISTRICT**

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2022

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

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ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

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INTRODUCTORY SECTION

CERTIFICATE OF BOARD

Ector County Independent School District

Name of School District

Ector

County

068901

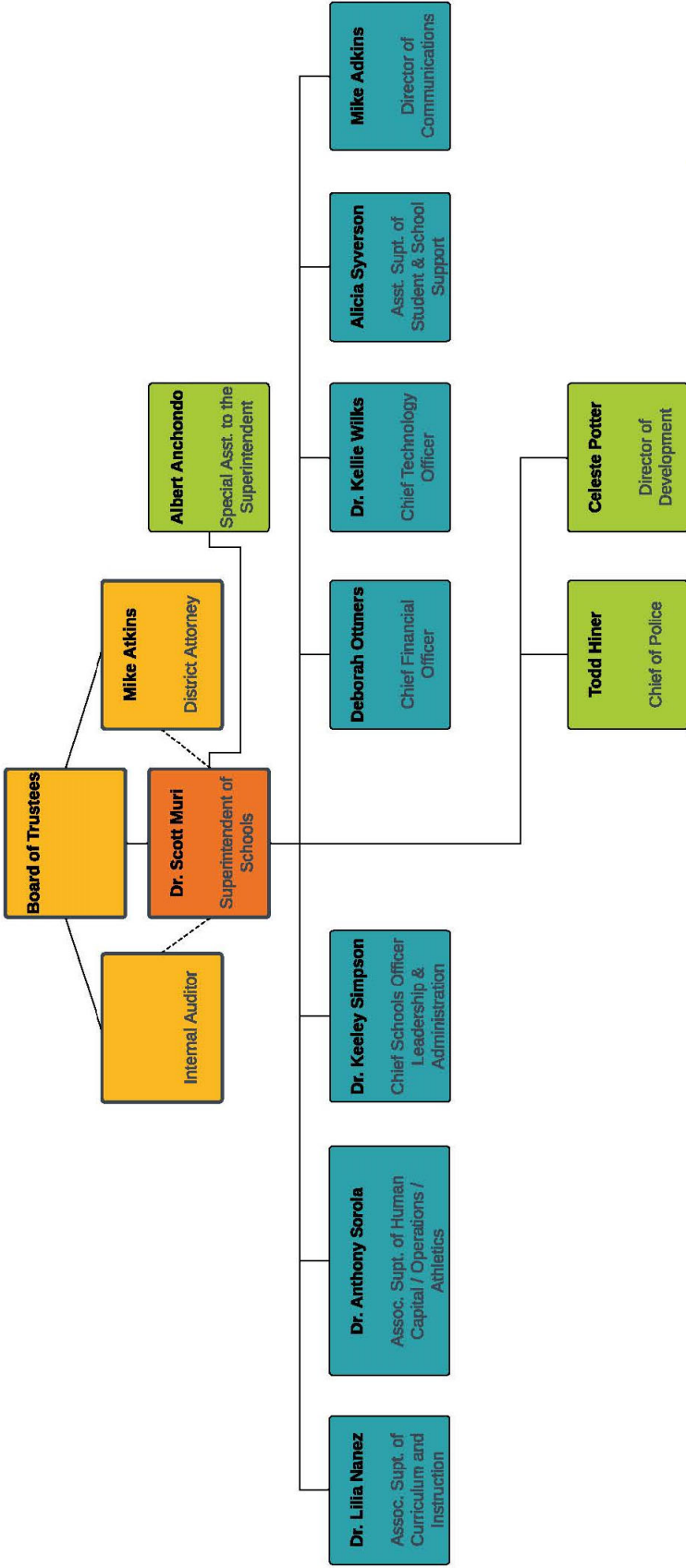
Co. - Dist. No.

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and approved for the fiscal year ended June 30, 2022, at a meeting of the Board of Trustees of such school district on November 15, 2022.

Board Secretary

Board President

Superintendent of Schools Organization Chart 2021-2022



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES, CONSULTANTS, AND ADVISORS

Board of Trustees

Tammy Hawkins	President
Dr. Steve Brown	Vice President
Carol Gregg	Secretary
Delma Abalos	Member
Dr. Donna C. Smith	Member
Chris Stanley	Member
Dennis Jones	Member

Consultants and Advisors

Whitley Penn LLP	Independent Auditors
Atkins, Hollman, Jones, Peacock, Lewis, and Lyon	General Counsel
McCall, Parkhurst & Horton, LLP	Bond Counsel
BOK Financial Securities, Inc.	Bond Financial Advisor
Frost Bank	Official Depository
Underwood Law Firm, PC	Chapter 313 Counsel
Culwell Consulting, LLC	Chapter 313 Financial Advisor

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Ector County Independent School District
Odessa, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management’s discussion and analysis, budgetary comparison information, pension information, and other-post employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The combining and individual nonmajor fund financial statements, required Texas Education Agency (TEA) schedules, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

To the Board of Trustees
Ector County Independent School District

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, required TEA schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule L-1 but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Odessa, Texas
November 15, 2022



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Ector County Independent School District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2022. Please read it in conjunction with the District's financial statements, which begin on page 14.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources of the District at the close of the most recent fiscal year by \$115,597,317. Of this amount, \$163,381,522 is net investment in capital assets which represents the net value of the capital assets less the related debt. Restricted net position amounts of \$10,736,741, \$15,188,685 and \$935,086 are restricted for food service, debt service and other purposes, respectively. The remaining amount was a deficit unrestricted net position of (\$74,644,717).
- The District's total net position increased by \$12,060,331. This is primarily related to a decrease in governmental expenses related to a decrease in the net pension liability.
- The District's governmental funds reported combined ending fund balances of \$148,300,260 as of June 30, 2022. Of this amount, \$1,361,762 is non-spendable in the form of (1) inventory in the amount of \$1,159,973 and (2) prepaid items in the amount of \$201,789. Fund balance of \$27,923,572 is restricted for (1) child nutrition services in the amount of \$10,736,741, (2) other purposes in the amount of \$935,086 and (3) debt service in the amount of \$16,251,745. Fund balance of \$25,889,473 is committed for (1) construction and capital equipment of \$12,316,000 and (2) self-insurance of \$1,000,000, and (3) other purposes of \$12,573,473. Fund balance of \$15,249,029 is assigned for (1) construction in the amount of \$10,800,000, and (2) other purposes in the amount of \$4,449,029. The remaining amount in fund balance of \$77,876,424 is classified as unassigned and is available for spending at the District's discretion. This is an increase of 12% as compared to the prior fiscal year. The unassigned fund balance represents 25 percent of total general fund expenditures.
- The District's bonded debt decreased by \$13,795,000 due to debt service principal payments.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and (3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The analysis of the District's overall financial condition and operations begins on page 18. Its primary objective is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources while the Statement of Activities includes all the revenue and expenses generated by the District's operations during the year. These apply the accrual basis of accounting, which is the same method used by most private sector companies.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets and deferred outflows and liabilities and deferred inflows) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, consideration should be given to nonfinancial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The District reports governmental activities and discretely presented component units in the Statement of Net Position and the Statement of Activities. Governmental activities report all of the District's basic services including instruction, counseling, co-curricular activities, food services, transportation, maintenance, community services, and general administration, property taxes, tuition, fees, and state and federal grants finance most of these activities.

The District includes two separate legal entities in its report - ECISD Education Foundation and Permian High School Booster Club. Although legally separate, these discretely presented component units are important because the District is financially accountable for them.

Expense activity is required to be recorded by districts who are participants in cost-sharing pension and OPEB benefit plans with a special funding situation where non-employer contributing entities (NECE) also participate in contributions to the plans. TRS-retirement and TRS-care benefit plans are both cost-sharing plans with special funding situations. Therefore, on-behalf expense activity of the NECE must be recorded at the government-wide level of reporting on the Statement of Activities in accordance with GASB 68 and 75.

Fund Financial Statements

The fund financial statements begin on page 18 and provide detailed information about the most significant funds-not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under the Every Student Succeeds Act and the IDEA laws from the U.S. Department of Education. The District's administration establishes many other funds to help it control and manage money for particular purposes (like campus activities). All of the funds of the District can be divided into three categories: governmental fund, proprietary funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, *governmental fund* financial statements focus on near-term inflows and outflows of spendable resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains individual governmental funds for general, special revenue, debt service, and capital projects funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, National School Breakfast and Lunch program, insurance recovery and debt service fund, each of which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its general fund, debt service fund, and National School Breakfast and Lunch Program special revenue fund.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Proprietary Funds

The District maintains internal service funds for housing, workers' compensation insurance coverage and medical trust. *Internal service funds*, one type of proprietary fund, are an accounting device used to accumulate and allocate costs internally among the District's various funds and functions. Because this service predominantly benefits governmental functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The nonmajor enterprise funds financial statements provide information for the internal service funds.

Fiduciary Funds

The fiduciary funds are used to account for resources held for the benefit of students and employees. The fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the District's own programs.

A *custodial fund* is a type of fiduciary fund used to report resources held by the District in a purely custodial capacity. The District accounts for the activities of student groups and refunds/overpayments due to taxpayers in a custodial fund.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The required supplementary information relates to comparison of the original adopted budget, the final amended budget, and the actual amounts for the fiscal year. This is required supplementary information for the general fund and any major special revenue funds. The general fund and National School Breakfast and Lunch Program is presented as required supplementary information. The required supplementary information also includes information related to the required pension system information and the required other post-employment benefit system information.

Other Information

The combining and individual fund statements and schedules and other supplementary information are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. In the case of the District, liabilities and deferred inflows exceeded assets and deferred outflows by \$115,597,317 at the close of the most recent fiscal year.

A portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, furniture and equipment, construction in progress), less any outstanding related debt used to acquire those assets. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Table I
Ector County Independent School District
Net Position

	Governmental Activities	
	2022	2021
Assets:		
Current and other assets	\$ 218,084,536	\$ 235,609,774
Capital and non-current assets	303,136,355	301,170,671
Total Assets	521,220,891	536,780,445
Deferred outflows of resources	66,552,059	59,887,042
Total Deferred Outflows of Resources	66,552,059	59,887,042
Liabilities:		
Current liabilities	42,119,205	50,837,158
Long term liabilities	301,153,743	347,910,632
Total Liabilities	343,272,948	398,747,790
Deferred Inflows of Resources:		
Deferred inflows of resources	128,902,685	94,382,711
Total Deferred Inflows of Resources	128,902,685	94,382,711
Net Position:		
Net investment in capital assets	163,381,522	142,068,970
Restricted	26,860,512	31,264,373
Unrestricted	(74,644,717)	(69,796,357)
Total Net Position	\$ 115,597,317	\$ 103,536,986

Net position of the District's governmental activities increased approximately 12% from \$103,536,986 to \$115,597,317. Significant changes in net position from the prior year are explained as follows:

Total assets decreased mainly because due from other governments was high in the prior year due to ESSER funds that had not been received as of the balance sheet date.

Deferred outflows, net pension liability, net other post-employment liability, and deferred inflows changed due to assignment of pension liability and other post-employment benefits liability from the Teacher Retirement System.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Other current liabilities decreased due to a decrease in the amount of state funding overpayment in fiscal year 2022 as well as prepayments of bond principal.

Table II
Ector County Independent School District
Changes in Net Position

	Governmental Activities	
	2022	2021
Program Revenues		
Charges for services	\$ 3,865,482	\$ 5,250,332
Operating grants and contributions	67,683,100	110,252,587
General Revenues		
Property taxes	172,672,601	170,747,048
State Aid - Formula Grants	123,881,785	108,165,294
Investment earnings	315,773	258,906
Other	5,667,236	30,852,532
Total Revenues	374,085,977	425,526,699
Expenses		
Instruction	188,546,648	196,058,732
Instructional resources and media services	2,185,317	2,598,822
Curriculum and staff development	11,778,190	10,833,645
Instructional leadership	4,969,159	6,459,358
School leadership	21,491,977	23,947,118
Guidance, counseling, and evaluation services	12,669,175	13,042,632
Social work services	1,813,374	1,026,836
Health services	3,068,009	2,942,992
Student transportation	9,534,104	8,502,451
Food service	18,665,116	16,433,897
Extracurricular activities	8,879,315	7,490,884
General administration	7,860,525	9,240,929
Facilities maintenance and operations	44,500,861	49,043,931
Security and monitoring services	3,215,671	3,173,036
Data processing services	10,656,648	22,288,880
Community services	1,450,304	1,514,732
Debt Service	8,191,640	1,206,546
Facilities acquisition and construction	702,290	-
Other governmental charges	1,847,323	1,852,865
Total Expenses	362,025,646	377,658,286
Increase in Net Position	12,060,331	47,868,413
Beginning Net Position	103,536,986	53,451,950
Prior Period Adjustments *	-	2,216,623
Ending Net Position	\$ 115,597,317	\$ 103,536,986

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The District's total revenues decreased by 12% – approximately \$51.7 million from prior year revenues. Significant changes in revenue from the prior year are explained as follows:

Program revenues decreased approximately \$44 million, due to a net decrease in operating grants and contributions, primarily as a result of a decrease in ESSER funding and E-rate revenue.

The District's total expenses decreased by 4% – approximately \$15.7 million from prior year expenses. The decrease is due in large part to the decrease in the net pension liability resulting in a negative expense in the current year.

Governmental Funds Financial Analysis

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$148,300,260, a decrease of \$9,263,022 in comparison with the prior year.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$77,887,656, while total fund balance reached \$110,649,434. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

Unassigned fund balance represents 25 percent of expenditures and total fund balance represents 35 percent of the same amount.

During the current fiscal year, the total fund balance of the District's general fund decreased by \$7,584,277. Total general fund expenditures increased, primarily in facilities and maintenance while revenues overall decreased slightly due to a decrease in federal funds and property tax revenues.

The Child Nutrition fund balance increased by \$6,126,725 due to an increase in federal program revenues.

The insurance recovery fund balance decreased as planned by \$8,134,467 as projects were completed.

The debt service fund has a total fund balance of \$16,251,745, all of which is restricted for the payment of debt service. The net decrease in the debt service fund balance during the current year of \$710,363 was in line with budgeted expectations.

General Fund Budgetary Highlights

The District amends the budget as needed throughout the year. Changes to the general fund budget are summarized below:

	Budget	
	Original	Final Amended
Total revenues	\$ 314,485,610	\$ 309,448,027
Total expenditures	314,005,610	339,848,543
Net Change in Fund Balance	\$ 480,000	\$ (30,400,516)

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Capital Asset and Debt Administration

Capital Assets

At the end of 2022, the District had approximately \$303 million invested in a broad range of capital assets, (net of accumulated depreciation and amortization) including right to use assets, facilities and equipment for instruction, transportation, athletics, administration, maintenance, and computer technology. This amount represents a net increase of approximately \$2.0 million, due to completed projects and new furniture and equipment.

	<u>2022</u>	<u>2021</u>
Land	\$ 12,893,485	\$ 12,111,272
Construction in progress	-	282,413
Buildings and land improvements	473,985,968	465,389,751
Furniture and equipment	33,040,236	30,488,355
Vehicles and other assets	31,515,271	30,670,810
Right to use assets	<u>1,871,890</u>	-
Total capital assets	<u>553,306,850</u>	<u>538,942,601</u>
Accumulated depreciation	(249,530,155)	(237,771,930)
Amortization, right to use assets	<u>(640,340)</u>	-
Net capital assets	<u>\$ 303,136,355</u>	<u>\$ 301,170,671</u>

Debt Administration

At year-end, the District had approximately \$134.6 million in bonds outstanding versus approximately \$143.3 million in the previous year. No new debt was issued and the decrease resulted from bond principal payments.

Based on information provided by the Teacher Retirement System of Texas (TRS), the District recognized its proportionate share of TRS's net other post-employment benefits liability of \$98.4 million, an increase from the prior year of \$95.9 million.

Based on information provided by the Teacher Retirement System of Texas (TRS), the District recognized its proportionate share of TRS's net pension liability of \$46.6 million, a decrease from the prior year of \$81.7 million.

Other obligations include accrued worker's compensation and sick leave. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The District's elected and appointed officials considered many factors when preparing the fiscal year 2023 budget: (1) the need to staff and operate campuses; (2) the anticipated change of student population within the campuses.

These factors were considered when adopting the General Fund budget for fiscal year 2023. Estimated revenues in the General Fund are \$338.7 million, and estimated appropriations and other uses total \$338.7 million. Budgeted appropriations have been increased by approximately \$24.2 million for pay increases, staff development, security and transportation.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office, at Ector County Independent School District, 802 N. Sam Houston, Odessa, Texas.



BASIC FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2022

Exhibit A-1

<u>Data Control Codes</u>		<u>Governmental Activities</u>	<u>Component Units</u>
Assets			
1110	Cash and cash equivalents	\$ 8,109,080	\$ 478,353
1120	Current investments	159,935,214	6,469,223
1225	Property taxes receivables, net	8,674,435	-
1240	Due from other governments	39,877,111	-
1290	Other receivables, net	105,498	14,456
1300	Inventories	1,159,973	-
1410	Prepaid items	223,225	-
	Capital assets not subject to depreciation:		
1510	Land	12,893,485	-
	Capital assets net of depreciation:		
1520	Buildings and improvements, net	273,097,151	-
1540	Furniture and equipment, net	7,124,842	-
1540	Other Capital Assets, net	8,789,327	-
1560	Right to use assets, net	1,231,550	-
1000	Total Assets	521,220,891	6,962,032
Deferred Outflows of Resources			
	Deferred charge on refunding	7,194,511	-
	Deferred outflows - pension	37,842,234	-
	Deferred outflows - OPEB	21,515,314	-
1700	Total Deferred Outflows of Resources	66,552,059	-
Liabilities			
2110	Accounts payable	9,121,686	3,400
2120	Short term debt payable	15,031	-
2140	Interest payable	1,887,376	-
2150	Payroll deductions and withholdings	5,018,947	-
2160	Accrued wages payable	14,542,500	-
2200	Accrued expenses	4,596,258	10,880
2300	Unearned revenue	6,937,407	-
	Noncurrent Liabilities:		
2501	Due within one year	7,045,690	-
2502	Due in more than one year	149,084,324	-
2540	Net Pension Liability	46,597,268	-
2545	Net Other Post-Employment Benefits (OPEB) Obligation	98,426,461	-
2000	Total Liabilities	343,272,948	14,280
Deferred Inflows of Resources			
	Deferred inflows - pension	56,675,845	-
	Deferred inflows - OPEB	72,226,840	-
2600	Deferred Inflows of Resources	128,902,685	-
Net Position			
3200	Net investment in capital assets	163,381,522	-
	Restricted for:		
3840	Food service	10,736,741	-
3850	Debt service	15,188,685	-
3890	Other purposes	935,086	6,947,752
3900	Unrestricted	(74,644,717)	-
3000	Total Net Position	\$ 115,597,317	\$ 6,947,752

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Exhibit B-1

Data Control Codes	Functions/Programs	Program Revenue			Net (Expense) Revenue and Changes in Net Position	Component Units
		Expenses	Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	
Governmental activities:						
11	Instruction	\$ 188,546,648	\$ 812,934	\$ 22,192,557	\$ (165,541,157)	\$ -
12	Instructional resources and media services	2,185,317	-	35,816	(2,149,501)	-
13	Curriculum and staff development	11,778,190	150,000	5,695,462	(5,932,728)	-
21	Instructional leadership	4,969,159	-	153,411	(4,815,748)	-
23	School leadership	21,491,977	702,385	1,224,775	(19,564,817)	-
31	Guidance, counseling, and evaluation services	12,669,175	-	1,162,325	(11,506,850)	-
32	Social work services	1,813,374	-	241,185	(1,572,189)	-
33	Health services	3,068,009	-	2,280,769	(787,240)	-
34	Student transportation	9,534,104	-	14,388	(9,519,716)	-
35	Food service	18,665,116	80,804	23,596,347	5,012,035	-
36	Extracurricular activities	8,879,315	419,635	208,020	(8,251,660)	-
41	General administration	7,860,525	-	185,502	(7,675,023)	-
51	Facilities maintenance and operations	44,500,861	1,499,724	10,111,081	(32,890,056)	-
52	Security and monitoring services	3,215,671	-	29,760	(3,185,911)	-
53	Data processing services	10,656,648	200,000	188,669	(10,267,979)	-
61	Community services	1,450,304	-	154,765	(1,295,539)	-
72	Interest and fiscal charges for long term debt	8,191,640	-	208,268	(7,983,372)	-
81	Facilities acquisition and construction	702,290	-	-	(702,290)	-
99	Other governmental charges	1,847,323	-	-	(1,847,323)	-
TG	Total Governmental Activities	<u>\$ 362,025,646</u>	<u>\$ 3,865,482</u>	<u>\$ 67,683,100</u>	<u>(290,477,064)</u>	<u>-</u>
Component Units						
1C	Nonmajor Component Unit	\$ 1,961,237	\$ -	\$ -	-	(1,961,237)
TC	Total Component Units	<u>\$ 1,961,237</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(1,961,237)</u>

Data Control Codes	General revenues:		
Taxes:			
MT	Property taxes, levied for general purposes	154,195,939	-
DT	Property taxes, levied for debt service	18,476,662	-
SF	State-aid formula grants	123,881,785	-
IE	Investment earnings	315,773	615,314
MI	Miscellaneous	5,667,236	1,748,513
TR	Total General Revenues	<u>302,537,395</u>	<u>2,363,827</u>
CN	Change in net position	12,060,331	402,590
NB	Net Position - Beginning	<u>103,536,986</u>	<u>6,545,162</u>
NE	Net Position - Ending	<u>\$ 115,597,317</u>	<u>\$ 6,947,752</u>



GOVERNMENTAL FUND FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

Exhibit C-1
Page 1 of 2

Data Control Codes		General Fund	National School Breakfast & Lunch Program	Insurance Recovery	Debt Service Fund
Assets					
1110	Cash and cash equivalents	\$ 5,368,844	\$ 79,350	\$ -	\$ 5,378
1120	Investments	105,197,511	905,374	14,465,746	17,837,628
Receivables:					
1220	Property taxes - delinquent	18,738,659	-	-	1,967,688
1230	Allowance for uncollectible taxes (credit)	(10,888,540)	-	-	(1,143,372)
1240	Receivables from other governments	29,803,440	13,518	-	-
1260	Due from other funds	1,848,844	10,805,368	-	-
1290	Other receivables	14,406	-	-	-
1300	Inventories	6,509	1,153,464	-	-
1410	Prepaid items	190,557	-	-	-
1000	Total Assets	<u>\$150,280,230</u>	<u>\$ 12,957,074</u>	<u>\$ 14,465,746</u>	<u>\$ 18,667,322</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ 4,644,726	\$ 312,038	\$ 429,098	\$ -
2120	Short Term Debt Payable - Current	15,031	-	-	-
2150	Payroll deduction and withholdings	4,945,007	3,014	-	-
2160	Accrued wages payable	12,511,012	80,044	-	-
2170	Due to other funds	414,348	-	6,632,323	1,589,738
2200	Accrued expenditures	2,981,709	4,733	563,269	-
2300	Unearned revenue	6,268,844	667,040	-	1,523
2000	Total Liabilities	<u>31,780,677</u>	<u>1,066,869</u>	<u>7,624,690</u>	<u>1,591,261</u>
Deferred Inflows of Resources					
	Unavailable revenues - property taxes	7,850,119	-	-	824,316
2600	Total Deferred Inflows of Resources	<u>7,850,119</u>	<u>-</u>	<u>-</u>	<u>824,316</u>
Fund Balance					
Non-Spendable:					
3410	Inventories	6,509	1,153,464	-	-
3430	Prepaid items	190,557	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	-	10,736,741	-	-
3480	Retirement of long-term debt	-	-	-	16,251,745
3490	Other purposes	-	-	-	-
Committed:					
3510	Construction	818,906	-	-	-
3530	Capital expenditures for equipment	11,497,094	-	-	-
3540	Self Insurance	1,000,000	-	-	-
3545	Other purposes	3,999,683	-	6,841,056	-
Assigned					
3550	Construction	10,800,000	-	-	-
3590	Other purposes	4,449,029	-	-	-
3600	Unassigned	77,887,656	-	-	-
3000	Total Fund Balances	<u>110,649,434</u>	<u>11,890,205</u>	<u>6,841,056</u>	<u>16,251,745</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$150,280,230</u>	<u>\$ 12,957,074</u>	<u>\$ 14,465,746</u>	<u>\$ 18,667,322</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

Exhibit C-1
Page 2 of 2

<u>Data Control Codes</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets		
1110 Cash and cash equivalents	\$ 814,917	\$ 6,268,489
1120 Investments	150,057	138,556,316
Receivables:		
1220 Property taxes - delinquent	-	20,706,347
1230 Allowance for uncollectible taxes (credit)	-	(12,031,912)
1240 Receivables from other governments	10,060,153	39,877,111
1260 Due from other funds	1,809,842	14,464,054
1290 Other receivables	-	14,406
1300 Inventories	-	1,159,973
1410 Prepaid items	11,232	201,789
1000 Total Assets	<u>\$ 12,846,201</u>	<u>\$ 209,216,573</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
2110 Accounts payable	\$ 2,801,355	\$ 8,187,217
2120 Short Term Debt Payable - Current	-	15,031
2150 Payroll deduction and withholdings	70,926	5,018,947
2160 Accrued wages payable	1,951,444	14,542,500
2170 Due to other funds	5,354,656	13,991,065
2200 Accrued expenditures	-	3,549,711
2300 Unearned revenue	-	6,937,407
2000 Total Liabilities	<u>10,178,381</u>	<u>52,241,878</u>
Deferred Inflows of Resources		
2600 Unavailable revenues - property taxes	-	8,674,435
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>8,674,435</u>
Fund Balance		
Non-Spendable:		
3410 Inventories	-	1,159,973
3430 Prepaid items	11,232	201,789
Restricted:		
3450 Federal/State funds grant restrictions	-	10,736,741
3480 Retirement of long-term debt	-	16,251,745
3490 Other purposes	935,086	935,086
Committed:		
3510 Construction	-	818,906
3530 Capital expenditures for equipment	-	11,497,094
3540 Self Insurance	-	1,000,000
3545 Other purposes	1,732,734	12,573,473
Assigned		
3550 Construction	-	10,800,000
3590 Other purposes	-	4,449,029
3600 Unassigned	(11,232)	77,876,424
3000 Total Fund Balances	<u>2,667,820</u>	<u>148,300,260</u>
4000 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,846,201</u>	<u>\$ 209,216,573</u>



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO
STATEMENT OF NET POSITION
June 30, 2022

Exhibit C-2

<u>Data Control Codes</u>	Total Fund Balance, Governmental Funds	\$	148,300,260
	Amounts reported for governmental activities in the statements of net position are different because:		
1	Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds. Capital assets at historical cost, net of accumulated depreciation and amortization, where applicable.		299,993,214
2	Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, these property taxes and related penalty and interest amounts (net of allowance for uncollectible accounts.)		8,674,435
3	Deferred charge on refunding		7,194,511
4	Deferred outflows relating to pension activities		37,842,234
5	Deferred outflows relating to other post employment benefits		21,515,314
	Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
6	General obligation bonds		(134,585,000)
7	Premium/Discount on issuance		(11,110,858)
8	Accumulated accretion on capital appreciation bonds		(43,911)
9	Lease liabilities		(1,253,486)
10	Accrued compensated absences		(4,449,029)
11	Accrued interest payable		(1,887,376)
12	Net pension liability		(46,597,268)
13	Net other post employment benefit liability		(98,426,461)
14	Deferred inflows relating to pension activities		(56,675,845)
15	Deferred inflows relating to other post-employment benefits		(72,226,840)
16	Addition of Internal Service fund net position (see D-1)		<u>19,333,423</u>
19	Total Net Position-Governmental Activities	\$	<u>115,597,317</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit C-3
Page 1 of 2

<u>Data Control Codes</u>		<u>General Fund</u>	<u>National School Breakfast & Lunch Program</u>	<u>Insurance Recovery</u>	<u>Debt Service Fund</u>
Revenues					
5700	Local, intermediate, and out-of-state	\$ 156,335,779	\$ 82,580	\$ 1,525,482	\$ 18,337,283
5800	State program of revenues	137,219,000	364,584	-	208,268
5900	Federal program of revenues	10,376,060	23,091,084	-	-
5020	Total Revenues	<u>303,930,839</u>	<u>23,538,248</u>	<u>1,525,482</u>	<u>18,545,551</u>
Expenditures					
Current:					
0011	Instruction	174,814,084	-	-	-
0012	Instruction resources and media services	2,053,718	-	-	-
0013	Curriculum and instructional staff development	7,223,669	-	-	-
0021	Instructional leadership	5,238,829	-	-	-
0023	School leadership	20,256,919	-	-	-
0031	Guidance, counseling and evaluation services	12,552,287	-	-	-
0032	Social work services	1,642,990	-	-	-
0033	Health services	3,110,959	-	-	-
0034	Student transportation	8,814,525	-	-	-
0035	Food services	-	17,274,469	-	-
0036	Extracurricular activities	6,337,303	-	-	-
0041	General administration	7,707,086	-	-	-
0051	Facilities maintenance and operations	44,091,575	137,054	9,659,949	-
0052	Security and monitoring services	3,034,575	-	-	-
0053	Data processing services	9,990,337	-	-	-
0061	Community services	1,333,820	-	-	-
Debt Service:					
0071	Principal on long-term debt	939,667	-	-	13,795,000
0072	Interest on long-term debt	49,456	-	-	5,460,914
Capital Outlay:					
0081	Facilities acquisition and construction	702,290	-	-	-
Intergovernmental:					
0099	Other intergovernmental charges	1,847,323	-	-	-
6030	Total Expenditures	<u>311,741,412</u>	<u>17,411,523</u>	<u>9,659,949</u>	<u>19,255,914</u>
1100	Excess (deficiency) of revenues over expenditures	<u>(7,810,573)</u>	<u>6,126,725</u>	<u>(8,134,467)</u>	<u>(710,363)</u>
Other Financing Sources (Uses)					
7912	Sale of real or personal property	35,917	-	-	-
7913	Proceeds from lease	496,545	-	-	-
7915	Transfers in	-	-	-	-
8911	Transfers out	(306,166)	-	-	-
7080	Total Other Financing Sources (Uses)	<u>226,296</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	(7,584,277)	6,126,725	(8,134,467)	(710,363)
0100	Fund Balance - July 1 (Beginning)	<u>118,233,711</u>	<u>5,763,480</u>	<u>14,975,523</u>	<u>16,962,108</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 110,649,434</u>	<u>\$ 11,890,205</u>	<u>\$ 6,841,056</u>	<u>\$ 16,251,745</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

<u>Data Control Codes</u>		<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
5700	Local, intermediate, and out-of-state	\$ 3,827,287	\$ 180,108,411
5800	State program of revenues	669,276	138,461,128
5900	Federal program of revenues	37,429,042	70,896,186
5020	Total Revenues	<u>41,925,605</u>	<u>389,465,725</u>
Expenditures			
Current:			
0011	Instruction	26,479,181	201,293,265
0012	Instruction resources and media services	212,262	2,265,980
0013	Curriculum and instructional staff development	5,975,890	13,199,559
0021	Instructional leadership	254,011	5,492,840
0023	School leadership	2,371,713	22,628,632
0031	Guidance, counseling and evaluation services	1,377,841	13,930,128
0032	Social work services	263,036	1,906,026
0033	Health services	221,482	3,332,441
0034	Student transportation	114,234	8,928,759
0035	Food services	424,396	17,698,865
0036	Extracurricular activities	626,213	6,963,516
0041	General administration	871,750	8,578,836
0051	Facilities maintenance and operations	1,485,225	55,373,803
0052	Security and monitoring services	54,151	3,088,726
0053	Data processing services	287,131	10,277,468
0061	Community services	173,895	1,507,715
Debt Service:			
0071	Principal on long-term debt	-	14,734,667
0072	Interest on long-term debt	-	5,510,370
Capital Outlay:			
0081	Facilities acquisition and construction	-	702,290
Intergovernmental:			
0099	Other intergovernmental charges	-	1,847,323
6030	Total Expenditures	<u>41,192,411</u>	<u>399,261,209</u>
1100	Excess (deficiency) of revenues over expenditures	<u>733,194</u>	<u>(9,795,484)</u>
Other Financing Sources (Uses)			
7912	Sale of real or personal property	-	35,917
7914	Proceeds from loan	-	496,545
7915	Transfers in	306,166	306,166
8911	Transfers out	-	(306,166)
7080	Total Other Financing Sources (Uses)	<u>306,166</u>	<u>532,462</u>
1200	Net change in fund balances	1,039,360	(9,263,022)
0100	Fund Balance - July 1 (Beginning)	<u>1,628,460</u>	<u>157,563,282</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 2,667,820</u>	<u>\$ 148,300,260</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Exhibit C-4

<u>Data Control Codes</u>		
	Net change in fund balances - total governmental funds (from C-3)	\$ (9,263,022)
	Amounts reported for <i>governmental activities</i> in the statement of activities (B-1) are different because:	
	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
1	Governmental funds capital outlays	14,646,565
2	Governmental funds depreciation expense	(13,969,222)
3	Property tax revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,841,533
4	Repayment of long-term debt principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	13,795,000
5	Repayment of lease liability is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	618,404
	Proceeds from issuance of long-term debt is reported as an other financing source in the governmental funds. In the government-wide financial statements, proceeds are treated as an increase in long-term liabilities and amounts paid to refunding agents are treated as a decrease in long-term liabilities.	
6	Proceeds for lease liability	(496,545)
	Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
7	Decrease in interest payable not recognized in fund statements	188,902
8	Decrease in accrued compensated absences	1,368,970
9	Amortization of premium/discount	1,946,859
10	Increase in accumulated accretion on capital appreciation bonds	(28,682)
11	Amortization of deferred charge on refunding	(3,970,541)
12	Changes in net pension liabilities and related deferred outflows and inflows of resources	3,437,113
13	Changes in net OPEB liabilities and related deferred outflows and inflows of resources	5,298,621
14	Internal service funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities (see D-2).	(3,353,624)
	Change in Net Position of Governmental Activities (See B-1)	<u>\$ 12,060,331</u>

PROPRIETARY FUND FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022

Exhibit D-1

	Governmental Activities - Internal Service Fund
Assets	
Current Assets:	
Cash and cash equivalents	\$ 1,840,591
Temporary investments, at fair value	21,378,898
Receivables:	
Due from other funds	1,490,138
Other receivables	91,092
Prepaid Items	21,436
Total Current Assets	24,822,155
Noncurrent Assets:	
Land	54,012
Building and improvements	3,663,335
Accumulated depreciation - buildings	(574,206)
Total Noncurrent assets	3,143,141
Total Assets	27,965,296
Liabilities	
Current Liabilities:	
Accounts payable	934,469
Due to other funds	1,963,127
Accrued expenses	3,780,781
Total Current Liabilities	6,678,377
Noncurrent Liabilities:	
Claims and judgments	1,953,496
Total Noncurrent Liabilities	1,953,496
Total Liabilities	8,631,873
Net Position	
Unrestricted net position	19,333,423
Total Net Position	\$ 19,333,423

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2022

Exhibit D-2

	Governmental Activities - Internal Service Fund
Operating Revenues	
Rent Revenue	\$ 333,729
Insurance premiums	29,078,970
Stop Loss Reimbursement	<u>1,458,714</u>
Total Operating Revenues	<u>30,871,413</u>
Operating Expenses	
Claims and Prescriptions	30,500,929
Purchased and contracted services	1,233,844
Supplies and materials	29,701
Claims expense and other operating expenses	2,412,245
Depreciation	<u>87,004</u>
Total Operating Expenses	<u>34,263,723</u>
Operating Income Loss	<u>(3,392,310)</u>
Non-Operating Revenues (Expenses)	
Investment earnings	<u>38,686</u>
Total Nonoperating Revenues (Expenses)	<u>38,686</u>
Change in Net Position	(3,353,624)
Net Position - July 1 (Beginning)	<u>22,687,047</u>
Net Position - June 30 (Ending)	<u>\$ 19,333,423</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2022

Exhibit D-3

	<u>Governmental Activities - Internal Service Fund</u>
Increase (Decrease) in Cash and Cash Equivalents	
Cash Flows from Operating Activities:	
Cash received from rental receipts	\$ 242,637
Cash received from employees and employer	28,588,253
Cash receipts (payments) for interfund services provided	922,688
Cash payments to suppliers for goods and services	(29,359,270)
Cash payments for insurance claims	1,458,714
Cash payments for other operating expenses	<u>(3,601,024)</u>
Net Cash Provided by (Used for) Operating Activities	<u>(1,748,002)</u>
Cash Flows from Investing Activities:	
Interest on investments	<u>38,687</u>
Net Cash Provided by Investing Activities	<u>38,687</u>
Net change in Cash and Cash Equivalents	(1,709,315)
Cash and Cash Equivalents at Beginning of Year	<u>24,928,804</u>
Cash and Cash Equivalents at End of Year	<u>\$ 23,219,489</u>
Reconciliation to Balance Sheet	
Cash and Cash Equivalents Per Cash Flow	<u>\$ 23,219,489</u>
Cash and Cash Equivalents per Balance Sheet	<u>\$ 23,219,489</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ (3,392,310)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation	87,004
Change in Assets and Liabilities:	
Decrease (increase) in Receivables	(91,092)
Decrease (increase) in Interfund Receivables	507,355
Decrease (increase) in Prepaid Expenses	(21,436)
Increase (decrease) in Accounts Payable	105,135
Increase (decrease) in Accrued Expenses	1,058,697
Increase (decrease) in Interfund Payables	(75,384)
Increase (decrease) in Claims Payable	<u>74,029</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (1,748,002)</u>

FIDUCIARY FUND FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2022

Exhibit E-1

	<u>Custodial Fund</u>
Assets	
Current Assets:	
Cash and cash equivalents	<u>\$ 1,132,444</u>
Total Assets	<u><u>\$ 1,132,444</u></u>
Net Position	
Restricted for Other Purposes	<u>\$ 1,132,444</u>
Total Net Position	<u><u>\$ 1,132,444</u></u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2022

Exhibit E-2

	<u>Custodial Fund</u>
Contributions	
Revenues from student activities	<u>\$ 484,742</u>
Total Contributions	<u>484,742</u>
Deductions	
Professional and Contracted Services	7,880
Supplies and Materials	99,354
Other Deductions	<u>64,216</u>
Total Deductions	<u>171,450</u>
Change in net position	313,292
Net Position Beginning of Year	<u>819,152</u>
Net Position - Ending	<u><u>\$ 1,132,444</u></u>



NOTES TO FINANCIAL STATEMENTS



Note 1 - Summary of Significant Accounting Policies

The Ector County Independent School District (the “District”) is an independent public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven-member Board of Trustees (the “Board”) elected by the registered voters of the District and has fiscal accountability over all activities within the jurisdiction of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in the Statement of Auditing Standards of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of Texas Education Agency’s *Financial Accountability System Resource Guide* (the “Resource Guide”) and the requirements of contracts and grants of agencies from which it receives funds.

The following is a summary of the most significant accounting policies.

A. Reporting Entity

The District’s Board is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the District is considered an independent entity for financial reporting purposes, and is considered a primary government as defined by GASB. As the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other, type of reporting entity.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* include programs supported primarily by taxes, charges to school districts for services, state funds, grants, and other intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to students or users who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Interfund activities between governmental funds and between governmental and proprietary funds appear as due to or due from on the Governmental Fund Balance Sheet and Proprietary Fund Statement of Net Position and as other resources and other uses on the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and on the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position. All interfund transactions between governmental funds and between governmental and internal service funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to or due from on the government-wide Statement of Net Position.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Note 1 - Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

The Board of Trustees (the "Board") is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by the Governmental Accounting Standards Board ("GASB") in its Statement No. 14, "The Financial Reporting Entity." The District has component units, which are discretely presented in a separate column in a supporting schedule to the government-wide financial statements. The ECISD Education Foundation and Permian High School Band Boosters are presented separately in one column of Exhibit A-1 and Exhibit B-1 to emphasize that they are legally separate from the District. If you have questions about this report or need additional financial information, contact the District's business office, at Ector County Independent School District, 802 N. Sam Houston, Odessa, Texas.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements while the agency funds have no measurement of focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets, current liabilities, deferred inflows of resources, and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues from local sources consist primarily of property taxes and are recorded as revenue when received. The District considers property tax revenue available if they expect the revenue to be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. If balances have not been expended by the end of the project period, determination is made to record as unearned revenue, fund balance, or return the funds if the grantors stipulate that the District must refund all or part of the unused amount.

The District reports the following major governmental funds:

- The General Fund - The general fund is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.
- National School Breakfast & Lunch Program – The District accounts for the expenditures and related revenues related to the operation of the child nutrition program.
- Insurance Recovery – This special revenue fund is used to account for insurance recovery proceeds for the repair or replacement of the insured property on assets as a result of insurance claims.

Note 1 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

- Debt Service Fund - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund. This is a budgeted fund and separate bank accounts are maintained.

The District reports the following nonmajor governmental funds:

- Special Revenue Funds - These funds account for resources restricted to or committed for specific purposes by a grantor, or for resources that are committed for specific purposes by the Board. Most federal and some state financial assistance is accounted for in a special revenue fund and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Additionally, the District reports the following fund types:

- Internal Service Funds - These funds are used to account for financing of goods or services provided by one department to other departments of the District on a cost-reimbursement basis. The District operates the Housing Fund, Workers' Compensation fund and the Medical Trust fund internal service funds.
- Fiduciary Funds - The District accounts for resources held for others in custodial funds. This fund uses the economic resources measurement focus and accrual basis. The District's Custodial Fund is the Student Activity fund.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund are charges to the funds and/or employees for self-funded health services. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, investment pools, and short-term investments with original maturities of one year or less from the date of acquisition.

For purposes of the statement of cash flows for proprietary funds, the District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.

The District's investment pools are valued and reported at amortized cost, which approximates fair value. The District categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

Note 1 - Summary of Significant Accounting Policies (continued)

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

F. Inventories and Prepaid Items

The District reports inventories of supplies at weighted average cost. Supplies are recorded as expenditures when they are consumed. Inventories of food commodities are recorded at market values supplied by the Texas Department of Agriculture. Although commodities are received at no cost, their fair value is supplied by the Texas Department of Agriculture and recorded as inventory and unearned revenue when received. When requisitioned, inventory and unearned revenue are relieved, expenditures are charged, and revenue is recognized for an equal amount.

At year end, the commodities inventory is recorded to inventory. A portion of fund balance is classified as nonspendable to reflect minimum inventory quantities considered necessary for the District's continuing operations.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include land, buildings, and furniture and equipment are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Note 1 - Summary of Significant Accounting Policies (continued)

G. Capital Assets (continued)

Buildings, and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	40
Furniture and Equipment	5-20
Vehicles	5-10
Software	5
Right to Use Equipment	3-5

H. Compensated Absences

Compensated absences are absences for which employees will be paid, such as sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

The District’s policy for accrued sick leave and vacation leave is based on the following:

- Hourly position employees not working a scheduled 40-hour week are not eligible to be paid for accrued leave
- Sick leave: Any employee not mentioned above who retired after completing five consecutive years or resigns after completing 20 years of service with the District shall be paid for accrued sick leave. Accrued sick leave shall be computed at one-half the daily rate at the time of retirement or resignation times the number of accrued leave days, which shall not exceed one-half the number of working days in an annual contract. In order to receive payment for unused sick leave, retirement must occur at the end of the employee’s contract period, or when retirement is necessitated by a medical disability as approved by the Teacher Retirement System. Exceptions to this provision were reviewed by the Board upon recommendation of the Superintendent. No benefits shall be calculated on a salary schedule exceeding that of a regular teacher’s salary schedule. Individuals who are retiring and have worked less than 85 days of the contract year shall have accrued sick leave paid based on the previous year’s salary schedule.
- Vacation leave: Any accrued vacation leave is paid upon separation at the employee’s current daily rate of pay.

I. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net Position. Premiums and discounts are presented as a component of liabilities while deferred charges on refundings are presented as deferred outflows of resources. Both items are deferred and amortized over the life of the related debt using the straight-line method. Long-term debt is reported net of the applicable premium or discount.

Note 1 - Summary of Significant Accounting Policies (continued)

I. Long-term Obligations (continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of a government's net position (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

- Deferred outflows of resources for refunding – Reported in the government-wide financial statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension – Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred outflows of resources for post-employment benefits – Reported in the government wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability and the results of 1) differences between projected and actual earnings on pension plan investments and 2) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to post-employment benefits resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net post-employment benefit liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB plan investments will be amortized over a closed five-year period. The remaining deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the post-employment benefit plan.

Note 1 - Summary of Significant Accounting Policies (continued)

J. Deferred Outflows/Inflows of Resources (continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues – Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow or resources in the period that the amounts become available.
- Deferred inflows of resources for pension – reported in the government-wide financial statement of net position, these deferred inflows result primarily from 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District’s proportional share of pension liabilities. The deferred inflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The remaining pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred inflows of resources for post-employment benefits – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions and 2) differences between expected and actual actuarial experiences. These post-employment related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the post-employment benefit plan.

K. Pensions

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities, and additions to/deductions from TRS’s fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Other Post-Employment Benefits

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities, and additions to/deductions from TRS Care’s fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

Note 1 - Summary of Significant Accounting Policies (continued)

M. Net Position

Net Position on the Statement of Net Position includes the following:

- Net investment in capital assets - this component of net position consists of capital assets, net accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt will be included in this component of net position.
- Restricted for federal and state programs - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, which are restricted by federal and state granting agencies.
- Restricted for Debt Service - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The assets arise from bond issuances which have constraints placed on them by the bond covenants for the purpose of future debt service payments.
- Unrestricted net position - this component of net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

N. Fund Balance

The fund balance in governmental funds has been classified as follows to describe the nature and relative strength of the spending constraints:

- *Non-spendable fund balance* - Represents amounts that are not in spendable form, such as inventory and prepaids, or are required to be maintained intact.
- *Restricted fund balance* - Represents amounts constrained to specific purposes by their providers, such as grantors, bondholders, and higher levels of government, through constitutional provisions, or by enabling legislation.
- *Committed fund balance* - Represents amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority, i.e., Board of Trustees. To be reported as committed, amounts cannot be used for any other purpose unless the District's Board of Trustees approves the changes by Board Resolution. Examples of committed fund balance include potential litigation, claims and judgements, campus activity funds, construction, capital expenditures for equipment and self-insurance.
- *Assigned fund balance* - Represents amounts the District intends to use for a specific purpose. Intent can be expressed by the District or by an official or body to which the Board of Trustees delegates the authority.
- *Unassigned fund balance* - Represents amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Note 1 - Summary of Significant Accounting Policies (continued)

N. Fund Balance (continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees or the District Fund Managers have provided otherwise in their commitment or assignment actions.

When the District incurs an expense for which it may use either restricted or unrestricted resources, it uses the restricted resources first unless unrestricted resources will have to be returned because they were not used. Since Internal Service Funds support the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid "grossing up" the revenues and expenses of the District as a whole.

The District sponsors self-insured plans to provide workers' compensation benefits to employees and a Medical Trust Fund to provide health care benefits to employees and dependents. Revenues of these Internal Service Funds are received from both the District's governmental funds. Expenses are comprised of claims incurred during the fiscal year, professional and contracted services, and other miscellaneous expenses.

The General Fund is contingently liable for liabilities of these funds.

O. Data Control Codes

The Data Control Codes refer to the account code structure prescribed by the Texas Education Agency (the "TEA") in the Resource Guide. The TEA requires school districts to display these codes in the financial statements filed with the Agency in order to ensure accuracy in building a statewide data base for policy development and funding plans.

In accordance with the Resource Guide, the District has adopted and installed an accounting system which meets at least the minimum requirements prescribed by the Texas State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure presented in the Resource Guide. Mandatory codes are recorded in the order provided in the Resource Guide.

P. Use of Estimates

The presentation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Note 1 - Summary of Significant Accounting Policies (continued)

Q. Implementation of New Accounting Standards

The following GASB pronouncements have been implemented by the District in the current fiscal year:

GASB Statement No. 87 *Leases* was issued in June 2017 and was effective for periods beginning after June 15, 2021. This Statement established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The District has evaluated the effects of this standard and has determined that this Statement does impact to the financial statements and has incorporated its leases into its capital assets and long-term liabilities on both the face of the financial statements and the note disclosures.

GASB Statement No. 89 *Accounting for Interest Cost Incurred before the end of a Construction Period*, was issued in June 2018 and was effective for periods beginning after December 15, 2020. This Statement requires that interest costs incurred before the end of a construction period be recognized as an expense in the period in which the cost was incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement should be handled prospectively. The requirements of this Statement should be handled prospectively. The District has evaluated the effects of this Statement and has determined that it does not impact to the financial statements.

GASB Statement No. 93 *Replacement of Interbank Offered Rates* was issued in June 2020 and had various effective dates. The Statement establishes accounting and financial reporting requirements related to the replacement of the interbank offered rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. During the current fiscal year paragraphs 13 and 14 modifications. The District has evaluated the effects of this standard and has determined that this Statement does not impact its financial statements.

No. 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32* was issued in June 2020. This Statement provides guidance regarding the financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. The Statement will also enhance (1) information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. Paragraphs 4 and 5 of the Statement were effective immediately whereas the remaining requirements of this Statement are effective for periods beginning after June 15, 2021. The District has evaluated the effects of this Statement and has determined it does not impact the financial statements.

The GASB issued Statement No. 98 *The Annual Comprehensive Financial Report* in October 2021. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. The requirements of the Statement are effective for fiscal years ending after December 15, 2021. The District has evaluated the effects of this statement and has determined it does not impact the financial statements.

Note 2 - Deposits and Investments

Cash Deposits: The funds of the District must be deposited and invested under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

On June 30, 2022, the carrying amount of the District's cash deposits (cash and interest-bearing accounts) was \$9,241,165 and the bank balance was \$12,979,651. The District's cash deposits on June 30, 2022, were entirely covered by FDIC Insurance or by pledged collateral held by the District's agent bank in the District's name.

Investments: The District's investment policy is in accordance with the Public Funds Investment Act (Government Code Chapter 2256). Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds.

The State Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. It requires the District to adopt, implement, and publicize an investment policy. The investment policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the United States Treasury, certain United States agencies, and obligations of the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. Management of the District believes it is in compliance with the requirements of the Act and with local policies. The District's temporary investments consist of balances held by the Texas Local Government Investment Pool (TexPool), TexStar and Lone Star Investment Pool (LSIP).

TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (Trust Company) to provide a safe environment for the placement of local government funds in authorized short-term, fully collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer.

The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safe keep, and invest public funds and securities more efficiently and economically. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. TexPool uses amortized cost rather than fair value to report net position to compute share prices. The fair value of the position in TexPool is the same as the value of TexPool shares. Accordingly, the District's investments in TexPool are stated at amortized cost, which approximates fair value. TexPool is currently rated AAAM by Standard and Poor's. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

Note 2 - Deposits and Investments (continued)

Lone Star Investment Pool is restricted to invest in obligations of the United States or its agencies and instrumentalities; other obligations insured by the United States; fully collateralized repurchase agreements having a defined termination date, secured by obligations described previously; and SEC-registered no-load money market mutual funds, the assets which consist exclusively of the obligations described above.

