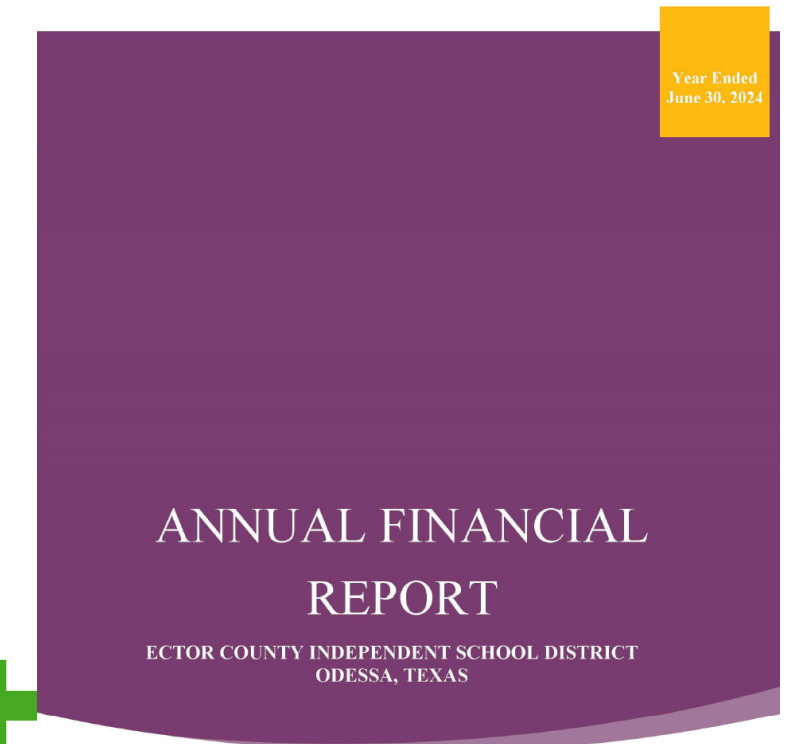




Ector County ISD

2023 - 2024

Annual Financial Report



Presented by:

Deborah Ottmers, CFO

11/19/2024

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

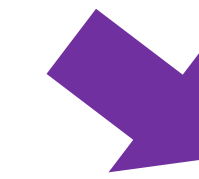
SUBTITLE I. SCHOOL FINANCE AND FISCAL MANAGEMENT

CHAPTER 44. FISCAL MANAGEMENT

SUBCHAPTER A. SCHOOL DISTRICT FISCAL MANAGEMENT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS

Page number at bottom
center of each page



	<u>Page</u>	<u>Exhibit</u>
Introductory Section		
Certificate of the Board	i	
Organization Chart	ii	
Board of Trustees, Consultants and Advisors	iii	
Financial Section		
Independent Auditor's Report	1	
Management's Discussion and Analysis	4	
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position	12	A-1
Statement of Activities	13	B-1
Government Fund Financial Statements:		
Balance Sheet	14	C-1
Reconciliation of Balance Sheet for Governmental Funds to Statement of Net Position	16	C-1R
Statement of Revenues, Expenditures, and Changes in Fund Balance	17	C-2
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	19	C-2R



Certificate of Board

CERTIFICATE OF BOARD

Ector County Independent School District

Name of School District

Ector

County

068901

Co. - Dist. No.

We, the undersigned, certify that the attached annual financial report of the above-named school district were reviewed and approved for the fiscal year ended June 30, 2024, at a meeting of the Board of Trustees of such school district on November 19, 2024.

Board Secretary

Board President

Board of Trustees

Chris Stanley

President

Tammy Hawkins

Vice President

Steve Brown

Secretary

Bob Thayer

Member

Dawn Miller

Member

Wayne Woodall

Member

Delma Abalos

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 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, 2024, 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, 2024, 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, 2024. 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 \$216,250,160. Of this amount, \$250,894,783 is net investment in capital assets which represents the net value of the capital assets less the related debt. Restricted net position amounts of \$9,154,647, \$17,638,723, and \$393,165 are restricted for child nutrition, debt service, and other purposes, respectively. The remaining amount was a deficit unrestricted net position of (\$61,831,158).
- The District's total net position increased by \$69,697,366. This is primarily related to an overall increase in revenues including state aid formula grants, insurance recoveries and investment earnings.
- The District's governmental funds reported combined ending fund balances of \$442,489,933 as of June 30, 2024. Of this amount, \$1,525,430 is non-spendable in the form of (1) inventory in the amount of \$1,338,965 and (2) prepaid items in the amount of \$186,465. Fund balance of \$316,880,355 is restricted for (1) child nutrition services in the amount of \$9,154,647, (2) other purposes in the amount of \$393,165 and (3) debt service in the amount of \$17,302,609. Fund balance of \$9,344,204 is committed for (1) construction and capital equipment of \$2,828,191 and (2) self-insurance of \$1,000,000, and (3) other purposes of \$5,516,013. Fund balance of \$30,134,964 is assigned for (1) construction in the amount of \$22,457,262, and (2) other purposes in the amount of \$7,677,702. The remaining amount in fund balance of \$84,604,980 is classified as unassigned and is available for spending at the District's discretion. This is an increase of 8% as compared to the prior fiscal year. The unassigned fund balance represents 26 percent of total general fund expenditures.
- The District's bonded debt increased by \$254.9 million due to issuance of bonds during the current year netted with debt service principal payments for existing debt.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2024

Data Control Codes		Governmental Activities
Assets		
1110	Cash and cash equivalents	\$ 9,190,239
1120	Current investments	413,307,075
1225	Property taxes receivables, net	15,562,955
1240	Due from other governments	72,284,881
1290	Other receivables, net	331,389
1300	Inventories	2,828,181
1410	Prepaid items	1,033,734
Capital assets not subject to depreciation:		
1510	Land	20,677,504
1580	Construction in Progress	10,910,355
Capital assets net of depreciation:		
1520	Buildings and improvements, net	265,863,034
1530	Furniture and equipment, net	19,448,892
1540	Other Capital Assets, net	9,788,678
1550	Right-to-use assets, net	700,150
1000	Total Assets	841,927,067
Deferred Outflows of Resources		
	Deferred charge on refunding	6,234,183
	Deferred outflows - pension	57,776,965
	Deferred outflows - OPEB	14,879,545
1700	Total Deferred Outflows of Resources	78,890,693
Liabilities		
2110	Accounts payable	9,455,093
2140	Interest payable	2,084,311
2150	Payroll deductions and withholdings	5,821,466
2160	Accrued wages payable	17,277,823
2177	Due to fiduciary funds	4,810
2180	Due to other governments	80,181
2200	Accrued expenses	471,881
2300	Unearned revenue	7,913,698
Noncurrent Liabilities:		
2501	Due within one year	9,568,803
2502	Due in more than one year	372,291,419
2540	Net Pension Liability	130,911,861
2545	Net Other Post-Employment Benefits (OPEB) Obligation	52,579,993
2000	Total Liabilities	608,461,339
Deferred Inflows of Resources		
	Deferred inflows - pension	8,732,284
	Deferred inflows - OPEB	87,373,977
2600	Deferred Inflows of Resources	96,106,261
Net Position		
3200	Net investment in capital assets	250,894,783
Restricted for:		
3840	Child nutrition	9,154,647
3850	Debt service	17,638,723
3890	Other purposes	393,165
3900	Unrestricted	(61,831,158)
3000	Total Net Position	\$ 216,250,160

