



Ector County ISD

2019 - 2020

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

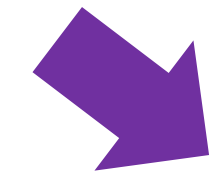
CHAPTER 44. FISCAL MANAGEMENT

SUBCHAPTER A. SCHOOL DISTRICT FISCAL MANAGEMENT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

Page number at bottom
center of each page



Page

INTRODUCTORY SECTION

Certificate of Board	i
Organization Chart	ii
List of Board of Trustees and Consultants and Advisors	iii



Table of Contents

FINANCIAL SECTION

Independent Auditors' Report	1
Management's Discussion and Analysis	4



Opinions

Auditors will review during their part of the presentation

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2020, 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

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Ector County Independent School District, discuss and analyze the District's financial performance for the fiscal year ended June 30, 2020. Please read it in conjunction with the independent auditors' report on beginning on page 1, and the District's Basic Financial Statements which begin on page 14.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 14 and 16-17). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 18) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the District were sold to departments within the District or to external customers and how the sales revenues covered the expenses of the services. The remaining statements and fiduciary statements, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the District.

The notes to the financial statements (starting on page 28) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for nonmajor funds contain even more information about the District's individual funds. These are not required by the Texas Education Agency (TEA). The sections labeled TEA Required Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 6. Its primary purpose is to show whether the District is more financially sound as a result of the year's activities. The Statement of Net Position includes all the District's assets, deferred outflows, liabilities, and deferred inflows as of the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The District's revenues are divided into those provided by outside parties who share the costs of some programs, such as tuition received from students from outside the district and grants provided by the U.S. Department of Education to assist children with disabilities from disadvantaged backgrounds (program revenues), and revenues provided by the taxpayers or by TEA in equalization funding processes (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

Data from A-1 schedule
Report page 14 and 15

Table I
Ector County Independent School District
NET POSITION

	Governmental Activities	
	2020	2019
Current and other assets	\$ 188,782,125	\$ 145,619,525
Capital assets	308,548,895	312,901,204
Total assets	497,331,020	458,520,729
Deferred charge on refunding	3,772,867	4,055,537
Deferred resource outflow for TRS	48,340,186	43,098,993
Deferred resource outflow for OPEB	17,801,991	9,715,573
Total deferred outflows of resources	69,915,044	56,870,103
Long-term liabilities	181,861,138	186,660,472
Net Pension liability	89,271,128	89,454,550
Net OPEB liability	119,423,267	122,426,875
Other liabilities	41,921,985	38,095,135
Total liabilities	432,477,518	436,637,032
Unavailable Revenue - Property Taxes	6,891,012	
Deferred resource inflow for TRS	17,603,340	8,767,818
Deferred resource inflow for TRS OPEB	56,822,244	44,605,093
Total deferred inflows of resources	81,316,596	53,372,911
Net position:		
Net Investment in Capital Assets	139,059,663	134,121,661
Restricted	21,750,764	13,517,332
Unrestricted	(107,358,477)	(122,258,104)
Total net position	\$ 53,451,950	\$ 25,380,889

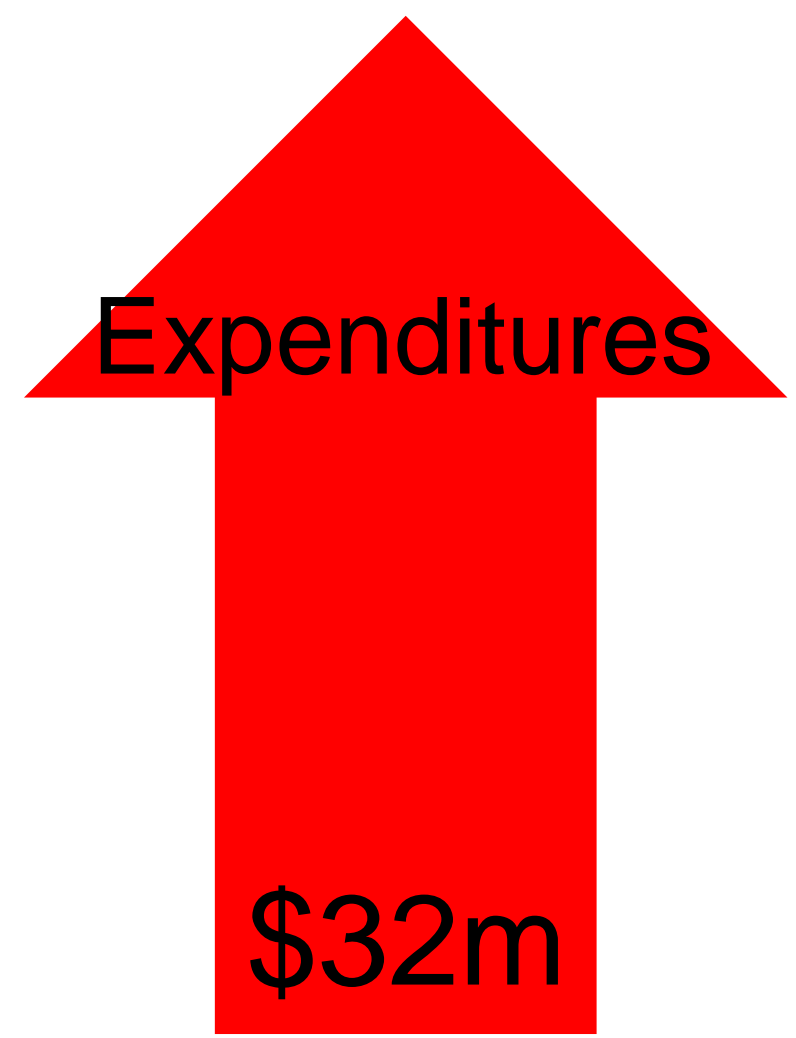
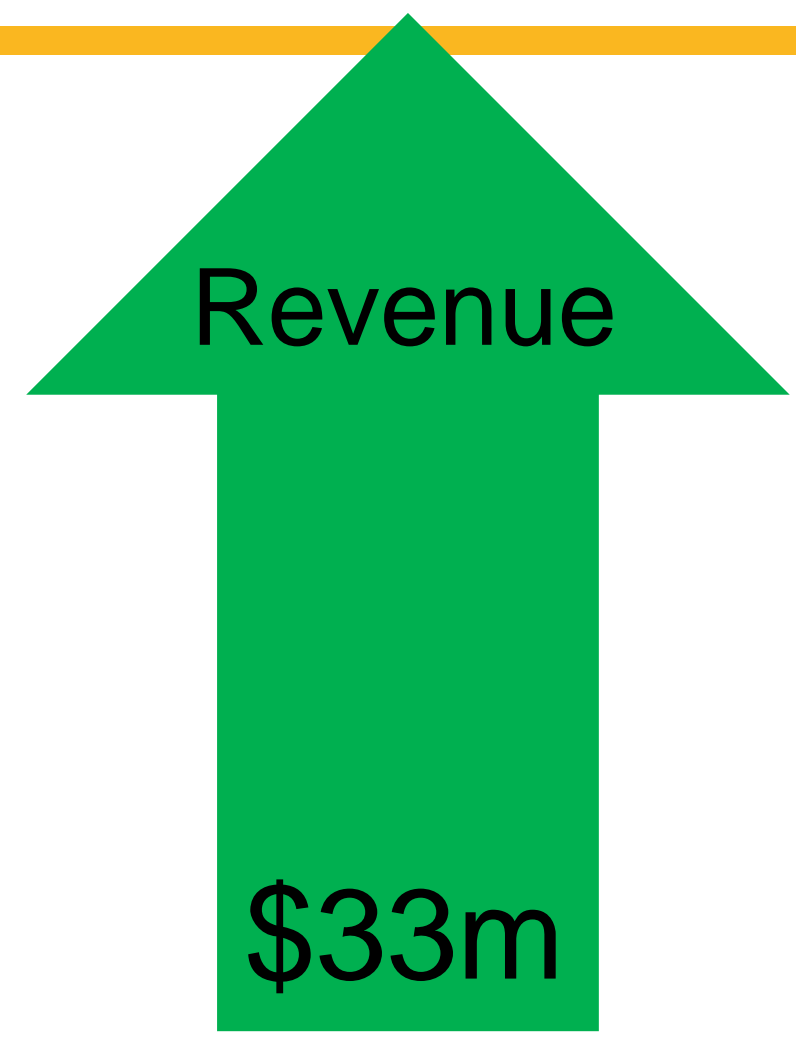
Net Position
\$28m

