

Agenda of Regular Meeting

The Board of Trustees Ector County Independent School District

A Regular Meeting of the Board of Trustees of Ector County Independent School District will be held December 15, 2020, beginning at 6:00 PM Administration Building Board Room, 802 N. Sam Houston, Odessa, TX 79761.

ECISD is taking steps to protect against the spread of COVID-19 with staff and in our community. All are required to stop at the front desk, have your temperature taken, and answer screening questions prior to accessing building. Visitors are **required** to wear face mask. The subjects to be discussed or considered are listed below. Items do not have to be taken in the same order as shown on this meeting notice.

1. Call to Order - Roll Call
2. Verification of Compliance with Open Meeting Law - this is to certify that the provisions of Section 551.001 of the Texas Government code have been met in connection with public notice of this meeting.
3. Pledge Allegiance to US and Texas Flags:
4. Invocation:
5. Special Presentations:
School Board Holiday Card Design Winners
Presentation of 2019-2020 Employees of the Year (Video)
6. Opening Remarks by Superintendent
7. Public Comment
8. Action Items
 - A. Discussion of and Request for Approval of Purchases over \$50,000 3
 - B. Discussion of and Request for Approval of Annual Financial Report for 2019-2020 12
 - C. Discussion of and Request for Approval of 2020-2021 Budget Amendment #6 192
9. Consent Agenda 201
 - A. Request for Approval of Minutes 202
 - B. Request for Approval of Bills for Payment 211
 - C. Request for Approval of Acceptance of Donations Over \$10,000 227
 - D. Request for Approval of 2021-2022 Dual Credit Matrix 233
 - E. Request for Approval of Walsh, Gallegos, Treviño, Russo & Kyle P.C. Special Education Legal Services Retainer Agreement for Ector County ISD 291
 - F. Request for Approval of Odessa High School Band, Orchestra, and Harp Student Out-of-State Travel to Orlando, Florida 300
 - G. Request for Approval of Permian High School Choir Student Out-of-State Travel to Branson, Missouri 305

10. Report/Discussion Items	
A. Presentation of Special Services	311
11. Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees of the District or hear a complaint or charge against an officer or employee.] (Hear recommendation of Superintendent to terminate the term contract of Jesus Martinez.) Consultations with Attorney - Section 551.071 of the Texas Open Meetings Act [The Board will meet in Closed Session in Consultation with the Board's Attorney Regarding all Matters as Authorized by Law.]	
A. Take Action to Terminate the Term Contract of Jesus Martinez	328
12. Information Items	329
A. Financials	330
B. Purchasing Report	334
C. Routine Personnel Report	335
13. Closing Remarks by Superintendent	
14. Adjournment	

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapter D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)]

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on: Friday, December 11, 2020 by 6:00 p.m.

For the Board of Trustees



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

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

DATE: December 15, 2020

As Required by Board Policy CH (Local), attached is a list of contracts/projects to be awarded by purchase orders once approved. (If no purchase over \$50,000 is attached, the agenda item is retained should a purchase item occur between the agenda posting deadline and the Board meeting). Listed below are the purchase requests that meet this requirement this month.

	VENDOR	SERVICE/ PRODUCT	ESTIMATED CONTRACT PRICE	FUNDING	REQUESTOR
1.	Arthur J. Gallagher Risk Management Services, Inc. dba Gallagher	RFP #19-001 Consulting Service	\$2,315,534	Local Funds	Patrick Young
2.	Labster, Inc.	RFP #21-01 Professional Services	\$65,000	Title I and State Comp Ed Funds	Lilia Nanez
3.	Sirius American Insurance Company dba International Assurance of Tennessee, Inc.	RFP #21-03 Professional Services	\$725,619	Health Insurance Fund	Donna Ziriak
4.	Texas To Go, LLC	RFP #21-05SN Professional Services	\$125,000	Federal (USDA)	Brandon Reyes

1. ARTHUR J. GALLAGHER RISK MANAGEMENT SERVICES, INC. DBA GALLAGHER

Arthur J. Gallagher Risk Management Services, Inc. dba Gallagher provides property insurance consulting services to ECISD. ECISD is seeking approval to renew its property insurances around \$2.52M. The total proposal for the project is \$2,315,534.

2. LABSTER, INC.

Labster, Inc. is a science simulations lab that can be used with our 7th-12th grade students. Labster, Inc. will allow students to experience labs at home and in class. Labster, Inc. has been selected as the vendor that provides the best value to the District out of four (4) bids received. The total proposal for the project is \$65,000.

3. SIRIUS AMERICAN INSURANCE COMPANY DBA INTERNATIONAL ASSURANCE OF TENNESSEE, INC.

Sirius American Insurance Company dba International Assurance of Tennessee, Inc. (IAT) provides Stop/Loss for Health Insurance for ECISD. The total proposal for the project is \$725,619.

4. TEXAS TO GO, LLC

Texas To Go, LLC will partnership with ECISD to provides delivered home meals to ECISD remote learning children. The total proposal for the project is \$125,000.

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

RFQ #19-001 – Property and Casualty Insurance 12 Month Premium Renewal

- **Purpose:** Renew premium for property and casualty insurance for ECISD.
- **Background Info:** ECISD was expected to realize a renewal for its property insurances around \$2.52M. We predicted this back in December of last year and confirmed that in March of this year. The Arthur J. Gallagher team, realizing that this cost was getting excessively expensive, looked into other options for ECISD. No other reasonable options were found in the open marketplace to help save the district's costs, on a stand-alone basis. That said, as the nation's leading broker for pools and purchasing groups, Arthur J. Gallagher had the idea of putting together an interlocal agreement with another client of Gallagher's, Amarillo ISD. The reason that we saw Amarillo ISD as a good fit was because of the size of their property portfolio relative to their loss history (2014 and 2017 hail losses). After conversations with both districts, Gallagher successfully marketed the districts property insurance to add them to the Amarillo ISD policy.
- **Premium Renewal Cost:** \$2,315,534.00
- **Funding Source:** Local Funds
- **Recommended Service Provider:** Arthur J. Gallagher

RFP #21-01 – 7TH-12TH GRADES VIRTUAL SCIENCE LAB

- **Purpose:** Science simulation lab that can be used with our 7th-12th grade students. The labs should focus on Texas State Standards. The RFP will be for 2020-2021 & 2021-2022 school years.
- **Background Info:** ECISD will partner with Labster, Inc. to allow students to experience on campus and/or virtual science simulation lab.
- **Premium Renewal Cost:** \$65,000
- **Funding Source:** one half (½) Title I and one half (½) State Comp Ed Funds
- **Recommended Service Provider:** Labster, Inc.



Smith & Associates Consulting

November 30, 2020

Donna Ziriaux
Director of Benefits
PO BOX 3912
Odessa, Texas 79760

Dear Donna,

At the request of Ector County ISD, our office assisted in the preparation of proposals for the Specific & Aggregate Stop Loss Insurance for the district's medical insurance.

The District received three (3) proposals with eleven (11) various options. The three vendors that submitted a proposal were: the incumbent carrier, Sirius American Insurance Company through IAT; HM Life through SA Benefit Services, and Blue Cross Blue Shield. We performed an in-depth review and comparison of the proposals and shared our analysis with the Medical Plan Trustees at their November meeting.

Based on the Trustee's review of the proposals, it was their unanimous recommendation that the District accept the proposal for \$350,000 Specific Deductible with Aggregate coverage issued by the incumbent carrier (Sirius American Insurance Company). This option results in a 3.4% decrease, or approximately \$25,000 per year in premiums.

The projected annual premium for this coverage is approximately \$725,619.

We have attached a copy of the proposal analysis for your review. Please do not hesitate to give us a call with any questions or concerns that you may have.

Sincerely,

Eric D. Smith
Smith & Associates Consulting

cc: Josette Dobbins

Enclosures

**ECTOR COUNTY ISD
STOP LOSS COMPARISON**

	IAT (Sirius America Insurance Company) Option 1	IAT (Sirius America Insurance Company) Option 2	IAT (Sirius America Insurance Company) Option 3	IAT (Sirius America Insurance Company) Option 4
Rating	A	A	A	A
Specific	\$350,000	\$300,000	\$350,000	\$375,000
Contract	24/12	15/12	15/12	15/12
Aggregating Specific Deductible	\$200,000	\$200,000	\$200,000	\$20,000
Renewal Rate Cap (No New Lasers)				
Rate				
EE (1964)	\$12.73	\$15.19	\$12.40	\$11.25
Family (1083)	\$30.16	\$35.70	\$29.38	\$26.95
Composite				
Active at Work	waived with disclosure	waived with disclosure	waived with disclosure	waived with disclosure
Annual Premium - 1 year Specific Lasers	\$691,980	\$821,955	\$674,066	\$615,382
Rate Guarantee				
Aggregate Premium	\$0.92	\$0.92	\$0.92	\$0.92
Annual	\$33,639	\$33,639	\$33,639	\$33,639
Monthly Att. Point				
EE (1964)	\$580.64 / \$1,140,377	\$580.64 / \$1,140,377	\$580.64 / \$1,140,377	\$580.64 / \$1,140,377
Family (1083)	\$1308.05 / \$1,46,618	\$1308.05 / \$1,46,618	\$1308.05 / \$1,46,618	\$1308.05 / \$1,46,618
Annual Att. Point	\$30,683,940	\$30,683,940	\$30,683,940	\$30,683,940
Total Specific and Aggregate Premium	\$725,619	\$855,594	\$707,705	\$649,021

**ECTOR COUNTY ISD
STOP LOSS COMPARISON**

	SA BENEFIT SERVICES (HM LIFE) Option 1	SA BENEFIT SERVICES (HM LIFE) Option 2	SA BENEFIT SERVICES (HM LIFE) Option 3	SA BENEFIT SERVICES (HM LIFE) Option 4
Rating	A	A	A	A
Specific	\$350,000	\$375,000	\$350,000	\$375,000
Contract	15/12	15/12	15/12	15/12
Aggregating Specific Deductible	\$200,000	\$20,000	\$200,000	\$20,000
Renewal Rate Cap (No New Lasers)			Yes - 60%	Yes - 60%
Rate EE Family Composite (3047)	\$18.61	\$16.83	\$19.62	\$17.74
Active at Work	waived with disclosure	waived with disclosure	waived with disclosure	waived with disclosure
Annual Premium - 1 year Specific Lasers	\$680,456	\$615,372	\$717,386	\$648,645
Rate Guarantee				
Aggregate Premium	\$0.92	\$0.93	\$0.92	\$0.93
Annual	\$33,639	\$34,005	\$33,639	\$34,005
Monthly Att. Point	\$818.94 / \$2,495,310.18	\$820.58 / \$2,500,307.26	\$818.94 / \$2,495,310.18	\$820.58 / \$2,500,307.26
Annual Att. Point	\$29,943,722	\$30,003,687	\$29,943,722	\$30,003,687
Total Specific and Aggregate Premium	\$714,095	\$649,377	\$751,025	\$682,650

**ECTOR COUNTY ISD
STOP LOSS COMPARISON**

	BCBS Option 1	BCBS Option 2	BCBS Option 3
Rating	A	A	A
Specific	\$300,000	\$350,000	\$375,000
Contract	15/12	15/12	15/12
Aggregating Specific Deductible	\$200,000	\$200,000	\$200,000
Renewal Rate Cap (No New Lasers)	Yes	Yes	Yes
Rate EE Family Composite (3047)	\$34.03	\$28.95	\$26.84
Active at Work	waived with disclosure	waived with disclosure	waived with disclosure
Annual Premium - 1 year Specific Lasers	\$1,244,273	\$1,058,528	\$981,378
Rate Guarantee	1 yr	1 yr	1 yr
Aggregate Premium	\$0.53	\$0.53	\$0.53
Annual	\$19,379	\$19,379	\$19,379
Monthly Att. Point	\$879.10/ \$2,678,618	\$886.19 / \$2,700,220.93	\$889.64/ \$2,710,733
Annual Att. Point	\$32,143,412	\$32,402,651	\$32,528,796
Total Specific and Aggregate Premium	\$1,263,652	\$1,077,907	\$1,000,757

RFP #21-05SN-School Meals Home Delivery Service

- **Purpose:** Delivery of home meals for ECISD remote learning children.
- **Background Info:** There are an estimated 6,000 remote learning households in our school district. Although our volunteers have tirelessly worked to help us reach these families, we are only able to serve 250 of them per week. The home meals delivery program is unique and is a direct result of USDA/TDA flexibilities offered to school districts this school year. Each child will be provided a week's worth of breakfast and lunch meals through contactless delivery by our recommended service provider.
- **Estimated Contract Total:** \$125,000.00
- **Funding Source:** Federal (USDA)
- **Recommended Service Provider:** Texas to Go, LLC.



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF ANNUAL FINANCIAL REPORT FOR 2019-2020

DATE: December 15, 2020

Deborah Ottmers, Chief Financial Officer, will present the 2019-2020 school year annual financial report to the Board for approval. Catherine Speer, CPA of Whitley Penn LLP (formerly Johnson, Miller & Co.), the school District's external auditor, will be available to answer questions related to the audit.

Administrative Recommendation:

Approval of Annual Financial Report



Ector County ISD

2019 - 2020

Annual Financial Report



Annual Financial and Compliance Report

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

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

EDUCATION CODE

TITLE 2. PUBLIC EDUCATION

SUBTITLE I. SCHOOL FINANCE AND FISCAL MANAGEMENT

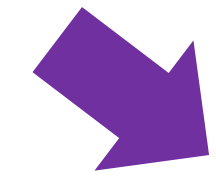
CHAPTER 44. FISCAL MANAGEMENT

SUBCHAPTER A. SCHOOL DISTRICT FISCAL MANAGEMENT

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

TABLE OF CONTENTS

Page number at bottom
center of each page



Page

INTRODUCTORY SECTION

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



Table of Contents

FINANCIAL SECTION

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



Opinions

Auditors will review during their part of the presentation

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Clean/Unmodified opinion

MANAGEMENT’S DISCUSSION AND ANALYSIS

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

USING THIS ANNUAL REPORT

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

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

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

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

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

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

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

Data from A-1 schedule
Report page 14 and 15

Table I
Ector County Independent School District
NET POSITION

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

Net Position
\$28m

Data from B-1 schedule
Report page 16 and 17

Report Page 7

Table II
Ector County Independent School District
CHANGES IN NET POSITION

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

Revenue

\$33m

Expenditures

\$32m

From C-1 schedule
Report pages 18 & 19

Table III
Ector County Independent School District
ADJUSTMENTS TO NET POSITION

Report Page 10

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

From B-1 schedule
Report pages 16 & 17

This year's major additions included:

2019-2020
Capital Additions

Non-Bond Projects:

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

Furniture, Fixtures and Equipment:

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

Land and Improvements

Landscape Projects	632,788
--------------------	---------

Lease Property

School Buses	3,058,330
--------------	-----------

Donated Property

Scoreboard	12,000
------------	--------

Total Capital Additions	9,143,107
--------------------------------	------------------

Economic Factors and Next Year's Budgets and Rates

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

The District's elected and appointed officials considered many factors when preparing the fiscal year 2021 budget: (1) the need to staff and operate campuses; (2) the anticipated change of student population within the campuses.

These factors were considered when adopting the General Fund budget for fiscal year 2021. Estimated revenues in the General Fund are \$307.1 million, and estimated appropriations and other uses total \$307.1 million. Budgeted appropriations have been increased by approximately \$7.9 million from the 2020 budget.

Table of Contents

Basic Financial Statements

Government Wide Statements:

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

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

Report Page 14 & 15

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

Education Foundation, PHS Panther Paws Booster, PHS Band Booster

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

EXHIBIT A-1

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

Basis of Accounting: Accrual

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

EXHIBIT B-1

Report Page 16 & 17

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

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

Major Funds

EXHIBIT C-1

Report Page 18 & 19

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

Follow the cash

Basis of Accounting: Modified Accrual

Major Funds

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

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

Similar to what is presented in monthly board meetings

Printed in newspaper

Table of Contents

Proprietary Fund Financial Statements:

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

- These funds are established to account for any activity that provides services on a cost reimbursement basis within the district.
- Funds include the following:
 - **Housing Fund**
 - **Workers Compensation Fund**
 - **Medical Trust Fund**
- Net Position of nearly \$23 million
- Details of the funds can be found on
 - Combining Statements H-3 and H-4 and H-5
 - Report pages 86 and 87 and 88

Table of Contents

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

- These funds are established to account for any activity that are held in trust for others. They are managed by the ISD, but not owned by the ISD.
- Funds include the following:
 - **Student Activity Funds at the campuses**
- Assets and Liabilities are nearly \$1.2 million
- We do not show the Revenues and Expenditures since we do not own these
- Details of all the funds are **not** detailed in combining statements in the report

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ector County Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven-member Board of Trustees (the "Board") elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board and other authoritative sources identified in *Statement on Auditing Standards No. 76* of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

37 pages of notes and charts

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

II. Stewardship, Compliance, and Accountability

A. Budgetary Data

B. Variances from Final Adopted Budget

C. Deficit Fund Equity

III. Detailed Notes on all Funds and Account Groups

A. Deposits and Investments

B. Property Taxes

C. Delinquent Taxes Receivable

D. Interfund Balances and Transfers

E. Disaggregation of Receivables and Payables

F. Capital Asset Activity

G. Bonds Payable

III. Detailed Notes on all Funds and Account Groups

H. Commitments under Operating Leases

I. Accumulated Unpaid Vacation and Sick Leave Benefits

J. Defined Benefit Pension Plan

K. Defined Other Post-Employment Plans

L. Risk Management

M. Capital Leases

III. Detailed Notes on all Funds and Account Groups

N. Changes in Long-Term Liabilities

O. Unearned Revenues

P. Due to State and Federal Agencies

Q. Revenue from Local and Intermediate Sources

R. Contingent Liabilities

S. Shared Service Arrangements

III. Detailed Notes on all Funds and Account Groups

T. Construction Commitment

U. Arbitrage Compliance

V. Tax Abatements

W. Subsequent Event

W. SUBSEQUENT EVENT

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

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

Table of Contents

G-1	Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual: General Fund	66
-----	---	----

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

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

Final net
 Variances
 positive

Table of Contents

retirement

Required Supplementary Information

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

Table of Contents

Combining Schedules

34 Funds

Nonmajor Governmental Funds:

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

Combining Balance Sheet Nonmajor Governmental Funds Statement H-1

Report pages 74-79

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

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

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

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

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

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

EXHIBIT H-3

Report Page 86

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

healthy

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

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

Table of Contents

Required TEA Schedules

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



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

Report Page 89 & 90

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

\$1.17792

98% collection

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

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

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

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

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

Final net
 Variances
 positive

Table of Contents

Federal Awards Section

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 93

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

Schedule of Findings and Questioned Costs 97

Summary Schedule of Prior Audit Findings 99

Corrective Action Plan 100

K-1 Schedule of Expenditures of Federal Awards 101

Notes to Schedule of Expenditures of Federal Awards 103

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller

Auditors will review during their part of the presentation

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

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

Report on Compliance for Each Major Federal Program

We have audited Ector County Independent School District (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are

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

I. Summary of Auditors' Results

Financial Statements

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

Federal Awards

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

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

Identification of Major Programs:

Name of Federal Program	CFDA Number
-------------------------	-------------

draft

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

Report Page 101 - 103

\$28.5 million

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



Ector County ISD

2019 - 2020

Annual Financial Report

Year Ended
June 30, 2020

ANNUAL FINANCIAL REPORT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT



OUR students...THE future

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2020

PREPARED BY THE FINANCE DEPARTMENT

ALBERT ANCHONDO
PAM CAYWOOD
UVALDINA VALENZUELA
REBECCA WIDENER
Accounting Department