Exhibit A-1

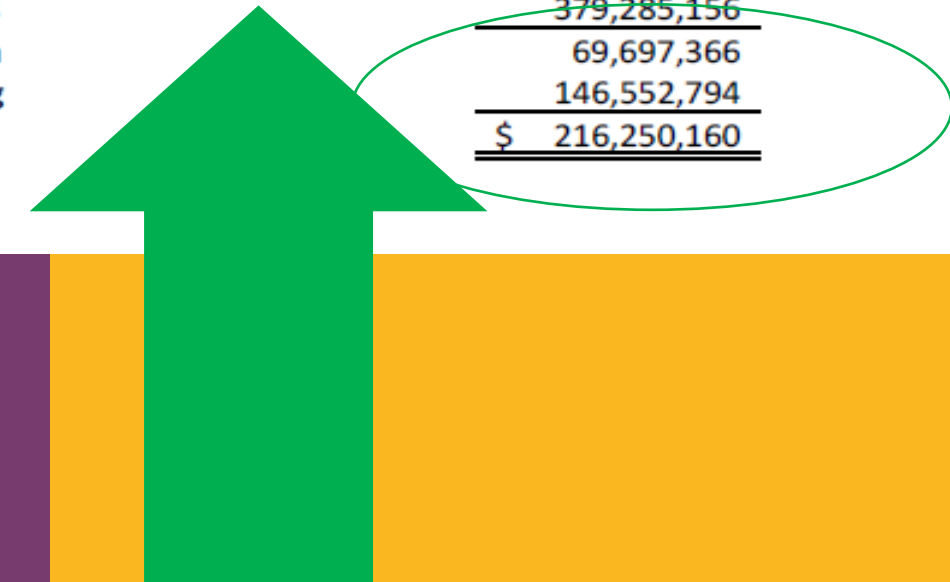
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

Exhibit B-1

Data Control Codes	Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	
					Governmental Activities
Governmental activities:					
11	Instruction	\$ 220,611,655	\$ 859,932	\$ 38,077,509	\$ (181,674,214)
12	Instructional resources and media services	2,234,646	1,020	130,464	(2,103,162)
13	Curriculum and staff development	14,421,976	146,850	9,445,895	(4,829,231)
21	Instructional leadership	5,550,138	-	890,516	(4,659,622)
23	School leadership	23,987,768	816,112	2,344,164	(20,827,492)
31	Guidance, counseling, and evaluation services	16,991,547	-	3,290,039	(13,701,508)
32	Social work services	2,273,896	-	1,018,300	(1,255,596)
33	Health services	3,196,650	-	1,289,265	(1,907,385)
34	Student transportation	9,534,015	-	165,797	(9,368,218)
35	Food service	21,079,986	692,171	18,687,065	(1,700,750)
36	Extracurricular activities	9,249,468	487,581	73,984	(8,687,903)
41	General administration	7,248,475	-	700,749	(6,547,726)
51	Facilities maintenance and operations	37,730,084	-	6,128,131	(31,601,953)
52	Security and monitoring services	5,316,661	-	676,751	(4,639,910)
53	Data processing services	10,588,299	-	4,225,761	(6,362,538)
61	Community services	1,728,774	-	169,136	(1,559,638)
72	Interest and fiscal charges for long term debt	4,319,286	-	1,291,390	(3,027,896)
73	Debt issuance costs and fees	1,925,680	-	-	(1,925,680)
81	Facilities acquisition and construction	1,148,001	-	195	(1,147,806)
99	Other intergovernmental charges	2,059,562	-	-	(2,059,562)
TG	Total Governmental Activities	\$ 401,196,567	\$ 3,003,666	\$ 88,605,111	(309,587,790)

Basic Financial Statements
 Pages 12 & 13

Data Control Codes		
General revenues:		
Taxes:		
MT	Property taxes, levied for general purposes	134,802,912
DT	Property taxes, levied for debt service	45,524,454
SF	State-aid formula grants	177,132,222
IE	Investment earnings	7,824,565
MI	Miscellaneous	14,001,003
TR	Total General Revenues	379,285,156
CN	Change in net position	69,697,366
NB	Net Position - Beginning	146,552,794
NE	Net Position - Ending	\$ 216,250,160