Data from B-1 schedule
Report page 16 and 17

Report Page 7

Table II
Ector County Independent School District
CHANGES IN NET POSITION

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues:		
Charges for services	\$ 8,471,736	\$ 8,795,085
Operating grants and contributions	70,985,968	65,497,437
General revenues:		
Property taxes, levied for general purposes	158,310,697	151,138,935
Property taxes, levied for debt service	16,218,582	14,169,668
State aid – formula grants	113,414,183	94,704,118
Grants and contributions not restricted	103,359	147,994
Investment earnings	1,785,879	2,063,987
Miscellaneous local and intermediate revenue	7,576,603	7,014,579
Total revenue	376,867,007	343,531,803
Expenses:		
Instruction, curriculum and media services	199,069,688	182,246,891
Instructional and school leadership	28,924,898	25,584,404
Student support services	24,319,296	23,259,135
Child nutrition	16,250,153	16,446,966
Co-curricular activities	7,490,121	7,751,539
General administration	8,324,236	7,511,516
Facilities maintenance, security and data processing	55,898,039	45,175,333
Community services	1,431,690	1,328,407
Debt service	5,405,040	5,453,184
Other Intergovernmental charges	1,682,785	1,742,749
Total expenses	348,795,946	316,500,124
Increase in net position	28,071,061	27,031,679
Net position - beginning	25,380,889	6,105,010
Prior period adjustment to net position	-	(7,755,800)
Net position - ending	\$ 53,451,950	\$ 25,380,889



From C-1 schedule
Report pages 18 & 19

Table III
Ector County Independent School District
ADJUSTMENTS TO NET POSITION

Report Page 10

Description	Fund Statements	GASB68	GASB75	All Other GASB 34	Entity Wide Statement
Revenues:					
Program Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 8,471,736	\$ 8,471,736
Operating grants and contributions	-	-	-	70,985,968	70,985,968
General revenues:					
Property taxes, levied for general purposes	158,340,056	-	-	(29,359)	158,310,697
Property taxes, levied for debt service	16,235,410	-	-	(16,828)	16,218,582
State aid – formula grants	173,965,924	8,307,587	1,994,581	(70,853,909)	113,414,183
Grants and contributions not restricted	-	-	-	103,359	103,359
Investment earnings	1,524,280	-	-	261,599	1,785,879
Miscellaneous local and intermediate revenue	16,479,470	-	-	(8,902,867)	7,576,603
Total Revenue	366,545,140	8,307,587	1,994,581	19,699	376,867,007
Expenses:					
Instruction, curriculum and media services	186,577,054	7,753,463	2,291,407	2,447,764	199,069,688
Instructional and school leadership	27,399,587	1,137,739	246,596	140,976	28,924,898
Student support services	23,357,771	1,020,554	215,379	(274,408)	24,319,296
Child nutrition	14,389,310	419,772	224,799	1,216,272	16,250,153
Co-curricular activities	5,521,012	117,185	31,217	1,820,707	7,490,111
General administration	8,070,840	317,445	28,077	(92,126)	8,324,236
Facilities maintenance, security and data processing	56,199,839	952,336	84,231	(1,338,367)	55,898,039
Community Services	1,406,904	-	-	24,786	1,431,690
Debt service	13,623,758	-	-	(8,218,718)	5,405,040
Facilities Acquisition and Construction	13,978	-	-	(13,978)	-
Other Intergovernmental Charges	1,682,785	-	-	-	1,682,785
Total Expenditures	338,242,838	11,718,494	3,121,706	(4,287,092)	348,795,946
Excess (Deficiency) of Revenues Over (Under)	28,302,302	(3,410,907)	(1,127,125)	4,306,791	28,071,061
Other Sources (Uses):					
Sale of Real and Personal Property	58,445	-	-	(58,445)	-
Transfers In	454,493	-	-	(454,493)	-
Transfers Out (Use)	(454,493)	-	-	454,493	-
Other (Uses)	(167,798)	-	-	167,798	-
Total Sources (Uses)	(109,353)	-	-	109,353	-
Change in Net Position	28,192,949	(3,410,907)	(1,127,125)	4,416,144	28,071,061
Net Position - Beginning as Previously Stated	84,265,783	(55,123,375)	(157,316,395)	153,554,876	25,380,889
Net Position - Ending	\$ 112,458,732	\$ (58,534,282)	\$ (158,443,520)	\$ 157,971,020	\$ 53,451,950

