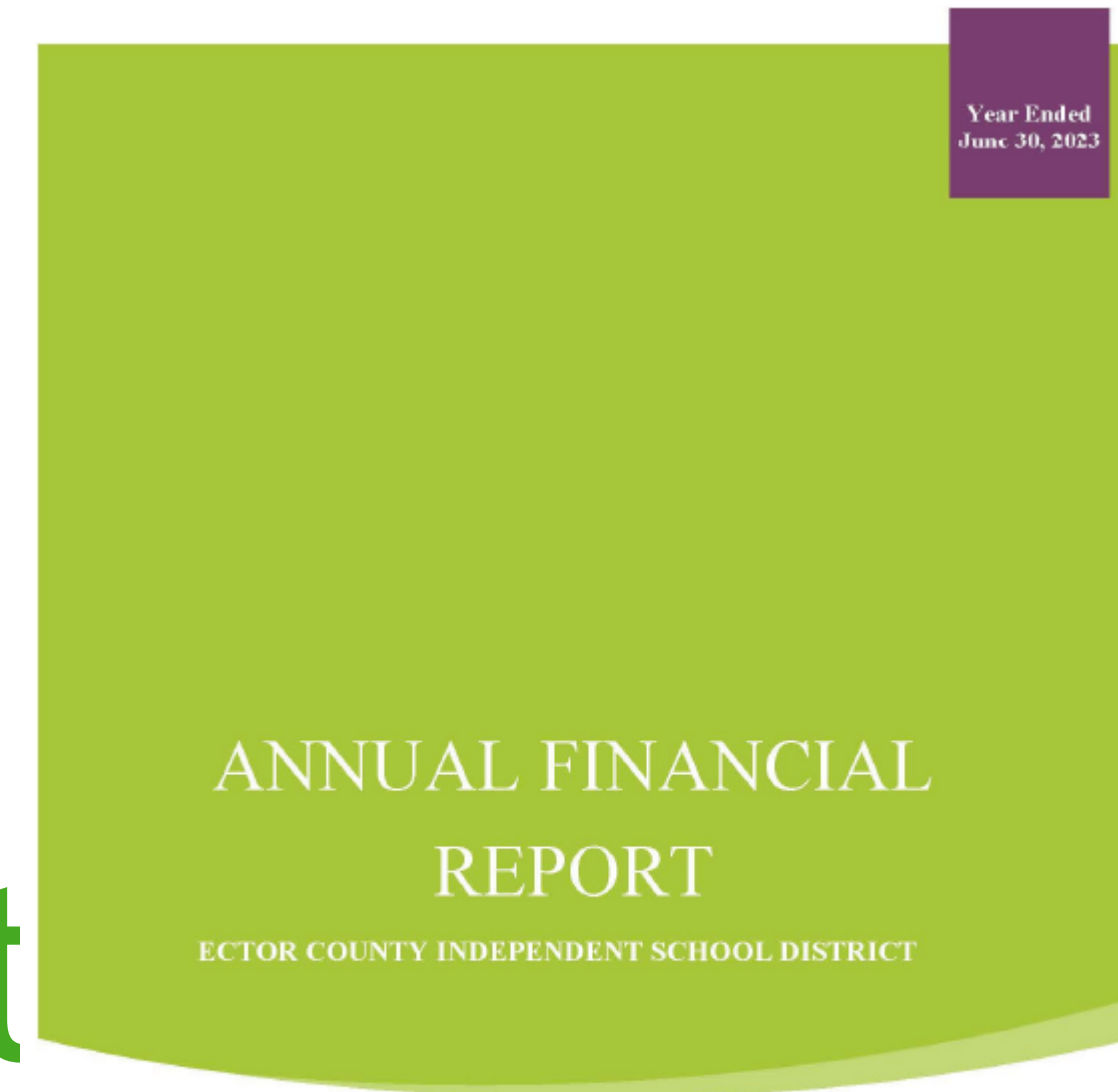




# Ector County ISD

## 2022 - 2023

### Annual Financial Report



Presented by:

Deborah Ottmers, CFO

11/14/2023

# 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.

## When is the AFR due to TEA?

An AFR is due by no later than 150 days after the close of a district's fiscal year. The following table shows the due dates for different fiscal year calendars.

If a district's fiscal year ends on	then the AFR is due to TEA on or before
August 31,	January 28.
June 30,	November 27.

- The [Texas Education Code \(TEC\)](#), [§44.008](#), does not provide for any extension when the date falls on a holiday or weekend. The AFR is also not required to be submitted earlier.
- A complete, board approved, and signed AFR in PDF and data feed text file must be received through the AUDIT application in the TEA Login (TEAL) secure environment to meet submission requirements.

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  
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Page number at bottom  
center of each page

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# Certificate of Board

## CERTIFICATE OF BOARD

### Board of Trustees

<u>Ector County Independent School District</u> Name of School District	<u>Ector</u> County	<u>068901</u> Co. - Dist. No.
--	------------------------	----------------------------------

We, the undersigned, certify that the attached annual financial report of the above-named school district were reviewed and approved for the fiscal year ended June 30, 2023, at a meeting of the Board of Trustees of such school district on November 14, 2023.

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Board President

Chris Stanley	President
Delma Abalos	Vice President
Tammy Hawkins	Secretary
Dawn Miller	Member
Wayne Woodall	Member
Dr. Steve Brown	Member
Bob Thayer	Member

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Ector County Independent School District

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, 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, 2023, 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, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, 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

## 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, 2023. Please read it in conjunction with the District's financial statements, which begin on page 12.

### 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 \$146,552,794. Of this amount, \$198,194,985 is net investment in capital assets which represents the net value of the capital assets less the related debt. Restricted net position amounts of \$16,976,852, \$8,396,358 and \$734,116 are restricted for debt service and food service and other purposes, respectively. The remaining amount was a deficit unrestricted net position of (\$77,749,517).
- The District's total net position increased by \$30,955,477. This is primarily related to an overall increase in revenues including property taxes, insurance recoveries and local revenues.
- The District's governmental funds reported combined ending fund balances of \$136,508,212 as of June 30, 2023. Of this amount, \$2,749,223 is non-spendable in the form of (1) inventory in the amount of \$2,462,672 and (2) prepaid items in the amount of \$286,551. Fund balance of \$25,995,514 is restricted for (1) child nutrition services in the amount of \$8,396,358, (2) other purposes in the amount of \$529,847 and (3) debt service in the amount of \$17,069,309. Fund balance of \$15,050,629 is committed for (1) construction and capital equipment of \$7,853,385 and (2) self-insurance of \$1,000,000, and (3) other purposes of \$6,197,244. Fund balance of \$14,367,518 is assigned for (1) construction in the amount of \$10,000,000, and (2) other purposes in the amount of \$4,367,518. The remaining amount in fund balance of \$78,345,328 is classified as unassigned and is available for spending at the District's discretion. This is an increase of 1% as compared to the prior fiscal year. The unassigned fund balance represents 24 percent of total general fund expenditures.
- The District's bonded debt decreased by \$26,950,000 due to debt service principal payments.

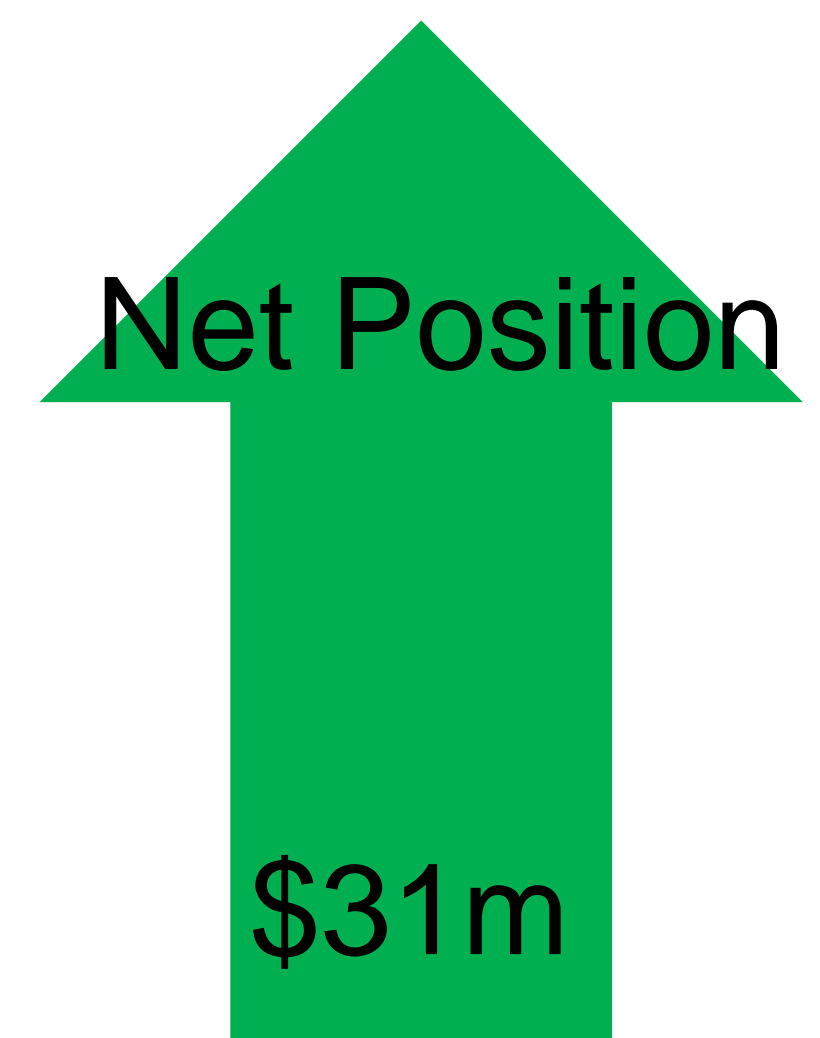
Data Control Codes		Governmental Activities
<b>Assets</b>		
1110	Cash and cash equivalents	\$ 8,854,634
1120	Current investments	128,410,436
1225	Property taxes receivables, net	14,518,289
1240	Due from other governments	45,382,797
1267	Due from fiduciary funds	406
1290	Other receivables, net	468,007
1300	Inventories	2,462,672
1410	Prepaid items	286,551
Capital assets not subject to depreciation:		
1510	Land	13,277,999
1580	Construction in Progress	11,070,542
Capital assets net of depreciation:		
1520	Buildings and improvements, net	263,945,866
1530	Furniture and equipment, net	10,369,023
1540	Other Capital Assets, net	8,857,058
1553	Subscription-based IT assets	1,700,762
1559	Right to use assets, net	835,302
<b>1000</b>	<b>Total Assets</b>	<b>510,440,344</b>
<b>Deferred Outflows of Resources</b>		
	Deferred charge on refunding	6,714,347
	Deferred outflows - pension	50,867,806
	Deferred outflows - OPEB	17,397,206
1700	<b>Total Deferred Outflows of Resources</b>	<b>74,979,359</b>
<b>Liabilities</b>		
2110	Accounts payable	6,429,235
2120	Short term liabilities	7,985
2140	Interest payable	1,775,442
2150	Payroll deductions and withholdings	5,114,921
2160	Accrued wages payable	16,376,791
2180	Due to other governments	19,472
2200	Accrued expenses	3,439,250
2300	Unearned revenue	1,050,102
Noncurrent Liabilities:		
2501	Due within one year	11,096,515
2502	Due in more than one year	117,493,208
2540	Net Pension Liability	106,403,268
2545	Net Other Post-Employment Benefits (OPEB) Obligation	56,639,261
<b>2000</b>	<b>Total Liabilities</b>	<b>325,845,450</b>
<b>Deferred Inflows of Resources</b>		
	Deferred inflows - pension	13,601,281
	Deferred inflows - OPEB	99,420,178
<b>2600</b>	<b>Deferred Inflows of Resources</b>	<b>113,021,459</b>
<b>Net Position</b>		
3200	Net investment in capital assets	198,194,985
Restricted for:		
3840	Child nutrition	8,396,358
3850	Debt service	16,976,852
3890	Other purposes	734,116
3900	Unrestricted	(77,749,517)
<b>3000</b>	<b>Total Net Position</b>	<b>\$ 146,552,794</b>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2023