TexSTAR Investment Pool is duly chartered by the State of Texas Interlocal Cooperation Act, is administered and managed by JPMorgan Fleming Asset Management, Inc. and First Southwest Asset Management, Inc. JP Morgan Chase Bank and/or its subsidiary JP Morgan Investor Services Co. is the custodial bank. The primary objectives of TexSTAR are, in order of priority, on of principal, maintenance of sufficient liquidity to meet Participants' needs, diversification to avoid unreasonable or avoidable risks, and yield.

At June 30, 2022, the District's cash and investment balances, the weighted average maturity, and the credit ratings of these investments were as follows:

	Carrying Value	Weighted Average Maturity (Days)	Credit Rating
Governmental Activities			
Cash and deposits	\$ 8,109,080	N/A	N/A
Investments			
Local Government Investment Pools:			
TexPool	102,699,075	32	AAAm
LoneStar	690,413		AAA
TexStar	<u>40,711,065</u>	11	AAA
Total Local Government Investment Pools	<u>144,100,553</u>		
Short term investments:			
Money market	10,049,414	N/A	
Federal government obligation fund	538,978	N/A	
Municipal bonds	844,151	2	
US Treasury Bills	3,966,814	8	
Federal Farm Credit Bank	<u>435,304</u>		
Total short term investments	<u>15,834,661</u>	53	
Total Investments	<u>159,935,214</u>		
Total Governmental Activities	<u>168,044,294</u>		
Fiduciary Funds			
Cash and Deposits	<u>1,132,444</u>	N/A	N/A
Total Fiduciary Funds	<u>1,132,444</u>		
Total	<u>\$ 169,176,738</u>		

Due to the immediate availability of the funds, the District's temporary investments at June 30, 2022 are included in cash and cash equivalents. Local government investment pools are recorded at amortized cost which approximates fair value. Texpool, Lone Star and TexStar do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity fees or redemption gates.

Note 2 - Deposits and Investments (continued)

Additional policies and contractual provisions governing deposits and investments for the District are specified below:

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates may adversely affect the value of investments. To limit the risk that changes in interest rates will adversely affect the fair value of the investments. The district monitors interest rate risk utilizing weighted average maturity (WAM) analysis. The District requires its investment portfolio to have maturities of less than one year on a WAM basis. However, specific to the District's debt service funds, maturities longer than one year are authorized within legal limits and as long as sufficient investment liquidity to timely meet debt service payment obligations is maintained. The long-term investment the District currently holds, which has no call options, is due when the debt instrument is due and the District intends to hold the investment until maturity, thereby reducing its risk of loss due to changes in the fair value of the investment.

Credit Risk: To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations, the District limits investments in commercial paper, corporate bonds, mutual bond funds, public funds investment pools to those that have received top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2022, the District's investments in Texas Pool and Lone Star were rated AAAM and AAA, respectively.

Custodial Credit Risk: State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The District's policy regarding deposits is in accordance with this law.

Concentration of Credit Risk: For temporary investments, to limit the risk of loss attributed to the magnitude of a government's investment in a single issuer, the District's policy states that the portfolio must be diversified. Concentration of Credit Risk is not applicable to investment pools since the purpose of these pools is to diversify the District's investment portfolio.

Note 3 - Receivables and Unearned Revenue

Receivables as of June 30, 2022, for the District's individual major and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	National School Breakfast & Lunch General Fund	Debt Service Fund	Nonmajor Governmental Funds	Nonmajor Internal Service Fund	Total
Property Taxes	\$ 18,738,659	\$ -	\$ 1,967,688	\$ -	\$ 20,706,347
Due from other governments	29,803,440	13,518	-	10,060,153	39,877,111
Other	14,406	-	-	91,092	105,498
Gross Receivables	48,556,505	13,518	1,967,688	10,060,153	60,688,956
Less allowance for doubtful accounts	(10,888,540)	-	(1,143,372)	-	(12,031,912)
Net Total Receivables	<u>\$ 37,667,965</u>	<u>\$ 13,518</u>	<u>\$ 824,316</u>	<u>\$ 10,060,153</u>	<u>\$ 48,657,044</u>

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the fiscal year 2022, the various components of unearned revenues reported in the governmental funds were as follows:

	<u>Unearned</u>
Advanced collection of fees (food service)	\$ 667,040
Unearned federal revenue	1,523
Unearned state and local revenue	6,268,844
	<u>\$ 6,937,407</u>

Note 4 - Interfund Receivables, Payables, and Transfers

Interfund balances consist of short-term lending/borrowing arrangements that result from normal operations and are cleared out periodically. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds.

The composition of interfund balances and transfers as of June 30, 2022, is as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Net</u>
Governmental Activities:			
General Fund	\$ 1,848,844	\$ 414,348	\$ 1,434,496
National School Breakfast & Lunch Program	10,805,368	-	10,805,368
Insurance recovery	-	6,632,323	(6,632,323)
Debt Service Fund	-	1,589,738	(1,589,738)
Nonmajor Governmental Funds	1,809,842	5,354,656	(3,544,814)
Nonmajor Internal Service Funds	1,490,138	1,963,127	(472,989)
Total Governmental Activities	<u>15,954,192</u>	<u>15,954,192</u>	<u>-</u>
Total	<u>\$ 15,954,192</u>	<u>\$ 15,954,192</u>	<u>\$ -</u>

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 306,166
Total		<u>\$ 5,495,081</u>

The purpose of the transfer from General Fund to the SSA Regional Day School State Deaf fund is for the District's portion of fund expenditures.

Note 5 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

Governmental Activities:

	Balance July 01, 2021	Additions	Transfers	(Retirements)	Balance June 30, 2022
Governmental Capital Assets					
Capital assets, not being depreciated:					
Land	\$ 12,111,272	\$ 782,213	\$ -	\$ -	\$ 12,893,485
Construction in progress	282,413	-	(282,413)	-	-
Total capital assets, not being depreciated	<u>12,393,685</u>	<u>782,213</u>	<u>(282,413)</u>	<u>-</u>	<u>12,893,485</u>
Capital assets, being depreciated:					
Buildings and improvements	465,389,751	8,596,217	-	-	473,985,968
Furniture and equipment	30,488,355	4,058,225	-	(1,506,344)	33,040,236
Vehicles	26,415,252	998,019	-	(110,753)	27,302,518
Software	4,255,556	-	-	(42,803)	4,212,753
Right to use assets	-	1,871,890	-	-	1,871,890
Total capital assets, being depreciated	<u>526,548,914</u>	<u>15,524,351</u>	<u>-</u>	<u>(1,659,900)</u>	<u>540,413,365</u>
Less accumulated depreciation for:					
Buildings and improvements	(190,800,845)	(10,087,972)	-	-	(200,888,817)
Furniture and equipment	(25,623,290)	(1,797,347)	-	1,505,243	(25,915,394)
Vehicles	(17,105,381)	(1,522,710)	-	109,615	(18,518,476)
Software	(4,242,414)	(7,857)	-	42,803	(4,207,468)
Right to use assets	-	(640,340)	-	-	(640,340)
Total accumulated depreciation	<u>(237,771,930)</u>	<u>(14,056,226)</u>	<u>-</u>	<u>1,657,661</u>	<u>(250,170,495)</u>
Governmental Capital Assets	<u>\$ 301,170,669</u>	<u>\$ 2,250,338</u>	<u>\$ (282,413)</u>	<u>\$ (2,239)</u>	<u>\$ 303,136,355</u>

Depreciation expense was charged to functions/programs of the District as follows:

Function	Depreciation Expense
Governmental Activities:	
Instruction	\$ 5,130,571
Instructional resources and media services	165,334
Curriculum and staff development	1,041
Instructional leadership	26,286
School leadership	483,717
Guidance, counseling and evaluation services	14,954
Health services	1,066
Student transportation	1,054,654
Food Services	1,317,698
Extracurricular activities	2,219,918
General administration	59,315
Plant maintenance and operations	2,536,175
Security and monitoring services	261,020
Data processing services	656,025
Community services	41,448
Internal service fund	87,004
Total Governmental Activities	<u>\$ 14,056,226</u>

Note 6 - Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness and compensated absences. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund.

Changes in Long-term Liabilities

Long-term liability activities for the fiscal year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
General Obligation Bonds	\$ 148,380,000	\$ -	\$ 13,795,000	\$ 134,585,000	\$ 6,225,000
Premiums on bonds	13,057,717	-	1,946,859	11,110,858	-
Accumulated accretion on capital appreciation bonds	15,229	28,682	-	43,911	-
Worker's compensation claims payable	1,879,467	74,029	-	1,953,496	-
Accrued compensated absences	8,342,235	-	1,158,972	7,183,263	820,690
Lease liabilities	-	1,871,890	618,404	1,253,486	-
Total Governmental Long-term Liabilities	\$ 171,674,648	\$ 1,974,601	\$ 17,519,235	\$ 156,130,014	\$ 7,045,690

General Obligation Bonds

General Obligation Bonds outstanding, at June 30, 2022, are comprised of the following:

Issue	Original Issuance Amount	Interest Rate (%)	Maturity Date	Debt Outstanding
General Obligation Bonds:				
Unlimited Tax Building Bonds, Series 2013	121,595,000	3.00% to 5.00%	8/15/2038	\$ 35,280,000
Unlimited Tax Refunding Bonds, Series 2016	49,235,000	3.00% to 5.00%	8/15/2027	35,925,000
Unlimited Tax Refunding Bonds, Series 2020A	8,935,000	3.00%	8/15/2037	8,775,000
Unlimited Tax Refunding Bonds, Series 2020B	56,150,000	1.75% to 5.00%	8/15/2036	54,605,000
				\$ 134,585,000

Debt service requirements to maturity for the General Obligation Bonds are as follows:

Year Ending June 30th	Principal	Interest	Totals
2023	\$ 6,225,000	\$ 4,910,891	\$ 11,135,891
2024	6,840,000	4,595,591	11,435,591
2025	7,165,000	4,257,241	11,422,241
2026	7,535,000	3,901,991	11,436,991
2027	6,840,000	4,621,866	11,461,866
2028 - 2032	41,165,000	12,772,408	53,937,408
2033 - 2037	50,040,000	4,900,314	54,940,314
2038	8,775,000	131,625	8,906,625
	\$ 134,585,000	\$ 40,091,927	\$ 174,676,927

Note 6 - Long-term Liabilities (continued)

Capital Appreciation Bonds

A portion of the bonds sold in the Series 2012 bond issues were capital appreciation bonds commonly referred to as “premium compound interest bonds.” The District annually records the appreciation of the bond principal for the accreted value of the bonds through maturity of the issue. The interest of these bond series will be paid upon maturity. The following table summarizes the significant features of the individual bonds, by issue:

<u>Series</u>	<u>Accreted Value</u>	<u>Original Bond Principal</u>	<u>Accreted Interest</u>	<u>Maturity Value</u>	<u>Maturity Dates</u>
2020B Refunding	\$ 83,911	\$ 40,000	\$ 43,911	\$ 1,545,000	2026 and 2027

Prior Years’ Refunding of Long-Term Debt

In prior years, the District defeased certain general obligation debt by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the refunded debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District’s financial statements. At June 30, 2022, there are no defeased bonds outstanding.

Deferred charge on refunding

The balance of deferred charge on refunding at June 30, 2022 was and is presented as a deferred outflow of resources in the Statement of Net Position:

	<u>Balance July 01, 2021</u>	<u>Deferred Charge on New Issues</u>	<u>Recognized Amortization</u>	<u>Balance June 30, 2022</u>
Deferred charge on refunding	\$ 11,165,052	\$ -	\$ 3,970,541	\$ 7,194,511

Note 7 - Revenues from Local, Intermediate, and Out-of-State Sources

During the current year, revenues from local and intermediate sources consisted of the following:

	<u>General Fund</u>	<u>National School Breakfast & Lunch Program</u>	<u>Debt Service Fund</u>	<u>Insurance Recovery</u>	<u>Nonmajor Governmental Funds</u>	<u>Internal Service Fund</u>	<u>Total</u>
Property Taxes	\$ 152,524,869	\$ -	\$ 18,306,199	\$ -	\$ -	\$ -	\$ 170,831,068
Insurance Recovery	77,166	-	-	1,499,724	-	-	1,576,890
Campus Activity	-	-	-	-	1,122,020	-	1,122,020
Insurance Premiums	-	-	-	-	-	30,537,684	30,537,684
Food Service Activity	-	80,204	-	-	-	-	80,204
Extracurricular Activities	480,235	-	-	-	-	-	480,235
Tuition and Fees	812,754	-	-	-	-	-	812,754
Investment Income	218,174	1,776	31,084	25,758	295	38,686	315,773
Gifts and bequests	867,201	-	-	-	-	-	867,201
Rent	67,956	-	-	-	-	333,729	401,685
Other	1,287,424	600	-	-	2,704,972	-	3,992,996
	<u>\$ 156,335,779</u>	<u>\$ 82,580</u>	<u>\$ 18,337,283</u>	<u>\$ 1,525,482</u>	<u>\$ 3,827,287</u>	<u>\$ 30,910,099</u>	<u>\$ 211,018,510</u>

Note 8 - Defined Benefit Pension Plan

A. Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS's defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

B. Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/TRS%20Documents/acfr-2021.pdf>, or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

C. Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit.

There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes, including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Note 8 - Defined Benefit Pension Plan (continued)

D. Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

Contribution Rates		
Plan Fiscal Year		
	2022	2021
Member (Employee)	8.00%	7.70%
Non-employer contributing agency (State)	7.75%	7.50%
District	7.75%	7.50%

Fiscal Year (2022)	
Contributions	
	Contributions
Employer (District)	\$ 8,329,288
Employee (Member)	15,985,051
Non-employer Contributing Entity	
On-behalf Contributions (State)	10,591,691

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate, times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year, reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities, or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member’s first 90 days of employment.
- When any part or all of an employee’s salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to.

- All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member’s salary beginning in fiscal year 2020, gradually increasing to 2 percent in fiscal year 2025.

Note 8 - Defined Benefit Pension Plan (continued)

D. Contributions (continued)

When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

E. Actuarial Assumptions

The total pension liability in the August 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

<u>Component</u>	<u>Result</u>
Valuation Date	August 31, 2020, rolled forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term Expected Rate	7.25%
Municipal Bond Rate as of August 2020	2.33%. Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in Projection Period (100 years)	2120
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad Hoc Post-Employment Benefit Changes	None

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2020. The actuarial methods and assumption were primarily based on a study of actual experience for the three-year ending August 31, 2017 and were adopted in July 2018. For a full description of these ns see the actuarial valuation report described the 2021 TRS ACFR, which includes actuarial valuation report dated November 9, 2020.

F. Discount Rate

A single discount rate of 7.25 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25 percent. The projection of flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payment of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 8 - Defined Benefit Pension Plan (continued)

F. Discount Rate (continued)

The long-term rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2021 are summarized below:

Asset Class ¹	Target Allocation ¹	Long-Term Expected Arithmetic Real Rate of Return ²	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	3.60%	0.94%
Non-U.S. Developed	13.00%	4.40%	0.83%
Emerging Markets	9.00%	4.60%	0.74%
Private Equity	14.00%	6.30%	1.36%
Stable Value			
Government Bonds	16.00%	-0.20%	0.01%
Absolute Return (Including Credit Sensitive Investments)	0.00%	1.10%	0.00%
Stable Value Hedge Funds	5.00%	2.20%	0.12%
Real Return			
Real Estate	15.00%	4.50%	1.00%
Energy, Natural Resources and Infrastructure	6.00%	4.70%	0.35%
Commodities	0.00%	1.70%	0.00%
Risk Parity			
Risk Parity	8.00%	2.80%	0.28%
Leverage			
Cash	2.00%	-0.70%	-0.01%
Asset Allocation Leverage	-6.00%	-0.50%	0.03%
Inflation Expectation			2.20%
Volatility Drag ³			-0.95%
Expected Return	100.00%		6.90%

¹ Absolute Return includes Credit Sensitive Investments.

² Target allocations are based on the fiscal year 2021 policy model.

³ Capital Market Assumptions come from Aon Hewitt as of August 31, 2021.

⁴ The volatility drag results from the conversion between arithmetic and geometric mean returns.

Note 8 - Defined Benefit Pension Plan (continued)

G. Discount Rate Sensitivity Analysis (continued)

The following table presents the Net Pension Liability of the plan using the discount rate of 7.25 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate.

	1% Decrease	Current Discount	1% Increase
	6.25%	Rate	8.25%
	6.25%	7.25%	8.25%
District's proportional share of the net pension liability	\$ 101,822,426	\$ 46,597,268	\$ 1,792,902

H. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a liability of \$46,597,268 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 46,597,268
State's proportionate share of the net pension liability associated with the District	59,774,871
Total	\$ 106,372,139

The net pension liability was measured as of August 31, 2020 and rolled forward to August 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2020 thru August 31, 2021.

At August 31, 2021, the District's proportion of the collective net pension liability was 0.1830% which was an increase of 0.0304% from its proportion measured as of August 31, 2020.

All future statutorily required contributions will be made from the General Fund.

Changes Since the Prior Actuarial Valuation

There were no changes in assumptions since the prior measurement date.

For the year ended June 30, 2022, the District recognized pension expense of \$4,768,591. The District also recognized an additional on-behalf revenue and expense of \$238,972 representing for support provided by the State.

Note 8 - Defined Benefit Pension Plan (continued)

H. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

At June 30, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 77,979	\$ (3,280,485)
Changes of assumptions	16,471,224	(7,180,041)
Net difference between projected and actual earnings on pension plan investments	-	(39,071,204)
Changes in proportion and differences between District contributions and proportionate share of contributions	14,282,130	(7,144,115)
District contributions subsequent to the measurement date	7,010,901	-
Total	<u>\$ 37,842,234</u>	<u>\$ (56,675,845)</u>

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$7,010,901 will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The net amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year</u>	<u>Pension Expense Amount</u>
2023	\$ (4,583,240)
2024	(5,059,958)
2025	(7,744,234)
2026	(10,608,017)
2027	1,545,908
Thereafter	605,029
	<u>\$ (25,844,512)</u>

The General and Special Revenue Funds are used to liquidate pension liabilities.

Note 9 - Defined Other Post-Employment Benefit Plans

A. Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS- Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

B. OPEB Plan Fiduciary Net Position

Detail information about the TRS-Care’s fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/TRS%20Documents/acfr-2021.pdf>, or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

C. Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes, including automatic COLAs.

The premium rates for retirees are reflected in the following table.

	TRS-Care Monthly Premium Rates	
	Medicare	Non-Medicare
Retiree or Surviving Spouse	\$ 135	\$ 200
Retiree and Spouse	529	689
Retiree or Surviving Spouse and Children	468	408
Retiree and Family	1,020	999

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon public school district payroll. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Note 9 - Defined Other Post-Employment Benefit Plans (continued)

D. Contributions

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25 percent of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is .65 percent of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

	Contribution Rates	
	2022	2021
Member	0.65%	0.65%
Non-employer contributing agency	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private funding	1.25%	1.25%

	Fiscal Year 2022	
	Contributions	
Employer (District)	\$	2,044,316
Employee (Member)		1,305,911
Non-employer Contributing Entity		
On-behalf Contributions (State)		3,045,141

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$5,520,343 medical and health care billing by certain out-of-network providers.

E. Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2021. The actuarial valuation was determined using the following actuarial assumptions:

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2020 TRS pension actuarial valuation that was rolled forward to August 31, 2021: (a) Rates of Mortality, (b) Rates of Retirement, (c) Rates of Termination, (d) Rates of Disability, (e) General Inflation, and (f) Wage Inflation.

Note 9 - Defined Other Post-Employment Benefit Plans (continued)

E. Actuarial Assumptions (continued)

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the mortality projection scale MP-2018.

Component	Result
Valuation Date	August 31, 2020, rolled forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	1.95% as of August 31, 2021
Aging Factors	Based on plan specific experience
Election Rates	Normal Retirement: 65 percent participation rate prior to age 65 and 40 percent participation rate after age 65. Pre-65 retirees: 25 percent are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs.
Salary Increases	3.05% to 9.05% including inflation
Healthcare Trend Rates	The initial medical trend rates were 8.50 percent for Medicare retirees and 7.10 percent for non-Medicare retirees. There was an initial prescription drug trend rate of 8.50 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 12 years.
Ad Hoc Post-Employment Benefit Changes	None

^ Source: p.77 of 2021 TRS ACFR

F. Discount Rate

A single discount rate of 1.95 percent was used to measure the Total OPEB Liability. There was an increase of 0.0039 percent in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the nonemployer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability. The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2021, using the fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds

Note 9 - Defined Other Post-Employment Benefit Plans (continued)

G. Discount Rate Sensitivity Analysis

Discount Rate – The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (2.33%) in measuring the Net OPEB Liability.

	Discount Rate		
	1% Decrease	Current Rate	1% Increase
	(0.95%)	(1.95%)	(2.95%)
District's proportionate share of the Net OPEB Liability:	\$ 118,724,992	\$ 98,426,461	\$ 82,450,857

Healthcare Cost Trend Rate - The following presents the District's proportional share of the net OPEB liability of the plan using net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate:

	Healthcare Cost Trend		
	1% Decrease	Current	1% Increase
	(0.95%)	(1.95%)	(2.95%)
District's proportionate share of the Net OPEB Liability:	\$ 79,722,172	\$ 98,426,461	\$ 123,522,971

H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At June 30, 2022, the District reported a liability of \$98,426,461 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 98,426,461
State's proportionate share of the net OPEB liability associated with the District	<u>131,869,523</u>
Total	<u><u>\$ 230,295,984</u></u>

The Net OPEB Liability was measured as of August 31, 2020 and rolled forward to August 31, 2021 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District's proportion of the Net OPEB Liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021.

At August 31, 2021, the District's proportion of the collective Net OPEB Liability was 0.2552% which was an increase of 0.0028% from its proportion measured as of August 31, 2020.

All future statutorily required contributions will be made from the General Fund.

Note 9 - Defined Other Post-Employment Benefit Plans (continued)

H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (continued)

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period:

- The discount rate changed from 2.33 percent as of August 31, 2020 to 1.95 percent as of August 31, 2021. This change increased the Total OPEB Liability.

Changes of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

For the year ended June 30, 2022, the District recognized negative OPEB expense of \$3,349,024. The District also recognized negative on-behalf expense and revenue of \$4,866,993 for support provided by the State.

At June 30, 2022, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actuarial economic experience	\$ 4,237,725	\$ (47,645,293)
Changes of assumptions	10,901,886	(20,815,375)
Net difference between projected and actual earnings on OPEB plan investments	106,859	-
Changes in proportion and difference between the District contributions and the proportionate share of contributions	4,571,024	(3,766,172)
Contributions paid to TRS subsequent to the measurement date	1,697,820	-
Total	<u>\$ 21,515,314</u>	<u>\$ (72,226,840)</u>

The \$1,697,820 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. The net amounts of the District’s balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year</u>	<u>OPEB Expense Amount</u>
2023	\$ (10,433,002)
2024	(10,435,412)
2025	(10,434,753)
2026	(7,843,908)
2027	(4,336,356)
Thereafter	<u>(8,925,915)</u>
	<u>\$ (52,409,346)</u>

Note 9 - Defined Other Post-Employment Benefit Plans (continued)

I. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended June 30, 2022, 2021 and 2020, the subsidy payments received by TRS Care on behalf of the District are as follows:

<u>Fiscal Year</u>	<u>Medicare Part D</u>
June 30, 2022	\$ 872,216
June 30, 2021	870,228
June 30, 2020	758,512

Note 10 - Risk Management

Property/Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District’s risk management program encompasses various means of protecting the District against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers, and from participation in a risk pool. The District’s participation in the risk pool is limited to payment of premiums.

Health Insurance

The District sponsors a self-funded plan to provide health care benefits to staff members and their dependents. Transactions related to the plan are accounted for in the Medical Trust Fund (the “Fund”), an internal service fund of the District. The District contributed \$380 per month per employee-for the period of July 2021 through June 2022. Each employee contributed \$125 per month for the period of July 2021 through June 2022. Employees, at their option, authorized payroll withholding to pay contributions for dependents. Third party administrators paid all claims from the fund. The plan was authorized by Section 21.922, Texas Education Code, and was documented by contractual agreement. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Sirius America Insurance Company, commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop loss coverage was in effect in 2021 for individual claims exceeding \$350,000 annually and aggregate coverage with an attachment point of \$30,746,728. Stop loss coverage was in effect in 2022 for individual claims exceeding \$375,000 annually and aggregate coverage with an attachment point of \$32,748,400. These amounts were \$350,000 individual and \$30,334,131 aggregate in 2021 and \$375,000 individual and \$32,748,400 in 2022. Estimates of claims payable and of claims incurred, but not reported at June 30, 2022, are reflected as accounts and claims payable of the Fund. The plan is funded to discharge liabilities of the Fund as they become due.

For the fiscal year 2021-2022, three claims exceeded the \$350,000 limit plus one one-time aggregating specific of \$200,000 and two claim exceeded the \$375,000 limit plus one-time aggregating specific of \$200,000.

Changes in the balances of claims and liabilities are as follows:

<u>Fiscal Year</u>	<u>Beginning of Year Unpaid Claims</u>	<u>Incurred Claims (IBNR)</u>	<u>Claims Payments</u>	<u>End of Year Accrual</u>
June 30, 2022	\$ 2,260,960	\$ 28,822,757	\$ (28,253,130)	\$ 2,830,587
June 30, 2021	1,807,206	25,792,128	(25,338,374)	2,260,960
June 30, 2020	1,849,491	19,683,250	(19,725,535)	1,807,206

Note 10 - Risk Management (continued)

Workers' Compensation

The District sponsors a self-funded Worker's Compensation Fund. Claims exceeding \$500,000 up to the State of Texas statutory limits per occurrence are covered by a stop loss plan through the Texas Association of School Boards, whose carrier is Safety National Casualty Corporation.

For the school year 2021-2022, no claims exceeded the \$500,000 limit.

Estimates of claims payable and of claims incurred but not reported at June 30, 2022, are reflected as accrued expenses of the Fund. The liabilities include an amount for claims that have been incurred but were not reported until after June 30, 2022. Liability for claims is reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines and damage awards, the process used in computing the liabilities is an estimate. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

Changes in the balances of claims liabilities are as follows:

<u>Fiscal Year</u>	<u>Beginning of Year Unpaid Claims</u>	<u>Incurred Claims (IBNR)</u>	<u>Claims Payments</u>	<u>End of Year Accrual</u>
June 30, 2022	\$ 2,340,590	\$ 1,678,172	\$ (1,115,072)	\$ 2,903,690
June 30, 2021	2,560,759	421,749	(641,918)	2,340,590
June 30, 2020	2,612,013	776,265	(827,519)	2,560,759

Note 11 - Shared Service Arrangements

The District is the fiscal agent for a Shared Service Arrangement ("SSA") that provides deaf education services to member districts. In addition to the District, other member districts are noted below. All services are provided by the fiscal agent. The member districts provide the funds to the fiscal agent. According to guidance provided in TEA's Resource Guide, the District has accounted for the fiscal agent's activities of the SSA in venue Fund 315, 340, and 435 using Model 3 in the SSA section. Expenditures of the SSA are summarized below:

Ector County Independent School District	\$ 596,192
Midland Independent School District	235,339
Big Spring Independent School District	78,446
Andrews Independent School District	78,446
Ft. Stockton Independent School District	62,757
Reagan County Independent School District	47,068
Monahans Independent School District	31,379
Coahoma Independent School District	15,689
Kermit Independent School District	15,689
Crane Independent School District	15,689
Iraan Sheffield Independent School District	15,689
	<u>\$ 1,192,383</u>

Note 12 - Contingent Liabilities

The District participates in numerous federally-funded programs, on both a direct and state pass-through basis, as well as on a service-provider basis. In connection with these grants, the District is required to comply with specific terms and agreements, as well as applicable federal and state laws, and regulations. Such compliance is subject to review and audit by the grantors and their representatives, including audits under the "Single Audit" concept and compliance examinations which build upon such audits.

In the opinion of management, the District has materially complied with all requirements. However, such programs are subject to future audit or review, the possibility of disallowed expenditures exists. In the event of such disallowance of claimed expenditures, the District does not expect the resulting liability to have a material adverse effect on its combined financial statements at June 30, 2022.

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not determinable presently in the opinion of the District's counsel the resolution of these matters will not have a material adverse effect on the financial statements of the District.

Note 13 - Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue. The District has estimated that it has no arbitrage liability as of June 30, 2022.

Note 14 - Tax Abatements

Value limitation agreements are part of a state program, originally created in 2001, which allows school districts to limit the taxable value of an approved project for Maintenance and Operations (M&O) for a period of years specified in the statute. The project(s) under the Chapter 313 Agreement(s) must be consistent with the State's goal to "encourage large scale capital investments in this state." Chapter 313 of the Texas Tax Code grants eligibility to companies engaged in manufacturing, research and development, renewable electric energy production, clean coal projects, nuclear power generation and data centers.

In order to qualify for a value limitation agreement, each Applicant has been required to meet a series of capital investment, job creation, and wage requirements specified by state law. At the time of the Applications' approval, each of the Agreements were deemed to have done so by both the District's Board of Trustees and the Texas Comptroller's Office, which recommended approval of the projects. The Applications, the Agreements, and state reporting requirement documentation can be viewed at the Texas Comptroller's website: <https://www.comptroller.texas.gov/economy/local/ch313/agreement-docs.php>.

In fiscal year 2018/19, the Ector County Independent School District (ECISD) Board of Trustees approved an Agreement with Oberon Solar IA LLC, the "Company", for a Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes pursuant to Chapter 313 of the Texas Tax Code, i.e., the Texas Economic Development Act, as set forth in Chapter 313 of the Texas Tax Code, as amended. The Company qualified for a tax limitation agreement under Texas Tax Code §313.024(b)(5), as a renewable energy electric generation project.

After approval, the Applicant company must maintain a viable presence in the District for the entire period of the value limitation, plus a period of years thereafter. In addition, there are specific reporting requirements, which are monitored on an annual and biennial basis in order to ensure relevant job, wage, and operational requirements are being met.

Note 14 - Tax Abatements (continued)

In the event that an entity terminates the Agreement without the consent of the District, or in the event that the company or its successor-in-interest fails to comply in any material respect with the terms of the Agreement or to meet any material obligation under the Agreement, then the District shall be entitled to the recapture of all ad valorem tax revenue lost as a result of the Agreement together with the payment of penalty and interest on that recaptured ad valorem tax revenue. Penalties on said amounts shall be calculated in accordance with the methodology set forth in Texas Tax Code §33.01(a), or its successor statute. Interest on said amounts shall be calculated in accordance with the methodology set forth in Texas Tax Code §33.01(c), or its successor statute. The Agreement provides an administrative procedure to determine any company liability. Ultimately, enforcement of any payment obligation is through the local state district court.

As of the date of this letter, the Company is in full compliance with all of their obligations under law and the Agreement.

This agreement limits the taxable value of the covered property to \$30,000,000 for a ten-year period beginning with fiscal year 2020. The result of this limitation in valuation is an estimated reduction of M&O taxes of \$954,290 for the 2021 fiscal year and the total tax reduction of \$1,608,216 for the ten-year period. For the 2021 fiscal year, payments to ECISD under the agreement totaled \$261,570. For the 2022 fiscal year, payments to ECISD under the agreement totaled \$576,795.

Note 15 – School Nutrition Excess Net Cash Resources

The Texas Department of Agriculture Food and Nutrition Division states in order to maintain the nonprofit status required for the School Nutrition Program, the net cash resources of the School Nutrition Program account must not exceed three month's average expenditures. During fiscal year 2022, ECISD's School Nutrition department submitted a plan for reducing an excessive operating fund balance from school year 2020-2021. Such plan was accepted and approved. As of June 30, 2022, ECISD's School Nutrition department had net cash resources of approximately \$10,736,742, which exceeds the 3 month's average expenditures of \$4,318,617. Excess fund balance of approximately \$4M has been set up in fiscal year 2022-2023 to pay operating expenses.

**REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY
COMPARISON SCHEDULES**

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Exhibit G-1

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

For The Year Ended June 30, 2022

Data Control Codes	Budgeted Amounts			Variance with Final Budget - Positive (Negative)	
	Original	Final	Actual Amounts, GAAP Basis		
Revenues					
5700	Local revenues	\$ 165,700,000	\$ 155,908,863	\$ 156,335,779	\$ 426,916
5800	State program revenues	144,985,610	143,517,609	137,219,000	(6,298,609)
5900	Federal program revenues	3,800,000	10,021,555	10,376,060	354,505
5020	Total Revenues	<u>314,485,610</u>	<u>309,448,027</u>	<u>303,930,839</u>	<u>(5,517,188)</u>
Expenditures					
Current:					
0011	Instruction	188,222,263	187,439,652	174,814,084	12,625,568
0012	Instruction resources and media services	2,334,270	2,500,703	2,053,718	446,985
0013	Curriculum and instructional staff development	6,192,063	7,681,115	7,223,669	457,446
0021	Instructional leadership	6,572,561	5,756,541	5,238,829	517,712
0023	School leadership	21,706,538	21,611,377	20,256,919	1,354,458
0031	Guidance, counseling and evaluation services	13,441,605	13,191,892	12,552,287	639,605
0032	Social work services	1,339,176	1,719,503	1,642,990	76,513
0033	Health services	2,935,834	3,472,370	3,110,959	361,411
0034	Student transportation	7,746,553	9,649,918	8,814,525	835,393
0035	Food services	-	21,461	-	21,461
0036	Extracurricular activities	7,420,234	7,089,117	6,337,303	751,814
0041	General administration	9,503,593	9,026,183	7,707,086	1,319,097
0051	Facilities maintenance and operations	30,021,389	50,923,341	44,091,575	6,831,766
0052	Security and monitoring services	2,545,870	3,174,383	3,034,575	139,808
0053	Data processing services	10,577,409	11,110,950	9,990,337	1,120,613
0061	Community services	1,477,002	1,593,400	1,333,820	259,580
Debt Service:					
0071	Principal on long-term debt	-	1,137,517	939,667	197,850
0072	Interest on long-term debt	-	59,870	49,456	10,414
Capital Outlay:					
0081	Facilities acquisition and construction	-	720,000	702,290	17,710
Intergovernmental:					
0099	Other Intergovernmental Charges	1,969,250	1,969,250	1,847,323	121,927
6030	Total Expenditures	<u>314,005,610</u>	<u>339,848,543</u>	<u>311,741,412</u>	<u>28,107,131</u>
1100	Excess (deficiency) of revenues over expenditures	<u>480,000</u>	<u>(30,400,516)</u>	<u>(7,810,573)</u>	<u>22,589,943</u>
Other Financing Sources (Uses)					
7912	Sale of property	70,000	35,917	35,917	-
7913	Right-to-uses leases	-	1,425,322	496,545	(928,777)
8911	Transfers Out	(550,000)	(550,000)	(306,166)	243,834
7080	Total Other Financing Sources (Uses)	<u>(480,000)</u>	<u>911,239</u>	<u>226,296</u>	<u>(684,943)</u>
1200	Net change in fund balances	-	(29,489,277)	(7,584,277)	21,905,000
0100	Fund Balances - Beginning	<u>118,233,711</u>	<u>118,233,711</u>	<u>118,233,711</u>	<u>-</u>
3000	Fund Balances - Ending	<u>\$ 118,233,711</u>	<u>\$ 88,744,434</u>	<u>\$ 110,649,434</u>	<u>\$ 21,905,000</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
For The Year Ended June 30, 2022

Exhibit G-2

Data Control Codes	Budgeted Amounts			Variance with Final Budget - Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues					
5700	Local revenues	\$ 3,000	\$ 78,500	\$ 82,580	\$ 4,080
5800	State program revenues	413,000	413,000	364,584	(48,416)
5900	Federal program revenues	18,289,494	23,313,994	23,091,084	(222,910)
5020	Total Revenues	<u>18,705,494</u>	<u>23,805,494</u>	<u>23,538,248</u>	<u>(267,246)</u>
Expenditures					
Current:					
0035	Food services	18,268,355	23,368,355	17,274,469	6,093,886
0051	Facilities maintenance and operations	437,139	437,139	137,054	300,085
6030	Total Expenditures	<u>18,705,494</u>	<u>23,805,494</u>	<u>17,411,523</u>	<u>6,393,971</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	6,126,725	6,126,725
1200	Net change in fund balances	-	-	6,126,725	6,126,725
0100	Fund Balances - Beginning	<u>5,763,480</u>	<u>5,763,480</u>	<u>5,763,480</u>	-
3000	Fund Balances - Ending	<u>\$ 5,763,480</u>	<u>\$ 5,763,480</u>	<u>\$ 11,890,205</u>	<u>\$ 6,126,725</u>



**REQUIRED SUPPLEMENTARY INFORMATION – PENSION AND OTHER
POST-EMPLOYMENT INFORMATION**

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
For the Last Eight Measurement Years

Exhibit G-3

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
District's proportion of the net pension liability	0.18300%	0.15255%	0.17173%	0.16252%
District's proportionate share of the net pension liability	\$ 46,597,268	\$ 81,703,061	\$ 89,271,128	\$ 89,454,550
State's proportionate share of the net pension liability associated with the District	<u>59,774,871</u>	<u>133,153,469</u>	<u>115,099,303</u>	<u>130,227,666</u>
Total	<u>\$ 106,372,139</u>	<u>\$ 214,856,530</u>	<u>\$ 204,370,431</u>	<u>\$ 219,682,216</u>
District's covered payroll (for Measurement Year)	\$ 194,543,132	\$ 178,615,584	\$ 166,363,097	\$ 162,321,705
District's proportionate share of the net pension liability as a percentage of its covered payroll	23.95%	45.74%	53.66%	55.11%
Plan fiduciary net position as a percentage of the total pension liability *	88.79%	75.74%	75.24%	73.74%

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.16301%	0.17793%	0.17171%	0.12568%
District's proportionate share of the net pension liability	\$ 52,121,909	\$ 67,236,631	\$ 60,696,210	\$ 33,571,908
State's proportionate share of the net pension liability associated with the District	<u>81,929,372</u>	<u>96,003,500</u>	<u>88,961,129</u>	<u>75,916,290</u>
Total	<u>\$ 134,051,281</u>	<u>\$ 163,240,131</u>	<u>\$ 149,657,339</u>	<u>\$ 109,488,198</u>
District's covered payroll (for Measurement Year)	\$ 164,691,543	\$ 162,443,801	\$ 150,542,332	\$ 147,350,185
District's proportionate share of the net pension liability as a percentage of its covered payroll	31.65%	41.39%	40.32%	22.78%
Plan fiduciary net position as a percentage of the total pension liability *	82.17%	78.00%	78.43%	83.25%

Note: GASB Codification, Vol. 2,P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT PENSION CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
Last Eight Fiscal Years

Exhibit G-4

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contributions	\$ 8,329,288	\$ 4,356,619	\$ 3,233,829	\$ 3,339,028
Contributions in relation to the contractual required contributions	<u>(8,329,288)</u>	<u>(4,356,619)</u>	<u>(3,233,829)</u>	<u>(3,339,028)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 200,889,873	\$ 192,050,226	\$ 175,704,924	\$ 164,417,160
Contributions as a percentage of covered payroll	4.15%	2.27%	1.84%	2.03%

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 2,951,106	\$ 2,792,264	\$ 3,086,526	\$ 2,819,306
Contributions in relation to the contractual required contributions	<u>(2,951,106)</u>	<u>(2,792,264)</u>	<u>(3,086,526)</u>	<u>(2,819,306)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 162,515,095	\$ 164,788,323	\$ 160,914,812	\$ 149,308,655
Contributions as a percentage of covered payroll	1.82%	1.69%	1.92%	1.89%

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
For the Last Five Measurement Years Ended June 30

Exhibit G-5

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.25520%	0.25238%	0.25253%	0.24519%	0.25593%
District's proportionate share of the net OPEB liability	\$ 98,426,461	\$ 95,940,818	\$ 119,423,267	\$ 122,426,875	\$ 111,292,438
State's proportionate share of the net OPEB liability associated with the District	<u>131,869,523</u>	<u>128,921,462</u>	<u>158,686,808</u>	<u>135,999,016</u>	<u>126,511,621</u>
Total	<u>\$ 230,295,984</u>	<u>\$ 224,862,280</u>	<u>\$ 278,110,075</u>	<u>\$ 258,425,891</u>	<u>\$ 237,804,059</u>
District's covered payroll (for Measurement Year)	\$ 194,543,132	\$ 178,615,584	\$ 166,363,097	\$ 162,321,705	\$ 164,691,543
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	50.6%	53.7%	71.8%	75.4%	67.6%
Plan fiduciary net position as a percentage of the total OPEB liability	6.18%	4.99%	2.66%	1.57%	91.00%

Notes:

The amounts presented for each Plan year which ends the preceding August 31 of the District's fiscal year.
Ten years of data should be presented in this schedule but data is unavailable prior to the implementation of GASB 75 in 2017.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT OPEB CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
Last Five Fiscal Years Ended June 30

Exhibit G-6

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 2,044,316	\$ 1,440,594	\$ 1,475,872	\$ 1,373,728	\$ 1,322,075
Contributions in relation to the contractual required contributions	<u>(2,044,316)</u>	<u>(1,440,594)</u>	<u>(1,475,872)</u>	<u>(1,373,728)</u>	<u>(1,322,075)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 200,889,873	\$ 192,077,205	\$ 175,704,924	\$ 164,417,160	\$ 162,515,095
Contributions as a percentage of covered payroll	1.02%	0.75%	0.84%	0.84%	0.81%

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Ten years of data should be presented in this schedule but data is unavailable prior to 2015.

Note 1 - Budgetary Information

The Board adopts an “appropriated budget” on a basis consistent with GAAP for the General Fund, Debt Service Fund, and National School Breakfast and Lunch Program Fund (which is included in special revenue funds). At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds.

The following procedures are followed in establishing the budgetary data reflected in the general-purpose financial statements:

- Prior to June 19th for a fiscal year start date of July 1, the District prepares a budget based on the incremental budgeting concept for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days but not more than 30 days public notice of the meeting is required.
- Prior to June 30th for a fiscal year start date of July 1, the Board legally adopts the budget for the general fund, debt service fund, and food service fund.
- After the budgets for the above listed funds are approved, any amendment that causes an increase or decrease in a fund or functional spending category or total revenue or other resources major object category requires Board approval prior to the fact. These amendments are presented to the Board at its regular monthly meeting and/or special board meetings and are reflected in the official minutes. Because the District has a policy of careful budgetary control, several budgetary amendments were necessary throughout the year.
- Expenditure budgets are controlled at the expenditure functional and object level by the appropriate budget manager (principal, department director, or divisional administrator). Budget managers may authorize transfers within functional and organizational categories that do not affect the total functional and organizational appropriation. All budget appropriations lapse at year end.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, time are to be either canceled or appropriately in the subsequent year’s budget. The District had no outstanding end-of-year encumbrances.

Note 2 - TRS Pension**Changes of Assumptions**

The single discount rate of 7.25 percent was used as of August 31, 2021.

It is assumed that future employer and state contributions will be 8.5 percent in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years.

There is no change in the contribution rate.

Changes in Benefit Terms

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Note 2 - TRS Pension (continued)

Other Information

Effective September 1, 2014, employers who did not contribute to Social Security for TRS-eligible employees were required to contribute an additional 1.5% of TRS-eligible compensation which nearly doubled the District's contributions into the Plan. Because the District's proportional share of the plan is determined by its proportional share of contributions, the District recognized a corresponding increase in its share of net pension liability.

Note 3 - TRS OPEB Plan

Changes of Assumptions

The discount rate changed from 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021. This change increased the Total OPEB Liability.

Changes of Benefit Terms

There were no changes in benefit terms since Prior Measurement Date.