Basis of Accounting: Accrual

Governmental Fund Financial Statements Pages 14 & 15

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024

Exhibit C-1

Data Control Codes		National School			
		General Fund	Breakfast & Lunch Program	ESSER III	Insurance Recovery
Assets					
1110	Cash and cash equivalents	\$ 6,113,514	\$ 9,092	\$ 3,750	\$ -
1120	Current investments	67,205,286	9,608,867	-	10,855,750
Receivables:					
1220	Property taxes - delinquent	20,369,195	-	-	-
1230	Allowance for uncollectible taxes (credit)	(7,226,664)	-	-	-
1240	Due from other governments	55,537,974	191,861	9,008,782	-
1260	Due from other funds	14,235,599	708,461	-	-
1290	Other receivables	81,485	-	-	-
1300	Inventories	1,338,965	1,489,216	-	-
1410	Prepaid items	186,465	-	-	-
1000	Total Assets	\$ 157,841,819	\$ 12,007,497	\$ 9,012,532	\$ 10,855,750
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
2110	Accounts payable	\$ 3,762,321	\$ 417,763	\$ 511,707	\$ -
2150	Payroll deduction and withholdings	5,239,771	30,737	111,647	-
2160	Accrued wages payable	13,760,366	158,762	533,803	-
2170	Due to other funds	1,597,861	-	7,855,375	7,663,270
2180	Due to other governments	-	-	-	-
2200	Accrued expenditures	203,404	14,859	-	253,618
2300	Unearned revenue	42,000	2,230,729	-	-
2000	Total Liabilities	24,605,723	2,852,850	9,012,532	7,916,888
Deferred Inflows of Resources					
2600	Unavailable revenues - property taxes	13,142,531	-	-	-
2600	Total Deferred Inflows of Resources	13,142,531	-	-	-
Fund Balances					
Non-Spendable:					
3410	Inventories	1,338,965	-	-	-
3430	Prepaid items	186,465	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	-	9,154,647	-	-
3470	Capital acquisitions & contractual obligations	-	-	-	-
3480	Retirement of long-term debt	-	-	-	-
3490	Other purposes	-	-	-	-
Committed:					
3510	Construction	1,759,526	-	-	-
3530	Capital expenditures for equipment	1,068,665	-	-	-
3540	Self Insurance	1,000,000	-	-	-
3545	Other purposes	-	-	-	2,938,862
Assigned					
3550	Construction	22,457,262	-	-	-
3590	Other purposes	7,677,702	-	-	-
3600	Unassigned	84,604,980	-	-	-
3000	Total Fund Balances	120,093,565	9,154,647	-	2,938,862
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 157,841,819	\$ 12,007,497	\$ 9,012,532	\$ 10,855,750

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024

Exhibit C-1

Data Control Codes		Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
1110	Cash and cash equivalents	\$ 5,395	\$ -	\$ 1,423,630	\$ 7,555,381
1120	Current investments	17,206,002	292,234,974	1,600,728	398,711,607
Receivables:					
1220	Property taxes - delinquent	3,751,340	-	-	24,120,535
1230	Allowance for uncollectible taxes (credit)	(1,330,916)	-	-	(8,557,580)
1240	Due from other governments	-	-	7,546,264	72,284,881
1260	Due from other funds	172,394	-	6,358,318	21,474,772
1290	Other receivables	-	31,000	210,213	322,698
1300	Inventories	-	-	-	2,828,181
1410	Prepaid items	-	-	847,269	1,033,734
1000	Total Assets	\$ 19,804,215	\$ 292,265,974	\$ 17,986,422	\$ 519,774,209
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
2110	Accounts payable	\$ 1,000	\$ 2,233,326	\$ 1,880,966	\$ 8,807,083
2150	Payroll deduction and withholdings	-	-	439,311	5,821,466
2160	Accrued wages payable	-	-	2,824,892	17,277,823
2170	Due to other funds	-	2,714	4,229,968	21,349,188
2190	Due to other governments	80,181	-	-	80,181
2200	Accrued expenditures	-	-	-	471,881
2300	Unearned revenue	-	-	5,640,969	7,913,698
2000	Total Liabilities	81,181	2,236,040	15,016,106	61,721,320
Deferred Inflows of Resources					
2600	Unavailable revenues - property taxes	2,420,425	-	-	15,562,956
2600	Total Deferred Inflows of Resources	2,420,425	-	-	15,562,956
Fund Balances					
Non-Spendable:					
3410	Inventories	-	-	-	1,338,965
3430	Prepaid items	-	-	-	186,465
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	9,154,647
3470	Capital acquisitions & contractual obligations	-	290,029,934	-	290,029,934
3480	Retirement of long-term debt	17,302,609	-	-	17,302,609
3490	Other purposes	-	-	393,165	393,165
Committed:					
3510	Construction	-	-	-	1,759,526
3530	Capital expenditures for equipment	-	-	-	1,068,665
3540	Self Insurance	-	-	-	1,000,000
3545	Other purposes	-	-	2,577,151	5,516,013
Assigned					
3550	Construction	-	-	-	22,457,262
3590	Other purposes	-	-	-	7,677,702
3600	Unassigned	-	-	-	84,604,980
3000	Total Fund Balances	17,302,609	290,029,934	2,970,316	442,489,933
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 19,804,215	\$ 292,265,974	\$ 17,986,422	\$ 519,774,209

Basis of Accounting: Modified Accrual

**Details on
Pages 65-73**

Governmental Fund Financial Statements Pages 17 & 18

Exhibit C-2

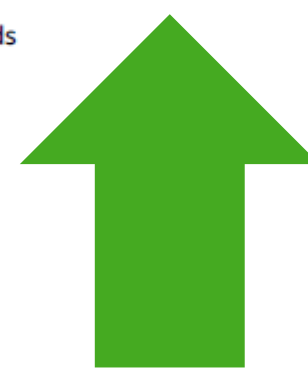
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

Exhibit C-2

Printed in newspaper

Data Control Codes	General Fund	National School Breakfast & Lunch Program	ESSER III	Insurance Recovery
Revenues				
5700 Local, intermediate, and out-of-state	\$ 147,910,705	\$ 896,129	\$ -	\$ 5,659,067
5800 State program revenues	191,457,716	448,812	-	-
5900 Federal program revenues	6,403,285	18,446,688	27,887,592	-
5020 Total Revenues	345,771,706	19,791,629	27,887,592	5,659,067
Expenditures				
Current:				
0011 Instruction	189,027,110	-	16,663,465	-
0012 Instruction resources and media services	1,865,228	-	44,935	-
0013 Curriculum and instructional staff development	5,716,898	-	2,636,124	-
0021 Instructional leadership	4,855,587	-	343,583	-
0023 School leadership	21,173,257	-	1,477,612	-
0031 Guidance, counseling and evaluation services	14,418,651	-	2,007,757	-
0032 Social work services	1,362,871	-	41,469	-
0033 Health services	3,111,050	-	255	-
0034 Student transportation	9,915,661	-	35,271	-
0035 Food services	-	20,380,101	-	-
0036 Extracurricular activities	7,011,694	-	-	-
0041 General administration	7,436,762	-	324,313	-
0051 Facilities maintenance and operations	34,889,482	-	269,368	-
0052 Security and monitoring services	5,343,033	-	31,037	-
0053 Data processing services	6,085,923	-	4,007,855	-
0061 Community services	1,582,413	-	4,548	-
Debt Service:				
0071 Principal on long-term debt	1,042,125	-	-	-
0072 Interest on long-term debt	33,779	-	-	-
0073 Debt issuance costs and fees	-	-	-	-
Capital Outlay:				
0081 Facilities acquisition and construction	11,500,578	-	-	6,642,500
Intergovernmental:				
0099 Other intergovernmental charges	2,059,562	-	-	-
6030 Total Expenditures	328,431,664	20,380,101	27,887,592	6,642,500
1100 Excess (deficiency) of revenues over expenditures	17,340,042	(588,472)	-	(983,433)
Other Financing Sources (Uses)				
7911 Capital-related debt issued (regular bonds)	-	-	-	-
7912 Sale of real or personal property	142,149	28,779	-	-
7913 Leases issued	12,741	-	-	-
7915 Transfers in	-	-	-	-
7916 Premium or discount on issuance of bonds	-	-	-	-
8911 Transfers out	(419,839)	-	-	-
7080 Total Other Financing Sources (Uses)	(264,949)	28,779	-	-
1200 Net change in fund balances	17,075,093	(559,693)	-	(983,433)
0100 Fund Balance - July 1 (Beginning, as Previously Stated)	103,018,472	9,714,340	-	-
1300 Change with financial reporting entity (nonmajor to major)	-	-	-	3,922,295
0100 Fund Balance - July 1 (Beginning, as Restated)	103,018,472	9,714,340	-	3,922,295
3000 Fund Balance - June 30 (Ending)	\$ 120,093,565	\$ 9,154,647	\$ -	\$ 2,938,862