Exhibit B-1

Data Control Codes	Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
<b>Governmental activities:</b>					
11	Instruction	\$219,262,208	\$ 708,625	\$ 30,259,984	\$ (188,293,599)
12	Instructional resources and media	2,167,047	545	38,480	(2,128,022)
13	Curriculum and staff development	14,050,608	3,150	7,464,644	(6,582,814)
21	Instructional leadership	5,466,793	-	624,783	(4,842,010)
23	School leadership	22,706,666	787,619	1,587,112	(20,331,935)
31	Guidance, counselling, and evaluation services	14,096,893	-	2,229,879	(11,867,014)
32	Social work services	2,186,898	-	680,970	(1,505,928)
33	Health services	3,102,399	-	2,673,856	(428,543)
34	Student transportation	9,224,678	-	109,837	(9,114,841)
35	Food service	20,137,115	863,404	17,873,909	(1,399,802)
36	Extracurricular activities	9,184,517	470,559	31,724	(8,682,234)
41	General administration	7,714,822	-	560,776	(7,154,046)
51	Facilities maintenance and operations	34,051,413	-	5,591,050	(28,460,363)
52	Security and monitoring services	3,833,369	-	279,997	(3,553,372)
53	Data processing services	10,924,176	-	443,543	(10,480,633)
61	Community services	1,838,733	-	232,310	(1,606,423)
72	Interest and fiscal charges for long term debt	4,864,349	-	491,865	(4,372,484)
81	Facilities acquisition and construction	486,494	-	-	(486,494)
99	Other governmental charges	1,983,849	-	-	(1,983,849)
<b>TG</b>	<b>Total Governmental Activities</b>	<b>\$387,283,027</b>	<b>\$ 2,833,902</b>	<b>\$ 71,174,719</b>	<b>(313,274,406)</b>

Data Control Codes		
<b>General revenues:</b>		
Taxes:		
MT	Property taxes, levied for general purposes	162,759,056
DT	Property taxes, levied for debt service	33,349,561
SF	State-aid formula grants	129,656,820
IE	Investment earnings	5,771,442
MI	Miscellaneous	12,693,004
TR	<b>Total General Revenues</b>	<b>344,229,883</b>
CN	Change in net position	30,955,477
NB	Net Position - Beginning	115,597,317
NE	Net Position - Ending	<b>\$ 146,552,794</b>



# Governmental Fund Financial Statements Report Page 14 & 15 Exhibit C-1

## Balance Sheet

Data Control Codes	General Fund	National School Breakfast & Lunch Program	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
1110 Cash and cash equivalents	\$ 6,671,585	\$ 15,364	\$ 5,395	\$ 880,947	\$ 7,573,291
1120 Current investments	87,933,102	939,696	16,789,042	6,711,611	112,373,451
<b>Receivables:</b>					
1220 Property taxes - delinquent	18,725,492	-	2,455,315	-	21,180,807
1230 Allowance for uncollectible taxes (credit)	(5,890,188)	-	(772,330)	-	(6,662,518)
1240 Due from other governments	34,062,894	214,850	-	11,105,053	45,382,797
1260 Due from other funds	-	8,465,214	294,344	848,547	9,608,105
1290 Other receivables	399,732	25,861	-	2,560	428,153
1300 Inventories	1,144,690	1,317,982	-	-	2,462,672
1410 Prepaid items	286,551	-	-	-	286,551
<b>1000 Total Assets</b>	<b>\$ 143,333,858</b>	<b>\$ 10,978,967</b>	<b>\$ 18,771,766</b>	<b>\$ 19,548,718</b>	<b>\$ 192,633,309</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities</b>					
2110 Accounts payable	\$ 3,416,100	\$ 228,575	\$ -	\$ 2,625,490	\$ 6,270,165
2120 Short term liabilities	7,985	-	-	-	7,985
2150 Payroll deduction and withholdings	4,947,235	19,087	-	148,599	5,114,921
2160 Accrued wages payable	13,473,428	156,226	-	2,747,137	16,376,791
2170 Due to other funds	2,679,472	-	-	6,648,650	9,328,122
2180 Due to other governments	-	-	19,472	-	19,472
2200 Accrued expenditures	2,933,862	3,743	-	501,645	3,439,250
2300 Unearned revenue	22,000	856,996	-	171,106	1,050,102
<b>2000 Total Liabilities</b>	<b>27,480,082</b>	<b>1,264,627</b>	<b>19,472</b>	<b>12,842,627</b>	<b>41,606,808</b>
<b>Deferred Inflows of Resources</b>					
2600 Unavailable revenues - property taxes	12,835,304	-	1,682,985	-	14,518,289
<b>2600 Total Deferred Inflows of Resources</b>	<b>12,835,304</b>	<b>-</b>	<b>1,682,985</b>	<b>-</b>	<b>14,518,289</b>
<b>Fund Balance</b>					
<b>Non-Spendable:</b>					
3410 Inventories	1,144,690	1,317,982	-	-	2,462,672
3430 Prepaid items	286,551	-	-	-	286,551
<b>Restricted:</b>					
3450 Federal/State funds grant restrictions	-	8,396,358	-	-	8,396,358
3480 Retirement of long-term debt	-	-	17,069,309	-	17,069,309
3490 Other purposes	-	-	-	529,847	529,847
<b>Committed:</b>					
3510 Construction	2,030,457	-	-	-	2,030,457
3530 Capital expenditures for equipment	5,822,928	-	-	-	5,822,928
3540 Self Insurance	1,000,000	-	-	-	1,000,000
3545 Other purposes	21,000	-	-	6,176,244	6,197,244
<b>Assigned</b>					
3550 Construction	10,000,000	-	-	-	10,000,000
3590 Other purposes	4,367,518	-	-	-	4,367,518
3600 Unassigned	78,345,328	-	-	-	78,345,328
<b>3000 Total Fund Balances</b>	<b>103,018,472</b>	<b>9,714,340</b>	<b>17,069,309</b>	<b>6,706,091</b>	<b>136,508,212</b>
<b>4000 Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 143,333,858</b>	<b>\$ 10,978,967</b>	<b>\$ 18,771,766</b>	<b>\$ 19,548,718</b>	<b>\$ 192,633,309</b>