OTHER SUPPLEMENTARY INFORMATION

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Exhibit H-1
Page 1 of 10

Data Control Codes		206	211	224	225
		ESEA	ESEA	IDEA	IDEA
		Title X, Part C	Title I, Part A	Part B, Formula	Part B, Preschool
Assets					
1110	Cash and cash equivalents	\$ -	\$ 47,640	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Receivables from other governments	23,463	3,672,017	1,162,939	28,393
1260	Due from other funds	-	-	-	-
1410	Prepaid items	-	599	3,200	-
1000	Total Assets	<u>\$ 23,463</u>	<u>\$ 3,720,256</u>	<u>\$ 1,166,139</u>	<u>\$ 28,393</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ -	\$ 212,983	\$ 197,845	\$ -
2150	Payroll deduction and withholdings	1,232	18,625	31,947	951
2160	Accrued wages payable	9,576	1,417,208	311,423	11,453
2170	Due to other funds	12,655	2,071,440	624,924	15,989
2000	Total Liabilities	<u>23,463</u>	<u>3,720,256</u>	<u>1,166,139</u>	<u>28,393</u>
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	599	3,200	-
Restricted:					
3490	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
Assigned					
3600	Unassigned	-	(599)	(3,200)	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,463</u>	<u>\$ 3,720,256</u>	<u>\$ 1,166,139</u>	<u>\$ 28,393</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Data Control Codes		242 Summer Food Service Pgm for Children	244 Perkins Career and Technical - Basic Grant	255 ESEA Title II, Part A	258 Charter Schools Program
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Receivables from other governments	187,822	19,991	144,212	67,306
1260	Due from other funds	-	-	-	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	\$ 187,822	\$ 19,991	\$ 144,212	\$ 67,306
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ -	\$ 620	\$ -	\$ 58,535
2150	Payroll deduction and withholdings	-	501	3,922	-
2160	Accrued wages payable	-	6,981	51,053	-
2170	Due to other funds	187,822	11,889	89,237	8,771
2000	Total Liabilities	187,822	19,991	144,212	67,306
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	-	-	-
Restricted:					
3490	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
Assigned					
3600	Unassigned	-	-	-	-
3000	Total Fund Balances	-	-	-	-
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 187,822	\$ 19,991	\$ 144,212	\$ 67,306

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
 June 30, 2022

Data Control Codes		263	272	276	278
		ESEA Title III Part A	Medicaid Administrative Claim Program (MAC)	ESEA I, A Instructional Continuity	ESSER American Rescue Plan
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Receivables from other governments	123,606	-	-	5,916
1260	Due from other funds	-	-	-	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 123,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,916</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -
2150	Payroll deduction and withholdings	1,658	-	-	420
2160	Accrued wages payable	12,523	-	-	2,163
2170	Due to other funds	109,425	-	-	3,333
2000	Total Liabilities	<u>123,606</u>	<u>-</u>	<u>-</u>	<u>5,916</u>
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	-	-	-
Restricted:					
3490	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
Assigned					
3600	Unassigned	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 123,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,916</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Exhibit H-1
Page 4 of 10

Data Control Codes		279	281	282	284
		TCLAS			IDEA
		State ESSER III Funds	ESSER II	ESSER III	Part B, Formula - ARP
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Receivables from other governments	113,821	-	3,341,912	103,639
1260	Due from other funds	-	-	-	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 113,821</u>	<u>\$ -</u>	<u>\$ 3,341,912</u>	<u>\$ 103,639</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ -	\$ -	\$ 1,877,449	\$ 40,546
2150	Payroll deduction and withholdings	593	-	1,816	-
2160	Accrued wages payable	15,791	-	34,147	-
2170	Due to other funds	97,437	-	1,428,500	63,093
2000	Total Liabilities	<u>113,821</u>	<u>-</u>	<u>3,341,912</u>	<u>103,639</u>
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	-	-	-
Restricted:					
3490	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
Assigned					
3600	Unassigned	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 113,821</u>	<u>\$ -</u>	<u>\$ 3,341,912</u>	<u>\$ 103,639</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Exhibit H-1
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Data Control Codes		285	289	315	340
		IDEA Part B, Preschool - ARP	Federal Funded Special Revenues	SSA IDEA Part B Discretionary	SSA IDEA Part C, ECI
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Receivables from other governments	20,391	553,978	251	2,082
1260	Due from other funds	-	-	5,714	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 20,391</u>	<u>\$ 553,978</u>	<u>\$ 5,965</u>	<u>\$ 2,082</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ 4,531	\$ 377,754	\$ -	\$ 244
2150	Payroll deduction and withholdings	-	941	848	-
2160	Accrued wages payable	-	10,490	5,117	-
2170	Due to other funds	15,860	164,793	-	1,838
2000	Total Liabilities	<u>20,391</u>	<u>553,978</u>	<u>5,965</u>	<u>2,082</u>
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	-	-	-
Restricted:					
3490	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
Assigned					
3600	Unassigned	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 20,391</u>	<u>\$ 553,978</u>	<u>\$ 5,965</u>	<u>\$ 2,082</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Exhibit H-1
Page 6 of 10

Data Control Codes		397 Advanced Placement Incentives	410 Instructional Materials Allotment	429 State Funded Special Revenues	435 SSA Regional Day School State Deaf
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Receivables from other governments	-	-	159,142	329,272
1260	Due from other funds	10,768	-	-	-
1410	Prepaid items	-	-	-	7,433
1000	Total Assets	\$ 10,768	\$ -	\$ 159,142	\$ 336,705
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ 752
2150	Payroll deduction and withholdings	-	-	-	7,472
2160	Accrued wages payable	-	-	-	63,019
2170	Due to other funds	3,356	-	159,142	265,462
2000	Total Liabilities	3,356	-	159,142	336,705
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	-	-	7,433
Restricted:					
3490	Other purposes	7,412	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
Assigned					
3600	Unassigned	-	-	-	(7,433)
3000	Total Fund Balances	7,412	-	-	-
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,768	\$ -	\$ 159,142	\$ 336,705

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Exhibit H-1
Page 7 of 10

Data Control Codes		461 Campus Activity Funds	462 Memorial Scholarship Fund	463 Raising Blended Learners	464 Susan Powell Memorial Scholarship
Assets					
1110	Cash and cash equivalents	\$ 767,277	\$ -	\$ -	\$ -
1120	Investments	-	12,107	-	29,659
Receivables:					
1240	Receivables from other governments	-	-	-	-
1260	Due from other funds	42,105	-	146,478	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	\$ 809,382	\$ 12,107	\$ 146,478	\$ 29,659
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ 25,013	\$ -	\$ -	\$ -
2150	Payroll deduction and withholdings	-	-	-	-
2160	Accrued wages payable	-	-	500	-
2170	Due to other funds	-	3,900	-	-
2000	Total Liabilities	25,013	3,900	500	-
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	-	-	-
Restricted:					
3490	Other purposes	-	8,207	145,978	29,659
Committed:					
3545	Other purposes	784,369	-	-	-
Assigned					
3600	Unassigned	-	-	-	-
3000	Total Fund Balances	784,369	8,207	145,978	29,659
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 809,382	\$ 12,107	\$ 146,478	\$ 29,659

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Data Control Codes		465	477	482	483
		Connectivity Project	Chapter 313	Education Foundation Awards Fund	Citi Foundation Award - AVID
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Receivables from other governments	-	-	-	-
1260	Due from other funds	204,269	948,365	390,292	12,021
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 204,269</u>	<u>\$ 948,365</u>	<u>\$ 390,292</u>	<u>\$ 12,021</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ -	\$ -	\$ 5,083	\$ -
2150	Payroll deduction and withholdings	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	-	8,500	-
2000	Total Liabilities	<u>-</u>	<u>-</u>	<u>13,583</u>	<u>-</u>
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	-	-	-
Restricted:					
3490	Other purposes	204,269	-	376,709	12,021
Committed:					
3545	Other purposes	-	948,365	-	-
Assigned					
3600	Unassigned	-	-	-	-
3000	Total Fund Balances	<u>204,269</u>	<u>948,365</u>	<u>376,709</u>	<u>12,021</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 204,269</u>	<u>\$ 948,365</u>	<u>\$ 390,292</u>	<u>\$ 12,021</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Exhibit H-1
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Data Control Codes		488	489	490	491
		Summer Learning Grant	Brown Agriculture Fund	Barbara Jordan Elem Trust	OHS Scholarship Fund
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments	-	52,312	2,016	25,319
Receivables:					
1240	Receivables from other governments	-	-	-	-
1260	Due from other funds	22,490	-	1,703	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 22,490</u>	<u>\$ 52,312</u>	<u>\$ 3,719</u>	<u>\$ 25,319</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -
2150	Payroll deduction and withholdings	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	4,761	-	-
2000	Total Liabilities	<u>-</u>	<u>4,761</u>	<u>-</u>	<u>-</u>
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	-	-	-
Restricted:					
3490	Other purposes	22,490	47,551	3,719	25,319
Committed:					
3545	Other purposes	-	-	-	-
Assigned					
3600	Unassigned	-	-	-	-
3000	Total Fund Balances	<u>22,490</u>	<u>47,551</u>	<u>3,719</u>	<u>25,319</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 22,490</u>	<u>\$ 52,312</u>	<u>\$ 3,719</u>	<u>\$ 25,319</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Data Control Codes		494	496	497	Total Nonmajor Special Revenue Funds
		Chevron Project Lead the Way	Odessa Regional School Clinic	Weldon Scholarship Fund	
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 814,917
1120	Investments	-	-	28,644	150,057
Receivables:					
1240	Receivables from other governments	-	-	-	10,060,153
1260	Due from other funds	8,500	17,137	-	1,809,842
1410	Prepaid items	-	-	-	11,232
1000	Total Assets	<u>\$ 8,500</u>	<u>\$ 17,137</u>	<u>\$ 28,644</u>	<u>\$ 12,846,201</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ 2,801,355
2150	Payroll deduction and withholdings	-	-	-	70,926
2160	Accrued wages payable	-	-	-	1,951,444
2170	Due to other funds	2,529	-	-	5,354,656
2000	Total Liabilities	<u>2,529</u>	<u>-</u>	<u>-</u>	<u>10,178,381</u>
Fund Balance					
Non-Spendable:					
3430	Prepaid items	-	-	-	11,232
Restricted:					
3490	Other purposes	5,971	17,137	28,644	935,086
Committed:					
3545	Other purposes	-	-	-	1,732,734
Assigned					
3600	Unassigned	-	-	-	(11,232)
3000	Total Fund Balances	<u>5,971</u>	<u>17,137</u>	<u>28,644</u>	<u>2,667,820</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,500</u>	<u>\$ 17,137</u>	<u>\$ 28,644</u>	<u>\$ 12,846,201</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Data Control Codes		206	211	224	225
		ESEA Title X, Part C	ESEA Title I, Part A	IDEA Part B, Formula	IDEA Part B, Preschool
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	69,466	9,092,562	5,855,292	163,536
5020	Total Revenues	<u>69,466</u>	<u>9,092,562</u>	<u>5,855,292</u>	<u>163,536</u>
Expenditures					
Current:					
0011	Instruction	-	5,155,415	5,607,568	163,536
0012	Instruction resources and media services	-	14,309	-	-
0013	Curriculum and instructional staff development	-	3,338,533	9,762	-
0021	Instructional leadership	-	73,393	3,970	-
0023	School leadership	-	198,636	-	-
0031	Guidance, counseling and evaluation services	-	70,428	232,378	-
0032	Social work services	69,466	91,462	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	1,564	1,614	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	6,263	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	2,675	-	-
0061	Community services	-	139,884	-	-
6030	Total Expenditures	<u>69,466</u>	<u>9,092,562</u>	<u>5,855,292</u>	<u>163,536</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit H-2
Page 2 of 10

Data Control Codes		242 Summer Food Service Pgm for Children	244 Perkins Career and Technical - Basic Grant	255 ESEA Title II, Part A	258 Charter Schools Program
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	281,372	394,283	809,391	103,400
5020	Total Revenues	<u>281,372</u>	<u>394,283</u>	<u>809,391</u>	<u>103,400</u>
Expenditures					
Current:					
0011	Instruction	-	203,630	231,797	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	95,450	577,345	84,400
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	249	19,000
0031	Guidance, counseling and evaluation services	-	95,203	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	281,372	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
6030	Total Expenditures	<u>281,372</u>	<u>394,283</u>	<u>809,391</u>	<u>103,400</u>
1100	Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Data Control Codes		263	272	276	278
		ESEA Title III, Part A	Medicaid Administrative Claim Program (MAC)	ESEA I, A Instructional Continuity	ESSER American Rescue Plan
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	554,132	92,570	39,539	10,909
5020	Total Revenues	<u>554,132</u>	<u>92,570</u>	<u>39,539</u>	<u>10,909</u>
Expenditures					
Current:					
0011	Instruction	126,118	-	-	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	420,667	-	39,539	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	10,909
0033	Health services	-	92,570	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	7,347	-	-	-
6030	Total Expenditures	<u>554,132</u>	<u>92,570</u>	<u>39,539</u>	<u>10,909</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Data Control Codes		279	281	282	284
		TCLAS			IDEA
		State ESSER III Funds	ESSER II	ESSER III	Part B, Formula - ARP
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	433,882	1,984,373	10,875,247	99,204
5020	Total Revenues	433,882	1,984,373	10,875,247	99,204
Expenditures					
Current:					
0011	Instruction	382,782	895,230	7,997,048	32,720
0012	Instruction resources and media services	-	19,777	1,730	-
0013	Curriculum and instructional staff development	7,969	61,601	907,262	-
0021	Instructional leadership	-	46,394	2,602	47,580
0023	School leadership	-	205,340	1,004,207	-
0031	Guidance, counseling and evaluation services	43,131	75,296	822,703	18,904
0032	Social work services	-	9,881	18,338	-
0033	Health services	-	23,575	87,833	-
0034	Student transportation	-	111,056	-	-
0035	Food services	-	143,024	-	-
0036	Extracurricular activities	-	10,650	-	-
0041	General administration	-	60,834	-	-
0051	Facilities maintenance and operations	-	236,544	-	-
0052	Security and monitoring services	-	24,332	-	-
0053	Data processing services	-	40,304	29,024	-
0061	Community services	-	20,535	4,500	-
6030	Total Expenditures	433,882	1,984,373	10,875,247	99,204
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit H-2
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Data Control Codes		285	289	315	340
		IDEA Part B, Preschool - ARP	Federal Funded Special Revenues	SSA IDEA Part B Discretionary	SSA IDEA Part C, ECI
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	19,807	6,420,032	128,052	1,993
5020	Total Revenues	<u>19,807</u>	<u>6,420,032</u>	<u>128,052</u>	<u>1,993</u>
Expenditures					
Current:					
0011	Instruction	19,807	4,254,159	127,652	1,993
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	248,487	400	-
0021	Instructional leadership	-	80,072	-	-
0023	School leadership	-	77,504	-	-
0031	Guidance, counseling and evaluation services	-	19,442	-	-
0032	Social work services	-	58,006	-	-
0033	Health services	-	10,358	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	253,354	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	1,227,418	-	-
0052	Security and monitoring services	-	29,819	-	-
0053	Data processing services	-	161,413	-	-
0061	Community services	-	-	-	-
6030	Total Expenditures	<u>19,807</u>	<u>6,420,032</u>	<u>128,052</u>	<u>1,993</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit H-2
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Data Control Codes		397 Advanced Placement Incentives	410 Instructional Materials Allotment	429 State Funded Special Revenues	435 SSA Regional Day School State Deaf
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ 426,900
5800	State program revenues	3,870	69,056	267,078	329,272
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	3,870	69,056	267,078	756,172
Expenditures					
Current:					
0011	Instruction	-	69,056	112,780	935,201
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	5,758	-	154,298	7,934
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	118,218
0031	Guidance, counseling and evaluation services	-	-	-	356
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	629
6030	Total Expenditures	5,758	69,056	267,078	1,062,338
1100	Excess (deficiency) of revenues over expenditures	(1,888)	-	-	(306,166)
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	306,166
7080	Total Other Financing Sources (Uses)	-	-	-	306,166
1200	Net change in fund balances	(1,888)	-	-	-
0100	Fund Balance - July 1 (Beginning)	9,300	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ 7,412	\$ -	\$ -	\$ -

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit H-2
Page 7 of 10

Data Control Codes		461	462	463	464
		Campus Activity Funds	Memorial Scholarship Fund	Raising Blended Learners	Susan Powell Memorial Scholarship
Revenues					
5700	Local, intermediate, and out-of-state	\$ 1,122,261	\$ 1,024	\$ 150,000	\$ 58
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>1,122,261</u>	<u>1,024</u>	<u>150,000</u>	<u>58</u>
Expenditures					
Current:					
0011	Instruction	45,252	-	-	-
0012	Instruction resources and media services	176,446	-	-	-
0013	Curriculum and instructional staff development	-	-	4,022	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	601,049	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	359,209	-	-	-
0041	General administration	-	4,901	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
6030	Total Expenditures	<u>1,181,956</u>	<u>4,901</u>	<u>4,022</u>	<u>-</u>
1100	Excess (deficiency) of revenues over expenditures	<u>(59,695)</u>	<u>(3,877)</u>	<u>145,978</u>	<u>58</u>
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	(59,695)	(3,877)	145,978	58
0100	Fund Balance - July 1 (Beginning)	<u>844,064</u>	<u>12,084</u>	<u>-</u>	<u>29,601</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 784,369</u>	<u>\$ 8,207</u>	<u>\$ 145,978</u>	<u>\$ 29,659</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Data Control Codes		465	477	482	483
		Connectivity Project	Chapter 313	Education Foundation Awards Fund	Citi Foundation Award - AVID
Revenues					
5700	Local, intermediate, and out-of-state	\$ 200,000	\$ 1,341,795	\$ 406,536	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>200,000</u>	<u>1,341,795</u>	<u>406,536</u>	<u>-</u>
Expenditures					
Current:					
0011	Instruction	-	-	117,437	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	9,934	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	4,974	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	3,000	-
0041	General administration	-	690,000	116,015	-
0051	Facilities maintenance and operations	-	-	15,000	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	53,715	-	-	-
0061	Community services	-	-	-	1,000
6030	Total Expenditures	<u>53,715</u>	<u>690,000</u>	<u>266,360</u>	<u>1,000</u>
1100	Excess (deficiency) of revenues over expenditures	<u>146,285</u>	<u>651,795</u>	<u>140,176</u>	<u>(1,000)</u>
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	146,285	651,795	140,176	(1,000)
0100	Fund Balance - July 1 (Beginning)	<u>57,984</u>	<u>296,570</u>	<u>236,533</u>	<u>13,021</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 204,269</u>	<u>\$ 948,365</u>	<u>\$ 376,709</u>	<u>\$ 12,021</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Data Control Codes		488	489	490	491
		Summer Learning Grant	Brown Agriculture Fund	Barbara Jordan Elem Trust	OHS Scholarship Fund
Revenues					
5700	Local, intermediate, and out-of-state	\$ 170,000	\$ 103	\$ 4	\$ 50
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>170,000</u>	<u>103</u>	<u>4</u>	<u>50</u>
Expenditures					
Current:					
0011	Instruction	-	-	-	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	147,510	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
6030	Total Expenditures	<u>147,510</u>	<u>-</u>	<u>-</u>	<u>-</u>
1100	Excess (deficiency) of revenues over expenditures	<u>22,490</u>	<u>103</u>	<u>4</u>	<u>50</u>
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	22,490	103	4	50
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>47,448</u>	<u>3,715</u>	<u>25,269</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 22,490</u>	<u>\$ 47,551</u>	<u>\$ 3,719</u>	<u>\$ 25,319</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit H-2
Page 10 of 10

Data Control Codes		494	496	497	Total Nonmajor Special Revenue Funds
		Chevron Project Lead the Way	Odessa Regional School Clinic	Weldon Scholarship Fund	
Revenues					
5700	Local, intermediate, and out-of-state	\$ 8,500	\$ -	\$ 56	\$ 3,827,287
5800	State program revenues	-	-	-	669,276
5900	Federal program revenues	-	-	-	37,429,042
5020	Total Revenues	8,500	-	56	41,925,605
Expenditures					
Current:					
0011	Instruction	-	-	-	26,479,181
0012	Instruction resources and media services	-	-	-	212,262
0013	Curriculum and instructional staff development	2,529	-	-	5,975,890
0021	Instructional leadership	-	-	-	254,011
0023	School leadership	-	-	-	2,371,713
0031	Guidance, counseling and evaluation services	-	-	-	1,377,841
0032	Social work services	-	-	-	263,036
0033	Health services	-	7,146	-	221,482
0034	Student transportation	-	-	-	114,234
0035	Food services	-	-	-	424,396
0036	Extracurricular activities	-	-	-	626,213
0041	General administration	-	-	-	871,750
0051	Facilities maintenance and operations	-	-	-	1,485,225
0052	Security and monitoring services	-	-	-	54,151
0053	Data processing services	-	-	-	287,131
0061	Community services	-	-	-	173,895
6030	Total Expenditures	2,529	7,146	-	41,192,411
1100	Excess (deficiency) of revenues over expenditures	5,971	(7,146)	56	733,194
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	306,166
7080	Total Other Financing Sources (Uses)	-	-	-	306,166
1200	Net change in fund balances	5,971	(7,146)	56	1,039,360
0100	Fund Balance - July 1 (Beginning)	-	24,283	28,588	1,628,460
3000	Fund Balance - June 30 (Ending)	\$ 5,971	\$ 17,137	\$ 28,644	\$ 2,667,820



INTERNAL SERVICE FUNDS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2022

Exhibit H-3

Data Control Codes		715	771	772	Total Internal Service Funds
		Housing Fund	Worker's Comp	Medical Trust	
Assets					
Current assets:					
1110	Cash and cash equivalents	\$ 271,631	\$ -	\$ 1,568,960	\$ 1,840,591
1120	Temporary investments, at fair value	-	7,519,728	13,859,170	21,378,898
Receivables:					
1260	Due from other funds	-	1,038,107	452,031	1,490,138
1290	Other receivables	91,092	-	-	91,092
1410	Prepaid items	-	-	21,436	21,436
	Total Current assets	<u>362,723</u>	<u>8,557,835</u>	<u>15,901,597</u>	<u>24,822,155</u>
Noncurrent assets:					
Capital assets:					
1511	Land	54,012	-	-	54,012
1521	Buildings	3,663,335	-	-	3,663,335
1571	Accumulated depreciation - Buildings	(574,206)	-	-	(574,206)
	Total noncurrent assets	<u>3,143,141</u>	<u>-</u>	<u>-</u>	<u>3,143,141</u>
1000	Total Assets	<u>3,505,864</u>	<u>8,557,835</u>	<u>15,901,597</u>	<u>27,965,296</u>
Liabilities					
Current Liabilities:					
2110	Accounts payable	2,502	74,682	857,285	934,469
2170	Due to other funds	426,285	1,090,114	446,728	1,963,127
2200	Accrued expenses	-	950,194	2,830,587	3,780,781
	Total Liabilities	<u>428,787</u>	<u>2,114,990</u>	<u>4,134,600</u>	<u>6,678,377</u>
Non-current Liabilities:					
2590	Claims and judgments	-	1,953,496	-	1,953,496
	Total Non-current Liabilities	<u>-</u>	<u>1,953,496</u>	<u>-</u>	<u>1,953,496</u>
2000	Total Liabilities	<u>428,787</u>	<u>4,068,486</u>	<u>4,134,600</u>	<u>8,631,873</u>
Net Position					
3900	Unrestricted net position	<u>3,077,077</u>	<u>4,489,349</u>	<u>11,766,997</u>	<u>19,333,423</u>
3000	Total Net Position	<u>\$ 3,077,077</u>	<u>\$ 4,489,349</u>	<u>\$ 11,766,997</u>	<u>\$ 19,333,423</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2022

Exhibit H-4

Data Control Codes	715	771	772	Total Internal Service Funds
	Housing Fund	Worker's Comp	Medical Trust	
Operating Revenues				
5743 Rent revenue	\$ 333,729	\$ -	\$ -	\$ 333,729
5759 Insurance premiums	-	1,068,042	28,010,928	29,078,970
5800 Stop loss reimbursement	-	29,854	1,428,860	1,458,714
5020 Total Operating Revenues	<u>333,729</u>	<u>1,097,896</u>	<u>29,439,788</u>	<u>30,871,413</u>
Operating Expenses				
6100 Claims and prescriptions	-	1,678,173	28,822,756	30,500,929
6200 Purchased and contracted services	664,701	73,483	495,660	1,233,844
6300 Supplies and materials	29,701	-	-	29,701
6400 Claims expense and other operating expenses	-	-	2,412,245	2,412,245
6449 Depreciation	87,004	-	-	87,004
6030 Total Operating Expenses	<u>781,406</u>	<u>1,751,656</u>	<u>31,730,661</u>	<u>34,263,723</u>
1200 Operating Income (Loss)	<u>(447,677)</u>	<u>(653,760)</u>	<u>(2,290,873)</u>	<u>(3,392,310)</u>
Non-Operating Revenues (Expenses)				
7955 Earnings - temporary deposits and investments	-	14,537	24,149	38,686
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>14,537</u>	<u>24,149</u>	<u>38,686</u>
1200 Change in Net Position	(447,677)	(639,223)	(2,266,724)	(3,353,624)
0100 Net Position - Beginning	<u>3,524,754</u>	<u>5,128,572</u>	<u>14,033,721</u>	<u>22,687,047</u>
3300 Net Position - Ending	<u>\$ 3,077,077</u>	<u>\$ 4,489,349</u>	<u>\$ 11,766,997</u>	<u>\$ 19,333,423</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2022

Exhibit H-5

	715	771	772	Total Internal
	<u>Housing Fund</u>	<u>Worker's Comp</u>	<u>Medical Trust</u>	<u>Service Funds</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash received from rental receipts	\$ 242,637	\$ -	\$ -	\$ 242,637
Cash received from employees and employer	-	130,597	28,457,656	28,588,253
Cash receipts (payments) for interfund services provided	421,295	953,424	(452,031)	922,688
Cash payments to suppliers	-	(1,113,875)	(28,245,395)	(29,359,270)
Cash payments for insurance claims	-	29,854	1,428,860	1,458,714
Cash payments for other operating expenses	(693,119)	-	(2,907,905)	(3,601,024)
Net Cash Provided by (Used for) Operating Activities	<u>(29,187)</u>	<u>-</u>	<u>(1,718,815)</u>	<u>(1,748,002)</u>
Cash Flows from Investing Activities:				
Investment proceeds (net)	-	-	-	-
Interest on investments	-	14,538	24,149	38,687
Net Cash Provided by Investing Activities	<u>-</u>	<u>14,538</u>	<u>24,149</u>	<u>38,687</u>
Net change in Cash and Cash Equivalents	(29,187)	14,538	(1,694,666)	(1,709,315)
Cash and Cash Equivalents at Beginning of Year	<u>300,818</u>	<u>7,505,190</u>	<u>17,122,796</u>	<u>24,928,804</u>
Cash and Cash Equivalents at End of Year	<u>\$ 271,631</u>	<u>\$ 7,519,728</u>	<u>\$ 15,428,130</u>	<u>\$ 23,219,489</u>
Reconciliation to Balance Sheet				
Cash and Cash Equivalents Per Cash Flow	<u>\$ 271,631</u>	<u>\$ 7,519,728</u>	<u>\$ 15,428,130</u>	<u>\$ 23,219,489</u>
Cash and Cash Equivalents per Balance Sheet	<u>\$ 271,631</u>	<u>\$ 7,519,728</u>	<u>\$ 15,428,130</u>	<u>\$ 23,219,489</u>
Reconciliation of Operating Income to Net Cash				
Provided by Operating Activities:				
Operating Income (Loss)	\$ (447,677)	\$ (653,760)	\$ (2,290,873)	\$ (3,392,310)
Adjustments to Reconcile Operating Income to Net Cash				
Provided by Operating Activities				
Depreciation	87,004	-	-	87,004
Change in Assets and Liabilities:				
Decrease (increase) in Receivables	(91,092)	-	-	(91,092)
Decrease (increase) in Interfund Receivables	5,962	953,424	(452,031)	507,355
Decrease (increase) in Prepaid Expenses	-	-	(21,436)	(21,436)
Increase (decrease) in Accounts Payable	1,283	74,682	29,170	105,135
Increase (decrease) in Accrued Expenses	-	489,070	569,627	1,058,697
Increase (decrease) in Interfund Payables	415,333	(937,445)	446,728	(75,384)
Increase (decrease) in Claims Payable	-	74,029	-	74,029
Net Cash Provided by (Used for) Operating Activities	<u>\$ (29,187)</u>	<u>\$ -</u>	<u>\$ (1,718,815)</u>	<u>\$ (1,748,002)</u>

REQUIRED TEA SCHEDULES

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended June 30, 2022

Exhibit J-1
Page 1 of 2

Last Ten Fiscal Years	1		2	3	10
	Tax Rates		Debt Service	Net Assessed/Appraised Value For School Tax Purposes	Beginning Balance 7/1/2021
	Maintenance				
2013 and prior	Various		Various	Various	\$ 3,325,930
2014	1.040000		0.121000	\$ 11,598,844,880	618,983
2015	1.040000		0.121000	13,401,694,166	947,078
2016	1.040000		0.110000	14,256,078,650	980,782
2017	1.040000		0.110000	13,190,683,066	1,340,456
2018	1.040000		0.109600	11,855,872,243	1,428,486
2019	1.170000		0.109600	12,190,897,339	1,948,832
2020	1.068350		0.109570	15,070,399,797	3,038,992
2021	1.054700		0.123200	14,780,081,913	6,718,657
2022	1.051700		0.126220	14,448,009,937	-
1000 Totals					<u>\$ 20,348,196</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended June 30, 2022

Exhibit J-1
Page 2 of 2

	20	31	32	40	50
<u>Last Ten Fiscal Years</u>	<u>Current Year's Total Levy</u>	<u>Maintenance Total Collections</u>	<u>Debt Service Total Collections</u>	<u>Entire Year's Adjustments</u>	<u>Ending Balance 6/30/2022</u>
2013 and prior	\$ -	\$ 64,602	\$ 7,516	\$ (82,301)	\$ 3,171,511
2014	-	35,765	4,161	(743)	578,314
2015	-	73,163	8,512	(604)	864,799
2016	-	105,188	11,126	9,685	874,153
2017	-	131,331	13,891	(185,369)	1,009,865
2018	-	226,930	23,915	(166,212)	1,011,429
2019	-	442,636	41,464	(104,654)	1,360,078
2020	-	640,125	65,651	(198,457)	2,134,759
2021	-	2,467,843	288,317	(738,711)	3,223,786
2022	<u>170,212,203</u>	<u>145,479,339</u>	<u>17,459,734</u>	<u>(795,477)</u>	<u>6,477,653</u>
1000 Totals	<u>\$ 170,212,203</u>	<u>\$ 149,666,922</u>	<u>\$ 17,924,287</u>	<u>\$ (2,262,843)</u>	<u>\$ 20,706,347</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Year Ended June 30, 2022

Exhibit J-2

Data Control Codes	Budgeted Amounts			Variance with Final Budget - Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues					
5700	Local and intermediate sources	\$ 19,018,741	\$ 18,329,741	\$ 18,337,283	\$ 7,542
5800	State program revenues	231,925	209,791	208,268	(1,523)
5020	Total Revenues	<u>19,250,666</u>	<u>18,539,532</u>	<u>18,545,551</u>	<u>6,019</u>
Expenditures					
Debt Service:					
0071	Principal on long-term debt	13,795,000	13,795,000	13,795,000	-
0072	Interest on long-term debt	5,455,666	5,460,914	5,460,914	-
6030	Total Expenditures	<u>19,250,666</u>	<u>19,255,914</u>	<u>19,255,914</u>	<u>-</u>
1100	Excess (deficiency) of revenues over expenditures	-	(716,382)	(710,363)	6,019
1200	Net change in fund balances	-	(716,382)	(710,363)	6,019
0100	Fund Balances - Beginning	<u>16,962,108</u>	<u>16,962,108</u>	<u>16,962,108</u>	<u>-</u>
3000	Fund Balances - Ending	<u>\$ 16,962,108</u>	<u>\$ 16,245,726</u>	<u>\$ 16,251,745</u>	<u>\$ 6,019</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMPENSATORY EDUCATION PROGRAM AND BILINGUAL EDUCATION PROGRAM COMPLIANCE RESPONSES
For the Year Ended June 30, 2022

Exhibit J-4

Data Codes	Section A: Compensatory Education Programs	Responses
AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$30,227,263
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$17,140,052
Section B: Bilingual Education Programs		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 4,390,149
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	\$ 2,738,727



FEDERAL AWARDS SECTION



INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
Ector County Independent School District
Odessa, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the “District”), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise District’s basic financial statements, and have issued our report thereon dated November 15, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Board of Trustees
Ector County Independent School District

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Odessa, Texas
November 15, 2022

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees
Ector County Independent School District
Odessa, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Ector County Independent School District’s (the “District”) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2022. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District’s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

To the Board of Trustees
Ector County Independent School District

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Whitley Penn LLP

Odessa, Texas
November 15, 2022

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) ?	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
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Federal Communications Commission:

<i>COVID - 19 - Emergency Connectivity Fund</i>	32.009
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U.S. Department of Education:

<i>COVID - 19 - ESSER II</i>	84.425D
<i>COVID - 19 - ARP Homeless I - TECHY Supplemental</i>	84.425W
<i>COVID - 19 - TCLAS - ESSER III</i>	84.425U
<i>COVID - 19 - ESSER III</i>	84.425D

U. S. Department of Health and Human Services:

<i>COVID - 19 - ELC Health Support Grant - Re-opening Schools</i>	93.323
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Dollar Threshold Considered Between Type A and Type B Federal Programs	\$1,974,882
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Auditee qualified as low risk auditee?	Yes
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ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended June 30, 2022

II. Financial Statement Findings

No current findings were noted.

III. Federal Award Findings and Questioned Costs

There are no federal awards findings during the current fiscal year

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Exhibit K-1
Page 1 of 2

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures and Indirect Costs
U. S. Department of Agriculture			
Passed Through the Texas Education Agency:			
<i>School Breakfast Program - Cash Assistance</i>	10.553	71402101	\$ 7,201,677
<i>National School Lunch Program - Cash Assistance</i>	10.555	71302101	14,355,457
Passed Through the Texas Department of Agriculture:			
<i>Summer Feeding Program - Cash Assistance</i>	10.559	00327	1,510,779
<i>Child & Adult Care Food Program - Non- Cash Assistance</i>	10.559	00327	370,556
<i>Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.559)</i>			<u>23,438,469</u>
<i>Child & Adult Care Food Program - Cash Assistance</i>	10.558	00327	932,817
Total U. S. Department of Agriculture			<u>24,371,286</u>
Federal Communications Commission			
Direct			
<i>Emergency Connectivity Fund</i>	32.009	ECOECF219002882111	3,901,138
Total Federal Communications Commission			<u>3,901,138</u>
U. S. Department of Education			
Passed Through Texas Education Agency:			
<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	20610101068901	7,918
<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	21610101068901	1,531,481
<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	22610101068901	7,073,912
<i>ESEA, Title I, Part D, Subpart 2-DEL</i>	84.010A	20610103068901	433
<i>ESEA, Title I, Part D</i>	84.010A	22610103068901	43,027
<i>TTL I 1003 School Improvement</i>	84.010A	21610141068901	59,988
<i>School Action Fund Planning</i>	84.010A	196101517110006	65,278
<i>School Action Fund Continuation</i>	84.010A	226101517110010	78,748
<i>School Action Fund Continuation</i>	84.010A	226101517110011	449,079
<i>School Action Fund Continuation</i>	84.010A	226101517110012	70,306
<i>School Action Fund Continuation</i>	84.010A	226101517110013	140,928
<i>School Action Fund Continuation</i>	84.010A	226101517110014	127,255
<i>School Action Fund Improvement</i>	84.010A	226101637110005	559,795
<i>Total ALN Number 84.010</i>			<u>10,208,148</u>
<i>IDEA- Part B, Formula</i>	84.027A	206600010689016000	366,584
<i>IDEA- Part B, Formula</i>	84.027A	216600010689016000	1,086,945
<i>IDEA- Part B, Formula</i>	84.027A	226600010689016000	4,705,897
<i>COVID - 19 - IDEA- Part B, Formula, ARP</i>	84.027X	225350010689015350	103,639
<i>IDEA - Part B, Discretionary Deaf</i>	84.027A	206600110689016673	34,125
<i>IDEA - Part B, Discretionary Deaf</i>	84.027A	216600110689016673	1,177
<i>IDEA - Part B, Discretionary Deaf</i>	84.027A	226600110689016673	98,351
<i>IDEA - Part B, Preschool</i>	84.173A	226600010689016000	4,141
<i>IDEA - Part B, Preschool</i>	84.173A	226600110689016000	169,584
<i>COVID - 19 - IDEA - Part B, Preschool, ARP</i>	84.173X	2253600108689015360	20,693
<i>Total Special Education Cluster (IDEA) (ALN 84.027, 84.173)</i>			<u>6,591,136</u>
<i>21-22 Perkins V: Strengthening CTE for 21st Century</i>	84.048A	22420006068901	411,911
<i>IDEA- C, Early Childhood Intervention</i>	84.181A	213911010689013911	2,082
<i>2021 -2022 Texas Education for Homeless Youth</i>	84.196A	224600057110087	72,572
<i>2021 - 2023 Charter School Program</i>	84.282A	215901027110013	103,400

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures and Indirect Costs
U. S. Department of Education (continued)			
Passed Through Texas Education Agency: (continued)			
<i>Title III, Part A- English Language Acquisition</i>	84.365A	20671001068901	\$ 80,669
<i>Title III, Part A- English Language Acquisition</i>	84.365A	21671001068901	443,339
<i>Title III, Part A- Immigrant</i>	84.365A	21671003068901	2,720
<i>Title III, Part A- Immigrant</i>	84.365A	22671003068901	62,840
<i>Total ALN Number 84.365</i>			<u>589,568</u>
<i>ESEA Title II, Part A: Supporting Effective Instruction</i>	84.367A	20694501068901	5,835
<i>ESEA Title II, Part A: Supporting Effective Instruction</i>	84.367A	21694501068901	95,814
<i>ESEA Title II, Part A: Supporting Effective Instruction</i>	84.367A	22694501068901	441,621
<i>2021-2022 Principal Residency Cycle</i>	84.367A	216945677110009	294,906
<i>2021-2022 Principal Residency Cycle</i>	84.367A	69452271	531
<i>Educator Assessments EDTPA Pilot</i>	84.367A	226945677110012	16,539
<i>Total ALN Number 84.367</i>			<u>855,246</u>
<i>LEP Summer School</i>	84.369A	69552002	20,644
<i>School Action Fund Planning</i>	84.377A	166107397110005	133,559
<i>School Action Fund Planning</i>	84.377A	166107397110006	119,740
<i>School Action Fund Planning</i>	84.377A	166107397110007	117,011
<i>School Action Fund Planning</i>	84.377A	166107397110008	47,655
<i>Instructional Continuity</i>	84.377A	1761070068901	42,293
<i>Total ALN Number 84.377</i>			<u>460,258</u>
<i>Title IV, Part A, Subpart 1</i>	84.424A	20680101068901	61,374
<i>Title IV, Part A, Subpart 1</i>	84.424A	21680101068901	84,456
<i>Title IV, Part A, Subpart 1</i>	84.424A	22680101068901	183,245
<i>Total ALN Number 84.424</i>			<u>329,075</u>
<i>COVID - 19 - ESSER II</i>	84.425D	21521001068901	4,105,785
<i>COVID - 19 - ARP Homeless I - TECHY Supplemental</i>	84.425W	215330017110023	12,022
<i>COVID - 19 - TCLAS - ESSER III</i>	84.425U	21528042068901	478,151
<i>COVID - 19 - ESSER III</i>	84.425D	21528001068901	11,984,848
<i>Total ALN Number 84.425</i>			<u>16,580,806</u>
Total U. S. Department of Education			<u>36,224,846</u>
U. S. Department of Health and Human Services			
Passed Through Texas Health and Human Services Commission:			
<i>COVID - 19 - ELC Health Support Grant - Re-opening Schools</i>	93.323	02735731	1,229,187
<i>Cares Act Provider Relief - SHARS</i>	93.498	N/A	10,357
<i>Medicaid Administrative Claiming Program</i>	93.778	HHS000537900265	92,570
<i>Total Medicaid Cluster (ALN 93.778)</i>			<u>92,570</u>
Total U. S. Department of Health and Human Services			<u>1,332,114</u>
Total Expenditures of Federal Awards			<u>\$ 65,829,384</u>

Note 1 - Basis of Accounting

The District accounts for all awards under federal programs in the General and Certain Special Revenue Funds in accordance with the Texas Education Agency's Financial Accountability System Resource Guide. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. If balances have not been expended by the end of the project period, determination is made to record as unearned revenue, fund balance, or return the funds if the grantors stipulate that the District must refund all or part of the unused amount. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 3 - Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards program per Exhibit K-1 and expenditures reported on Exhibit C-3:

Total Expenditures of Federal Awards on Exhibit K-1	\$ 65,829,384
Medicaid SHARS	1,811,273
E-Rate	3,162,283
Junior Reserve Officer's Training Corps (JROTC)	84,916
West Texas Opportunities Child Care Tuition	8,330
Total Federal Revenue - Exhibit C-3	<u>\$ 70,896,186</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)

Exhibit K-2

Note 4 - General Fund Expenditures

Federal Awards reported in the general fund are summarized as follows:

Federal Revenue reported in the General Fund	
Medicaid SHARS	\$ 1,811,273
E-Rate	3,162,283
Junior Reserve Officer's Training Corps (JROTC)	84,916
West Texas Opportunities Child Care Tuition	8,330
Indirect Costs:	
Summer Feeding Program	347,385
Child & Adult Care Food Program	651,445
ESEA, Title I, Part A	445,741
ESEA, Title I, Part D	1,841
ESEA, Title I, PartD, Subpart 2-DEL	433
TTL I 1003 School Improvement	5,418
School Action Planning	29,918
School Action Fund Improvement	23,957
School Action Fund Continuation	37,075
IDEA-B Formula	304,134
IDEA-B Formula, ARP	4,435
SSA - IDEA - Part B, Discretionary	5,601
IDEA-B Preschool	10,189
IDEA-B Preschool, ARP	886
2021 - 2022 Perkins V: Strengthening CTE for 21st Century	17,628
IDEA-C, Early Childhood Intervention	89
2021 -2022 Texas Education for Homeless Youth	3,106
Title III, Part A- English Language Acquisition	30,027
Title III, Part A- Immigrant	5,409
2022-2023 Principal Residency Cycles	45,855
Instructional Continuity	2,754
Title IV Part A Subpart 1	15,054
ESSER II	2,121,412
ESSER III	1,109,601
TCLAS - ESSER III	44,269
ARP Homeless I - TECHY Supplemental	1,113
ELC Health Support Grant - Re-opening Schools	44,483
Total Federal Revenue reported in the General Fund	<u>\$ 10,376,060</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2022

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Year Findings

Not Applicable

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year Ended June 30, 2022

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not Applicable

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS
For the Year Ended June 30, 2022

Schedule L-1

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	
	(If the school district was issued 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.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.	
	Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	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?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ 43,911

NOTE: This schedule is to be included as part of the annual financial audit report (AFR) submission on the required due date and published as a part of the school district's AFR. This schedule should be submitted in the data feed file and submitted as an Adobe Acrobat portable document file (pdf).







OUR students...THE future

RESPONSIBILITY FOR FINANCIAL STATEMENTS AND THE FINANCIAL STATEMENT AUDIT

Party	Role
Management	Responsible for internal control and the preparation of the financial statements. 156
Board of Trustees	Responsible for ensuring that management meets its responsibility for internal control and financial reporting
Audit Committee	Assists the Board of Trustees in overseeing that management meets its responsibility for internal control and financial reporting.
Independent Auditors	Accumulate the evidence necessary to support an opinion on the fair presentation of the financial statements.

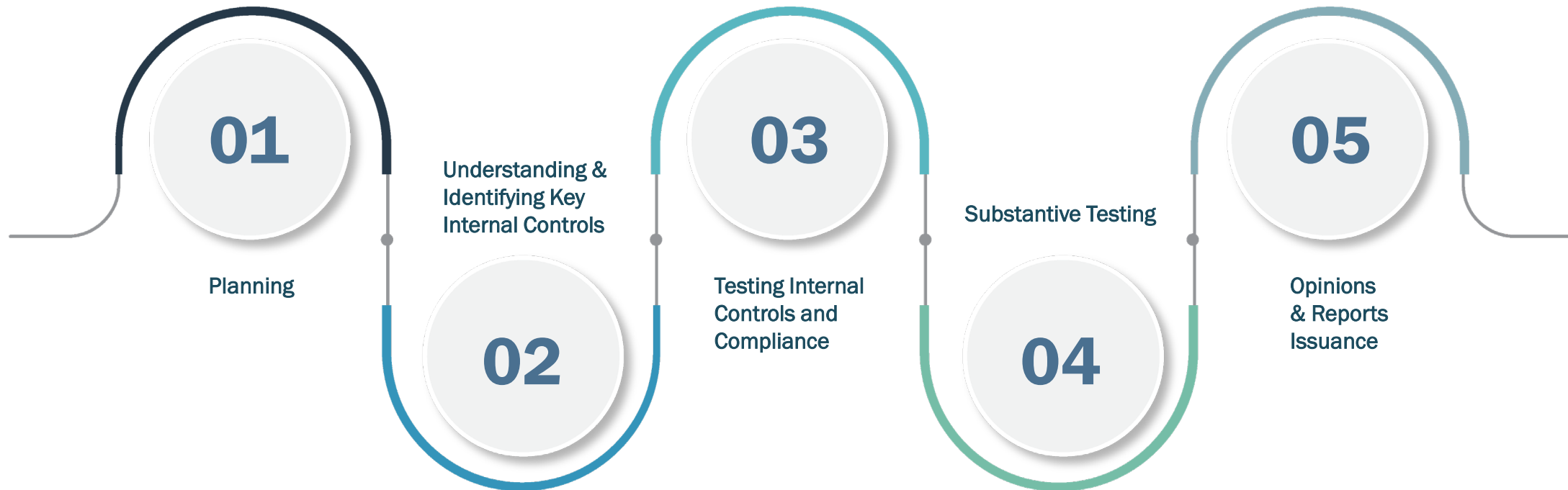
FINANCIAL STATEMENT AUDIT

- The purpose of a financial statement audit is to provide users of financial statements with reasonable assurance that they can rely upon those financial statements to make informed decisions.
- The independent audit is an evaluation of the reliability of the District's financial statements, *not* an assessment of its economic well-being.157
 - The financial statement audit includes activity as of and for the year ended June 30, 2022. The audit does not opine or comment on management's financial forecast of future fiscal periods.
- The independent auditor's goal is:
 - To obtain *reasonable assurance* concerning the fair presentation of financial statements, *not* absolute certainty.
 - For the financial statements to be free from *material* misstatements (misstatements that are significant enough to *matter* to the user of the financial statements).

INDEPENDENT AUDITOR’S RESPONSIBILITY FOR THE VARIOUS CONTENTS OF AN ANNUAL FINANCIAL REPORT

Item	Status	Responsibility
Managements discussion and analysis	Required supplementary information (RSI)	Conduct limited procedures (inquiries and comparisons)
Basic financial statements	Audited	Render an opinion on fair presentation ¹⁵⁸
General fund budgetary comparison, pension, and OPEB information	Required supplementary information (RSI)	Conduct limited procedures (inquiries and comparisons)
Combining and individual fund statements, other budgetary comparisons, and required TEA schedules	Other supplementary information (OSI)	Render an opinion on fair presentation in relation to the basic financial statements

THE AUDIT PROCESS



PURPOSE OF THE AUDIT – THE OPINION ON THE REPORT



160

AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Clean Report



- Unmodified or “Clean” Opinion
- Audit conducted in accordance with Generally Accepted ¹⁶¹ Auditing Standards and *Government Auditing Standards*
- Pages 1-3

AUDITOR'S REPORT ON INTERNAL CONTROL AND COMPLIANCE

Clean Report



- Internal control over financial reporting
 - No material weakness identified
 - No significant deficiencies identified
- No instances of noncompliance material to the financial statements were noted
- Pages 113-114

162

FEDERAL SINGLE AUDIT REPORT

Clean Report



- Unmodified opinion on compliance over each major federal program
- No internal control findings related to each major program
- Pages 115-117 of the Annual Financial Report

163

REQUIRED COMMUNICATIONS

Significant Accounting Policies

- The District's accounting policies and methods are appropriate and in accordance with industry standards.
- GASB No. 87, *Leases* was implemented in FY 2022.

Accounting Estimates

164

- The preparation of the financial statements requires that certain estimates and judgments be made by management. These judgments and estimates include:
 - State Aid
 - Allowances for uncollectable taxes receivable
 - Net pension and OPEB liabilities, deferred inflows and outflows of resources, and pension and OPEB expense
- We concluded that management has a reasonable basis for significant judgments and estimates that impact the financial statements.

REQUIRED COMMUNICATIONS

Difficulties Encountered in Performing the Audit

- We encountered no difficulties in dealing with management in performing and completing our audit.

Significant Risks

- Management override of internal controls.
- Revenue recognition.

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Corrected or Uncorrected Misstatements

- There were no material misstatements that were identified by us that required management's correction.

Disagreements with Management

- We had no disagreements with management over the application of accounting principles or management's judgments about accounting estimates.

REQUIRED COMMUNICATIONS

Management Representations

- We have requested certain representations from management.

Consultation with Other Accountants

- We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters.

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Major Issues Discussed with Management Prior to Retention

- We discussed the application of accounting principles and auditing standards, however, our responses were not a condition to our retention.

QUESTIONS?





Ector County ISD

2021 - 2022

Annual Financial Report



Annual Financial and Compliance Report

Each year, a school district, charter school, or regional education service center (ESC) must:

1. Prepare its annual financial statements,
2. Have its annual financial statements audited by a licensed independent CPA firm, and
3. Submit the resulting audited annual financial and compliance report (AFR), and additional data to the Texas Education Agency (TEA) for review.

EDUCATION CODE
TITLE 2. PUBLIC EDUCATION
SUBTITLE I. SCHOOL FINANCE AND FISCAL MANAGEMENT
CHAPTER 44. FISCAL MANAGEMENT
SUBCHAPTER A. SCHOOL DISTRICT FISCAL MANAGEMENT

Page number at bottom center of each page

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS

Introductory Section

- Certificate of the Board
- Organization Chart
- List of Board of Trustees, Consultants and Advisors

Financial Section

- Independent Auditor’s Report
- Management’s Discussion and Analysis

Basic Financial Statements:

Government-wide Financial Statements:

- Statement of Net Position
- Statement of Activities

Government Fund Financial Statements:

- Balance Sheet
- Reconciliation of Balance Sheet for Governmental Funds to Statement of Net Position
- Statement of Revenues, Expenditures, and Changes in Fund Balance
- Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities

Proprietary Fund Financial Statements:

- Statement of Net Position



Page **Exhibit**

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Certificate of Board

CERTIFICATE OF BOARD

Ector County Independent School District

Name of School District

Ector

County

068901

Co. - Dist. No.

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and approved for the fiscal year ended June 30, 2022, at a meeting of the Board of Trustees of such school district on November 15, 2022.

Board of Trustees

Tammy Hawkins
Dr. Steve Brown
Carol Gregg
Delma Abalos
Dr. Donna C. Smith
Chris Stanley
Dennis Jones

President
Vice President
Secretary
Member
Member
Member
Member

Board Secretary

Board President

Audit Report

To the Board of Trustees
Ector County Independent School District
Odessa, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Clean/Unmodified opinion

Auditors review during their presentation

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Ector County Independent School District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2022. Please read it in conjunction with the District's financial statements, which begin on page 14.