ALBESSA CHAVEZ
Director of Finance

DEBORAH OTTMERS
Chief Financial Officer

802 N. Sam Houston
Odessa, Texas

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

TABLE OF CONTENTS

	<u>Page</u>
 INTRODUCTORY SECTION	
Certificate of Board	i
Organization Chart	ii
List of Board of Trustees and Consultants and Advisors	iii
 FINANCIAL SECTION	
Independent Auditors' Report	1
Management's Discussion and Analysis	4
 <u>Basic Financial Statements</u>	
Government Wide Statements:	
A-1 Statement of Net Position	14
B-1 Statement of Activities	16
Governmental Fund Financial Statements:	
C-1 Balance Sheet	18
C-2 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	20
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balance	21
C-4 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	23
Proprietary Fund Financial Statements:	
D-1 Statement of Net Position	24
D-2 Statement of Revenues, Expenses, and Changes in Fund Net Position	25
D-3 Statement of Cash Flows	26
Fiduciary Fund Financial Statements:	
E-1 Statement of Fiduciary Assets and Liabilities	27
Notes to the Financial Statements	28
Budgetary Comparison Reporting:	
G-1 Statement of Revenues, Expenditures, and Changes in Fund Balance	
Budget and Actual: General Fund	66
 <u>Required Supplementary Information</u>	
G-2 Schedule of the District's Proportionate Share of the Net Pension Liability Teacher Retirement System of Texas	67
G-3 Schedule of District Contributions Teacher Retirement System of Texas	69
G-4 Schedule of the District's Proportionate Share of the Net OPEB Liability Teacher Retirement System of Texas	71
G-5 Schedule of District Contributions for Other Post-Employment Benefits Teacher Retirement System of Texas	72
Notes to Required Supplementary Information	73
 <u>Combining Schedules</u>	
Nonmajor Governmental Funds:	
H-1 Combining Balance Sheet	74
H-2 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	80
Internal Service Funds:	
H-3 Combining Statement of Net Position	86
H-4 Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	87

TABLE OF CONTENTS (CONTINUED)

Page

H-5	Combining Statement of Cash Flows	88
<u>Required TEA Schedules</u>		
J-1	Schedule of Delinquent Taxes Receivable	89
J-4	Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - School Nutrition Program	91
J-5	Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Debt Service Fund	92
<u>Federal Awards Section</u>		
	Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	93
	Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the <i>Uniform Guidance</i>	95
	Schedule of Findings and Questioned Costs	97
	Summary Schedule of Prior Audit Findings	99
	Corrective Action Plan	100
K-1	Schedule of Expenditures of Federal Awards	101
	Notes to Schedule of Expenditures of Federal Awards	103

INTRODUCTORY SECTION

CERTIFICATE OF BOARD

Ector County Independent School District
Name of School District

Ector
County

068901
Co.-Dist. Number

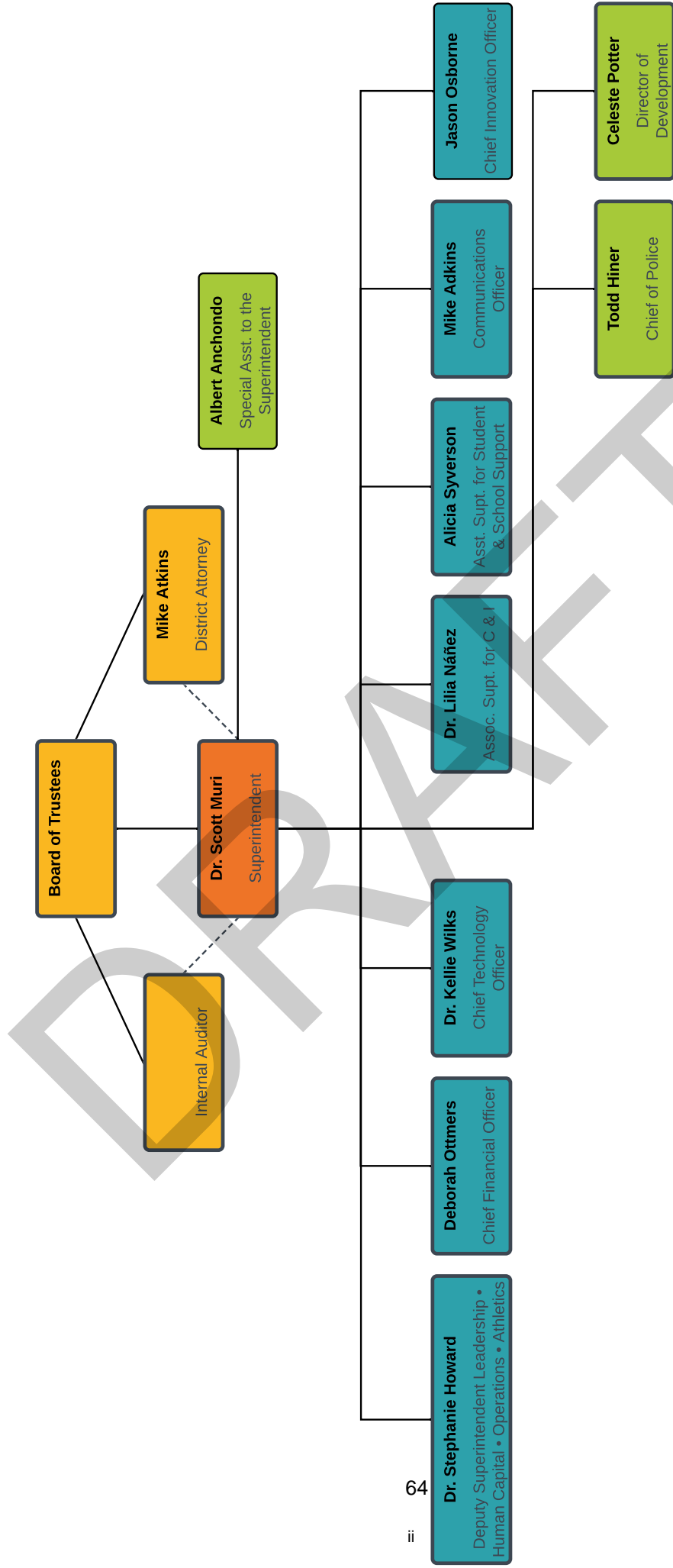
We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one): approved _____ disapproved _____ for the year ended June 30, 2020 at a meeting of the Board of Trustees of such school district on the _____ day of December, 2020.

Signature of Board Secretary

Signature of Board President

If the Board of Trustees disapproved of the auditor's report, the reason(s) for disapproving it is (are): (attach list as necessary)

Ector County ISD Organization Chart 2020-2021



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Board of Trustees and Consultants and Advisors

Board of Trustees

Delma Abalos
Tammy Hawkins
Steve Brown
Carol Gregg
Nelson Minyard
Donna Smith
Chris Stanley

President
Vice President
Secretary
Member
Member
Member
Member

Consultants and Advisors

Whitley Penn LLP
Atkins, Hollman, Jones, Peacock, Lewis,
and Lyon
McCall, Parkhurst & Horton, LLP
BOK Financial Securities, Inc.
Frost Bank

Independent Auditors
General Counsel

Bond Counsel
Financial Advisor
Official Depository

FINANCIAL SECTION

Independent Auditor's Report

To the Board of Trustees

Ector County Independent School District
Odessa, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Ector County Independent School District, (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the aggregate discretely presented component units were not audited in accordance with *Government Auditing Standards* and those statements were audited by other auditors whose report has been furnished to us, and our opinion insofar as it relates to the amounts included for the discretely presented component units, is based solely on the report of the other auditors.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Auditors' Responsibility (continued)

In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require Management's Discussion and Analysis on pages 4-13, Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-General Fund on page 66, Schedule of the District's Proportionate Share of the Net Pension Liability Teacher Retirement System of Texas on page 67, Schedule of District Contributions Teacher Retirement System of Texas on page 69, Schedule of the District's Proportionate Share of the Net OPEB Liability Teacher Retirement System of Texas (page 71), Schedule of the District's Contributions for Other Post – Employment Benefits Teacher Retirement System of Texas (page 72) and the notes to the required Supplementary Information (page 73) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Matters (Continued)

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements and Exhibits J-1 through J-5 and Schedule of Expenditures of Federal Awards as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the introductory section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the Schedule of Expenditures of Federal Awards and Exhibits J-1 through J-5 are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards and Exhibits J-1 through J-5 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Odessa, Texas
December 15, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

USING THIS ANNUAL REPORT

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

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

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

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

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

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

In the Statement of Net Position and the Statement of Activities, the District reports two kinds of activity:

Governmental Activities-All of the District's basic services are reported here, including instruction, counseling, co-curricular activities, food services, transportation, maintenance, community services, and general administration. Property taxes, tuition, fees, and state and federal grants finance most of these activities.

Component units-The District includes three separate legal entities in its report – ECISD Education Foundation, Permian High School Panther Paws Booster Club, and the Permian Band and Orchestra Booster Club. Although legally separate, these "component units" are important because the District is financially accountable for them.

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

Reporting the District's Most Significant Funds

Fund Financial Statements

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

Governmental funds-Most of the District's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.

Proprietary funds-The District reports the activities for which it charges users (whether outside customers or other units of the District) in proprietary funds using the same accounting methods employed in the Statement of Net Position and the Statement of Activities. The internal service funds report activities that provide supplies and services for the District's other programs and activities-such as the District's self-insurance programs.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or fiduciary, for money raised by the student activities. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities on page 27. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Table I
Ector County Independent School District
NET POSITION

	Governmental Activities	
	2020	2019
Current and other assets	\$ 188,782,125	\$ 145,619,525
Capital assets	308,548,895	312,901,204
Total assets	<u>497,331,020</u>	<u>458,520,729</u>
Deferred charge on refunding	3,772,867	4,055,537
Deferred resource outflow for TRS	48,340,186	43,098,993
Deferred resource outflow for OPEB	17,801,991	9,715,573
Total deferred outflows of resources	<u>69,915,044</u>	<u>56,870,103</u>
Long-term liabilities	181,861,138	186,660,472
Net Pension liability	89,271,128	89,454,550
Net OPEB liability	119,423,267	122,426,875
Other liabilities	48,812,997	38,095,135
Total liabilities	<u>439,368,530</u>	<u>436,637,032</u>
Deferred resource inflow for TRS	17,603,340	8,767,818
Deferred resource inflow for TRS OPEB	56,822,244	44,605,093
Total deferred inflows of resources	<u>74,425,584</u>	<u>53,372,911</u>
Net position:		
Net Investment in Capital Assets	139,059,663	134,121,661
Restricted	21,750,764	13,517,332
Unrestricted	(107,358,477)	(122,258,104)
Total net position	<u>\$ 53,451,950</u>	<u>\$ 25,380,889</u>

Net position of the District's governmental activities increased approximately 110% from \$25,380,889 to \$53,451,950. Significant changes in net position from the prior year are explained as follows:

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

Current and other assets increased primarily because of an increase in investments. The increase in investments was primarily due to increases in property tax revenues and state aid revenues.

Net capital assets decreased primarily because of current year depreciation.

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

Other liabilities increased primarily from an increase in unearned revenue in fiscal year 2020.

Please see page 20 for a detailed explanation of changes in net position.

Table II
Ector County Independent School District
CHANGES IN NET POSITION

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

The District's total revenues increased by 9.7% – approximately \$33.3 million from prior year revenues. Significant changes in revenue from the prior year are explained as follows:

Program revenues increased approximately \$5.2 million, due to a net increase in operating grants and contributions and charges for services of approximately \$5.2 million as a result of GASB 68 and GASB 75 recognition of the District's portion of the State's proportion of pension expense and other post-employment benefits.

Property tax revenue increased approximately \$9.2 million due to a 15% increase in taxable property value from prior year.

State Aid – Formula Grants and Grants and contributions not restricted increased by a net of \$18.6 million due to an increase funding as a result of House Bill 3.

Investment earnings and miscellaneous local revenue increased by a net of approximately \$300,000 primarily due to miscellaneous collections throughout the year 2019-2020.

The District's total expenses increased by 10.2% – approximately \$32.3 million from prior year expenses. Significant changes in expenses from the prior year are as follows:

- Instruction, curriculum and media services expenses increased during 2019-2020 approximately \$16.8 million. The increase is attributed mainly from GASB 68 recognition of the District's portion of the State's proportion of pension expense and GASB 75 recognition of the District's portion of the State's proportion of other post-employment benefits. Payroll expenses increased by a total of approximately \$13.5 million. Services expense increased approximately \$900,000, and supplies and miscellaneous expenses increased by a net of approximately \$2.4 million.
- Instructional and school leadership expenses increased approximately \$3.3 million mostly due to the GASB 68 recognition of the District's portion of the State's proportion of pension expense and GASB 75 recognition of the District's portion of the State's proportion of other post-employment. Payroll, services, and supplies expense increased by approximately \$2.5 million, \$600,000, \$300,000, respectively. Miscellaneous expense decreased by approximately \$100,000.
- Student support services expense increased approximately \$1.1 million due mainly to the GASB 68 recognition of the District's portion of the State's proportion of pension expense and GASB 75 recognition of the District's portion of the State's proportion of other post-employment. Payroll and service expenses increased by a total of approximately \$1.7 million. Supplies and miscellaneous expense decreased by a total of approximately \$600,000.
- School nutrition program expenses decreased approximately \$200,000 due mainly to COVID 19 and additional funding through the Summer Food Service Program. Payroll and services expenses increased by a total of approximately \$900,000. Supplies and miscellaneous expense decreased by a total of approximately \$1.1 million.
- Co-curricular activities expenses decreased by approximately \$200,000 due mainly to COVID 19 and less travel. Services expense increased by approximately \$300,000. Payroll, supplies, and miscellaneous expenses decreased by a total of approximately \$500,000.
- General administration expenses increased by approximately \$800,000 from the prior year due mainly to the GASB 68 recognition of the District's portion of the State's proportion of pension expense and GASB 75 recognition of the District's portion of the State's proportion of other post-employment. Payroll and supplies expenses increased by a total of approximately \$1 million. Service and miscellaneous expenses decreased by a total of approximately \$200,000 combined.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

- Facilities maintenance, security and data processing expenses increased approximately \$10.7 million due mainly to COVID 19 and purchasing student one-to-one devices. Payroll, services, supplies and miscellaneous expenses increased by approximately \$900,000, \$3.3 million, \$6 million, and \$500,000, respectively.
- Community services expense increased approximately \$100,000 due mainly to the GASB 68 recognition of the District's portion of the State's proportion of pension expense and GASB 75 recognition of the District's portion of the State's proportion of other post-employment. Payroll, services, supplies and miscellaneous expenses increased by a total of approximately \$300,000. Service expense decreased by approximately \$200,000.
- Debt services expenses decreased by approximately \$50,000 due to payment of debt obligations.
- Other intergovernmental charges decreased approximately \$60,000 from a decrease in the tax appraisal fees.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

In an effort to provide a better understanding of the impact the District has experienced as a result of implementing the reporting requirements of GASB 68 for the District's portion of the State's proportion of pension expense and GASB 75 for the District's portion of the State's proportion of other post-employment benefits, we have incorporated adjustments in net position (Table III). More detailed information about the District's benefits plans is presented in Notes J and K to the financial statements.

Table III
Ector County Independent School District
ADJUSTMENTS TO NET POSITION

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

The District's Funds

As the District completed the year, its governmental funds (as presented in the balance sheet on page 17) reported a combined fund balance of approximately \$112.5 million, which is above last year's total of approximately \$84.3 million. The primary reason for the increase is due to additional state funding as a result of House Bill 3 and due to the shutdown of some operations (transportation, student activities, substitutes) in March, April, and May due to COVID 19 remote instruction. Over the course of the year, the District recommended and the Board of Trustees approved revisions of the District's general fund budget for various reasons. The following is a summary of significant budget amendments made to estimated revenues:

	Estimated Revenues
Beginning Estimated Revenues	\$ 299,169,982
Estimated increase for Foundation School Fund	1,287,677
Final Amended Estimated Revenues	\$ 300,457,659

The following is a summary of significant budget amendments made to appropriations:

	Appropriations
Beginning Appropriations	\$ 297,534,572
Increase for 2017 Tax Ratification Election roofing projects	5,103,896
Increase for fiber optics installation and networking equipment	2,987,578
Increase for purchases of classroom portables	599,040
Increase for renovation of pool at Permian High School	460,000
Increase for consulting services related to fiber optics installation	384,509
Increase for Tax Ratification Election controlled access project	199,372
Increase for rollforward appropriations for pending orders	185,598
Increase for Hays Elementary 2019 hailstorm roofing deductible	180,000
Increase for weapon and bomb canine unit	176,441
Increase for Tax Ratification Election fencing project	110,447
Increase for Hays Elementary roof repairs	52,196
Increase for Zavala Elementary paving project	43,300
Increase for Permian High School athletics facilities	38,835
Increase for administration building furnishings and signage	14,817
Increase for Hays Elementary Art room remodel	14,772
Increase for Odessa High School electrical	14,582
Increase for Frost Building welding lab electrical	8,170
Final Amended Appropriations	\$ 308,108,125

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

Capital Asset and Debt Administration

Capital Assets

At the end of 2020, the District had approximately \$309 million invested in a broad range of capital assets, (net of accumulated depreciation and amortization) including capital leases, facilities and equipment for instruction, transportation, athletics, administration, maintenance, and computer technology. This amount represents a net decrease of approximately \$4 million, or 1.3% below last year.

This year's major additions included:	<u>2019-2020</u> <u>Capital Additions</u>
Non-Bond Projects:	
Portable Classrooms	599,040
Permian High School Pool Renovation	473,544
Lamar Traffic Control	8,566
Textbook Building Taxes	5,328
Construction in Progress	24,070
Furniture, Fixtures and Equipment:	
Transportation Vehicles & Equipment	1,076,929
Maintenance Vehicles & Equipment	321,130
Police Vehicles & Equipment	281,030
Heating Ventilation and Air Conditioning Equipment	1,449,960
Custodial Vehicles	66,378
Technology Equipment	12,920
Musical Instruments	96,202
Athletic Equipment	165,150
Scoreboards	131,712
School Nutrition Equipment	91,843
Playground Equipment	339,815
Other Vehicles	56,515
Printing Equipment	15,479
Poster Maker Systems	32,718
Career & Technology Equipment	80,748
Software	39,286
Other Equipment	71,626
Land and Improvements	
Landscape Projects	632,788
Lease Property	
School Buses	3,058,330
Donated Property	
Scoreboard	12,000
Total Capital Additions	9,143,107

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

Debt Administration

At year-end, the District had approximately \$171 million in bonds outstanding versus approximately \$179 million last year for a decrease of \$8 million. The decrease resulted primarily from bond principal payments.

Based on information provided by the Teacher Retirement System of Texas (TRS), the District recognized its proportionate share of TRS's net other post-employment benefits liability of \$119,423,267.

Based on information provided by the Teacher Retirement System of Texas (TRS), the District recognized its proportionate share of TRS's net pension liability of \$89,271,128.

Other obligations include accrued worker's compensation and sick leave. More detailed information about the District's long-term liabilities is presented in Notes G, I, J, K, L, M, and N to the financial statements.

Economic Factors and Next Year's Budgets and Rates

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

The District's elected and appointed officials considered many factors when preparing the fiscal year 2021 budget: (1) the need to staff and operate campuses; (2) the anticipated change of student population within the campuses.

These factors were considered when adopting the General Fund budget for fiscal year 2021. Estimated revenues in the General Fund are \$307.1 million, and estimated appropriations and other uses total \$307.1 million. Budgeted appropriations have been increased by approximately \$7.9 million from the 2020 budget.

Contacting the District's Financial Management

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

GOVERNMENT WIDE STATEMENTS

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

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

The notes to the financial statements are an integral part of this statement.

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

EXHIBIT A-1

Data Control Codes	1 Primary Government	4 Component Unit
	Governmental Activities	Component Unit
LIABILITIES		
2110	12,250,450	120,326
2120	15,031	7,865
2130	70,237	-
2140	2,027,656	-
2150	2,845,929	-
2177	971,677	-
2180	76,901	-
2200	17,568,360	68,162
2300	12,986,756	-
Noncurrent Liabilities:		
2501	7,512,785	-
2502	174,348,353	-
2540	89,271,128	-
2545	119,423,267	-
2000	<u>439,368,530</u>	<u>196,353</u>
DEFERRED INFLOWS OF RESOURCES		
2605	17,603,340	-
2606	56,822,244	-
2600	<u>74,425,584</u>	<u>-</u>
NET POSITION		
3200	139,059,663	-
Restricted for:		
3850	16,172,530	-
3870	6,038	-
3880	27,032	404,623
3890	5,545,164	-
3900	(107,358,477)	3,052,092
3000	<u>\$ 53,451,950</u>	<u>\$ 3,456,715</u>

The notes to the financial statements are an integral part of this statement.