**Basis of Accounting: Modified Accrual**



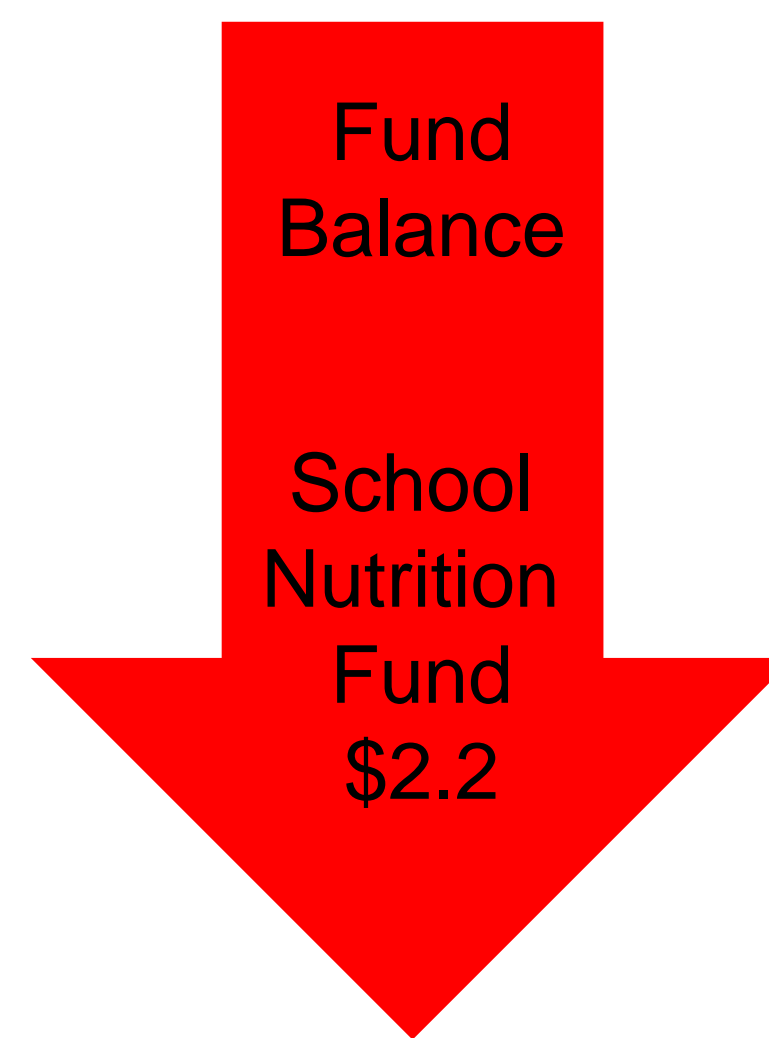
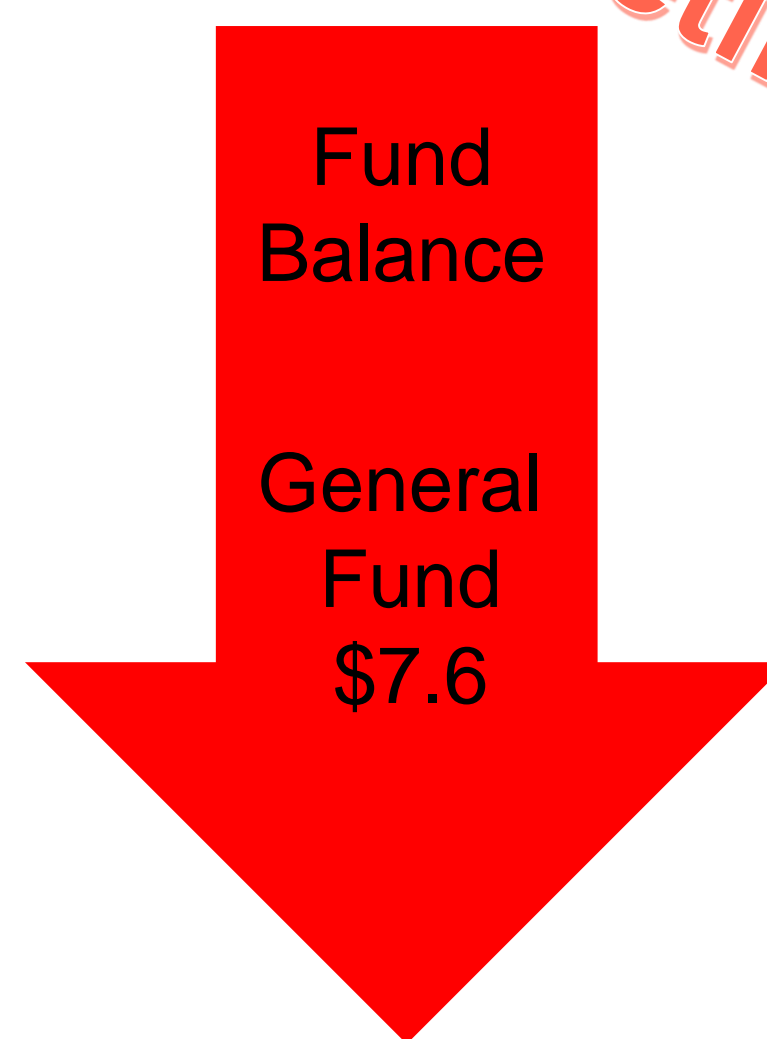
# Major Funds

See details of other funds on Exhibit H-2 on pages 76-86

Data Control Codes		National School Breakfast & Lunch Program			Nonmajor Governmental Funds	Total Governmental Funds
		General Fund		Debt Service Fund		
<b>Revenues</b>						
5700	Local, intermediate, and out-of-state	\$167,334,304	\$ 897,725	\$ 32,205,506	\$ 9,687,941	\$210,125,476
5800	State program of revenues	144,458,249	436,186	491,865	4,598,967	149,985,267
5900	Federal program of revenues	6,898,105	17,650,972	-	38,167,827	62,716,904
5020	<b>Total Revenues</b>	<b>318,690,658</b>	<b>18,984,883</b>	<b>32,697,371</b>	<b>52,454,735</b>	<b>422,827,647</b>
<b>Expenditures</b>						
<b>Current:</b>						
0011	Instruction	193,706,366	-	-	29,306,232	223,012,598
0012	Instruction resources and media services	1,955,139	-	-	186,855	2,141,994
0013	Curriculum and instructional staff development	7,711,241	-	-	7,409,716	15,120,957
0021	Instructional leadership	5,165,610	-	-	589,487	5,755,097
0023	School leadership	20,832,890	-	-	2,064,082	22,896,972
0031	Guidance, counseling and evaluation services	12,927,182	-	-	2,087,210	15,014,392
0032	Social work services	1,625,925	-	-	664,811	2,290,736
0033	Health services	3,094,946	-	-	187,382	3,282,328
0034	Student transportation	9,258,483	-	-	62,692	9,321,175
0035	Food services	-	21,221,691	-	76,990	21,298,681
0036	Extracurricular activities	6,891,150	-	-	411,771	7,302,921
0041	General administration	7,938,666	-	-	52,000	7,990,666
0051	Facilities maintenance and operations	32,797,420	-	-	1,055,879	33,853,299
0052	Security and monitoring services	3,855,391	-	-	263,661	4,119,052
0053	Data processing services	11,218,992	-	-	613,145	11,832,137
0061	Community services	1,627,143	-	-	226,333	1,853,476
<b>Debt Service:</b>						
0071	Principal on long-term debt	749,746	-	26,950,000	-	27,699,746
0072	Interest on long-term debt	356,923	-	5,257,880	-	5,614,803
<b>Capital Outlay:</b>						
0081	Facilities acquisition and construction	3,082,951	-	-	10,310,873	13,393,824
<b>Intergovernmental:</b>						
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	79,283	79,283
0099	Other intergovernmental charges	1,983,848	-	-	-	1,983,848
6030	<b>Total Expenditures</b>	<b>326,780,012</b>	<b>21,221,691</b>	<b>32,207,880</b>	<b>55,648,402</b>	<b>435,857,985</b>
1100	Excess (deficiency) of revenues over expenditures	(8,089,354)	(2,236,808)	489,491	(3,193,667)	(13,030,338)
<b>Other Financing Sources (Uses)</b>						
7912	Sale of real or personal property	357,374	60,943	-	-	418,317
7913	Proceeds from lease	491,900	-	-	-	491,900
7915	Transfers in	-	-	-	390,882	390,882
7917	Other resources	-	-	328,073	-	328,073
8911	Transfers out	(390,882)	-	-	-	(390,882)
7080	<b>Total Other Financing Sources (Uses)</b>	<b>458,392</b>	<b>60,943</b>	<b>328,073</b>	<b>390,882</b>	<b>1,238,290</b>
1200	Net change in fund balances	(7,630,962)	(2,175,865)	817,564	(2,802,785)	(11,792,048)
0100	Fund Balance - July 1 (Beginning)	110,649,434	11,890,205	16,251,745	9,508,876	148,300,260
3000	Fund Balance - June 30 (Ending)	\$103,018,472	\$ 9,714,340	\$ 17,069,309	\$ 6,706,091	\$136,508,212