FINANCIAL HIGHLIGHTS

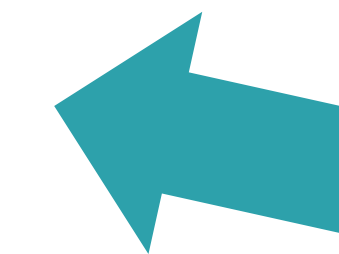
- The assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources of the District at the close of the most recent fiscal year by \$115,597,317. Of this amount, \$163,381,522 is net investment in capital assets which represents the net value of the capital assets less the related debt. Restricted net position amounts of \$10,736,741, \$15,188,685 and \$935,086 are restricted for food service, debt service and other purposes, respectively. The remaining amount was a deficit unrestricted net position of (\$74,644,717).
- The District's total net position increased by \$12,060,331. This is primarily related to a decrease in governmental expenses related to a decrease in the net pension liability.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2022

Exhibit A-1

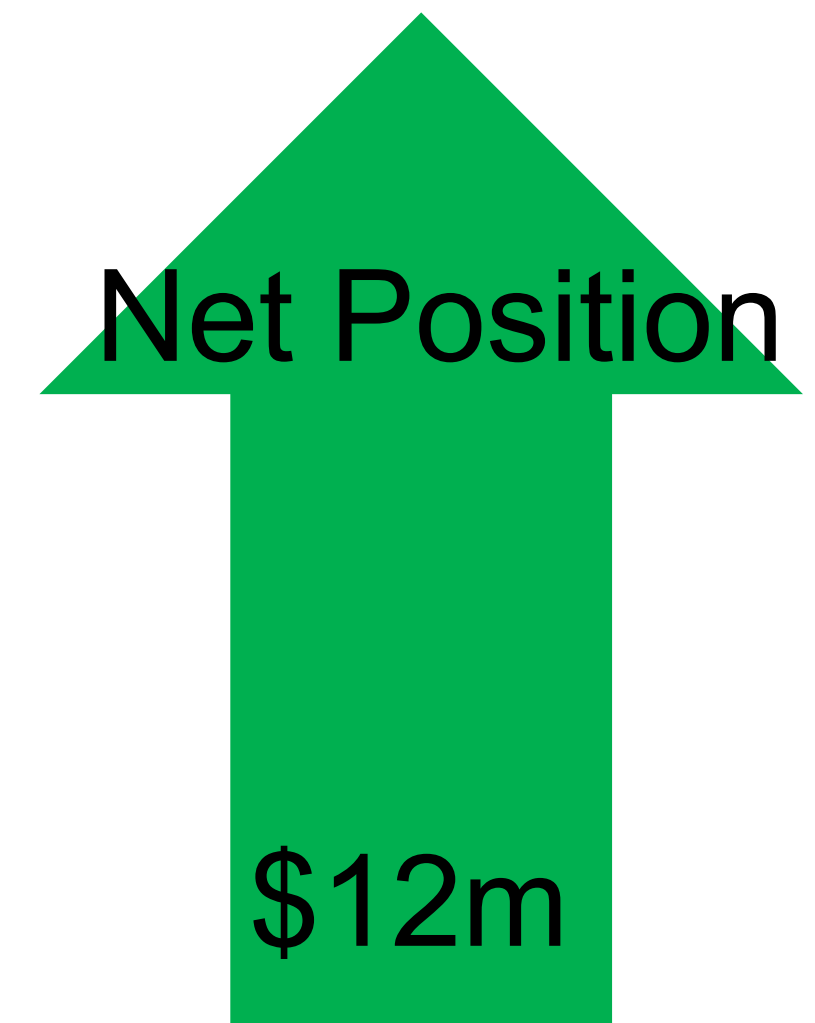
Report Page 14
Exhibit A-1

Data Control Codes		Governmental Activities	Component Units
Assets			
1110	Cash and cash equivalents	\$ 8,109,080	\$ 478,353
1120	Current investments	159,935,214	6,469,223
1225	Property taxes receivables, net	8,674,435	-
1240	Due from other governments	39,877,111	-
1290	Other receivables, net	105,498	14,456
1300	Inventories	1,159,973	-
1410	Prepaid items	223,225	-
Capital assets not subject to depreciation:			
1510	Land	12,893,485	-
Capital assets net of depreciation:			
1520	Buildings and improvements, net	273,097,151	-
1540	Furniture and equipment, net	7,124,842	-
1540	Other Capital Assets, net	8,789,327	-
1560	Right to use assets, net	1,231,550	-
1000	Total Assets	521,220,891	6,962,032
Deferred Outflows of Resources			
	Deferred charge on refunding	7,194,511	-
	Deferred outflows - pension	37,842,234	-
	Deferred outflows - OPEB	21,515,314	-
1700	Total Deferred Outflows of Resources	66,552,059	-
Liabilities			
2110	Accounts payable	9,121,686	3,400
2120	Short term debt payable	15,031	-
2140	Interest payable	1,887,376	-
2150	Payroll deductions and withholdings	5,018,947	-
2160	Accrued wages payable	14,542,500	-
2200	Accrued expenses	4,596,258	10,880
2300	Unearned revenue	6,937,407	-
Noncurrent Liabilities:			
2501	Due within one year	7,045,690	-
2502	Due in more than one year	149,084,324	-
2540	Net Pension Liability	46,597,268	-
2545	Net Other Post-Employment Benefits (OPEB) Obligation	98,426,461	-
2000	Total Liabilities	343,272,948	14,280
Deferred Inflows of Resources			
	Deferred inflows - pension	56,675,845	-
	Deferred inflows - OPEB	72,226,840	-
2600	Deferred Inflows of Resources	128,902,685	-
Net Position			
3200	Net investment in capital assets	163,381,522	-
Restricted for:			
3840	Food service	10,736,741	-
3850	Debt service	15,188,685	-
3890	Other purposes	935,086	6,947,752
3900	Unrestricted	(74,644,717)	-
3000	Total Net Position	\$ 115,597,317	\$ 6,947,752



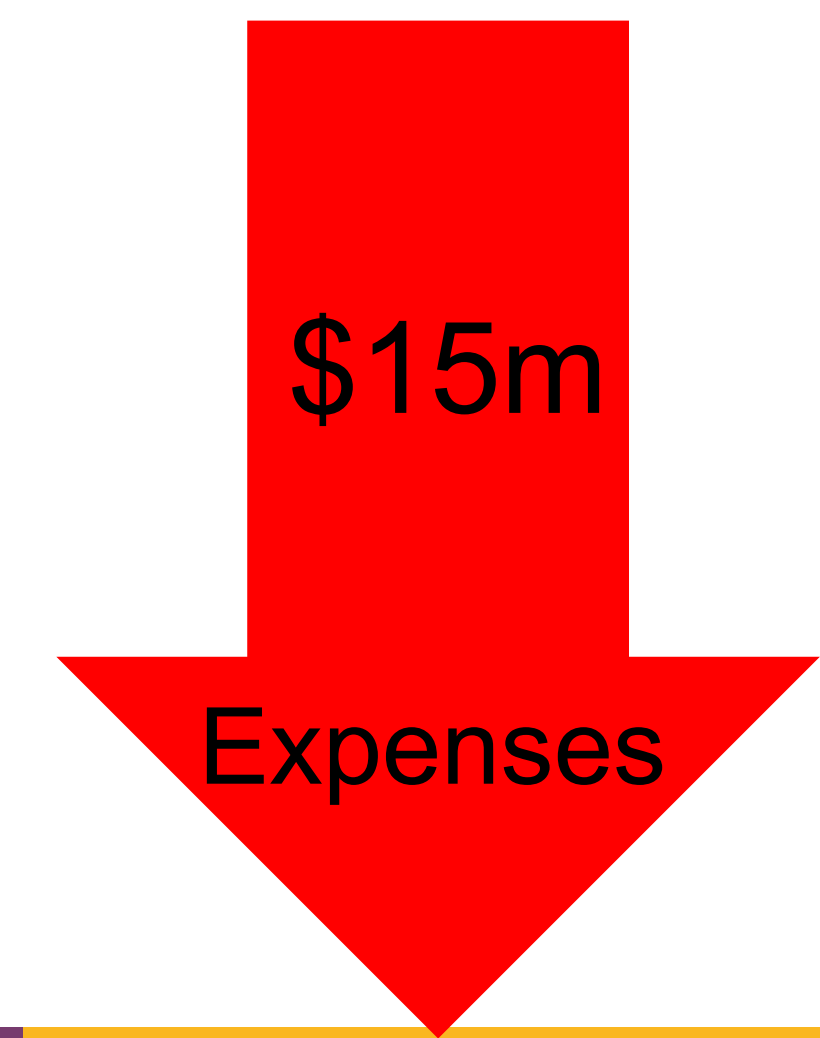
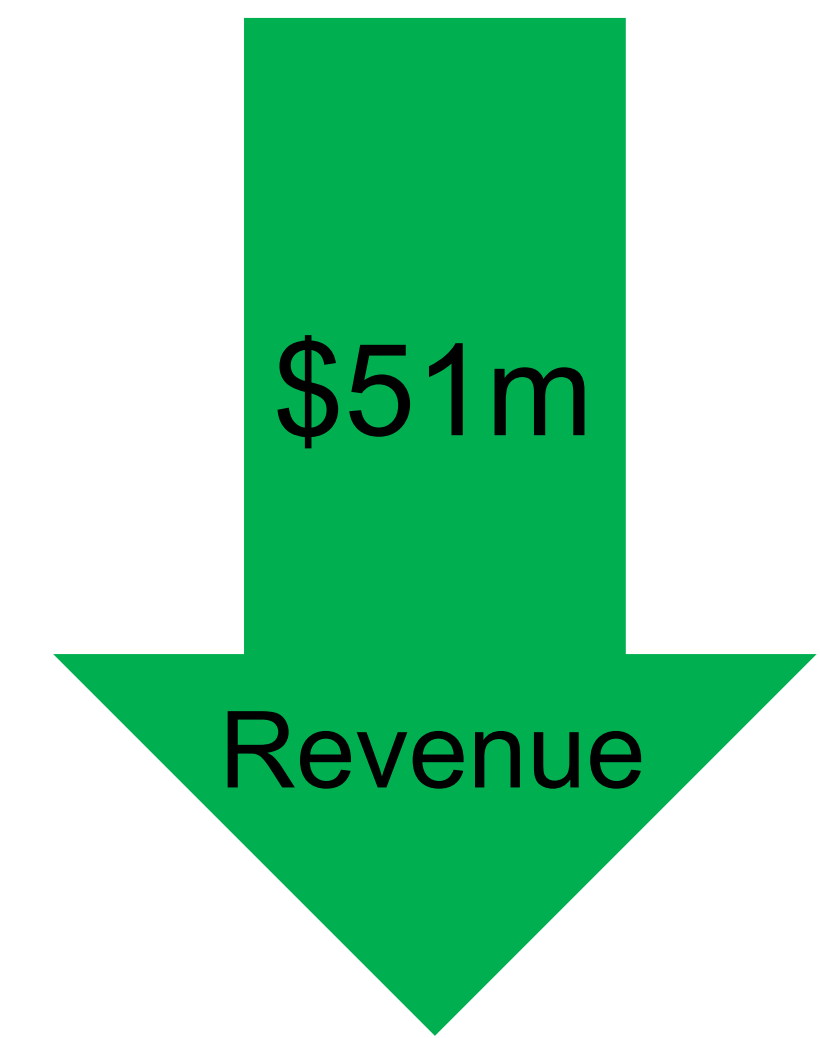
Education Foundation \$6.5m

Permian Band Boosters \$305k



Basis of Accounting: Accrual

Data Control Codes	Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position	Component Units
			Charges for Services	Operating Grants and Contributions	Primary Government	
					Governmental Activities	
Governmental activities:						
11	Instruction	\$ 188,546,648	\$ 812,934	\$ 22,192,557	\$ (165,541,157)	\$ -
12	Instructional resources and media services	2,185,317	-	3,816	(2,149,501)	-
13	Curriculum and staff development	11,778,190	150,000	5,695,462	(5,932,728)	-
21	Instructional leadership	4,969,159	-	153,411	(4,815,748)	-
23	School leadership	21,491,977	702,385	1,224,775	(19,564,817)	-
31	Guidance, counseling, and evaluation services	12,669,175	-	1,162,325	(11,506,850)	-
32	Social work services	1,813,374	-	241,185	(1,572,189)	-
33	Health services	3,068,009	-	2,280,769	(787,240)	-
34	Student transportation	9,534,104	-	14,388	(9,519,716)	-
35	Food service	18,665,116	80,804	23,596,347	5,012,035	-
36	Extracurricular activities	8,879,315	419,635	208,020	(8,251,660)	-
41	General administration	7,860,525	-	185,502	(7,675,023)	-
51	Facilities maintenance and operations	44,500,861	1,499,724	10,111,081	(32,890,056)	-
52	Security and monitoring services	3,215,671	-	29,760	(3,185,911)	-
53	Data processing services	10,656,648	200,000	188,669	(10,267,979)	-
61	Community services	1,450,304	-	154,765	(1,295,539)	-
72	Interest and fiscal charges for long term debt	8,191,640	-	208,268	(7,983,372)	-
81	Facilities acquisition and construction	702,290	-	-	(702,290)	-
99	Other governmental charges	1,847,323	-	-	(1,847,323)	-
TG	Total Governmental Activities	\$ 362,025,646	\$ 3,865,482	\$ 67,683,100	(290,477,064)	-
Component Units						
1C	Nonmajor Component Unit	\$ 1,961,237	\$ -	\$ -	-	(1,961,237)
TC	Total Component Units	\$ 1,961,237	\$ -	\$ -	-	(1,961,237)



Data Control Codes	General revenues:		
Taxes:			
MT	Property taxes, levied for general purposes	154,195,939	-
DT	Property taxes, levied for debt service	18,476,662	-
SF	State-aid formula grants	123,881,785	-
IE	Investment earnings	315,773	615,314
MI	Miscellaneous	5,667,236	1,748,513
TR	Total General Revenues	302,537,395	2,363,827
CN	Change in net position	12,060,331	402,590
NB	Net Position - Beginning	103,536,986	6,545,162
NE	Net Position - Ending	\$ 115,597,317	\$ 6,947,752

Basis of Accounting: Accrual

Data Control Codes	General Fund	National School Breakfast & Lunch Program	Insurance Recovery	Debt Service Fund
Assets				
1110	Cash and cash equivalents	\$ 5,368,844	\$ 79,350	\$ 5,378
1120	Investments	105,197,511	905,374	14,465,746
Receivables:				
1220	Property taxes - delinquent	18,738,659	-	1,967,688
1230	Allowance for uncollectible taxes (credit)	(10,888,540)	-	(1,143,372)
1240	Receivables from other governments	29,803,440	13,518	-
1260	Due from other funds	1,848,844	10,805,368	-
1290	Other receivables	14,406	-	-
1300	Inventories	6,509	1,153,464	-
1410	Prepaid items	190,557	-	-
1000	Total Assets	\$150,280,230	\$ 12,957,074	\$ 18,667,322
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities				
2110	Accounts payable	\$ 4,644,726	\$ 312,038	\$ 429,098
2120	Short Term Debt Payable - Current	15,031	-	-
2150	Payroll deduction and withholdings	4,945,007	3,014	-
2160	Accrued wages payable	12,511,012	80,044	-
2170	Due to other funds	414,348	-	6,632,323
2200	Accrued expenditures	2,981,709	4,733	563,269
2300	Unearned revenue	6,268,844	667,040	1,523
2000	Total Liabilities	31,780,677	1,066,869	7,624,690
Deferred Inflows of Resources				
2600	Unavailable revenues - property taxes	7,850,119	-	824,316
2600	Total Deferred Inflows of Resources	7,850,119	-	824,316
Fund Balance				
Non-Spendable:				
3410	Inventories	6,509	1,153,464	-
3430	Prepaid items	190,557	-	-
Restricted:				
3450	Federal/State funds grant restrictions	-	10,736,741	-
3480	Retirement of long-term debt	-	-	16,251,745
3490	Other purposes	-	-	-
Committed:				
3510	Construction	818,906	-	-
3530	Capital expenditures for equipment	11,497,094	-	-
3540	Self Insurance	1,000,000	-	-
3545	Other purposes	3,999,683	-	6,841,056
Assigned				
3550	Construction	10,800,000	-	-
3590	Other purposes	4,449,029	-	-
3600	Unassigned	77,887,656	-	-
3000	Total Fund Balances	110,649,434	11,890,205	6,841,056
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$150,280,230	\$ 12,957,074	\$ 18,667,322

Data Control Codes	Nonmajor Governmental Funds	Total Governmental Funds
Assets		
1110	Cash and cash equivalents	\$ 814,917
1120	Investments	150,057
Receivables:		
1220	Property taxes - delinquent	-
1230	Allowance for uncollectible taxes (credit)	-
1240	Receivables from other governments	10,060,153
1260	Due from other funds	1,809,842
1290	Other receivables	-
1300	Inventories	-
1410	Prepaid items	11,232
1000	Total Assets	\$ 12,846,201
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
2110	Accounts payable	\$ 2,801,355
2120	Short Term Debt Payable - Current	-
2150	Payroll deduction and withholdings	70,926
2160	Accrued wages payable	1,951,444
2170	Due to other funds	5,354,656
2200	Accrued expenditures	-
2300	Unearned revenue	-
2000	Total Liabilities	10,178,381
Deferred Inflows of Resources		
2600	Unavailable revenues - property taxes	-
2600	Total Deferred Inflows of Resources	8,674,435
Fund Balance		
Non-Spendable:		
3410	Inventories	-
3430	Prepaid items	11,232
Restricted:		
3450	Federal/State funds grant restrictions	-
3480	Retirement of long-term debt	-
3490	Other purposes	935,086
Committed:		
3510	Construction	-
3530	Capital expenditures for equipment	-
3540	Self Insurance	-
3545	Other purposes	1,732,734
Assigned		
3550	Construction	-
3590	Other purposes	-
3600	Unassigned	(11,232)
3000	Total Fund Balances	2,667,820
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 209,216,573

Report Page 18 & 19 Exhibit C-1

Balance Sheet

Major Funds

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit C-3
Page 1 of 2



Data Control Codes	National School Breakfast & Lunch Program				
	General Fund	Breakfast & Lunch Program	Insurance Recovery	Debt Service Fund	
Revenues					
5700	Local, intermediate, and out-of-state	\$ 156,335,779	\$ 82,580	\$ 1,525,482	\$ 18,337,283
5800	State program of revenues	137,219,000	364,584	-	208,268
5900	Federal program of revenues	10,376,060	23,091,084	-	-
5020	Total Revenues	303,930,839	23,538,248	1,525,482	18,545,551
Expenditures					
Current:					
0011	Instruction	174,814,084	-	-	-
0012	Instruction resources and media services	2,053,718	-	-	-
0013	Curriculum and instructional staff development	7,223,669	-	-	-
0021	Instructional leadership	5,238,829	-	-	-
0023	School leadership	20,256,919	-	-	-
0031	Guidance, counseling and evaluation services	12,552,287	-	-	-
0032	Social work services	1,642,990	-	-	-
0033	Health services	3,110,959	-	-	-
0034	Student transportation	8,814,525	-	-	-
0035	Food services	-	17,274,469	-	-
0036	Extracurricular activities	6,337,303	-	-	-
0041	General administration	7,707,086	-	-	-
0051	Facilities maintenance and operations	44,091,575	137,054	9,659,949	-
0052	Security and monitoring services	3,034,575	-	-	-
0053	Data processing services	9,990,337	-	-	-
0061	Community services	1,333,820	-	-	-
Debt Service:					
0071	Principal on long-term debt	939,667	-	-	13,795,000
0072	Interest on long-term debt	49,456	-	-	5,460,914
Capital Outlay:					
0081	Facilities acquisition and construction	702,290	-	-	-
Intergovernmental:					
0099	Other intergovernmental charges	1,847,323	-	-	-
6030	Total Expenditures	311,741,412	17,411,523	9,659,949	19,255,914
1100	Excess (deficiency) of revenues over expenditures	(7,810,573)	6,126,725	(8,134,467)	(710,363)
Other Financing Sources (Uses)					
7912	Sale of real or personal property	35,917	-	-	-
7913	Proceeds from lease	496,545	-	-	-
7915	Transfers in	-	-	-	-
8911	Transfers out	(306,166)	-	-	-
7080	Total Other Financing Sources (Uses)	226,296	-	-	-
1200	Net change in fund balances	(7,584,277)	6,126,725	(8,134,467)	(710,363)
0100	Fund Balance - July 1 (Beginning)	118,233,711	5,763,480	14,975,523	16,962,108
3000	Fund Balance - June 30 (Ending)	\$ 110,649,434	\$ 11,890,205	\$ 6,841,056	\$ 16,251,745

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

Exhibit C-3
Page 2 of 2

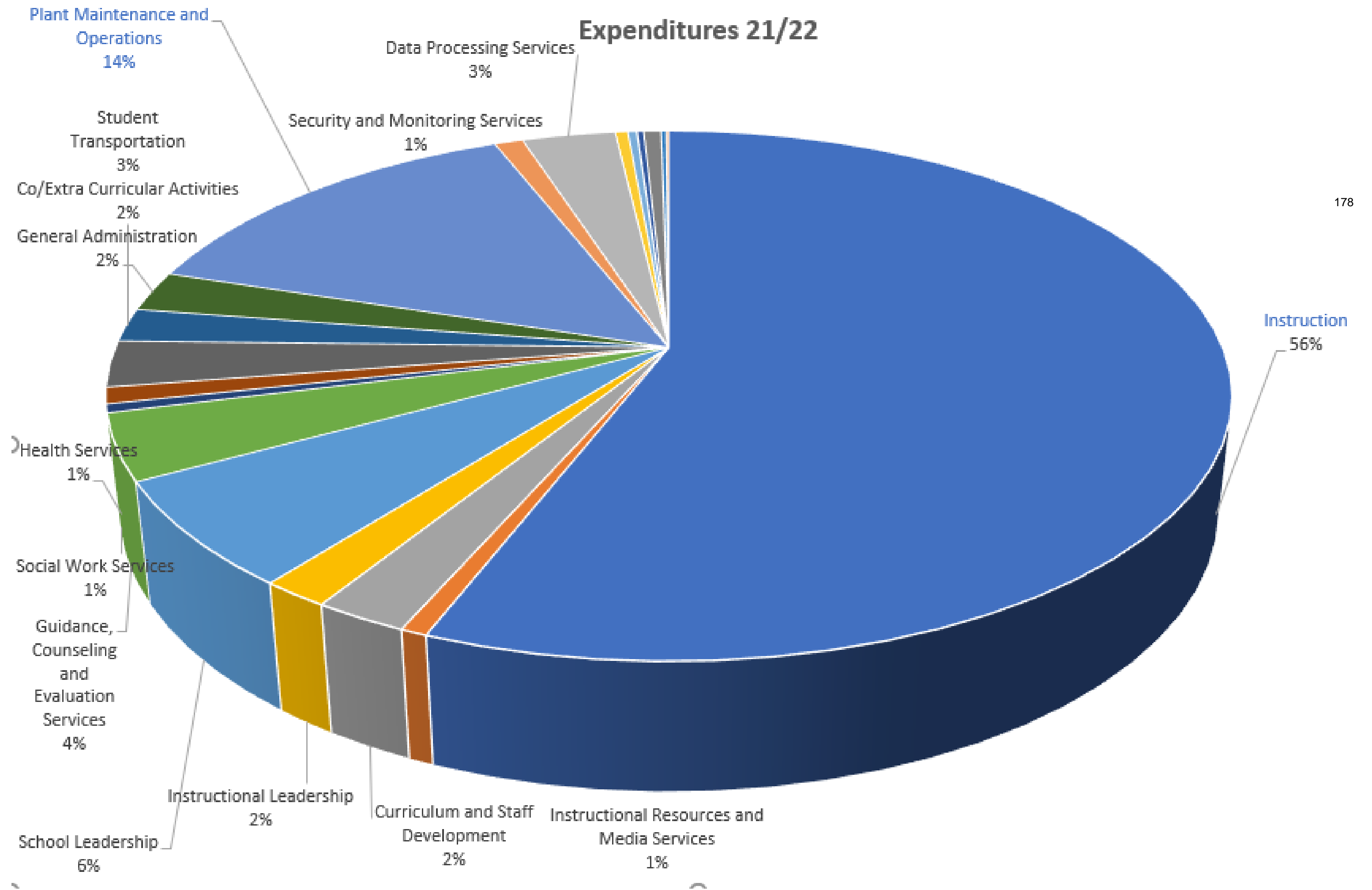
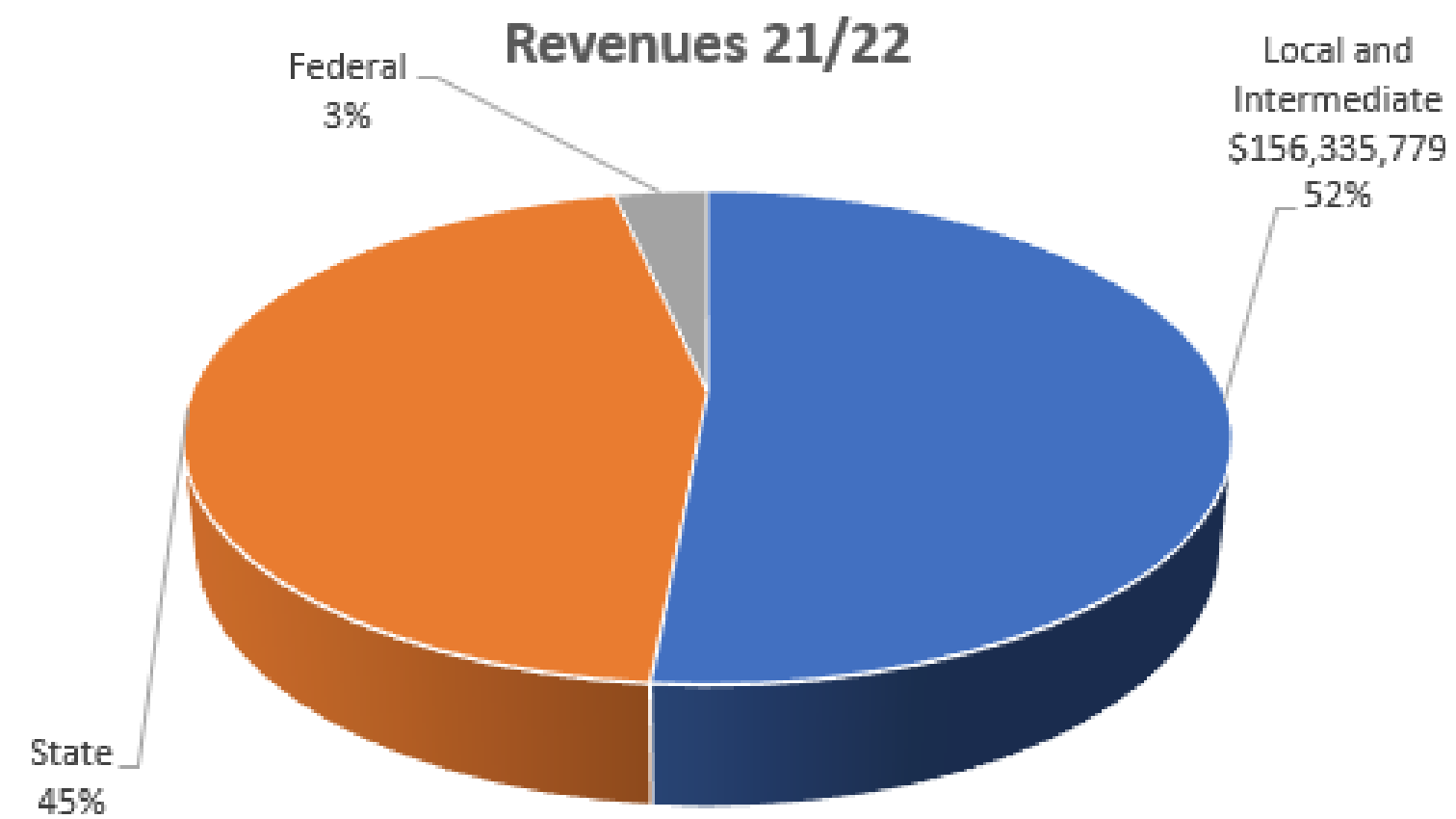
Data Control Codes	Nonmajor Governmental Funds		Total Governmental Funds
	Revenues		
5700	Local, intermediate, and out-of-state	\$ 3,827,287	\$ 180,108,411
5800	State program of revenues	669,276	138,461,128
5900	Federal program of revenues	37,429,042	70,896,186
5020	Total Revenues	41,925,605	389,465,725
Expenditures			
Current:			
0011	Instruction	26,479,181	201,293,265
0012	Instruction resources and media services	212,262	2,265,980
0013	Curriculum and instructional staff development	5,975,890	13,199,559
0021	Instructional leadership	254,011	5,492,840
0023	School leadership	2,371,713	22,628,632
0031	Guidance, counseling and evaluation services	1,377,841	13,930,128
0032	Social work services	263,036	1,906,026
0033	Health services	221,482	3,332,441
0034	Student transportation	114,234	8,928,759
0035	Food services	424,396	17,698,865
0036	Extracurricular activities	626,213	6,963,516
0041	General administration	871,750	8,578,836
0051	Facilities maintenance and operations	1,485,225	55,373,803
0052	Security and monitoring services	54,151	3,088,726
0053	Data processing services	287,131	10,277,468
0061	Community services	173,895	1,507,715
Debt Service:			
0071	Principal on long-term debt	-	14,734,667
0072	Interest on long-term debt	-	5,510,370
Capital Outlay:			
0081	Facilities acquisition and construction	-	702,290
Intergovernmental:			
0099	Other intergovernmental charges	-	1,847,323
6030	Total Expenditures	41,192,441	399,261,209
1100	Excess (deficiency) of revenues over expenditures	733,164	(9,795,484)
Other Financing Sources (Uses)			
7912	Sale of real or personal property	-	35,917
7914	Proceeds from loan	-	496,545
7915	Transfers in	306,166	306,166
8911	Transfers out	-	(306,166)
7080	Total Other Financing Sources (Uses)	306,166	532,462
1200	Net change in fund balances	1,039,360	(9,263,022)
0100	Fund Balance - July 1 (Beginning)	1,628,460	157,563,282
3000	Fund Balance - June 30 (Ending)	\$ 2,667,820	\$ 148,300,260

See details of other funds on Exhibit H-2 on pages 90-99

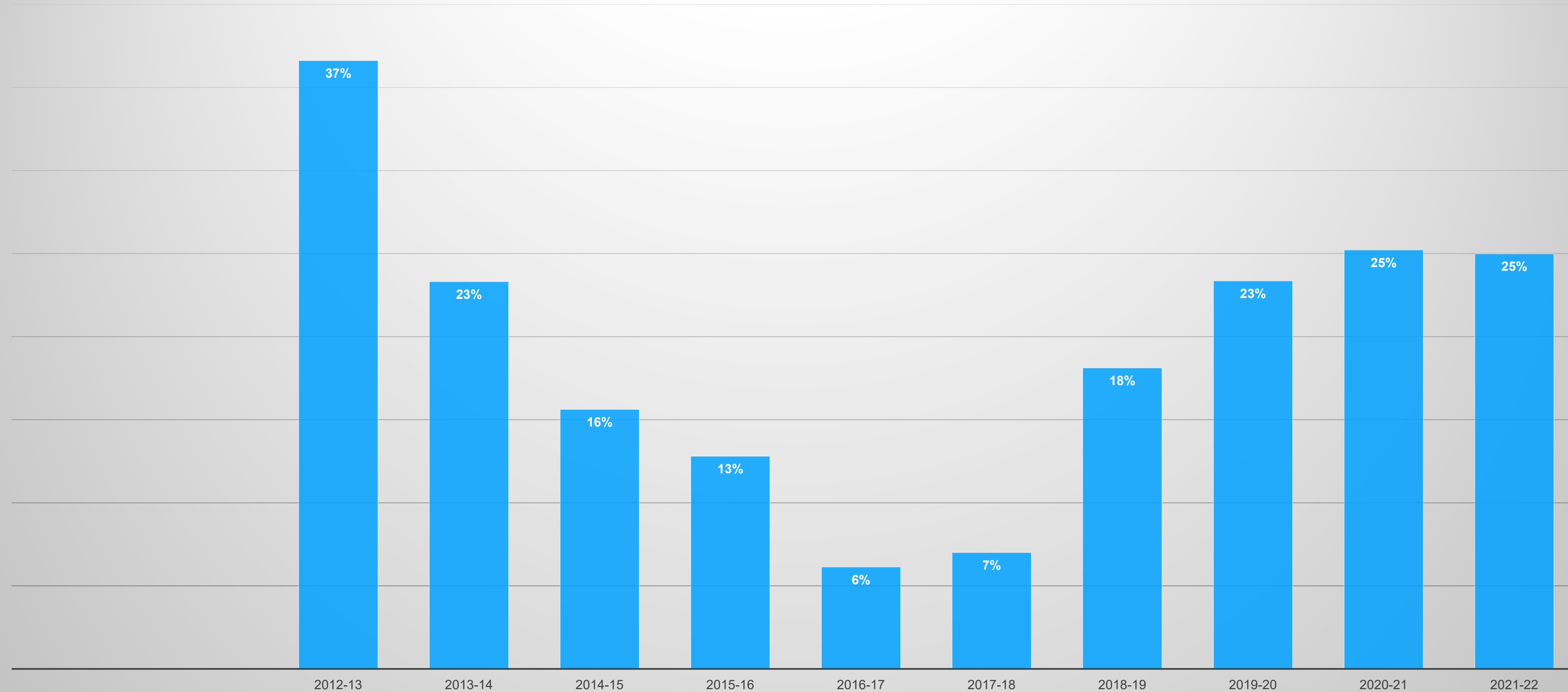
177

Similar to what is provided in monthly board meetings
Printed in newspaper

Basis of Accounting: Modified Accrual



Unassigned Fund Balance as a percent of expenditures



It is recommended to maintain 60-90 days (20-25%) of expenditures in unassigned fund balance.

The District had 25% in unassigned fund balance as of the end of the fiscal year.

Proprietary/ Internal Service Funds

- These funds are established to account for any activity that provides services on a cost reimbursement basis within the district.
- Funds include the following:
 - **Housing Fund**
 - **Workers Compensation Fund**
 - **Medical Trust Fund**
- Net Position of \$19.3 million
- Details of the funds can be found on
 - Combining Statements H-3 and H-4 and H-5
 - Report pages 102-104

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ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2022

Exhibit D-2

	Governmental Activities - Internal Service Fund
Operating Revenues	
Rent Revenue	\$ 333,729
Insurance premiums	29,078,970
Stop Loss Reimbursement	1,458,714
Total Operating Revenues	30,871,413
Operating Expenses	
Claims and Prescriptions	30,500,929
Purchased and contracted services	1,233,844
Supplies and materials	29,701
Claims expense and other operating expenses	2,412,245
Depreciation	87,004
Total Operating Expenses	34,263,723
Operating Income Loss	(3,392,310)
Non-Operating Revenues (Expenses)	
Investment earnings	38,686
Total Nonoperating Revenues (Expenses)	38,686
Change in Net Position	(3,353,624)
Net Position - July 1 (Beginning)	22,687,047
Net Position - June 30 (Ending)	\$ 19,333,423

Will look at details shortly

Fiduciary/Custodial Funds

- These funds are established to account for any activity that are held in trust for others. They are managed by the ISD, but not owned by the ISD.
- Funds include the following:
 - **Student Activity Funds at the campuses**
- Assets and Liabilities are \$1.1 million
- The District does not own these funds, but we take care of them.
- Details of all the funds are **not** detailed in combining statements in the report.

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ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AND NET POSITION
June 30, 2022

Exhibit E-1

	<u>Custodial Fund</u>
Assets	
Current Assets:	
Cash and cash equivalents	\$ 1,132,444
Total Assets	<u>\$ 1,132,444</u>
Net Position	
Restricted for Other Purposes	\$ 1,132,444
Total Net Position	<u>\$ 1,132,444</u>

Notes to the Financial Statements

1. Summary of significant accounting policies
 - A. Reporting Entity
 - B. Government-wide and Fund Financial Statements
 - C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
 - D. Deposits and Investments
 - E. Receivables and Payables
 - F. Inventories and Prepaid Items
 - G. Capital Assets
 - H. Compensated Absences
 - I. Long-Term Obligations

32 pages of notes and charts

Notes to the Financial Statements

1. Summary of significant accounting policies (continued)
 - J. Deferred Outflows/Inflows of Resources
 - K. Pensions
 - L. Other Post-Employment Benefits
 - M. Net Position
 - N. Fund Balance
 - O. Data Control Codes
 - P. Use of Estimates
 - Q. Implementation of New Accounting Standards

Notes to the Financial Statements

2. Deposits and Investments
3. Receivables and Unearned Revenue
4. Interfund Receivables, Payables, and Transfers
5. Capital Assets
6. Long-Term Liabilities
7. Revenues from Local, Intermediate, and Out-of-State Sources
8. Defined Benefit Pension Plan
9. Defined Other Post-Employment Plans
10. Risk Management
11. Shared Service Arrangements
12. Contingent Liabilities
13. Arbitrage
14. Tax Abatements
15. School Nutrition Excess Net Cash Resources

Data Control Codes		Budgeted Amounts		Actual Amounts, GAAP Basis	Variance with Final Budget - Positive (Negative)
		Original	Final		
Revenues					
5700	Local revenues	\$ 165,700,000	\$ 155,908,863	\$ 156,335,779	\$ 426,916
5800	State program revenues	144,985,610	143,517,609	137,219,000	(6,298,609)
5900	Federal program revenues	3,800,000	10,021,555	10,376,060	354,505
5020	Total Revenues	314,485,610	309,448,027	303,930,839	(5,517,188)
Expenditures					
Current:					
0011	Instruction	188,222,263	187,439,652	174,814,084	12,625,568
0012	Instruction resources and media services	2,334,270	2,500,703	2,053,718	446,985
0013	Curriculum and instructional staff development	6,192,063	7,681,115	7,223,669	457,446
0021	Instructional leadership	6,572,561	5,756,541	5,238,829	517,712
0023	School leadership	21,706,538	21,611,377	20,256,919	1,354,458
0031	Guidance, counseling and evaluation services	13,441,605	13,191,892	12,552,287	639,605
0032	Social work services	1,339,176	1,719,503	1,642,990	76,513
0033	Health services	2,935,834	3,472,370	3,110,959	361,411
0034	Student transportation	7,746,553	9,649,918	8,814,525	835,393
0035	Food services	-	21,461	-	21,461
0036	Extracurricular activities	7,420,234	7,089,117	6,337,303	751,814
0041	General administration	9,503,593	9,026,183	7,707,086	1,319,097
0051	Facilities maintenance and operations	30,021,389	50,923,341	44,091,575	6,831,766
0052	Security and monitoring services	2,545,870	3,174,383	3,034,575	139,808
0053	Data processing services	10,577,409	11,110,950	9,990,337	1,120,613
0061	Community services	1,477,002	1,593,400	1,333,820	259,580
Debt Service:					
0071	Principal on long-term debt	-	1,137,517	939,667	197,850
0072	Interest on long-term debt	-	59,870	49,456	10,414
Capital Outlay:					
0081	Facilities acquisition and construction	-	720,000	702,290	17,710
Intergovernmental:					
0099	Other Intergovernmental Charges	1,969,250	1,969,250	1,847,323	121,927
6030	Total Expenditures	314,005,610	339,848,543	311,741,412	28,107,131
1100	Excess (deficiency) of revenues over expenditures	480,000	(30,400,516)	(7,810,573)	22,589,943
Other Financing Sources (Uses)					
7912	Sale of property	70,000	35,917	35,917	-
7913	Right-to-uses leases	-	1,425,322	496,545	(928,777)
8911	Transfers Out	(550,000)	(550,000)	(306,166)	243,834
7080	Total Other Financing Sources (Uses)	(480,000)	911,239	226,296	(684,943)
1200	Net change in fund balances	-	(29,489,277)	(7,584,277)	21,905,000
0100	Fund Balances - Beginning	118,233,711	118,233,711	118,233,711	-
3000	Fund Balances - Ending	\$ 118,233,711	\$ 88,744,434	\$ 110,649,434	\$ 21,905,000



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General Fund
 Final net Variances:

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Revenue lower due to lower attendance and summer school revenue not received.

Expenditures lower due to summer work not completed.

School Nutrition Fund

Final net Variances:

Revenue lower due to slightly less than expected reimbursements.

Expenditures lower due to summer work not completed.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
 For The Year Ended June 30, 2022

Exhibit G-2

Data Control Codes	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
5700	\$ 3,000	\$ 78,500	\$ 82,580	\$ 4,080
5800	413,000	413,000	364,584	(48,416)
5900	18,289,494	23,313,994	23,091,084	(222,910)
5020	18,705,494	23,805,494	23,538,248	(267,246)
Expenditures				
Current:				
0035	18,268,355	23,368,355	17,274,469	6,093,886
0051	437,139	437,139	137,054	300,085
6030	18,705,494	23,805,494	17,411,523	6,393,971
1100	-	-	6,126,725	6,126,725
1200	-	-	6,126,725	6,126,725
0100	5,763,480	5,763,480	5,763,480	-
3000	\$ 5,763,480	\$ 5,763,480	\$ 11,890,205	\$ 6,126,725



TRS Pension

Schedules and notes

Report page 72-77

Plus 11 more pages in the notes

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ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
For the Last Eight Measurement Years

Exhibit G-3

	2022	2021	2020	2019
District's proportion of the net pension liability	0.18300%	0.15255%	0.17173%	0.16252%
District's proportionate share of the net pension liability	\$ 46,597,268	\$ 81,703,061	\$ 89,271,128	\$ 89,454,550
State's proportionate share of the net pension liability associated with the District	59,774,871	133,153,469	115,099,303	130,227,666
Total	\$ 106,372,139	\$ 214,856,530	\$ 204,370,431	\$ 219,682,216

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT PENSION CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
Last Eight Fiscal Years

Exhibit G-4

	2022	2021	2020	2019
Contractually required contributions	\$ 8,329,288	\$ 4,356,619	\$ 3,233,829	\$ 3,339,028
Contributions in relation to the contractual required contributions	(8,329,288)	(4,356,619)	(3,233,829)	(3,339,028)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 200,889,873	\$ 192,050,226	\$ 175,704,924	\$ 164,417,160
Contributions as a percentage of covered payroll	4.15%	2.27%	1.84%	2.03%

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
For the Last Five Measurement Years Ended June 30

Exhibit G-5

	2022	2021	2020	2019	2018
District's proportion of the net OPEB liability	0.25520%	0.25238%	0.25253%	0.24519%	0.25593%
District's proportionate share of the net OPEB liability	\$ 98,426,461	\$ 95,940,818	\$ 119,423,267	\$ 122,426,875	\$ 111,292,438
State's proportionate share of the net OPEB liability associated with the District	131,869,523	128,021,462	158,686,808	135,999,016	126,511,621
Total	\$ 230,295,984	\$ 224,862,280	\$ 278,110,075	\$ 258,425,891	\$ 237,804,059

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT OPEB CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
Last Five Fiscal Years Ended June 30

Exhibit G-6

	2022	2021	2020	2019	2018
Contractually required contributions	\$ 2,044,316	\$ 1,440,594	\$ 1,475,872	\$ 1,373,728	\$ 1,322,075
Contributions in relation to the contractual required contributions	(2,044,316)	(1,440,594)	(1,475,872)	(1,373,728)	(1,322,075)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -

Combining Balance Sheet Nonmajor Governmental Funds

Report pages 80-89
Exhibit H-1

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Exhibit H-1
Page 1 of 10

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2022

Exhibit H-1
Page 10 of 10

Data Control Codes	206	211	224	225
	ESEA Title X, Part C	ESEA Title I, Part A	IDEA Part B, Formula	IDEA Part B, Preschool
Assets				
1110	\$ -	\$ 47,640	\$ -	\$ -
1120	-	-	-	-
Receivables:				
1240	23,463	3,672,017	1,162,939	28,393
1260	-	-	-	-
1410	-	599	3,200	-
1000 Total Assets	\$ 23,463	\$ 3,720,256	\$ 1,166,139	\$ 28,393
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities				
2110	\$ -	\$ 212,983	\$ 197,845	\$ -
2150	1,232	18,625	31,947	951
2160	9,576	1,417,208	311,423	11,453
2170	12,655	2,071,440	624,924	15,989
2000 Total Liabilities	23,463	3,720,256	1,166,139	28,393
Fund Balance				
Non-Spendable:				
3430	-	599	3,200	-
Restricted:				
3490	-	-	-	-
Committed:				
3545	-	-	-	-
Assigned				
3600	-	(599)	(3,200)	-
3000 Total Fund Balances	-	-	-	-
4000 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 23,463	\$ 3,720,256	\$ 1,166,139	\$ 28,393

Data Control Codes	494	496	497	Total Nonmajor Special Revenue Funds
	Chevron Project Lead the Way	Odessa Regional School Clinic	Weldon Scholarship Fund	
Assets				
1110	\$ -	\$ -	\$ -	\$ 814,917
1120	-	-	28,644	150,057
Receivables:				
1240	-	-	-	10,060,153
1260	8,500	17,137	-	1,809,842
1410	-	-	-	11,232
1000 Total Assets	\$ 8,500	\$ 17,137	\$ 28,644	\$ 12,846,201
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities				
2110	\$ -	\$ -	\$ -	\$ 2,801,355
2150	-	-	-	70,926
2160	-	-	-	1,951,444
2170	2,529	-	-	5,354,656
2000 Total Liabilities	2,529	-	-	10,178,381
Fund Balance				
Non-Spendable:				
3430	-	-	-	11,232
Restricted:				
3490	5,971	17,137	28,644	935,086
Committed:				
3545	-	-	-	1,732,734
Assigned				
3600	-	-	-	(11,232)
3000 Total Fund Balances	5,971	17,137	28,644	2,667,820
4000 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,500	\$ 17,137	\$ 28,644	\$ 12,846,201

Total = column on Exhibit C-1 on page 19

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds

Report pages 90-99
Exhibit H-2

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
*COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022*

*Exhibit H-2
Page 1 of 10*

Data Control Codes		206	211	224	225
		ESEA Title X, Part C	ESEA Title I, Part A	IDEA Part B, Formula	IDEA Part B, Preschool
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	69,466	9,092,562	5,855,292	163,536
5020	Total Revenues	69,466	9,092,562	5,855,292	163,536
Expenditures					
Current:					
0011	Instruction	-	5,155,415	5,607,568	163,536
0012	Instruction resources and media services	-	14,309	-	-
0013	Curriculum and instructional staff development	-	3,338,533	9,762	-
0021	Instructional leadership	-	73,393	3,970	-
0023	School leadership	-	198,636	-	-
0031	Guidance, counseling and evaluation services	-	70,428	232,378	-
0032	Social work services	69,466	91,462	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	1,564	1,614	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	6,263	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	2,675	-	-
0061	Community services	-	139,884	-	-
6030	Total Expenditures	69,466	9,092,562	5,855,292	163,536
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
*COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022*

*Exhibit H-2
Page 10 of 10*

Data Control Codes		494	496	497	Total Nonmajor Special Revenue Funds
		Chevron Project Lead the Way	Odessa Regional School Clinic	Weldon Scholarship Fund	
Revenues					
5700	Local, intermediate, and out-of-state	\$ 8,500	\$ -	\$ 56	\$ 3,827,287
5800	State program revenues	-	-	-	669,276
5900	Federal program revenues	-	-	-	37,429,042
5020	Total Revenues	8,500	-	56	41,925,605
Expenditures					
Current:					
0011	Instruction	-	-	-	26,479,181
0012	Instruction resources and media services	-	-	-	212,262
0013	Curriculum and instructional staff development	2,529	-	-	5,975,890
0021	Instructional leadership	-	-	-	254,011
0023	School leadership	-	-	-	2,371,713
0031	Guidance, counseling and evaluation services	-	-	-	1,377,841
0032	Social work services	-	-	-	263,036
0033	Health services	-	7,146	-	221,482
0034	Student transportation	-	-	-	114,234
0035	Food services	-	-	-	424,396
0036	Extracurricular activities	-	-	-	626,213
0041	General administration	-	-	-	871,750
0051	Facilities maintenance and operations	-	-	-	1,485,225
0052	Security and monitoring services	-	-	-	54,151
0053	Data processing services	-	-	-	287,131
0061	Community services	-	-	-	173,895
6030	Total Expenditures	2,529	7,146	-	41,192,411
1100	Excess (deficiency) of revenues over expenditures	5,971	(7,146)	56	733,194
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	306,166
7080	Total Other Financing Sources (Uses)	-	-	-	306,166
1200	Net change in fund balances	5,971	(7,146)	56	1,039,360
0100	Fund Balance - July 1 (Beginning)	-	24,283	28,588	1,628,460
3000	Fund Balance - June 30 (Ending)	\$ 5,971	\$ 17,137	\$ 28,644	\$ 2,667,820

Total = column on Exhibit C-3 on page 23

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2022

Exhibit H-4

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Data Control Codes	715	771	772	Total Internal Service Funds
	Housing Fund	Worker's Comp	Medical Trust	
Operating Revenues				
5743	\$ 333,729	\$ -	\$ -	\$ 333,729
5759	-	1,068,042	28,010,928	29,078,970
5800	-	29,854	1,428,860	1,458,714
5020	<u>333,729</u>	<u>1,097,896</u>	<u>29,439,788</u>	<u>30,871,413</u>
Operating Expenses				
6100	-	1,678,173	28,822,756	30,500,929
6200	664,701	73,483	495,660	1,233,844
6300	29,701	-	-	29,701
6400	-	-	2,412,245	2,412,245
6449	87,004	-	-	87,004
6030	<u>781,406</u>	<u>1,751,656</u>	<u>31,730,661</u>	<u>34,263,723</u>
1200	<u>(447,677)</u>	<u>(653,760)</u>	<u>(2,290,873)</u>	<u>(3,392,310)</u>
Non-Operating Revenues (Expenses)				
7955	-	14,537	24,149	38,686
	<u>-</u>	<u>14,537</u>	<u>24,149</u>	<u>38,686</u>
1200	(447,677)	(639,223)	(2,266,724)	(3,353,624)
0100	<u>3,524,754</u>	<u>5,128,572</u>	<u>14,033,721</u>	<u>22,687,047</u>
3300	<u>\$ 3,077,077</u>	<u>\$ 4,489,349</u>	<u>\$ 11,766,997</u>	<u>\$ 19,333,423</u>

healthy

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 For the Year Ended June 30, 2022

Exhibit J-1
 Page 1 of 2

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 For the Year Ended June 30, 2022

Exhibit J-1
 Page 2 of 2

Report Page

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Last Ten Fiscal Years	Tax Rates		Net Assessed/Appraised Value For School Tax Purposes	Beginning Balance 7/1/2021
	Maintenance	Debt Service		
2013 and prior	Various	Various	Various	\$ 3,325,930
2014	1.040000	0.121000	\$ 11,598,844,880	618,983
2015	1.040000	0.121000	13,401,694,166	947,078
2016	1.040000	0.110000	14,256,078,650	980,782
2017	1.040000	0.110000	13,190,683,066	1,340,456
2018	1.040000	0.109600	11,855,872,243	1,428,486
2019	1.170000	0.109600	12,190,897,339	1,948,832
2020	1.068350	0.109570	15,070,399,797	3,038,992
2021	1.054700	0.123200	14,780,081,913	6,718,657
2022	1.051700	0.126220	14,448,009,937	-
1000 Totals				\$ 20,348,196

Last Ten Fiscal Years	Current Year's Total Levy	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustments	Ending Balance 6/30/2022
2014	-	35,765	4,161	(743)	578,314
2015	-	73,163	8,512	(604)	864,799
2016	-	105,188	11,126	9,685	874,153
2017	-	131,331	13,891	(185,369)	1,009,865
2018	-	226,930	23,915	(166,212)	1,011,429
2019	-	442,636	41,464	(104,654)	1,360,078
2020	-	640,125	65,651	(198,457)	2,134,759
2021	-	2,467,843	288,317	(738,711)	3,223,786
2022	170,212,203	145,479,339	17,459,734	(795,477)	6,477,653
1000 Totals	\$ 170,212,203	\$ 149,666,922	\$ 17,924,287	\$ (2,262,843)	\$ 20,706,347

\$1.17792

98% collection

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Year Ended June 30, 2022

Exhibit J-2

Data Control Codes	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
5700	\$ 19,018,741	\$ 18,329,741	\$ 18,337,283	\$ 7,542
5800	231,925	209,791	208,268	(1,523)
5020	19,250,666	18,539,532	18,545,551	6,019
Expenditures				
Debt Service:				
0071	13,795,000	13,795,000	13,795,000	-
0072	5,455,666	5,460,914	5,460,914	-
6030	19,250,666	19,255,914	19,255,914	-
1100	-	(716,382)	(710,363)	6,019
1200	-	(716,382)	(710,363)	6,019
0100	16,962,108	16,962,108	16,962,108	-
3000	\$ 16,962,108	\$ 16,245,726	\$ 16,251,745	\$ 6,019



Debt Service Fund
 Final net Variances:

Revenue slightly higher.

Expenditures as expected.

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
Ector County Independent School District
Odessa, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the “District”), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise District’s basic financial statements, and have issued our report thereon dated November 15, 2022.

Auditors review during their presentation

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

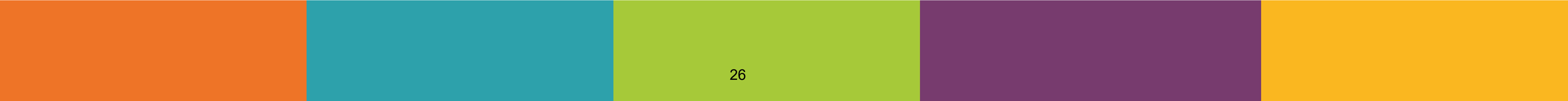
To the Board of Trustees
Ector County Independent School District
Odessa, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Ector County Independent School District’s (the “District”) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2022. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District’s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2022

Exhibit K-1
 Page 1 of 2

Report Page

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass Through Entity Identifying Number	(3) Federal Expenditures and Indirect Costs
U. S. Department of Agriculture			
Passed Through the Texas Education Agency:			
School Breakfast Program - Cash Assistance	10.553	71402101	\$ 7,201,677
National School Lunch Program - Cash Assistance	10.555	71302101	14,355,457
Passed Through the Texas Department of Agriculture:			
Summer Feeding Program - Cash Assistance	10.559	00327	1,510,779
Child & Adult Care Food Program - Non- Cash Assistance	10.559	00327	370,556
Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.559)			<u>23,438,469</u>
Child & Adult Care Food Program - Cash Assistance	10.558	00327	932,817
Total U. S. Department of Agriculture			<u>24,371,286</u>
Federal Communications Commission			
Direct			
Emergency Connectivity Fund	32.009	ECOECF219002882111	3,901,138
Total Federal Communications Commission			<u>3,901,138</u>
U. S. Department of Education			
Passed Through Texas Education Agency:			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	20610101068901	7,918
ESEA, Title I, Part A - Improving Basic Programs	84.010A	21610101068901	1,531,481
ESEA, Title I, Part A - Improving Basic Programs	84.010A	22610101068901	7,073,912
ESEA, Title I, Part D, Subpart 2-DEL	84.010A	20610103068901	433
ESEA, Title I, Part D	84.010A	22610103068901	43,027
TTL / 1003 School Improvement	84.010A	21610141068901	59,988
School Action Fund Planning	84.010A	196101517110006	65,278
School Action Fund Continuation	84.010A	226101517110010	78,748
School Action Fund Continuation	84.010A	226101517110011	449,079
School Action Fund Continuation	84.010A	226101517110012	70,306
School Action Fund Continuation	84.010A	226101517110013	140,928
School Action Fund Continuation	84.010A	226101517110014	127,255
School Action Fund Improvement	84.010A	226101637110005	559,795
Total ALN Number 84.010			<u>10,208,148</u>
IDEA- Part B, Formula	84.027A	206600010689016000	366,584
IDEA- Part B, Formula	84.027A	216600010689016000	1,086,945
IDEA- Part B, Formula	84.027A	226600010689016000	4,705,897
IDEA- Part B, Formula, ARP	84.027X	225350010689015350	103,639
IDEA - Part B, Discretionary Deaf	84.027A	206600110689016673	34,125
IDEA - Part B, Discretionary Deaf	84.027A	216600110689016673	1,177
IDEA - Part B, Discretionary Deaf	84.027A	226600110689016673	98,351
IDEA - Part B, Preschool	84.173A	226600010689016000	4,141
IDEA - Part B, Preschool	84.173A	226600110689016000	169,584
IDEA - Part B, Preschool, ARP	84.173X	2253600108689015360	20,693
Total Special Education Cluster (IDEA) (ALN 84.027, 84.173)			<u>6,591,136</u>
21-22 Perkins V: Strengthening CTE for 21st Century	84.048A	22420006068901	411,911
IDEA- C, Early Childhood Intervention	84.181A	213911010689013911	2,082
2021 -2022 Texas Education for Homeless Youth	84.196A	224600057110087	72,572
2021 - 2023 Charter School Program	84.282A	215901027110013	103,400

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2022

Exhibit K-1
 Page 2 of 2

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(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass Through Entity Identifying Number	(3) Federal Expenditures and Indirect Costs
U. S. Department of Education (continued)			
Passed Through Texas Education Agency: (continued)			
Title III, Part A- English Language Acquisition	84.365A	20671001068901	\$ 80,669
Title III, Part A- English Language Acquisition	84.365A	21671001068901	443,339
Title III, Part A- Immigrant	84.365A	21671003068901	2,720
Title III, Part A- Immigrant	84.365A	22671003068901	62,840
Total ALN Number 84.365			<u>589,568</u>
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	20694501068901	5,835
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	21694501068901	95,814
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	22694501068901	441,621
2021-2022 Principal Residency Cycle	84.367A	216945677110009	294,906
2021-2022 Principal Residency Cycle	84.367A	69452271	531
Educator Assessments EDTPA Pilot	84.367A	226945677110012	16,539
Total ALN Number 84.367			<u>855,246</u>
LEP Summer School	84.369A	69552002	20,644
School Action Fund Planning	84.377A	166107397110005	133,559
School Action Fund Planning	84.377A	166107397110006	119,740
School Action Fund Planning	84.377A	166107397110007	117,011
School Action Fund Planning	84.377A	166107397110008	47,655
Instructional Continuity	84.377A	1761070068901	42,293
Total ALN Number 84.377			<u>460,258</u>
Title IV, Part A, Subpart 1	84.424A	20680101068901	61,374
Title IV, Part A, Subpart 1	84.424A	21680101068901	84,456
Title IV, Part A, Subpart 1	84.424A	22680101068901	183,245
Total ALN Number 84.424			<u>329,075</u>
ESSER II	84.425D	21521001068901	4,105,785
ARP Homeless I - TECHY Supplemental	84.425W	215330017110023	12,022
TCLAS - ESSER III	84.425U	21528042068901	478,151
ESSER III	84.425D	21528001068901	11,984,848
Total ALN Number 84.425			<u>16,580,806</u>
Total U. S. Department of Education			<u>36,224,846</u>
U. S. Department of Health and Human Services			
Passed Through Texas Health and Human Services Commission:			
ELC Health Support Grant - Re-opening Schools	93.323	02735731	1,229,187
Cares Act Provider Relief - SHARS	93.498	N/A	10,357
Medicaid Administrative Claiming Program	93.778	HHS000537900265	92,570
Total Medicaid Cluster (ALN 93.778)			<u>92,570</u>
Total U. S. Department of Health and Human Services			<u>1,332,114</u>
Total Expenditures of Federal Awards			<u>\$ 65,829,384</u>

Totals
 nearly
 \$66 million

Note 4 - General Fund Expenditures

Federal Awards reported in the general fund are summarized as follows:

Federal Revenue reported in the General Fund	
Medicaid SHARS	\$ 1,811,273
E-Rate	3,162,283
Junior Reserve Officer's Training Corps (JROTC)	84,916
West Texas Opportunities Child Care Tuition	8,330
Indirect Costs:	
Summer Feeding Program	347,385
Child & Adult Care Food Program	651,445
ESEA, Title I, Part A	445,741
ESEA, Title I, Part D	1,841
ESEA, Title I, PartD, Subpart 2-DEL	433
TTL I 1003 School Improvement	5,418
School Action Planning	29,918
School Action Fund Improvement	23,957
School Action Fund Continuation	37,075
IDEA-B Formula	304,134
IDEA-B Formula, ARP	4,435
SSA - IDEA - Part B, Discretionary	5,601
IDEA-B Preschool	10,189
IDEA-B Preschool, ARP	886
2021 - 2022 Perkins V: Strengthening CTE for 21st Century	17,628
IDEA-C, Early Childhood Intervention	89
2021 -2022 Texas Education for Homeless Youth	3,106
Title III, Part A- English Language Acquisition	30,027
Title III, Part A- Immigrant	5,409
2022-2023 Principal Residency Cycles	45,855
Instructional Continuity	2,754
Title IV Part A Subpart 1	15,054
ESSER II	2,121,412
ESSER III	1,109,601
TCLAS - ESSER III	44,269
ARP Homeless I - TECHY Supplemental	1,113
ELC Health Support Grant - Re-opening Schools	44,483
Total Federal Revenue reported in the General Fund	<u>\$ 10,376,060</u>

**Totals nearly
\$10.4 million**



Ector County ISD

2021 - 2022

Annual Financial Report



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF PURCHASES OVER \$50,000

DATE: November 15, 2022

As Required by Board Policy CH (Local), following is a list to consider and take possible action to authorize, negotiate, and enter into term agreements with recommended vendors to be awarded by purchase orders once approved.