Data Control Codes	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
5700 Local, intermediate, and out-of-state	\$ 45,462,281	\$ 880,241	\$ 2,359,905	\$ 203,168,328
5800 State program revenues	1,291,390	-	3,465,451	196,663,369
5900 Federal program revenues	-	-	23,225,907	75,963,472
5020 Total Revenues	46,753,671	880,241	29,051,263	475,795,169
Expenditures				
Current:				
0011 Instruction	-	3,722,175	17,312,210	226,724,960
0012 Instruction resources and media services	-	-	206,682	2,116,845
0013 Curriculum and instructional staff development	-	-	6,529,533	14,882,555
0021 Instructional leadership	-	-	416,660	5,615,830
0023 School leadership	-	-	1,186,207	23,837,076
0031 Guidance, counseling and evaluation services	-	-	915,080	17,341,488
0032 Social work services	-	-	924,055	2,328,395
0033 Health services	-	-	156,720	3,268,025
0034 Student transportation	-	-	25,211	9,976,143
0035 Food services	-	-	-	20,380,101
0036 Extracurricular activities	-	-	332,147	7,343,841
0041 General administration	-	-	13,629	7,774,704
0051 Facilities maintenance and operations	-	-	420,797	35,579,647
0052 Security and monitoring services	-	-	580,780	5,954,850
0053 Data processing services	-	-	96,391	10,190,169
0061 Community services	-	-	168,480	1,755,441
Debt Service:				
0071 Principal on long-term debt	41,275,000	-	-	42,317,125
0072 Interest on long-term debt	5,245,371	-	-	5,279,150
0073 Debt issuance costs and fees	-	1,925,680	-	1,925,680
Capital Outlay:				
0081 Facilities acquisition and construction	-	3,358,132	-	21,501,210
Intergovernmental:				
0099 Other intergovernmental charges	-	-	-	2,059,562
6030 Total Expenditures	46,520,371	9,005,987	29,284,582	468,152,797
1100 Excess (deficiency) of revenues over expenditures	233,300	(8,125,746)	(233,319)	7,642,372
Other Financing Sources (Uses)				
7911 Capital-related debt issued (regular bonds)	-	279,175,000	-	279,175,000
7912 Sale of real or personal property	-	-	-	170,928
7913 Leases issued	-	-	-	12,741
7915 Transfers in	-	-	419,839	419,839
7916 Premium or discount on issuance of bonds	-	18,980,680	-	18,980,680
8911 Transfers out	-	-	-	(419,839)
7080 Total Other Financing Sources (Uses)	-	298,155,680	419,839	298,339,349
1200 Net change in fund balances	233,300	290,029,934	186,520	305,981,721
0100 Fund Balance - July 1 (Beginning, as Previously Stated)	17,069,309	-	6,706,091	136,508,212
1300 Change with financial reporting entity (nonmajor to major)	-	-	(3,922,295)	-
0100 Fund Balance - July 1 (Beginning, as Restated)	17,069,309	-	2,783,796	136,508,212
3000 Fund Balance - June 30 (Ending)	\$ 17,302,609	\$ 290,029,934	\$ 2,970,316	\$ 442,489,933

Basis of Accounting: Modified Accrual

Details on Pages 74-82

- 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 \$12.9 million
- Details of the funds can be found on
 - Combining Statements H-3 and H-4 and H-5
 - Pages 83-85

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2024

Exhibit D-1

	<u>Governmental Activities - Internal Service Fund</u>
Assets	
Current Assets:	
Cash and cash equivalents	\$ 1,634,858
Current investments	14,595,468
Receivables:	
Other receivables	8,691
Total Current Assets	<u>16,239,017</u>
Noncurrent Assets:	
Land	54,012
Building and improvements	3,663,335
Accumulated depreciation - buildings	(748,215)
Total Noncurrent assets	<u>2,969,132</u>
Total Assets	<u>\$ 19,208,149</u>
Liabilities	
Current Liabilities:	
Accounts payable	\$ 648,010
Due to other funds	130,394
Total Current Liabilities	<u>778,404</u>
Noncurrent Liabilities:	
Claims and judgments due within one year	608,052
Claims and judgments due in more than one year	4,873,923
Total Noncurrent Liabilities	<u>5,481,975</u>
Total Liabilities	<u>\$ 6,260,379</u>
Net Position	
Net investment in capital assets	\$ 2,969,132
Unrestricted net position	9,978,638
Total Net Position	<u>\$ 12,947,770</u>

- 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 \$1.5 million.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2024

Exhibit E-1

	<u>Custodial Fund</u>
Assets	
Current Assets:	
Cash and cash equivalents	\$ 1,181,986
Receivables:	
Due from primary government	4,810
Total Assets	<u>\$ 1,186,796</u>
Net Position	
Restricted for Other Purposes	\$ 1,500,649
Total Net Position	<u>\$ 1,500,649</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2024