Similar to what is provided in monthly board meetings

Printed in newspaper

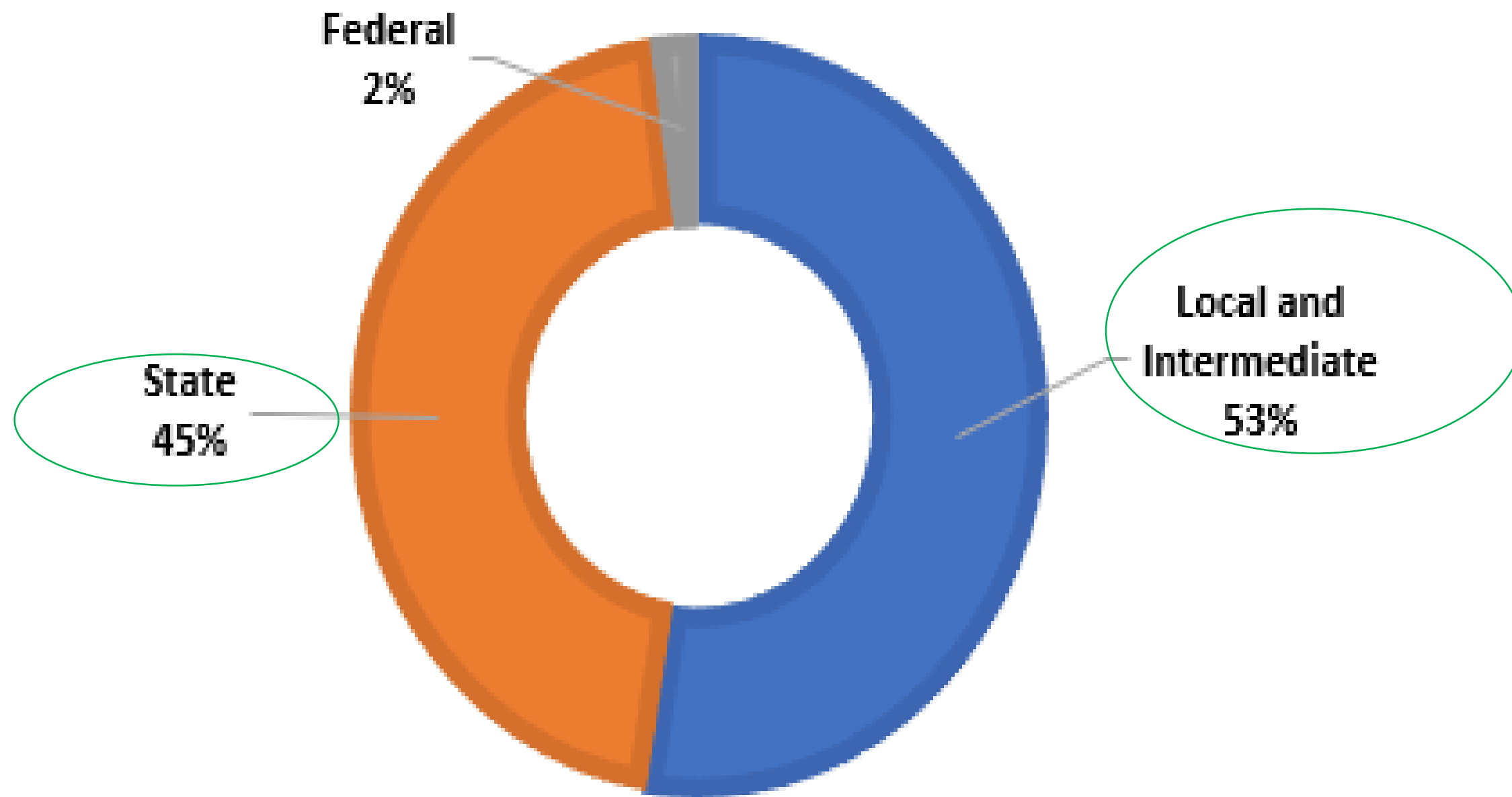


**Basis of Accounting: Modified Accrual**

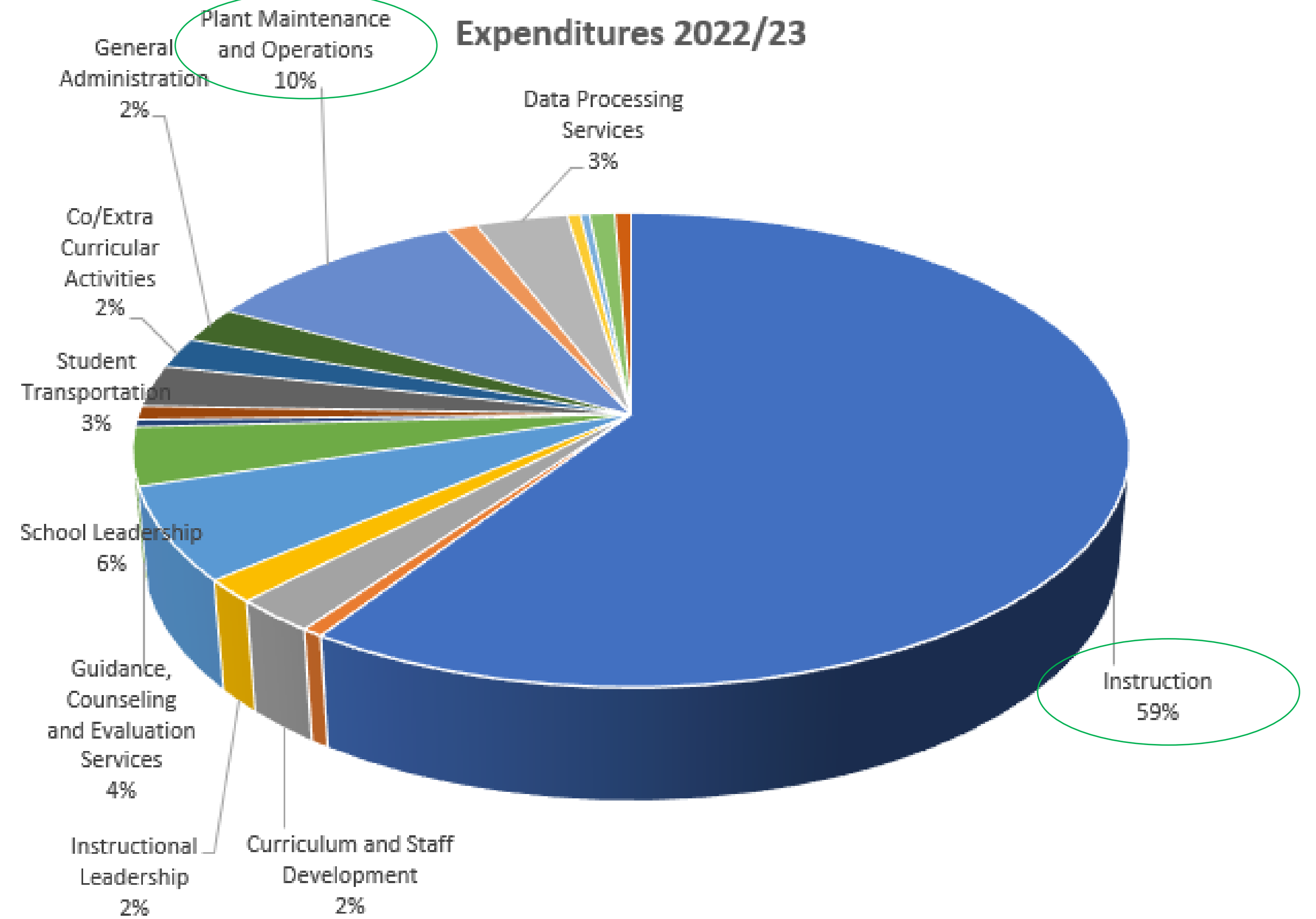
# Graphs-General Fund

Not in audit report

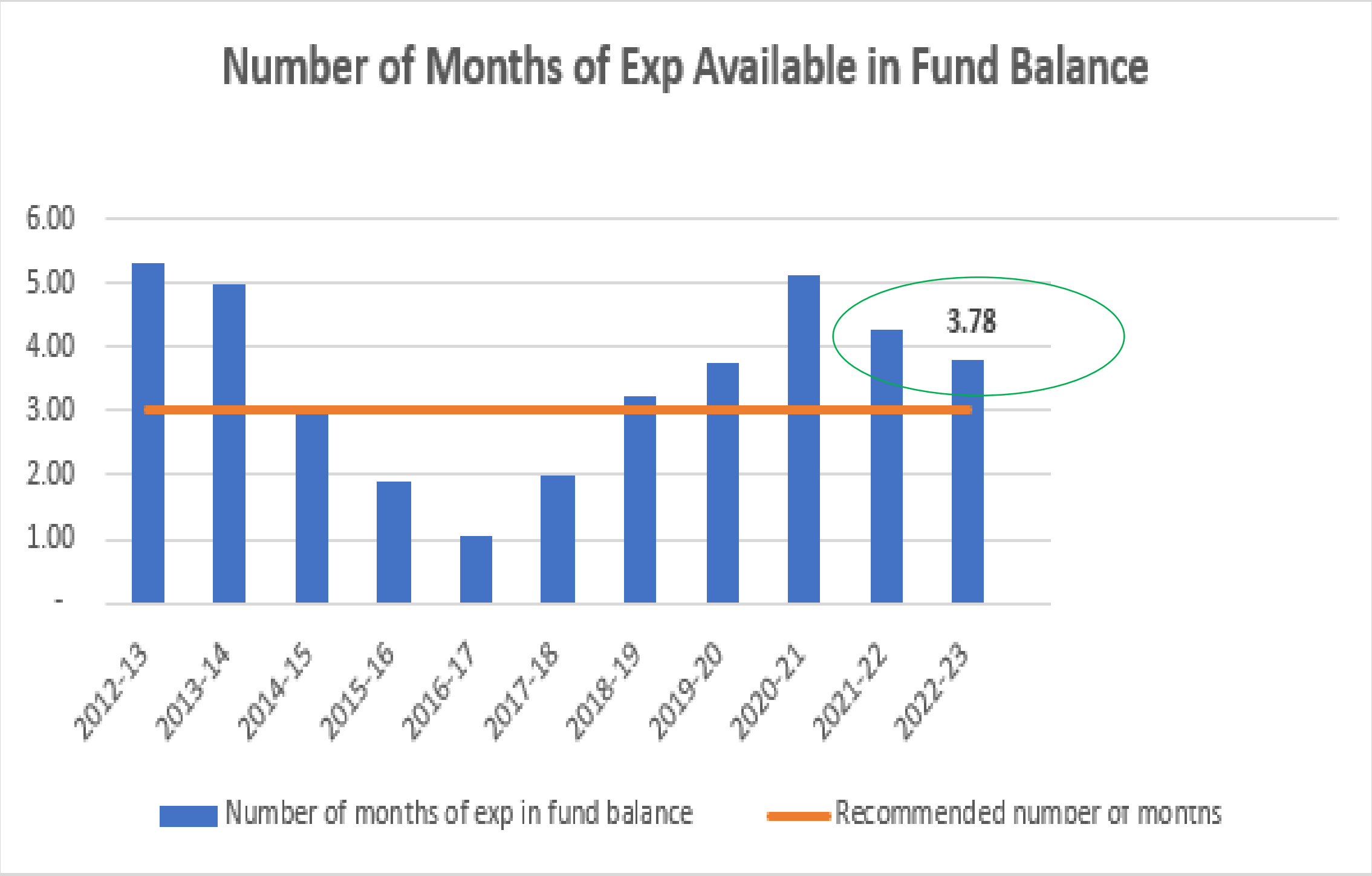
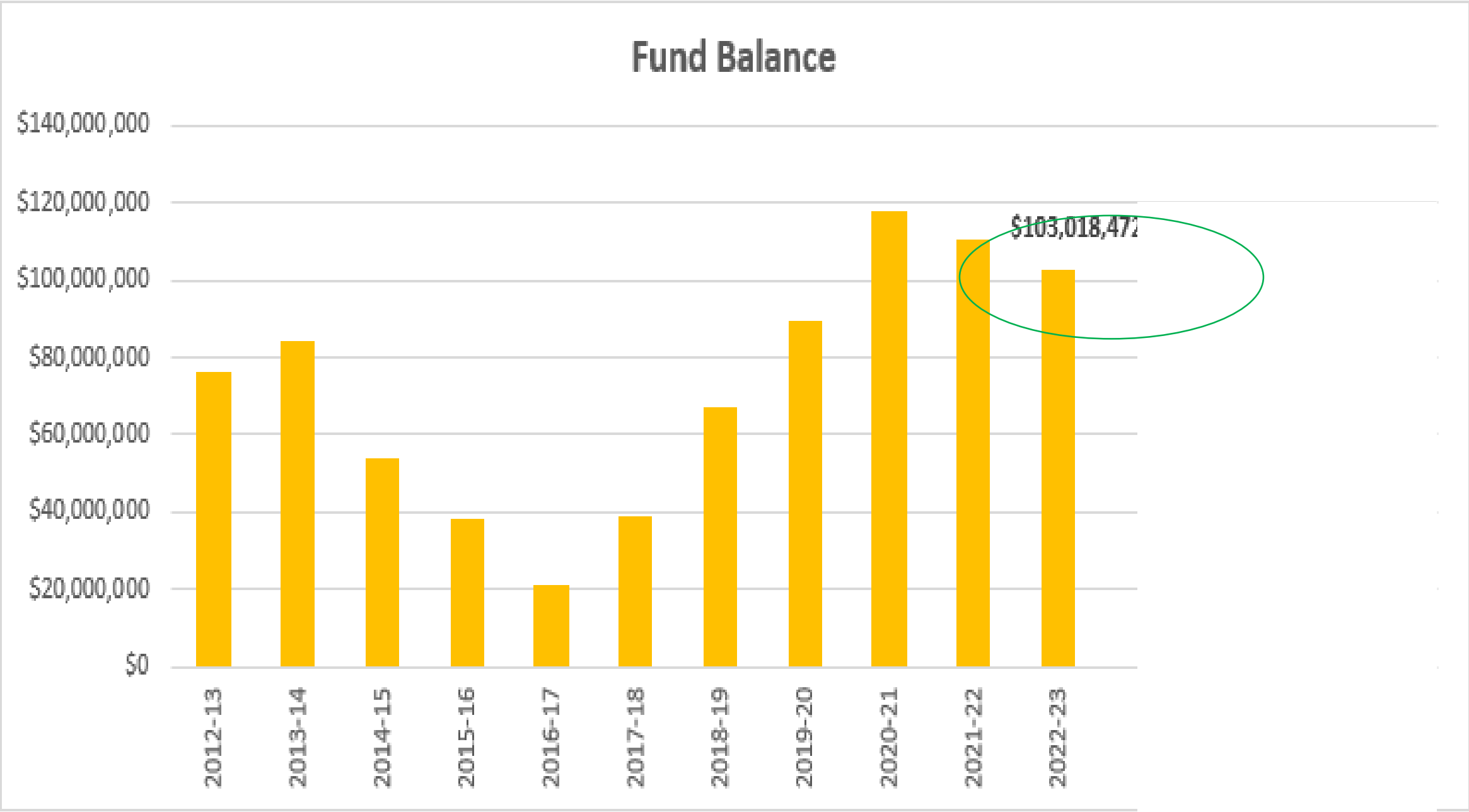
## REVENUES