Administrative Recommendation:
Approval of Purchases over \$50,000

Cortney Smith

Executive Director of District Operations
(432) 456.9659
802 N. Sam Houston
Cortney.smith@ectorcountyisd.org



**Professional Services for Long Range Facilities
Master Plan/Facilities Assessment Update/Bond Facilitation**

- **Purpose:** Update the district’s Long-Range Facilities Master Plan and facilitate Bond Planning meetings. The current Facilities Assessment and Major Projects update will include: updated cost estimates, updated priorities based on current life-cycle needs, and updated proposed renovation / addition plans as required for the district. All modifications made to the current Long-Range Facilities Master Plan will be in coordination with the District’s goals and direction, as well as the outcome of any Bond Planning Meetings.
- **Background Info:** Our current Long-Range Facilities Master Plan has dated information that needs to be reevaluated due to an increase in construction, material, labor, and shipping costs. Modifications also need to be made to the Long-Range Facilities Master Plan that reflect work that the district has completed internally. Bond Committee facilitation and support will also be included.
- **Cost:** \$194,000
- **Funding Source:** General Fund
- **Recommended Supplier/Service Provider:** PBK Architects, Inc.

Board Approval

Date

6300 Bridge Point Parkway,
Suite 2-115
Austin, Texas 78730 USA
Phone: 512.340.0676
Fax: 512.372.3467
www.pbk.com



September 20, 2022

VIA: E-MAIL

Mr. Cortney Smith
Executive Director of District Operations
Ector County Independent School District
802 N. Sam Houston
Odessa, TX 79762

Attention: Mr. Cortney Smith, Executive Director of District Operations

RE: Professional Services Proposal for 2022 Long Range Facilities Master Plan Update/ Facilities Assessment Update/ Bond Planning Support

Dear Mr. Smith,

Thank you for allowing PBK the opportunity of submitting this proposal to update the 2017 Comprehensive Facilities Assessment, Facilities Master Plan Update, and Bond Planning Support for the Ector County Independent School District. We propose to perform the following scope of services.

Item I: Scope

Update the Current Long-Range Facilities Master Plan (LRFMP):

- PBK will update the current Facilities Assessment to include the following: updated cost estimates, updated priorities based on current lifecycle and/or to reflect recent scope completed by the district.
- PBK will update the current Major Projects to include the following: updated cost estimates, updated findings as required, and updated proposed renovation / addition plans as required for each individual campus.
- All updates made to the current Long-Range Facilities Master Plan will be in coordination with the district's goals and direction, as well as the outcome of any Committee Meetings.
- PBK will document all findings and directions as determined by the LRFMP meetings.

Bond Planning

- PBK will facilitate Bond Planning meetings with ECISD staff and/or Bond Steering Committee (BSC).
- Bond Steering Committee meetings may consist of:
 - o Reviewing findings and recommendations from the Facility Condition Assessment (PBK to supply)
 - o Reviewing the current Long Range Facility Plan (PBK to supply)
 - o Reviewing Demographics (District to supply)
 - o Reviewing Financial Capacity & Tax Impact (District to supply)
 - o Reviewing various proposed Planning Options (i.e., conceptual building diagrams) and associated cost estimates (PBK to supply)
 - o Utilizing all aforementioned documentation and work effort to reach consensus and develop a proposed capital plan (BSC)
- PBK will develop schematic/diagrammatic planning options.
- PBK will develop meeting agendas and supporting presentations for Bond Steering Committee meetings.
- PBK will support ECISD in documenting and distributing information in relation to Bond Steering Committee meetings.

Bond Promotion Support

- PBK will provide support to the ECISD Communications team in the development of an information campaign that communicates the facts about the Bond Program.
- PBK will work with ECISD leadership and community volunteers to orchestrate a comprehensive PR and Marketing campaign for a potential November 2023 Bond Program.
- PBK will provide assistance with graphics, desktop publishing and copy writing services for communication assets related to the bond communications program (brochures, flyers).

Item II: Compensation

PBK values highly its long-standing relationship with Ector County Independent School District. PBK is pleased to offer its services to undertake the update of the current Facilities Assessment, Facilities Master Plan Update, and Bond Planning Support for ECISD for the lump sum fee of \$194,000.00. We propose to bill this fee in equal amounts for each of the anticipated six months duration of this process.

The only other charges for which PBK would bill Ector County ISD are for the printing and reproduction costs of presentation documents and materials distributed at the Board of Trustee meetings. The number of interim and final document copies required by ECISD will affect the extent of printing and reproduction costs. Based on our previous experience we would recommend that a budget of \$5,000.00 be established for printing and reproduction costs.

Thank you again for allowing PBK to submit this proposal. All of us at PBK are very grateful for this opportunity. We look forward to the same highly successful outcome that Ector County Independent School District has come to expect from PBK. As always, please do not hesitate to call if you have any questions.

If this proposal is acceptable, you may execute this agreement by signing where designated below, retain one original for your records and return an original to PBK.

We look forward to continuing to work with you, your staff and everyone at Ector County Independent School District.

AGREED TO AND ACCEPTED THIS _____ Day of November 2022.

Ector County Independent School District



Darrell Pearson
PBK Architects, Inc.
Partner, LEEP AP BD+C

Cc: Mackenzie Rufrano, PBK
Bryce Benskin, PBK
Caroline Harris, PBK

ECISD

Request for purchases over \$50,000

November 2022

Item	Vendor(s)	Estimated Contract Price	Funding	Requestor/ Department	Reference	Service/ Product	Service/Product Information	Contract Term
1	PBK Architects	\$ 194,000	General Fund 199	Cortney Smith, Opeations	n/a-professional service	Contract Services	Facility study refresh and bond work	FY 2022-2023 & FY 2023-2024



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF WEST TEXAS NATIONAL BANK FUNDS INVESTMENT

DATE: November 15, 2022

The District would like to add the West Texas National Bank as an approved investment tool. Diversification of investments is a requirement of the Texas Public Funds Investment Act which is set forth in the Texas Government Code Chapter 2256.

West Texas National Bank is one of the state's oldest privately-owned banks with deep roots in the Permian Basin. Funds will be fully collateralized while invested at the bank.

There are no documents to complete and sign as all is managed electronically.



Administrative Recommendation:

Approval of West Texas National Bank Funds Investment

Board Approval

202

Date



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: **DISCUSSION OF AND REQUEST FOR APPROVAL OF PURCHASING COOPERATIVE**

DATE: November 15, 2022

Ector County ISD is requesting approval to participate in the General Services Administration Advantage co-op. This co-op requires no registration or approval documents. It is available to us as a public school district.

Utilizing purchasing cooperatives instead of performing competitive bidding allows ECISD to easily receive better value on goods and services through a pooled purchasing power. ECISD uses cooperatives to purchase a variety of goods and services.

BUDGETARY IMPACT: Purchasing cooperatives are funded through fees paid by vendors, and sometimes by members.

STATUTORY REFERENCES:

- The Texas Education Code, Section 44.031
- The Texas Local Government Code, Section 271.102
- The Texas Business Organizations Code, Chapter 251

It is recommended that the Board of Trustees approve the usage of the GSA Co-op Agreement as presented.

Board Approval

203

Date

Purchasing Programs

As the federal government's purchasing agent, GSA connects federal purchasers with the most cost-effective and high-quality commercial products and services. Find out how to purchase the products and services you need from thousands of commercial vendors, or learn how to sell products to federal agencies and employees.

Getting Started

Learn more about federal acquisition of products and services.

- [How to buy through GSA](#)
- [How to sell to the government](#)

Assisted Acquisition

Plan, direct and manage your complex acquisitions needs through the Assisted Acquisition program, which provides access to key GSA resources.

- [Federal Systems Integration and Management Center \(FEDSIM\)](#)

GSA Fleet

Lease vehicles for federal agencies through GSA's full-service, professional fleet-management organization.

GSA Travel Programs

Who is eligible to purchase from GSA Advantage?

States, counties, municipalities, cities, towns, townships, tribal governments, public authorities, school districts, colleges and other institutions of higher education, council of governments, regional or interstate governments, or any agency or instrumentality of the preceding entities, and legislative or judicial departments.

What do I have the authority to purchase on GSA Advantage?

Cooperative Purchasing: Supplies and services can be purchased directly from two Schedules. Schedule 70 to purchase Information Technology supplies and services, and Schedule 84 to purchase supplies and services related to any aspect of law enforcement, security, facility management systems, fire, rescue, special purpose clothing, marine craft, and emergency/disaster response.

Disaster Purchasing: Supplies and services can be purchased directly from Schedule contractors to aid in disaster preparation and response or to facilitate recovery from a major disaster, terrorism or nuclear, biological, chemical, or radiological attack.

Using GSA Advantage

- To purchase on GSA Advantage, a State or Local government issued credit card for payment must be used. No other form of payment is accepted.
- The State or Local government ordering activity is responsible for ensuring that only authorized representatives of their organization place orders, that orders are placed under the appropriate program scope, and that the supplies and/or services purchased will be used for state/local governmental purposes only.
- Orders placed on GSA Advantage will be sent to the GSA contractor who will ship and/or perform service, then bill your card. GSA does not ship merchandise nor will GSA bill your card.
- All order/billing problems and/or discrepancies must be addressed directly with the contractor.
- Businesses have the option of rejecting orders placed by State and Local government buyers.

Technology Programs

Purchase customized IT hardware, software, and services and support for federal, state and local governments.

- [Governmentwide Acquisition Contracts \(GWACs\)](#)
- [MAS Information Technology](#)
- [Telecommunications and Network Services](#)
- [Software Purchase Agreements](#)
- [USAccess: Identity, Credentials, and Access Management](#)

Requisition Programs

GSA offers quick access to a broad range of common consumables, like office and industrial supplies, through requisition programs that entail government-to-government (G2G) transactions and guaranteed compliance with purchasing regulations.

- [GSA Global Supply](#)
- [GSA Retail Operations](#)



BOARD OF TRUSTEES

SUBJECT: Consent Agenda

PRESENTED BY: Dr. Scott R. Muri

BACKGROUND INFORMATION:

Ector County ISD adopted the use of the consent agenda as a means of expediting regular meetings. Consent agenda items consist of typical or routine matters in nature and typically have been discussed in a prior Board Work Study session. As such, the Board can consider all items included in the Consent Agenda with one motion. Should the Board choose to consider any item on the Consent Agenda separately, that item can be removed from the Consent Agenda, discussed, and voted on separately.

ADMINISTRATIVE RECOMMENDATION:

Approval of the Consent Agenda.



REQUEST FOR APPROVAL OF MINUTES OF MEETINGS

Attached you will find minutes of meetings of the Board of Trustees for:

October 11, 2022 – Board Workshop Meeting
October 18, 2022 – Regular Board Meeting

AT A BOARD WORKSHOP MEETING OF THE BOARD OF TRUSTEES OF THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT HELD AT THE ADMINISTRATION BOARD ROOM, 802 NORTH SAM HOUSTON, ODESSA, ECTOR COUNTY, TEXAS, AT 6:00 P.M., OCTOBER 11, 2022, WITH THE FOLLOWING MEMBERS:

Present:

Delma Abalos
Dr. Steve Brown
Carol Gregg
Tammy Hawkins
Dr. Donna Smith
Christopher Stanley

Absent:

Dennis Jones

School Officials: Dr. Scott Muri, Mike Adkins, Dr. Keeley Boyer, Dr. Lilia Náñez, Deborah Ottmers, Dr. Anthony Sorola, Alicia Syverson, Dr. Kellie Wilks

Others: Mike Atkins, Lisa Wills, Michael Hawley, Jaime Miller, Ryan Merritt, Staci Ashley, Cortney Smith, Julia Willett-Weekly, Robert Cedillo, Mauricio Marquez, Crissy Medina, Zach Craddock, Chad Crowson, Sandy Canava, Darla Robinson, Alan Scott Webb, Sonny Webb, Ashley Sellers, Melissa Cooper, Caitlin Couch, Leslie Wilson, Beatris Mata, Dallas Kennedy, Ruth Campbell, Mary Franco

26081 Meeting Called to Order: Dr. Steve Brown, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

26082 Verification of Compliance with Open Meeting Law – this is to certify that the provisions of Section 551.001 of the Texas Government Code have been met in connection with public notice of this meeting: Board President Dr. Steve Brown, verified that the provisions of Section 551.001 of the Texas Government Code have been met in connection with public notice of this meeting.

26083 Opening Remarks by Superintendent: In his opening remarks, Superintendent Dr. Scott Muri congratulated the school board as well as all 4,200 members of Team ECISD for receiving the 2022 Outstanding School District Award from the Mexican American School Boards Association. Trustees accepted the award at MASBA's annual conference this past weekend.

Public Comment: Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item on which they wish to address the Board. *BED(LOCAL)*

There was no public comment.

Report/Discussion Items

26084 **Beginning of Year Assessment Data**: Associate Superintendent of Curriculum & Instruction Dr. Lilia Náñez presented this item for discussion. Her presentation provided Trustees with a look at where MAP (Measure of Academic Progress) growth stands today when compared to scores from the fall semester of 2021. The results show above-projected growth in many of the areas tested. The Trustees also looked at how this assessment connects to projections for STAAR test performance, if the STAAR was taken right now.

ECISD gives the MAP assessment multiple times each year (September, January, April, and then in June after Summer Learning), in order to measure student growth from the beginning of the year through the end of the year.

No action required.

26085 **Presentation of Curriculum & Instruction Science, Technology, Engineering, Math (STEM)**: Executive Director of Curriculum & Instruction Lisa Wills, Math Coordinator Melissa Cooper, and K-12 Science Coordinator Caitlin Couch presented this item for discussion. STEM Education (Science Technology Engineering and Math) is a priority for ECISD. In this update, Trustees learned this year's work is heavily focused on strengthening teachers' understanding of best practices – *Leveling Up*. Looking at student data from the 2021-22 school year shows improvement across the board: MAP Math scores, all grade levels K-8 met expected growth projections; STAAR Math data, grades 3-5, 8 of 9 measures showed growth; grades 6-8, 8 of 9 measures showed growth while one remained the same; and in Algebra I all three measures increased.

Looking at Science results, using MAP, grades 3, 4, 5, 7 and 8 met or exceeded growth projections; STAAR Science for 5th and 8th grades show growth in 6 of 6 measures and STAAR Biology show growth in all three measures. As teachers become better and better at teaching math and science, students' results will increase.

Computer Science is a strategic area of emphasis for our school district as it prepares students for any number of future endeavors. Statistics show 67% of all new jobs in STEM are in computing; just 10% of STEM graduates are in Computer Science. In just the last two weeks, ECISD announced a million-dollar partnership with the Permian Strategic Partnership and the Cal Ripken, Sr. Foundation to put STEM Centers in 28 elementary schools; a grant from BootUp and Amazon Future Engineer to pay for resources and professional development for Computer Science teachers; and a donation from Oncor for STEM education. This supports what parents are saying – 90% want their children to study computer science, however, just 45% of high schools teach it. ECISD is building a reliable K-12 pipeline of Computer Science classes for students from kindergarten through 12th grade.

No action required.

26086 **Presentation and Discussion of 2021-22 Senate Bill 1882 Partnership Performance Outcomes**: Executive Director of Choice Programs, Access, and Support Chad Crowson along with Odessa Family YMCA Learning Center CEO/President Crissy Medina and Ector College Prep Middle School Chief of Schools Zach Craddock presented this item for discussion. Trustees were provided with the annual performance update on district partnerships developed through Senate Bill 1882. This review of the 2021-22 academic and financial performance, is focused on the agreed-upon goals with Odessa Family YMCA and Third Future Schools (which operates Ector College Prep Middle School). The STEM Academy at UTPB is also an SB 1882 partnership but it began this year so there is no performance to review yet.

The YMCA hosts three-year-old prekindergarten classes. Key measures of Phonological Awareness (+13%), Mathematics (+14%) and Family/School Connectedness (+6%) all exceeded first-year goals; and enrollment has already increased from 115 students in 2021-22 to more than 200 this year with afternoon classes added to the morning classes offered last year.

At Ector College Prep, the school's STAAR Accountability score jumped from 58 to 86 (an F to a B) due to student Growth. Math and Reading scores increased substantially in 6th, 7th and 8th grades. ECISD has three-year agreements in place with its SB 1882 partners and is in year 2 with both the YMCA and Third Future Schools.

No action required.

26087 **Bond Discussion**: Superintendent Dr. Scott Muri and ECISD Board of Trustees discussed their thoughts about the previous bond election, this past May, which did not pass, and possible next steps in regard to a future bond proposal. In a *very brief* summary of their conversation: Trustees want to look further into the reasons the bond failed; in their conversations in the community, most people agree the district's issues/needs are not going to go away and will only get more expensive to address; any future plan must pay attention to all areas of the city and county; it must resonate with ECISD staff members and ECISD parents who did not turn out in any substantial numbers to support the May bond proposal; overall voter apathy was an issue as turnout was very low; improved customer service is needed at schools, some parents feel unappreciated; not just locally, but around the state and nation there is a lot of negativity toward the institutions that provide public services like education, fire, and police; it is *the Board's* job to establish the vision for the school district's future, a future well beyond our lifetimes and into the next century; we need to sit down with parents, friends, neighbors and staff to listen to their concerns, answer their questions and make sure they know we believe in this district and love this district and want the very best for the children and employees of ECISD. Trustees asked Superintendent Dr. Scott Muri to give them proposals

for a bond timeline, a proposal for a bond committee structure, and help establish listening opportunities for Trustees to talk with staff members and parents.

No action required.

26088 **Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code - [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees of the District or hear a complaint or charge against an officer or employee.] Consultations with Attorney – Section 551.071 of the Texas Open Meetings Act [The Board will meet in Closed Session in Consultation with the Board’s Attorney Regarding all Matters as Authorized by Law.]:**

There was no closed session.

26089 **Closing Remarks by Superintendent:** In his closing comments, Dr. Muri reminded Trustees this is School Lunch Week and he asked school board members to thank their cafeteria workers, or even visit a school cafeteria for a meal.

26090 **Adjournment:** Dr. Steve Brown, Board President, adjourned the Board meeting at 8:53 p.m.

Board President
Dr. Steve Brown

Board Secretary
Christopher Stanley

AT A REGULAR MEETING AND PUBLIC HEARING ON THE AMENDMENT NO. 1 TO AGREEMENT FOR LIMITATION ON APPRAISED VALUE BETWEEN THE DISTRICT AND GCC PERMIAN, LLC, APPLICATION NO. 1652, PURSUANT TO CHAPTER 313 OF THE TEXAS TAX CODE AND PUBLIC HEARING ON FINANCIAL ACCOUNTABILITY OF THE BOARD OF TRUSTEES OF THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT HELD AT THE ADMINISTRATION BOARD ROOM, 802 NORTH SAM HOUSTON, ODESSA, ECTOR COUNTY, TEXAS, AT 6:00 P.M., OCTOBER 18, 2022, WITH THE FOLLOWING MEMBERS:

Present:

Delma Abalos
Dr. Steve Brown
Tammy Hawkins
Dennis Jones
Dr. Donna C. Smith
Christopher Stanley

Absent:

Carol Gregg

School Officials: Dr. Scott Muri, Mike Adkins, Dr. Lilia Nanez, Deborah Ottmers, Dr. Keeley Boyer, Dr. Anthony Sorola, Alicia Syverson, Dr. Kellie Wilks

Others: Tatiana Dennis, Stacy Ashley, Lisa Wills, Jaime Miller, Nancy Vanley, Aaron Hawley, Tracey Borchardt, Todd Hiner, Jeff Daniels, Heather Lovett, Laura Perez, Ryan Merritt, Susie Chasco, Estela Vejil, Jade Womack, Micah Pettigrew, Annette Macias, Misty Hiner, Riva Burnette, Edward Burnette, Michael Bettenhausen, Beatris Mata, Laura Samaniego, Cynthia Rubalcado, Yolanda Gordan, Maria Melendez, Morgan Harris, Tammy Belman, Brandon Reyes, Chelsea Reyes, Mauricio Marquez, Ruth Campbell, Monica Quintero, Mary Franco

26091 Meeting Called to Order: Dr. Steve Brown, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

26092 Verification of Compliance with Open Meeting Law: Dr. Steve Brown, Board President, verified that the provisions of Section 551.001 of the Texas Government Code have been met in connection with public notice of this meeting.

26093 Pledge of Allegiance to United States and Texas Flags: The United States and Texas flag pledges were led Hays Elementary Kindergarten Students Olivia Gaudet and Lyndon Storm.

26094 Invocation: The Invocation was led by Reverend Mike Atkins of Kingston Baptist Church.

26095 Special Presentations:

Recognition of Permian High School Coach Michael Bettenhausen: Coach Bettenhausen was recognized for his quick response and willingness to aide a student in distress. In September, at a freshman football game in Midland, Coach Bettenhausen noticed a student on the sidelines who was choking.

He immediately ran to the student and gave the Heimlich maneuver that dislodged a plastic bottle cap the student had been chewing on and had swallowed accidentally. We are thankful for his courage.

Introduction of National Merit Commended Scholar: Odessa High School Student Edward Burnette was one of about 34,000 students in the United State who earned the distinction of a National Merit Commended Scholar. Edward ranks among the top 3% of those who took the exam last fall. The National Merit Scholarship Program is an academic competition for recognition and scholarships. Approximately 1.5 million high school students enter the program each year by taking the Preliminary SAT (PSAT)/National Merit Scholarship Qualifying Test usually at the beginning of their junior year.

Introduction of AP Scholars: ECISD had a total of 31 students who are recognized as AP (Advanced Placement) Scholars. At the conclusion of an AP course, students are given the opportunity to take a corresponding AP exam on which they earn a score from 1 to 5, 5 being the best score. All public universities and colleges in Texas and most private colleges and universities offer college credit for a "Qualified" designation, which is a student who scores 3 or higher.

AP Scholars: Student with scores of 3 or higher on three or more Advanced Placement exams.

Odessa HS AP Scholars: Caitlin Fitzgerald, (English Language & Composition, Human Geography, World History: Modern)

Permian HS AP Scholars:

Alondra Garcia, (English Language & Composition, Spanish Language, World History: Modern)

Robert Velasco, (English Language & Composition, US History, World History: Modern)

Class of 2022 AP Scholars

Odessa HS AP Scholars – Class of 2022: Melany Coss, Jemima Estrada, Gabriel Ortiz, and Fidel Zapata

Permian HS AP Scholars – Class of 2022: Sara Aberra, Joaquin Armendariz, Nydia Brito, Kyler Fife, Paula Garcia, Isabella Garza, Abigail George, Conner Hanish, James Keith, Swetha Kesavan, Alvin Lin, Angel Luna, Jonathan Martinez, Dhruvkumar Patel, Noe Rodriguez, Brenna Sollis,

AP Scholars with Honor: Students who receive an average score of 3.25 on all AP exams taken, AND scores of 3 or higher on four or more of these exams.

Permian HS AP Scholars with Honor:

Brinley Batte, Permian High School (Biology, English Language & Composition, US History, Modern World History)

Hannah Douglas, Permian High School (English Language & Composition, Environmental Science, US History, Modern World History)

Permian HS AP Scholar with Honor Class 2022: Alejandra Garcia

AP Scholars with Distinction: Students who receive an average score of 3.50 on all AP exams taken, AND scores of 3 or higher on five or more of these exams.

Odessa HS AP Scholars with Distinction: Edward Burnette, (Calculus AB, English Language & Composition, Human Geography, Physics 1, US History, World History: Modern)

Anastacio Pando, (Biology, Calculus AB, English Language & Composition, Environmental Science, Human Geography, Physics 1, US History, World History: Modern)

Odessa HS AP Scholars with Distinction – Class of 2022: Aishath Mukkera

Recognition of New Tech Odessa as Apple School of Distinction: George H. W. Bush New Tech Odessa Principal was presented with the Apple School of Distinction Award. GHB New Tech Odessa was selected as an Apple Distinguished School for 2022–2025, a three-year designation. The staff at NTO is being recognized for continuous innovation in teaching, learning, and the school environment. NTO is now one of 689 schools in 36 countries to achieve this distinction; these are schools with a clear vision for how their technology-rich environments support learning goals.

26096 Opening Remarks by Superintendent: In Dr. Muri’s opening remarks, he welcomed Monica Quintero as the new Special Assistant to the Superintendent. She will officially join ECISD later in the month after serving as the Public Information Officer for the Odessa Police Department

26097 Public Comment: Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board’s procedures on public comment and shall indicate the agenda item on which they wish to address the Board. *BED(LOCAL)*

There was no public comment.

Public Hearing

26098 Public Hearing, Discussion and Possible Action on the Amendment No. 1 to Agreement for Limitation on Appraised Value between the District and GCC Permian, LLC, Application No. 1652, Pursuant to Chapter 313 of the Texas Tax Code: Moved by Stanley, seconded by Jones that the Board approve the Amendment No. 1 to Agreement for Limitation on Appraised Value between the District and GCC Permian, LLC, Application No. 1652, as presented, thereby modifying the Agreement for Limitation on Appraised Value dated April 19, 2022, and authorize the Board President, Dr. Steve Brown, to execute the Amendment No. 1 on behalf of the District and to take such other action as may be required under Chapter 313 of the Texas Tax Code or the Comptroller’s related rules.

Motion unanimously approved.

Public Hearing on Financial Accountability

26099 **Public Hearing of District's FIRST (Financial Integrity Rating System of Texas) Report**: Chief Financial Officer Deborah Ottmers presented this item for discussion. For the third year in a row, Ector County ISD received a perfect score of 100 on the state's FIRST report. FIRST stands for Financial Integrity Rating System of Texas. It assesses how school districts spend their money annually. This FIRST report is for 2021-22, which is based on financial data from 2020-21. Our District earned a Superior Achievement rating, which is equivalent to a grade of A. This was the fifth time in the past six years ECISD earned an A. In the 20 years since this report's inception, ECISD has earned an A in financial integrity 16 times. Created by the 76th Texas Legislature in 2001, FIRST is designed to encourage public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes. The FIRST ratings are calculated using a series of financial indicators, such as administrative cost expenditures; the accuracy of a district or charter's financial information submitted to TEA; and any financial vulnerabilities or material weaknesses in internal controls as determined by an external auditor. Congratulations to our ECISD Finance Department for their hard work in managing tax dollars responsibly.

There was no public comment.

Action Items

26100 **Discussion of and Request for Approval of Purchases over \$50,000**: Moved by Hawkins, seconded by Abalos to approve the Purchases over \$50,000 as presented.

Motion unanimously approved.

26101 **Discussion of and Request for Approval of 2022-2023 Budget Amendment #2**: Moved by Smith, seconded by Jones to approve the 2022-2023 Budget Amendment #2 as presented.

Motion unanimously approved.

26102 **Discussion of and Request for Approval of 2022 Certified Tax Roll**: Moved by Smith, seconded by Hawkins to approve the 2022 Certified Tax Roll as presented.

Motion unanimously approved.

26103 **Discussion of and Request for Approval of Memorandum of Understanding between Cal Ripken, Sr. Foundation, Inc and Ector County Independent School District**: Moved by Abalos, seconded by Hawkins to approve the Memorandum of Understanding between Cal Ripken, Sr. Foundation, Inc and Ector County Independent School District as presented.

Motion unanimously approved.

26104 **Discussion of and Request for Approval of Submission of Texas Parks and Wildlife Department Grant:** Moved by Smith, seconded by Abalos to approve the Submission of Texas Parks and Wildlife Department Grant as presented.

Motion unanimously approved.

26105 **Discussion of and Request for Approval of CARE Coordination Agreement between PermianCare and Ector County Independent School District:** Moved by Stanley, seconded by Hawkins to approve the CARE Coordination Agreement between PermianCare and Ector County Independent School District as presented.

Motion unanimously approved.

26106 **Discussion of and Request for Approval of Bond Development Process:** Moved by Smith, seconded by Abalos to approve the Bond Development Process as presented.

Motion unanimously approved.

26107 **Discussion of and Potential Approval of 2023 Legislative Agenda:** Moved by Hawkins, seconded by Smith to approve the 2023 Legislative Agenda as presented.

Motion unanimously approved.

26108 **Consent Agenda:** Moved by Smith, seconded by Abalos to approve Consent Agenda as presented.

- A. Request for Approval of Minutes of Meetings
- B. Request for Approval of Bills for Payment
- C. Request for Approval of Acceptance of Donations Over \$10,000
- D. Request for Approval of Odessa High School Dance Teams Out-of-State Travel to Los Angeles, California
- E. Request for Approval of Data Sharing Agreement between Economic Mobility Systems, LLC and Ector County Independent School District
- F. Request for Approval of Additional 2022-2023 T-TESS Appraisers

Motion unanimously approved.

Report/Discussion Items

26109 **Presentation of Early Childhood Program:** Executive Director of Curriculum & Instruction Jaime Miller and Director of Early Childhood Beatris Mata presented a program overview through the lens of data. The department's goal is to ensure students are kindergarten ready. Currently, there are 470 students in the three-year-old pre-k program, up 116 from one year ago; and 1,421 students in the four-year-old program, up 80 from a year²¹⁵ ago. The innovative partnership with the

Odessa Family YMCA is a tremendous help with the three-year-old program and its future expansion. ECISD's Early Childhood program supports the YMCA and local daycare centers by making available professional development and training opportunities to better prepare kids for starting school. In data from last year comparing the beginning of the year and the end of the year, PK3 students showed significant growth in language and math, and PK4 students saw growth ranging from 15% to 24% growth in language and math. Once in kindergarten, students are assessed after Labor Day, and ECISD kindergartners have grown from 33.2% in 2020 to 57% this year.

No action required.

26110 **Presentation of 2023 Medical Benefits:** Associate Superintendent Dr. Anthony Sorola and Benefits and Risk Management Director Yolanda Gordan presented an update on Medical Benefits for the 2023 plan year. The Medical Plan Committee announced there will be no changes in premium costs for the coming year (insurance benefits run on a calendar year, i.e. January 1 – December 31, 2022). Aetna is the ECISD medical plan administrator, PCARx is the pharmacy administrator, and First Financial offers optional benefits. ECISD offers a variety of coverages and options for care for team members. Open Enrollment for insurance benefits starts next week for district employees.

No action required.

26111 **Update on School Safety Audits:** District Chief of Police Todd Hiner and Assistant Chief Jeff Daniels presented an update on school safety audits. In response to Uvalde tragedy the state now requires every school district to be audited for safety by an external entity. Those audits are performed at random. In addition to that requirement, our ECISD police are conducting weekly safety audits at every school, checking that safety precautions are all in place. A series of schools have now been through the external audit, and at one location not all inside doors were locked (per ECISD requirement). That finding is required to be reported to the school board. The situation is being addressed, and random external audits will continue over the next four months.

No action required.

26112 **Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees of the District; or hear a complaint or charge against an officer or employee.]**
Consultations with Attorney – Section 551.071 of the Texas Open Meetings Act [The Board will meet in Closed Session in Consultation with the Board's Attorney Regarding all Matters as Authorized by Law.]

There was no closed session held.

26113 **Information Items**: The Board of Trustees were provided with the following information items: Acknowledgement of Donations, Financials, Purchasing Report, and Routine Personnel Report.

26114 **Closing Remarks by the Superintendent**: There were no closing remarks.

26115 **Adjournment**: Board President Dr. Steve Brown adjourned the Board meeting at 8:25 p.m.

Board President
Dr. Steve Brown

Board Secretary
Christopher Stanley



REQUEST FOR APPROVAL OF BILLS FOR PAYMENT

Attached you will find a list of disbursements for the previous month for your approval.

TO: BOARD OF TRUSTEES
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

FROM: ACCOUNTS PAYABLE

RE: CHECK REGISTER

The following check amounts for the operations, materials and supplies for the maintenance of the School District are presented for your approval.

For the period 10/13/2022 to 11/09/2022

ANALYSIS RECAPITULATION	AMOUNT
Operating Fund:	\$ <u>12,497,210.76</u>

APPROVED: _____

DATE: _____

**ECTOR COUNTY ISD
CHECK REGISTER
10/13/2022 - 11/09/2022**

DATE	PAYEE	AMOUNT
10/19/2022	4IMPRINT INC	\$ 1,515.39
10/19/2022	ALL ABOUT HEARING	10,650.00
10/19/2022	AMERIPRIDE SERVICES INC.	1,949.21
10/19/2022	ANCHOR BOLT & SUPPLY	37.80
10/19/2022	B-LINE FILTER & SUPPLY INC	66.88
10/19/2022	BUCK'S WHEEL & EQUIPMENT COMPANY	1,594.14
10/19/2022	AUTOMATIC ICE MACHINE	442.50
10/19/2022	CONSOLIDATED ELECTRICAL DISTRIBUTORS	1,636.04
10/19/2022	DIAMOND BUSINESS SERVICES INC	1,225.81
10/19/2022	NO TEARS LEARNING INC.	3,598.80
10/19/2022	INDECO SALES INC	1,210.47
10/19/2022	IXL LEARNING	4,233.00
10/19/2022	J W PEPPER & SON INC	934.70
10/19/2022	KELLY-MOORE PAINT	227.76
10/19/2022	LAKESHORE LEARNING MATERIALS	1,909.19
10/19/2022	MARK'S PLUMBING PARTS	4,856.96
10/19/2022	MIDLAND SAFETY & HEALTH SALES	48.50
10/19/2022	AIM MEDIA TEXAS OPERATING LLC	1,798.08
10/19/2022	ODESSA COLLEGE	8,805.26
10/19/2022	ODESSA WINLECTRIC	4,476.86
10/19/2022	O REILLY AUTO ENTERPRISES LLC	512.32
10/19/2022	ORIENTAL TRADING COMPANY INC	524.81
10/19/2022	SHANNON D GAYLOR	1,420.52
10/19/2022	PIONEER DRAMA SERVICE	265.50
10/19/2022	REALLY GOOD STUFF LLC	7,907.19
10/19/2022	RENAISSANCE LEARNING INC	5,142.50
10/19/2022	SCHOLASTIC BOOK FAIRS	186.78
10/19/2022	SECURED DOCUMENT SHREDDING INC	1,413.87
10/19/2022	SIMS PLASTIC INC	17,865.33
10/19/2022	SPECTRUM CORPORATION	758.75
10/19/2022	TEACHER CREATED MATERIALS INC	9,196.33
10/19/2022	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	1,900.00
10/19/2022	PARK PLACE PULBICATION LP	695.00
10/19/2022	THE BOSWORTH LTD	1,410.79
10/19/2022	TRANE U.S. INC.	975.13
10/19/2022	WEST MUSIC CO	1,308.95
10/19/2022	WOODWIND & BRASSWIND INC	84.96
10/19/2022	DISCOVERY EDUCATION INC	94,350.00
10/19/2022	NAPA AUTO PARTS	988.97
10/19/2022	ASSESSMENT TECHNOLOGIES INSTITUTE LLC	5,810.00
10/19/2022	MULTICARE PLUS	375.00
10/19/2022	SIEMENS INDUSTRY, INC	3,224.03

10/19/2022 SHIFFLER EQUIPMENT SALES	701.40
10/19/2022 R.T.C. INC.	834.00
10/19/2022 BREAKOUT INC.	14,990.00
10/19/2022 ARAMARK UNIFORM & CAREER APPAREL GROUP INC	1,099.37
10/19/2022 NATIONAL RESTAURANT ASSOCIATION	497.50
10/19/2022 SOUTHERN TIRE MART LLC	1,105.42
10/19/2022 CIRCLE P RANCH SUPPLY INC	424.46
10/19/2022 SCHOOL SPECIALTY LLC	2,659.62
10/19/2022 SCHOOL SPECIALTY LLC	3,414.46
10/19/2022 ODP BUSINESS SOLUTIONS LLC	1,385.74
10/26/2022 AMERIPRIDE SERVICES INC.	162.25
10/26/2022 BUCK'S WHEEL & EQUIPMENT COMPANY	852.46
10/26/2022 CMC BUSINESS SYSTEMS INC	97.76
10/26/2022 AUTOMATIC ICE MACHINE	6,008.02
10/26/2022 CRISIS PREVENTION INSTITUTE	3,899.00
10/26/2022 DIAMOND BUSINESS SERVICES INC	9,959.14
10/26/2022 DUGAN'S BODY SHOP	4,514.45
10/26/2022 EDITORIAL PROJECTS IN EDUCATION INC	79.00
10/26/2022 FLAGHOUSE INC	4,441.34
10/26/2022 FLINN SCIENTIFIC INC	279.65
10/26/2022 FRANKLIN-COVEY CLIENT SALES, INC.	8,600.00
10/26/2022 GANDY INK	4,272.21
10/26/2022 GLOBAL EQUIP CO	2,279.15
10/26/2022 NO TEARS LEARNING INC.	3,200.00
10/26/2022 J W PEPPER & SON INC	726.55
10/26/2022 LAKESHORE LEARNING MATERIALS	1,639.32
10/26/2022 LONE STAR SIGNS OF WEST TEXAS	300.00
10/26/2022 MUSIC IN MOTION	40.80
10/26/2022 O REILLY AUTO ENTERPRISES LLC	840.11
10/26/2022 ORIENTAL TRADING COMPANY INC	549.28
10/26/2022 RENAISSANCE LEARNING INC	5,770.00
10/26/2022 SCHOLASTIC INC	1,609.93
10/26/2022 SCHOOL DATEBOOKS INC	264.19
10/26/2022 SCHOOL MATE	675.00
10/26/2022 SECURED DOCUMENT SHREDDING INC	833.99
10/26/2022 SOUTHPAW ENTERPRISES	131.62
10/26/2022 TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	2,110.00
10/26/2022 TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	850.00
10/26/2022 WEST MUSIC CO	34.16
10/26/2022 WOODWIND & BRASSWIND INC	376.43
10/26/2022 NAPA AUTO PARTS	48.17
10/26/2022 KAGAN PUBLISHING AND PROFESSIONAL DEVELOPMENT	4,830.50
10/26/2022 SEIDLITZ EDUCATION, LLC	20,144.50
10/26/2022 ARAMARK UNIFORM & CAREER APPAREL GROUP INC	1,470.28
10/26/2022 NATIONAL RESTAURANT ASSOCIATION	1,080.00
10/26/2022 BEST CHOICE RESTAURANTS LLC	2,692.15
10/26/2022 BEST CHOICE COFFEE SERVICES LLC	147.50

10/26/2022 SCHOOL SPECIALTY LLC	712.98
10/26/2022 SCHOOL SPECIALTY LLC	6,064.02
10/26/2022 A TEX RESTAURANT SUPPLY INC	149,572.50
10/26/2022 ODP BUSINESS SOLUTIONS LLC	265.90
10/27/2022 ALL ABOARD AMERICA!	11,842.48
10/27/2022 HENRY SCHEIN INC	3,155.07
11/02/2022 AMERIPRIDE SERVICES INC.	434.52
11/02/2022 BUCK'S WHEEL & EQUIPMENT COMPANY	225.44
11/02/2022 CEV MULTIMEDIA	1,400.00
11/02/2022 CMC BUSINESS SYSTEMS INC	1,302.54
11/02/2022 COMPUTATA SOLUTIONS LLC	620.00
11/02/2022 DEMCO INC	1,727.62
11/02/2022 DIAMOND BUSINESS SERVICES INC	1,449.81
11/02/2022 GANDY INK	763.56
11/02/2022 HEINEMANN	222,900.60
11/02/2022 KELLY-MOORE PAINT	1,299.84
11/02/2022 LEGO BRAND RETAIL	38,061.90
11/02/2022 LOU'S CLINICAL LAB INC	2,946.00
11/02/2022 MIDLAND SAFETY & HEALTH SALES	150.00
11/02/2022 MORRISON SUPPLY CO	19,132.96
11/02/2022 MSC INDUSTRIAL SUPPLY CO.	586.44
11/02/2022 ODESSA COLLEGE	250.00
11/02/2022 ODESSA WINLECTRIC	22,294.25
11/02/2022 O REILLY AUTO ENTERPRISES LLC	485.55
11/02/2022 SHANNON D GAYLOR	662.92
11/02/2022 RENAISSANCE LEARNING INC	4,792.50
11/02/2022 SCHOLASTIC BOOK FAIR INC.	7,269.77
11/02/2022 SCHOOL DATEBOOKS INC	1,322.10
11/02/2022 SCHOOL NURSE SUPPLY INC	52.90
11/02/2022 SCHOOL MATE	1,302.40
11/02/2022 SECURED DOCUMENT SHREDDING INC	96.00
11/02/2022 SHAR PRODUCTS CO	327.00
11/02/2022 SIMS PLASTIC INC	573.09
11/02/2022 TEACHER CREATED MATERIALS INC	21,000.00
11/02/2022 TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	145.00
11/02/2022 THE BOSWORTH LTD	8,373.63
11/02/2022 TRANE U.S. INC.	20,110.76
11/02/2022 WEST MUSIC CO	6.08
11/02/2022 NAPA AUTO PARTS	524.38
11/02/2022 ASSESSMENT TECHNOLOGIES INSTITUTE LLC	20,950.00
11/02/2022 SHIFFLER EQUIPMENT SALES	14,422.00
11/02/2022 ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,257.96
11/02/2022 ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	12,063.21
11/02/2022 DECKER INC	576.76
11/02/2022 CIRCLE P RANCH SUPPLY INC	619.33
11/02/2022 BEST CHOICE COFFEE SERVICES LLC	1,289.24
11/02/2022 SCHOOL SPECIALTY LLC	311.82

11/02/2022 SCHOOL SPECIALTY LLC	2,343.27
11/02/2022 ODP BUSINESS SOLUTIONS LLC	552.41
11/09/2022 4IMPRINT INC	1,372.03
11/09/2022 ACE MART RESTAURANT SUPPLY CO	448.04
11/09/2022 ALL ABOARD AMERICA!	22,783.88
11/09/2022 ALL ABOUT HEARING	1,410.00
11/09/2022 AMERIPRIDE SERVICES INC.	434.93
11/09/2022 ANCHOR BOLT & SUPPLY	56.84
11/09/2022 B-LINE FILTER & SUPPLY INC	1,018.68
11/09/2022 BSN SPORTS INC	165.00
11/09/2022 BUCK'S WHEEL & EQUIPMENT COMPANY	852.17
11/09/2022 CENTERS FOR CHILDREN & FAMILIES	2,250.00
11/09/2022 AUTOMATIC ICE MACHINE	489.00
11/09/2022 DIAMOND BUSINESS SERVICES INC	5,877.89
11/09/2022 FLAGHOUSE INC	1,831.10
11/09/2022 FLAGHOUSE INC	346.84
11/09/2022 PRYOR LEARNING SOLUTIONS INC.	1,611.00
11/09/2022 NO TEARS LEARNING INC.	1,506.00
11/09/2022 J W PEPPER & SON INC	42.00
11/09/2022 JONES SCHOOL SUPPLY CO	477.75
11/09/2022 KELLY-MOORE PAINT	67.98
11/09/2022 LAKESHORE LEARNING MATERIALS	11,467.92
11/09/2022 AIM MEDIA TEXAS OPERATING LLC	25.65
11/09/2022 ODESSA COLLEGE	65,489.29
11/09/2022 ODESSA WINLECTRIC	173.40
11/09/2022 O REILLY AUTO ENTERPRISES LLC	1,213.45
11/09/2022 ORIENTAL TRADING COMPANY INC	814.56
11/09/2022 SHANNON D GAYLOR	4,890.00
11/09/2022 PIONEER DRAMA SERVICE	279.55
11/09/2022 POSITIVE PROMOTIONS	187.78
11/09/2022 SCHOOL MATE	147.50
11/09/2022 SECURED DOCUMENT SHREDDING INC	992.00
11/09/2022 SHAR PRODUCTS CO	1,624.96
11/09/2022 TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	145.00
11/09/2022 PARK PLACE PULBICATION LP	180.00
11/09/2022 THE BOSWORTH LTD	1,170.00
11/09/2022 TRANE U.S. INC.	8,246.00
11/09/2022 FOLLETT SCHOOL SOLUTIONS INC	305.10
11/09/2022 HTL OPERATING LLC	2,232.00
11/09/2022 NAPA AUTO PARTS	350.79
11/09/2022 MULTICARE PLUS	150.00
11/09/2022 CONTINENTAL WIRELESS INC.	316.74
11/09/2022 KAGAN PUBLISHING AND PROFESSIONAL DEVELOPMENT	4,749.00
11/09/2022 SELERIX SYSTEMS INC	6,207.50
11/09/2022 AUDIO RESOURCES GROUP INC	13,000.00
11/09/2022 ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,339.48
11/09/2022 ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	51.10

11/09/2022 SOUTHERN TIRE MART LLC	1,298.95
11/09/2022 CIRCLE P RANCH SUPPLY INC	199.70
11/09/2022 BEST CHOICE COFFEE SERVICES LLC	261.88
11/09/2022 SCHOOL SPECIALTY LLC	5,380.43
11/09/2022 SCHOOL SPECIALTY LLC	1,404.76
11/09/2022 A TEX RESTAURANT SUPPLY INC	149,572.50
11/09/2022 ODP BUSINESS SOLUTIONS LLC	13,896.90
10/17/2022 WEST TEXAS EDUCATORS	3,039.50
10/19/2022 AARON ALEX MOLINA	52.44
10/19/2022 ADA SPORTS AND RACKETS LLC	896.71
10/19/2022 ALEXANDER RIVAS	8,015.24
10/19/2022 ALLBRIGHT & ASSOCIATES, INC	265.00
10/19/2022 ALLEN JONES	26.00
10/19/2022 AMANDA PADILLA	77.63
10/19/2022 AMANDA PARSONS	162.81
10/19/2022 AMAZON CAPITAL SERVICES	89,504.11
10/19/2022 ANDERSON TILE SALES INC	312.08
10/19/2022 ANGELA AGUIRRE	89.76
10/19/2022 ANTHONY JOEL SOROLA	31.78
10/19/2022 ANTONIO ROSSINI	53.37
10/19/2022 APPLE, INC	350.00
10/19/2022 APRIL JOHNSON	162.56
10/19/2022 ASHLEY MENDOZA	69.63
10/19/2022 ASHLEY OSBORNE	81.00
10/19/2022 ASHLEY SELLERS	90.13
10/19/2022 AT&T	256.06
10/19/2022 ATHLETIC SUPPLY INC	4,000.00
10/19/2022 ATMOS ENERGY	91,256.19
10/19/2022 DUSTIN RAY GREENLEE	1,104.00
10/19/2022 BERT B. RAINWATER	181.87
10/19/2022 BERT B. RAINWATER	181.87
10/19/2022 BERT B. RAINWATER	240.00
10/19/2022 BEST CHOICE COFFEE SERVICES LLC	422.97
10/19/2022 BIMBO BAKERIES USA	2,343.82
10/19/2022 BLAKE MCDONALD	46.75
10/19/2022 DICK BLICK COMPANY	88.80
10/19/2022 BRAZOS DOOR & HARDWARE	19,740.00
10/19/2022 SPARKLIGHT	308.32
10/19/2022 SPARKLIGHT	2,930.00
10/19/2022 CAITLIN BOAL	117.50
10/19/2022 CAITLIN COUCH	85.00
10/19/2022 CAVALLO ENERGY TEXAS LLC	222,798.11
10/19/2022 CAVALLO ENERGY TEXAS LLC	21.57
10/19/2022 CDW-G	431,690.16
10/19/2022 CHELSEA REYES	318.60
10/19/2022 MAKE CHICKEN INC	776.16
10/19/2022 RUSSELL DUNN	710.05