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

Data Control Codes	1	Program Revenues	
		3	4
	Expenses	Charges for Services	Operating Grants and Contributions
Primary Government:			
GOVERNMENTAL ACTIVITIES:			
11 Instruction	\$ 184,039,092	\$ 874,510	\$ 35,273,886
12 Instructional Resources and Media Services	3,101,962	-	390,022
13 Curriculum and Instructional Staff Development	11,928,634	-	6,540,871
21 Instructional Leadership	5,481,214	-	739,640
23 School Leadership	23,443,684	-	3,117,589
31 Guidance, Counseling and Evaluation Services	12,252,563	-	2,211,729
32 Social Work Services	967,045	-	221,220
33 Health Services	2,952,128	-	535,352
34 Student (Pupil) Transportation	8,147,560	14,362	920,084
35 Food Services	16,250,153	3,202,418	13,917,602
36 Extracurricular Activities	7,490,121	469,391	463,166
41 General Administration	8,324,236	3,823,355	2,135,200
51 Facilities Maintenance and Operations	44,546,087	87,700	2,808,952
52 Security and Monitoring Services	3,739,313	-	787,728
53 Data Processing Services	7,612,639	-	622,755
61 Community Services	1,431,690	-	300,172
72 Debt Service - Interest on Long-Term Debt	5,396,540	-	-
73 Debt Service - Bond Issuance Cost and Fees	8,500	-	-
99 Other Intergovernmental Charges	1,682,785	-	-
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 348,795,946	\$ 8,471,736	\$ 70,985,968
Component Unit:			
1C Nonmajor Component Unit	\$ 1,392,107	\$ -	\$ 111,199
[TC] TOTAL COMPONENT UNIT:	\$ 1,392,107	\$ -	\$ 111,199

Data Control Codes	General Revenues:
	Taxes:
MT	Property Taxes, Levied for General Purposes
DT	Property Taxes, Levied for Debt Service
SF	State Aid - Formula Grants
GC	Grants and Contributions not Restricted
IE	Investment Earnings
MI	Miscellaneous Local and Intermediate Revenue
TR	Total General Revenues
CN	Change in Net Position
NB	Net Position - Beginning
NE	Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position	
6	9
Primary Government Governmental Activities	Component Unit Component Unit
\$ (147,890,696)	\$ -
(2,711,940)	-
(5,387,763)	-
(4,741,574)	-
(20,326,095)	-
(10,040,834)	-
(745,825)	-
(2,416,776)	-
(7,213,114)	-
869,867	-
(6,557,564)	-
(2,365,681)	-
(41,649,435)	-
(2,951,585)	-
(6,989,884)	-
(1,131,518)	-
(5,396,540)	-
(8,500)	-
(1,682,785)	-
(269,338,242)	-
-	(1,280,908)
-	(1,280,908)
158,310,697	-
16,218,582	-
113,414,183	-
103,359	-
1,785,879	436,772
7,576,603	1,602,900
297,409,303	2,039,672
28,071,061	758,764
25,380,889	2,697,951
\$ 53,451,950	\$ 3,456,715

GOVERNMENTAL FUND FINANCIAL STATEMENTS

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

Data Control Codes	10 General Fund	40 Insurance Recovery Fund	50 Debt Service Fund
ASSETS			
1110 Cash and Cash Equivalents	\$ 4,992,331	\$ -	\$ 5,340
1120 Investments - Current	90,165,646	11,837,155	17,474,612
1220 Property Taxes - Delinquent	16,829,992	-	1,632,653
1230 Allowance for Uncollectible Taxes	(10,548,352)	-	(1,023,280)
1240 Due from Other Governments	25,381,893	-	-
1260 Due from Other Funds	1,802,144	3,204,428	145,306
1290 Other Receivables	615,633	-	-
1300 Inventories	36,458	-	-
1410 Prepayments	865,143	-	-
1000 Total Assets	<u>\$ 130,140,888</u>	<u>\$ 15,041,583</u>	<u>\$ 18,234,631</u>
LIABILITIES			
2110 Accounts Payable	\$ 7,677,234	\$ 2,403,733	\$ -
2120 Other Current Liabilities	15,031	-	-
2150 Payroll Deductions and Withholdings Payable	2,845,929	-	-
2170 Due to Other Funds	8,156,648	-	-
2180 Due to Other Governments	-	-	34,445
2200 Accrued Expenditures	15,812,621	-	-
2300 Unearned Revenue	62,101	12,637,850	-
2000 Total Liabilities	<u>34,569,564</u>	<u>15,041,583</u>	<u>34,445</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	6,281,639	-	609,373
2600 Total Deferred Inflows of Resources	<u>6,281,639</u>	<u>-</u>	<u>609,373</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	36,458	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3480 Retirement of Long-Term Debt	-	-	17,590,813
3490 Other Restricted Fund Balance	-	-	-
Committed Fund Balance:			
3510 Construction	8,811,500	-	-
3530 Capital Expenditures for Equipment	6,514,000	-	-
3540 Self Insurance	1,000,000	-	-
3545 Other Committed Fund Balance	933,607	-	-
Assigned Fund Balance:			
3590 Other Assigned Fund Balance	5,706,334	-	-
3600 Unassigned Fund Balance	66,287,786	-	-
3000 Total Fund Balances	<u>89,289,685</u>	<u>-</u>	<u>17,590,813</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 130,140,888</u>	<u>\$ 15,041,583</u>	<u>\$ 18,234,631</u>

The notes to the financial statements are an integral part of this statement.

Other Funds	Total Governmental Funds
\$ 44,754	\$ 5,042,425
1,011,530	120,488,943
-	18,462,645
-	(11,571,632)
1,954,943	27,336,836
8,993,034	14,144,912
-	615,633
1,425,586	1,462,044
-	865,143
<u>\$ 13,429,847</u>	<u>\$ 176,846,949</u>
\$ 1,681,768	\$ 11,762,735
-	15,031
-	2,845,929
5,351,612	13,508,260
42,456	76,901
362,772	16,175,393
413,005	13,112,956
<u>7,851,613</u>	<u>57,497,205</u>
-	6,891,012
<u>-</u>	<u>6,891,012</u>
1,425,586	1,462,044
4,119,578	4,119,578
-	17,590,813
33,070	33,070
-	8,811,500
-	6,514,000
-	1,000,000
-	933,607
-	5,706,334
-	66,287,786
<u>5,578,234</u>	<u>112,458,732</u>
<u>\$ 13,429,847</u>	<u>\$ 176,846,949</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
 STATEMENT OF NET POSITION
 JUNE 30, 2020

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 112,458,732
The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.	22,933,227
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$523,806,084 and the accumulated depreciation was (\$214,309,032). In addition, long-term liabilities are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The beginning balance of the deferred charge for refunding of \$4,055,537 and the beginning balance of long-term debt of (\$183,841,140) will decrease net position. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.	129,711,449
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2020 capital outlays of \$9,143,107, the debt principal payments of \$4,143,299, and the capital lease liability of (\$2,585,409) is to increase net position.	10,700,997
Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. At the beginning of the year, the net position related to TRS was a Deferred Resource Outflow in the amount of \$48,340,186, a Deferred Resource Inflow in the amount of (\$17,603,340) and a net pension liability in the amount of (\$89,271,128).	(58,534,282)
The District included GASB 75 reporting requirements for the OPEB benefit plan through TRS. The District's share of the TRS plan resulted in a net OPEB liability of (\$119,423,267), a deferred outflow of \$17,801,991 and a deferred inflow of (\$56,822,244).	(158,443,520)
The issuance of long-term debt is not due and payable within the current period and, therefore, is not reported in the governmental funds balance sheet. Also, governmental funds report the effect of premiums, discounts, and deferred gain/loss on refunding when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The District retired accretion on CABs of \$1,831,557 and recorded net bond premium of \$1,791,165 in the statement of activities.	3,622,722
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue \$(46,186), sale of assets (\$100,691), recognizing the current year depreciation (\$13,307,721), recognizing the current year change in sick leave payable \$(508,282), recognizing current year interest payable (\$2,097,893), and recognizing the effect of the beginning balance of unearned revenue \$7,063,398. The net effect of these reclassifications and recognitions is to decrease net position.	(8,997,375)
Net Position of Governmental Activities	\$ 53,451,950

The notes to the financial statements are an integral part of this statement.88

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

Data Control Codes	10 General Fund	40 Insurance Recovery Fund	50 Debt Service Fund
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 165,509,475	\$ 6,526,906	\$ 16,607,204
5800 State Program Revenues	138,435,173	-	221,314
5900 Federal Program Revenues	2,791,272	-	-
5020 Total Revenues	<u>306,735,920</u>	<u>6,526,906</u>	<u>16,828,518</u>
EXPENDITURES:			
Current:			
0011 Instruction	159,833,910	-	-
0012 Instructional Resources and Media Services	2,813,258	-	-
0013 Curriculum and Instructional Staff Development	5,999,394	-	-
0021 Instructional Leadership	5,155,291	-	-
0023 School Leadership	21,872,684	-	-
0031 Guidance, Counseling, and Evaluation Services	11,154,449	-	-
0032 Social Work Services	854,838	-	-
0033 Health Services	2,712,845	-	-
0034 Student (Pupil) Transportation	7,872,188	-	-
0035 Food Services	82,680	-	-
0036 Extracurricular Activities	5,516,012	-	-
0041 General Administration	8,064,766	-	-
0051 Facilities Maintenance and Operations	38,517,150	6,526,906	-
0052 Security and Monitoring Services	3,222,023	-	-
0053 Data Processing Services	6,663,233	-	-
0061 Community Services	1,291,633	-	-
Debt Service:			
0071 Principal on Long-Term Debt	472,921	-	4,143,299
0072 Interest on Long-Term Debt	8,468	-	8,990,570
0073 Bond Issuance Cost and Fees	-	-	8,500
Capital Outlay:			
0081 Facilities Acquisition and Construction	13,978	-	-
Intergovernmental:			
0099 Other Intergovernmental Charges	1,682,785	-	-
6030 Total Expenditures	<u>283,804,506</u>	<u>6,526,906</u>	<u>13,142,369</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,931,414</u>	<u>-</u>	<u>3,686,149</u>
OTHER FINANCING SOURCES (USES):			
7912 Sale of Real and Personal Property	58,445	-	-
7915 Transfers In	10,686	-	-
8911 Transfers Out (Use)	(443,807)	-	-
8949 Other (Uses)	(167,798)	-	-
7080 Total Other Financing Sources (Uses)	<u>(542,474)</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balances	22,388,940	-	3,686,149
0100 Fund Balance - July 1 (Beginning)	66,900,745	-	13,904,664
3000 Fund Balance - June 30 (Ending)	<u>\$ 89,289,685</u>	<u>\$ -</u>	<u>\$ 17,590,813</u>

The notes to the financial statements are an integral part of this statement.

Other Funds	Total Governmental Funds
\$ 3,935,631	\$ 192,579,216
4,653,329	143,309,816
27,864,836	30,656,108
<u>36,453,796</u>	<u>366,545,140</u>

12,617,353	172,451,263
10,489	2,823,747
5,302,650	11,302,044
78,279	5,233,570
293,333	22,166,017
511,689	11,666,138
122,508	977,346
129,254	2,842,099
-	7,872,188
14,306,630	14,389,310
5,000	5,521,012
6,074	8,070,840
857,984	45,902,040
397,543	3,619,566
15,000	6,678,233
115,271	1,406,904
-	4,616,220
-	8,999,038
-	8,500
-	13,978
-	1,682,785
<u>34,769,057</u>	<u>338,242,838</u>
<u>1,684,739</u>	<u>28,302,302</u>
-	58,445
443,807	454,493
(10,686)	(454,493)
-	(167,798)
<u>433,121</u>	<u>(109,353)</u>
2,117,860	28,192,949
<u>3,460,374</u>	<u>84,265,783</u>
<u>\$ 5,578,234</u>	<u>\$ 112,458,732</u>

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

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$ 28,192,949
The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase net position.	4,075,529
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2020 capital outlays of \$9,143,107, the debt principal payments of \$4,143,299, and the capital lease liability of (\$2,585,409) is to increase net position.	10,700,997
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.	(13,307,721)
The issuance of long-term debt is not due and payable within the current period and, therefore, is not reported in the governmental funds balance sheet. Also, governmental funds report the effect of premiums, discounts, and deferred gain/loss on refunding when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The District retired accretion on CABs of \$1,831,557 and recorded net bond premium of \$1,791,165 in the statement of activities.	3,622,722
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include adjusting current year revenue to show the revenue earned from the current year's tax levy (\$46,186), recognizing the current year change in sick leave payable (\$508,282), recognizing the sale of assets (\$100,691), recognizing the change in interest payable \$50,013, and current year capital lease interest payable of \$70,237. The net effect of these reclassifications and recognitions is to decrease net position.	(675,383)
Current year changes due to GASB 68 increased revenues in the amount of \$8,307,587 but also increased expenditures in the amount of (\$11,718,494).	(3,410,907)
The District included GASB 75 reporting requirements for the OPEB benefit plan through TRS. Current year changes due to GASB 75 increased revenues in the amount of \$1,994,581 but also decreased expenditures in the amount of (\$3,121,706).	(1,127,125)
Change in Net Position of Governmental Activities	\$ 28,071,061

The notes to the financial statements are an integral part of this statement.91

PROPRIETARY FUND FINANCIAL STATEMENTS

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

	Governmental Activities -
	Total Internal Service Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 1,502,845
Investments - Current	23,605,566
Due from Other Funds	985,361
Total Current Assets	<u>26,093,772</u>
Noncurrent Assets:	
Capital Assets:	
Land	54,012
Buildings and Improvements	3,663,335
Depreciation on Buildings	(400,199)
Total Noncurrent Assets	<u>3,317,148</u>
Total Assets	<u>29,410,920</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	487,715
Due to Other Funds	1,622,013
Accrued Expenses	2,393,647
Total Current Liabilities	<u>4,503,375</u>
Noncurrent Liabilities:	
Other Long-Term Debt - Due in More than One Year	1,974,318
Total Noncurrent Liabilities	<u>1,974,318</u>
Total Liabilities	<u>6,477,693</u>
NET POSITION	
Unrestricted Net Position	<u>22,933,227</u>
Total Net Position	<u>\$ 22,933,227</u>

The notes to the financial statements are an integral part of this statement.

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

	Governmental Activities -
	Total Internal Service Funds
OPERATING REVENUES:	
Employee and Employer Premiums	\$ 26,686,625
Rent Revenue	539,712
Stop Loss Reimbursement	29,838
Total Operating Revenues	27,256,175
OPERATING EXPENSES:	
Claims and Prescriptions	20,459,515
Professional and Contracted Services	526,298
Supplies and Materials	11,710
Other Operating Costs	2,372,048
Depreciation Expense	87,004
Total Operating Expenses	23,456,575
Operating Income	3,799,600
NONOPERATING REVENUES (EXPENSES):	
Earnings from Temporary Deposits & Investments	275,929
Total Nonoperating Revenues (Expenses)	275,929
Change in Net Position	4,075,529
Total Net Position - July 1 (Beginning)	18,857,698
Total Net Position - June 30 (Ending)	\$ 22,933,227

The notes to the financial statements are an integral part of this statement.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Governmental Activities -
	Total Internal Service Funds
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Rental Receipts	\$ 723,392
Cash Received from Employees and Employer	26,658,601
Cash Received from Stop Loss Carrier	29,838
Cash Payments for Claims	(20,553,054)
Cash Payments for Other Operating Expenses	(2,701,964)
Net Cash Provided by Operating Activities	<u>4,156,813</u>
<u>Cash Flows from Investing Activities:</u>	
Interest and Dividends on Investments	<u>275,929</u>
Net Cash Provided by Investing Activities	<u>275,929</u>
Net Increase in Cash and Cash Equivalents	4,432,742
Cash and Cash Equivalents at Beginning of Year	<u>20,675,669</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 25,108,411</u></u>
<u>Reconciliation of Operating Income to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Income:	\$ 3,799,600
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	87,004
Effect of Increases and Decreases in Current Assets and Liabilities:	
Increase (decrease) in Accounts Payable	208,093
Increase (decrease) in Accrued Expenses	(93,540)
Increase (decrease) in Due To Other Funds	169,340
Increase (decrease) in Due From Other Funds	(13,684)
Net Cash Provided by Operating Activities	<u><u>\$ 4,156,813</u></u>

The notes to the financial statements are an integral part of this statement.

FIDUCIARY FUND FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 JUNE 30, 2020

	Agency Fund
<hr/>	
ASSETS	
Restricted Assets	\$ 1,172,630
Total Assets	<u>\$ 1,172,630</u>
LIABILITIES	
Due to Student Groups	\$ 1,172,630
Total Liabilities	<u>\$ 1,172,630</u>

DRAFT

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ector County Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven-member Board of Trustees (the "Board") elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board and other authoritative sources identified in *Statement on Auditing Standards No. 76* of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

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

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

The District applies Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements. GASB Statement No. 79 establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The District's investments are accounted for using the cost amortization method.

A. REPORTING ENTITY

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

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the District and its component units nonfiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, State foundation funds, grants and other intergovernmental revenues. *Business-type activities* include operations that rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates how other people or entities that participate in programs the District operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the District. Examples include tuition paid by students not residing in the district, school lunch charges, etc. The "grants and contributions" column includes amounts paid by organizations outside the District to help meet the operational or capital requirements of a given function. Examples include grants under the Elementary and Secondary Education Act. If a revenue is not a program revenue, it is a general revenue used to support all of the District's functions. Taxes are always general revenues.

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

The fund financial statements provide reports on the financial condition and results of operations for three fund categories - governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The District considers some governmental funds major and reports their financial condition and results of operations in a separate column.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues result from providing goods and services in connection with a proprietary fund's principal ongoing operations; they usually come from exchange or exchange-like transactions. All other revenues are nonoperating. Operating expenses can be tied specifically to the production of the goods and services, such as materials and labor and direct overhead. Other expenses are nonoperating.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the "susceptible to accrual" concept, that is, when they are both measurable and available. The District considers them "available" if they will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

The Proprietary Fund Types and Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. The District applies all GASB pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless these pronouncements conflict or contradict GASB pronouncements. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the fund Statement of Net Position. The fund equity is segregated into invested in capital assets net of related debt, restricted net position, and unrestricted net position.

Agency Funds utilize the accrual basis of accounting but do not have a measurement focus as they report only assets and liabilities.

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

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

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

D. FUND ACCOUNTING

The District reports the following major governmental funds:

1. **The General Fund** – The general fund is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Additionally, the District reports the following fund types:

Governmental Funds:

1. **Special Revenue Funds** – The District accounts for resources restricted to, or designated for, specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a special revenue fund and sometimes unused balances must be returned to the grantor at the close of specified project periods.
2. **Debt Service Funds** – The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund.
3. **Capital Projects Funds** – The proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund. The District has no capital projects funds.
4. **Permanent Funds** – The District accounts for donations for which the donor has stipulated that the principal may not be expended and where the income may only be used for purposes that support the District's programs. The District has no permanent funds.

Proprietary Funds:

5. **Enterprise Funds** – The District's activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities are accounted for in an enterprise fund. The District has no enterprise funds.
6. **Internal Service Funds** – Revenues and expenses related to services provided to organizations inside the District on a cost reimbursement basis are accounted for in an internal service fund. The District's internal service funds are the Medical Trust Fund, the Worker's Compensation Fund and the Housing Fund.

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

Fiduciary Funds:

7. **Private Purpose Trust Funds** – The District accounts for donations for which the donor has stipulated that both the principal and the income may be used for purposes that benefit parties outside the District. The District has no private purpose trust funds.
8. **Pension (and Other Employee Benefit) Trust Funds** – These funds are used to account for local pension and other employee benefit funds that are provided by the District in lieu of or in addition to the Teacher Retirement System of Texas. The District has no pension trust funds.
9. **Investment Trust Fund** - This fund is one in which the District holds assets in trust for other entities participating in an investment program managed by the district. The District has no investment trust funds.
10. **Agency Funds** – The District accounts for resources held for others in a custodial capacity in agency funds. The District’s agency funds are the Student Activity Funds.

E. OTHER ACCOUNTING POLICIES

1. For purposes of the statement of cash flows for proprietary funds, the District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.
2. The District reports inventories of supplies at weighted average cost. Supplies are recorded as expenditures when they are consumed. Inventories of food commodities are recorded at market values supplied by the Texas Department of Human Services. Although commodities are received at no cost, their fair value is supplied by the Texas Department of Human Services and recorded as inventory and unearned revenue when received. When requisitioned, inventory and unearned revenue are relieved, expenditures are charged, and revenue is recognized for an equal amount.
3. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenses.

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

4. It is the District's policy to permit some employees to accumulate earned but unused vacation and sick pay benefits. There is a liability for unpaid accumulated sick leave based upon employees who meet the criteria established in the compensation and benefits local policy. All vacation pay is accrued when incurred in the government-wide and fund financial statements.