## Expenditures 2022/23



# Graphs-General Fund

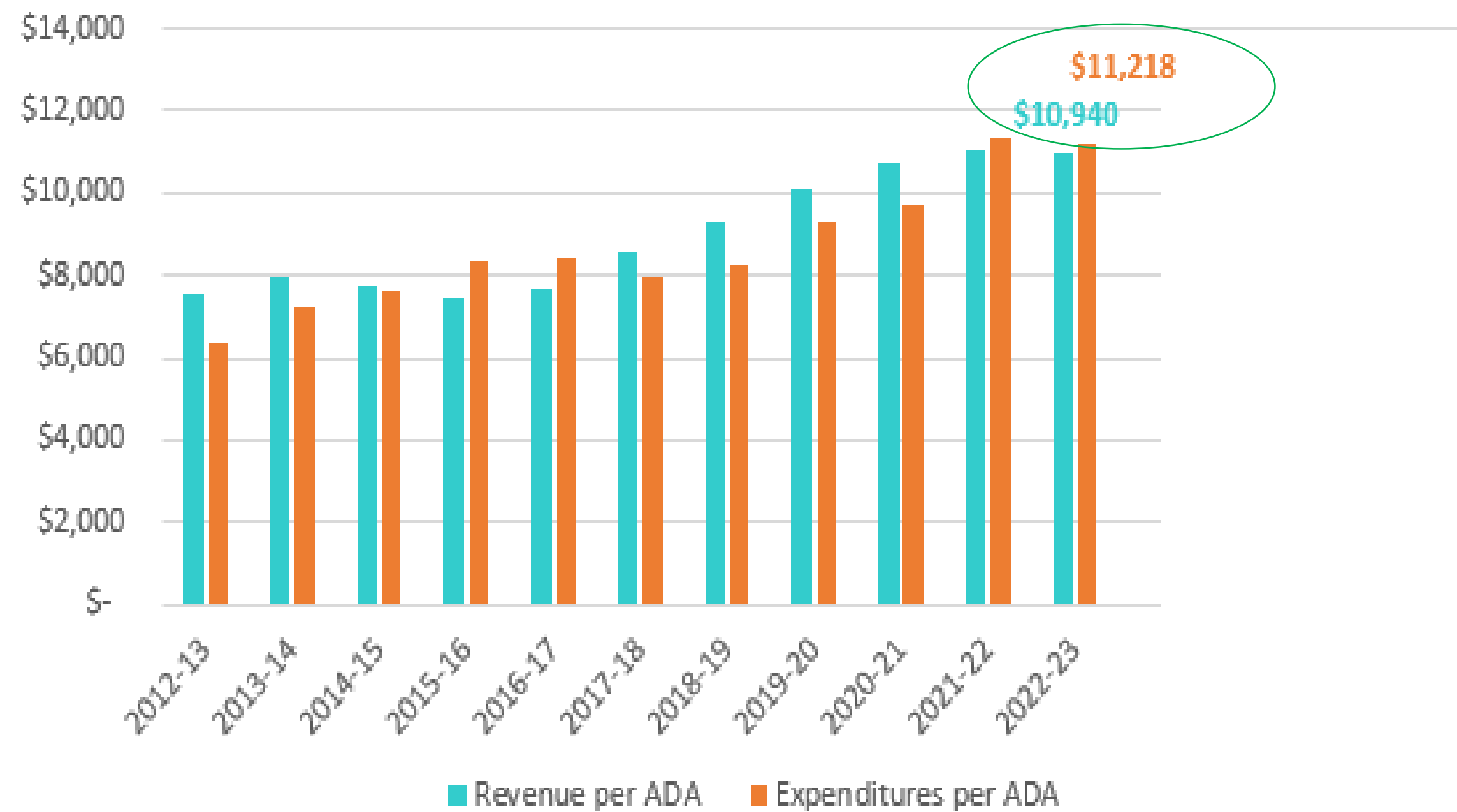


**Total fund balance is 3.78 months.  
Unassigned fund balance is 2.88 months.**

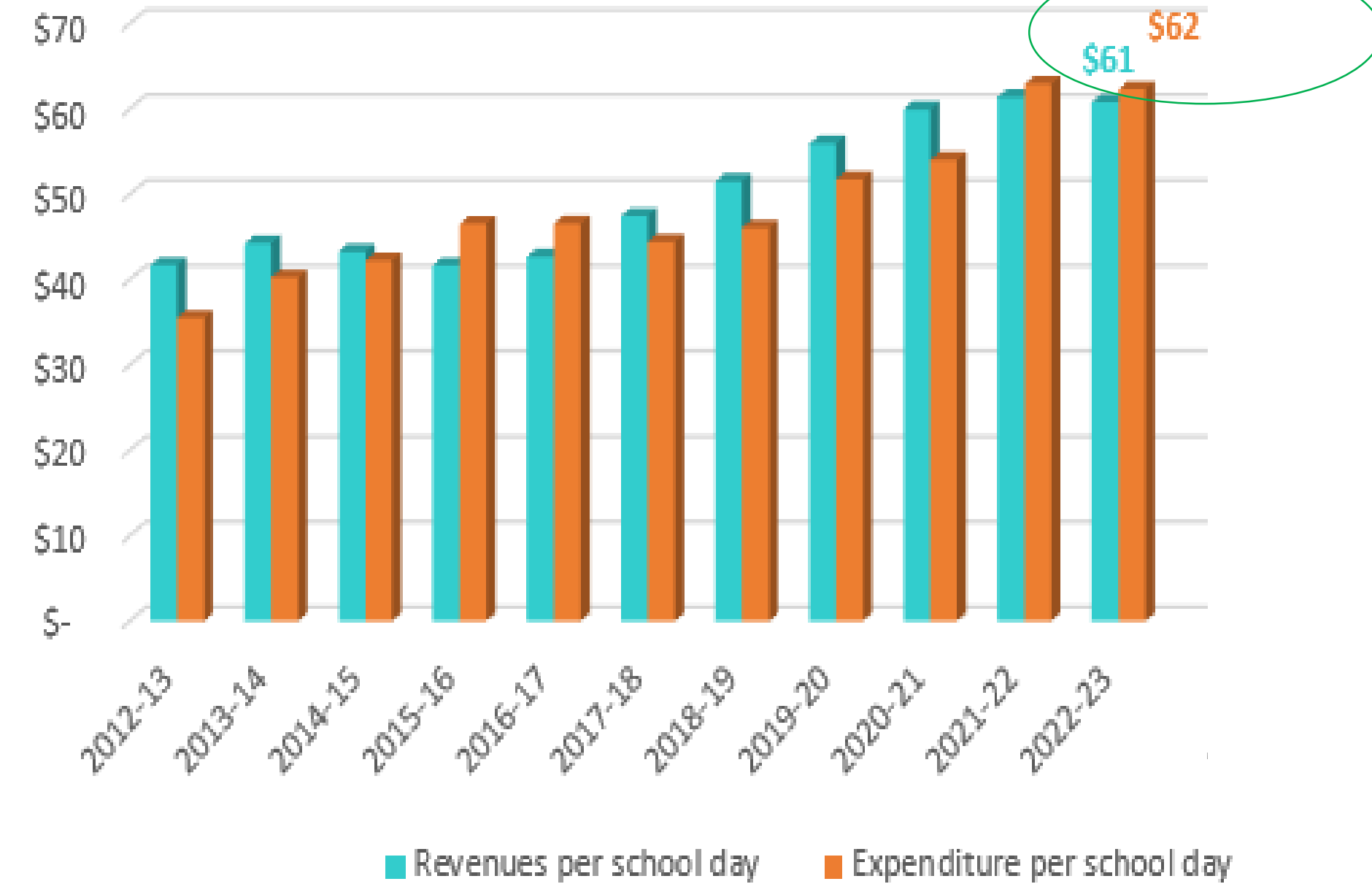
# Graphs-General Fund

Not in audit report

Revenues and Expenditures per Average Daily Attendance



Revenues and Expenditures per School Day



# 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 \$14.2 million
- Details of the funds can be found on
  - Combining Statements H-3 and H-4 and H-5
  - Report pages 87-89

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2023

Exhibit D-1

	Governmental Activities - Internal Service Fund
<b>Assets</b>	
<b>Current Assets:</b>	
Cash and cash equivalents	\$ 1,281,342
Current investments	16,036,986
<b>Receivables:</b>	
Other receivables	39,854
<b>Total Current Assets</b>	<u>17,358,182</u>
<b>Noncurrent Assets:</b>	
Land	54,012
Building and improvements	3,663,335
Accumulated depreciation - buildings	(661,210)
<b>Total Noncurrent assets</b>	<u>3,056,137</u>
<b>Total Assets</b>	<u>20,414,319</u>
<b>Liabilities</b>	
<b>Current Liabilities:</b>	
Accounts payable	159,070
Due to other funds	279,577
<b>Total Current Liabilities</b>	<u>438,647</u>
<b>Noncurrent Liabilities:</b>	
Claims and judgments due within one year	692,313
Claims and judgments due in more than one year	5,026,994
<b>Total Noncurrent Liabilities</b>	<u>5,719,307</u>
<b>Total Liabilities</b>	<u>6,157,954</u>
<b>Net Position</b>	
Net investment in capital assets	3,056,137
Unrestricted net position	11,200,228
<b>Total Net Position</b>	<u>\$ 14,256,365</u>

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**
- Funds are **not** detailed in combining statements in the report.
- Net Position is \$1.1 million.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2023

Exhibit E-1

	<u>Custodial Fund</u>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,133,455
<b>Total Assets</b>	<u>\$ 1,133,455</u>
<b>Liabilities</b>	
Accounts payable	\$ 45
Due to other funds	406
<b>Total Liabilities</b>	<u>\$ 451</u>
<b>Net Position</b>	
Restricted for Other Purposes	\$ 1,133,004
<b>Total Net Position</b>	<u>\$ 1,133,004</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
For the Year Ended June 30, 2023

Exhibit E-2

	<u>Custodial Fund</u>
<b>Additions</b>	
Revenues from student activities	\$ 286,182
<b>Total Additions</b>	<u>286,182</u>
<b>Deductions</b>	
Professional and Contracted Services	39,973
Supplies and Materials	5,392
Other Deductions	240,257
<b>Total Deductions</b>	<u>285,622</u>
Change in net position	560
<b>Net Position Beginning of Year</b>	<u>1,132,444</u>
<b>Net Position - Ending</b>	<u>\$ 1,133,004</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

*31 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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 For The Year Ended June 30, 2023

Exhibit G-1

Report page 57

Data Control Codes		Budgeted Amounts		Actual Amounts, GAAP Basis	Variance with Final Budget
		Original	Final		
<b>Revenues</b>					
5700	Local revenues	\$ 158,953,780	\$ 164,638,965	\$ 167,334,304	\$ 2,695,339
5800	State program revenues	167,676,531	145,015,754	144,458,249	(557,505)
5900	Federal program revenues	7,569,689	5,718,120	6,898,105	1,179,985
<b>5020</b>	<b>Total Revenues</b>	<b>334,200,000</b>	<b>315,372,839</b>	<b>318,690,658</b>	<b>3,317,819</b>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	201,846,932	201,486,231	193,706,366	7,779,865
0012	Instruction resources and media services	2,779,013	2,428,772	1,955,139	473,633