From B-1 schedule
Report pages 16 & 17

This year's major additions included:

2019-2020
Capital Additions

Non-Bond Projects:

Portable Classrooms	599,040
Permian High School Pool Renovation	473,544
Lamar Traffic Control	8,566
Textbook Building Taxes	5,328
Construction in Progress	24,070

Furniture, Fixtures and Equipment:

Transportation Vehicles & Equipment	1,076,929
Maintenance Vehicles & Equipment	321,130
Police Vehicles & Equipment	281,030
Heating Ventilation and Air Conditioning Equipment	1,449,960
Custodial Vehicles	66,378
Technology Equipment	12,920
Musical Instruments	96,202
Athletic Equipment	165,150
Scoreboards	131,712
School Nutrition Equipment	91,843
Playground Equipment	339,815
Other Vehicles	56,515
Printing Equipment	15,479
Poster Maker Systems	32,718
Career & Technology Equipment	80,748
Software	39,286
Other Equipment	71,626

Land and Improvements

Landscape Projects	632,788
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Lease Property

School Buses	3,058,330
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Donated Property

Scoreboard	12,000
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Total Capital Additions

<u>9,143,107</u>

Economic Factors and Next Year's Budgets and Rates

In December 2019, a novel strain of coronavirus (COVID-19) was reported to have surfaced outside of the United States. In March 2020, the global economy was significantly impacted by the drastic response to the Coronavirus pandemic, and a large segment of commerce was temporarily suspended through governmental enforcement. This has led to unprecedented unemployment due to business closures; significant market declines; temporary closures of non-life sustaining business activities, including “stay-at-home” orders for certain areas. As a result, most schools closed and students did not return to school after spring break in March 2020 and the district limited their office staff and contact with the public in an attempt to slow the spread and impact of COVID-19. Additionally, the district was faced with providing remote educational services with limited staffing and availability of resources. While this disruption is anticipated to be temporary, with full operations and services resuming in the near future, the exact timing of a return to normal is uncertain. There have been significant increases of expenditures to address the issues at hand. Some of those unplanned costs will be refunded by the federal and state government in the next fiscal year, but some will not. The district continues to apply for all eligible funding to support the additional efforts. It is uncertain as to the effect on the fund balance in the next fiscal year, 2021.

The District's elected and appointed officials considered many factors when preparing the fiscal year 2021 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 2021. Estimated revenues in the General Fund are \$307.1 million, and estimated appropriations and other uses total \$307.1 million. Budgeted appropriations have been increased by approximately \$7.9 million from the 2020 budget.

Table of Contents

Basic Financial Statements

Government Wide Statements:

A-1	Statement of Net Position	14
B-1	Statement of Activities	16
Governmental Fund Financial Statements:		
C-1	Balance Sheet	18
C-2	Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	20
C-3	Statement of Revenues, Expenditures, and Changes in Fund Balance	21
C-4	Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	23

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

Report Page 14 & 15

Data Control Codes	1 Primary Government Governmental Activities	4 Component Unit Component Unit
ASSETS		
1110 Cash and Cash Equivalents	\$ 6,545,270	\$ 709,609
1120 Current Investments	144,094,509	2,882,086
1220 Property Taxes - Delinquent	18,462,645	-
1230 Allowance for Uncollectible Taxes	(11,571,632)	-
1240 Due from Other Governments	27,336,836	-
1260 Internal Balances	971,677	-
1290 Other Receivables, Net	615,633	12,382
1300 Inventories	1,462,044	6,092
1410 Prepayments	865,143	42,899
Capital Assets:		
1510 Land	11,275,489	-
1520 Buildings, Net	283,123,997	-
1530 Furniture and Equipment, Net	11,249,654	-
1550 Leased Property Under Capital Leases, Net	2,806,738	-
1560 Library Books and Media, Net	68,947	-
1580 Construction in Progress	24,070	-
1000 Total Assets	497,331,020	3,653,068
DEFERRED OUTFLOWS OF RESOURCES		
1701 Deferred Charge for Refunding	3,772,867	-
1705 Deferred Outflow Related to TRS Pension	48,340,186	-
1706 Deferred Outflow Related to TRS OPEB	17,801,991	-
1700 Total Deferred Outflows of Resources	69,915,044	-