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

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

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

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

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	40
Musical instruments	20
School buses	10
Food service equipment	10
Furniture and equipment	7
Computer equipment	5
Software	5
Vehicles	5

6. Since Internal Service Funds support the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid "grossing up" the revenues and expenses of the District as a whole.
7. Restricted net position represents restrictions that are externally imposed or restrictions imposed by law through constitutional provisions or enabling legislation.
8. The District has self-insured health and worker's compensation plans which are accounted for as proprietary funds. Claims incurred but not reported (IBNR) are accrued if it is probable that a claim will be asserted and the loss can be reasonably estimated. The accrued liabilities for IBNR in the workers' compensation fund are actuarially estimated by Turner Consulting, Inc. Consultants and Actuaries. The accrued liabilities for IBNR in the medical trust fund are based on industry standards applied by underwriters when evaluating a plan.
9. In the fund financial statements, fund balance shall mean the gross difference between governmental fund assets and liabilities reflected on the balance sheet. Governmental fund assets are those of the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.

The fund balance of the General Fund, one of the governmental fund types, is of primary significance because the General Fund is the primary fund, which finances most functions in the District.

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

The order of spending and availability of the fund balance shall be to reduce funds from the listed areas in the following order: restricted, committed, assigned, and then unassigned funds. Negative amounts shall not be reported for restricted, committed, or assigned funds.

The five classifications of fund balance of the governmental types are as follows:

Non-spendable fund balance shall mean that portion of the gross fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use. Examples of non-spendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include:

1. Inventories
2. Prepaid items
3. Long-term receivables

Restricted fund balance shall include amounts constrained to a specific purpose by the provider, such as a grantor. Examples of restricted fund balances include:

1. Child Nutrition Program
2. Technology Program
3. Construction Programs under a state funded program (i.e. IFA, EDA, PFC, financed bonds)
4. Resources from other granting agencies

Committed fund balance shall mean that portion of the fund balance that is constrained to a specific purpose by the Board of Trustees. Examples of committed fund balance include:

1. Potential litigation, claims, and judgments
2. Campus activity funds

Assigned fund balance shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose.

When it is appropriate for fund balance to be assigned, the Board delegates the responsibility to assign funds to the Superintendent or his designee.

In current practice, such plans or intent may change and may never be budgeted, or may result in expenditures in future periods of time.

Examples of assigned fund balances which the District may have tentative plans for expenditures in future periods include:

1. Capital replacement (expenditures for equipment, furniture, software)
2. Building construction, repair and renovation
3. Insurance deductibles
4. Program startup costs
5. Debt service reduction
6. Other legal uses

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

Unassigned fund balance shall include amounts available for any legal purpose. This portion of the total fund balance in the General Fund is available to finance operating expenditures.

Unassigned fund balance shall mean the difference between the total fund balance and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance.

10. When the District incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first whenever they will have to be returned if they are not used.
11. The District's investments are reported at cost which approximates fair value.
12. In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.
13. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Uncollected property taxes which are assumed collectible are reported in this category on the balance sheet for governmental funds. They are not reported in this category on the government wide statement of net position.
14. The Data Control Codes refer to the account code structure prescribed by Texas Education Agency (TEA) in the *Financial Accountability System Resource Guide*. TEA requires school districts to display these codes in the financial statements filed with TEA in order to ensure accuracy in building a State-wide data base for policy development and funding plans.
15. The District utilizes an encumbrance accounting system which is a method of ascertaining the availability of funds and then reserving funds to cover outstanding obligations. During the budgetary period, the District can determine the remaining amount of the new commitments that can be signed by comparing the amount of appropriations to the sum of expenditures recognized and encumbrances outstanding.

Encumbrance balances at June 30, 2020, consisted of the following amounts:

Fund Type	Amount
General Fund	\$ 16,768,694
Special Revenue Fund	6,953,991
Internal Service Fund	77,872
Total	\$ 23,800,557

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY DATA

The Board of Trustees adopts an "appropriated budget" for the General Fund, Debt Service Fund and the School Nutrition Fund, which is included in the Special Revenue Funds. The District is required to present the adopted and final amended budgeted revenues and expenditures for each of these funds. The District compares the final amended budget to actual revenues and expenditures. The General Fund Budget report appears in Exhibit G-1 and the other two reports are in Exhibit J-4 and J-5.

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

1. Prior to June 20th the District prepares a budget for the next succeeding fiscal year beginning July 1st. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to July 1st, the budget is legally enacted through passage of a resolution by the Board.
4. The adopted budget must be filed with the Texas Education Agency according to the Public Education Information Management System ("PEIMS") data standards, by Thursday of the second full week of December.

Once a budget is approved and adopted, any commitment that exceeds the available balance of the appropriation on the function level requires a budget amendment before the commitment is made. As dictated by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year end. All budget amendments enacted at the function level during fiscal year 2020 were legally approved.

Expenditures may not legally exceed budgeted appropriations at the function level within an individual fund for General Funds, Debt Service Funds, and the School Nutrition Fund, except when a budget amendment is approved by the Board. For Special Revenue Funds a budget amendment is required by the TEA when cumulative transfers among direct cost categories exceed or are expected to exceed twenty-five percent of the total current approved budget. The District may transfer resources among categories without submitting an amendment as long as the total amount of resources transferred is twenty-five percent or less of the total current approved budget. The total expenditures per funding source per fiscal year cannot exceed the total amount approved. The budget was amended during the year for certain supplementary appropriations as discussed in Management's Discussion and Analysis.

B. VARIANCES FROM FINAL ADOPTED BUDGET

Budgets are required to be adopted for the General Fund, the School Nutrition Fund, and the Debt Service Fund. Original and Final Budgets are compared with the actual amounts at fiscal year-end. Variances with the final budget are noted.

1. The General Fund is analyzed in Exhibit G-1. All variances were positive except federal funding and sale of real and personal property were less than anticipated.

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

2. The School Nutrition Fund is analyzed in Exhibit J-4. Most all variances were negative due to the COVID-19 issue. Beginning in March 2020, the source of funds changed from the National Breakfast and Lunch Program to the Summer Feeding Program. This shifted revenues and expenditures from Fund 240 to Fund 242. The net of the two funds resulted in positive variances for both revenues and expenditures.
3. The Debt Service Fund is analyzed in Exhibit J-5. All variances were positive except state revenue was slightly less than anticipated and interest on long term debt was slightly higher than anticipated. The net of all revenue and expenditures resulted in a positive variance.

C. DEFICIT FUND EQUITY

No deficits in fund equity occurred.

DRAFT

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

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The **Texas Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

Statutes authorize the entity to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas and its agencies; (2) guaranteed or secured certificates of deposit issued by state and national banks domiciled in Texas; (3) obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality not less than an "A"; (4) No load money market funds with a weighted average maturity of 90 days or less; (5) fully collateralized repurchase agreements; (6) commercial paper having a stated maturity of 270 days or less from the date of issuance and is not rated less than A-1 or P-1 by two nationally recognized credit rating agencies OR one nationally recognized credit agency and is fully secured by an irrevocable letter of credit; (7) secured corporate bonds rated not lower than "AA-" or the equivalent; (8) public funds investment pools; and (9) guaranteed investment contracts for bond proceeds investment only, with a defined termination date and secured by U.S. Government direct or agency obligations approved by the Texas Public Funds Investment Act in an amount equal to the bond proceeds. The Act also requires the entity to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

Additional Contractual provisions governing deposits and investments for the District are as follows:

Policies Governing Deposits and Investments

In compliance with the **Texas Public Funds Investment Act**, the District has adopted a deposit and investment policy. That policy does address the following risks:

- a. Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's policy regarding types of deposits allowed and collateral requirements is consistent with the requirements of the Public Funds Collateral Act, it is the policy of the District to require full collateralization of all District investments and funds on deposit with a depository bank, other than investments which are obligations of the U.S. Government and its agencies and instrumentalities. As required by Government Code 2257.022 the collateralization level will be 110% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC or FSLIC. Securities pledged as collateral shall be held by an independent third party with whom the District has a current custodial agreement. The Director of Finance is responsible for entering into collateralization agreements with third party custodians in compliance with this policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. Collateral shall be reviewed at least weekly to assure that the market value of the pledged securities is adequate.

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

The District is not exposed to custodial credit risk for its deposits as all are covered by depository insurance and collateralization by securities at 110% of the market value.

- b. Custodial Credit Risk for Investments – The risk that the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party in the event of the failure of the counterparty. Investments are subject to custodial credit risk only if they are evidenced by securities that exist in physical or book entry form. Thus, the District’s positions in external investment pools are not subject to custodial credit risk.
- c. Interest-Rate Risk – Interest-rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average maturity limits and diversification.
- d. Other Credit Risk Exposure – The District, in accordance with its investment policy, invests in external public fund investment pools, meeting the requirements of Government Code 2256.016 and 2256.019. These pools invest in U.S. Government agencies and repurchase agreements.
- e. Concentration of Credit Risk – Concentration of credit risk is defined as the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The District’s policy regarding diversity is as follows:

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over concentration of assets in a specific class of investments, specific maturity, or specific issuer.

The District’s investment portfolio consists of external investment pools and balances in savings accounts collateralized at 110% of their fair value by securities held by a third-party custodian of the District’s depository bank in the name of the District.

While all of the District’s investments are available on demand, the underlying weighted average maturity of investments of the external investment pools that the District invests in are listed below as of June 30, 2020:

Type of Deposit	Fair Value	Percent	Maturity in Less than 1 year	Maturity in 1-10 Years	Maturity in Over 10 Years	Credit Rating
NexBank Money Market Savings	\$ 9,981,729	7.22%	\$ 9,981,729			N/A
Total Money Markets and FDIC Insured Accounts:	<u>9,981,729</u>		<u>9,981,729</u>	<u>-</u>	<u>-</u>	
Investment Pools:						
TexPool	54,539,880	39.47%	54,539,880	-	-	AAAm
TexPool Prime	50,355,968	36.45%	50,355,968	-	-	AAAm
Lone Star	687,350	0.50%	687,350	-	-	AAAm
TexStar	22,597,468	16.36%	22,597,468	-	-	AAAm
Total Investment Pools:	<u>128,180,666</u>		<u>128,180,666</u>	<u>-</u>	<u>-</u>	
Total Cash and Cash Equivalents:	\$ <u>138,162,395</u>	100%	\$ <u>138,162,395</u>	<u>-</u>	<u>-</u>	

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

The District categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below. In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

In this discussion and in the table below, investments are defined according to GASB 72 as a security or other asset that (a) a government holds primarily for the purpose of income or profit and (b) has a present service capacity based solely on its ability to generate cash or to be sold to generate cash. An asset initially reported as a capital asset and later held for sale would not subsequently be reclassified as an investment. GASB 79 allows entities to report external investment pools at amortized cost for financial reporting purposes.

As of June 30, 2020, the District's had the following investments subject to the fair value measurement:

	Balance at June 30, 2020	Fair Value Measurements		
		Level 1	Level 2	Level 3
TCG DIRECTED INVESTMENTS				
Fixed Income				
Municipal Bonds	\$ 5,932,114	5,932,114	-	-
Total Fixed Income:	5,932,114	5,932,114	-	-
Total Investments at Fair Value: \$	5,932,114	5,932,114	-	-

The TCG Directed Investments at June 30, 2020 classified in Level 1 are valued using prices quoted in active markets for those securities.

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

Information regarding the District's investment pools may be obtained by contacting the following:

TexPool: Internet: www.texpool.com
Phone: 1-866-839-7665
Address: TexPool Participant Services
c/o Federated Investors, Inc.
1001 Texas Avenue, Suite 1400
Houston, TX 77002

Lone Star: Internet: www.firstpublic.com
Phone: 1-800-558-8875
Address: First Public
12007 Research Boulevard
Austin, TX 78759

TexSTAR Internet: www.texstar.org
Phone: 1-800-839-7827
Address: TexStar Participant Services
1201 Elm Street, Suite 3500
Dallas, TX 75270

TCG Directed Investments:
Internet: www.tdameritrade.com
Phone: 1-800-454-9272
Address: TCG Investment Advisory Services
900 S Capital of Texas Hwy
Suite 350
Austin, TX 78746

NexBank Money Market Savings:
Internet: <https://www.nexbank.com/>
Phone: 1-800-827-4818
Address: NexBank
2515 McKinney Avenue, Suite 1100
Dallas, TX 75201

B. PROPERTY TAXES

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

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

C. DELINQUENT TAXES RECEIVABLE

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

D. INTERFUND BALANCES AND TRANSFERS

Interfund balances at June 30, 2020, consisted of the following amounts:

	Due From Other Funds	Due To Other Funds
General Fund:		
Debt Service Fund	\$ -	\$ 145,306
Special Revenue Fund	180,131	7,025,982
Capital Projects Fund	-	-
Internal Service Fund	1,622,013	985,361
General Fund	-	-
Total General Fund	1,802,144	8,156,649
Debt Service Fund:		
General Fund	145,306	-
Total Debt Service Fund	145,306	-
Special Revenue Fund:		
General Fund	7,025,982	180,131
Special Revenue Fund	5,171,480	5,171,480
Total Special Revenue Fund	12,197,462	5,351,611
Internal Service Fund:		
General Fund	985,361	1,622,013
Total Internal Service Fund	985,361	1,622,013
Totals	\$ 15,130,273	\$ 15,130,273

The purpose of the interfund balances as of June 30, 2020, represents amounts owed to and from other funds, payroll and related benefits, and operations that will be cleared the following month when money is received from the granting agency or when subsequent transfers/repayments are made.

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

Interfund transfers for the year ended June 30, 2020 consisted of the following amounts:

Interfund transfers

	Transfers Out	Transfers In	
General Fund:	\$ 443,807	\$ 10,686	
Special Revenue Fund:	10,686	443,807	
Totals	\$ 454,493	\$ 454,493	

The transfer from the general fund was to fund the District's portion of the Regional Day School for the Deaf Program - \$443,807

The transfer into the General fund was from unused local funds used as startup funding for Ector Success Academy Network - \$10,686.

E. DISAGGREGATION OF RECEIVABLES AND PAYABLES

Receivables at June 30, 2020 were as follows:

	Property Taxes	Other Governments	Due From Other Funds	Other	Total Receivables
Governmental Activities:					
General Fund	\$ 16,829,992	\$ 25,381,893	\$ 1,802,144	\$ 615,633	\$ 44,629,662
Debt Service Fund	1,632,653	-	145,306	-	1,777,959
Other Funds	-	1,954,943	12,197,462	-	14,152,405
Internal Service Funds	-	-	985,361	-	985,361
Total - Governmental Activities	\$ 18,462,645	\$ 27,336,836	\$ 15,130,273	\$ 615,633	\$ 61,545,387

Payables at June 30, 2020 were as follows:

	Accounts Payable	Other Governments	Payroll Deductions and Withholdings Payable	Due To Other Funds	Total Payables
Governmental Activities:					
General Fund	\$ 7,677,234	\$ -	\$ 2,845,929	\$ 8,156,648	\$ 18,679,811
Debt Service Fund	-	34,445	-	-	34,445
Other Funds	4,085,501	42,456	-	5,351,612	9,479,569
Internal Service Funds	487,715	-	-	1,622,013	2,109,728
Total - Governmental Activities	\$ 12,250,450	\$ 76,901	\$ 2,845,929	\$ 15,130,273	\$ 30,303,553

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

F. CAPITAL ASSET ACTIVITY

Capital asset activity for the District for the year ended June 30, 2020, was as follows:

	Primary Government			Ending Balance
	Beginning Balance	Additions	Retirements	
Governmental activities:				
Land	\$ 10,642,701	\$ 632,788	\$ -	\$ 11,275,489
Buildings and Improvements	463,175,806	1,086,478	-	464,262,284
Equipment	49,460,833	4,302,155	(2,000,600)	51,762,388
Capital Bus Lease	-	3,058,330		3,058,330
Software	4,244,091	39,286	(8,500)	4,274,877
Construction in Progress	-	24,070	-	24,070
Totals at Historical Costs	<u>527,523,431</u>	<u>9,143,107</u>	<u>(2,009,100)</u>	<u>534,657,438</u>
Less accumulated depreciation and amortization for:				
Buildings and Improvements	(172,315,707)	(8,822,580)		(181,138,287)
All Equipment	(38,198,884)	(4,227,105)	1,899,909	(40,526,080)
Capital Bus Lease	-	(251,592)		(251,592)
Software	(4,107,636)	(93,448)	8,500	(4,192,584)
Total accumulated depreciation for:	<u>(214,622,227)</u>	<u>(13,394,725)</u>	<u>1,908,409</u>	<u>(226,108,543)</u>
Governmental activities capital assets, net	<u>\$ 312,901,204</u>	<u>\$ (4,251,618)</u>	<u>\$ (100,691)</u>	<u>\$ 308,548,895</u>

*Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 4,716,724
Instruction Resources & Media Services	169,601
Curriculum & Staff Development	173
Instructional Leadership	27,247
School Leadership	489,277
Guidance, Counseling & Evaluation Services	13,343
Health Services	1,395
Student Transportation	1,017,746
Food Service	1,402,362
Co-Curricular/Extracurricular Activities	2,193,649
General Administration	51,042
Plant Maintenance & Operations	2,180,848
Securities & Monitoring Services	293,396
Data Processing Services	798,485
Community Services	39,437
Total Depreciation Expense	<u>\$ 13,394,725</u>

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

G. BONDS PAYABLE

Bonded indebtedness of the District is reflected in the General Long-Term Debt Account Group. Current requirements for principal and interest expenditures are accounted for in the Debt Service Fund.

On December 11, 2001, The District issued \$55,868,558 of Unlimited Tax School Building and Refunding Bonds, Series 2001 (the "Bonds") maturing from August 15, 2004 through August 15, 2025. Interest rates vary from 3.55% to 5.75%. The Bonds were issued as part of an October 29, 2001 voter approved referendum of \$89,500,000 to renovate schools within the District and to build a new early education center and a new elementary campus. In addition, the bonds defeased \$3,755,000 of old bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the District's financial statements. The refunding resulted in no economic gain or loss to the District.

On June 20, 2012, the District issued \$4,690,000 of Unlimited Tax Refunding Bonds, Series 2012 (the "Bonds") maturing from August 15, 2012 through August 15, 2025. Interest rates vary from 2.00% to 3.00%. The Bonds were issued to advance refund a portion of the District's outstanding bonds to lower the District's debt service payments by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the District's financial statements. The refunding resulted in an economic gain to the District of \$637,628. The net cash flow decrease from the refunding over the life of the bond issue is \$687,402. On June 30, 2020, \$2,155,000 of bonds considered defeased by the series 2012 bonds are still outstanding.

On March 28, 2013, the District issued \$121,595,000 of Unlimited Tax School Building Bonds, Series 2013 (the "Bonds") maturing from August 15, 2013 through August 15, 2038. Interest rates vary from 3.00% through 5.00%. The Bonds were issued for the construction and renovation and equipping of high school facilities, the construction and equipping of elementary school facilities and the acquisition of any necessary school sites and new school buses, and to fund capitalized interest on, and costs of issuance related to, the bonds.

On November 22, 2016, the District issued \$49,235,000 of Unlimited Tax Refunding Bonds, Series 2016 (the "Bonds") maturing from August 15, 2017 through August 15, 2027. Interest rates vary from 2.00% to 5.00%. The Bonds were issued to advance refund a portion of the District's outstanding bonds to lower the District's debt service payments by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payment on the old bonds. Accordingly, the trust accounts assets and liabilities for the defeased bonds are not included in the District's financial statements. The refunding resulted in an economic gain to the District of \$9,588,712. The net cash flow decrease from the refunding over the life of the bond issue is \$8,469,818. On June 30, 2020, \$53,100,000 of bonds considered defeased by the series 2016 are still outstanding.