0013	Curriculum and instructional staff development	10,887,249	8,599,331	7,711,241	888,090
0021	Instructional leadership	5,637,274	5,507,587	5,165,610	341,977
0023	School leadership	21,203,091	21,608,146	20,832,890	775,256
0031	Guidance, counseling and evaluation services	14,600,113	14,627,766	12,927,182	1,700,584
0032	Social work services	1,829,748	1,839,788	1,625,925	213,863
0033	Health services	3,292,711	3,234,141	3,094,946	139,195
0034	Student transportation	8,788,644	11,155,618	9,258,483	1,897,135
0036	Extracurricular activities	6,376,278	7,533,410	6,891,150	642,260
0041	General administration	8,677,023	9,174,888	7,938,666	1,236,222
0051	Facilities maintenance and operations	33,381,540	42,262,002	32,797,420	9,464,582
0052	Security and monitoring services	3,319,708	3,983,442	3,855,391	128,051
0053	Data processing services	11,315,070	12,143,689	11,218,992	924,697
0061	Community services	1,725,606	1,770,126	1,627,143	142,983
<b>Debt Service:</b>					
0071	Principal on long-term debt	1,050,000	981,525	749,746	231,779
0072	Interest on long-term debt	-	356,923	356,923	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	13,624,932	3,082,951	10,541,981
<b>Intergovernmental:</b>					
0099	Other Intergovernmental Charges	2,010,000	2,010,000	1,983,848	26,152
<b>6030</b>	<b>Total Expenditures</b>	<b>338,720,000</b>	<b>364,328,317</b>	<b>326,780,012</b>	<b>37,548,305</b>
1100	Excess (deficiency) of revenues over expenditures	(4,520,000)	(48,955,478)	(8,089,354)	40,866,124
<b>Other Financing Sources (Uses)</b>					
7912	Sale of property	70,000	70,000	357,374	287,374
7913	Right-to-uses leases	5,000,000	5,495,000	491,900	(5,003,100)
7949	Subscription based IT assets	-	750,000	-	(750,000)
8911	Transfers Out	(550,000)	(550,000)	(390,882)	159,118
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<b>4,520,000</b>	<b>5,765,000</b>	<b>458,392</b>	<b>(5,306,608)</b>
1200	Net change in fund balances	-	(43,190,478)	(7,630,962)	35,559,516
<b>0100</b>	<b>Fund Balances - Beginning</b>	<b>110,649,434</b>	<b>110,649,434</b>	<b>110,649,434</b>	<b>-</b>
<b>3000</b>	<b>Fund Balances - Ending</b>	<b>\$ 110,649,434</b>	<b>\$ 67,458,956</b>	<b>\$ 103,018,472</b>	<b>\$ 35,559,516</b>



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY COMPARISON SCHEDULE  
 NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM  
 For The Year Ended June 30, 2023

Exhibit G-2

Report page 58

Data Control Codes	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final			
<b>Revenues</b>					
5700	Local revenues	\$ 1,503,000	\$ 1,028,299	\$ 897,725	\$ (130,574)
5800	State program revenues	413,000	436,243	436,186	(57)
5900	Federal program revenues	16,199,065	18,031,381	17,650,972	(380,409)
5020	<b>Total Revenues</b>	<u>18,115,065</u>	<u>19,495,923</u>	<u>18,984,883</u>	<u>(511,040)</u>
<b>Expenditures</b>					
<b>Current:</b>					
0035	Food services	18,115,065	25,313,771	21,221,691	4,092,080
6030	<b>Total Expenditures</b>	<u>18,115,065</u>	<u>25,313,771</u>	<u>21,221,691</u>	<u>4,092,080</u>
1100	Excess (deficiency) of revenues over expenditures	-	(5,817,848)	(2,236,808)	3,581,040
<b>Other Financing Sources (Uses)</b>					
7912	Sale of real or personal property	-	65,000	-	(65,000)
7080	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>65,000</u>	<u>-</u>	<u>(65,000)</u>
1200	Net change in fund balances	-	(5,752,848)	(2,236,808)	3,516,040
0100	Fund Balances - Beginning	11,890,205	11,890,205	11,890,205	-
3000	<b>Fund Balances - Ending</b>	<u>\$ 11,890,205</u>	<u>\$ 6,137,357</u>	<u>\$ 9,653,397</u>	<u>\$ 3,516,040</u>