Exhibit E-2

	<u>Custodial Fund</u>
Additions	
Revenues from student activities	\$ 671,621
Total Additions	<u>671,621</u>
Deductions	
Professional and Contracted Services	67,848
Supplies and Materials	7,392
Other Deductions	228,736
Total Deductions	<u>303,976</u>
Change in net position	367,645
Net Position Beginning of Year	<u>1,133,004</u>
Net Position - Ending	<u>\$ 1,500,649</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, & Financial Statement Presentation
 - D. Deposits and Investments
 - E. Receivables and Payables
 - F. Inventories and Prepaid Items
 - G. Capital Assets
 - H. Compensated Absences
 - I. Long-Term Obligations

32 pages of notes and charts

Notes to the Financial Statements continued

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 continued

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

Budgetary Comparisons

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For The Year Ended June 30, 2024

Exhibit G-1

Data Control Codes	Budgeted Amounts		Actual Amounts, GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
5700	\$ 169,500,000	\$ 147,794,168	\$ 147,910,705	\$ 116,537
5800	156,203,451	189,777,546	191,457,716	1,680,170
5900	6,000,000	4,592,250	6,403,285	1,811,035
5020	<u>331,703,451</u>	<u>342,163,964</u>	<u>345,771,706</u>	<u>3,607,742</u>
Expenditures				
Current:				
0011	202,095,977	200,376,241	189,027,110	11,349,131
0012	2,159,943	2,740,861	1,865,228	875,633
0013	8,719,086	7,662,496	5,716,898	1,945,598
0021	5,656,651	5,464,408	4,855,587	608,821
0023	21,539,711	22,717,243	21,173,257	1,543,986
0031	13,981,624	16,510,792	14,418,651	2,092,141
0032	1,811,527	1,724,743	1,362,871	361,872
0033	3,254,406	3,298,552	3,111,050	187,502
0034	10,125,228	12,427,292	9,915,661	2,511,631
0036	8,162,823	8,201,375	7,011,694	1,189,681
0041	9,030,571	9,233,445	7,436,762	1,796,683
0051	38,015,291	39,943,030	34,889,482	5,053,548
0052	3,787,609	6,210,594	5,343,033	867,561
0053	10,822,562	9,905,603	6,085,923	3,819,680
0061	1,558,309	1,687,917	1,582,413	105,504
Debt Service:				
0071	1,260,521	1,351,521	1,042,125	309,396
0072	33,779	33,779	33,779	-
Capital Outlay:				
0081	1,500,000	16,738,367	11,500,578	5,237,789
Intergovernmental:				
0099	2,132,882	2,132,882	2,059,562	73,320
6030	<u>345,648,500</u>	<u>368,361,141</u>	<u>328,431,664</u>	<u>39,929,477</u>
1100	<u>(13,945,049)</u>	<u>(26,197,177)</u>	<u>17,340,042</u>	<u>43,537,219</u>
Other Financing Sources (Uses)				
7912	550,000	692,150	142,149	(550,001)
7913	-	-	12,741	12,741
8911	(525,000)	(525,000)	(419,839)	105,161
7080	<u>25,000</u>	<u>167,150</u>	<u>(264,949)</u>	<u>(432,099)</u>
1200	(13,920,049)	(26,030,027)	17,075,093	43,105,120
0100	<u>103,018,472</u>	<u>103,018,472</u>	<u>103,018,472</u>	<u>-</u>
3000	<u>\$ 89,098,423</u>	<u>\$ 76,988,445</u>	<u>\$ 120,093,565</u>	<u>\$ 43,105,120</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
For The Year Ended June 30, 2024

Exhibit G-2

Data Control Codes	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
5700	\$ 675,320	\$ 800,320	\$ 896,129	\$ 95,809
5800	430,300	437,220	448,812	11,592
5900	16,958,658	16,958,688	18,446,688	1,488,000
5020	<u>18,064,278</u>	<u>18,196,228</u>	<u>19,791,629</u>	<u>1,595,401</u>
Expenditures				
Current:				
0035	18,064,278	23,129,089	20,380,101	2,748,988
6030	<u>18,064,278</u>	<u>23,129,089</u>	<u>20,380,101</u>	<u>2,748,988</u>
1100	-	(4,932,861)	(588,472)	4,344,389
Other Financing Sources (Uses)				
7912	-	29,000	28,779	(221)
7080	<u>-</u>	<u>29,000</u>	<u>28,779</u>	<u>(221)</u>
1200	-	(4,903,861)	(559,693)	4,344,168
0100	<u>9,714,340</u>	<u>9,714,340</u>	<u>9,714,340</u>	<u>-</u>
3000	<u>\$ 9,714,340</u>	<u>\$ 4,810,479</u>	<u>\$ 9,154,647</u>	<u>\$ 4,344,168</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 Ten Measurement Years

Exhibit G-3

	2023	2022	2021	2020	2019
District's proportion of the net pension liability	0.19060%	0.17920%	0.18300%	0.15255%	0.17173%
District's proportionate share of the net pension liability	\$ 130,911,861	\$ 106,403,268	\$ 46,597,268	\$ 81,703,061	\$ 89,271,128
State's proportionate share of the net pension liability associated with the District	<u>140,653,940</u>	<u>132,833,188</u>	<u>59,774,871</u>	<u>133,153,469</u>	<u>115,099,303</u>
Total	<u>\$ 271,565,801</u>	<u>\$ 239,236,456</u>	<u>\$ 106,372,139</u>	<u>\$ 214,856,530</u>	<u>\$ 204,370,431</u>
District's covered payroll (for Measurement Year)	\$ 214,103,085	\$ 202,521,314	\$ 194,543,132	\$ 178,615,584	\$ 166,363,097
District's proportionate share of the net pension liability as a percentage of its covered payroll	61.14%	52.54%	23.95%	45.74%	53.66%
Plan fiduciary net position as a percentage of the total pension liability *	73.15%	75.65%	88.79%	75.74%	75.24%
	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.16252%	0.16301%	0.17793%	0.17171%	0.12568%
District's proportionate share of the net pension liability	\$ 89,454,550	\$ 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>130,227,666</u>	<u>81,929,372</u>	<u>96,003,500</u>	<u>88,961,129</u>	<u>75,916,290</u>
Total	<u>\$ 219,682,216</u>	<u>\$ 134,051,281</u>	<u>\$ 163,240,131</u>	<u>\$ 149,657,339</u>	<u>\$ 109,488,198</u>
District's covered payroll (for Measurement Year)	\$ 162,321,705	\$ 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	55.11%	31.65%	41.39%	40.32%	22.78%
Plan fiduciary net position as a percentage of the total pension liability *	73.74%	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.