Education Foundation, PHS Panther Paws Booster, PHS Band Booster

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

EXHIBIT A-1

Data Control Codes	1 Primary Government Governmental Activities	4 Component Unit Component Unit
LIABILITIES		
2110 Accounts Payable	12,250,450	120,326
2120 Short Term Debt Payable	15,031	7,865
2130 Short Term Capital Leases Payable	70,237	-
2140 Interest Payable	2,027,656	-
2150 Payroll Deductions and Withholdings	2,845,929	-
2177 Due to Fiduciary Funds	971,677	-
2180 Due to Other Governments	76,901	-
2200 Accrued Expenses	17,568,360	68,162
2300 Unearned Revenue	6,095,744	-
Noncurrent Liabilities:		
2501 Due Within One Year	7,512,785	-
2502 Due in More Than One Year	174,348,353	-
2540 Net Pension Liability (District's Share)	89,271,128	-
2545 Net OPEB Liability (District's Share)	119,423,267	-
2000 Total Liabilities	432,477,518	196,353
DEFERRED INFLOWS OF RESOURCES		
2601 Unavailable Revenue - Property Taxes	6,891,012	-
2605 Deferred Inflow Related to TRS Pension	17,603,340	-
2606 Deferred Inflow Related to TRS OPEB	56,822,244	-
2600 Total Deferred Inflows of Resources	81,316,596	-
NET POSITION		
3200 Net Investment in Capital Assets	139,059,663	-
Restricted for:		
3850 Restricted for Debt Service	16,172,530	-
3870 Restricted for Campus Activities	6,038	-
3880 Restricted for Scholarships	27,032	404,623
3890 Restricted for School Nutrition	5,545,164	-
3900 Unrestricted	(107,358,477)	3,052,092
3000 Total Net Position	\$ 53,451,950	\$ 3,456,715

Basis of Accounting: Accrual

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT B-1

Report Page 16 & 17

Data Control Codes	1	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Expenses	3 Charges for Services	4 Operating Grants and Contributions	6 Primary Governmental Activities
Primary Government:					
GOVERNMENTAL ACTIVITIES:					
11 Instruction	\$ 184,039,092	\$ 874,510	\$ 35,273,886	\$ (147,890,696)	\$ -
12 Instructional Resources and Media Services	3,101,962	-	390,022	(2,711,940)	-
13 Curriculum and Instructional Staff Development	11,928,634	-	6,540,871	(5,387,763)	-
21 Instructional Leadership	5,481,214	-	739,640	(4,741,574)	-
23 School Leadership	23,443,684	-	3,117,589	(20,326,095)	-
31 Guidance, Counseling and Evaluation Services	12,252,563	-	2,211,729	(10,040,834)	-
32 Social Work Services	967,045	-	221,220	(745,825)	-
33 Health Services	2,952,128	-	535,352	(2,416,776)	-
34 Student (Pupil) Transportation	8,147,560	14,362	920,084	(7,213,114)	-
35 Food Services	16,250,153	3,202,418	13,917,602	869,867	-
36 Extracurricular Activities	7,490,121	469,391	463,166	(6,557,564)	-
41 General Administration	8,324,236	3,823,355	2,135,200	(2,365,681)	-
51 Facilities Maintenance and Operations	44,546,087	87,700	2,808,952	(41,649,435)	-
52 Security and Monitoring Services	3,739,313	-	787,728	(2,951,585)	-
53 Data Processing Services	7,612,639	-	622,755	(6,989,884)	-
61 Community Services	1,431,690	-	300,172	(1,131,518)	-
72 Debt Service - Interest on Long-Term Debt	5,396,540	-	-	(5,396,540)	-
73 Debt Service - Bond Issuance Cost and Fees	8,500	-	-	(8,500)	-
99 Other Intergovernmental Charges	1,682,785	-	-	(1,682,785)	-
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 348,795,946	\$ 8,471,736	\$ 70,985,968	(269,338,242)	-
Component Unit:					
1C Nonmajor Component Unit	\$ 1,392,107	\$ -	\$ 111,199	-	(1,280,908)
[TC] TOTAL COMPONENT UNIT:	\$ 1,392,107	\$ -	\$ 111,199	-	(1,280,908)
General Revenues:					
Taxes:					
MT Property Taxes, Levied for General Purposes				158,310,697	-
DT Property Taxes, Levied for Debt Service				16,218,582	-
SF State Aid - Formula Grants				113,414,183	-
GC Grants and Contributions not Restricted				103,359	-
IE Investment Earnings				1,785,879	436,772
MI Miscellaneous Local and Intermediate Revenue				7,576,603	1,602,900
TR Total General Revenues				297,409,303	2,039,672
CN Change in Net Position				28,071,061	758,764
NB Net Position - Beginning				25,380,889	2,697,951
NE Net Position - Ending				\$ 53,451,950	\$ 3,456,715

Basis of Accounting: Accrual

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

Major Funds

EXHIBIT C-1

Report Page 18 & 19

Data Control Codes	10 General Fund	40 Insurance Recovery Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
ASSETS					
1110 Cash and Cash Equivalents	\$ 4,992,331	\$ -	\$ 5,340	\$ 44,784	\$ 5,042,425
1120 Investments - Current	90,165,646	11,837,155	17,474,612	1,011,530	120,488,943
1220 Property Taxes - Delinquent	16,829,992	-	1,632,653	-	18,462,645
1230 Allowance for Uncollectible Taxes	(10,548,352)	-	(1,023,280)	-	(11,571,632)
1240 Due from Other Governments	25,381,893	-	-	1,954,943	27,336,836
1260 Due from Other Funds	1,802,144	3,204,428	145,306	8,993,034	14,144,912
1290 Other Receivables	615,633	-	-	-	615,633
1300 Inventories	36,458	-	-	1,425,586	1,462,044
1410 Prepayments	865,143	-	-	-	865,143
1000 Total Assets	\$ 130,140,888	\$ 15,041,583	\$ 18,234,631	\$ 13,429,847	\$ 176,846,949
LIABILITIES					
2110 Accounts Payable	\$ 7,677,234	\$ 2,403,733	\$ -	\$ 1,681,768	\$ 11,762,735
2120 Other Current Liabilities	15,031	-	-	-	15,031
2150 Payroll Deductions and Withholdings Payable	2,845,929	-	-	-	2,845,929
2170 Due to Other Funds	8,156,648	-	-	5,351,612	13,508,260
2180 Due to Other Governments	-	-	34,445	42,456	76,901
2200 Accrued Expenditures	15,812,621	-	-	362,772	16,175,393
2300 Unearned Revenue	62,101	12,637,850	-	413,005	13,112,956
2000 Total Liabilities	34,569,564	15,041,583	34,445	7,851,613	57,497,205
DEFERRED INFLOWS OF RESOURCES					
2601 Unavailable Revenue - Property Taxes	6,281,639	-	609,373	-	6,891,012
2600 Total Deferred Inflows of Resources	6,281,639	-	609,373	-	6,891,012
FUND BALANCES					
Nonspendable Fund Balance:					
3410 Inventories	36,458	-	-	1,425,586	1,462,044
Restricted Fund Balance:					
3450 Federal or State Funds Grant Restriction	-	-	-	4,119,578	4,119,578
3480 Retirement of Long-Term Debt	-	-	17,590,813	-	17,590,813
3490 Other Restricted Fund Balance	-	-	-	33,070	33,070
Committed Fund Balance:					
3510 Construction	8,811,500	-	-	-	8,811,500
3530 Capital Expenditures for Equipment	6,514,000	-	-	-	6,514,000
3540 Self Insurance	1,000,000	-	-	-	1,000,000
3545 Other Committed Fund Balance	933,607	-	-	-	933,607
Assigned Fund Balance:					
3590 Other Assigned Fund Balance	5,706,334	-	-	-	5,706,334
3600 Unassigned Fund Balance	66,287,786	-	-	-	66,287,786
3000 Total Fund Balances	89,289,685	-	17,590,813	5,578,234	112,458,732
4000 Total Liabilities, Deferred Inflows & Fund Balances	\$ 130,140,888	\$ 15,041,583	\$ 18,234,631	\$ 13,429,847	\$ 176,846,949