# TRS Pension

## Schedules and notes

**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 Nine Measurement Years**

*Exhibit G-3*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net pension liability	0.17920%	0.18300%	0.15255%	0.17173%	0.16252%
District's proportionate share of the net pension liability	\$ 106,403,268	\$ 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>132,833,188</u>	<u>59,774,871</u>	<u>133,153,469</u>	<u>115,099,303</u>	<u>130,227,666</u>
<b>Total</b>	<b><u>\$ 239,236,456</u></b>	<b><u>\$ 106,372,139</u></b>	<b><u>\$ 214,856,530</u></b>	<b><u>\$ 204,370,431</u></b>	<b><u>\$ 219,682,216</u></b>
District's covered payroll (for Measurement Year)	\$ 202,521,314	\$ 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	52.54%	23.95%	45.74%	53.66%	55.11%
Plan fiduciary net position as a percentage of the total pension liability *	75.65%	88.79%	75.74%	75.24%	73.74%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</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>	
<b>Total</b>	<b><u>\$ 134,051,281</u></b>	<b><u>\$ 163,240,131</u></b>	<b><u>\$ 149,657,339</u></b>	<b><u>\$ 109,488,198</u></b>	
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%	

\* Per Teacher Retirement System of Texas' comprehensive annual financial report.

The amounts presented for each Plan year which ends the preceding August 31 of the District's fiscal 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.

# Combining Balance Sheet Nonmajor Governmental Funds

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
June 30, 2023

Exhibit H-1  
Page 1 of 11

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
<b>Assets</b>				
1110	Cash and cash equivalents	\$ -	\$ 10,705	\$ -
1120	Current investments	-	-	-
<b>Receivables:</b>				
1240	Due from other governments	43,095	2,859,937	1,253,832
1260	Due from other funds	-	53,546	55,265
1290	Other receivables	-	52	-
1000	<b>Total Assets</b>	<b>\$ 43,095</b>	<b>\$ 2,924,240</b>	<b>\$ 1,309,097</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
2110	Accounts payable	\$ 1,493	\$ 401,859	\$ 56,130
2150	Payroll deduction and withholdings	1,929	41,333	38,265
2160	Accrued wages payable	17,249	716,698	336,093
2170	Due to other funds	22,424	1,764,350	878,609
2200	Accrued expenditures	-	-	-
2300	Unearned revenue	-	-	-
2000	<b>Total Liabilities</b>	<b>43,095</b>	<b>2,924,240</b>	<b>1,309,097</b>
<b>Fund Balance</b>				
<b>Restricted:</b>				
3490	Other purposes	-	-	-
<b>Committed:</b>				
3545	Other purposes	-	-	-
3000	<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
4000	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 43,095</b>	<b>\$ 2,924,240</b>	<b>\$ 1,309,097</b>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
June 30, 2023

Exhibit H-1  
Page 11 of 11

Data Control Codes	497	Total Nonmajor Special Revenue Funds
	Weldon Scholarship Fund	
<b>Assets</b>		
1110	Cash and cash equivalents	\$ -
1120	Current investments	29,769
<b>Receivables:</b>		
1240	Due from other governments	-
1260	Due from other funds	-
1290	Other receivables	-
1000	<b>Total Assets</b>	<b>\$ 29,769</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>		
<b>Liabilities</b>		
2110	Accounts payable	\$ -
2150	Payroll deduction and withholdings	-
2160	Accrued wages payable	-
2170	Due to other funds	-
2200	Accrued expenditures	-
2300	Unearned revenue	-
2000	<b>Total Liabilities</b>	<b>-</b>
<b>Fund Balance</b>		
<b>Restricted:</b>		
3490	Other purposes	29,769
<b>Committed:</b>		
3545	Other purposes	-
3000	<b>Total Fund Balances</b>	<b>29,769</b>
4000	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 29,769</b>

Total = column on  
Exhibit C-1  
on page 15

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

Report pages 76-86  
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, 2023

Exhibit H-2  
Page 1 of 11

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, 2023

Exhibit H-2  
Page 11 of 11

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
<b>Revenues</b>				
5700	\$ -	\$ -	\$ -	\$ -
5800	-	-	-	-
5900	227,561	10,843,858	5,626,437	160,593
<b>5020 Total Revenues</b>	<b>227,561</b>	<b>10,843,858</b>	<b>5,626,437</b>	<b>160,593</b>
<b>Expenditures</b>				
<b>Current:</b>				
0011	-	6,383,656	5,163,979	160,593
0012	-	3,074	-	-
0013	-	3,810,183	19,374	-
0021	-	59,417	51,492	-
0023	-	236,679	-	-
0031	-	96,717	387,735	-
0032	227,561	82,690	-	-
0033	-	9,734	-	-
0034	-	16,515	2,755	-
0035	-	-	-	-
0036	-	-	1,102	-
0041	-	-	-	-
0051	-	-	-	-
0052	-	-	-	-
0053	-	-	-	-
0061	-	145,193	-	-
<b>Capital Outlay:</b>				
0081	-	-	-	-
<b>Intergovernmental:</b>				
0093	-	-	-	-
6030	227,561	10,843,858	5,626,437	160,593
1100	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
7915	-	-	-	-
<b>7080 Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1200	-	-	-	-
<b>0100 Fund Balance - July 1 (Beginning)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3000 Fund Balance - June 30 (Ending)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Data Control Codes	497	
	Weldon Scholarship Fund	Total Nonmajor Special Revenue Funds
<b>Revenues</b>		
5700	\$ 1,125	\$ 9,682,941
5800	-	4,598,967
5900	-	38,167,827
<b>5020 Total Revenues</b>	<b>1,125</b>	<b>52,449,735</b>
<b>Expenditures</b>		
<b>Current:</b>		
0011	-	29,306,232
0012	-	186,855
0013	-	7,409,716
0021	-	584,487
0023	-	2,064,082
0031	-	2,087,210
0032	-	664,811
0033	-	187,382
0034	-	62,692
0035	-	76,990
0036	-	411,771
0041	-	52,000
0051	-	1,055,879
0052	-	263,661
0053	-	613,145
0061	-	226,333
<b>Capital Outlay:</b>		
0081	-	10,310,873
<b>Intergovernmental:</b>		
0093	-	79,283
6030	-	55,643,402
1100	1,125	(3,193,667)
<b>Other Financing Sources (Uses)</b>		
7915	-	390,882
<b>7080 Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>390,882</b>
1200	1,125	(2,802,785)
<b>0100 Fund Balance - July 1 (Beginning)</b>	<b>28,644</b>	<b>9,508,876</b>
<b>3000 Fund Balance - June 30 (Ending)</b>	<b>\$ 29,769</b>	<b>\$ 6,706,091</b>

Total = column on Exhibit C-3 on page 18

**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, 2023**

Exhibit H-4

	715	771	772	
	Housing Fund	Worker's Comp	Medical Trust	Total Internal Service Funds
<b>Operating Revenues</b>				
Rent revenue	\$ 287,153	\$ -	\$ -	\$ 287,153
Employee and Employer Insurance premiums	-	1,133,105	26,723,151	27,856,256
Stop loss reimbursement	-	5,507	1,146,100	1,151,607
<b>Total Operating Revenues</b>	287,153	1,138,612	27,869,251	29,295,016
<b>Operating Expenses</b>				
Claims and prescriptions	-	977,843	30,167,153	31,144,996
Professional and contracted services	190,313	59,875	1,274,826	1,525,014
Supplies and materials	77,950	-	-	77,950
Claims expense and other operating expenses	-	-	2,194,243	2,194,243
Depreciation	87,004	-	-	87,004
<b>Total Operating Expenses</b>	355,267	1,037,718	33,636,222	35,029,207
<b>Operating Income (Loss)</b>	(68,114)	100,894	(5,766,971)	(5,734,191)
<b>Non-Operating Revenues (Expenses)</b>				
Investment earnings	-	299,613	357,520	657,133
<b>Total Nonoperating Revenues (Expenses)</b>	-	299,613	357,520	657,133
Change in Net Position	(68,114)	400,507	(5,409,451)	(5,077,058)
<b>Net Position - Beginning</b>	3,077,077	4,489,349	11,766,997	19,333,423
<b>Net Position - Ending</b>	\$ 3,008,963	\$ 4,889,856	\$ 6,357,546	\$ 14,256,365

healthy

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF DELINQUENT TAXES RECEIVABLE**  
 For the Year Ended June 30, 2023

Exhibit J-1  
 Page 1 of 2

Last Ten Fiscal Years	Tax Rates		Net Assessed/Appraised Value For School Tax Purposes	Beginning Balance 7/1/2022
	Maintenance	Debt Service		
2014 and prior	Various	Various	Various	\$ 3,749,825
2015	1.040000	0.121000	\$ 13,401,694,166	864,799
2016	1.040000	0.110000	14,256,078,650	874,153
2017	1.040000	0.110000	13,190,683,066	1,009,865
2018	1.040000	0.109600	11,855,872,243	1,011,429
2019	1.170000	0.109600	12,190,897,339	1,360,078
2020	1.068350	0.109570	15,070,399,797	2,134,759
2021	1.054700	0.123220	14,780,081,913	3,223,786
2022	1.051700	0.126220	14,448,009,937	6,477,653
2023	0.981000	0.196920	16,073,593,331	-
<b>1000 Totals</b>				<b>\$ 20,706,347</b>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF DELINQUENT TAXES RECEIVABLE**  
 For the Year Ended June 30, 2023