Combining Balance Sheet Nonmajor Governmental Funds

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2024

Exhibit H-1

	206	211	224	225	
Data Control Codes	TEHCY ESEA Title X, Part C	ESEA Title I	IDEA-Part B, Formula	IDEA-Part B, Preschool	
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	-	-	-	-
Receivables:					
1240	Due from other governments	49,020	2,200,985	1,260,071	21,696
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	\$ 49,020	\$ 2,200,985	\$ 1,260,071	\$ 21,696
Liabilities and Fund Balances					
Liabilities					
2110	Accounts payable	\$ -	\$ 40,693	\$ 33,948	\$ -
2150	Payroll deduction and withholdings	3,980	113,012	84,193	2,390
2160	Accrued wages payable	18,263	703,927	407,836	12,217
2170	Due to other funds	26,777	1,343,353	734,094	7,089
2300	Unearned revenue	-	-	-	-
2000	Total Liabilities	49,020	2,200,985	1,260,071	21,696
Fund Balances					
Restricted:					
3490	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	-	-	-	-
4000	Liabilities and Fund Balances	\$ 49,020	\$ 2,200,985	\$ 1,260,071	\$ 21,696

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2024

Exhibit H-1

	496	497	Total Nonmajor Governmental Funds	
Data Control Codes	Odessa Regional School Clinic	Weldon Scholarship Fund		
Assets				
1110	Cash and cash equivalents	\$ 17,137	\$ -	\$ 1,423,630
1120	Current investments	-	31,397	1,600,728
Receivables:				
1240	Due from other governments	-	-	7,546,264
1260	Due from other funds	-	-	6,358,318
1290	Other receivables	-	-	210,213
1410	Prepaid items	-	-	847,269
1000	Total Assets	\$ 17,137	\$ 31,397	\$ 17,986,422
Liabilities and Fund Balances				
Liabilities				
2110	Accounts payable	\$ -	\$ -	\$ 1,880,966
2150	Payroll deduction and withholdings	-	-	439,311
2160	Accrued wages payable	-	-	2,824,892
2170	Due to other funds	-	-	4,229,968
2300	Unearned revenue	-	-	5,640,969
2000	Total Liabilities	-	-	15,016,106
Fund Balances				
Restricted:				
3490	Other purposes	17,137	31,397	393,165
Committed:				
3545	Other purposes	-	-	2,577,151
3000	Total Fund Balances	17,137	31,397	2,970,316
4000	Liabilities and Fund Balances	\$ 17,137	\$ 31,397	\$ 17,986,422

Total = column on Exhibit C-1 on Page 15

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

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, 2024

Exhibit H-2

Data Control Codes	206	211	224	225
	TEHCY			
	ESEA Title X, Part C	ESEA Title I	IDEA-Part B, Formula	IDEA-Part B, Preschool
Revenues				
5700 Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800 State program revenues	-	-	-	-
5900 Federal program revenues	267,188	7,955,212	7,205,257	165,053
5020 Total Revenues	<u>267,188</u>	<u>7,955,212</u>	<u>7,205,257</u>	<u>165,053</u>
Expenditures				
Current:				
0011 Instruction	-	3,372,097	6,463,310	165,053
0012 Instruction resources and media services	-	41,225	-	-
0013 Curriculum and instructional staff development	-	3,803,682	8,404	-
0021 Instructional leadership	-	53,581	135,568	-
0023 School leadership	-	230,780	-	-
0031 Guidance, counseling and evaluation services	-	94,693	594,462	-
0032 Social work services	267,188	256,280	-	-
0033 Health services	-	6,921	-	-
0034 Student transportation	-	960	3,513	-
0036 Extracurricular activities	-	-	-	-
0041 General administration	-	-	-	-
0051 Facilities maintenance and operations	-	-	-	-
0052 Security and monitoring services	-	-	-	-
0053 Data processing services	-	-	-	-
0061 Community services	-	94,993	-	-
6030 Total Expenditures	<u>267,188</u>	<u>7,955,212</u>	<u>7,205,257</u>	<u>165,053</u>
1100 Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)				
7915 Transfers in	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net change in fund balances	-	-	-	-
0100 Fund Balance - July 1 (Beginning, as Previously Stated)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1300 Change with financial reporting entity (nonmajor to major)	-	-	-	-
0100 Fund Balance - July 1 (Beginning, as restated)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2024

Exhibit H-2

Data Control Codes	496	497	Total Nonmajor Governmental Funds
	Odessa Regional School Clinic		Weldon Scholarship Fund
Revenues			
5700 Local, intermediate, and out-of-state	\$ -	\$ 1,628	\$ 2,359,905
5800 State program revenues	-	-	3,465,451
5900 Federal program revenues	-	-	23,225,907
5020 Total Revenues	<u>-</u>	<u>1,628</u>	<u>29,051,263</u>
Expenditures			
Current:			
0011 Instruction	-	-	17,312,210
0012 Instruction resources and media services	-	-	206,682
0013 Curriculum and instructional staff development	-	-	6,529,533
0021 Instructional leadership	-	-	416,660
0023 School leadership	-	-	1,186,207
0031 Guidance, counseling and evaluation services	-	-	915,080
0032 Social work services	-	-	924,055
0033 Health services	-	-	156,720
0034 Student transportation	-	-	25,211
0036 Extracurricular activities	-	-	332,147
0041 General administration	-	-	13,629
0051 Facilities maintenance and operations	-	-	420,797
0052 Security and monitoring services	-	-	580,780
0053 Data processing services	-	-	96,391
0061 Community services	-	-	168,480
6030 Total Expenditures	<u>-</u>	<u>-</u>	<u>29,284,582</u>
1100 Excess (deficiency) of revenues over expenditures	-	1,628	(233,319)
Other Financing Sources (Uses)			
7915 Transfers in	-	-	419,839
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>419,839</u>
1200 Net change in fund balances	-	1,628	186,520
0100 Fund Balance - July 1 (Beginning, as Previously Stated)	<u>17,137</u>	<u>29,769</u>	<u>6,706,091</u>
1300 Change with financial reporting entity (nonmajor to major)	-	-	(3,922,295)
0100 Fund Balance - July 1 (Beginning, as restated)	<u>17,137</u>	<u>29,769</u>	<u>2,783,796</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ 17,137</u>	<u>\$ 31,397</u>	<u>\$ 2,970,316</u>