10/19/2022 RUSSELL DUNN	91.56
10/19/2022 NBCEC INC	1,571.49
10/19/2022 CHRISTINA ACOSTA	3,925.40
10/19/2022 CHRISTY KENNEDY	223.38
10/19/2022 CITY OF ODESSA	16,381.67
10/19/2022 CITY OF ODESSA WATER DEPT	136,914.65
10/19/2022 CLINT STOWE	160.00
10/19/2022 COCA-COLA SOUTHWEST BEVERAGES LLC	4,257.27
10/19/2022 COURTNEY BRANSCUM	41.00
10/19/2022 COURTNEY HALLCY	150.00
10/19/2022 CULLIGAN WATER CONDITIONING OF WEST TEXAS	1,208.24
10/19/2022 CURRICULUM ASSOCIATES INC	46,175.00
10/19/2022 CUSTOM WHOLESALE SUPPLY INC	102.00
10/19/2022 CYNTHIA RETANA	127.00
10/19/2022 CYNTHIA RUBALCADO	76.69
10/19/2022 CYNTHIA SUE BISHOP	2,920.00
10/19/2022 CYNTHIA SUE BISHOP	5,500.00
10/19/2022 DAMIAN GAYTAN	700.00
10/19/2022 DARREN BYRD	210.00
10/19/2022 DARREN BYRD	210.00
10/19/2022 DAVID LAY	8,318.20
10/19/2022 DIANE HARLAN	64.00
10/19/2022 DLR GROUP INC OF TEXAS , A TEXAS CORPORATION	5,000.00
10/19/2022 DOMINO'S PIZZA	5,604.75
10/19/2022 DONNA SMITH	6.53
10/19/2022 EDPUZZLE INC	1,755.00
10/19/2022 ELIZABETH GRAY	253.00
10/19/2022 ELLEN SMITH	75.88
10/19/2022 ELUMA LLC	350.00
10/19/2022 ERIN CAMPOS-BUENO	127.00
10/19/2022 EVA FRANKS	95.82
10/19/2022 FAST SIGNS	1,627.43
10/19/2022 FAT HEAD MEAT COMPANY	1,200.00
10/19/2022 FAT HEAD MEAT COMPANY	500.00
10/19/2022 FEDEX	30.04
10/19/2022 FERGUSON FACILITIES SUPPLY	2,800.34
10/19/2022 PETTY CASH	579.58
10/19/2022 G H DAIRY	30,842.41
10/19/2022 GABRIELA BARRY	31.88
10/19/2022 GABRIELA GRANADO	200.00
10/19/2022 GARDENDALE WATER CO	552.00
10/19/2022 GERALD RAY RINEHART	3,279.00
10/19/2022 THE GOODHEART-WILLCOX COMPANY INC	147,063.23
10/19/2022 GRAINGER	303.00
10/19/2022 HEATHER DRIGGERS	128.00
10/19/2022 HENLEY PRICE	48.00
10/19/2022 HOUSTON ISD	1,015.75

10/19/2022 INTERNATIONAL ASSURANCE	60,506.69
10/19/2022 ITZANA ZAVALA	35.25
10/19/2022 JACQUELINE FRANCO	71.31
10/19/2022 JANA AVERY	46.50
10/19/2022 JEFF WHITAKER	41.00
10/19/2022 JEFF WHITAKER	41.00
10/19/2022 JENNIFER WIMBERLEY	76.00
10/19/2022 JERIMIE HERNANDEZ	240.00
10/19/2022 JOCELYNE AGUERO	29.13
10/19/2022 JOHN'S SALES & SERVICE	1,199.94
10/19/2022 JOIE SEATON	43.13
10/19/2022 JULIA KELTON	158.88
10/19/2022 JULIE SORUM	200.78
10/19/2022 KAY'S EMBLEMS INC	1,070.00
10/19/2022 KRISTA BRADDOCK	45.56
10/19/2022 KRISTI EICHER	300.69
10/19/2022 KRISTIN LODAL- CARTER	41.00
10/19/2022 LABATT FOOD SERVICE	66,807.70
10/19/2022 LAURA GURLEY	190.06
10/19/2022 LAURA SIKES	159.50
10/19/2022 LEAD4WARD LLC	14,500.00
10/19/2022 LINDE GAS & EQUIPMENT INC	251.91
10/19/2022 LINDE GAS & EQUIPMENT INC	344.05
10/19/2022 LISA WILLS	109.00
10/19/2022 LONE STAR LEARNING	1,300.00
10/19/2022 LORENZO R MASONSONG	140.00
10/19/2022 LOWE'S	1,148.19
10/19/2022 LYNETA MENDOZA	62.13
10/19/2022 MACEE LANE	150.00
10/19/2022 MAHIRA SALINAS	94.94
10/19/2022 MANUELA ESCAJEDA	133.69
10/19/2022 MANUELA ESCAJEDA	109.00
10/19/2022 MARGARITA BROOKER	47.56
10/19/2022 MARIA ZUBIATE	100.88
10/19/2022 MARK BENNETT	3,700.00
10/19/2022 MARK HARRIS	2,479.54
10/19/2022 MARLA HOPPINS	79.50
10/19/2022 MATIAS PATINO	220.00
10/19/2022 MAURICIO MARQUEZ	127.00
10/19/2022 MEGAN SNYDER	32.00
10/19/2022 MELISSA COOPER	49.50
10/19/2022 MICK AND DAVID ENTERPRISES, INC.	5,876.00
10/19/2022 MIDLAND ISD	25.00
10/19/2022 MISTY HINER	49.50
10/19/2022 MOAK CASEY & ASSOCIATES. INC.	225.00
10/19/2022 N-TUNE MUSIC & SOUND INC	389.70
10/19/2022 N2 LEARNING LC	3,750.00

10/19/2022 NATALIE THOMS	78.44
10/19/2022 NATIONAL TRAVEL SYSTEMS	3,838.78
10/19/2022 NCS PEARSON INC	1,164.33
10/19/2022 NETSYNC NETWORK SOLUTIONS	471,136.20
10/19/2022 NEW TECHNOLOGY NETWORK, LLC	300.00
10/19/2022 NEW TECHNOLOGY NETWORK, LLC	2,400.00
10/19/2022 NICOLE BATISTE	4,000.00
10/19/2022 NIMBUS DRINKING WATER SYSTEMS	48.00
10/19/2022 NOBUYUKI SHIRAISHI	159.07
10/19/2022 NOBUYUKI SHIRAISHI	440.00
10/19/2022 ODESSA COUNTRY CLUB	3,000.00
10/19/2022 ODESSA SIGN SOLUTION LLC	766.00
10/19/2022 SWECO INC	11,199.03
10/19/2022 SEWCO INC	833.82
10/19/2022 CASEY MANCHA	300.00
10/19/2022 CHRISTINA MENDOZA	300.00
10/19/2022 EVELYN FAVELA	200.00
10/19/2022 KARINA CAMACHO	600.00
10/19/2022 MARIAH RODRIGUEZ	300.00
10/19/2022 MARIVEL LEAL	200.00
10/19/2022 PAMELA PEREZ	600.00
10/19/2022 VERONICA SANCHEZ	600.00
10/19/2022 PACY GOMEZ	220.00
10/19/2022 PATHWAYZ COMMUNICATIONS INC	5,336.65
10/19/2022 PENSKE COMMERCIAL VEHICLES US LLC	162.36
10/19/2022 PETROLEUM TRADERS CORPORATION	71,973.12
10/19/2022 PIRAINO CONSULTING, INC	3,549.85
10/19/2022 PLASCO ID HOLDING LLC	4,095.84
10/19/2022 PRESENCE LEARNING INC	1,854.00
10/19/2022 PUBLIC IMPACT LLC	73,000.00
10/19/2022 QUAYER'S MARVELOUS WORLD OF MU	4,200.00
10/19/2022 RATLIFF RANCH GOLF LINKS	2,500.00
10/19/2022 REBECCA MILLETT	85.88
10/19/2022 REGION 18 EDUCATION SERVICE CENTER	1,925.00
10/19/2022 ROB RANKIN	145.00
10/19/2022 ROBERTO CEDILLO	127.00
10/19/2022 ROBERTS TRUCK CENTER OF TEXAS	193.02
10/19/2022 ROCIO DAVILA	26.19
10/19/2022 ROGER FARISH	450.00
10/19/2022 ROSA M DOMINGUEZ	64.75
10/19/2022 ROSAS CAFE / BOBBY COX Co.	152.87
10/19/2022 SAM'S CLUB DIRECT	1,234.23
10/19/2022 SANDRA MERCURI	8,400.00
10/19/2022 SANDY EMMERSON	810.00
10/19/2022 SARAH DURAN	4,526.57
10/19/2022 SECRETARY OF STATE	275.00
10/19/2022 SHALON JORDAN	76.25

10/19/2022 SHEENA SALCIDO	36.13
10/19/2022 SHERWIN WILLIAMS	5,044.20
10/19/2022 SHIRLEY K PRICE	98.19
10/19/2022 CENTERING ON CHILDREN	4,944.45
10/19/2022 SIMULADOS SOFTWARE INC	1,050.00
10/19/2022 SIRIA DUTCHOVER	47.38
10/19/2022 SOUTHEASTERN PERFORMANCE	1,972.01
10/19/2022 NATIONAL BOARD RESOURCE CENTER C/O	72,000.00
10/19/2022 STAR TECH GROUP	10,000.00
10/19/2022 STEPHANIE EVANS	46.56
10/19/2022 STEPHANIE VILLAVICENCIO GARCIA	106.25
10/19/2022 STERICYCLE	80.85
10/19/2022 STOUT IMAGES, INC.	2,483.75
10/19/2022 SUNSET GOLF AND COUNTRY CLUB, LLC	1,800.00
10/19/2022 SUNSET GOLF AND COUNTRY CLUB, LLC	1,800.00
10/19/2022 SWIM SHOPS OF THE SOUTHWEST	2,091.00
10/19/2022 TBC ODESSA COLLEGE BOOK STORE	1,597.63
10/19/2022 TEL/LOGIC INC.	36,720.00
10/19/2022 TERESA ESPARZA	67.44
10/19/2022 TEXAS ACADEMIC DECATHLON FOUNDATION	1,500.00
10/19/2022 TASB, INC	434.00
10/19/2022 TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	480.00
10/19/2022 TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	445.00
10/19/2022 TEXAS SCHOOL PUBLIC RELATIONS ASSOCIATION INC	2,520.00
10/19/2022 TEXAS DEPARTMENT OF TRANSPORTATION	2.30
10/19/2022 TEXAS NETWORK OF YOUTH SERVICES	600.00
10/19/2022 TEXAS SOCIAL STUDIES SUPERVISORS ASSOCIATION	810.00
10/19/2022 TEXAS STATE LIBRARY	9,224.90
10/19/2022 TEXAS STATE UNIVERSITY	300.00
10/19/2022 TEXAS TECH UNIVERSITY	60.00
10/19/2022 THE ART OF EDUCATION UNIVERSITY LLC	23,219.00
10/19/2022 THE HON COMPANY LLC C/O OFFICEWISE	12,884.97
10/19/2022 THE HON COMPANY LLC C/O OFFICEWISE	1,026.00
10/19/2022 THEODORE MCDONALD	59.69
10/19/2022 TIDES CENTER	17,000.00
10/19/2022 TJM PROMOS	839.00
10/19/2022 TREY BURNS	41.00
10/19/2022 TRIPLE TREATS ODESSA INC	44.00
10/19/2022 TYLER SERRATO	41.00
10/19/2022 UNITED PARCEL SERVICE INC	36.00
10/19/2022 UNITED PARCEL SERVICE INC	36.00
10/19/2022 UNITED REFRIGERATION	48.68
10/19/2022 UNIVERSITY OF TEXAS- EL PASO	400.00
10/19/2022 UNIVERSE TECHNICAL TRANSLATION INC	153.99
10/19/2022 THE UNIVERSITY OF TEXAS AT AUSTIN	26,000.00
10/19/2022 VALERIE HELITON	48.25
10/19/2022 VERIZON WIRELESS SERVICES LLC	3,542.79

10/19/2022 VICTORIA NORENA	77.94
10/19/2022 VITAL SIGNS	476.69
10/19/2022 IMPERIAL BAG & PAPER LLC	15,513.84
10/19/2022 WALSH GALLEGOS TREVINO KYLE & ROBINSON PC	201.00
10/19/2022 WESTERN-BRW PAPER CO INC	503.00
10/19/2022 WHITLEY PENN LLP	17,750.00
10/19/2022 WILLIAM KENT MCCORD	109.02
10/19/2022 XEROX CORPORATION	37,827.20
10/19/2022 XEROX CORPORATION	521.88
10/19/2022 ZULEMA PALOMINO	52.81
10/26/2022 AGIREPAIR INC	14,975.00
10/26/2022 AIDE GARCIA	68.01
10/26/2022 ALICIA JOHNSON	24.44
10/26/2022 ALISHA SLIDER	75.75
10/26/2022 ALISHA SLIDER	12.81
10/26/2022 AMAZON CAPITAL SERVICES	46,261.83
10/26/2022 AMAZON CAPITAL SERVICES	284.38
10/26/2022 AMELIA WASSEL	99.00
10/26/2022 AMPLIFY EDUCATION INC	240,000.00
10/26/2022 ANDREA VALERO	39.38
10/26/2022 APOGEE COMPONENTS	512.20
10/26/2022 APPLE, INC	3,310.50
10/26/2022 AUDRIE LUJAN	85.00
10/26/2022 BALS DURHAM LP	420.00
10/26/2022 BARRON PAINT & EQUIPMENT	229.99
10/26/2022 BERTA SALDIBAR	866.93
10/26/2022 BIMBO BAKERIES USA	2,012.88
10/26/2022 DICK BLICK COMPANY	3,521.51
10/26/2022 BLUE STAR BUS SALES LTD	5,117.99
10/26/2022 BRAUN BEEF & CO INC	70,207.60
10/26/2022 BRIANNA GARCIA	1.75
10/26/2022 CAROLINA VASQUEZ	81.69
10/26/2022 CASHWAY WEST, INC.	24.96
10/26/2022 CDW-G	71,280.60
10/26/2022 CECILIA NUNEZ	1,650.95
10/26/2022 CENGAGE LEARNING	4,095.00
10/26/2022 NBCEC INC	1,128.00
10/26/2022 CHON LEE	1,206.66
10/26/2022 CHRISTINA SALINAS	1,206.66
10/26/2022 CHRISTINE MASON	200.00
10/26/2022 CLAUDIA CALLEROS	37.38
10/26/2022 COCA-COLA BOTTLING CO	85.02
10/26/2022 COCA-COLA SOUTHWEST BEVERAGES LLC	88.01
10/26/2022 CONSERVE	137.77
10/26/2022 CONTROL TECHNOLOGIES INC	1,367.25
10/26/2022 CORRAL ENVIRONMENTAL CONSULTING, LLC	1,800.00
10/26/2022 COURTNEY HALLCY	500.00

10/26/2022 CRYSTAL PENA	8.50
10/26/2022 CULLIGAN WATER CONDITIONING OF WEST TEXAS	175.50
10/26/2022 CURRICULUM ASSOCIATES INC	3,960.00
10/26/2022 CURRICULUM ASSOCIATES INC	7,867.50
10/26/2022 CUSTOM WHOLESALE SUPPLY INC	39.50
10/26/2022 DAVID LAY	884.30
10/26/2022 DIANA TAVAREZ	1,206.66
10/26/2022 DOMINO'S PIZZA	5,152.75
10/26/2022 DR. ZELAYA EDUCATIONAL CONSULTING LLC	11,249.50
10/26/2022 ED PRICE	775.25
10/26/2022 ELUMA LLC	59,105.00
10/26/2022 ELUMA LLC	92,344.00
10/26/2022 RANDAL D GLENN	8,395.21
10/26/2022 FOCUS CARE INC	118,318.75
10/26/2022 FIDENCIA GUTIERREZ	35.50
10/26/2022 G H DAIRY	38,987.69
10/26/2022 GARDENDALE WATER CO	142.00
10/26/2022 THE GOODHEART-WILLCOX COMPANY INC	6,750.00
10/26/2022 GOODSON SERVICE COMPANY	1,380.33
10/26/2022 GRAINGER	797.75
10/26/2022 GRISELDA MUNIZ	1,206.66
10/26/2022 GUADALUPE NINO	13.44
10/26/2022 HEATHER DOLLOFF	436.00
10/26/2022 HENRY R CANAS	44.25
10/26/2022 HENRY R CANAS	140.00
10/26/2022 SEAN PATTY	28.98
10/26/2022 ID PLUS LLC	4,678.00
10/26/2022 IMAGERY GRAPHIC SYSTEMS	1,115.63
10/26/2022 IMAGES INK	7,376.00
10/26/2022 INK LION DESIGNS, LLC	445.00
10/26/2022 INSOURCE INSURANCE GROUP, LLC	50.00
10/26/2022 JESUS VALERIANO	265.50
10/26/2022 JOHN'S SALES & SERVICE	9,231.87
10/26/2022 JOSE H. RUEDAS	2,600.00
10/26/2022 JOSEPH LUCAS	174.13
10/26/2022 JUDITH CAWLEY	38.40
10/26/2022 JUMBURRITO	86.10
10/26/2022 KARA ROSENBLATT	900.00
10/26/2022 KARINA LIGON	1,206.66
10/26/2022 KAYLA KRUSE	41.00
10/26/2022 KEELEY RENE SIMPSON	74.00
10/26/2022 KENT ADHESIVE PRODUCTS COMPANY - KAPCO	76.00
10/26/2022 KENT PRECISION FOODS GROUP	8,865.00
10/26/2022 KIMBERLY CARRASCO	551.87
10/26/2022 L WALLACE CONSTRUCTION CO INC	26,321.54
10/26/2022 LABATT FOOD SERVICE	23,929.18
10/26/2022 LAKRISHA RODRIGUEZ	24.00

10/26/2022	LESLIE WILSON	292.25
10/26/2022	LILIA NANEZ	194.00
10/26/2022	LILIA NANEZ	648.25
10/26/2022	LORENZO R MASONSONG	150.00
10/26/2022	LOVING GUIDANCE INC	2,396.00
10/26/2022	LUNCH MONY INC	402.88
10/26/2022	LUZ MELENDEZ	1,249.42
10/26/2022	LVR COMMERCIAL FLOORING	35,569.52
10/26/2022	MACEE LANE	300.00
10/26/2022	MANDY HINOJOS	162.00
10/26/2022	MARELI SANCHEZ	44.13
10/26/2022	MARIA ORTIZ	459.02
10/26/2022	MARK BENNETT	180.00
10/26/2022	MARK BENNETT	1,188.03
10/26/2022	MATHEO FUENTES SANTIAGO	1,440.00
10/26/2022	MAURICIO MARQUEZ	74.00
10/26/2022	MDT ALLSTAR CLEANERS	10.00
10/26/2022	MDX SAFETY TRAINING CONSULTING & SERVICE	2,520.00
10/26/2022	MELISSA QUINTELA	14.25
10/26/2022	MICAH PETTIGREW	18.19
10/26/2022	MICAH PETTIGREW	286.25
10/26/2022	MICHAEL ELLIS	250.00
10/26/2022	MICHAEL HAWLEY	682.25
10/26/2022	MISTY HINER	279.13
10/26/2022	MONTESSORI SERVICES	405.03
10/26/2022	N-TUNE MUSIC & SOUND INC	809.40
10/26/2022	NATALIE FITZGERALD	558.50
10/26/2022	NATALIE GUARA	404.20
10/26/2022	NATALY RIVERA MOLINAR	1,206.66
10/26/2022	NATIONAL ASSOCIATION OF DISTRICT	150.00
10/26/2022	NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING	5,500.00
10/26/2022	NATIONAL TRAVEL SYSTEMS	370.96
10/26/2022	NCS PEARSON INC	2,236.00
10/26/2022	NCS PEARSON INC	18,400.00
10/26/2022	NEW MEXICO CHILD SUPPORT	300.00
10/26/2022	NEW MEXICO CHILD SUPPORT	659.00
10/26/2022	NIMBUS DRINKING WATER SYSTEMS	74.00
10/26/2022	ODESSA SIGN SOLUTION LLC	483.00
10/26/2022	SWECO INC	45,199.22
10/26/2022	SEWCO INC	135.98
10/26/2022	ONCE RAMOS LLC	1,219.90
10/26/2022	AMY ALAREZ	40.75
10/26/2022	AMY ALVAREZ	48.00
10/26/2022	BERENISSE GALINDO	48.25
10/26/2022	BILLE G MACKROBIN	48.25
10/26/2022	LILIA M BAUTISTA	48.25
10/26/2022	LUZ MARTINEZ	48.25

10/26/2022 MARINELARENA SILVA	48.25
10/26/2022 VERONICA OROZCO	48.25
10/26/2022 OPAL BOOZ & ASSOC	584.24
10/26/2022 OTIS ELEVATOR COMPANY INC	13,471.62
10/26/2022 OTIS ELEVATOR COMPANY INC	13,500.00
10/26/2022 OTIS ELEVATOR COMPANY INC	160,923.84
10/26/2022 PACY GOMEZ	300.00
10/26/2022 PATRICIA LOGAN	147.87
10/26/2022 PENSKE COMMERCIAL VEHICLES US LLC	184.36
10/26/2022 PERLA QUINTANA	1,621.55
10/26/2022 CARRIE BEYER	390.00
10/26/2022 PETROPLEX OFFICE SUPPLY, INC.	547.05
10/26/2022 PLASCO ID HOLDING LLC	599.00
10/26/2022 POCKET NURSE ENTERPRISES INC	491.66
10/26/2022 QUADIENT LEASING USA, INC.	13,258.20
10/26/2022 REGION 18 EDUCATION SERVICE CENTER	2,125.00
10/26/2022 RICHARD ORTEGA	1,800.00
10/26/2022 RIGO NUNEZ	72.25
10/26/2022 RITA LOPEZ	1,650.95
10/26/2022 ROBERTS TRUCK CENTER OF TEXAS	107.76
10/26/2022 RODNEY CHARLES ROMAN	150.00
10/26/2022 SAM'S CLUB DIRECT	1,115.41
10/26/2022 SAM'S CLUB DIRECT	168.86
10/26/2022 SASHA LONG	2,500.00
10/26/2022 SCHREIBER FOODS INTERNATIONAL	11,556.00
10/26/2022 SCOTT MCLEOD	255.00
10/26/2022 SECRETARY OF STATE	275.00
10/26/2022 SEWELL FORD INC	37,598.90
10/26/2022 SHELBY HILL	300.00
10/26/2022 SKILLSUSA TEXAS	270.00
10/26/2022 SOCORRO RODRIGUEZ	47.63
10/26/2022 STEPHANIE EVANS	13.13
10/26/2022 STERICYCLE	780.00
10/26/2022 STUDIES WEEKLY INC.	1,273.03
10/26/2022 SUSAN HENDRICKS	74.00
10/26/2022 SYSCO USA, INC	92,032.57
10/26/2022 TAYLOR KATHRYN ROY	970.32
10/26/2022 TEACH UPBEAT LLC	29,500.00
10/26/2022 TERI MCLEOD	1,206.66
10/26/2022 TEXAS ASSOCIATION FOR BILINGUAL EDUCATION	2,100.00
10/26/2022 TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	348.00
10/26/2022 TEXAS TECH UNIVERSITY	60.00
10/26/2022 TRAN NAM LE	504.40
10/26/2022 TROPHY DEN	135.00
10/26/2022 UIL MUSIC REGION 6	200.00
10/26/2022 UIL MUSIC REGION 6	200.00
10/26/2022 UNIPAK CORPORATION	16,720.00

10/26/2022 UNITED PARCEL SERVICE INC	123.60
10/26/2022 UNITED REFRIGERATION	853.41
10/26/2022 US FOODS, INC.	2,613.15
10/26/2022 VERIZON WIRELESS SERVICES LLC	12,645.84
10/26/2022 VICTORIA IBANEZ	23.69
10/26/2022 VWR INTERNATIONAL LLC. (SARGENT WELCH)	1,244.33
10/26/2022 WATSON TRUCK & SUPPLY	384.91
10/26/2022 WEST TEXAS EDUCATORS	2,897.50
10/26/2022 WEST TEXAS EDUCATORS	232,321.65
10/26/2022 WILLIAMS PAVING & EXCAVATION. INC	56,500.00
10/26/2022 WILLIAMS PAVING & EXCAVATION. INC	44,210.00
10/26/2022 WORLD'S FINEST CHOCOLATE INC	9,995.00
10/26/2022 XAVIER HERRERA	49.00
10/26/2022 XEROX CORPORATION	9,490.77
10/26/2022 TEXAS COUNSELING ASSOCIATION	430.00
10/27/2022 AMAZON CAPITAL SERVICES	1,065.19
10/27/2022 BETSABE GONZALEZ SALCIDO	1,249.42
10/27/2022 DARREN POOL	350.00
10/27/2022 DARREN POOL	500.00
10/27/2022 ECISD EDUCATION FOUNDATION	196.10
10/27/2022 TEXAS STATE NOTARY BUREAU	48.98
11/02/2022 ACCELERATION ACADEMIES	131,758.00
11/02/2022 AIDE EMILIANO	255.00
11/02/2022 ALAN WILLIAMS	521.02
11/02/2022 AMAZON CAPITAL SERVICES	34,707.66
11/02/2022 AMERICAN FAMILY LIFE & CANCER	60.40
11/02/2022 AMERICAN FAMILY LIFE & CANCER	12.00
11/02/2022 ANTHONY GARCIA	33.00
11/02/2022 ANTHONY JOEL SOROLA	194.00
11/02/2022 APPLE, INC	41,307.00
11/02/2022 ARLENE BRITO	43.19
11/02/2022 ASSOCIATION OF TEXAS	2,236.90
11/02/2022 ATHLETIC SUPPLY INC	14,982.00
11/02/2022 ATKINS HOLLMAN JONES PEACOCK	16,025.30
11/02/2022 AUSTIN TREVINO	260.00
11/02/2022 B&H FOTO ELECTRONICS CORPORATION	2,229.29
11/02/2022 BECKY RAMIREZ	74.88
11/02/2022 BIMBO BAKERIES USA	2,478.60
11/02/2022 DICK BLICK COMPANY	1,410.79
11/02/2022 BOOKBINDING & LAMINATING INC	249.50
11/02/2022 BRAKES AND WHEELS INC.	3,388.00
11/02/2022 BRAZOS DOOR & HARDWARE	18,480.00
11/02/2022 BRITTANY CROWLEY	165.00
11/02/2022 BUREAU OF EDUCATION & RESEARCH	3,283.00
11/02/2022 SPARKLIGHT	280.93
11/02/2022 CAITLIN COUCH	345.00
11/02/2022 CANDI HERNANDEZ	250.00

11/02/2022 CAROL GREGG	1,004.79
11/02/2022 CARRIE BEYER	979.06
11/02/2022 CASHWAY WEST, INC.	199.80
11/02/2022 CDW-G	228,055.75
11/02/2022 CENGAGE LEARNING	585.00
11/02/2022 NBCEC INC	1,181.62
11/02/2022 CHRISTINE DOCKALL	8.44
11/02/2022 CHYREE LEMASTER	781.00
11/02/2022 CONTROL TECHNOLOGIES INC	6,570.18
11/02/2022 COURTNEY HALLCY	72.33
11/02/2022 COURTNEY HALLCY	175.00
11/02/2022 CURRICULUM ASSOCIATES INC	11,075.40
11/02/2022 CUSTOM WHOLESALE SUPPLY INC	141.71
11/02/2022 DALE'S ALIGNMENT & BRAKE SERVICE INC	110.00
11/02/2022 DANA BATTEN	400.14
11/02/2022 DEANNA MCBRIDE	40.38
11/02/2022 DIANE HARLAN	697.12
11/02/2022 DOMINO'S PIZZA	5,219.50
11/02/2022 DUAL LANGUAGE EDUCATION OF NEW MEXICO	5,400.00
11/02/2022 ECISD EDUCATION FOUNDATION	7,427.00
11/02/2022 ECISD EDUCATION FOUNDATION	477.00
11/02/2022 EDUCATION CAREER ALTERNATIVE PROGRAM, LTD	390.00
11/02/2022 ED PRICE	1,622.00
11/02/2022 ELEVATION ON TOUR	8,075.00
11/02/2022 ELIZABETH WILBANKS	1,312.13
11/02/2022 ELLEN SMITH	165.00
11/02/2022 EOFFICIAL ENTERPRISES, INC.	10,673.72
11/02/2022 ERLEICDA, LLC.	3,315.00
11/02/2022 RANDAL D GLENN	69,218.53
11/02/2022 FAMILY & CONSUMER SCIENCES	26.00
11/02/2022 FERGUSON FACILITIES SUPPLY	803.30
11/02/2022 FERL GILES	620.00
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	21,926.71
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	35,599.15
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	22,338.33
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	74,213.00
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	3,250.00
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	225.00
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	225.00
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	225.00
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	225.00
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	11,480.00
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	2,099.98
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	1,720.39
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	15,368.61
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	10,388.75
11/02/2022 FIRST FINANCIAL ADMINISTRATORS	7,413.26

11/02/2022	FIRST FINANCIAL ADMINISTRATORS	5,238.79
11/02/2022	FIRST FINANCIAL ADMINISTRATORS	4,056.79
11/02/2022	FIRST FINANCIAL ADMINISTRATORS	88,554.39
11/02/2022	FIRST FINANCIAL ADMINISTRATORS	125,509.58
11/02/2022	FIRST FINANCIAL ADMINISTRATORS	28,599.37
11/02/2022	FIRST FINANCIAL ADMINISTRATORS	11,348.06
11/02/2022	FIRST FINANCIAL ADMINISTRATORS	3,276.44
11/02/2022	G H DAIRY	40,261.66
11/02/2022	GARDENDALE WATER CO	117.50
11/02/2022	GRAINGER	2,936.89
11/02/2022	HEALTH SERVICES ADMINISTRATION	1,088.40
11/02/2022	HEALTH SERVICES ADMINISTRATION	23,398.97
11/02/2022	HEIDI C TURNER	592.00
11/02/2022	HOME DEPOT USA INC - STORE #562	5,136.14
11/02/2022	HORACE MANN INS CO	48.82
11/02/2022	HORTENCIA DEL BOSQUE	161.12
11/02/2022	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	348.00
11/02/2022	HUMBERTO HERNANDEZ JR	15,456.95
11/02/2022	HURT EXTERMINATING	53,803.07
11/02/2022	HYDRO HOLDING NORTH AMERICA	30,561.00
11/02/2022	IRMA RIZO	439.35
11/02/2022	ISABEL CARDONA	72.63
11/02/2022	JACQUELINE FRANCO	165.00
11/02/2022	JAIME MILLER	165.00
11/02/2022	JAIME MILLER	331.00
11/02/2022	JAIME MILLER	680.13
11/02/2022	JASON OSBORNE	478.00
11/02/2022	JAVIER RUIZ	128.50
11/02/2022	JAYNE TILLERY	87.19
11/02/2022	JD PALATINE LLC	254.40
11/02/2022	JENNIE CHAVEZ	945.14
11/02/2022	JENNIFER WIMBERLEY	255.00
11/02/2022	JENNY ALDEN	21.44
11/02/2022	JNT RESOURCES PARTNERS, LP	3,697.89
11/02/2022	JNT RESOURCES PARTNERS, LP	24,594.72
11/02/2022	JNT RESOURCES PARTNERS LP	36,331.20
11/02/2022	JOSE H. RUEDAS	900.00
11/02/2022	JOSE H. RUEDAS	18,800.00
11/02/2022	JUANA HERNANDEZ	56.00
11/02/2022	KATHERINE YORK	800.00
11/02/2022	KELLEE THORPE	3,412.50
11/02/2022	KELLIE COLLINS	38.00
11/02/2022	KENYA THOMAS	328.75
11/02/2022	KENYA THOMAS	476.18
11/02/2022	KIMBERLY BRYER	182.06
11/02/2022	KIMBERLY GUERRA	75.63
11/02/2022	KRISTA BRADDOCK	165.00

11/02/2022 LA MARGARITA	320.00
11/02/2022 LABATT FOOD SERVICE	174,624.14
11/02/2022 LAREE MORRIS	951.40
11/02/2022 LAURA ROMAN	396.80
11/02/2022 LAURLYN SMITH	781.00
11/02/2022 LEISHA SANCHEZ	137.00
11/02/2022 LENNOX INDUSTRIES INC	967.91
11/02/2022 LINDE GAS & EQUIPMENT INC	726.73
11/02/2022 LINDE GAS & EQUIPMENT INC	2,094.34
11/02/2022 LISA MUSICK	1,050.00
11/02/2022 LONE STAR LEARNING	500.00
11/02/2022 LORENZO R MASONSONG	52.26
11/02/2022 LOWE'S	1,560.08
11/02/2022 LYNDA RHODES	52.00
11/02/2022 MACEE LANE	175.00
11/02/2022 MAGDELINE COOK	891.00
11/02/2022 MARK BENNETT	1,118.72
11/02/2022 MATIAS PATINO	300.00
11/02/2022 MEGAN SNYDER	165.00
11/02/2022 MICHELLE GALINDO	1,411.75
11/02/2022 MISTY HINER	357.20
11/02/2022 NETSYNC NETWORK SOLUTIONS	27,500.00
11/02/2022 NICOLE BATISTE	4,000.00
11/02/2022 NORTH TEXAS TOLLWAY AUTHORITY	35.00
11/02/2022 ODESSA SIGN SOLUTION LLC	25.00
11/02/2022 SWECO INC	10,868.83
11/02/2022 SEWCO INC	275.26
11/02/2022 SAN ANTONIO SCHOOL DISTRICT	90.00
11/02/2022 TEXAS TECH UIL	3,625.00
11/02/2022 OTIS ELEVATOR COMPANY INC	4,481.00
11/02/2022 PABLO DAVILA	1,050.00
11/02/2022 PACY GOMEZ	300.00
11/02/2022 PATRICIA FORESTER	396.80
11/02/2022 PENSKE COMMERCIAL VEHICLES US LLC	566.27
11/02/2022 PERRY JOHNSON	350.00
11/02/2022 PETROLEUM TRADERS CORPORATION	67,639.41
11/02/2022 PETROPLEX OFFICE SUPPLY, INC.	408.18
11/02/2022 POCKET NURSE ENTERPRISES INC	472.79
11/02/2022 PROJECT LEAD THE WAY INC	3,174.00
11/02/2022 R WATER LLC	23,760.00
11/02/2022 REGION 18 EDUCATION SERVICE CENTER	4,650.00
11/02/2022 REGION 18 EDUCATION SERVICE CENTER	300.00
11/02/2022 REGION 18 EDUCATION SERVICE CENTER	450.00
11/02/2022 RICHARD VAN PELT	52.26
11/02/2022 RICOH USA INC	1,276.00
11/02/2022 RITA CROUCH	937.46
11/02/2022 ROB RANKIN	110.00

11/02/2022	ROBERTS TRUCK CENTER OF TEXAS	920.34
11/02/2022	RODNEY CHARLES ROMAN	500.00
11/02/2022	RODNEY CHARLES ROMAN	175.00
11/02/2022	ROSELL D CAUFIELD	2,600.00
11/02/2022	SAM'S CLUB DIRECT	2,982.50
11/02/2022	SAMMY HOSTETTER	9.73
11/02/2022	SCHOLASTIC NETWORK PARTNERS	3,600.00
11/02/2022	SCOTT MURI	1,262.33
11/02/2022	SELSA LERMA	189.00
11/02/2022	SHERWIN WILLIAMS	531.13
11/02/2022	SHIELA WILSON	452.58
11/02/2022	SPIRIT MONKEY, LLC	1,374.87
11/02/2022	STEPHANIE HIGNOJOS	298.66
11/02/2022	STEVE BROWN	274.34
11/02/2022	SUSAN BUTLER	1,720.00
11/02/2022	SYSCO USA, INC	36,840.00
11/02/2022	TAMI HEIFNER	1,889.80
11/02/2022	TAMMY HAWKINS	193.90
11/02/2022	TEXAS ASSOCIATION OF SCHOOL	275.00
11/02/2022	TEXAS AFT AMP	332.50
11/02/2022	TASB, INC	425.00
11/02/2022	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS	81.00
11/02/2022	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	2,865.00
11/02/2022	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	445.00
11/02/2022	TEXAS CLASSROOM TEACHERS ASSOC	5,078.00
11/02/2022	TEXAS ELEMENTARY PRINCIPALS & SUPERVISORS ASSOC	317.21
11/02/2022	TEXAS HIGH SCHOOL GYMNASTICS COACHES ASSOCIATION	320.00
11/02/2022	TEXAS INDUSTRIAL VOCATIONAL ASSOCIATION	96.50
11/02/2022	TEXAS INSTRUMENTS INC	169.52
11/02/2022	TEXAS LIFE INSURANCE CO	121,091.61
11/02/2022	TEXAS STATE TEACHERS ASSOCIATION	32,961.34
11/02/2022	THE CINCINNATI LIFE INS. CO	44.51
11/02/2022	THE CINCINNATI LIFE INS. CO	44.51
11/02/2022	THE CINCINNATI LIFE INS. CO	266.28
11/02/2022	THE MCCRELESS COMPANY	270.53
11/02/2022	TIM GILLEY	502.06
11/02/2022	TRACI AVILA	20.63
11/02/2022	VALERIE STILES	165.00
11/02/2022	VERIZON WIRELESS SERVICES LLC	10,852.48
11/02/2022	VERONICA PEREZ ZAPATA	21.06
11/02/2022	IMPERIAL BAG & PAPER LLC	61,338.01
11/02/2022	WATSON TRUCK & SUPPLY	32.77
11/02/2022	BARBARA M FAULKNER	800.00
11/02/2022	XEROX CORPORATION	741.13
11/02/2022	XEROX CORPORATION	521.88
11/03/2022	CHRIS STANLEY	918.02
11/03/2022	FEDEX	271.05

11/03/2022 TEXAS ASSOCIATION OF FUTURE EDUCATORS	450.00
11/03/2022 TEA-CRT	94,500.00
11/07/2022 AMERICAN EXPRESS	8,702.98
11/09/2022 AIDE EMILIANO	59.63
11/09/2022 AIR TUTORS LLC	967.50
11/09/2022 AMANDA HART	198.00
11/09/2022 AMANDA ROWAN	78.00
11/09/2022 AMAZON CAPITAL SERVICES	20,692.48
11/09/2022 AMBER WELLS	431.00
11/09/2022 ANDERSON TILE SALES INC	37,952.96
11/09/2022 ASHLEY OSBORNE	106.00
11/09/2022 ASHLEY OSBORNE	7.98
11/09/2022 ATKINS HOLLMAN JONES PEACOCK	40,887.16
11/09/2022 AUDRIE LUJAN	82.00
11/09/2022 AUSTIN TREVINO	3,955.33
11/09/2022 BEATRIS MATA	395.00
11/09/2022 BECKY RAMIREZ	68.63
11/09/2022 BERKSHIRE PRODUCTION SUPPLY LLC	375.20
11/09/2022 DICK BLICK COMPANY	44.40
11/09/2022 BLUE CROSS BLUE SHIELD TEXAS	1,991.83
11/09/2022 BOBBIE JO ROMAN-MANSANALES	1,545.88
11/09/2022 BRANDY SANDERS	352.00
11/09/2022 BRAUN BEEF & CO INC	60,844.20
11/09/2022 BRAZOS DOOR & HARDWARE	20,957.50
11/09/2022 BRIA MAXEY	265.50
11/09/2022 BRIA MAXEY	1,969.80
11/09/2022 BRIDGETTE CASAS	727.59
11/09/2022 BRITTANY SWAIM	42.38
11/09/2022 BYRNE BROS FOODS INC	24,998.60
11/09/2022 SPARKLIGHT	172.19
11/09/2022 CAITLIN COUCH	58.88
11/09/2022 CDW-G	64,976.79
11/09/2022 CENGAGE LEARNING	8,536.24
11/09/2022 CHARLES AND LEZIEE CHURCHFIELD	36,814.48
11/09/2022 CHELSEA REYES	110.34
11/09/2022 MAKE CHICKEN INC	157.48
11/09/2022 NBCEC INC	969.99
11/09/2022 CHRISTI HANSEN	48.71
11/09/2022 CITY OF ODESSA	16,381.67
11/09/2022 COCA-COLA SOUTHWEST BEVERAGES LLC	128.00
11/09/2022 CORTNEY SMITH	300.00
11/09/2022 COURTNEY HALLCY	400.00
11/09/2022 CULLIGAN WATER CONDITIONING OF WEST TEXAS	651.75
11/09/2022 CURRICULUM ASSOCIATES INC	12,275.00
11/09/2022 CUSTOM WHOLESALE SUPPLY INC	933.59
11/09/2022 CUSTOM WHOLESALE SUPPLY INC	171.98
11/09/2022 CYNTHIA RUBALCADO	395.00

11/09/2022	DIANE HARLAN	101.75
11/09/2022	DOMINO'S PIZZA	204.99
11/09/2022	DOMINO'S PIZZA	4,157.25
11/09/2022	DOMTECH ELECTRICAL AND CONTROLS LLC	18,043.22
11/09/2022	E-CONTROL SYSTEMS, INC.	50.00
11/09/2022	ECISD NURSERY-GREENHOUSE	341.26
11/09/2022	ELLIOTT WITNEY	45,000.00
11/09/2022	ELUMA LLC	61,875.00
11/09/2022	EMILY COPPEDGE	1,545.84
11/09/2022	JACQUELINE H LIGHT	500.00
11/09/2022	FOCUS SCHOOL SOFTWARE LLC	112,647.50
11/09/2022	FREDERICKSBURG EDUCATION INITIATIVE, INC	2,810.00
11/09/2022	G H DAIRY	37,712.88
11/09/2022	GARDENDALE WATER CO	242.00
11/09/2022	GARDENDALE WATER CO	18.00
11/09/2022	GILLIAN HERRERA	137.24
11/09/2022	GINGER STOREY	510.00
11/09/2022	GLORIA AGUILAR	425.00
11/09/2022	GRAINGER	476.48
11/09/2022	GRANDE COMMUNICATIONS NETWORK LLC	13,452.00
11/09/2022	GREEN LIGHT GROUP TOURS	80,805.72
11/09/2022	GRISSEL K CAMACHO	484.67
11/09/2022	HAPPY GRINGO LLC	683.60
11/09/2022	HEATHER DRIGGERS	331.00
11/09/2022	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	15,033.60
11/09/2022	HOUSTON ISD	1,295.01
11/09/2022	SEAN PATTY	139.23
11/09/2022	I-CAR	1,100.00
11/09/2022	IMAGERY GRAPHIC SYSTEMS	434.95
11/09/2022	IMAGERY GRAPHIC SYSTEMS	1,878.55
11/09/2022	IMELDA G LOYA	484.67
11/09/2022	INSTRUCTURE INC	61,675.00
11/09/2022	ISABEL CARDONA	395.00
11/09/2022	KEVIN D BALLARD INC	6,542.00
11/09/2022	JACQUELINE RAMIREZ	484.67
11/09/2022	JANICE CRAWFORD	6,406.25
11/09/2022	JENNIFER HERNANDEZ	973.07
11/09/2022	JENNIFER WIMBERLEY	67.81
11/09/2022	JENNY ALDEN	431.00
11/09/2022	JERIMIE HERNANDEZ	120.00
11/09/2022	JERRY MAHANA	1,674.12
11/09/2022	JESSICA E MARTINEZ	484.67
11/09/2022	JOCELYNE AGUERO	69.50
11/09/2022	JOE JO CONSTRUCTION LLC	24,857.98
11/09/2022	JOHN MCCLELLAN	78.00
11/09/2022	JOIE SEATON	23.06
11/09/2022	JOLYNN VARELA	92.69

11/09/2022	JOSE H. RUEDAS	3,000.00
11/09/2022	JUDITH CAWLEY	117.85
11/09/2022	KAY'S EMBLEMS INC	2,551.25
11/09/2022	KEELEY RENE SIMPSON	578.31
11/09/2022	KENNEDI HERNANDEZ	210.00
11/09/2022	LABATT FOOD SERVICE	67,596.16
11/09/2022	LAURIE WASH	1,350.00
11/09/2022	LIBERTY PAPER	37,548.00
11/09/2022	LISA WILLS	104.81
11/09/2022	LONE STAR LEARNING	8,911.00
11/09/2022	LUISANA MAURICIO	35.01
11/09/2022	LYNETA MENDOZA	43.06
11/09/2022	MACKENZIE WEATHERFORD	59.25
11/09/2022	MANUELA ESCAJEDA	70.00
11/09/2022	MARGARITA ACOSTA	784.67
11/09/2022	MARGARITA BROOKER	23.06
11/09/2022	MARIA E MEDRANO	484.67
11/09/2022	MARK HARRIS HJ INC	820.23
11/09/2022	MARY GARCIA	1,971.14
11/09/2022	MEGAN SNYDER	102.69
11/09/2022	MICHAEL HAWLEY	618.25
11/09/2022	MICHAEL HAWLEY	613.25
11/09/2022	MIGHTY WASH OPERATIONS LLC	450.00
11/09/2022	N-TUNE MUSIC & SOUND INC	2,789.27
11/09/2022	NATIONAL ASSOCIATION OF SCHOOL NURSES	5,104.00
11/09/2022	NATIONAL CENTER FOR YOUTH ISSUES	220.00
11/09/2022	NATIONAL COUNCIL FOR THE SOCIAL STUDIES	597.00
11/09/2022	NATIONAL PROPERTY SUPPLY	1,126.00
11/09/2022	NATIONAL TRAVEL SYSTEMS	2,643.77
11/09/2022	NETSYNC NETWORK SOLUTIONS	1,093.20
11/09/2022	NIMBUS DRINKING WATER SYSTEMS	742.50
11/09/2022	NOELIA JIMENEZ	204.58
11/09/2022	NOEMI CUEVAS DE CHACON	484.67
11/09/2022	NORTH TEXAS TOLLWAY AUTHORITY	10.00
11/09/2022	ODESSA COUNCIL FOR ARTS & HUMANITIES	200.00
11/09/2022	ODESSA FAMILY YMCA	53,532.00
11/09/2022	ODESSA SIGN SOLUTION LLC	25.00
11/09/2022	SWECO INC	10,345.34
11/09/2022	SEWCO INC	42,852.50
11/09/2022	OLIVIA PORRAS	50.06
11/09/2022	SANDRA DICKERSON	20.00
11/09/2022	ORAN DOBBINS	115.76
11/09/2022	OTIS ELEVATOR COMPANY INC	6,174.00
11/09/2022	PENSKE COMMERCIAL VEHICLES US LLC	391.29
11/09/2022	PERLA QUINTANA	350.00
11/09/2022	PERRY JOHNSON	150.00
11/09/2022	PETER C GORMAN	2,250.00

11/09/2022	PETROLEUM TRADERS CORPORATION	17,840.24
11/09/2022	PIRAINO CONSULTING, INC	750.00
11/09/2022	PRISCILLA HERNANDEZ	2,020.00
11/09/2022	PROJECT LEAD THE WAY INC	2,976.50
11/09/2022	REGION 18 EDUCATION SERVICE CENTER	67,200.00
11/09/2022	ROBERTS TRUCK CENTER OF TEXAS	140.00
11/09/2022	RODNEY CHARLES ROMAN	800.00
11/09/2022	ROSAS CAFE / BOBBY COX Co.	287.91
11/09/2022	SAM'S CLUB DIRECT	1,972.12
11/09/2022	SANDRA BANDA	211.93
11/09/2022	SANDRA VALDERAZ	375.00
11/09/2022	SANDY EMMERSON	810.00
11/09/2022	SARAH PATTON	79.19
11/09/2022	SCIENCE TEACHERS ASSOCIATION OF TEXAS	265.00
11/09/2022	SEWELL FORD INC	150,945.20
11/09/2022	SHELBY HILL	64.98
11/09/2022	SHERWIN WILLIAMS	770.00
11/09/2022	SHIRLEE ALEXANDER	4,800.00
11/09/2022	PINNACLE PROPANE LLC	210.00
11/09/2022	SPIRIT MONKEY, LLC	220.00
11/09/2022	STACI STEPHENS ASHLEY	210.00
11/09/2022	STEPHANIE VILLAVICENCIO GARCIA	72.19
11/09/2022	STEPHANIE VILLAVICENCIO GARCIA	47.00
11/09/2022	STEPHANIE VILLAVICENCIO GARCIA	553.00
11/09/2022	SUMMIT K12 HOLDING INC	7,715.00
11/09/2022	KIRSTEN DANIELLE YBARRA	1,200.00
11/09/2022	SYLVIA MACIAS	67.30
11/09/2022	TEXAS ASSOCIATION OF SCHOOL	550.00
11/09/2022	TEXAS BOOK COMPANY	693.69
11/09/2022	TERESA OWENS	331.00
11/09/2022	TERESA MARTINEZ	173.19
11/09/2022	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	1,340.00
11/09/2022	TEXAS DEPARTMENT OF TRANSPORTATION	2.30
11/09/2022	TEXAS DEPARTMENT OF PUBLIC SAFETY	295.00
11/09/2022	TEXAS DEPARTMENT OF INFORMATION RESOURCES	395.48
11/09/2022	TEXAS ELEMENTARY PRINCIPALS & SUPERVISORS ASSOC	364.00
11/09/2022	TEXAS EXCAVATION SAFETY SYSTEM, INC.	24.70
11/09/2022	TEXAS TECH UNIVERSITY	60.00
11/09/2022	TEXAS TECH UNIVERSITY	28,998.00
11/09/2022	TEXAS TECH UNIVERSITY	45,000.00
11/09/2022	TEXAS TECH HEALTH SCIENCES CENTER	1,000.00
11/09/2022	THE HANOVER RESEARCH COUNCIL	47,500.00
11/09/2022	THE HON COMPANY LLC C/O OFFICEWISE	10,753.64
11/09/2022	THE LINCOLN ELECTRIC COMPANY	784.00
11/09/2022	THE NATIONAL LITERACY PROFESSIONAL DEVELOPMENT	2,550.00
11/09/2022	THE RON CLARK ACADEMY	995.00
11/09/2022	THE SCRIPPS NATIONAL SPELLING BEE	182.50

11/09/2022	TINA PENDLETON	198.00
11/09/2022	TRACEY BORCHARDT	772.91
11/09/2022	TRANSFINDER CORPORATION	13,000.00
11/09/2022	UNITED PARCEL SERVICE INC	36.00
11/09/2022	UNITED REFRIGERATION	1,302.46
11/09/2022	UNIVERSITY OF TX-PERMIAN BASIN	113,617.00
11/09/2022	VANESA ORTEGA	484.67
11/09/2022	VANESSA ALONZO	375.00
11/09/2022	VANESSA ZOELZER	431.00
11/09/2022	VERIZON WIRELESS SERVICES LLC	532.18
11/09/2022	VERTICAL SCHOOL PARTNERS LP	1,375.00
11/09/2022	VICTORIA NORENA	94.51
11/09/2022	IMPERIAL BAG & PAPER LLC	13,856.56
11/09/2022	WALSH GALLEGOS TREVINO KYLE & ROBINSON PC	460.00
11/09/2022	WALTER T. HENDERSON	2,145.00
11/09/2022	WATCH DOGS USA INC	489.12
11/09/2022	WATSON TRUCK & SUPPLY	765.54
11/09/2022	WORLD'S FINEST CHOCOLATE INC	7,896.00
11/09/2022	XEROX CORPORATION	28,987.26
11/09/2022	YVETTE ABILA	121.64
10/13/2022	AETNA LIFE INSURANCE COMPANY	421,594.66
10/13/2022	PCARX LLC	130,048.15
10/13/2022	AETNA LIFE INSURANCE COMPANY	104,149.20
10/21/2022	AETNA LIFE INSURANCE COMPANY	356,144.85
10/21/2022	PCARX LLC	193,878.56
10/28/2022	AETNA LIFE INSURANCE COMPANY	345,677.65
10/28/2022	PCARX LLC	96,884.20
10/28/2022	JNT RESOURCES PARTNERS LP	61,000.00
10/31/2022	AETNA LIFE INSURANCE COMPANY	266,135.25
10/31/2022	PCARX LLC	203,648.18
11/03/2022	PCARX LLC	20,832.00
11/03/2022	AETNA LIFE INSURANCE COMPANY	576,714.22
11/03/2022	PCARX LLC	122,934.57
11/03/2022	CAREATC INC	96,039.32
11/03/2022	CAREATC INC	5,416.67
11/03/2022	CAREATC INC	1,248.00
11/03/2022	WELLSPRING TELEHEALTH	11,107.50
11/03/2022	AETNA LIFE INSURANCE COMPANY	28,712.11

TOTAL NUMBER OF CHECKS WRITTEN FOR DISTRICT	1,067
TOTAL AMOUNT WRITTEN FOR DISTRICT	\$ 12,497,210.76



REQUEST FOR APPROVAL OF ACCEPTANCE OF DONATIONS OVER \$10,000

In accordance with policy CDC (local), Ector County ISD is requesting approval to receive the following donations greater than \$10,000.