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

A summary of changes in general long-term debt for the year ended June 30, 2020 is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Outstanding 7/1/2019	Issued	Retired	Payable Outstanding 6/30/2020
ECISD Unlimited Tax School Building and Refunding Bonds, Series 2001	3.55, 3.90, 4.20, 4.50, 4.68, 4.80, 4.90, 5.01, 5.13, 5.26, 5.36, 5.46, 5.56, 5.64, 5.7, 5.75%	\$ 55,868,558	\$ 1,851,701	\$ 1,078,299	\$ -	\$ 1,078,299	\$ -
ECISD Unlimited Tax Refunding Bonds, Series 2012	2.00, 3.00%	4,690,000	58,650	2,110,000	-	90,000	2,020,000
ECISD Unlimited Tax School Building Bonds, Series 2013	3.00, 3.125, 3.25, 4.00, 5.00%	121,595,000	4,751,819	113,685,000	-	980,000	112,705,000
ECISD Unlimited Tax Refunding Bonds, Series 2016	2.00, 4.00, 5.00%	49,235,000	2,328,400	47,765,000		1,995,000	45,770,000
TOTAL		\$ 231,388,558	\$ 8,990,570	\$ 164,638,299	\$ -	\$ 4,143,299	\$ 160,495,000

Debt service requirements are as follows:

Year Ended June 30,	General Obligations		
	Principal	Interest	Total Requirements
2021	6,115,000	6,934,994	13,049,994
2022	6,400,000	6,639,769	13,039,769
2023	6,710,000	6,331,819	13,041,819
2024	7,020,000	6,008,894	13,028,894
2025	7,355,000	5,667,444	13,022,444
2026-2030	39,405,000	22,662,419	62,067,419
2031-2035	46,945,000	12,407,528	59,352,528
2036-2038	40,545,000	2,935,638	43,480,638
	<u>\$ 160,495,000</u>	<u>\$ 69,588,505</u>	<u>\$ 230,083,505</u>

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

H. COMMITMENTS UNDER OPERATING LEASES

Commitments under operating (noncapitalized) lease agreements for copier equipment provide for minimum future rental payments as of June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Future Rental Payments</u>
2021	684,287
2022	449,196
2023	166,965
2024	77,912
Total Minimum Rentals	\$ <u>1,378,360</u>
Rental Expenditures in Fiscal Year 2020	\$ <u>1,114,036</u>

I. ACCUMULATED UNPAID VACATION AND SICK LEAVE BENEFITS

Upon retirement or death of certain employees, the District pays any accrued sick leave and vacation leave in a lump sum payment to such employee or his/her estate based upon the following criteria:

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

A summary of changes in the accumulated sick leave and vacation leave liability follows:

	Sick Leave	Vacation Leave
Balance June 30, 2019	\$ 5,405,371	\$ 1,632,103
Additions/Adjustments - New Entrants and Salary Increments	1,518,160	246,066
Deductions - Payments to Participants	(802,958)	(156,554)
Balance June 30, 2020	\$ <u>6,120,573</u>	\$ <u>1,721,615</u>

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

J. DEFINED BENEFIT PENSION PLAN

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

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

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

Benefits Provided. TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension benefits are established or amended under the authority of the Texas Constitution, Article XVI, Section 67 and by the Legislature in the Texas Government Code, Title 8, Subtitle C. The Board of Trustees does not have the authority to establish or amend benefits. State law requires the plan to be actuarially sound in order for the Legislature to consider a benefit enhancement, such as supplemental payment to the retirees. In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (SB12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. These increases immediately made the pension fund actuarially sound and the legislature approved funding for a 13th check. All eligible members retired as of December 31, 2018 received an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever was less.

Contributions. Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. Senate Bill 1458 of the 83rd Texas Legislature amended Texas Government Code 825.402 for member contributions and established employee contribution rates for fiscal years 2014 through 2017. The 85th Texas Legislature, General Appropriations Act (GAA) affirmed that the employer contribution rates for fiscal years 2018 and 2019 would remain the same. SB12 in the 86th Legislature set higher contribution rates for fiscal year 2020 and fiscal year 2021. Beginning September 1, 2019, all employers are required to pay the Public Education Employer contribution of 1.5%. This "surcharge" was previously only charged to employers not participating in social security. Contribution Rates can be found in the TRS 2019 CAFR, Note 11, on page 76.

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

Contribution Rates		
	2019	2020
Member	7.7%	7.7%
Non-Employer Contributing Entity (State)	6.8%	7.5%
Employers	6.8%	7.5%
Employer 0576 - 2020 Employer Contributions		\$3,233,829
Employer 0576 - 2020 Member Contributions		\$13,529,285
Reporting Year 2019 NECE On-behalf Contributions		\$18,080,479

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

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

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by a federal funding source or a privately sponsored source.

In addition to the employer contributions listed above, there are two additional surcharges an employer is subject to.

- When employing a retiree of the Teacher Retirement System the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- Employers must contribute 1.5% of the member's salary ("Public Education Employer Surcharge").

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

Actuarial Assumptions.

Roll Forward – A change was made in the measurement date of the total pension liability for the 2019 measurement year. The actuarial valuation was performed as of August 31, 2018. Update procedures were used to roll forward the total pension liability to August 31, 2019.

The total pension liability is determined by an annual actuarial valuation. The actuarial methods and assumptions were selected by the Board of Trustees based upon analysis and recommendations by the System's actuary. The Board of Trustees has sole authority to determine the actuarial assumptions used for the Plan. The actuarial methods and assumptions were primarily based on a study of actual experience for the three-year period ending August 31, 2018 and were adopted in July 2018.

The active mortality rates were based on 90 percent of the RP 2014 Employee Mortality Tables for males and females. The post-retirement mortality rates were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables.

The following table discloses the assumptions that were applied to this measurement period.

Valuation Date	August 31, 2018 rolled forward to August 31, 2019
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-Term Expected Rate	7.25%
Municipal Bond Rate as of August, 2019	2.63%. Source for the rate is the Fixed Income Market Data/Yield/Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in Projection	
Period (100 years)	2116
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad hoc Post Employment Benefit Changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2018. For a full description of these assumptions please see the TRS actuarial valuation report dated November 9, 2018.

Discount Rate. The single discount rate used to measure the total pension liability was 7.25%. The single discount rate was based on the expected rate of return on pension plan investments of 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the statutorily required rates set by the Legislature during the 2019 legislative session. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payment of current plan members.

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

Asset Class	Target Allocation*	New Target Allocation**	Long-Term Expected Portfolio Real Rate of Return***
Global Equity			
U.S.	18.00 %	18.00 %	6.40 %
Non-U.S. Developed	13.00	13.00	6.30
Emerging Markets	9.00	9.00	7.30
Directional Hedge Funds	4.00	-	-
Private Equity	13.00	14.00	8.40
Stable Value			
U.S. Treasuries****	11.00	16.00	3.10
Stable Value Hedge Funds	4.00	5.00	4.50
Absolute Return (Including Credit Sensitive Investments)	-	-	-
Real Return			
Global Inflation Linked Bonds*****	3.00	-	-
Real Estate	14.00	15.00	8.50
Energy and Natural Resources and Infrastructure	5.00	6.00	7.30
Commodities	-	-	-
Risk Parity			
Risk Parity	5.00	8.00	5.8%/6.5%*****
Asset Allocation Leverage Cash	1.00	2.00	2.50
Asset Allocation Leverage	-	(6.00)	2.70
Expected Return			7.23%

* FY 2019 Target Allocations are based on the Strategic Asset Allocation dated 10/1/2018

** New target allocation based on the Strategic Asset Allocation dated 10/1/2019

*** 10-Year annualized geometric nominal returns include the real rate of return and inflation of 2.1%

**** New Target Allocation groups Government Bonds within the stable value allocation. This includes global sovereign nominal and inflation-linked bonds

***** 5.8% (6.5%) return expectation corresponds to Risk Parity with a 10% (12%) target volatility

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.25%) in measuring the Net Pension Liability. The discount rate can be found in the 2019 TRS CAFR, Note 11, page 77.

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
ECISD proportionate share of the net pension liability:	\$137,222,692	\$89,271,128	\$50,421,106

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2020, the District reported a liability of \$89,271,128 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

ECISD's Proportionate share of the collective net pension liability	\$	89,271,128
State's proportionate share that is associated with ECISD		<u>115,099,303</u>
Total		<u>\$ 204,370,431</u>

The net pension liability was measured as of August 31, 2018 and rolled forward to August 31, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2018 rolled forward to August 31, 2019. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2018 through August 31, 2019.

At August 31, 2019 the employer's proportion of the collective net pension liability was .1717309721% which was an increase of 0.0092117035% from its proportion measure as of August 31, 2018.

Changes Since the Prior Actuarial Valuation – Assumptions, methods, and plan changes which are specific to the Pension Trust Fund were updated from the prior year's report. The Net Pension Liability increased significantly since the prior measurement date due to a change in the following actuarial assumptions:

- The total pension liability as of August 31, 2019 was developed using a roll-forward method from the August 31, 2018 valuation.
- The single discount rate as of August 31, 2018 was a blended rate of 6.907 percent and that has changed to the long-term rate of return of 7.25 percent as of August 31, 2019.
- With the enactment of SB 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

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

For the year ended June 30, 2020, the District recognized pension expense of \$18,080,479 and revenue of \$18,080,479 for support provided by the State in the Government Wide Statement of Activities.

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

At June 30, 2020, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources: (The amounts shown below will be the cumulative layers from the current and prior years combined.)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual Actuarial experience	\$375,019	\$3,099,635
Changes in Actuarial Assumptions	\$27,696,288	\$11,445,417
Difference between projected and actual investment earnings	\$896,385	
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	\$8,018,652	\$3,058,288
Contributions paid to TRS subsequent to the measurement date (calculated by employer)	\$11,353,842	\$0
Total	\$48,340,186	\$17,603,340

The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ending June 30	Pension Expense Amount
2021	\$4,794,230
2022	\$3,789,177
2023	\$4,944,930
2024	\$4,480,533
2025	\$1,997,675
Thereafter	(\$623,541)
Total	\$19,383,004

K. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

Plan Description. The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

OPEB Plan Fiduciary Net Position. Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

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

Components of the net OPEB liability of the TRS-Care plan as of August 31, 2019 are as follows:

<u>NET OPEB Liability</u>	<u>Amount</u>
Total OPEB Liability	\$ 48,583,247,239
Less: Plan Fiduciary Net Position	<u>(1,292,022,349)</u>
Net OPEB Liability	<u>\$ 47,291,224,890</u>

Net Position as percentage of Total OPEB Liability 2.66%

Benefits Provided. TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension system. Eligible non-Medicare retirees and their dependents may pay premiums to participate in the high-deductible health plans. Eligible Non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system.

The General Appropriations Act passed by the 86th Legislature included funding to maintain TRS Care premiums at their current level through 2021. The 86th legislature also passed SB 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures.

The premium rates for retirees are presented in the following table:

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

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

Texas Insurance Code, Section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65% of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act which is 0.75% of each active employee's pay for fiscal year 2019. The following table shows contributions to the TRS-Care plan by type of contributor.

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

Contribution Rates		
	2019	2020
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%
Employer 0576 - 2020 Employer Contributions	\$	1,475,872
Employer 0576 - 2020 Member Contributions	\$	1,141,773
Reporting Year 2020 NECE On-behalf Contributions	\$	4,182,333

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

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$73.6 million in fiscal year 2019.

Actuarial Assumptions. The total OPEB liability in the August 31, 2018 actuarial valuation was rolled forward to August 31, 2019. The actuarial valuation was determined using the following actuarial assumptions:

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2018 TRS pension actuarial valuation that was rolled forward to August 31, 2019:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Expected Payroll Growth
Rates of Disability Incidence	

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2018 Rolled forward to August 31, 2019
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	2.63% as of August 31, 2019
Aging Factors	Based on Plan Specific Experience
Election Rates	Normal Retirement: 65% participation prior to age 65 and 50% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Projected Salary Increases	3.05% to 9.05%
Ad hoc post-employment benefit changes	None

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

The impact of the Cadillac Tax that is returning in fiscal year 2023, has been calculated as a portion of the trend assumption. Assumptions and methods used to determine the impact of the Cadillac Tax include:

- 2018 thresholds of \$850/\$2,292 were indexed annually by 2.30 percent.
- Premium data submitted was not adjusted for permissible exclusions to the Cadillac Tax.
- There were no special adjustments to the dollar limit other than those permissible for non-Medicare retirees over 55.

Results indicate that the value of the excise tax would be reasonably represented by a 25-basis point addition to the long-term trend rate assumption.

Discount Rate. A single discount rate of 2.63% was used to measure the total OPEB liability. There was a decrease of 1.06 percent in the discount rate since the previous year. The Discount Rate can be found in the 2019 TRS CAFR on page 70. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Net OPEB Liability:

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.69%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (1.63%)	Discount Rate (2.63%)	1% Increase in Discount Rate (3.63%)
ECISD proportionate share of the net pension liability:	\$144,182,202	\$119,423,267	\$100,054,328

Healthcare Cost Trend Rates Sensitivity Analysis - The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
ECISD proportionate share of the net pension liability:	\$97,421,311	\$119,423,267	\$148,895,782

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

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At June 30, 2020, the District reported a liability of \$119,423,266 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

ECISD's Proportionate share of the collective net OPEB liability	\$ 119,423,267	
State's proportionate share that is associated with ECISD	158,686,808	
Total	\$ 278,110,075	

The Net OPEB Liability was measured as of August 31, 2019 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2018 thru August 31, 2019.

At August 31, 2019 the employer's proportion of the collective Net OPEB Liability was 0.2525273266% compared to 0.2451925302% as of August 31, 2018. This is an increase of 0.0073347964%.

Changes in Actuarial Assumptions Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability since the prior measurement period:

- The discount rate changed from 3.69% as of August 31, 2018 to 2.63% as of August 31, 2019. This change increased the Total OPEB liability (TOL).
- The trend rates were reset to better reflect the plan's anticipated experience. This change increased the TOL.
- The participation rate for pre-65 retirees was lowered from 70 percent to 65 percent. The participation rate for post-65 retirees was lowered from 75 percent to 50 percent. 25 percent of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the TOL.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20 percent to 15 percent. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20 percent to 10 percent. These changes decreased the TOL.

Changes in Benefit Terms: There were no changes in benefit terms since the prior measurement date.

For the year ended June 30, 2020, the District recognized OPEB expenses of \$4,182,333 and revenue of \$4,182,333 for support provided by the State.

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

At June 30, 2020, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual Actuarial experience	\$5,858,726	\$19,542,351
Changes in Actuarial Assumptions	\$6,633,031	\$32,121,928
Net Difference between projected and actual investment earnings	\$12,884	\$0
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	\$4,058,213	\$5,157,965
Contributions paid to TRS subsequent to the measurement date (calculated by employer)	\$1,239,137	\$0
Total	\$17,801,991	\$56,822,244

The net amounts of the employer's balances of deferred outflows and inflows (not including the deferred contribution paid subsequent to the measurement date) of resources related to OPEBs will be recognized in OPEB expense as follows:

For the Year Ending June 30	Pension Expense Amount
2021	\$ (6,816,959)
2022	(6,816,959)
2023	(6,821,129)
2024	(6,823,514)
2025	(6,822,861)
Thereafter	(6,157,966)
Total	(40,259,388)

Medicare Part D. The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal year ended 2020, 2019, and 2018 the subsidy payments received by TRS-Care on-behalf of the District were \$844,478, \$628,315, and \$515,292 respectively. These payments are recorded as equal revenues and expenditures in the governmental fund financial statements of the District.

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

L. RISK MANAGEMENT

Health Insurance

The District sponsors a self-funded plan to provide health care benefits to staff members and their dependents. Transactions related to the plan are accounted for in the Medical Trust Fund (the “Fund”), an internal service fund of the District. The District contributed \$380 per month per employee for the period of July 2019 through June 2020. Each employee contributed \$115 per month for the period of July through December 2019 and \$125 per month for January through June 2020. Employees, at their option, authorized payroll withholding to pay contributions for dependents. Third party administrators paid all claims from the fund. The plan was authorized by Section 21.922, Texas Education Code, and was documented by contractual agreement. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Sirius America Insurance Company, commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop loss coverage was in effect in 2019 for individual claims exceeding \$350,000 annually and aggregate coverage with an attachment point of \$29,006,903. These amounts were \$350,000 individual and \$33,798,493 aggregate in 2020. Estimates of claims payable and of claims incurred, but not reported at June 30, 2020, are reflected as accounts and claims payable of the Fund. The plan is funded to discharge liabilities of the Fund as they become due.

For the fiscal year 2019-2020, no claims exceeded the \$350,000 limit plus one one-time aggregating specific of \$200,000. Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended June 30, 2019	Year Ended June 30, 2020
Unpaid claims, beginning of the year	\$ 2,242,651	\$ 1,849,491
Incurred claims (including IBNR's)	20,366,921	19,683,250
Claim Payments	(20,760,081)	(19,725,535)
Unpaid claims, end of fiscal year	\$ 1,849,491	\$ 1,807,206

Worker’s Compensation

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

For the school year 2019-2020, no claims exceeded the \$500,000 limit. Changes in the balances of the claims liability during the past year are as follows:

	Year Ended June 30, 2019	Year Ended June 30, 2020
Unpaid claims, beginning of the year	\$ 3,018,595	\$ 2,612,013
Incurred claims (including IBNR's)	233,745	776,265
Claim Payments	(640,327)	(827,519)
Unpaid claims, end of fiscal year	\$ 2,612,013	\$ 2,560,759

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

M. CAPITAL LEASES

The District entered into long-term lease agreements for the purchase of buses. Such leases are classified as capital leases for accounting purposes and are recorded at the present value of the future minimum lease payments at the inception of the lease. As of June 30, 2020, the District had future minimum lease payments under capital leases as follows:

<u>Year Ending June 30,</u>	<u>Future Rental Payments</u>
2021	\$ 481,389
2022	481,389
2023	481,389
2024	481,389
2025	481,389
Thereafter	481,389
Net Minimum Lease Payments	<u>2,888,334</u>
Less Amount Representing Interest	<u>(302,925)</u>
 Present Value of Minimum Lease Payments	 <u>\$ 2,585,409</u>

<u>Year Ending June 30,</u>	<u>General Obligations</u>		<u>Total Requirements</u>
	<u>Principal</u>	<u>Interest</u>	
2021	397,105	84,284	481,389
2022	410,050	71,339	481,389
2023	423,418	57,971	481,389
2024	437,221	44,168	481,389
2025	451,475	29,914	481,389
Thereafter	466,140	15,249	481,389
	<u>\$2,585,409</u>	<u>\$ 302,925</u>	<u>\$ 2,888,334</u>

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

N. CHANGES IN LONG-TERM LIABILITIES

Long-term activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds and Notes Payable:					
School Building and Refunding Bonds	\$ 164,638,299	\$ -	\$ (4,143,299)	\$ 160,495,000	\$ 6,115,000
Accumulated Accretion	1,831,557	20,144	(1,851,701)	-	-
Net Bond Premium	12,173,232	-	(2,073,835)	10,099,397	-
Total Bonds and Notes Payable	178,643,088	20,144	(8,068,835)	170,594,397	6,115,000
Other Liabilities:					
Net Pension Liability	89,454,550	25,106,890	(25,290,312)	89,271,128	-
Net Other Post Employment Benefits (OPEB) Liability	122,426,875	17,962,718	(20,966,326)	119,423,267	-
Worker's Compensation (IBNR)	2,612,013	776,265	(827,519)	2,560,759	586,441
Capital Lease Liability	-	3,058,330	(472,921)	2,585,409	397,105
Sick Leave Benefits	5,405,371	1,518,160	(802,958)	6,120,573	414,239
Total Other Liabilities	219,898,809	48,422,363	(48,360,036)	219,961,136	1,397,785
Total Governmental Activities Long-Term Liabilities	\$ 398,541,897	\$ 48,442,507	\$ (56,428,871)	\$ 390,555,533	\$ 7,512,785

O. UNEARNED REVENUES

Unearned revenues at year end consisted of the following:

	General Fund	Special Revenue Funds	Debt Service Fund	Total
Insurance Recovery	\$ -	\$ 12,637,850	\$ -	\$ 12,637,850
Education Foundation Awards		111,178		111,178
Title IV, Part A, Subpart 1		107,135		107,135
Chiefs for Change COVID-19 Accelerator Fund Grant Award	50,000			50,000
Advanced Placement Incentives		47,640		47,640
Brown Agriculture Fund		45,060		45,060
Weldon Scholarship Fund		27,545		27,545
Odessa Regional School Clinic		23,978		23,978
Advanced Via Individual Determination		14,521		14,521
Ecolab - Lyndon B. Johnson Elementary		10,792		10,792
ICA Donation		6,284		6,284
Instructional Material Allotment		5,714		5,714
Memorial Scholarship Fund		5,028		5,028
Teen Parent Related Services Donation	5,024			5,024
Permian High School Giants Award		4,933		4,933
Junior League of Odessa Donation	4,780			4,780
Jason's Project Stem		2,586		2,586
Texas Comptroller LEOSE	2,296			2,296
Ecolab - Blackshear Elementary School		376		376
PICK Education		236		236
Total	\$ 62,100	\$ 13,050,856	\$ -	\$ 13,112,956

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

P. DUE FROM STATE AND FEDERAL AGENCIES

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. Amounts due from federal and state governments as of June 30, 2020, are summarized below.