Total = column on Exhibit C-2 on Page 18

	715	771	772	
	Housing Fund	Worker's Comp	Medical Trust	Total Internal Service Funds
Assets				
Current Assets:				
Cash and cash equivalents	\$ 125,439	\$ -	\$ 1,509,419	\$ 1,634,858
Current investments	-	8,066,155	6,529,313	14,595,468
Receivables:				
Other receivables	-	-	8,691	8,691
Total Current Assets	125,439	8,066,155	8,047,423	16,239,017
Noncurrent Assets:				
Capital Assets:				
Land	54,012	-	-	54,012
Buildings	3,663,335	-	-	3,663,335
Accumulated depreciation - Buildings	(748,215)	-	-	(748,215)
Total Noncurrent Assets	2,969,132	-	-	2,969,132
Total Assets	3,094,571	8,066,155	8,047,423	19,208,149
Liabilities				
Current Liabilities:				
Accounts payable	3,624	-	644,386	648,010
Due to other funds	124,140	48	6,206	130,394
Total Liabilities	127,764	48	650,592	778,404
Non-Current Liabilities:				
Claims and judgments due within one year	-	608,052	-	608,052
Claims and judgments due in more than one year	-	2,125,985	2,747,938	4,873,923
Total Non-Current Liabilities	-	2,734,037	2,747,938	5,481,975
Total Liabilities	127,764	2,734,085	3,398,530	6,260,379
Net Position				
Net investment in capital assets	2,969,132	-	-	2,969,132
Unrestricted net position	(2,325)	5,332,070	4,648,893	9,978,638
Total Net Position	\$ 2,966,807	\$ 5,332,070	\$ 4,648,893	\$ 12,947,770

healthy

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 For the Year Ended June 30, 2024

Exhibit J-1

Last Ten Fiscal Years	1 Tax Rates		3 Net Assessed/Appraised Value For School Tax Purposes	10 Beginning Balance 7/1/2023	20 Current Year's Total Levy
	Maintenance	Debt Service			
2015 and prior	Various	Various	Various	\$ 4,378,268	\$ -
2016	1.040000	0.110000	\$ 14,256,078,650	809,975	-
2017	1.040000	0.110000	13,190,683,066	923,303	-
2018	1.040000	0.109600	11,855,872,243	874,697	-
2019	1.170000	0.109600	12,190,897,339	1,095,117	-
2020	1.068350	0.109570	15,070,399,797	1,534,201	-
2021	1.054700	0.123220	14,780,081,913	1,978,233	-
2022	1.051700	0.126220	14,448,009,937	2,740,467	-
2023	0.981000	0.196920	16,073,593,331	6,846,546	-
2024	0.759600	0.254400	17,673,791,159	-	179,212,242
1000 Totals			\$ 21,180,807	\$ 179,212,242	

8000 Taxes Refunded

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 For the Year Ended June 30, 2024

Exhibit J-1

Last Ten Fiscal Years	31	32	40	50	99
	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustments	Ending Balance 6/30/2024	Total Taxes Refunded Under Section 26.1115(c)
2015 and prior	\$ 62,230	\$ 7,240	\$ (56,728)	\$ 4,252,070	
2016	29,509	3,121	(37)	777,308	
2017	54,937	5,811	(37)	862,518	
2018	67,579	7,122	(174)	799,822	
2019	120,156	11,256	(1,321)	962,384	
2020	203,025	20,822	(33,181)	1,277,173	
2021	454,481	53,097	45,624	1,516,279	
2022	494,717	59,374	(283,773)	1,902,603	
2023	1,981,253	397,705	(619,142)	3,848,446	
2024	129,074,310	43,228,679	1,012,679	7,921,932	
1000 Totals	\$ 132,542,197	\$ 43,794,227	\$ 63,910	\$ 24,120,535	

8000 Taxes Refunded

\$ 252,478

Remaining to collect

\$1.014

98.4% collection

Budgetary Comparisons

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Year Ended June 30, 2024

Exhibit J-2

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		
Revenues					
5700	Local and intermediate sources	\$ 46,118,500	\$ 45,013,000	\$ 45,462,281	\$ 449,281
5800	State program revenues	401,500	1,271,918	1,291,390	19,472
5020	Total Revenues	46,520,000	46,284,918	46,753,671	468,753
Expenditures					
Debt Service:					
0071	Principal on long-term debt	41,274,629	61,410,936	41,275,000	20,135,936
0072	Interest on long-term debt	5,245,371	5,245,371	5,245,371	-
6030	Total Expenditures	46,520,000	66,656,307	46,520,371	20,135,936
1100	Excess (deficiency) of revenues over expenditures	-	(20,371,389)	233,300	20,604,689
Other Financing Sources (Uses)					
7917	Premium or discount on issuance of bonds	-	20,122,682	-	(20,122,682)
7080	Total Other Financing Sources (Uses)	-	20,122,682	-	(20,122,682)
1200	Net change in fund balances	-	(248,707)	233,300	482,007
0100	Fund Balances - Beginning	17,069,309	17,069,309	17,069,309	-
3000	Fund Balances - Ending	\$ 17,069,309	\$ 16,820,602	\$ 17,302,609	\$ 482,007





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

To the Board of Trustees
Ector County Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2024, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated November 13, 2024.

Auditors review during their presentation

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*.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2024

Exhibit K-1

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass Through Entity Identifying Number	(3) Federal Expenditures and Indirect Costs
U. S. Department of Agriculture			
Passed Through the Texas Education Agency:			
School Breakfast Program	10.553	71402401	\$ 5,917,458
School Breakfast Program - SSO	10.553	71402401	74,397
National School Lunch Program	10.555	71302401	11,661,172
National School Lunch Program - SSO	10.555	71302401	187,259
Passed Through the Texas Department of Agriculture:			
USDA Commodities	10.555	NT4XL1YGLGC5	1,087,280
Total Child Nutrition Cluster (ALN 10.553, 10.555)			18,927,566
Child & Adult Care Food Program - Non-Cash Assistance	10.558	NT4XL1YGLGC5	466,254
Total U. S. Department of Agriculture			19,393,820
U. S. Department of Education			
Passed Through Texas Education Agency:			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	23610101068901	210,067
ESEA, Title I, Part A - Improving Basic Programs	84.010A	24610101068901	7,929,091
ESEA, Title I, Part D	84.010A	23610103068901	322
ESEA, Title I, Part D	84.010A	24610103068901	47,799
TTL I 1003 School Improvement	84.010A	23610141068901	714
TTL I 1003 School Improvement	84.010A	24610141068901	98,155
School Action Fund Continuation	84.010A	226101517110010	96,803
Total ALN Number 84.010			8,382,951
IDEA-B FORMULA	84.027A	236600010689016600	535,642
IDEA-B FORMULA	84.027A	246600010689016600	7,057,762
IDEA-B PRESCHOOL	84.173A	246610010689016000	173,944
IDEA-B IDEA-B DISCRETIONARY DEAF	84.027A	236600110689016000	1,265
IDEA-B IDEA-B DISCRETIONARY DEAF	84.027A	246600110689016000	58,634
SPED Capacity Cont Serv Grant	82.027A	23660049	49,350
Total Special Education Cluster (IDEA) (ALN 84.027, 84.173)			7,876,597