Amount	Fund	From	Description
\$20,000	494	Chevron to The Education Foundation	Project Lead the Way for Hays STEM program lab kits and supplies



OUR students...THE future

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 Odessa, Texas

891
 CDC
 (EXHIBIT)A

TO: Chief Financial Officer

FOR: Recommendation to Accept Donation/Gift

FROM: _____ / Ryan Merritt
 Principal OR Director
 _____ / CTE
 School OR Department

Education Foundation of Odessa Jay Arrick, President
 Name of Donor (if organization, please include name of president)
 PO Box 951 Odessa Texas 79760
 Mailing address City State Zip Code
 has offered a donation or gift in the following category: Donation/Gift (describe below)

Description of Donation/Gift	Value*	Purpose of Donation
Check# 3176	\$ 20,000.00	Project Lead the Way - Hays
	\$	
	\$	

*Values assigned for donation of equipment or services is for internal reporting purposes only. This value may not be used as an appraisal value for IRS purposes.

Permission is requested to accept this donation/gift for our school/department. The donor understands that the donation/gift will become the property of the Ector County Independent School District and will be under the jurisdiction of the school/department in accordance with School Board Policy and administrative rules and regulations. Approved donation/gift should be added to fixed assets inventory if applicable.

REMARKS: Deposit to: 494-11-6396-00-112-11-49423 Teaching Materials STEM
 lab kits + supplies

() Approval () Disapproval *Ryan Merritt* 11/9/2022
 PRINCIPAL / DIRECTOR Date

() Approval () Disapproval *Colton Patten* 11-8-22
 DIRECTOR OF DEVELOPMENT Date

() Approval () Disapproval *N. Sarah P. Offines* 11/10/22
 CHIEF FINANCIAL OFFICER Date
 (The following approval required for a single donation/gift of \$10,000 or more)

() Approval () Disapproval _____
 SUPERINTENDENT OF SCHOOLS Date

Memo

COPY

To: Albessa Chavez, Accounting
From: Celeste Potter, Education Foundation
Date: November 8, 2022
Re: Donation – Project Lead the Way

Message:

Enclosed is a check (ck# 3176) in the amount of \$20,000.00 to support Project Lead the Way in ECISD.

Any unused funds should be returned to the Education Foundation.



Celeste Potter

From: Ryan Merritt
Sent: Thursday, November 3, 2022 2:51 PM
To: Celeste Potter
Subject: RE: Chevron Funding

Follow Up Flag: Flag for follow up
Flag Status: Flagged

Hi Celeste,

I met with the leadership team at Hays Elementary this week to learn more about the PLTW Launch program and about their plans for engaging students in STEM. The campus has expressed interest in becoming a PLTW Spotlight school. In order to keep working toward full implementation the teachers need more resources. I have received a request to purchase \$20,000 in lab kits and supplies needed to fill in the gaps.

The last time we spoke you mentioned there is Chevron funding from the prior year that could be requested. I would like to request the \$20,000 to purchase the needed resources.

Please let me know if you need more information for this request.

Thank you,

Ryan

From: Celeste Potter <Celeste.Potter@ectorcountyisd.org>
Sent: Monday, October 10, 2022 1:15 PM
To: Ryan Merritt <Bradley.Merritt@ectorcountyisd.org>
Subject: Chevron Funding
Importance: High

Good afternoon, Ryan. I hope you're enjoying the long weekend.

I talked to Chevron earlier today and they are open to considering a request for funding towards a drone program in ECISD as well as continued funding for Project Lead the Way.

I would like to submit a formal proposal to Chevron next week through the Education Foundation. Would you be able to put together a budget of what you would need for the above-mentioned items? You've got around \$100,000 to work with.

Thanks,

Celeste Potter, Director
ECISD Development Office
Education Foundation of Odessa



Education Foundation of Odessa, Inc.

P.O. Box 951
Odessa, TX 79760
(432) 456-7059
www.educationfoundationodessa.org

Prosperity Bank
620 N. Grant
Odessa, TX 79761
88-2258/1113

3176

11/8/2022

PAY TO THE ORDER OF Ector County ISD

\$**20,000.00

Twenty Thousand and 00/100*****

DOLLARS

PROTECTED AGAINST FRAUD

Ector County ISD
Finance Department
P.O. Box 3912
Odessa, Texas 79760

Colate Patten

MEMO
Donation - PLTW

⑆ 1 1 1 3 2 2 5 8 3 ⑆ 1 0 0 8 0 4 1 1 ⑆ 3 1 7 6

Education Foundation of Odessa, Inc.

Ector County ISD

Restricted Expenses:Project Lead the W Project Lead the Way Donation (Chevron Funding)

11/8/2022

3176

20,000.00

Prosperity Bank Chec Donation - PLTW

20,000.00



REQUEST FOR APPROVAL OF THE QUARTERLY INVESTMENT REPORT

Attached is a quarterly report on District investments representing investments for the months of July 2022 – September 2022. The District’s investments are governed by the Public Funds Investment Act, Texas Government Code (Chapter 2256) and legal and local policies CDA. Every effort is made to maximize investment earnings while protecting the District’s assets.

The report represented is in compliance with legislation that requires quarterly reporting.

Administrative Recommendation:

Approval of Quarterly Investment Report

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 QUARTERLY REPORT OF INVESTMENTS
 FOR THE PERIOD FROM JULY 1, 2022 THRU SEPTEMBER 30, 2022



	BEGINNING BALANCE @ COST	ADDITIONS		DEDUCTIONS		INTEREST EARNED	ENDING BALANCE @ COST	%	AMORTIZED BOOK VALUE	MARKET (FAIR VALUE)	UNREALIZED GAIN (LOSS)
		No.	AMOUNT	No.	AMOUNT						
TEXPOOL											
GENERAL FUND	\$ 18,622,024.16	86	64,126,849.09	22	82,075,848.68	48,622.17	\$ 721,646.74	40.49%	\$ 721,646.74	\$ 721,646.74	\$ -
SCHOOL NUTRITION FUND	905,374.31	0	-	0	-	4,635.33	910,009.64	51.05%	910,009.64	910,009.64	-
DEBT SERVICE FUND	17,837,628.16	2	275,903.35	4	18,161,692.08	48,160.57	0.00	0.00	0.00	0.00	-
MEDICAL TRUST FUND	13,859,170.05	2	2,300,000.00	13	16,200,856.94	41,686.89	(0.00)	(0.00)	(0.00)	(0.00)	-
WORKER'S COMP FUND	6,868,654.69	0	-	2	6,892,256.01	23,601.32	(0.00)	(0.00)	(0.00)	(0.00)	-
SPECIAL FUNDS	150,056.90	0	-	0	-	768.35	150,825.25	8.46%	150,825.25	150,825.25	-
TEXPOOL	\$ 58,242,908.27	90	66,702,752.44	41	123,330,653.71	167,474.63	\$ 1,782,481.63	100.00%	\$ 1,782,481.63	\$ 1,782,481.63	\$ -
% OF GRAND TOTAL	36.42%						1.46%				
TEXPOOL PRIME											
GENERAL FUND	\$ 44,456,166.73	0	7,379,945.33	2	15,288,114.11	222,882.54	\$ 36,770,880.49	57.39%	\$ 36,770,880.49	\$ 36,770,880.49	\$ -
DEBT SERVICE FUND	-	4	9,487,806.19	0	-	17,254.49	9,505,060.68	14.84%	9,505,060.68	9,505,060.68	-
MEDICAL TRUST FUND	-	3	12,920,856.94	4	2,050,000.00	19,137.08	10,889,994.02	17.00%	10,889,994.02	10,889,994.02	-
WORKER'S COMP FUND	-	2	6,892,256.01	0	-	12,567.92	6,904,823.93	10.78%	6,904,823.93	6,904,823.93	-
TEXPOOL PRIME	\$ 44,456,166.73	9	36,680,864.47	6	17,338,114.11	271,842.03	\$ 64,070,759.12	100.00%	\$ 64,070,759.12	\$ 64,070,759.12	\$ 249
% OF GRAND TOTAL	27.80%						52.36%				
LONE STAR											
GENERAL FUND	\$ 39,340.33	0	-	0	-	202.83	\$ 39,543.16	5.70%	\$ 39,543.16	\$ 39,543.16	\$ -
WORKER'S COMP FUND	651,072.98	0	-	0	-	3,356.76	654,429.74	94.30%	654,429.74	654,429.74	-
LONE STAR	\$ 690,413.31	0	0.00	0	0.00	3,559.59	\$ 693,972.90	100.00%	\$ 693,972.90	\$ 693,972.90	\$ -
% OF GRAND TOTAL	0.43%						0.57%				
NEXBANK MONEY MARKET											
GENERAL FUND	\$ 10,049,413.44	0	-	0	-	54,978.73	\$ 10,104,392.17	100.00%	\$ 10,104,392.17	\$ 10,104,392.17	\$ -
NEXBANK MONEY MARKET	\$ 10,049,413.44	0	0.00	0	0.00	54,978.73	\$ 10,104,392.17	100.00%	\$ 10,104,392.17	\$ 10,104,392.17	\$ -
% OF GRAND TOTAL	6.28%						8.26%				
TEXSTAR											
GENERAL FUND	\$ 26,245,318.49	1	9,096,680.04	0	-	138,862.07	\$ 35,480,860.60	86.74%	\$ 35,480,860.60	\$ 35,480,860.60	\$ -
INSURANCE RECOVERY	14,465,746.38	0	-	1	9,096,680.04	53,959.69	5,423,026.03	13.26%	5,423,026.03	5,423,026.03	-
TEXSTAR	\$ 40,711,064.87	1	9,096,680.04	1	9,096,680.04	192,821.76	\$ 40,903,886.63	100.00%	\$ 40,903,886.63	\$ 40,903,886.63	\$ -
% OF GRAND TOTAL	25.45%						33.43%				
TCG DIRECTED INVESTMENTS											
GENERAL FUND	\$ 5,785,247.10	0	-	3	1,040,000.00	4,958.67	\$ 4,750,205.77	100.00%	\$ 4,750,205.77	\$ 4,728,917.57	\$ (21,288.20)
TCG DIRECTED INVESTMENTS	\$ 5,785,247.10	0	0.00	3	1,040,000.00	4,958.67	\$ 4,750,205.77	100.00%	\$ 4,750,205.77	\$ 4,728,917.57	\$ (21,288.20)
% OF GRAND TOTAL	3.62%						3.88%				
TEXAS CLASS											
GENERAL FUND	\$ -	1	50,000.00	0	-	4.31	\$ 50,004.31	100.00%	\$ 50,004.31	\$ 50,004.31	\$ -
TEXAS CLASS	\$ 0.00	1	50,000.00	0	0.00	4.31	\$ 50,004.31	100.00%	\$ 50,004.31	\$ 50,004.31	\$ 0.00
% OF GRAND TOTAL	0.00%						0.04%				
TOTAL ALL INVESTMENTS	\$ 159,935,213.72	101	112,530,296.95	51	150,805,447.86	695,639.72	\$ 122,355,702.53	100.00%	\$ 122,355,702.53	\$ 122,334,414.33	\$ (21,288.20)

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 QUARTERLY REPORT OF INVESTMENTS
 FOR THE PERIOD FROM JULY 1, 2022 THRU SEPTEMBER 30, 2022

	BEGINNING BALANCE @ COST	No.	ADDITIONS	No.	DEDUCTIONS AMOUNT	INTEREST EARNED	ENDING BALANCE @ COST	%	AMORTIZED BOOK VALUE	MARKET (FAIR VALUE)	UNREALIZED GAIN (LOSS)
RECAP											
ALL FUNDS											
GENERAL FUND	\$ 105,197,510.25	88	80,653,474.46	27	98,403,962.79	470,511.32	\$ 87,917,533.24	71.85%	\$ 87,917,533.24	\$ 87,896,245.04	\$ (21,288.20)
SCHOOL NUTRITION FUND	905,374.31	0	-	0	-	4,635.33	910,009.64	0.74%	910,009.64	910,009.64	-
DEBT SERVICE FUND	17,837,628.16	6	9,763,709.54	4	18,161,692.08	65,415.06	9,505,060.68	7.77%	9,505,060.68	9,505,060.68	-
MEDICAL TRUST FUND	13,859,170.05	5	15,220,856.94	17	18,250,856.94	60,823.97	10,889,994.02	8.90%	10,889,994.02	10,889,994.02	-
WORKER'S COMP FUND	7,519,727.67	2	6,892,256.01	2	6,892,256.01	39,526.00	7,559,253.67	6.18%	7,559,253.67	7,559,253.67	-
SPECIAL FUNDS	150,056.90	0	-	0	-	768.35	150,825.25	0.12%	150,825.25	150,825.25	-
INSURANCE RECOVERY	14,465,746.38	0	-	1	9,096,680.04	53,959.69	5,423,026.03	4.43%	5,423,026.03	5,423,026.03	-
TOTAL	\$ 159,935,213.72	101	112,530,296.95	51	150,805,447.86	695,639.72	\$ 122,355,702.53	100.00%	\$ 122,355,702.53	\$ 122,334,414.33	\$ (21,288.20)
ALL INVESTMENTS											
HIGH YIELD SAVINGS	\$ -	0	-	0	-	-	\$ -	0.00%	\$ -	\$ -	\$ -
TEXPOOL	58,242,908.27	90	66,702,752.44	41	123,330,653.71	167,474.63	1,782,481.63	1.46%	1,782,481.63	1,782,481.63	-
TEXPOOL PRIME	44,456,166.73	9	36,680,864.47	6	17,338,114.11	271,842.03	64,070,759.12	52.36%	64,070,759.12	64,070,759.12	250.
LONE STAR	690,413.31	0	-	0	-	3,559.59	693,972.90	0.57%	693,972.90	693,972.90	-
NEXBANK MONEY MARKET SAVINGS	10,049,413.44	0	-	0	-	54,978.73	10,104,392.17	8.26%	10,104,392.17	10,104,392.17	-
TEXSTAR	40,711,064.87	1	9,096,680.04	1	9,096,680.04	192,821.76	40,903,886.63	33.43%	40,903,886.63	40,903,886.63	-
TCG DIRECTED INVESTMENTS	5,785,247.10	0	-	3	1,040,000.00	4,958.67	4,750,205.77	3.88%	4,750,205.77	4,728,917.57	(21,288.20)
TEXAS CLASS	-	1	50,000.00	-	-	4.31	50,004.31	0.04%	50,004.31	50,004.31	-
TOTAL	\$ 159,935,213.72	101	112,530,296.95	51	150,805,447.86	695,639.72	\$ 122,355,702.53	100.00%	\$ 122,355,702.53	\$ 122,334,414.33	\$ (21,288.20)

NOTES:
 Weighted Average Maturity for ECISD is 1 day for all bank accounts and pooled investments. Weighted Average Maturity for TCG Directed Investments portfolio ranges from 1 months to 16 months.

GASB Statement No. 31 requires all investments to be reported at fair market value (FMV) except for money market investments, investment with maturities less than 12 months at time of purchase and nonparticipating contracts (CD's). At 9/30/2022 the School District's TCG Directed Investments qualified for fair market recognition.

This quarterly report is in compliance with the investment strategy as established for the pooled investment fund and the Public Funds Investment Act, Texas Government Code (Chapter 2256).

Unrealized loss is the result of rate hikes that temporarily decrease existing bonds value. As the bonds mature, losses are expected to be recouped up to par value giving us full principal plus interest.

PREPARED BY:

MICHAEL CARRILLO
 ASSISTANT DIRECTOR OF FINANCE

signature on file

ALBESSA CHAVEZ
 DIRECTOR OF FINANCE

signature on file

DEBORAH OTTMERS
 CHIEF FINANCIAL OFFICER

signature on file



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
REPORT OF EARNINGS
JULY 1, 2022 THRU SEPTEMBER 30, 2022

SUMMARY INVESTMENT EARNINGS

(UNAUDITED)

FUND	TEXPOOL	TEXPOOL PRIME	LONE STAR	TEXSTAR	NEXBANK MONEY MARKET SAVINGS	TCG DIRECTED INVESTMENTS	TEXAS CLASS	TOTAL
GENERAL	\$ 48,622.17	\$ 222,882.54	\$ 202.83	\$ 138,862.07	\$ 54,978.73	\$ 4,958.67	\$ 4.31	\$ 470,511.32
SCHOOL NUTRITION	4,635.33	-	-	-	-	-	-	4,635.33
DEBT SERVICE	48,160.57	17,254.49	-	-	-	-	-	65,415.06
MEDICAL TRUST	41,686.89	19,137.08	-	-	-	-	-	60,823.97
WORKER'S COMP	23,601.32	12,567.92	3,356.76	-	-	-	-	39,526.00
SPECIAL FUNDS	768.35	-	-	-	-	-	-	768.35
INSURANCE REC	-	-	-	53,959.69	-	-	-	53,959.69
	<u>\$ 167,474.63</u>	<u>\$ 271,842.03</u>	<u>\$ 3,559.59</u>	<u>\$ 192,821.76</u>	<u>\$ 54,978.73</u>	<u>\$ 4,958.67</u>	<u>\$ 4.31</u>	<u>\$ 695,639.72</u>
PERCENT OF TOTAL	24.07%	39.08%	0.51%	27.72%	7.90%	0.71%	0.00%	100.00%

SUMMARY OF VARIOUS EARNINGS RATES

PERIOD	TEXPOOL	TEXPOOL PRIME	LONE STAR	TEXSTAR	NEXBANK MONEY MARKET SAVINGS	TCG DIRECTED INVESTMENTS	TEXAS CLASS	COMPARISON 90 DAY T-BILL
JULY 2022	1.5206%	1.6723%	1.5075%	1.4010%	1.6500%	0.1300%	0.0000%	1.8800%
AUGUST 2022	2.1627%	2.3026%	2.1485%	1.9469%	2.4000%	-0.0700%	0.0000%	2.3700%
SEPTEMBER 2022	2.4126%	2.6131%	2.4842%	2.2941%	3.0500%	-0.2300%	2.6788%	2.8200%
OCTOBER 2022								
NOVEMBER 2022								
DECEMBER 2022								
JANUARY 2023								
FEBRUARY 2023								
MARCH 2023								
APRIL 2023								
MAY 2023								
JUNE 2023								
AVERAGE FOR PERIOD	<u>2.0320%</u>	<u>2.1960%</u>	<u>2.0467%</u>	<u>1.8807%</u>	<u>2.7250%</u>	<u>-0.0567%</u>	<u>0.8929%</u>	<u>2.3567%</u>
	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)



**REQUEST FOR APPROVAL OF WALSH, GALLEGOS, TREVIÑO, RUSSO
& KYLE P.C. SPECIAL EDUCATION LEGAL SERVICES RETAINER
AGREEMENT FOR ECTOR COUNTY ISD**

This retainer Agreement establishes a limited attorney-client relationship only between the Law Firm and the District. The relationship exists only as to the consultations and additional legal work that are initiated by the District and accepted by the Law Firm pursuant to this Agreement.



WALSH GALLEGOS
TREVINO KYLE & ROBINSON P.C.

**SPECIAL EDUCATION LEGAL SERVICES AGREEMENT
FOR ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

The Ector County Independent School District (hereinafter "District"), acting by and through the authorized Trustee or Employee whose signature appears below, hereby retains the law firm of Walsh Gallegos Treviño Kyle & Robinson P.C. (hereinafter "Law Firm"), to provide the services to the District set forth below.

1. Telephone Consultation: The Law Firm shall provide telephone consultation at no charge to the District's Board President, Superintendent, Special Education Director, or designee pertaining to questions arising out of the general operation of the District. The District shall have access to a statewide toll-free telephone number for calls to the Law Firm.
2. Additional Legal Work: The District shall be entitled to reduced hourly rates for additional legal work over and above general telephone consultation. Examples of such additional legal work are research, opinion letters, and legal advice or representation in adversarial matters. Expenses incurred by the Law Firm in providing such additional legal work shall be charged.
3. Publications: The Law Firm shall provide at no charge the monthly publication This Just In, dealing with special education law issues, and the bi-monthly general school law publication Time Out with Walsh Gallegos, both published by the Law Firm.
4. E-mail Updates: The Law Firm shall send periodic e-mail updates to designated District personnel and trustees relating to developments in school law. The content and publication schedule of such updates shall be determined solely by the Law Firm.
5. Retainer Term and Cost: There shall be a fee of \$1,000.00 for this Retainer Agreement due upon execution and annually thereafter on the anniversary of the execution date below. This Retainer Agreement shall remain in effect until notice of cancellation is received.
6. Compliance with Texas Government Code Chapter 2271: Pursuant to Texas Government Code Chapter 2271, as amended, the Law Firm verifies that it

does not boycott Israel and will not boycott Israel during the term of this Agreement.

7. Compliance with Texas Government Code Chapter 2252: Pursuant to Texas Government Code Chapter 2252, as amended, the Law Firm verifies that it is not engaged in business with Iran, Sudan, or a foreign terrorist organization, as prohibited by Section 2252.152.
8. Compliance with Texas Government Code Chapter 2274 and 809: Pursuant to Texas Government Code Chapters 2274 and 809, as amended, the Law Firm verifies that it does not boycott energy companies and will not boycott energy companies during the term of this Agreement.
9. Compliance with Texas Government Code Chapter 2274: Pursuant to Texas Government Code Chapter 2274, as amended, the Law Firm verifies that it does not discriminate against firearm entities or firearm trade associations and will not discriminate against firearm entities or firearm trade associations during the term of this Agreement.
10. Scope of Attorney-Client Relationship: This Retainer Agreement establishes a limited attorney-client relationship only between the Law Firm and the District. The relationship exists only as to the consultations and additional legal work that are initiated by the District and accepted by the Law Firm pursuant to this Agreement. The Retainer Agreement does not impose any duty upon the Law Firm to provide advice or work to the District regarding legal matters absent a request by the District's Board President, Superintendent, Special Education Director, or designee for such advice or work on a matter. The Law Firm and the District acknowledge and represent that this Agreement does not establish an attorney-client relationship between the Law Firm and any individual Trustees or Employees of the District. If a lawsuit or other adversarial matter is brought against the District and/or any Trustee or Employee of the District, the Law Firm may require the execution of one or more separate Letters of Engagement prior to undertaking an attorney-client relationship in the matter.
11. Texas Lawyer's Creed: Under rules of the Texas Supreme Court and the State Bar of Texas, we advise our clients of the contents of the Texas Lawyer's Creed, a copy of which is enclosed. In addition, we advise clients that the State Bar of Texas investigates and prosecutes complaints of professional misconduct against attorneys licensed in Texas. A brochure entitled Attorney Complaint Information is available at all of our offices and is likewise available upon request. A client that has any questions about the State Bar's disciplinary process should call the Office of the General Counsel of the State Bar of Texas at 1-800-932-1900 (toll free).

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

By: _____

(Signature)

(Print Name)

(Title)

(Date)

WALSH GALLEGOS TREVIÑO KYLE & ROBINSON P.C.



By: _____

Joe A. De Los Santos
Managing Shareholder

10/31/2022

(Date)

THE TEXAS LAWYER'S CREED -- A MANDATE FOR PROFESSIONALISM

The Texas Supreme Court and the Texas Court of Criminal Appeals adopted this Creed, with the requirement that lawyers advise their clients of its contents when undertaking representation.

I am a lawyer. I am entrusted by the People of Texas to preserve and improve our legal system. I am licensed by the Supreme Court of Texas. I must therefore abide by the Texas Disciplinary Rules of Professional Conduct, but I know that professionalism requires more than merely avoiding the violation of laws and rules. I am committed to this creed for no other reason than it is right.

I. OUR LEGAL SYSTEM

A lawyer owes to the administration of justice personal dignity, integrity, and independence. A lawyer should always adhere to the highest principles of professionalism. I am passionately proud of my profession. Therefore, "My word is my bond." I am responsible to assure that all persons have access to competent representation regardless of wealth or position in life. I commit myself to an adequate and effective pro bono program. I am obligated to educate my clients, the public, and other lawyers regarding the spirit and letter of this Creed. I will always be conscious of my duty to the judicial system.

II. LAWYER TO CLIENT

A lawyer owes to a client allegiance, learning, skill, and industry. A lawyer shall employ all appropriate means to protect and advance the client's legitimate rights, claims, and objectives. A lawyer shall not be deterred by any real or imagined fear of judicial disfavor or public unpopularity, nor be influenced by mere self-interest. I will advise my client of the contents of this creed when undertaking representation. I will endeavor to achieve my client's lawful objectives in legal transactions and in litigation as quickly and economically as possible. I will be loyal and committed to my client's lawful objectives, but I will not permit that loyalty and commitment to interfere with my duty to provide objective and independent advice. I will advise my client that civility and courtesy are expected and are not a sign of weakness. I will advise my client of proper and expected behavior. I will treat adverse parties and witnesses with fairness and due consideration. A client has no right to demand that I abuse anyone or indulge in any offensive conduct. I will advise my client that we will not pursue conduct which is intended primarily to harass or drain the financial resources of the opposing party. I will advise my client that we will not pursue tactics which are intended primarily for delay. I will advise my client that we will not pursue any course of action which is without merit. I will advise my client that I reserve the right to determine whether to grant accommodations to opposing counsel in

all matters that do not adversely affect my client's lawful objectives. A client has no right to instruct me to refuse reasonable requests made by other counsel. I will advise my client regarding the availability of mediation, arbitration, and other alternative methods of resolving and settling disputes.

III. LAWYER TO LAWYER

A lawyer owes to opposing counsel, in the conduct of legal transactions and the pursuit of litigation, courtesy, candor, cooperation, and scrupulous observance of all agreements and mutual understandings. Ill feelings between clients shall not influence a lawyer's conduct, attitude, or demeanor toward opposing counsel. A lawyer shall not engage in unprofessional conduct in retaliation against other unprofessional conduct. I will be courteous, civil, and prompt in oral and written communications. I will not quarrel over matters of form or style, but I will concentrate on matters of substance. I will identify for other counsel or parties all changes I have made in documents submitted for review. I will attempt to prepare documents which correctly reflect the agreement of the parties. I will not include provisions which have not been agreed upon or omit provisions which are necessary to reflect the agreement of the parties. I will notify opposing counsel, and, if appropriate, the Court or other persons, as soon as practicable, when hearings, depositions, meetings, conferences, or closings are cancelled. I will agree to reasonable requests for extensions of time and for waiver of procedural formalities, provided legitimate objectives of my client will not be adversely affected. I will not serve motions or pleadings in any manner that unfairly limits another party's opportunity to respond. I will attempt to resolve by agreement my objections to matters contained in pleadings and discovery requests and responses. I can disagree without being disagreeable. I recognize that effective representation does not require antagonistic or obnoxious behavior. I will neither encourage nor knowingly permit my client or anyone under my control to do anything which would be unethical or improper if done by me. I will not, without good cause, attribute bad motives or unethical conduct to opposing counsel nor bring the profession into disrepute by unfounded accusations of impropriety. I will avoid disparaging personal remarks or acrimony towards opposing counsel, parties, and witnesses. I will not be influenced by any ill feeling between clients. I will abstain from any allusion to personal peculiarities or idiosyncrasies of opposing counsel. I will not take advantage, by causing any default or dismissal to be rendered, when I know the identity of an opposing counsel, without first inquiring about that counsel's intention to proceed. I will promptly submit orders to the Court. I will deliver copies to opposing counsel before or contemporaneously with submission to the Court. I will promptly approve the form of orders which accurately reflect the substance of the rulings of the Court. I will not attempt to gain an unfair advantage by sending the Court or its staff correspondence or copies of correspondence. I will not arbitrarily schedule a deposition, court appearance, or hearing until a good faith effort has been made to schedule it by agreement. I will readily stipulate

to undisputed facts in order to avoid needless costs or inconvenience for any party. I will refrain from excessive and abusive discovery. I will comply with all reasonable discovery requests. I will not resist discovery requests which are not objectionable. I will not make objections nor give instructions to a witness for the purpose of delaying or obstructing the discovery process. I will encourage witnesses to respond to all deposition questions which are reasonably understandable. I will neither encourage nor permit my witness to quibble about words where their meaning is reasonably clear. I will not seek Court intervention to obtain discovery which is clearly improper and not discoverable. I will not seek sanctions or disqualification unless it is necessary for protection of my client's lawful objectives or is fully justified by the circumstances.

IV. LAWYER AND JUDGE

Lawyers and judges owe each other respect, diligence, candor, punctuality, and protection against unjust and improper criticism and attack. Lawyers and judges are equally responsible to protect the dignity and independence of the Court and the profession. I will always recognize that the position of judge is the symbol of both the judicial system and administration of justice. I will refrain from conduct that degrades this symbol. I will conduct myself in Court in a professional manner and demonstrate my respect for the Court and the law. I will treat counsel, opposing parties, the Court, and members of the Court staff with courtesy and civility. I will be punctual. I will not engage in any conduct which offends the dignity and decorum of proceedings. I will not knowingly misrepresent, mischaracterize, misquote or miscite facts or authorities to gain an advantage. I will respect the rulings of the Court. I will give the issues in controversy deliberate, impartial and studied analysis and consideration. I will be considerate of the time constraints and pressures imposed upon the Court, Court staff and counsel in efforts to administer justice and resolve disputes.



WALSH GALLEGOS
TREVINO KYLE & ROBINSON P.C.

Program for EFT/ACH Payments

Walsh Gallegos Trevino Kyle & Robinson P.C. is working to improve our services to you and assist you in saving time and money. To that end, we now offer our clients the option to pay their invoices electronically by either Electronic Funds Transfer (EFT) or Automated Clearing House (ACH) payment—instead of the traditional paper, check-by-mail method.

An EFT/ACH payment authorizes the client's bank to move funds from its bank account to the bank account of the authorized merchant (Walsh, Gallegos). This movement of funds is done between banks electronically—thus the term Electronic Funds Transfer (EFT) or Automated Clearing House (ACH). This electronic movement of funds between banks is more convenient, efficient, secure, and far less costly than the handling of paper checks.

If your district is interested in participating in our EFT/ACH payment program, please e-mail a request to WA-EFT@wabsa.com or call Karla Alvarado at (800) 252-3405 to receive our bank account information for EFT/ACH payments.

We are excited to be able to extend this opportunity to our clients. Please feel free to contact us if you have any questions.



WALSH GALLEGOS
TREVINO KYLE & ROBINSON P.C.

FEE SCHEDULE AS OF JULY 16, 2022
LEGAL SERVICES RETAINER AGREEMENT

For Retainer Program Clients

Annual retainer fee is \$1,000 billed each year on the anniversary of the client joining the program.

Telephone consultation with school officials in this program regarding general routine legal matters is free of charge. The firm has toll-free telephone numbers that are made available to these clients.

An hourly rate of \$250/hour for associates licensed less than one year, \$275/hour for associates licensed one to two years, \$315/hour for associates licensed over two years, or \$335/hour for shareholders is charged for time spent on research, opinion letters, office visits, board meetings, and other work of a general nature.

For matters requiring more in-depth work, such as document review, negotiation of a contract, grievance, nonrenewal, review of construction documents, litigation, administrative appeals, and the like, all time, including telephone calls, is charged at the current hourly retainer rates shown above, plus expenses. A new file is set up so that the billings show legal fees attributable to that particular matter.

For Non-retainer Program Clients

An hourly rate of \$250/hour for associates licensed less than one year, \$275/hour for associates licensed one to two years, \$335/hour for associates licensed over two years, or \$355/hour for shareholders is charged for time spent on any work, including all telephone calls, office visits, litigation, research, opinion letters, hearings, and the like.

The above rates are subject to change at any time.



BENEFITS OF THE RETAINER PROGRAM

- 1. FREE TELEPHONE CONSULTATION:** The law firm provides telephone consultation at no charge to the District's Board President, Superintendent, Special Education Director or any designee pertaining to questions arising out of the general operation of the District. Last year, our member clients received an average of 10.27 free hours of telephone consultation. That is a \$3,047.00 value in telephone calls alone!

As a retainer client, the District has exclusive access to the statewide toll-free telephone numbers for calls to the law firm. Before making decisions with legal consequences, use our exclusive toll-free number to reach any Walsh Gallegos attorney:

- Austin (800) 252-3405
- San Antonio (800) 232-9169
- Irving (800) 231-4207
- Houston (888) 565-6864
- Rio Grande Valley (866) 770-6864
- Amarillo (800) 622-6864
- Albuquerque (800) 771-6864

- 2. REDUCED RATES FOR ADDITIONAL LEGAL WORK:** The District receives reduced hourly rates for additional works that goes beyond the initial general telephone consultations, such as analyzing documents, writing opinion letters, attending school board meetings, or follow up phone consultations. Though the hourly rates are reduced for retainer clients, any actual expenses (copy costs or mileage, for example) incurred by the law firm in providing such additional work are charged.
- 3. FREE SUBSCRIPTIONS TO FIRM PUBLICATIONS:** Membership in the Walsh Gallegos Retainer Program also entitles the District to receive free subscriptions to both of the firm's newsletters:
 - (1) the informative bi-monthly newsletter "*Time Out with Walsh Gallegos*" that provides timely reminders and practical suggestions about general education law issues arising throughout the school year, and
 - (2) the monthly publication "*This Just In*" which addresses legal issues specific to the special needs of students with disabilities
- 4. E-MAIL UPDATES:** As another benefit of the Retainer Program, Walsh Gallegos sends periodic e-mail updates to you (and to any other District personnel or

trustees you designate) to help keep the District abreast of the latest developments in school law. These updates, averaging more than one per month, address a broad range of timely topics and are designed to keep you informed and better prepared in your work for the District. Examples of the topics of our updates include:

- New Rules for Public Comment
- New Legislation Regarding PIA Requests and Retention of Information
- Thinking of alternatives to TRS-ActiveCare for your District's employees?
- Planning Ahead for FEMA
- Potential Forms of COVID-19 Related District Funding
- Best Practices on Addressing and Preventing Cyberbullying in a Time of COVID-19 Closures
- Staying Current With FERPA As Virtual Instruction Expands
- Final Title IX Sexual Harassment Regulations Released
- Graduation Ceremonies During the Pandemic
- The Digital Millennium Copyright Act, Copyright Infringement, & Your School District
- Time Flies! Has Your District Completed the Required Cybersecurity Training Yet?

Don't let your District personnel miss our next update!

5. **REDUCED RATES ON ALL WALSH GALLEGOS INSERVICES:** Our Retainer Program members also receive reduced rates on all inservices presented at the District. Our up-to-date training programs are presented by attorneys with firsthand experience and knowledge about the current legal issues confronting Texas school districts. Our retainer clients also receive priority scheduling for inservice training.
6. **REDUCED RATES ON ALL WALSH GALLEGOS PRODUCTS:** To assist clients in their day-to-day operations, we have developed several practical products to save you time and head off potential problems during the school year. These products are easy to navigate, written in plain language, and are full of useful suggestions. As a member of the Retainer Program, clients receive reduced rates on these helpful tools, including:
 - Interactive Student Code of Conduct
 - Discipline Guide for DAEP & Expulsion
 - Administrator's Anti-Bullying Toolkit
 - Sexual Harassment Investigation Guide
 - Operating Guidelines for Cameras in Special Education Settings
7. **ONE FREE ON-DEMAND WEBINAR:** Our retainer clients are also eligible for one free On-Demand webinar of the District's choice, to be selected from our published webinar schedule. Our On-Demand webinars provide excellent training for school administrators without having to leave the district.



ECTOR COUNTY ISD E-MAIL UPDATE FORM

The Walsh Gallegos E-mail Update program is designed to keep our clients informed of the latest developments in school law. These updates address a broad range of topics related to legal issues confronting school districts. In addition, e-mail update recipients will also be notified of upcoming audio/video conferences and specialty publications produced by Walsh Gallegos.

Below is the list of personnel and/or Board of Trustees that are currently in our system. Please review carefully and make any necessary changes or additions. Also note that there may be some names without an e-mail address or position. Please provide a current e-mail address, indicate whether the individual should remain one of our e-mail update recipients, and provide the named position of the individual. If you are having difficulty receiving our e-mail updates, please ask your technology department to add mypinpointe.com to the list of accepted domains.

<u>Name</u>	<u>Title</u>	<u>E-mail</u>
Dr. Scott Muri	Superintendent	scott.muri@ectorcountysd.org
Mr. Steve Brown	Board President	brownrs@mygrande.net
Ms. Leslie Wilson	Executive Director of Special Services	Leslie.Wilson@ectorcountysd.org
Mr. Joe Williamson	Special Education Behavior Supervisor	michael.williamson@ectorcountysd.org
Ms. Delma Abalos	Board Member	abaloslawoffice@gmail.com
Ms. Tammy Hawkins	Board Member	hawkinstammy76@gmail.com

Attach additional sheets if necessary. Please return this form to Client Services. If you have any questions or need additional information, please contact Client Services at (800) 252-3405.

VIA FAX
(512) 467-9318

VIA MAIL
Client Services
Walsh Gallegos
P.O. Box 2156
Austin, TX 78768

VIA E-MAIL
info@wabsa.com

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY CERTIFICATION OF FILING

Certificate Number:
2022-947296

Date Filed:
10/21/2022

Date Acknowledged:

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

Walsh Gallegos Treviño Kyle & Robinson P.C., or just Walsh Gallegos
Austin, TX United States

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

Ector County ISD

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

07860
Legal Services Retainer Agreement

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Kyle, Paige	Austin, TX United States	X	
	Trevino, Oscar	Austin, TX United States	X	
	Gallegos, Elena	Austin, TX United States	X	
	Walsh, Jim	Austin, TX United States	X	

5 Check only if there is NO Interested Party.

6 UNSWORN DECLARATION

My name is Diana Stangl, and my date of birth is 9/29/1957.

My address is 2603 Tip Cove, Austin, TX, 78704, USA.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Travis County, State of Texas, on the 21st day of October, 2022.
(month) (year)



Diana Stangl - Firm Administrator

Signature of authorized agent of contracting business entity
(Declarant)

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**REQUEST FOR APPROVAL OF ADDITIONAL
2022-2023 T-TESS APPRAISERS**

Additional 2022-2023 T-TESS Appraisers will be presented for your consideration at the November 15, 2022 Board Meeting.

Last Name	First Name	Role	Certification Status	Certification Year
Osbourne	Ashley	Observer	Certified	2022-2023
Roux	Malina	Administrator	Certified	2022-2023



**REQUEST FOR APPROVAL OF DATA SHARING AGREEMENT
BETWEEN HANOVER RESEARCH AND ECTOR COUNTY
INDEPENDENT SCHOOL DISTRICT**

ECISD is requesting approval for the data-sharing agreement between Hanover Research and ECISD. The goal of this agreement will allow Hanover Research to access any data that will be used for the purpose of improving current systems and process or creating new systems and processes that support all students to reach their full potential. Hanover Research will study the data and collaborate with ECISD Advisory Team to help us with further implementation and planning.

The agreement will comply with the Family Education Rights and Privacy Act (FERPA).

STANDARD STUDENT DATA PRIVACY AGREEMENT

TX-NDPA v1r6

School District or LEA

Ector County ISD

and

Provider

Hanover Research

This Student Data Privacy Agreement (“**DPA**”) is entered into on the date of full execution (the “**Effective Date**”) and is entered into by and between:

Ector County ISD , located at 802 N. Sam Houston (the “**Local Education Agency**” or “**LEA**”) and Odessa, TX 79761

Hanover Research , located at 4401 Wilson Blvd, 4th Floor (the “**Provider**”).
Arlington, VA 22203

WHEREAS, the Provider is providing educational or digital services to LEA.

WHEREAS, the Provider and LEA recognize the need to protect personally identifiable student information and other regulated data exchanged between them as required by applicable laws and regulations, such as the Family Educational Rights and Privacy Act (“**FERPA**”) at 20 U.S.C. § 1232g (34 CFR Part 99); the Children’s Online Privacy Protection Act (“**COPPA**”) at 15 U.S.C. § 6501-6506 (16 CFR Part 312), applicable state privacy laws and regulations and

WHEREAS, the Provider and LEA desire to enter into this DPA for the purpose of establishing their respective obligations and duties in order to comply with applicable laws and regulations.

NOW THEREFORE, for good and valuable consideration, LEA and Provider agree as follows:

1. A description of the Services to be provided, the categories of Student Data that may be provided by LEA to Provider, and other information specific to this DPA are contained in the Standard Clauses hereto.
2. **Special Provisions. Check if Required**
 - If checked, the Supplemental State Terms and attached hereto as **Exhibit “G”** are hereby incorporated by reference into this DPA in their entirety.
 - If checked, LEA and Provider agree to the additional terms or modifications set forth in **Exhibit “H”. (Optional)**
 - If Checked, the Provider, has signed **Exhibit “E”** to the Standard Clauses, otherwise known as General Offer of Privacy Terms
3. In the event of a conflict between the SDPC Standard Clauses, the State or Special Provisions will control. In the event there is conflict between the terms of the DPA and any other writing, including, but not limited to the Service Agreement and Provider Terms of Service or Privacy Policy the terms of this DPA shall control.
4. This DPA shall stay in effect for three (3) years. **Exhibit “E”** will expire three (3) years from the date the original DPA was signed.
5. The services to be provided by Provider to LEA pursuant to this DPA are detailed in **Exhibit “A”** (the “**Services**”).
6. **Notices**. All notices or other communication required or permitted to be given hereunder may be given via e-mail transmission, or first-class mail, sent to the designated representatives below.

The designated representative for the LEA for this DPA is:

Name: Alicia Syverson Title: Associate Superintendent of Student & School Support

Address: 802 N. Sam Houston Ave., Odessa, TX 79761

Phone: 432-456-0008 Email: alicia.syverson@ectorcountyisd.org

The designated representative for the Provider for this DPA

is: Name: Meredith Melson Title: Managing Director

Address: 4401 Wilson Blvd. 9th Floor, Arlington, VA 22203

Phone: 202-559-0049 Email: mmelson@hanoverresearch.com

IN WITNESS WHEREOF, LEA and Provider execute this DPA as of the Effective Date.

LEA:

By: _____ Date: _____

Printed Name: _____ Title/Position: _____

Provider:

By: _____ Date: 10/25/2022

Printed Name: Meredith Melson Title/Position: Managing Director

STANDARD CLAUSES

Version 1.0

ARTICLE I: PURPOSE AND SCOPE

1. **Purpose of DPA.** The purpose of this DPA is to describe the duties and responsibilities to protect Student Data including compliance with all applicable federal, state, and local privacy laws, rules, and regulations, all as may be amended from time to time. In performing the Services, the Provider shall be considered a School Official with a legitimate educational interest, and performing services otherwise provided by the LEA. Provider shall be under the direct control and supervision of the LEA, with respect to its use of Student Data.
2. **Student Data to Be Provided.** In order to perform the Services described above, LEA shall provide Student Data as identified in the Schedule of Data, attached hereto as **Exhibit “B”**.
3. **DPA Definitions.** The definition of terms used in this DPA is found in **Exhibit “C”**. In the event of a conflict, definitions used in this DPA shall prevail over terms used in any other writing, including, but not limited to the Service Agreement, Terms of Service, Privacy Policies etc.

ARTICLE II: DATA OWNERSHIP AND AUTHORIZED ACCESS

1. **Student Data Property of LEA.** All Student Data transmitted to the Provider pursuant to the Service Agreement is and will continue to be the property of and under the control of the LEA. The Provider further acknowledges and agrees that all copies of such Student Data transmitted to the Provider, including any modifications or additions or any portion thereof from any source, are subject to the provisions of this DPA in the same manner as the original Student Data. The Parties agree that as between them, all rights, including all intellectual property rights in and to Student Data contemplated per the Service Agreement, shall remain the exclusive property of the LEA. For the purposes of FERPA, the Provider shall be considered a School Official, under the control and direction of the LEA as it pertains to the use of Student Data, notwithstanding the above.
2. **Parent Access.** To the extent required by law the LEA shall establish reasonable procedures by which a parent, legal guardian, or eligible student may review Education Records and/or Student Data correct erroneous information, and procedures for the transfer of student-generated content to a personal account, consistent with the functionality of services. Provider shall respond in a reasonably timely manner (and no later than forty five (45) days from the date of the request or pursuant to the time frame required under state law for an LEA to respond to a parent or student, whichever is sooner) to the LEA’s request for Student Data in a student’s records held by the Provider to view or correct as necessary. In the event that a parent of a student or other individual contacts the Provider to review any of the Student Data accessed pursuant to the Services, the Provider shall refer the parent or individual to the LEA, who will follow the necessary and proper procedures regarding the requested information.

3. **Separate Account.** If Student-Generated Content is stored or maintained by the Provider, Provider shall, at the request of the LEA, transfer, or provide a mechanism for the LEA to transfer, said Student-Generated Content to a separate account created by the student.
4. **Law Enforcement Requests.** Should law enforcement or other government entities (“Requesting Party(ies)”) contact Provider with a request for Student Data held by the Provider pursuant to the Services, the Provider shall notify the LEA in advance of a compelled disclosure to the Requesting Party, unless lawfully directed by the Requesting Party not to inform the LEA of the request.
5. **Subprocessors.** Provider shall enter into written agreements with all Subprocessors performing functions for the Provider in order for the Provider to provide the Services pursuant to the Service Agreement, whereby the Subprocessors agree to protect Student Data in a manner no less stringent than the terms of this DPA.

ARTICLE III: DUTIES OF LEA

1. **Provide Data in Compliance with Applicable Laws.** LEA shall provide Student Data for the purposes of obtaining the Services in compliance with all applicable federal, state, and local privacy laws, rules, and regulations, all as may be amended from time to time.
2. **Annual Notification of Rights.** If the LEA has a policy of disclosing Education Records and/or Student Data under FERPA (34 CFR § 99.31(a)(1)), LEA shall include a specification of criteria for determining who constitutes a school official and what constitutes a legitimate educational interest in its annual notification of rights.
3. **Reasonable Precautions.** LEA shall take reasonable precautions to secure usernames, passwords, and any other means of gaining access to the services and hosted StudentData.
4. **Unauthorized Access Notification.** LEA shall notify Provider promptly of any known unauthorized access. LEA will assist Provider in any efforts by Provider to investigate and respond to any unauthorized access.
5. LEA acknowledges that any information supplied to Provider is accurate to the fullest extent possible and that Provider relies upon the accuracy of the information supplied by LEA.
6. LEA warrants that the collection, processing, use, sharing, and storage of any information provided to Provider or collected or provided by Provider regarding children under 18 years old complies with all applicable international, federal, and state laws regarding minor and student privacy, including but not limited to any restrictions on the use of personal information for all purposes set forth in the Client Services Agreement.

7. Provider's online services are not intended for children under 13 years old, and therefore, Provider directs its research exclusively to students over 13 years old. Provider relies upon LEA's representation that LEA will obtain parental consent for the sharing and use of information from any students who were under the age of 13 when Provider began its research services. LEA will obtain student consent for students over 18 or parental consent for the sharing and use of information from any student under 18 when federal, state or local laws require parental consent for the transfer of data.

ARTICLE IV: DUTIES OF PROVIDER

1. **Privacy Compliance.** The Provider shall comply with all applicable federal, state, and local laws, rules, and regulations pertaining to Student Data privacy and security, all as may be amended from time to time.
2. **Authorized Use.** The Student Data shared pursuant to the Service Agreement, including persistent unique identifiers, shall be used for no purpose other than the Services outlined in **Exhibit "A"** or stated in the Service Agreement and/or otherwise authorized under the statutes referred to herein this DPA.
3. **Provider Employee Obligation.** Provider shall require all of Provider's employees and agents who have access to Student Data to comply with all applicable provisions of this DPA with respect to the Student Data shared under the Service Agreement. Provider agrees to require and maintain an appropriate confidentiality agreement from each employee or agent with access to Student Data pursuant to the Service Agreement.
4. **No Disclosure.** Provider acknowledges and agrees that it shall not make any re-disclosure of any Student Data or any portion thereof, including without limitation, user content or other non- public information and/or personally identifiable information contained in the Student Data other than as directed or permitted by the LEA or this DPA. This prohibition against disclosure shall not apply to aggregate summaries of De-Identified information, Student Data disclosed pursuant to a lawfully issued subpoena or other legal process, or to Subprocessors performing services on behalf of the Provider pursuant to this DPA. Provider will not Sell Student Data to any third party.
5. **De-Identified Data:** Provider agrees not to attempt to re-identify De-Identified Student Data. De-Identified Data may be used by the Provider for those purposes allowed under FERPA and the following purposes: (1) assisting the LEA or other governmental agencies in conducting research and other studies; and (2) research and development of the Provider's educational sites, services, or applications, and to demonstrate the effectiveness of the Services; and (3) for adaptive learning purpose and for customized student learning. Provider's use of De-Identified Data shall survive termination of this DPA or any request by LEA to return or destroy Student Data. Except for Subprocessors, Provider agrees not to transfer de-identified Student Data to any party unless (a) that party agrees in writing not to attempt re-identification, and (b) prior written notice has been

given to the LEA who has provided prior written consent for such transfer. Prior to publishing any document that names the LEA explicitly or indirectly, the Provider shall obtain the LEA's written approval of the manner in which De-Identified Data is presented.