Fund Name	State Entitlements	Federal Grants	Total
General Fund	\$ 25,381,893	\$	\$ 25,381,893
Summer Feeding Program		508,668	508,668
IDEA - Part B, Formula		372,338	372,338
State Funded Special Revenue Funds		319,836	319,836
Child and Adult Care Food Program		240,651	240,651
Continuity Grant		132,909	132,909
ESEA Title I, Part A - Improving Basic Programs		130,305	130,305
Regional Day School - DEAF	118,707		118,707
ESEA Title III, Part A - English Language Acquisition		45,692	45,692
Career and Technical Basic Grant		45,436	45,436
IDEA - Part B, Preschool		40,149	40,149
IDEA - Part C, Early Intervention (DEAF)		252	252
Total	<u>\$ 25,500,600</u>	<u>\$ 1,836,236</u>	<u>\$ 27,336,836</u>

Q. REVENUE FROM LOCAL AND INTERMEDIATE SOURCES

During the year ended June 30, 2020, revenues from local and intermediate sources consisted of the following:

	General Fund	Insurance Recovery Fund	Debt Service Fund	Other Funds	Total
Property Taxes	\$ 158,340,056	\$ -	\$ 16,235,410	\$ -	\$ 174,575,466
Penalties, Interest and Other					
Tax-Related Income	2,595,405	-	265,714	-	2,861,119
Investment Income	1,340,282	63,588	106,080	14,330	1,524,280
Food Sales	-	-	-	3,188,056	3,188,056
Co-Curricular Student Activities	469,391	-	-	-	469,391
Insurance Recovery	45,252	6,463,318	-	-	6,508,570
Other	2,719,089	-	-	733,245	3,452,334
Total	<u>\$ 165,509,475</u>	<u>\$ 6,526,906</u>	<u>\$ 16,607,204</u>	<u>\$ 3,935,631</u>	<u>\$ 192,579,216</u>

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

R. CONTINGENT LIABILITIES

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

In the opinion of management, the District has materially complied with all requirements. However, such programs are subject to future audit or review, the possibility of disallowed expenditures exists. In the event of such disallowance of claimed expenditures, the District does not expect the resulting liability to have a material adverse effect on its combined financial statements at June 30, 2020.

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

S. SHARED SERVICE ARRANGEMENTS

The District is the fiscal agent for a Shared Service Arrangement (“SSA”) that provides deaf education services to member districts. In addition to the District, other member districts include Midland, Reagan County, Big Spring, Andrews, Ft. Stockton, Monahans, McCamey, Coahoma, and Kermit. All services are provided by the fiscal agent. The member districts provide the funds to the fiscal agent. According to guidance provided in TEA’s Resource Guide, the District has accounted for the fiscal agent’s activities of the SSA in Special Revenue Fund 315, 340 and 435 using Model 3 in the SSA section. Expenditures of the SSA are summarized below:

Ector County Independent School District	\$	621,604
Midland Independent School District		143,446
Reagan County Independent School District		79,692
Big Spring Independent School District		79,692
Andrews Independent School District		63,754
Ft. Stockton Independent School District		47,815
Monahans Independent School District		15,938
McCamey Independent School District		15,938
Coahoma Independent School District		15,938
Kermit Independent School District		15,938
Total	\$	1,099,755

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

T. CONSTRUCTION COMMITMENT

The District had the following construction commitment as of June 30, 2020:

Name of Project	Contractor	Contract Amount
Permian HS Baseball Restroom Facility	Onyx General Contractor	\$ 391,270

U. ARBITRAGE COMPLIANCE

The District is monitoring its compliance with Federal arbitrage regulations. As of June 30, 2020, the District is in compliance with Federal regulations, and the District has no liability for arbitrage rebates.

V. TAX ABATEMENTS

In compliance with GASB Statement No. 77, the District had one Chapter 313 Agreement with Oberon Solar 1A LLC for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes pursuant to the Chapter 313 of the Texas Tax Code, i.e., the Texas Economic Development Act, as set forth in Chapter 313 of the Texas Tax Code, as amended. Value limitation agreements are a part of a state program, originally created in 2001 which allows school districts to limit the taxable value of an approved project for Maintenance and Operations (M&O) for a period of years specified in statute. The project under the Chapter 313 agreement must be consistent with the state’s goal to “encourage large scale capital investments in this state.” Chapter 313 of the Tax Code grants eligibility to companies engaged in manufacturing, research and development, renewable electric energy production, clean coal projects, nuclear power generation and data centers.

In order to qualify for the value limitation agreement, the applicant is required to meet a series of capital investment, job creation, and wage requirements specified by state law. At the time of the application’s approval, the agreement was found to have done so by both the District’s Board of Trustees and the Texas Comptroller’s Office, which recommended approval of the project on December 18, 2018. The application, the agreements and state reporting requirement documentation can be viewed at the Texas Comptroller’s website: <https://comptroller.texas.gov/economy/local/ch313/agreement-docs.php>.

The \$30 million value limitation and payments due to the district will begin in the 2020-2021 fiscal year and will continue for M&O tax purposes for ten years. The entire project value will remain taxable for I&S purposes for the term of the agreement. The net payment due to the district in 2019-2020 is \$0.

W. SUBSEQUENT EVENT

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

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

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

TEA will institute the ADA hold harmless for the first two six-week attendance reporting periods as follows: if an LEA's Refined ADA counts during those first two six-week reporting periods are less than the ADA hold harmless projections (described in the paragraph below), the first two six-week attendance reporting periods for 2020–2021 will be excluded from the calculation of ADA and student FTEs for FSP funding purposes and will be replaced with the ADA hold harmless projections. For purposes of the hold harmless calculation, TEA will not consider each six weeks attendance period independent of each other. TEA will replace attendance numbers for each eligible LEA's 2020-2021 first two six-week attendance periods with projected ADA and student FTE numbers calculating using a three-year average trend of final numbers from the 2017-2018 through the 2019-2020 school years, unless this projection is both 15% higher and 100 ADA higher than the 2020-2021 LPE projections. In the latter case, 2020- 2021 LPE counts will be used.

TEA will make available an ADA hold harmless for the third six weeks attendance reporting period, on the condition that LEAs allow on-campus instruction throughout the entire third six weeks period, as further described below. The ADA hold harmless methodology will be identical to the methodology used for the first two six weeks attendance reporting periods, except that the third six weeks will be examined independent of the first two six weeks attendance reporting periods. Specifically, if an LEA's refined ADA counts during the third six- weeks attendance reporting period is less than the ADA hold harmless projections (described in the prior question and available online), the third six-weeks attendance reporting period for 2020–2021 will be excluded from the calculation of ADA and student FTEs for FSP funding purposes and will be replaced with the ADA hold harmless projections. As noted above, this ADA hold harmless methodology will only apply to attendance-based counts and will not apply to enrollment-based FSP allotments such as the state compensatory education allotment and the dyslexia allotment.

The District has evaluated events subsequent to June 30, 2020 through December 15, 2020, the date the financial statements were available to be issued and concluded there are no other events requiring disclosure in the notes or recognition in the financial statements.

BUDGETARY COMPARISON REPORTING

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

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

REQUIRED SUPPLEMENTARY INFORMATION

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2020

	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
District's Proportion of the Net Pension Liability (Asset)	0.171730972%	0.162519269%	0.163010289%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 89,271,128	\$ 89,454,550	\$ 52,121,909
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	115,099,303	130,227,666	81,929,372
Total	<u>\$ 204,370,431</u>	<u>\$ 219,682,216</u>	<u>\$ 134,051,281</u>
District's Covered Payroll	\$ 166,363,097	\$ 162,321,705	\$ 164,691,543
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	53.66%	55.11%	31.64%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.24%	73.74%	82.17%

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

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

<u>FY 2017</u> <u>Plan Year 2016</u>	<u>FY 2016</u> <u>Plan Year 2015</u>	<u>FY 2015</u> <u>Plan Year 2014</u>
0.1779288%	0.1717072%	0.1256839%
\$ 67,236,631	\$ 60,696,210	\$ 33,571,908
96,003,500	88,961,129	75,916,290
<u>\$ 163,240,131</u>	<u>\$ 149,657,339</u>	<u>\$ 109,488,198</u>
\$ 162,443,801	\$ 150,542,332	\$ 147,350,185
41.39%	40.32%	22.78%
78.00%	78.43%	83.25%

DRAFT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2020

	2020	2019	2018
Contractually Required Contribution	\$ 3,233,829	\$ 3,339,028	\$ 2,951,106
Contribution in Relation to the Contractually Required Contribution	(3,233,829)	(3,339,028)	(2,951,106)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 175,704,924	\$ 164,417,160	\$ 162,515,095
Contributions as a Percentage of Covered Payroll	1.84%	2.03%	1.82%

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

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

DRAFT

2017	2016	2015
\$ 2,792,264	\$ 3,086,526	\$ 2,819,306
(2,792,264)	(3,086,526)	(2,819,306)
\$ -	\$ -	\$ -
\$ 164,788,323	\$ 160,914,812	\$ 149,308,655
1.69%	1.92%	1.89%

DRAFT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2020

	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.252527327%	0.24519253%	0.25592559%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 119,423,267	\$ 122,426,875	\$ 111,292,438
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	158,686,808	135,999,016	126,511,621
Total	<u>\$ 278,110,075</u>	<u>\$ 258,425,891</u>	<u>\$ 237,804,059</u>
District's Covered Payroll	\$ 166,363,097	\$ 162,321,705	\$ 164,691,543
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	71.78%	75.42%	67.58%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	2.66%	1.57%	0.91%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. Therefore the amounts reported for FY 2020 are for the measurement date of August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2020

	2020	2019	2018
Contractually Required Contribution	\$ 1,475,872	\$ 1,373,728	\$ 1,322,075
Contribution in Relation to the Contractually Required Contribution	(1,475,872)	(1,373,728)	(1,322,075)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 175,704,924	\$ 164,417,160	\$ 162,515,095
Contributions as a Percentage of Covered Payroll	-	0.84%	0.81%

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

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2020

A. Notes to Schedules for the TRS Pension

Changes of Benefit terms.

There were no changes of benefit terms that affected the measurement of the Total Pension liability during the measurement period.

Changes of Assumptions.

There were no changes in the actuarial assumptions used in the determination of the Total Pension liability during the measurement period.

The single discount rate was a blended rate of 6.907% as of August 31, 2018 and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.

With the enactment of SB 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries.

B. Notes to Schedules for the TRS OPEB Plan

Changes in Benefits.

There were no changes of benefit terms during the measurement period that affected the Total OPEB liability.

Changes in Assumptions.

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

- The discount rate changed from 3.69 percent as of August 31, 2018 to 2.63 percent as of August 31, 2019. This change increased the TOL.
- The trend rates were reset to better reflect the plan's anticipated experience. This change increased the TOL.
- The participation rate for pre-65 retirees was lowered from 70 percent to 65 percent. The participation rate for post-65 retirees was lowered from 75 percent to 50 percent. 25 percent of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the TOL.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20 percent to 15 percent. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20 percent to 10 percent. These changes decreased the TOL.

COMBINING SCHEDULES

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

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

240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 Title II, A Training and Recruiting	263 Title III, A English Lang. Acquisition	272 Medicaid Admin. Claim MAC	276 Instructional Continuity Grant	289 Other Federal Special Revenue Funds
\$ 34,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902,798	-	-	-	-	-	-	-
240,651	508,668	45,436	-	45,692	-	132,909	-
4,503,620	-	37,387	95,665	42,541	-	-	200,294
1,425,586	-	-	-	-	-	-	-
<u>\$ 7,107,081</u>	<u>\$ 508,668</u>	<u>\$ 82,823</u>	<u>\$ 95,665</u>	<u>\$ 88,233</u>	<u>\$ -</u>	<u>\$ 132,909</u>	<u>\$ 200,294</u>
\$ 452,903	\$ -	\$ 41,785	\$ -	\$ 500	\$ -	\$ 132,909	\$ 31,272
792,224	508,668	41,038	54,969	87,607	-	-	61,783
-	-	-	40,696	-	-	-	-
316,790	-	-	-	126	-	-	104
-	-	-	-	-	-	-	107,135
<u>1,561,917</u>	<u>508,668</u>	<u>82,823</u>	<u>95,665</u>	<u>88,233</u>	<u>-</u>	<u>132,909</u>	<u>200,294</u>
1,425,586	-	-	-	-	-	-	-
4,119,578	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>5,545,164</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 7,107,081</u>	<u>\$ 508,668</u>	<u>\$ 82,823</u>	<u>\$ 95,665</u>	<u>\$ 88,233</u>	<u>\$ -</u>	<u>\$ 132,909</u>	<u>\$ 200,294</u>

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

Data Control Codes	315 SSA IDEA, Part B Discretionary	340 SSA - IDEA C Deaf - Early Intervention	397 Advanced Placement Incentives	410 State Instructional Materials
ASSETS				
1110	\$ -	\$ -	\$ -	\$ -
1120	-	-	-	-
1240	-	252	-	-
1260	9,542	-	47,640	684,172
1300	-	-	-	-
1000	<u>\$ 9,542</u>	<u>\$ 252</u>	<u>\$ 47,640</u>	<u>\$ 684,172</u>
LIABILITIES				
2110	\$ -	\$ -	\$ -	\$ 678,458
2170	7,782	252	-	-
2180	1,760	-	-	-
2200	-	-	-	-
2300	-	-	47,640	5,714
2000	<u>9,542</u>	<u>252</u>	<u>47,640</u>	<u>684,172</u>
FUND BALANCES				
Nonspendable Fund Balance:				
3410	-	-	-	-
Restricted Fund Balance:				
3450	-	-	-	-
3490	-	-	-	-
3000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	<u>\$ 9,542</u>	<u>\$ 252</u>	<u>\$ 47,640</u>	<u>\$ 684,172</u>

429 Other State Special Revenue Funds	435 SSA Regional Day School - Deaf	462 Memorial Scholarship Fund	478 Pick Education Fund	479 Permanent Fund	482 Education Foundation	483 Citi Foundation Award	484 Ector Success Academy Network
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
319,836	118,707	-	-	-	-	-	-
1,036	-	5,028	1,249	10,792	128,959	14,521	-
-	-	-	-	-	-	-	-
<u>\$ 320,872</u>	<u>\$ 118,707</u>	<u>\$ 5,028</u>	<u>\$ 1,249</u>	<u>\$ 10,792</u>	<u>\$ 128,959</u>	<u>\$ 14,521</u>	<u>\$ -</u>
\$ 142,983	\$ 4,935	\$ -	\$ 1,013	\$ -	\$ 17,276	\$ -	\$ -
177,889	111,724	-	-	-	505	-	-
-	-	-	-	-	-	-	-
-	2,048	-	-	-	-	-	-
-	-	5,028	236	10,792	111,178	14,521	-
<u>320,872</u>	<u>118,707</u>	<u>5,028</u>	<u>1,249</u>	<u>10,792</u>	<u>128,959</u>	<u>14,521</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 320,872</u>	<u>\$ 118,707</u>	<u>\$ 5,028</u>	<u>\$ 1,249</u>	<u>\$ 10,792</u>	<u>\$ 128,959</u>	<u>\$ 14,521</u>	<u>\$ -</u>

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

Data Control Codes	486 Blackshear Ecolab Fund	489 Brown Agriculture Fund	490 Barbara Jordan Elem Trust	491 OHS Scholarship Fund	
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments - Current	-	52,173	1,983	26,002
1240	Due from Other Governments	-	-	-	-
1260	Due from Other Funds	376	-	1,703	-
1300	Inventories	-	-	-	-
1000	Total Assets	<u>\$ 376</u>	<u>\$ 52,173</u>	<u>\$ 3,686</u>	<u>\$ 26,002</u>
LIABILITIES					
2110	Accounts Payable	\$ -	\$ -	\$ -	\$ -
2170	Due to Other Funds	-	4,761	-	-
2180	Due to Other Governments	-	-	-	-
2200	Accrued Expenditures	-	-	-	-
2300	Unearned Revenue	376	45,060	-	-
2000	Total Liabilities	<u>376</u>	<u>49,821</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable Fund Balance:					
3410	Inventories	-	-	-	-
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3490	Other Restricted Fund Balance	-	2,352	3,686	26,002
3000	Total Fund Balances	<u>-</u>	<u>2,352</u>	<u>3,686</u>	<u>26,002</u>
4000	Total Liabilities and Fund Balances	<u>\$ 376</u>	<u>\$ 52,173</u>	<u>\$ 3,686</u>	<u>\$ 26,002</u>

492 Jason's Project STEM	493 ICA Donation Fund	494 Chevron Project Lead the Way	496 Odessa Regional School Clinic	497 Weldon Scholarship Fund	498 PHS Science Giants Awards	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,754
-	-	-	-	28,574	-	1,011,530
-	-	-	-	-	-	1,954,943
2,586	6,284	9,618	23,978	-	4,933	8,993,034
-	-	-	-	-	-	1,425,586
<u>\$ 2,586</u>	<u>\$ 6,284</u>	<u>\$ 9,618</u>	<u>\$ 23,978</u>	<u>\$ 28,574</u>	<u>\$ 4,933</u>	<u>\$ 13,429,847</u>
\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ -	\$ 1,681,768
-	-	18	-	-	-	5,351,612
-	-	-	-	-	-	42,456
-	-	-	-	-	-	362,772
2,586	6,284	-	23,978	27,544	4,933	413,005
<u>2,586</u>	<u>6,284</u>	<u>9,618</u>	<u>23,978</u>	<u>27,544</u>	<u>4,933</u>	<u>7,851,613</u>
-	-	-	-	-	-	1,425,586
-	-	-	-	-	-	4,119,578
-	-	-	-	1,030	-	33,070
-	-	-	-	1,030	-	5,578,234
<u>\$ 2,586</u>	<u>\$ 6,284</u>	<u>\$ 9,618</u>	<u>\$ 23,978</u>	<u>\$ 28,574</u>	<u>\$ 4,933</u>	<u>\$ 13,429,847</u>

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

Data Control Codes	211 Title I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	226 IDEA - Part B Discretionary
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	6,560,941	5,319,423	165,947	30,000
5020 Total Revenues	6,560,941	5,319,423	165,947	30,000
EXPENDITURES:				
Current:				
0011 Instruction	2,227,102	4,955,179	165,947	-
0012 Instructional Resources and Media Services	4,120	-	-	-
0013 Curriculum and Instructional Staff Development	3,948,370	54,818	-	-
0021 Instructional Leadership	57,353	19,343	-	-
0023 School Leadership	52,638	-	-	-
0031 Guidance, Counseling, and Evaluation Services	85,622	290,083	-	30,000
0032 Social Work Services	87,749	-	-	-
0033 Health Services	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	97,987	-	-	-
6030 Total Expenditures	6,560,941	5,319,423	165,947	30,000
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-	-
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 Title II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	272 Medicaid Admin. Claim MAC	276 Instructional Continuity Grant	289 Other Federal Special Revenue Funds
\$ 3,211,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
425,854	-	-	-	-	-	-	-
9,585,839	4,068,831	352,981	746,953	521,875	73,761	132,909	255,988
13,222,789	4,068,831	352,981	746,953	521,875	73,761	132,909	255,988
-	-	175,997	90	126,685	-	-	39,112
-	-	-	-	-	-	-	-
-	-	88,690	738,931	379,707	-	-	12,457
-	-	-	-	500	-	-	-
-	-	-	1,858	-	-	132,909	5,079
-	-	88,294	-	-	-	-	16,983
-	-	-	-	-	-	-	34,759
-	-	-	-	-	73,761	-	53,448
10,408,650	3,897,980	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	6,074	-	-	-	-
687,133	170,851	-	-	-	-	-	-
-	-	-	-	-	-	-	94,150
-	-	-	-	-	-	-	-
-	-	-	-	14,983	-	-	-
11,095,783	4,068,831	352,981	746,953	521,875	73,761	132,909	255,988
2,127,006	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,127,006	-	-	-	-	-	-	-
3,418,158	-	-	-	-	-	-	-
\$ 5,545,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Data Control Codes	315 SSA IDEA, Part B Discretionary	340 SSA - IDEA C Deaf - Early Intervention	397 Advanced Placement Incentives	410 State Instructional Materials
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ 237,631
5800 State Program Revenues	-	-	3,657	3,629,311
5900 Federal Program Revenues	47,473	1,915	-	-
5020 Total Revenues	47,473	1,915	3,657	3,866,942
EXPENDITURES:				
Current:				
0011 Instruction	45,775	1,915	-	3,866,942
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	1,698	-	3,657	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	-	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	-	-
6030 Total Expenditures	47,473	1,915	3,657	3,866,942
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-	-
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