Follow the cash

Basis of Accounting: Modified Accrual

Major Funds

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	10 General Fund	40 Insurance Recovery Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES:					
5700 Total Local and Intermediate Sources	\$ 165,509,475	\$ 6,526,906	\$ 16,607,204	\$ 3,935,631	\$ 192,579,216
5800 State Program Revenues	138,435,173	-	221,314	4,653,329	143,309,816
5900 Federal Program Revenues	2,791,272	-	-	27,864,836	30,656,108
5020 Total Revenues	306,735,920	6,526,906	16,828,518	36,453,796	366,545,140
EXPENDITURES:					
Current:					
0011 Instruction	159,833,910	-	-	12,617,353	172,451,263
0012 Instructional Resources and Media Services	2,813,258	-	-	10,489	2,823,747
0013 Curriculum and Instructional Staff Development	5,999,394	-	-	5,302,650	11,302,044
0021 Instructional Leadership	5,155,291	-	-	78,279	5,233,570
0023 School Leadership	21,872,684	-	-	293,333	22,166,017
0031 Guidance, Counseling, and Evaluation Services	11,154,449	-	-	511,689	11,666,138
0032 Social Work Services	854,838	-	-	122,508	977,346
0033 Health Services	2,712,845	-	-	129,254	2,842,099
0034 Student (Pupil) Transportation	7,872,188	-	-	-	7,872,188
0035 Food Services	82,680	-	-	14,306,630	14,389,310
0036 Extracurricular Activities	5,516,012	-	-	5,000	5,521,012
0041 General Administration	8,064,766	-	-	6,074	8,070,840
0051 Facilities Maintenance and Operations	38,517,150	6,526,906	-	857,984	45,902,040
0052 Security and Monitoring Services	3,222,023	-	-	397,543	3,619,566
0053 Data Processing Services	6,663,233	-	-	15,000	6,678,233
0061 Community Services	1,291,633	-	-	115,271	1,406,904
Debt Service:					
0071 Principal on Long-Term Debt	472,921	-	4,143,299	-	4,616,220
0072 Interest on Long-Term Debt	8,468	-	8,990,570	-	8,999,038
0073 Bond Issuance Cost and Fees	-	-	8,500	-	8,500
Capital Outlay:					
0081 Facilities Acquisition and Construction	13,978	-	-	-	13,978
Intergovernmental:					
0099 Other Intergovernmental Charges	1,682,785	-	-	-	1,682,785
6030 Total Expenditures	283,804,506	6,526,906	13,142,369	34,769,057	338,242,838
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	22,931,414	-	3,686,149	1,684,739	28,302,302
OTHER FINANCING SOURCES (USES):					
7912 Sale of Real and Personal Property	58,445	-	-	-	58,445
7915 Transfers In	10,686	-	-	443,807	454,493
8911 Transfers Out (Use)	(443,807)	-	-	(10,686)	(454,493)
8949 Other (Uses)	(167,798)	-	-	-	(167,798)
7080 Total Other Financing Sources (Uses)	(542,474)	-	-	433,121	(109,353)
1200 Net Change in Fund Balances	22,388,940	-	3,686,149	2,117,860	28,192,949
0100 Fund Balance - July 1 (Beginning)	66,900,745	-	13,904,664	3,460,374	84,265,783
3000 Fund Balance - June 30 (Ending)	89,289,685	-	17,590,813	5,578,234	112,458,732

Similar to what is presented in monthly board meetings

Printed in newspaper

Table of Contents

Proprietary Fund Financial Statements:

D-1	Statement of Net Position	24
D-2	Statement of Revenues, Expenses, and Changes in Fund Net Position	25
D-3	Statement of Cash Flows	26

- 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 nearly \$23 million
- Details of the funds can be found on
 - Combining Statements H-3 and H-4 and H-5
 - Report pages 86 and 87 and 88

Table of Contents

	<i>Fiduciary Fund Financial Statements:</i>	
E-1	<i>Statement of Fiduciary Assets and Liabilities</i>	<i>27</i>
	<i>Notes to the Financial Statements</i>	<i>28</i>

- 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 nearly \$1.2 million
- We do not show the Revenues and Expenditures since we do not own these
- Details of all the funds are **not** detailed in combining statements in the report

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ector County Independent School District (the "District") is a 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 registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board and other authoritative sources identified in *Statement on Auditing Standards No. 76* 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.