6. **Disposition of Data.** Upon written request from the LEA, Provider shall dispose of or provide a mechanism for the LEA to transfer Student Data obtained under the Service Agreement, within sixty (60) days of the date of said request and according to a schedule and procedure as the Parties may reasonably agree. Upon termination of this DPA, if no written request from the LEA is received, Provider shall dispose of all Student Data after providing the LEA with reasonable prior notice. The duty to dispose of Student Data shall not extend to Student Data that had been De-Identified or placed in a separate student account pursuant to section II 3. The LEA may employ a "**Directive for Disposition of Data**" form, a copy of which is attached hereto as **Exhibit "D"**. If the LEA and Provider employ **Exhibit "D"**, no further written request or notice is required on the part of either party prior to the disposition of Student Data described in **Exhibit "D"**. Hanover retains the right to maintain a copy for archival purposes.
7. **Advertising Limitations.** Provider is prohibited from using, disclosing, or selling Student Data to (a) inform, influence, or enable Targeted Advertising; or (b) develop a profile of a student, family member/guardian or group, for any purpose other than providing the Service to LEA. This section does not prohibit Provider from using Student Data (i) for adaptive learning or customized student learning (including generating personalized learning recommendations); or (ii) to make product recommendations to teachers or LEA employees; or (iii) to notify account holders about new education product updates, features, or services or from otherwise using Student Data as permitted in this DPA and its accompanying exhibits

ARTICLE V: DATA PROVISIONS

1. **Data Storage.** Where required by applicable law, Student Data shall be stored within the United States. Upon request of the LEA, Provider will provide a list of the locations where Student Data is stored.
2. **Audits.** No more than once a year, or following unauthorized access, upon receipt of a written request from the LEA with at least ten (10) business days' notice and upon the execution of an appropriate confidentiality agreement, the Provider will, upon written request by the LEA, provide copies of all relevant documents pertaining to Provider's information security practices and complete any requested questionnaires. The Provider will cooperate reasonably with the LEA and any local, state, or federal agency with oversight authority or jurisdiction in connection with any questions of the Provider and/or delivery of Services to students and/or LEA, but shall not be obligated to provide physical access to Provider's premises. Failure to reasonably cooperate shall be deemed a material breach of the DPA.
3. **Data Security.** The Provider agrees to utilize administrative, physical, and technical safeguards designed to protect Student Data from unauthorized access, disclosure, acquisition, destruction, use, or modification. The Provider shall adhere to any applicable law relating to data security. The provider shall implement an adequate Cybersecurity Framework based on one of the nationally recognized standards set forth in **Exhibit "F"**. Exclusions, variations, or exemptions to the identified Cybersecurity Framework must be detailed in an attachment to **Exhibit "H"**. Additionally, Provider may choose to further detail its security programs and measures that

augment or are in addition to the Cybersecurity Framework in **Exhibit “F”**. Provider shall provide, in the Standard Schedule to the DPA, contact information of an employee who LEA may contact if there are any data security concerns or questions.

4. **Data Breach.** In the event of an unauthorized release, disclosure or acquisition of Student Data that compromises the security, confidentiality or integrity of the Student Data maintained by the Provider the Provider shall provide notification to LEA within seventy-two (72) hours of confirmation of the incident, unless notification within this time limit would disrupt investigation of the incident by law enforcement. In such an event, notification shall be made within a reasonable time after the incident. Provider shall follow the following process:

- (1) The security breach notification described above shall include, at a minimum, the following information to the extent known by the Provider and as it becomes available:
 - i. The name and contact information of the reporting LEA subject to this section.
 - ii. A list of the types of personal information that were or are reasonably believed to have been the subject of a breach.
 - iii. If the information is possible to determine at the time the notice is provided, then either (1) the date of the breach, (2) the estimated date of the breach, or (3) the date range within which the breach occurred. The notification shall also include the date of the notice.
 - iv. Whether the notification was delayed as a result of a law enforcement investigation, if that information is possible to determine at the time the notice is provided; and
 - v. A general description of the breach incident, if that information is possible to determine at the time the notice is provided.
- (2) Provider agrees to adhere to all federal and state requirements with respect to a data breach related to the Student Data, including, when appropriate or required, the required responsibilities and procedures for notification and mitigation of any such data breach.
- (3) Provider further acknowledges and agrees to have a written incident response plan that reflects best practices and is consistent with industry standards and federal and state law for responding to a data breach, breach of security, privacy incident or unauthorized acquisition or use of Student Data or any portion thereof, including personally identifiable information and agrees to provide LEA, upon request, with a summary of said written incident response plan.
- (4) LEA shall provide notice and facts surrounding the breach to the affected students, parents or guardians.
- (5) In the event of a breach originating from LEA’s use of the Service, Provider shall cooperate with LEA to the extent necessary to expeditiously secure Student Data.

ARTICLE VI: GENERAL OFFER OF TERMS

Provider may, by signing the attached form of “General Offer of Privacy Terms” (General Offer, attached hereto as **Exhibit “E”**), be bound by the terms of **Exhibit “E”** to any other LEA who signs the acceptance

on said Exhibit. The form is limited by the terms and conditions described therein.

ARTICLE VII: MISCELLANEOUS

1. **Termination**. In the event that either Party seeks to terminate this DPA, they may do so by mutual written consent so long as the Service Agreement has lapsed or has been terminated. Either party may terminate this DPA and any service agreement or contract if the other party breaches any terms of this DPA.
2. **Effect of Termination Survival**. If the Service Agreement is terminated, the Provider shall destroy all of LEA's Student Data pursuant to Article IV, section 6.
3. **Priority of Agreements**. This DPA shall govern the treatment of Student Data in order to comply with the privacy protections, including those found in FERPA and all applicable privacy statutes identified in this DPA. In the event there is conflict between the terms of the DPA and the Service Agreement, Terms of Service, Privacy Policies, or with any other bid/RFP, license agreement, or writing, the terms of this DPA shall apply and take precedence. In the event of a conflict between **Exhibit "H"**, the SDPC Standard Clauses, and/or the Supplemental State Terms, **Exhibit "H"** will control, followed by the Supplemental State Terms. Except as described in this paragraph herein, all other provisions of the Service Agreement shall remain in effect.
4. **Entire Agreement**. This DPA and the Service Agreement constitute the entire agreement of the Parties relating to the subject matter hereof and supersedes all prior communications, representations, or agreements, oral or written, by the Parties relating thereto. This DPA may be amended and the observance of any provision of this DPA may be waived (either generally or in any particular instance and either retroactively or prospectively) only with the signed written consent of both Parties. Neither failure nor delay on the part of any Party in exercising any right, power, or privilege hereunder shall operate as a waiver of such right, nor shall any single or partial exercise of any such right, power, or privilege preclude any further exercise thereof or the exercise of any other right, power, or privilege.
5. **Severability**. Any provision of this DPA that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this DPA, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. Notwithstanding the foregoing, if such provision could be more narrowly drawn so as not to be prohibited or unenforceable in such jurisdiction while, at the same time, maintaining the intent of the Parties, it shall, as to such jurisdiction, be so narrowly drawn without invalidating the remaining provisions of this DPA or affecting the validity or enforceability of such provision in any other jurisdiction.
6. **Governing Law: Venue and Jurisdiction**. THIS DPA WILL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF THE LEA, WITHOUT REGARD TO CONFLICTS OF LAW PRINCIPLES. EACH PARTY CONSENTS AND SUBMITS TO THE SOLE AND EXCLUSIVE JURISDICTION TO THE STATE AND FEDERAL COURTS FOR THE COUNTY OF THE LEA FOR ANY DISPUTE ARISING OUT OF OR RELATING TO

THIS DPA OR THE TRANSACTIONS CONTEMPLATED HEREBY.

7. **Successors Bound**: This DPA is and shall be binding upon the respective successors in interest to Provider in the event of a merger, acquisition, consolidation or other business reorganization or sale of all or substantially all of the assets of such business. In the event that the Provider sells, merges, or otherwise disposes of its business to a successor during the term of this DPA, the Provider shall provide written notice to the LEA no later than sixty (60) days after the closing date of sale, merger, or disposal. Such notice shall include a written, signed assurance that the successor will assume the obligations of the DPA and any obligations with respect to Student Data within the Service Agreement. The LEA has the authority to terminate the DPA if it disapproves of the successor to whom the Provider is selling, merging, or otherwise disposing of its business.
8. **Authority**. Each party represents that it is authorized to bind to the terms of this DPA, including confidentiality and destruction of Student Data and any portion thereof contained therein, all related or associated institutions, individuals, employees or contractors who may have access to the Student Data and/or any portion thereof.
9. **Waiver**. No delay or omission by either party to exercise any right hereunder shall be construed as a waiver of any such right and both parties reserve the right to exercise any such right from time to time, as often as may be deemed expedient.

EXHIBIT "A"
DESCRIPTION OF SERVICES

Intentionally left blank. Separate Service Agreement signed on August 21, 2022.

EXHIBIT "B"
SCHEDULE OF DATA

Category of Data	Elements	Check if Used by Your System
Application Technology Meta Data	IP Addresses of users, Use of cookies, etc.	<input type="checkbox"/>
	Other application technology meta data-Please specify:	<input type="checkbox"/>
Application Use Statistics	Meta data on user interaction with application	<input type="checkbox"/>
Assessment	Standardized test scores	<input checked="" type="checkbox"/>
	Observation data	<input type="checkbox"/>
	Other assessment data-Please specify:	<input checked="" type="checkbox"/>
Attendance	Student school (daily) attendance data	<input checked="" type="checkbox"/>
	Student class attendance data	<input type="checkbox"/>
Communications	Online communications captured (emails, blog entries)	<input type="checkbox"/>
Conduct	Conduct or behavioral data	<input checked="" type="checkbox"/>
Demographics	Date of Birth	<input type="checkbox"/>
	Place of Birth	<input type="checkbox"/>
	Gender	<input checked="" type="checkbox"/>
	Ethnicity or race	<input checked="" type="checkbox"/>
	Language information (native, or primary language spoken by student)	<input checked="" type="checkbox"/>

Category of Data	Elements	Check if Used by Your System
	Other demographic information-Please specify:	<input type="checkbox"/>
Enrollment	Student school enrollment	<input checked="" type="checkbox"/>
	Student grade level	<input checked="" type="checkbox"/>
	Homeroom	<input type="checkbox"/>
	Guidance counselor	<input type="checkbox"/>
	Specific curriculum programs	<input type="checkbox"/>
	Year of graduation	<input checked="" type="checkbox"/>
	Other enrollment information-Please specify:	<input type="checkbox"/>
Parent/Guardian Contact Information	Address	<input type="checkbox"/>
	Email	<input type="checkbox"/>
	Phone	<input type="checkbox"/>
Parent/Guardian ID	Parent ID number (created to link parents to students)	<input type="checkbox"/>
Parent/Guardian Name	First and/or Last	<input type="checkbox"/>
Schedule	Student scheduled courses	<input type="checkbox"/>
	Teacher names	<input type="checkbox"/>
Special Indicator	English language learner information	<input checked="" type="checkbox"/>
	Low income status	<input checked="" type="checkbox"/>
	Medical alerts/ health data	<input type="checkbox"/>

Category of Data	Elements	Check if Used by Your System
	Student disability information	<input checked="" type="checkbox"/>
	Specialized education services (IEP or 504)	<input checked="" type="checkbox"/>
	Living situations (homeless/foster care)	<input type="checkbox"/>
	Other indicator information-Please specify:	<input checked="" type="checkbox"/>
Student Contact Information	Address	<input type="checkbox"/>
	Email	<input type="checkbox"/>
	Phone	<input type="checkbox"/>
Student Identifiers	Local (School district) ID number	<input checked="" type="checkbox"/>
	State ID number	<input checked="" type="checkbox"/>
	Provider/App assigned student ID number	<input type="checkbox"/>
	Student app username	<input type="checkbox"/>
	Student app passwords	<input type="checkbox"/>
Student Name	First and/or Last	<input type="checkbox"/>
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	<input type="checkbox"/>
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	<input type="checkbox"/>
Student Survey Responses	Student responses to surveys or questionnaires	<input checked="" type="checkbox"/>
Student work	Student generated content; writing, pictures, etc.	<input type="checkbox"/>

Category of Data	Elements	Check if Used by Your System
	Other student work data -Please specify:	<input type="checkbox"/>
Transcript	Student course grades	<input checked="" type="checkbox"/>
	Student course data	<input checked="" type="checkbox"/>
	Student course grades/ performance scores	<input checked="" type="checkbox"/>
	Other transcript data - Please specify:	<input checked="" type="checkbox"/>
Transportation	Student bus assignment	<input type="checkbox"/>
	Student pick up and/or drop off location	<input type="checkbox"/>
	Student bus card ID number	<input type="checkbox"/>
	Other transportation data – Please specify:	<input type="checkbox"/>
Other	Please list each additional data element used, stored, or collected by your application:	<input checked="" type="checkbox"/>
None	No Student Data collected at this time. Provider will immediately notify LEA if this designation is no longer applicable.	<input type="checkbox"/>

EXHIBIT “C”**DEFINITIONS**

De-Identified Data and De-Identification: Records and information are considered to be De-Identified when all personally identifiable information has been removed or obscured, such that the remaining information does not reasonably identify a specific individual, including, but not limited to, any information that, alone or in combination is linkable to a specific student and provided that the educational agency, or other party, has made a reasonable determination that a student’s identity is not personally identifiable, taking into account reasonable available information.

Educational Records: Educational Records are records, files, documents, and other materials directly related to a student and maintained by the school or local education agency, or by a person acting for such school or local education agency, including but not limited to, records encompassing all the material kept in the student’s cumulative folder, such as general identifying data, records of attendance and of academic work completed, records of achievement, and results of evaluative tests, health data, disciplinary status, test protocols and individualized education programs.

Metadata: means information that provides meaning and context to other data being collected; including, but not limited to: date and time records and purpose of creation Metadata that have been stripped of all direct and indirect identifiers are not considered Personally Identifiable Information.

Operator: means the operator of an internet website, online service, online application, or mobile application with actual knowledge that the site, service, or application is used for K–12 school purposes. Any entity that operates an internet website, online service, online application, or mobile application that has entered into a signed, written agreement with an LEA to provide a service to that LEA shall be considered an “operator” for the purposes of this section.

Originating LEA: An LEA who originally executes the DPA in its entirety with the Provider.

Provider: For purposes of the DPA, the term “Provider” means provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of Student Data. Within the DPA the term “Provider” includes the term “Third Party” and the term “Operator” as used in applicable state statutes.

Student Generated Content: The term “Student-Generated Content” means materials or content created by a student in the services including, but not limited to, essays, research reports, portfolios, creative writing, music or other audio files, photographs, videos, and account information that enables ongoing ownership of student content.

School Official: For the purposes of this DPA and pursuant to 34 CFR § 99.31(b), a School Official is a contractor that: (1) Performs an institutional service or function for which the agency or institution would otherwise use employees; (2) Is under the direct control of the agency or institution with respect to the use and maintenance of Student Data including Education Records; and (3) Is subject to 34 CFR § 99.33(a) governing the use and re-disclosure of Personally Identifiable Information from Education Records.

Service Agreement: Refers to the Contract, Purchase Order or Terms of Service or Terms of Use.

Student Data: Student Data includes any data, whether gathered by Provider or provided by LEA or its users, students, or students' parents/guardians, that is descriptive of the student including, but not limited to, information in the student's educational record or email, first and last name, birthdate, home or other physical address, telephone number, email address, or other information allowing physical or online contact, discipline records, videos, test results, special education data, juvenile dependency records, grades, evaluations, criminal records, medical records, health records, social security numbers, biometric information, disabilities, socioeconomic information, individual purchasing behavior or preferences, food purchases, political affiliations, religious information, text messages, documents, student identifiers, search activity, photos, voice recordings, geolocation information, parents' names, or any other information or identification number that would provide information about a specific student. Student Data includes Meta Data. Student Data further includes "Personally Identifiable Information (PII)," as defined in 34 C.F.R. § 99.3 and as defined under any applicable state law. Student Data shall constitute Education Records for the purposes of this DPA, and for the purposes of federal, state, and local laws and regulations. Student Data as specified in **Exhibit "B"** is confirmed to be collected or processed by the Provider pursuant to the Services. Student Data shall not constitute that information that has been anonymized or De-Identified, or anonymous usage data regarding a student's use of Provider's services.

Subprocessor: For the purposes of this DPA, the term "Subprocessor" (sometimes referred to as the "Subcontractor") means a party other than LEA or Provider, who Provider uses for data collection, analytics, storage, or other service to operate and/or improve its service, and who has access to Student Data.

Subscribing LEA: An LEA that was not party to the original Service Agreement and who accepts the Provider's General Offer of Privacy Terms.

Targeted Advertising: means presenting an advertisement to a student where the selection of the advertisement is based on Student Data or inferred over time from the usage of the operator's Internet web site, online service or mobile application by such student or the retention of such student's online activities or requests over time for the purpose of targeting subsequent advertisements. "Targeted Advertising" does not include any advertising to a student on an Internet web site based on the content of the web page or in response to a student's response or request for information or feedback.

Third Party: The term "Third Party" means a provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of Education Records and/or Student Data, as that term is used in some state statutes. However, for the purpose of this DPA, the term "Third Party" when used to indicate the provider of digital educational software or services is replaced by the term "Provider."

EXHIBIT "D"

DIRECTIVE FOR DISPOSITION OF DATA

Provider to dispose of data obtained by Provider pursuant to the terms of the Service Agreement between LEA and Provider. The terms of the Disposition are set forth below:

1. Extent of Disposition

Disposition is partial. The categories of data to be disposed of are set forth below or are found in an attachment to this Directive:

[]

Disposition is Complete. Disposition extends to all categories of data.

2. Nature of Disposition

Disposition shall be by destruction or deletion of data.

Disposition shall be by a transfer of data. The data shall be transferred to the following site as follows:

[]

3. Schedule of Disposition

Data shall be disposed of by the following date:

As soon as commercially practicable.

By []

4. Signature

Authorized Representative of LEA

Date

5. Verification of Disposition of Data

Authorized Representative of Provider

Date

EXHIBIT "E"

GENERAL OFFER OF PRIVACY TERMS

1. Offer of Terms

Provider offers the same privacy protections found in this DPA between it and [Ector County ISD] ("Originating LEA") which is dated [], to any other LEA ("Subscribing LEA") who accepts this General Offer of Privacy Terms ("General Offer") through its signature below. This General Offer shall extend only to privacy protections, and Provider's signature shall not necessarily bind Provider to other terms, such as price, term, or schedule of services, or to any other provision not addressed in this DPA. The Provider and the Subscribing LEA may also agree to change the data provided by Subscribing LEA to the Provider to suit the unique needs of the Subscribing LEA. The Provider may withdraw the General Offer in the event of: (1) a material change in the applicable privacy statues; (2) a material change in the services and products listed in the originating Service Agreement; or three (3) years after the date of Provider's signature to this Form. Subscribing LEAs should send the signed **Exhibit "E"** to Provider at the following email address: _____

[NAME OF PROVIDER]

BY: _____ Date: _____

Printed Name: _____ Title/Position: _____

2. Subscribing LEA

A Subscribing LEA, by signing a separate Service Agreement with Provider, and by its signature below, accepts the General Offer of Privacy Terms. The Subscribing LEA and the Provider shall therefore be bound by the same terms of this DPA for the term of the DPA between the **[Insert Name of Originating LEA]** and the Provider. ****PRIOR TO ITS EFFECTIVENESS, SUBSCRIBING LEA MUST DELIVER NOTICE OF ACCEPTANCE TO PROVIDER PURSUANT TO ARTICLE VII, SECTION 5. ****

Subscribing LEA:

BY: _____ Date: _____

Printed Name: _____ Title/Position: _____

SCHOOL DISTRICT NAME: _____

DESIGNATED REPRESENTATIVE OF LEA:

Name: _____ Title: _____

Address: _____

Telephone Number: _____ Email: _____

EXHIBIT "F"

DATA SECURITY REQUIREMENTS

Adequate Cybersecurity Frameworks

SEE APPENDIX "1"

EXHIBIT "G"**Supplemental SDPC State Terms for Texas**
Version 1.0

This **Exhibit "G"**, Supplemental SDPC State Terms for Texas ("Supplemental State Terms"), effective simultaneously with the attached Student Data Privacy Agreement ("DPA") by and between [Ector County ISD] (the "Local Education Agency" or "LEA") and [Hanover Research] (the "Provider"), is incorporated in the attached DPA and amends the DPA (and all supplemental terms and conditions and policies applicable to the DPA) as follows:

1. **Covered Data.** All instances of "Student Data" should be replaced with "LEA Data". The protections provided within this DPA extend to all data provided to or collected by the Provider.
2. **Compliance with Texas Privacy Laws and Regulations.** In performing their respective obligations under the Agreement, the LEA and the Provider shall comply with all Texas laws and regulations pertaining to LEA data privacy and confidentiality, including but not limited to the Texas Education Code Chapter 32, and Texas Government Code Chapter 560.
3. **Modification to Article III, Section 2 of the DPA.** Article III, Section 2 of the DPA (Annual Notification of Rights.) is amended as follows:

~~**Annual Notification of Rights.** If the LEA has a policy of disclosing Education Records and/or Student Data under FERPA (34 CFR § 99.31(a)(1)), LEA shall include a specification of criteria for determining who constitutes a school official and what constitutes a legitimate educational interest in its annual notification of rights.~~

Consider Provider as School Official. The Parties agree that Provider is a "school official" under FERPA and has a legitimate educational interest in personally identifiable information from education records received from the LEA pursuant to the DPA. For purposes of the Service Agreement and this DPA, Provider: (1) provides a service or function for which the LEA would otherwise use employees; (2) is under the direct control of the LEA with respect to the use and maintenance of education records; and (3) is subject to the requirements of FERPA governing the use and redisclosure of personally identifiable information from the education records received from the LEA.

4. **Modification to Article V, Section 4 of the DPA.** Article V, Section 4 of the DPA (Data Breach.) is amended with the following additions: (6) For purposes of defining an unauthorized disclosure or security breach, this definition specifically includes meanings assigned by Texas law, including applicable provisions in the Texas Education Code and Texas Business and Commerce Code. (7) The LEA may immediately terminate the Service Agreement if the LEA determines the Provider has breached a material term of this DPA. (8) The Provider's obligations shall survive termination of this DPA and Service Agreement until all Data has been returned and/or Securely Destroyed.

5. **Modification to Article VII, Section 4 of the DPA.** Article VI, Section 4 of the DPA (Annual Notification of Rights.) is amended as follows:

Entire Agreement. This DPA ~~and the Service Agreement~~ constitutes the entire agreement of the Parties relating to the subject matter hereof and supersedes all prior communications, representations, or agreements, oral or written, by the Parties relating thereto. This DPA may be amended and the observance of any provision of this DPA may be waived (either generally or in any particular instance and either retroactively or prospectively) only with the signed written consent of both Parties. Neither failure nor delay on the part of any Party in exercising any right, power, or privilege hereunder shall operate as a waiver of such right, nor shall any single or partial exercise of any such right, power, or privilege preclude any further exercise thereof or the exercise of any other right, power, or privilege.

6. **Reimbursement of Expenses Associated with Security Breach.** In the event of a Security Breach that is attributable to the Provider, the Provider shall reimburse and indemnify the LEA for any and all costs and expenses that the LEA incurs in investigating and remediating the Security Breach, including but not limited to costs and expenses associated with:
- Providing notification to the employees or parents of those students whose LEA Data was compromised and regulatory agencies or other entities as required by law or contract;
 - Providing credit monitoring to those employees or students whose LEA Data was exposed in a manner during the Security Breach that a reasonable person would believe may impact the employee's or student's credit or financial security;
 - Legal fees, audit costs, fines, and any other fees or damages imposed against the LEA as a result of the security breach; and
 - Providing any other notifications or fulfilling any other requirements adopted by the Texas State Board of Education, Texas Education Agency, or under other State or federal laws.
7. **No Exhibit E without unaltered DPA including Texas Addendum.** Any alterations are only allowed in **Exhibit "H"**. Any terms under **Exhibit "H"** do not apply to **Exhibit "E"** and render **Exhibit "E"** null and void.

EXHIBIT "H"

Additional Terms or Modifications

Version

LEA and Provider agree to the following additional terms and modifications:

None

SECURITY PROGRAM OVERVIEW

OBJECTIVE

The objective of Hanover Research (“Hanover”) in the development and implementation of its comprehensive Information Security Program is to create and maintain reasonable administrative, technical and physical safeguards for the protection of information held by Hanover against accidental or intentional unauthorized modification, destruction, access, or disclosure, and to identify, assess and take steps to avoid or mitigate risks to company information assets.

GENERAL GOVERNANCE

The Chief Information Officer, and the Chief Executive Officer are responsible for managing and maintaining the security of all information assets.

Hanover’s formal Information Security Program includes policies covering at least the following areas:

- Personnel Security
- Physical Security
- Network Security
- Server Systems Security
- Access Controls
- Cryptography Controls
- Workstation and Laptop Security
- Acceptable Use
- Back-up Procedures
- Data Safeguarding
- Security Breach Incident Response

All applicable policies and procedures are reviewed and updated as necessary at least once annually, or more frequently should our business practices change in a material way that requires changes to our information security policies and procedures.

SECURITY COMPONENTS

Audit

Hanover’s IT staff performs internal audits on a quarterly basis and external network vulnerability scans once per month. Any identified issues are tracked according to severity and appropriate fixes are implemented as necessary. Customers may request additional external penetration tests and are responsible for the coordination of such testing and any associated costs.

Personnel Security

All employees, contractors, temporary workers and interns are required to adhere to Hanover's Information Security Program and all applicable company policies and procedures.

- Hanover Research conducts a mandatory company wide information and data security training once per year, and all new employees will receive information and data security training within their first month of employment.
- Where appropriate, Hanover performs relevant background checks on employees and interns.
- Procedures are in place to ensure that upon termination of any employee, contractor, temporary worker or intern, all equipment is returned and all access rights are revoked immediately.
- The IT Department will enable access to only those information resources necessary for each individual to perform their assigned job functions, and only with authorization from the CIO.

Physical Security of Data Processing Centers

Hanover maintains one primary data processing center located in Arlington VA (headquarters) and one colocation data center in Reston, VA. Physical access to facilities, data centers, systems, networks and data at Hanover will be limited to those authorized personnel who require access to perform assigned duties. In addition to access controls, physical safeguards will be deployed to protect sensitive systems and data from fire, theft or other hazard.

- All entrances to Hanover offices and data processing areas are secured and accessible by Hanover employees only.
- Access is restricted to authorized personnel and access privileges are granted and removed by the Chief Information Officer or his/her appointee.
- Access cards are required to access appropriate floors within headquarters.
- Access cards are required at headquarters to gain entry to the buildings outside of regular business hours, and the satellite offices are secured by double locked doors outside of regular business hours (8 am to 6 pm Monday through Friday).
- Physical access is monitored at headquarters with alarms, access logs, 24-hour security guards, CCTV and an electronic key card system.
- Access to Hanover's IT and server rooms is restricted to IT staff and authorized personnel only. Access logs are reviewed weekly.
- At headquarters, Hanover IT staff monitors power supply, HVAC, temperature and other environmental controls regularly.
- At headquarters, fire suppression systems are in place that meet or exceed city code for commercial spaces.
- LAN rooms are locked at all times and only authorized personnel have access rights. At headquarters, access is controlled by electronic key card controls. At the satellite offices, the LAN room is accessible with a physical key.
- Hanover's primary servers and core networking devices will continue operations on

an alternative power source for thirty minutes following a power failure.

Network Security

- Microsoft Windows Intune Endpoint Protection is used to monitor malware, health status, installed software and deploy patches.
- Hanover operates wireless networks. Access to the private network is encrypted using WPA2, AES, and TKIP. Employees must have a certificate installed on their computer in order to gain access to the private wireless network. Guests requiring Internet must connect to a segregated network with no access to company resources. Employee personal devices also connect to a logically separated wireless network.
- Hanover utilizes server event logs and other custom logs to capture and monitor server-based security events.
- Remote access is provided for regular employees through an SSL-VPN. Employees are authenticated against AD. Systems at headquarters are reachable via VPN with SSL using Microsoft Remote Desktop. Employees are prohibited from accessing the VPN from non-corporate machines.
- Access to corporate resources is further restricted based on job responsibilities.
- In certain limited situations in which having network access is essential to the performance of a job, temporary employees and interns may be provided VPN access through Hanover provided computer equipment. Access is not given to contractors and vendors except under special circumstances, which must be approved by Hanover.
- All changes to network devices are coordinated and approved by the CIO or his/her appointee who is responsible for discussing changes with direct reports and IT vendors, when necessary. The CEO also has the authority to request changes.
- Security configuration changes are typically triggered by cyber security alerts, audits, or scans.

Server Systems Security

Hanover utilizes Microsoft Windows Server 2008 R2, Free BSD, and Linux for all data storage and data processing that occurs on-premise, including client application systems.

- A small number of Hanover IT staff members are granted administrative access because it is required to carry out their duties. The access level of any additional IT staff will be determined on a case-by-case basis and access rights will be granted only as needed. Critical system privileged access is provided to limited individuals only via multi-factor authentication.
- Vulnerability scans are conducted multiple times per year.
- Updates and security patches are approved on an as-needed basis and reviewed by the IT staff prior to being downloaded and installed. Application security patches are installed immediately. Other updates are approved on a case-by-case basis.
- Hanover leverages a virtualized environment. Resource allocation and segmentation is done with VMware.

Workstation and Laptop Security

- Each user is assigned a unique identifier (User ID) for accessing company resources and the use of strong passwords to authenticate user identities is required.
- Members of the Domain and Enterprise Admin Group have administrative access to workstations.
- The BIOS setup program of every employee's laptop is locked down. The BIOS cannot be entered unless the operator has the administrator's password, which is not distributed to employees. In addition, the operator will not be able to log in to any Windows accounts to retrieve the laptop's data without a 4-digit pin.
- Employees are required to change their network passwords every 180 days.
- Device management is not outsourced to a third party.
- Employees are permitted to use their personal mobile devices in accordance with Hanover's BYOD Policy to connect to company networks, send and receive work email and to access additional electronic resources. Company data is logically segregated from the employee's personal data and encrypted.
- All end users are given local administrator privileges for their respective workstations. Only authorized software may be installed on workstations unless otherwise approved by the IT staff.
- All computers are encrypted with Microsoft BitLocker.
- All laptop computers are required to be secured with the use of a cable lock. IT staff with administrator privileges utilize Windows Intune client management services to deploy Windows patches, as Microsoft makes them available.
- Anti-virus software, Windows Intune Endpoint Protection, is installed on all end user PCs. Updated signature files are downloaded each day. The Windows Intune console provides multiple reports to the IT staff advising of infections and risk and the IT staff responds appropriately.

Back-up Procedure

Company and client data are stored on both on-premise and sub-processor systems. A list of sub-processors can be found further on in this document. The primary data processing center located at headquarters is set-up with full redundancy in mind.

- Client data on-premise (servers & workstations): Backups of clients' data stored on Company servers and workstations is backed up nightly to disk (servers) and daily to Carbonite (workstations), an SSAE 16 and HIPAA-compliant remote backup services provider. Files are synced to Carbonite's servers over AES 128-bit encryption and then transmitted over TLS. In addition, the same data is replicated to a mirrored server at our collation site in Reston, VA.
- Client data sub-processors: Hanover relies on several sub-processors to store both client and Company data. Hanover's vendor due-diligence includes evaluating the sub-processor's back-up and recovery procedures.

Research and Data Security

- Any materials, confidential or public, supplied by a client, are made available only to Hanover staff working on that client project, or to other Hanover staff with a legitimate business purpose to access the information, and such materials are also accessible by the IT staff.
- Confidential materials supplied by a client¹ are sent to Hanover via email and/or via secure SharePoint site, hosted by Microsoft. This data may be downloaded and stored on Hanover's secure on-premise servers or workstations as well as the Customer Portal, hosted by Salesforce.com.
- Hanover staff will not print documents whenever possible and all printed material that is confidential will be shredded once the project is complete or the materials are no longer needed.
- Hard copy materials will be securely stored until a project is complete. Upon completion clients may request that materials be returned (at their expense) or they will be securely destroyed.
- All electronic data will continue to be securely stored by Hanover once a project is complete, unless the commissioning client requests that the data be returned or securely destroyed.
- The details of individual projects will not be discussed with other clients without the consent of the commissioning client.
- Subject to contractual restrictions, Hanover reserves the right to syndicate certain reports that it determines in its sole discretion are general in nature and that do not reveal the identity of the commissioning client
- Hanover may use third party service providers for the storage of confidential and other information; for example, completed custom reports may be uploaded to a client's online portal, which is hosted by Salesforce.com. Employees and clients log into the portal using unique usernames and passwords. Each session is encrypted with SSL. Salesforce.com is a SSAE 16 SOC-1 Type II services provider.

Security Incident Response

In the event Hanover's information systems are compromised, we will notify affected clients in accordance with our Security Breach Incident Response Policy or our contractual relationship, or as otherwise required by law. In all cases where notification to a client is required, Hanover will provide notification within a reasonable time period following discovery of the incident. All incidents will be investigated and handled on a case-by-case basis, as determined by Hanover in its sole discretion.

List of Sub-Processors

Hanover uses the following third-party sub-processor to store, access, modify, and process both client and Company data:

- Microsoft
- Salesforce.com
- Qualtrics

- SurveyGizmo
- Carbonite
- MarketSight
- Paylocity
- PerformYard
- Igloo
- HubSpot
- CATS
- Amazon Web Services

Last Updated: March 15, 2019

ⁱ Confidential materials supplied by a client may include any non-public information about any of the company's clients or potential clients including, but not limited to, names of clients or potential clients; proposals; bids; contracts; the type, quantity and specifications of products and services purchased or received by clients or potential clients; any data provided by clients or potential clients; any information relating to proprietary rights; discoveries, inventions, techniques, improvements, ideas, processes, designs, developments, methods, production data, technical data, and information regarding acquiring, protecting, enforcing and licensing proprietary rights; personnel information; manner and methods of conducting business; bid proposals; contracts; marketing and development plans; purchasing, price and cost data; price and fee amounts; pricing, quoting, billing and marketing strategies and methods; forecasts and forecasting strategies and methods; financial data, plans and projections; business and operational plans; vendor names and other vendor information; and internal services and manuals.



REQUEST FOR APPROVAL OF AMENDING AUTHORIZED INVESTMENT REPRESENTATIVES

The following request is being presented for approval to designate an authorized user for our various investments in:

- Texas Class
- TD Ameritrade
- TexPool
- First Public Lone Star
- TexSTAR
- West Texas National Bank

Board Approval

Date



TO: Board of Trustees
FROM: Dr. Anthony Sorola, Associate Superintendent
SUBJECT: **DISCUSSION OF AND REQUEST FOR APPROVAL OF
RECOMMENDATION FOR THE EXECUTIVE DIRECTOR OF
ACCOUNTABILITY**
DATE: November 15, 2022

Recommendation to hire the Executive Director of Accountability

Administrative Recommendation:
Approval of Personnel Recommendation.



INFORMATION ITEMS

- Financials
- Purchasing Report
- Routine Personnel Report

GENERAL FUND (199) YTD BUDGET REPORT
 AUGUST 31, 2022

FOR 2023 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
199 GENERAL FUND							
00 GENERAL LEDGER AND REVENUE	-338,720,000	0	-338,720,000	-4,664,889.81	.00	-334,055,110.19	1.4%
11 INSTRUCTION	201,846,932	2,580,133	204,427,065	18,910,332.08	141,271,606.57	44,245,126.35	78.4%
12 INSTRUCTIONAL RES & MEDIA SERV	2,779,013	0	2,779,013	198,955.47	1,468,065.21	1,111,992.32	60.0%
13 CURRICULUM & STAFF DEVELOPMENT	10,887,249	22,000	10,909,249	1,029,546.05	4,923,990.33	4,955,712.62	54.6%
21 INSTRUCTIONAL LEADERSHIP	5,637,274	0	5,637,274	800,316.63	3,556,262.54	1,280,694.83	77.3%
23 SCHOOL LEADERSHIP	21,203,091	499,671	21,702,762	3,144,082.57	14,785,774.38	3,772,905.05	82.6%
31 GUID, COUNS & EVALUATION SERVS	14,600,113	19,583	14,619,696	1,602,386.62	9,951,300.23	3,066,009.15	79.0%
32 SOCIAL WORK SERVICES	1,829,748	0	1,829,748	470,103.96	1,019,367.27	340,276.77	81.4%
33 HEALTH SERVICES	3,292,711	0	3,292,711	291,670.51	2,443,038.69	558,001.80	83.1%
34 STUDENT TRANSPORTATION	8,788,644	1,764,541	10,553,185	683,533.73	5,830,158.45	4,039,492.82	61.7%
36 CO/EXTRACURRICULAR ACTIVITIES	6,376,278	522,017	6,898,295	809,312.79	2,691,786.30	3,397,195.91	50.8%
41 GENERAL ADMINISTRATION	8,677,023	0	8,677,023	1,148,617.91	5,069,394.75	2,459,010.34	71.7%
51 FACILITIES MAINT & OPERATIONS	33,381,540	7,913,055	41,294,595	3,972,610.20	19,097,993.98	18,223,990.82	55.9%
52 SECURITY & MONITORING SERVICES	3,319,708	44,520	3,364,228	449,178.44	2,299,121.52	615,928.04	81.7%
53 DATA PROCESSING SERVICES	11,315,070	1,634,480	12,949,550	1,970,746.78	6,132,200.84	4,846,602.38	62.6%
61 COMMUNITY SERVICES	1,725,606	0	1,725,606	240,259.50	1,203,846.86	281,499.64	83.7%
71 DEBT SERVICE	1,050,000	0	1,050,000	91,629.06	968,190.94	-9,820.00	100.9%
99 INTERGOVERNMENTAL CHARGES	2,010,000	0	2,010,000	.00	2,010,000.00	.00	100.0%
TOTAL GENERAL FUND	0	15,000,000	15,000,000	31,148,392.49	224,722,098.86	-240,870,491.35	1705.8%
TOTAL REVENUES	-339,270,000	0	-339,270,000	-4,664,889.81	.00	-334,605,110.19	
TOTAL EXPENSES	339,270,000	15,000,000	354,270,000	35,813,282.30	224,722,098.86	93,734,618.84	
GRAND TOTAL	0	15,000,000	15,000,000	31,148,392.49	224,722,098.86	-240,870,491.35	1705.8%

300

** END OF REPORT - Generated by BAUMANN, DUSTY **

SCHOOL NUTRITION (240) YTD BUDGET REPORT
 AUGUST 31, 2022

FOR 2023 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
240 SCHOOL NUTRITION							
00 GENERAL LEDGER AND REVENUE	-18,115,065	-861,813	-18,976,878	-1,678,010.03	.00	-17,298,867.97	8.8%
35 FOOD SERVICE	18,115,065	4,879,030	22,994,095	1,400,139.35	14,356,532.53	7,237,423.12	68.5%
51 FACILITIES MAINT & OPERATIONS	0	0	0	892.92	1,607.08	-2,500.00	100.0%
TOTAL SCHOOL NUTRITION	0	4,017,217	4,017,217	-276,977.76	14,358,139.61	-10,063,944.85	350.5%
TOTAL REVENUES	-18,115,065	-861,813	-18,976,878	-1,678,010.03	.00	-17,298,867.97	
TOTAL EXPENSES	18,115,065	4,879,030	22,994,095	1,401,032.27	14,358,139.61	7,234,923.12	
GRAND TOTAL	0	4,017,217	4,017,217	-276,977.76	14,358,139.61	-10,063,944.85	350.5%

** END OF REPORT - Generated by BAUMANN, DUSTY **

DEBT SERVICE (599) YTD BUDGET REPORT
 AUGUST 31, 2022

FOR 2023 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
599 DEBT SERVICE FUND							
00 GENERAL LEDGER AND REVENUE	-27,547,576	0	-27,547,576	-238,964.52	.00	-27,308,611.48	.9%
71 DEBT SERVICE	27,547,576	0	27,547,576	8,761,482.63	2,389,410.37	16,396,683.00	40.5%
TOTAL DEBT SERVICE FUND	0	0	0	8,522,518.11	2,389,410.37	-10,911,928.48	100.0%
TOTAL REVENUES	-27,547,576	0	-27,547,576	-238,964.52	.00	-27,308,611.48	
TOTAL EXPENSES	27,547,576	0	27,547,576	8,761,482.63	2,389,410.37	16,396,683.00	
GRAND TOTAL	0	0	0	8,522,518.11	2,389,410.37	-10,911,928.48	100.0%

** END OF REPORT - Generated by BAUMANN, DUSTY **

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 MONTHLY REPORT OF TAX COLLECTIONS
 FOR THE PERIOD OF JULY 1, 2022 THRU AUGUST 31, 2022

YEAR CURRENT TAX	OUTSTANDING COLLECTIBLE AS OF 2022 TAX ROLL	CUMULATIVE ADJUSTMENT	ADJUSTED ROLL	PRIOR MONTH'S COLLECTION CURRENT YEAR	CURRENT MONTH'S COLLECTION	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED	
							OVERALL	CURRENT
2022	0.00	0.00	0.00			0.00		0.00%
DELINQUENT TAX								
2021	6,477,650.46	(359,299.36)	6,118,351.10	583,701.44	512,516.59	5,022,133.07	77.53%	82.08%
2020	3,223,785.29	(2,850.32)	3,220,934.97	140,729.80	60,849.72	3,019,355.45	93.66%	93.74%
2019	2,134,758.11	(53,111.70)	2,081,646.41	24,547.06	16,669.40	2,040,429.95	95.58%	98.02%
2018	1,360,078.10	8,423.23	1,368,501.33	26,163.04	24,855.45	1,317,482.84	96.87%	96.27%
2017	1,011,428.45	7,415.99	1,018,844.44	9,582.98	8,787.88	1,000,473.58	98.92%	98.20%
2016	1,009,865.21	(1,010.32)	1,008,854.89	6,133.33	6,002.74	996,718.82	98.70%	98.80%
2015	874,153.59	0.00	874,153.59	2,425.11	4,266.81	867,461.67	99.23%	99.23%
2014	864,799.37	0.00	864,799.37	1,651.99	4,090.14	859,057.24	99.34%	99.34%
2013	578,314.55	0.00	578,314.55	375.71	3,237.26	574,701.58	99.38%	99.38%
2012	419,822.75	0.00	419,822.75	276.34	501.53	419,044.88	99.81%	99.81%
2011	428,635.67	(37,865.89)	390,769.78	187.08	270.47	390,312.23	91.06%	99.88%
2010	265,238.61	(114.19)	265,124.42	136.21	45.41	264,942.80	99.89%	99.93%
2009+	2,010,323.20	(13,523.88)	1,996,799.32	78.15	627.16	1,996,094.01	99.29%	99.96%
			0.00					
TOTAL DELINQUENT TAX	20,658,853.36	(451,936.44)	20,206,916.92	795,988.24	642,720.56	18,768,208.12	12.49	12.65
CED # 24 SII TAXES	47,491.81	0.00	47,491.81			47,491.81	100.00%	100.00%
TOTAL ALL TAXES	20,706,345.17	(451,936.44)	20,254,408.73	795,988.24	642,720.56	18,815,699.93		
PENALTY / INTEREST / DISCOUNT						YEAR TO DATE		
						0.00		
						0.00		
						187,332.31	151,893.96	339,226.27
TOTAL PENALTY / INTEREST / DISCOUNT						187,332.31	151,893.96	339,226.27
OTHER COLLECTIONS								
						0.00		
						220.26	55.88	276.14
						10,990.80	3,168.60	14,159.40
						0.00	0.00	0.00
						0.00	0.00	0.00
						0.00	0.00	0.00
						0.00	0.00	0.00
						0.00	0.00	0.00
TOTAL OTHER						11,211.06	3,224.48	14,435.54
TOTAL SCHOOL						994,531.61	797,839.00	1,792,370.61
				GENERAL FUND		DEBT SERVICE		
				TAXES PAID	P + I + C	TAXES PAID	P + I + C	TOTAL
				573,820.92	138,489.75	68,899.64	16,628.69	797,839.00

ECISD Over \$50,000 Purchasing Report for October 2022

PO Date	PO#	Vendor Name	Amount	General Comments	Approval Process	1st GL Account	Requestor	Department
10/20/2022	23005320	PIRAINO CONSULTING, INC	\$ 3,499,977.20	District Promethean Roll Out 22-23	TIPS COOP AWARDED CONTRACT #200105	282-11-6397-00-864-24-28222 282-11-6398-00-864-24-28222	Jennifer Bakley	INFORMATION TECHNOLOGY
10/04/2022	23004685	AIR TUTORS LLC	\$ 1,217,035.30	LONG TERM-HIGH IMPACT TUTOR-OUTCOMES BASED-AirTut	TEA approved TX TUTOR CORPS	282-11-6299-46-851-30-28222	Sheila Pruitt	CURRICULUM & INSTRUCTION
10/04/2022	23004636	FOCUS CARE INC	\$ 747,775.00	LONG TERM-HIGH IMPACT TUTOR-OUTCOMES BASED-FEV	TEA approved TX TUTOR CORPS	282-11-6299-46-851-30-28222	Sheila Pruitt	CURRICULUM & INSTRUCTION
10/25/2022	23005528	MIDLAND ISD	\$ 256,754.00	Long-Term PO for Autism Grant Services	Interlocal agreement	459-93-6493-00-999-23-45922	Savannah Soto	SPECIAL EDUCATION
10/21/2022	23005362	REGION 18 EDUCATION SERVICE CENTER	\$ 167,750.00	LONG-TERM PO-REGION 18 CONSULTANT SERV/AUT GRANT	ECISD AWARDED CONTRACT #R152001	459-13-6239-00-871-23-45922	Savannah Soto	SPECIAL EDUCATION
10/27/2022	23005636	JNT RESOURCES PARTNERS, LP	\$ 150,000.00	TCG Superintendent retirement benefits	Superintendent contract	199-41-6149-01-701-99	Kimberly Byers	FINANCE
10/17/2022	23005057	REGION 18 EDUCATION SERVICE CENTER	\$ 118,729.10	Region18-EDLINK 18-Membership-MIFI Hotspot Filter	ECISD AWARDED CONTRACT #R152001	199-11-6239-01-864-11 199-53-6299-38-864-99	Martha Almaguer	INFORMATION TECHNOLOGY
10/06/2022	23004817	QA ROOFING, INC.	\$ 85,500.82	REPLACING PO #22014492.DO NOT MAIL PO Ross	BID #19-15SI	475-51-6316-17-119-99-47522	Diana Ornelas	DISTRICT OPERATIONS
10/06/2022	23004740	PALOMAR MODULAR BUILDINGS, LLC	\$ 74,793.00	New Portable RC #156	BuyBoard co-op	199-51-6629-00-965-99	Diana Ornelas	DISTRICT OPERATIONS
10/06/2022	23004832	BLUEFIN LLC	\$ 73,006.37	REPLACING PO #22003632/DO NOT MAIL PO.PHS.C/M	RFQ #17-01	199-51-6219-17-003-99	Diana Ornelas	DISTRICT OPERATIONS
10/24/2022	23005445	ODESSA COLLEGE	\$ 66,590.00	2022 Fall Tuition Fees for Dual Credit	Interlocal agreement	199-11-6229-00-011-11	IreneNunez	GEORGE HW BUSH NEW TECH ODESSA
10/06/2022	23004825	RANDAL D GLENN	\$ 65,518.53	LBJ LANDSCAPING	RFP 20-01	199-51-6246-00-955-99	Kent Clark	MAINTENANCE SERVICES
10/21/2022	23005370	THE BOSWORTH LTD	\$ 62,030.00	Ector MS_ Boiler Replacement	RFP 21-28	199-51-6299-00-047-99	Diana Ornelas	DISTRICT OPERATIONS
10/19/2022	23005251	WILLIAMS PAVING & EXCAVATION. INC	\$ 59,150.00	Ratliff Stadium	RFP 21-26SI	199-51-6629-00-905-91	Diana Ornelas	DISTRICT OPERATIONS
10/06/2022	23004827	RANDAL D GLENN	\$ 57,952.00	REPLACING PO #2201590_DO NOT MAIL PO	RFP#20-01	199-51-6619-01-113-99	Diana Ornelas	DISTRICT OPERATIONS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
Odessa, Texas

MEMORANDUM

TO: Dr. Scott Muri, Superintendent of Schools

FROM: Staci Ashley, Executive Director of Human Resources

RE: Routine Personnel Report for October 2022

DATE: 10/31/2022

Elementary Level Recommendations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
WENDY DANE	ELEM-MUSIC OTHER	MILAM ELEMENTARY SCHOOL	10/4/2022
SARA RYAN	SECOND GRADE (REG)	GONZALES ELEMENTARY SCHOOL	10/1/2022
MARIA DE JESSUS CARRILLO	4TH GRADE BILINGUAL	TRAVIS ELEMENTARY SCHOOL	10/3/2022
ISSAC KORANG	SPEP CLASS	WEST ELEMENTARY SCHOOL	10/11/2022
KAROL CABRERA	FIRST GRADE (REG)	IRELAND ELEMENTARY SCHOOL	10/21/2022
ALEXANDRA MARTINEZ	THIRD GRADE (REG)	ROSS ELEMENTARY SCHOOL	10/26/2022

Secondary Level Recommendations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
VIOLETA LEIJA	SOCIAL STUDIES	CROCKETT MIDDLE SCHOOL	10/3/2022
RAMON NABARRETTE	MIDDLE SCHOOL ENGINEERING	WILSON & YOUNG MIDDLE SCHOOL	10/7/2022
BRITTANY SAWYER	ENGLISH/LANGUAGE ARTS/READING	NIMITZ MIDDLE SCHOOL	10/17/2022

Administrative Level Recommendations

NAME	JOB CLASS	CAMPUS/DEPARTMENT	EFFECTIVE DATE
MARGARITA CORRAL	ACCOUNTANT, SCHOOL NUTRITION	FOOD SERVICES	10/7/2022
STEPHANIE HIGNOJOS	COORDINATOR, SCHOOLS OF CHOICE	ASST SUPT STDT & SCHLS SUPRT	10/11/2022
MORGAN EATON	PURCHASING COORDINATOR	PURCHASING	10/17/2022
MONICA QUINTERO	SPECIAL ASSISTANT TO SUPERINTENDENT	SUPERINTENDENT	10/31/2022
MICA GOBER	SPEECH PATHOLOGIST	SPECIAL EDUCATION	10/11/20222

Elementary Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
MARY DOWDLE	KINDER (REG)	ZAVALA ELEMENTARY SCHOOL	10/13/2022
MIRA MARQUEZ	FIFTH GRADE (REG)	IRELAND ELEMENTARY SCHOOL	10/14/2022
ALEXANDRO FIGUEROA	FOURTH GRADE (REG)	BURLESON ELEMENTARY SCHOOL	10/25/2022
CRYSTAL VILLA	THIRD GRADE (REG)	IRELAND ELEMENTARY SCHOOL	10/27/2022

Secondary Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
RAMON NABARRETTE	MIDDLE SCHOOL ENGINEERING	WILSON & YOUNG MIDDLE SCHOOL	10/11/2022
JEFFREY NATIVIDAD	DPT HD/MATH	BOWIE MIDDLE SCHOOL	10/4/2022
GUOXIANG WANG	MATH	THE STEM ACADEMY	10/14/2022
RYAN BERNS	SCIENCE/COACH	ODESSA HIGH SCHOOL	10/24/2022
DORABELIA RUIZ	ELAR TEACHER	CROCKETT MIDDLE SCHOOL	10/27/2022
JESSE FERGUSON	MATH TEACHER	WILSON & YOUNG MIDDLE SCHOOL	10/28/2022

Administrative Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
ANNETTE MACIAS	EXECUTIVE DIRECTOR ACCOUNTABIL	ASSMT, RESEARCH, PRGM REV	10/28/2022
ARLINE OLAZAA	SOCIAL WORKER	STUDENT ASSISTANT SERVICE	10/31/2022