429 Other State Special Revenue Funds	435 SSA Regional Day School - Deaf	462 Memorial Scholarship Fund	478 Pick Education Fund	479 Permanent Fund	482 Education Foundation	483 Citi Foundation Award	484 Ector Success Academy Network
\$ -	\$ 365,590	\$ -	\$ 1,203	\$ -	\$ 77,890	\$ 2,332	\$ -
353,537	240,970	-	-	-	-	-	-
-	-	-	-	-	-	-	-
353,537	606,560	-	1,203	-	77,890	2,332	-
-	940,055	-	120	-	56,751	-	-
-	-	-	-	-	6,369	-	-
35,144	8,787	-	-	-	9,770	-	-
-	-	-	1,083	-	-	-	-
-	100,849	-	-	-	-	-	-
-	375	-	-	-	-	332	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	5,000	-	-
-	-	-	-	-	-	-	-
303,393	-	-	-	-	-	-	-
15,000	-	-	-	-	-	-	-
-	301	-	-	-	-	2,000	-
353,537	1,050,367	-	1,203	-	77,890	2,332	-
-	(443,807)	-	-	-	-	-	-
-	443,807	-	-	-	-	-	-
-	-	-	-	-	-	-	(10,686)
-	443,807	-	-	-	-	-	(10,686)
-	-	-	-	-	-	-	(10,686)
-	-	-	-	-	-	-	10,686
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Data Control Codes	486 Blackshear Ecolab Fund	489 Brown Agriculture Fund	490 Barbara Jordan Elem Trust	491 OHS Scholarship Fund
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ 1,868	\$ 511	\$ 260
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	-	1,868	511	260
EXPENDITURES:				
Current:				
0011 Instruction	-	1,300	-	-
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	-	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	-	-
6030 Total Expenditures	-	1,300	-	-
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	568	511	260
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-	-
1200 Net Change in Fund Balance	-	568	511	260
0100 Fund Balance - July 1 (Beginning)	-	1,784	3,175	25,742
3000 Fund Balance - June 30 (Ending)	\$ -	\$ 2,352	\$ 3,686	\$ 26,002

492 Jason's Project STEM	493 ICA Donation Fund	494 Chevron Project Lead the Way	496 Odessa Regional School Clinic	497 Weldon Scholarship Fund	498 PHS Science Giants Awards	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 35,004	\$ 2,045	\$ 201	\$ -	\$ 3,935,631
-	-	-	-	-	-	4,653,329
-	-	-	-	-	-	27,864,836
-	-	35,004	2,045	201	-	36,453,796
-	-	14,383	-	-	-	12,617,353
-	-	-	-	-	-	10,489
-	-	20,621	-	-	-	5,302,650
-	-	-	-	-	-	78,279
-	-	-	-	-	-	293,333
-	-	-	-	-	-	511,689
-	-	-	-	-	-	122,508
-	-	-	2,045	-	-	129,254
-	-	-	-	-	-	14,306,630
-	-	-	-	-	-	5,000
-	-	-	-	-	-	6,074
-	-	-	-	-	-	857,984
-	-	-	-	-	-	397,543
-	-	-	-	-	-	15,000
-	-	-	-	-	-	115,271
-	-	35,004	2,045	-	-	34,769,057
-	-	-	-	201	-	1,684,739
-	-	-	-	-	-	443,807
-	-	-	-	-	-	(10,686)
-	-	-	-	-	-	433,121
-	-	-	-	201	-	2,117,860
-	-	-	-	829	-	3,460,374
\$ -	\$ -	\$ -	\$ -	\$ 1,030	\$ -	\$ 5,578,234

COMBINING SCHEDULES – INTERNAL SERVICE FUNDS

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

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

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	715 Housing Fund	771 Workers Compensation Fund	772 Medical Trust Fund	Total Internal Service Funds
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Rental Receipts	\$ 723,392	\$ -	\$ -	\$ 723,392
Cash Received from Employees and Employer	-	957,177	25,701,424	26,658,601
Cash Received from Stop Loss Carrier	-	29,838	-	29,838
Cash Payments for Claims	-	(827,519)	(19,725,535)	(20,553,054)
Cash Payments for Other Operating Expenses	(458,080)	(159,496)	(2,084,388)	(2,701,964)
Net Cash Provided by Operating Activities	<u>265,312</u>	<u>-</u>	<u>3,891,501</u>	<u>4,156,813</u>
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	106,294	169,635	275,929
Net Increase in Cash and Cash Equivalents	265,312	106,294	4,061,136	4,432,742
Cash and Cash Equivalents at Beginning of Year	222,434	7,392,449	13,060,786	20,675,669
Cash and Cash Equivalents at End of Year	<u>\$ 487,746</u>	<u>\$ 7,498,743</u>	<u>\$ 17,121,922</u>	<u>\$ 25,108,411</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income (Loss):	\$ (2,670)	\$ 168,005	\$ 3,634,265	\$ 3,799,600
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	87,004	-	-	87,004
Effect of Increases and Decreases in Current Assets and Liabilities:				
Increase (decrease) in Accounts Payable	(2,702)	(102,411)	313,206	208,093
Increase (decrease) in Accrued Expenses	-	(51,254)	(42,286)	(93,540)
Increase (decrease) in Due To Other Funds	183,680	(14,340)	-	169,340
Increase (decrease) in Due From Other Funds	-	-	(13,684)	(13,684)
Net Cash Provided by Operating Activities	<u>\$ 265,312</u>	<u>\$ -</u>	<u>\$ 3,891,501</u>	<u>\$ 4,156,813</u>

REQUIRED TEA SCHEDULES

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

Last 10 Years	(1) Tax Rates		(2)	(3) Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service		
2011 and prior years	Various	Various	\$	18,566,067,000
2012	1.040000	0.095000		10,232,624,000
2013	1.040000	0.079500		11,598,844,880
2014	1.040000	0.121000		13,401,694,166
2015	1.040000	0.121000		14,256,078,650
2016	1.040000	0.110000		13,190,683,066
2017	1.040000	0.110000		11,855,872,243
2018	1.040000	0.109600		12,190,897,339
2019	1.170000	0.109600		15,070,399,797
2020 (School year under audit)	1.068400	0.109600		15,115,268,777
1000	TOTALS			

(10) Beginning Balance 7/1/2019	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2020
\$ 2,813,058	\$ -	\$ 149,038	\$ 13,614	\$ (97,107)	\$ 2,553,299
492,930	-	26,017	2,377	(3,279)	461,257
500,230	-	31,286	2,392	(3,079)	463,473
731,093	-	59,093	6,875	(1,591)	663,534
1,184,536	-	147,437	17,154	31,996	1,051,941
1,317,186	-	220,748	23,348	(35,264)	1,037,826
1,794,552	-	363,841	38,483	58,342	1,450,570
2,328,153	-	503,511	53,062	(30,968)	1,740,612
5,145,767	-	2,012,702	188,540	(285,430)	2,659,095
-	177,517,252	154,826,383	15,889,564	(420,267)	6,381,038
<u>\$ 16,307,505</u>	<u>\$ 177,517,252</u>	<u>\$ 158,340,056</u>	<u>\$ 16,235,409</u>	<u>\$ (786,647)</u>	<u>\$ 18,462,645</u>

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

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

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

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

DRAFT

FEDERAL AWARDS SECTION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ector County Independent School District, (the "District") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 15, 2020. The financial statements of the aggregate discretely presented component units were not audited in accordance with *Government Auditing Standards* and those statements were audited by other auditors whose report has been furnished to us, and our opinion insofar as it relates to the amounts included for the discretely presented component units, is based solely on the report of the other auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements.

To the Board of Trustees
Ector County Independent School District

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 that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

December 15, 2020
Odessa, Texas

draft

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

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

Report on Compliance for Each Major Federal Program

We have audited Ector County Independent School District (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of 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, 2020.

To the Board of Trustees
Ector County Independent School District

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

December 15, 2020
Odessa, Texas

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

I. Summary of Auditors' Results

Financial Statements

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

Federal Awards

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

Identification of Major Programs:

Name of Federal Program	CFDA Number
U.S. Department of Education	
Title I, Part A – Improving Basic Programs	84.010A
Special Education Cluster:	
IDEA – Part B, Formula	84.027A
SSA – IDEA – Part B, Discretionary Deaf	84.027A
IDEA – Part B, Preschool	84.173A
U.S. Department of Agriculture	
Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program – Cash Assistance	10.555
Summer Feeding Program – Cash Assistance	10.559
Child & Adult Care Food Program – Cash Assistance	10.558

Dollar threshold used to distinguish Between Type A and Type B federal programs:	\$856,371
Auditee qualified as low-risk auditee?	Yes

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

II. Financial Statement Findings

None reported

III. Federal Awards Findings and Questioned Costs

None reported

draft

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year ended June 30, 2020

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 Audit Findings

Finding 2019-001 was not repeated in the current year

draft

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year ended June 30, 2020

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

draft

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

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF DEFENSE			
<u>Direct Programs</u>			
Junior Reserve Officer's Training Corps	12.000		\$ 36,909
Total Direct Programs			<u>36,909</u>
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>36,909</u>
U.S. DEPARTMENT OF EDUCATION			
<u>Passed Through Education Service Center, Region 20</u>			
*Evaluation Capacity Award	84.027A	2265431918001	30,000
Total Passed Through Education Service Center, Region 20			<u>30,000</u>
<u>Passed Through The New Teacher Project, Inc.</u>			
Supporting Effective Educator Development	84.423A	U423A170007	47,424
Total Passed Through The New Teacher Project, Inc.			<u>47,424</u>
<u>Passed Through State Department of Education</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	19610101068901	1,262,731
ESEA, Title I, Part A - Improving Basic Programs	84.010A	20610101068901	5,369,574
ESEA, Title I, Part D - Improving Basic Programs	84.010A	19610103068901	6,773
ESEA, Title I, Part D - Improving Basic Programs	84.010A	20610103068901	64,686
Title I 1003 School Improvement	84.010A	20610141068901	152,923
Total CFDA Number 84.010A			<u>6,856,687</u>
*IDEA - Part B, Formula	84.027A	186600010689016600	46,541
*IDEA - Part B, Formula	84.027A	196600010689016600	585,977
*IDEA - Part B, Formula	84.027A	206600010689016600	4,881,961
*SSA - IDEA - Part B, Discretionary Deaf	84.027A	196600110689016673	7,918
*SSA - IDEA - Part B, Discretionary Deaf	84.027A	206600110689016673	42,406
Total CFDA Number 84.027A			<u>5,564,803</u>
*IDEA - Part B, Preschool	84.173A	186610010689016610	5,162
*IDEA - Part B, Preschool	84.173A	196610010689016610	18,181
*IDEA - Part B, Preschool	84.173A	206610010689016610	151,741
Total CFDA Number 84.173A			<u>175,084</u>
Total Special Education Cluster (IDEA)			<u>5,769,887</u>
Career and Technical - Basic Grant	84.048A	20420006068901	352,981
SSA - IDEA, Part C - Early Intervention (Deaf)	84.181A	203911010689013911	1,915
Title III, Part A - English Language Acquisition	84.365A	19671001068901	30,471
Title III, Part A - English Language Acquisition	84.365A	20671001068901	491,403
Total CFDA Number 84.365A			<u>521,874</u>
ESEA, Title II, Part A: Supporting Effective Instr	84.367A	19694501068901	162,209
ESEA, Title II, Part A: Supporting Effective Instr	84.367A	20694501068901	629,421
Total CFDA Number 84.367A			<u>791,630</u>
Instructional Continuity Grant	84.377A	17610740068901	132,909
Title IV, Part A, Subpart 1	84.424A	19680101068901	14,303
Title IV, Part A, Subpart 1	84.424A	20680101068901	250,030
Total CFDA Number 84.424A			<u>264,333</u>
Total Passed Through State Department of Education			<u>14,662,216</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>14,739,640</u>

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

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

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Passed Through Texas Health and Human Services Comm</u>			
Medicaid Administrative Claiming Program - MAC	93.778	529-07-0157-00014	73,761
Federal Child Care Tuition	93.556	09030C02FY20	<u>40,724</u>
Total Passed Through Texas Health and Human Services Comm			<u>114,485</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>114,485</u>
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the State Department of Agriculture</u>			
*School Breakfast Program	10.553	714020	2,880,320
*National School Lunch Program - Cash Assistance	10.555	713020	4,800,302
*National School Lunch Prog - Non-Cash Assistance	10.555	00327	<u>710,258</u>
Total CFDA Number 10.555			<u>5,510,560</u>
*Summer Feeding Program - Cash Assistance	10.559	00327	<u>4,068,831</u>
Total Child Nutrition Cluster			<u>12,459,711</u>
Child & Adult Care Food Program - Cash Assistance	10.558	00327	<u>1,194,959</u>
Total Passed Through the State Department of Agriculture			<u>13,654,670</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>13,654,670</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 28,545,704</u>

*Clustered Programs

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

1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal financial assistance programs of the Ector County Independent School District, Odessa, Texas (the District). The District reporting entity is defined in note I.A. of the notes to the District's general purpose financial statements. Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through other government agencies is included in the exhibit.

2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting that is described in note I.C. of the notes to the District's general purpose financial statements.

Indirect costs shown on the Schedule of Expenditures of Federal Awards are properly credited as revenues to the General Fund. These indirect cost revenues were determined by applying approved indirect cost rates to actual applicable expenditures of the projects. The District has elected not to use the 10% *de minimis* cost rate as covered in 200.414 Indirect (F&A) costs.

3) Relationship to General Purpose Financial Statements

Federal financial assistance revenues are reported in the District's general purpose financial statements as follows:

100-199	General Fund	2,791,272
200-499	Special Revenue Funds	27,864,836
		30,656,108
Less:	E-Rate revenue	(615,170)
Less:	SHARS revenue	(1,495,234)
	Schedule of Federal Awards	28,545,704

4) Relationship to Federal Financial Reports

Amounts reported in the accompanying exhibits agree with the amounts reported in the related Federal Financial Reports.

5) Amounts Passed Through by the District

During 2020, the District did not pass through any federal funding to sub-recipients.



OUR students...THE future

DRY

SCHOOLS FIRST QUESTIONNAIRE

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

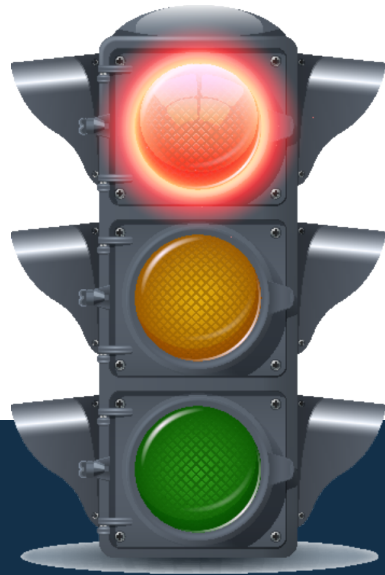
Fiscal Year 2020

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement?	No
SF3	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If there was a warrant hold not cleared in 30 days, then not timely.)	Yes
SF4	Was the school district issued a warrant hold? (Yes even if cleared within 30 days.)	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules in effect at the fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end.	\$1,831,557

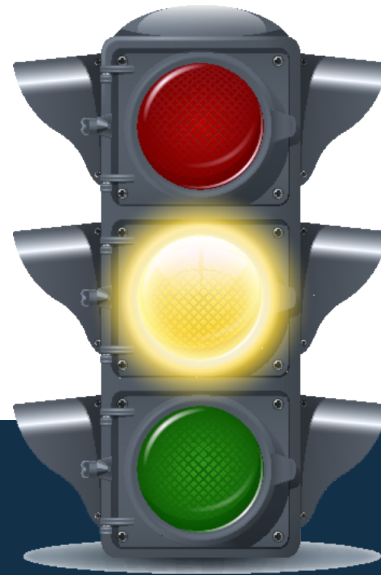
Ector County Independent School District

Audit Results for the Fiscal Year Ended June 30, 2020

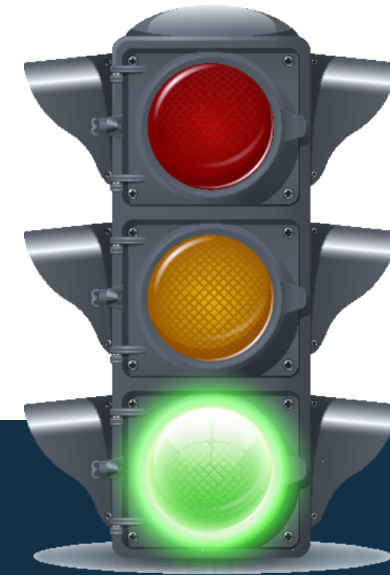
Purpose of the Audit – The Opinion on the Report



Disclaimer

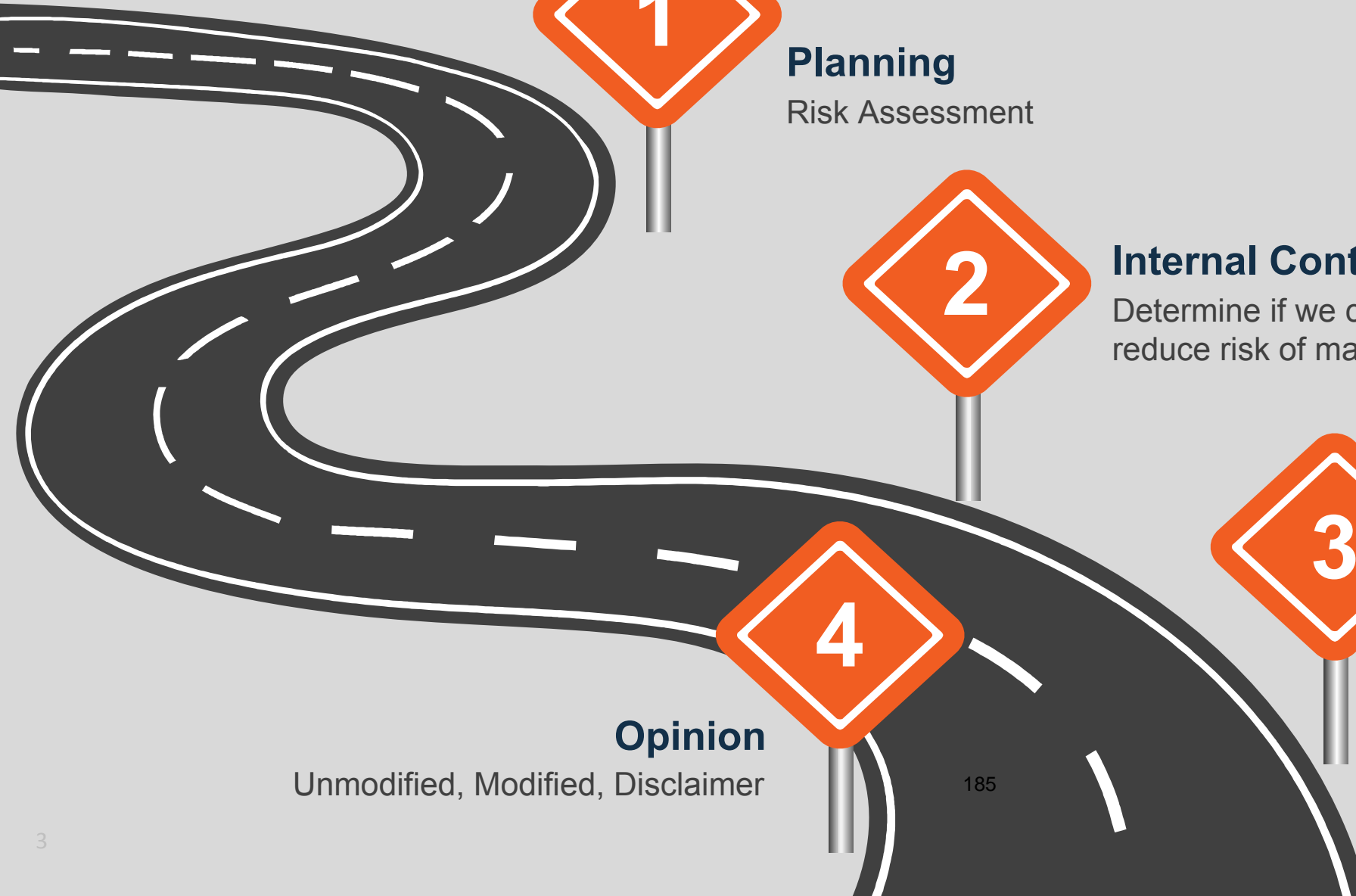


Qualification
(modification due to scope
limitation or departure from
GAAP)



Unmodified
(Clean Opinion)

The Audit Process



Planning
Risk Assessment



Internal Controls
Determine if we can rely on controls and reduce risk of material misstatement



Substantive Testing
Sufficient audit evidence



Opinion
Unmodified, Modified, Disclaimer

Ector County ISD Audit Opinions

Clean Report



- **Unmodified Opinion over financial statements**
- **No internal control findings related to financial reporting**
- **No findings related to compliance**

Ector County ISD Audit Opinions

Clean Report



- **Major Federal Programs**
 - Title I, Part A Improving Basic Program
 - Special Education Cluster:
 - IDEA—Part B Formula and Preschool
 - Evaluation Capacity Award
 - Child Nutrition Cluster
 - Child & Adult Care Food Program—Cash Assistance
- **Unmodified Opinion over each major federal program**
- **No internal control findings related to each major program**

Required Communications

Significant Accounting Policies

- The District's accounting policies and methods are appropriate and in accordance with industry standards.