37 pages of notes and charts

- I. Summary of significant accounting policies
 - A. Reporting Entity
 - B. Government wide fund financial statements
 - C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
 - D. Fund Accounting
 - E. Other Accounting Policies

II. Stewardship, Compliance, and Accountability

A. Budgetary Data

B. Variances from Final Adopted Budget

C. Deficit Fund Equity

III. Detailed Notes on all Funds and Account Groups

A. Deposits and Investments

B. Property Taxes

C. Delinquent Taxes Receivable

D. Interfund Balances and Transfers

E. Disaggregation of Receivables and Payables

F. Capital Asset Activity

G. Bonds Payable

III. Detailed Notes on all Funds and Account Groups

H. Commitments under Operating Leases

I. Accumulated Unpaid Vacation and Sick Leave Benefits

J. Defined Benefit Pension Plan

K. Defined Other Post-Employment Plans

L. Risk Management

M. Capital Leases

III. Detailed Notes on all Funds and Account Groups

N. Changes in Long-Term Liabilities

O. Unearned Revenues

P. Due to State and Federal Agencies

Q. Revenue from Local and Intermediate Sources

R. Contingent Liabilities

S. Shared Service Arrangements

III. Detailed Notes on all Funds and Account Groups

T. Construction Commitment

U. Arbitrage Compliance

V. Tax Abatements

W. Subsequent Event

W. SUBSEQUENT EVENT

In November the District will issue \$56,150,000 and \$9,700,000, Unlimited Tax Refunding Bonds, Series 2020 to refund a portion of the District's Unlimited Tax School Building Bonds, Series 2013.

On January 31, 2020, the Secretary of the United States Health and Human Services Department declared a public health emergency for the United States and on March 13, 2020, the President of the United States declared the outbreak of COVID-19 in the United States a national emergency. On March 13, 2020, the Governor of Texas (the "Governor") declared a state of disaster for all counties in Texas in response to the COVID-19, which disaster declaration he has subsequently extended.

Table of Contents

G-1 Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual: General Fund

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 162,714,630	\$ 162,714,630	\$ 165,509,475	\$ 2,794,845
5800	State Program Revenues	133,514,523	134,802,200	138,435,173	3,632,973
5900	Federal Program Revenues	2,940,829	2,940,829	2,791,272	(149,557)
5020	Total Revenues	299,169,982	300,457,659	306,735,920	6,278,261
EXPENDITURES:					
Current:					
0011	Instruction	172,722,023	169,850,290	159,833,910	10,016,380
0012	Instructional Resources and Media Services	2,970,587	2,945,587	2,813,258	132,329
0013	Curriculum and Instructional Staff Development	6,323,058	6,609,122	5,999,394	609,728
0021	Instructional Leadership	5,113,000	5,339,488	5,155,291	184,197
0023	School Leadership	21,424,681	23,104,749	21,872,684	1,232,065
0031	Guidance, Counseling, and Evaluation Services	12,053,100	12,040,288	11,154,449	885,839
0032	Social Work Services	942,952	969,952	854,838	115,114
0033	Health Services	2,775,291	2,793,291	2,712,845	80,446
0034	Student (Pupil) Transportation	9,774,633	9,754,633	7,872,188	1,882,445
0035	Food Services	101,300	116,300	82,680	33,620
0036	Extracurricular Activities	6,381,747	5,902,512	5,516,012	386,500
0041	General Administration	8,137,249	8,549,573	8,064,766	484,807
0051	Facilities Maintenance and Operations	34,737,896	42,521,595	38,517,150	4,004,445
0052	Security and Monitoring Services	3,295,190	3,516,793	3,222,023	294,770
0053	Data Processing Services	6,976,860	10,303,947	6,663,233	3,640,714
0061	Community Services	1,414,522	1,399,522	1,291,633	107,889
Debt Service:					
0071	Principal on Long-Term Debt	400,000	473,000	472,921	79
0072	Interest on Long-Term Debt	100,000	27,000	8,468	18,532
Capital Outlay:					
0081	Facilities Acquisition and Construction	15,000	15,000	13,978	1,022
Intergovernmental:					
0099	Other Intergovernmental Charges	1,875,483	1,875,483	1,682,785	192,698
6030	Total Expenditures	297,534,572	308,108,125	283,804,506	24,303,619
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	1,635,410	(7,650,466)	22,931,414	30,581,880
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	365,418	365,418	58,445	(306,973)
7915	Transfers In	-	-	10,686	10,686
8911	Transfers Out (Use)	(462,418)	(462,418)	(443,807)	18,611
8949	Other (Uses)	(1,538,410)	(1,538,410)	(167,798)	1,370,612
7080	Total Other Financing Sources (Uses)	(1,635,410)	(1,635,410)	(542,474)	1,092,936
1200	Net Change in Fund Balances	-	(9,285,876)	22,388,940	31,674,816
0100	Fund Balance - July 1 (Beginning)	66,900,745	66,900,745	66,900,745	-
3000	Fund Balance - June 30 (Ending)	\$ 66,900,745	\$ 57,614,869	\$ 89,289,685	\$ 31,674,816

Final net
 Variances
 positive

Table of Contents

retirement

Required Supplementary Information

G-2	Schedule of the District's Proportionate Share of the Net Pension Liability Teacher Retirement System of Texas	67
G-3	Schedule of District Contributions Teacher Retirement System of Texas	69
G-4	Schedule of the District's Proportionate Share of the Net OPEB Liability Teacher Retirement System of Texas	71
G-5	Schedule of District Contributions for Other Post-Employment Benefits Teacher Retirement System of Texas	72
	Notes to Required Supplementary Information	73

Table of Contents

Combining Schedules

34 Funds

Nonmajor Governmental Funds:

H-1	Combining Balance Sheet	74
H-2	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	80
Internal Service Funds:		
H-3	Combining Statement of Net Position	86
H-4	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	87
H-5	Combining Statement of Cash Flows	88