Exhibit J-1  
 Page 2 of 2

Last Ten Fiscal Years	Current Year's Total Levy	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustments	Ending Balance 6/30/2023
2015	-	47,008	5,469	(2,660)	809,662
2016	-	55,152	5,833	(3,193)	809,975
2017	-	73,975	7,824	(4,763)	923,303
2018	-	127,682	13,456	4,406	874,697
2019	-	245,806	23,026	3,871	1,095,117
2020	-	473,786	48,592	(78,180)	1,534,201
2021	-	783,823	91,574	(370,156)	1,978,233
2022	-	2,170,523	260,496	(1,306,167)	2,740,467
2023	189,334,571	151,716,325	30,454,617	(317,083)	6,846,546
<b>1000 Totals</b>	<b>\$ 189,334,571</b>	<b>\$ 155,809,227</b>	<b>\$ 30,924,284</b>	<b>\$ (2,126,600)</b>	<b>\$ 21,180,807</b>

**\$1.17792**

**98.7% collection**



**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE**  
**DEBT SERVICE FUND**  
*For the Year Ended June 30, 2023*

Exhibit J-2

Data Control Codes	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
5700	\$ 27,547,576	\$ 31,861,000	\$ 32,205,506	\$ 344,506
5800	-	442,356	491,865	49,509
<b>5020</b>	<b>27,547,576</b>	<b>32,303,356</b>	<b>32,697,371</b>	<b>394,015</b>
<b>Expenditures</b>				
<b>Debt Service:</b>				
0071	22,621,683	26,950,000	26,950,000	-
0072	4,925,893	5,265,382	5,257,880	7,502
<b>6030</b>	<b>27,547,576</b>	<b>32,215,382</b>	<b>32,207,880</b>	<b>7,502</b>
1100	-	87,974	489,491	401,517
<b>Other Financing Sources (Uses)</b>				
7917	-	-	328,073	328,073
<b>7080</b>	<b>-</b>	<b>-</b>	<b>328,073</b>	<b>328,073</b>
1200	-	87,974	817,564	729,590
<b>0100</b>	<b>16,251,745</b>	<b>16,251,745</b>	<b>16,251,745</b>	<b>-</b>
<b>3000</b>	<b>\$ 16,251,745</b>	<b>\$ 16,339,719</b>	<b>\$ 17,069,309</b>	<b>\$ 729,590</b>



## 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*.

**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

**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, 2023. 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, 2023.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2023

Exhibit K-1  
 Page 1 of 2

(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
<b>U. S. Department of Agriculture</b>			
<b>Passed Through the Texas Education Agency:</b>			
School Breakfast Program - Cash Assistance	10.553	71402101	\$ 5,124,494
National School Lunch Program - Cash Assistance	10.555	71302101	10,307,933
<b>Passed Through the Texas Department of Agriculture:</b>			
Summer Seamless Option - School Breakfast Program	10.553	71402101	63,194
Summer Seamless Option - National School Lunch Program	10.555	71302101	148,919
Supply Chain Grant	10.556	226TX400N8903	748,951
Supply Chain Grant	10.556	236TX400N8903	277,406
Summer Feeding Program - Cash Assistance	10.559	00327	76,406
National School Lunch Program - Non-Cash Assistance	10.559	71302301	1,044,997
Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.559, 10.556)			<u>17,792,300</u>
Child & Adult Care Food Program - Cash Assistance	10.558	00327	717,108
Child & Adult Care Food Program - Non-Cash Assistance	10.558	00327	52,554
Total ALN 10.588			<u>769,662</u>
<b>Total U. S. Department of Agriculture</b>			<b><u>18,561,962</u></b>
<b>Federal Communications Commission</b>			
<b>Direct</b>			
Emergency Connectivity Fund	32.009	ECOEFC229001242011	29,050
Emergency Connectivity Fund	32.009	ECOEFC229001247811	2,608
Total ALN 32.009			<u>31,658</u>
<b>Total Federal Communications Commission</b>			<b><u>31,658</u></b>
<b>U. S. Department of Education</b>			
<b>Passed Through Texas Education Agency:</b>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	22610101068901	849,015
ESEA, Title I, Part A - Improving Basic Programs	84.010A	23610101068901	8,961,595
ESEA, Title I, Part D	84.010A	22610103068901	274
ESEA, Title I, Part D	84.010A	23610101068901	42,287
TTL I 1003 School Improvement	84.010A	23610141068901	169,561
School Action Fund Planning	84.010A	226101517110011	188,421
School Action Fund Continuation	84.010A	226101517110010	404,355
School Action Fund Continuation	84.010A	226101517110012	304,694
School Action Fund Continuation	84.010A	226101517110014	234,072
School Action Fund Continuation	84.010A	226101517110013	247,747
2021-2023 School Action Fund - Cycle 5	84.010A	226101637110005	290,206
Total ALN Number 84.010			<u>11,692,227</u>
IDEA-B FORMULA	84.027A	226600010689016600	142,091
IDEA-B FORMULA	84.027A	236600010689016600	5,778,539
IDEA-B FORMULA ARP	84.027A	225350010689015350	266,207
IDEA-B FORMULA ARP	84.027X	225350020689015350	1,006,821
IDEA-B DISCRETIONARY DEAF	84.027X	236600110689016673	58,420
IDEA-B PRESCHOOL	84.173A	226610010689016610	436
IDEA-B PRESCHOOL	84.173A	236610010689016610	168,086
IDEA-B PRESCHOOL ARP	84.173X	225360010689015360	100
IDEA-B PRESCHOOL ARP	84.173X	225360020689015360	40,419
Total Special Education Cluster (IDEA) (ALN 84.027, 84.173)			<u>7,461,119</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2023

Exhibit K-1  
 Page 2 of 2

(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
<b>U. S. Department of Education (continued)</b>			
<b>Passed Through Texas Education Agency: (continued)</b>			
Carl D. Perkins Basic Formula	84.048A	23420006068901	\$ 453,236
Effective Advising Implementation	84.048A	234200327110006	85,622
Total ALN Number 84.048			<u>538,858</u>
IDEA- C, Early Childhood Intervention	84.181A	233911010689013911	805
Texas Education for Homeless Children and Youth	84.196A	224600057110087	18,645
2022-2023 Texas Education for Homeless Youth	84.196A	234600057110023	220,822
Total ALN Number 84.196			<u>239,467</u>
2021 - 2023 Charter School Program	84.282A	215901027110013	796,600
Title III, Part A- English Language Acquisition	84.365A	22671001068901	867
Title III, Part A- English Language Acquisition	84.365A	23671001068901	931,234
Total ALN Number 84.365			<u>932,101</u>
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	22694501068901	8,056
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	23694501068901	1,058,061
2022-2023 Principal Residency Cycle	84.367A	226945677110012	333,463
Total ALN Number 84.367			<u>1,399,580</u>
LEP Summer School	84.369A	69552102	12,950
LEP Summer School	84.369A	69552202	10,354
Total ALN Number 84.369			<u>23,304</u>
Title IV, Part A, Subpart 1	84.424A	22680101068901	160,577
Title IV, Part A, Subpart 1	84.424A	23680101068901	539,010
Total ALN Number 84.424			<u>699,587</u>
COVID - 19 - ARP Homeless I - TECHY Supplemental	84.425W	215330017110023	119,849
COVID - 19 - TCLAS - ESSER III	84.425U	21528042068901	2,887,296
COVID - 19 - ESSER III	84.425U	21528001068901	13,907,278
Total ALN Number 84.425			<u>16,914,423</u>
<b>Total U. S. Department of Education</b>			<b><u>40,698,071</u></b>
<b>U. S. Department of Health and Human Services</b>			
<b>Passed Through Texas Health and Human Services Commission:</b>			
Medicaid Administrative Claiming Program	93.778	HHS000537900265	103,055
Total Medicaid Cluster (ALN 93.778)			<u>103,055</u>
<b>Total U. S. Department of Health and Human Services</b>			<b><u>103,055</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 59,394,746</u></b>

Report Page

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Totals  
 \$59.4 million

Note 4 - General Fund Expenditures

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

<b>Federal Revenue reported in the General Fund</b>	
Medicaid SHARS	\$ 2,458,285
E-Rate	775,080
Junior Reserve Officer's Training Corps (JROTC)	78,619
West Texas Opportunities Child Care Tuition	10,174
Indirect Costs:	
ESSER III	1,338,454
National School Lunch Program	557,452
ESEA, Title I, Part A	487,771
IDEA-B Formula	294,193
TCLAS - ESSER III	277,877
School Breakfast Program	277,132
IDEA-B Formula, ARP	63,293
School Action Fund Continuation	59,846
ESEA Title II, Part A: Supporting Effective Instruction	53,006
Title III, Part A- English Language Acquisition	46,343
Title IV Part A Subpart 1	34,783
Carl D. Perkins Basic Formula	22,534
School Action Fund Implementation	12,131
ARP Homeless I - TECHY Supplemental	11,534
2022-2023 Texas Education for Homeless Youth	10,979
TTLI 1003 School Improvement	8,430
IDEA-B Preschool	7,929
Effective Advising Implementation	4,257
SSA - IDEA - Part B, Discretionary	2,905
ESEA, Title I, Part D	2,116
IDEA-B Preschool, ARP	2,015
Texas Education for Homeless Children and Youth	927
IDEA-C, Early Childhood Intervention	40
<b>Total Federal Revenue reported in the General Fund</b>	<b>\$ 6,898,105</b>

**Totals  
 \$6.9 million**

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, 2023*

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 ISD

## 2022 - 2023

### Annual Financial Report