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2024

Exhibit K-1

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass Through Entity Identifying Number	(3) Federal Expenditures and Indirect Costs
U. S. Department of Education (continued)			
Passed Through Texas Education Agency: (continued)			
Carl D. Perkins Basic Formula	84.048A	23420006068901	\$ 3,684
Carl D. Perkins Basic Formula	84.048A	24420006068901	509,682
Effective Advising Implementation	84.048A	234200327110006	204,344
Total ALN Number 84.048			717,710
IDEA- C, Early Childhood Intervention	84.181A	243911010689013000	262
Texas Education for Homeless Children and Youth	84.196A	234600057110023	23,646
Texas Education for Homeless Children and Youth	84.196A	244600057110023	257,935
Total ALN Number 84.196			281,581
Title III, Part A- English Language Acquisition	84.365A	23671001068901	7,517
Title III, Part A- English Language Acquisition	84.365A	24671001068901	801,404
Title III, Part A- English Language Acquisition	84.365A	24671003068901	98,837
Total ALN Number 84.365			907,758
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	23694501068901	4,804
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	24694501068901	1,006,516
2022-2023 Principal Residency Cycle	84.367A	226945677110012	374,999
2023-2024 Principal Residency Cycle	84.367A	246945677110001	12,592
Total ALN Number 84.367			1,398,911
LEP Summer School	84.369A	69552302	13,225
Teacher & School Leader Incentive	84.374A	5374A230021-24	341,524
Title IV, Part A, Subpart 1	84.424A	23680101068901	6,846
Title IV, Part A, Subpart 1	84.424A	24680101068901	793,896
Total ALN Number 84.424			800,742
COVID - 19 - ARP Homeless I - TECHY Supplemental	84.425W	215330017110023	366,704
COVID - 19 - ESSER III	84.425U	21528042068901	30,049,672
COVID - 19 - TCLASS - ESSER III	84.425U	21528042068901	3,409,580
COVID - 19 - 23-24 ADSY SUMMER LEARNING ACCELERATED	84.425U	21528001068901	735,271
Total ALN Number 84.425			34,561,227
Total U. S. Department of Education			55,282,488
U. S. Department of Health and Human Services			
Passed Through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming Program	93.778	HHS000537900265	125,317
Total Medicaid Cluster (ALN 93.778)			125,317
Total U. S. Department of Health and Human Services			125,317
Total Expenditures of Federal Awards			\$ 74,801,625

Pages 97 - 98

**Totals
\$74.8 million**

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

Exhibit K-2

Note 4 - General Fund Expenditures

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

Federal Revenue Reported in the General Fund

Medicaid SHARS	\$ 1,061,055
WTO Child Care Tuition	18,545
Junior Reserve Officer's Training Corps (JROTC)	82,247
Indirect Costs:	
ESSER III	2,897,351
National School Lunch Program	947,132
ESEA, Title I, Part A	427,739
IDEA-B Formula	388,147
TCLAS - ESSER III	324,434
ESEA Title II, Part A: Supporting Effective Instruction	51,695
Title III, Part A- English Language Acquisition	46,401
Title IV Part A Subpart 1	40,931
Carl D. Perkins Basic Formula	26,053
ARP Homeless I - TECHY Supplemental	34,893
IDEA-B Preschool	8,891
Effective Advising Implementation	10,445
SSA - IDEA - Part B, Discretionary	3,062
Medicaid Administrative Claiming Program	13,178
2022-2023 Principal Residency Cycle	6,681
Texas Education for Homeless Children and Youth	14,393
IDEA-C, Early Childhood Intervention	12
Total Federal Revenue Reported in the General Fund	<u>\$ 6,403,285</u>

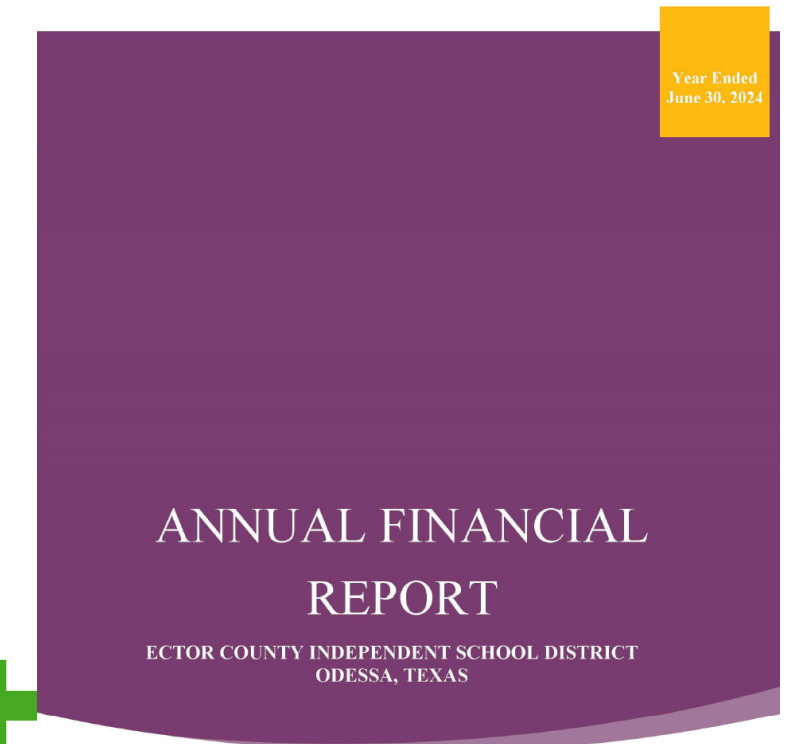
Totals
\$6.4 million



Ector County ISD

2023 - 2024

Annual Financial Report



Presented by:

Deborah Ottmers, CFO

11/19/2024