Combining Balance Sheet Nonmajor Governmental Funds Statement H-1

Report pages 74-79

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

Data Control Codes		211 Title I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	226 IDEA - Part B Discretionary
ASSETS					
1110	Cash and Cash Equivalents	\$ 10,328	\$ -	\$ -	\$ -
1120	Investments - Current	-	-	-	-
1240	Due from Other Governments	130,305	372,338	40,149	-
1260	Due from Other Funds	315,456	2,845,654	-	-
1300	Inventories	-	-	-	-
1000	Total Assets	<u>\$ 456,089</u>	<u>\$ 3,217,992</u>	<u>\$ 40,149</u>	<u>\$ -</u>
LIABILITIES					
2110	Accounts Payable	\$ 96,125	\$ 72,009	\$ -	\$ -
2170	Due to Other Funds	358,183	3,104,060	40,149	-
2180	Due to Other Governments	-	-	-	-
2200	Accrued Expenditures	1,781	41,923	-	-
2300	Unearned Revenue	-	-	-	-
2000	Total Liabilities	<u>456,089</u>	<u>3,217,992</u>	<u>40,149</u>	<u>-</u>
FUND BALANCES					
Nonspendable Fund Balance:					
3410	Inventories	-	-	-	-
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 456,089</u>	<u>\$ 3,217,992</u>	<u>\$ 40,149</u>	<u>\$ -</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds Statement H-2

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	211 Title I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	226 IDEA - Part B Discretionary
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	6,560,941	5,319,423	165,947	30,000
5020 Total Revenues	6,560,941	5,319,423	165,947	30,000
EXPENDITURES:				
Current:				
0011 Instruction	2,227,102	4,955,179	165,947	-
0012 Instructional Resources and Media Services	4,120	-	-	-
0013 Curriculum and Instructional Staff Development	3,948,370	54,818	-	-

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2020

EXHIBIT H-3

Report Page 86

	715 Housing Fund	771 Workers Compensation Fund	772 Medical Trust Fund	Total Internal Service Funds
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 487,746	\$ -	\$ 1,015,099	\$ 1,502,845
Investments - Current	-	7,498,743	16,106,823	23,605,566
Due from Other Funds	-	971,677	13,684	985,361
Total Current Assets	487,746	8,470,420	17,135,606	26,093,772
Noncurrent Assets:				
Capital Assets:				
Land	54,012	-	-	54,012
Buildings and Improvements	3,663,335	-	-	3,663,335
Depreciation on Buildings	(400,199)	-	-	(400,199)
Total Noncurrent Assets	3,317,148	-	-	3,317,148
Total Assets	3,804,894	8,470,420	17,135,606	29,410,920
LIABILITIES				
Current Liabilities:				
Accounts Payable	5,164	(102,411)	584,962	487,715
Due to Other Funds	183,680	1,438,333	-	1,622,013
Accrued Expenses	-	586,441	1,807,206	2,393,647
Total Current Liabilities	188,844	1,922,363	2,392,168	4,503,375
NonCurrent Liabilities:				
Other Long-Term Debt - Due in More than One Year	-	1,974,318	-	1,974,318
Total Noncurrent Liabilities	-	1,974,318	-	1,974,318
Total Liabilities	188,844	3,896,681	2,392,168	6,477,693
NET POSITION				
Unrestricted Net Position	3,616,050	4,573,739	14,743,438	22,933,227
Total Net Position	\$ 3,616,050	\$ 4,573,739	\$ 14,743,438	\$ 22,933,227

healthy

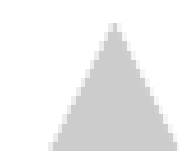
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	715 Housing Fund	771 Workers Compensation Fund	772 Medical Trust Fund	Total Internal Service Funds
OPERATING REVENUES:				
Employee and Employer Premiums	\$ -	\$ 971,517	\$ 25,715,108	\$ 26,686,625
Rent Revenue	539,712	-	-	539,712
Stop Loss Reimbursement	-	29,838	-	29,838
Total Operating Revenues	<u>539,712</u>	<u>1,001,355</u>	<u>25,715,108</u>	<u>27,256,175</u>
OPERATING EXPENSES:				
Claims and Prescriptions	-	776,265	19,683,250	20,459,515
Professional and Contracted Services	436,213	57,085	33,000	526,298
Supplies and Materials	11,710	-	-	11,710
Other Operating Costs	7,455	-	2,364,593	2,372,048
Depreciation Expense	87,004	-	-	87,004
Total Operating Expenses	<u>542,382</u>	<u>833,350</u>	<u>22,080,843</u>	<u>23,456,575</u>
Operating Income (Loss)	<u>(2,670)</u>	<u>168,005</u>	<u>3,634,265</u>	<u>3,799,600</u>
NONOPERATING REVENUES (EXPENSES):				
Earnings from Temporary Deposits & Investments	-	106,294	169,635	275,929
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>106,294</u>	<u>169,635</u>	<u>275,929</u>
Change in Net Position	<u>(2,670)</u>	<u>274,299</u>	<u>3,803,900</u>	<u>4,075,529</u>
Total Net Position - July 1 (Beginning)	<u>3,618,720</u>	<u>4,299,440</u>	<u>10,939,538</u>	<u>18,857,698</u>
Total Net Position June 30 (Ending)	<u>\$ 3,616,050</u>	<u>\$ 4,573,739</u>	<u>\$ 14,743,438</u>	<u>\$ 22,933,227</u>

Table of Contents

Required TEA Schedules

J-1	Schedule of Delinquent Taxes Receivable	89
J-4	Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - School Nutrition Program	91
J-5	Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Debt Service Fund	92



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED JUNE 30, 2020

Report Page 89 & 90

Last 10 Years	(1) Tax Rates		(3) Assessed/Appraised Value for School Tax Purposes	(10) Beginning Balance 7/1/2019	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2020
	Maintenance	Debt Service							
2011 and prior years	Various	Various	\$ 18,566,067,000	\$ 2,813,058	\$ -	\$ 149,038	\$ 13,614	\$ (97,107)	\$ 2,553,299
2012	1.040000	0.095000	10,232,624,000	492,930	-	26,017	2,377	(3,279)	461,257
2013	1.040000	0.079500	11,598,844,880	500,230	-	31,286	2,392	(3,079)	463,473
2014	1.040000	0.121000	13,401,694,166	731,093	-	59,093	6,875	(1,591)	663,534
2015	1.040000	0.121000	14,256,078,650	1,184,536	-	147,437	17,154	31,996	1,051,941
2016	1.040000	0.110000	13,190,683,066	1,317,186	-	220,748	23,348	(35,264)	1,037,826
2017	1.040000	0.110000	11,855,872,243	1,794,552	-	363,841	38,483	58,342	1,450,570
2018	1.040000	0.109600	12,190,897,339	2,328,153	-	503,511	53,062	(30,968)	1,740,612
2019	1.170000	0.109600	15,070,399,797	5,145,767	-	2,012,702	188,540	(285,430)	2,659,095
2020 (School year under audit)	1.068400	0.109600	15,115,268,777	-	177,517,252	154,826,383	15,889,564	(420,267)	6,381,038
1000 TOTALS				\$ 16,307,505	\$ 177,517,252	\$ 158,340,056	\$ 16,235,409	\$ (786,647)	\$ 18,462,645

\$1.17792

98% collection

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - SCHOOL NUTRITION PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 4,708,000	\$ 4,708,000	\$ 3,211,096	\$ (1,496,904)
5800 State Program Revenues	370,000	370,000	425,854	55,854
5900 Federal Program Revenues	11,685,000	11,685,000	9,585,839	(2,099,161)
5020 Total Revenues	16,763,000	16,763,000	13,222,789	(3,540,211)
EXPENDITURES:				
Current:				
0035 Food Services	15,974,103	15,903,603	10,408,650	5,494,953
0051 Facilities Maintenance and Operations	788,897	859,397	687,133	172,264
6030 Total Expenditures	16,763,000	16,763,000	11,095,783	5,667,217
1200 Net Change in Fund Balances	-	-	2,127,006	2,127,006
0100 Fund Balance - July 1 (Beginning)	3,418,158	3,418,158	3,418,158	-
3000 Fund Balance - June 30 (Ending)	\$ 3,418,158	\$ 3,418,158	\$ 5,545,164	\$ 2,127,006

Final net
 Variances
 Off due to
 COVID 19
 feeding
 in a
 different fund

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 16,232,012	\$ 16,232,012	\$ 16,607,204	\$ 375,192
5800 State Program Revenues	268,836	268,836	221,314	(47,522)
5020 Total Revenues	16,500,848	16,500,848	16,828,518	327,670
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Debt	4,143,299	4,143,299	4,143,299	-
0072 Interest on Long-Term Debt	8,990,420	8,990,420	8,990,570	(150)
0073 Bond Issuance Cost and Fees	9,800	9,800	8,500	1,300
6030 Total Expenditures	13,143,519	13,143,519	13,142,369	1,150
1200 Net Change in Fund Balances	3,357,329	3,357,329	3,686,149	328,820
0100 Fund Balance - July 1 (Beginning)	13,904,664	13,904,664	13,904,664	-
3000 Fund Balance - June 30 (Ending)	\$ 17,261,993	\$ 17,261,993	\$ 17,590,813	\$ 328,820

Final net
 Variances
 positive

Table of Contents

Federal Awards Section

Independent Auditors' 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* 93

Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance* 95

Schedule of Findings and Questioned Costs 97

Summary Schedule of Prior Audit Findings 99

Corrective Action Plan 100

K-1 Schedule of Expenditures of Federal Awards 101

Notes to Schedule of Expenditures of Federal Awards 103

**INDEPENDENT AUDITORS' 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

Auditors will review during their part of the presentation

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Ector County Independent School District (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, 2020. The District's major federal programs are

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

I. Summary of Auditors' Results

Financial Statements

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

Federal Awards

Internal controls over major programs:	
Material weakness (es) identified?	No
Significant deficiency (ies) identified that are not considered to be material weaknesses?	None reported

Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	None

Identification of Major Programs:

Name of Federal Program	CFDA Number
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draft

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2020

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	(2) Federal CFDA Number	(3) Pass-Through Entity Identifying Number	(4) Federal Expenditures
U.S. DEPARTMENT OF DEFENSE			
<u>Direct Programs</u>			
Junior Reserve Officer's Training Corps	12.000		\$ 36,909
Total Direct Programs			36,909
TOTAL U.S. DEPARTMENT OF DEFENSE			36,909
U.S. DEPARTMENT OF EDUCATION			
<u>Passed Through Education Service Center, Region 20</u>			
*Evaluation Capacity Award	84.027A	2265431918001	30,000
Total Passed Through Education Service Center, Region 20			30,000
<u>Passed Through The New Teacher Project, Inc.</u>			
Supporting Effective Educator Development	84.423A	U423A170007	47,424
Total Passed Through The New Teacher Project, Inc.			47,424
<u>Passed Through State Department of Education</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	19610101068901	1,262,731
ESEA, Title I, Part A - Improving Basic Programs	84.010A	20610101068901	5,369,574
ESEA, Title I, Part D - Improving Basic Programs	84.010A	19610103068901	6,773
ESEA, Title I, Part D - Improving Basic Programs	84.010A	20610103068901	64,686
Title 1 1003 School Improvement	84.010A	20610141068901	152,923
Total CFDA Number 84.010A			6,856,687
*IDEA - Part B, Formula	84.027A	186600010689016600	46,541
*IDEA - Part B, Formula	84.027A	196600010689016600	585,977
*IDEA - Part B, Formula	84.027A	206600010689016600	4,881,961
*SSA - IDEA - Part B, Discretionary Deaf	84.027A	196600110689016673	7,918
*SSA - IDEA - Part B, Discretionary Deaf	84.027A	206600110689016673	42,406
Total CFDA Number 84.027A			5,564,803
*IDEA - Part B, Preschool	84.173A	186610010689016610	5,162
*IDEA - Part B, Preschool	84.173A	196610010689016610	18,181
*IDEA - Part B, Preschool	84.173A	206610010689016610	151,741
Total CFDA Number 84.173A			175,084
Total Special Education Cluster (IDEA)			5,769,887

\$28.5 million



Ector County ISD

2019 - 2020

Annual Financial Report