Accounting Estimates

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

Required Communications

Difficulties Encountered in Performing the Audit

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

Corrected or Uncorrected Misstatements

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

Disagreements with Management

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

Required Communications

Management Representations

- We have requested certain representations from management

Consultation with Other Accountants

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

Major Issues Discussed with Management Prior to Retention

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





Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF 2020-2021 BUDGET AMENDMENT # 6

DATE: December 15, 2020

Attached is a summary of the recommended Budget Amendment #6 for the 2020-2021 budget.

The net result of the amendment is as follows:

No change to Fund Balance – General Fund \$0

Please be advised, these are changes in estimated budgeted funds, to fund items as noted on attached.

Administrative Recommendation:

Approval of 2020-2021 Budget Amendment #6.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGET
 FOR THE PERIOD JULY 1, 2020 THRU DECEMBER 31ST, 2020
 (UNAUDITED)

TEA FASRG Codes	100-199				240				500-599				
	General Fund				Food Service Fund				Debt Service Fund				
	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	
	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	
	11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		
REVENUES													
LOCAL AND INTERMEDIATE													
5710	Real and Personal Property Taxes	\$ 165,340,254	\$ 165,340,254	\$ 0	\$ 165,340,254	\$ 0	0	0	\$ 0	\$ 17,123,495	17,123,495	0	\$ 17,123,495
5730	Tuition and Fees	500,000	500,000	0	500,000	0	0	0	0	0	0	0	0
5740	Other Revenue Local Sources	2,075,000	2,828,450	0	2,828,450	6,000	6,000	0	6,000	50,000	50,000	0	50,000
5750	Co-Curricular/Enterprising Services	950,000	950,000	0	950,000	3,370,000	3,370,000	0	3,370,000	0	0	0	0
5760	Other Local Sources	0	0	0	0	0	0	0	0	0	0	0	0
5700	Local and Intermediate Totals	<u>168,865,254</u>	<u>169,618,704</u>	<u>0</u>	<u>169,618,704</u>	<u>3,376,000</u>	<u>3,376,000</u>	<u>0</u>	<u>3,376,000</u>	<u>17,173,495</u>	<u>17,173,495</u>	<u>0</u>	<u>17,173,495</u>
STATE													
5810	Per Capital/Foundation	124,763,746	118,286,251	0	118,286,251	0	0	0	0	0	0	0	0
5820	Local Revenue Other School Districts	0	7,282,000	0	7,282,000	70,000	70,000	0	70,000	268,836	268,836	0	268,836
5830	State Programs State of Texas	11,400,000	11,400,000	0	11,400,000	300,000	300,000	0	300,000	0	0	0	0
5840	Other Revenue State Sources	0	0	0	0	0	0	0	0	0	0	0	0
5800	State Totals	<u>136,163,746</u>	<u>136,968,251</u>	<u>0</u>	<u>136,968,251</u>	<u>370,000</u>	<u>370,000</u>	<u>0</u>	<u>370,000</u>	<u>268,836</u>	<u>268,836</u>	<u>0</u>	<u>268,836</u>
FEDERAL													
5910	Federal Other than State	0	0	0	0	0	0	0	0	0	0	0	0
5920	Federal from TEA	0	0	0	0	13,193,000	13,193,000	0	13,193,000	0	0	0	0
5930	Federal from State of Texas	1,600,000	1,600,000	0	1,600,000	975,000	975,000	0	975,000	0	0	0	0
5940	Direct Federal	500,000	500,000	0	500,000	0	0	0	0	0	0	0	0
5900	Federal Totals	<u>2,100,000</u>	<u>2,100,000</u>	<u>0</u>	<u>2,100,000</u>	<u>14,168,000</u>	<u>14,168,000</u>	<u>0</u>	<u>14,168,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>307,129,000</u>	<u>308,686,955</u>	<u>0</u>	<u>308,686,955</u>	<u>17,914,000</u>	<u>17,914,000</u>	<u>0</u>	<u>17,914,000</u>	<u>17,442,331</u>	<u>17,442,331</u>	<u>0</u>	<u>17,442,331</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGET
 FOR THE PERIOD JULY 1, 2020 THRU DECEMBER 31ST, 2020
 (UNAUDITED)

TEA FASRG Codes	100-199 General Fund				240 Food Service Fund				500-599 Debt Service Fund			
	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended
	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget
		11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020
EXPENDITURES												
11 INSTRUCTION												
6100	Payroll Costs	163,157,076	160,339,121	0	160,339,121	0	0	0	0	0	0	0
6200	Purchased/Contracted Services	2,488,662	3,012,705	0	3,012,705	0	0	0	0	0	0	0
6300	Supplies and Materials	13,746,994	12,115,071	0	12,115,071	0	0	0	0	0	0	0
6400	Other Operating Expenses	4,629,373	9,134,642	(5,023,453)	4,111,189	0	0	0	0	0	0	0
6600	Capital Outlay	32,603	195,846	0	195,846	0	0	0	0	0	0	0
11 FUNCTION TOTALS		184,054,708	184,797,385	(5,023,453)	179,773,932	0	0	0	0	0	0	0
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES												
6100	Payroll Costs	2,325,792	2,325,792	0	2,325,792	0	0	0	0	0	0	0
6200	Purchased/Contracted Services	53,000	53,000	0	53,000	0	0	0	0	0	0	0
6300	Supplies and Materials	133,082	149,546	0	149,546	0	0	0	0	0	0	0
6400	Other Operating Expenses	153,219	136,755	0	136,755	0	0	0	0	0	0	0
6600	Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
12 FUNCTION TOTALS		2,665,093	2,665,093	0	2,665,093	0	0	0	0	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT												
6100	Payroll Costs	4,068,006	4,122,114	0	4,122,114	0	0	0	0	0	0	0
6200	Purchased/Contracted Services	1,156,060	1,410,964	0	1,410,964	0	0	0	0	0	0	0
6300	Supplies and Materials	130,951	212,785	0	212,785	0	0	0	0	0	0	0
6400	Other Operating Expenses	1,030,856	1,095,149	0	1,095,149	0	0	0	0	0	0	0
6600	Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS		6,385,873	6,841,012	0	6,841,012	0	0	0	0	0	0	0

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGET
 FOR THE PERIOD JULY 1, 2020 THRU DECEMBER 31ST, 2020
 (UNAUDITED)

TEA FASRG Codes	100-199				240				500-599			
	General Fund				Food Service Fund				Debt Service Fund			
	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended
	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget
	11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020	
21 INSTRUCTIONAL LEADERSHIP												
6100 Payroll Costs	4,739,913	4,739,913	0	4,739,913	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	855,950	874,575	0	874,575	0	0	0	0	0	0	0	0
6300 Supplies and Materials	252,937	405,529	0	405,529	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	465,683	305,329	100,000	405,329	0	0	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	6,314,483	6,325,346	100,000	6,425,346	0	0	0	0	0	0	0	0
23 SCHOOL LEADERSHIP												
6100 Payroll Costs	17,772,894	17,766,904	(830,299)	16,936,605	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	378,571	2,197,254	(100,000)	2,097,254	0	0	0	0	0	0	0	0
6300 Supplies and Materials	949,512	1,108,717	(334,939)	773,778	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	1,224,545	(695,496)	2,015,238	1,319,742	0	0	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	20,325,522	20,377,379	750,000	21,127,379	0	0	0	0	0	0	0	0
31 GUIDANCE, COUNSELING & EVALUATION SERVICES												
6100 Payroll Costs	9,656,753	9,606,156	0	9,606,156	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	224,987	184,487	0	184,487	0	0	0	0	0	0	0	0
6300 Supplies and Materials	957,775	980,071	0	980,071	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	392,420	396,131	0	396,131	0	0	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	11,231,935	11,166,845	0	11,166,845	0	0	0	0	0	0	0	0

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGET
 FOR THE PERIOD JULY 1, 2020 THRU DECEMBER 31ST, 2020
 (UNAUDITED)

TEA FASRG Codes	100-199				240				500-599			
	General Fund				Food Service Fund				Debt Service Fund			
	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended
	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget
	11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020	
32 SOCIAL WORK SERVICES												
6100 Payroll Costs	559,608	559,608	0	559,608	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	352,000	352,000	0	352,000	0	0	0	0	0	0	0	0
6300 Supplies and Materials	4,386	7,806	0	7,806	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	3,666	3,666	0	3,666	0	0	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	919,660	923,080	0	923,080	0	0	0	0	0	0	0	0
33 HEALTH SERVICES												
6100 Payroll Costs	2,521,646	2,521,646	0	2,521,646	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	15,227	18,186	0	18,186	0	0	0	0	0	0	0	0
6300 Supplies and Materials	65,488	62,778	0	62,778	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	36,414	37,121	0	37,121	0	0	0	0	0	0	0	0
6600 Capital Outlay	0	50,000	0	50,000	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	2,638,775	2,689,731	0	2,689,731	0	0	0	0	0	0	0	0
34 STUDENT TRANSPORTATION												
6100 Payroll Costs	6,660,174	5,497,096	0	5,497,096	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	215,799	325,799	0	325,799	0	0	0	0	0	0	0	0
6300 Supplies and Materials	1,678,000	1,647,648	0	1,647,648	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	338,336	374,076	0	374,076	0	0	0	0	0	0	0	0
6600 Capital Outlay	1,125,000	1,125,000	0	1,125,000	0	0	0	0	0	0	0	0
34 FUNCTION TOTALS	10,017,309	8,969,619	0	8,969,619	0	0	0	0	0	0	0	0

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGET
 FOR THE PERIOD JULY 1, 2020 THRU DECEMBER 31ST, 2020
 (UNAUDITED)

TEA FASRG Codes	100-199				240				500-599			
	General Fund				Food Service Fund				Debt Service Fund			
	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended
	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget
	11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020	
35 FOOD SERVICES												
6100	86,000	86,000	0	86,000	7,648,198	7,684,498	0	7,684,498	0	0	0	0
6200	0	0	0	0	58,200	83,200	0	83,200	0	0	0	0
6300	0	0	0	0	9,599,934	9,518,634	0	9,518,634	0	0	0	0
6400	512	512	0	512	173,000	178,000	0	178,000	0	0	0	0
6600	0	0	0	0	0	15,000	0	15,000	0	0	0	0
35 FUNCTION TOTALS	86,512	86,512	0	86,512	17,479,332	17,479,332	0	17,479,332	0	0	0	0
36 CO-CURRICULAR ACTIVITIES												
6100	2,505,571	2,545,889	0	2,545,889	0	0	0	0	0	0	0	0
6200	816,300	795,549	0	795,549	0	0	0	0	0	0	0	0
6300	648,894	579,244	0	579,244	0	0	0	0	0	0	0	0
6400	2,097,369	2,112,139	0	2,112,139	0	0	0	0	0	0	0	0
6600	80,000	128,300	0	128,300	0	0	0	0	0	0	0	0
36 FUNCTION TOTALS	6,148,134	6,161,121	0	6,161,121	0	0	0	0	0	0	0	0
41 GENERAL ADMINISTRATION												
6100	5,853,948	5,830,743	0	5,830,743	0	0	0	0	0	0	0	0
6200	1,656,913	1,894,610	0	1,894,610	0	0	0	0	0	0	0	0
6300	223,415	246,287	0	246,287	0	0	0	0	0	0	0	0
6400	758,390	637,354	75,000	712,354	0	0	0	0	0	0	0	0
6600	72,100	66,100	0	66,100	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	8,564,766	8,675,094	75,000	8,750,094	0	0	0	0	0	0	0	0

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGET
 FOR THE PERIOD JULY 1, 2020 THRU DECEMBER 31ST, 2020
 (UNAUDITED)

TEA FASRG Codes	100-199				240				500-599				
	General Fund				Food Service Fund				Debt Service Fund				
	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	
	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	
	11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		
51 FACILITIES MAINT & OPERATIONS													
6100	Payroll Costs	13,750,798	13,249,820	0	13,249,820	128,168	128,168	0	128,168	0	0	0	0
6200	Purchased/Contracted Services	13,314,883	14,167,816	0	14,167,816	306,500	306,500	0	306,500	0	0	0	0
6300	Supplies and Materials	3,628,649	4,491,765	0	4,491,765	0	0	0	0	0	0	0	0
6400	Other Operating Expenses	2,597,537	2,684,868	1,200,000	3,884,868	0	0	0	0	0	0	0	0
6600	Capital Outlay	293,000	2,436,680	0	2,436,680	0	0	0	0	0	0	0	0
51 FUNCTION TOTALS		33,584,867	37,030,949	1,200,000	38,230,949	434,668	434,668	0	434,668	0	0	0	0
52 SECURITIES & MONITORING SERVICES													
6100	Payroll Costs	2,448,721	2,446,431	0	2,446,431	0	0	0	0	0	0	0	0
6200	Purchased/Contracted Services	294,621	294,621	0	294,621	0	0	0	0	0	0	0	0
6300	Supplies and Materials	147,990	130,903	0	130,903	0	0	0	0	0	0	0	0
6400	Other Operating Expenses	148,407	151,584	0	151,584	0	0	0	0	0	0	0	0
6600	Capital Outlay	216,500	233,500	0	233,500	0	0	0	0	0	0	0	0
52 FUNCTION TOTALS		3,256,239	3,257,039	0	3,257,039	0	0	0	0	0	0	0	0
53 DATA PROCESSING SERVICES													
6100	Payroll Costs	3,807,272	3,811,301	(107,475)	3,703,826	0	0	0	0	0	0	0	0
6200	Purchased/Contracted Services	3,098,928	13,462,308	(210,510)	13,251,798	0	0	0	0	0	0	0	0
6300	Supplies and Materials	156,849	2,891,142	(131,093)	2,760,049	0	0	0	0	0	0	0	0
6400	Other Operating Expenses	107,255	(2,551,141)	3,302,531	751,390	0	0	0	0	0	0	0	0
6600	Capital Outlay	0	25,320	0	25,320	0	0	0	0	0	0	0	0
53 FUNCTION TOTALS		7,170,304	17,638,930	2,853,453	20,492,383	0	0	0	0	0	0	0	0

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGET
 FOR THE PERIOD JULY 1, 2020 THRU DECEMBER 31ST, 2020
 (UNAUDITED)

TEA FASRG Codes	100-199				240				500-599			
	General Fund				Food Service Fund				Debt Service Fund			
	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended
	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget
	11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020	
61 COMMUNITY SERVICES												
6100 Payroll Costs	959,671	959,671	0	959,671	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	56,025	71,025	0	71,025	0	0	0	0	0	0	0	0
6300 Supplies and Materials	18,600	19,150	0	19,150	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	340,041	324,491	0	324,491	0	0	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
61 FUNCTION TOTALS	<u>1,374,337</u>	<u>1,374,337</u>	<u>0</u>	<u>1,374,337</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
71 DEBT SERVICES												
6200 Purchased/Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0
6500 Debt Service	500,000	500,000	0	500,000	0	0	0	0	13,059,794	13,059,794	0	13,059,794
71 FUNCTION TOTALS	<u>500,000</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,059,794</u>	<u>13,059,794</u>	<u>0</u>	<u>13,059,794</u>
81 FACILITIES ACQUISITION & CONSTRUCTION												
6100 Payroll Costs	0	0	0	0	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	15,000	15,000	0	15,000	0	0	0	0	0	0	0	0
6300 Supplies and Materials	0	0	0	0	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
81 FUNCTION TOTALS	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
91 CONTRACTED INSTRUCTIONAL SVCS												
6200 Purchased/Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0
99 INTERGOVERNMENTAL CHARGES												
6200 Purchased/Contracted Services	1,875,483	1,920,483	0	1,920,483	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	0	(45,000)	45,000	0	0	0	0	0	0	0	0	0
99 FUNCTION TOTALS	<u>1,875,483</u>	<u>1,875,483</u>	<u>45,000</u>	<u>1,920,483</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6000 TOTAL-ALL EXPENDITURES	<u>307,129,000</u>	<u>321,369,955</u>	<u>0</u>	<u>321,369,955</u>	<u>17,914,000</u>	<u>17,914,000</u>	<u>0</u>	<u>17,914,000</u>	<u>13,059,794</u>	<u>13,059,794</u>	<u>0</u>	<u>13,059,794</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGET
 FOR THE PERIOD JULY 1, 2020 THRU DECEMBER 31ST, 2020
 (UNAUDITED)

TEA FASRG Codes	100-199				240				500-599			
	General Fund				Food Service Fund				Debt Service Fund			
	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended	Original	Adjusted	Additions	Amended
	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget	Budget	Budget	(Deductions)	Budget
	11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020		11/30/2020	#6	12/31/2020	
OTHER RESOURCES AND USES												
OTHER RESOURCES:												
7911	0	0	0	0	0	0	0	0	0	0	0	0
7912	0	0	0	0	0	0	0	0	0	0	0	0
7913	0	0	0	0	0	0	0	0	0	0	0	0
7914	0	0	0	0	0	0	0	0	0	0	0	0
7915	0	0	0	0	0	0	0	0	0	0	0	0
7000	0	0	0	0	0	0	0	0	0	0	0	0
OTHER USES:												
8911	0	0	0	0	0	0	0	0	0	0	0	0
8949	0	0	0	0	0	0	0	0	0	0	0	0
8000	0	0	0	0	0	0	0	0	0	0	0	0
7000	0	0	0	0	0	0	0	0	0	0	0	0
1200	0	(12,683,000)	0	(12,683,000)	0	0	0	0	4,382,537	4,382,537	0	4,382,537
100	66,900,745	66,900,745	0	66,900,745	3,418,158	3,418,158	0	3,418,158	13,904,664	13,904,664	0	13,904,664
3000	\$ 66,900,745	\$ 54,217,745	\$ 0	\$ 54,217,745	\$ 3,418,158	\$ 3,418,158	\$ 0	\$ 3,418,158	\$ 18,287,201	\$ 18,287,201	\$ 0	\$ 18,287,201



BOARD OF TRUSTEES

SUBJECT: Consent Agenda

PRESENTED BY: Dr. Scott R. Muri

BACKGROUND INFORMATION:

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

ADMINISTRATIVE RECOMMENDATION:

Approval of the Consent Agenda.



REQUEST FOR APPROVAL OF MINUTES OF MEETINGS

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

November 10, 2020 – Board Workshop Meeting
November 17, 2020 – Regular Board Meeting

AT A BOARD WORKSHOP MEETING OF THE BOARD OF TRUSTEES OF THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT HELD AT THE ADMINISTRATION BOARD ROOM, 802 NORTH SAM HOUSTON, ODESSA, ECTOR COUNTY, TEXAS, AT 6:00 P.M., NOVEMBER 10, 2020, WITH THE FOLLOWING MEMBERS:

Present:

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

Absent:

School Officials: Dr. Scott Muri, Mike Adkins, Staci Ashley, Dr. Stephanie Howard, Dr. Lilia Nández, Jason Osborne, Deborah Ottmers, Alicia Syverson, Dr. Kellie Wilks, Patrick Young

Others: Tatiana Dennis, Aaron Hawley, Cortney Smith, Kyle Brown, Kelly Buchanan, Margeaux Conway, Ashley Osborne, Ruth Campbell, Ray Dominguez, Albert Anchondo, Mary Franco

25277 **Meeting Called to Order:** Delma Abalos, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

25278 **Verification of Compliance with Open Meeting Law – this is to certify that the provisions of Section 551.001 of the Texas Government Code have been met in connection with the public notice of this meeting:** Board President Delma Abalos, verified that the provisions of Section 551.001 of the Texas Government Code have been met in connection with public notice of this meeting.

25279 **Opening Remarks by Superintendent:** In Dr. Muri's opening remarks he expressed his condolences to the family of the 3rd-grade student who passed away over the weekend. He offered deepest sympathies to the young boy's family and extended family during this very difficult time. Dr. Muri said we are charged with the safety of our students and the employees of our system. He said he feels the District does a really good job of keeping our people safe, and he told Trustees he is proud of the work of our teachers and administrators who are going far and above their call of duty to keep each other safe. Dr. Muri reminded the board members he meets with local health and medical officials each week and they feel schools are some of the safest places to be right now because of the many precautions being required every day. Data is showing that small group gatherings are currently the leading cause of the spread in our community. Dr. Muri pointed out the masks required for students, and masks and face shields required for employees across the District are a couple of the steps that help us protect each other. He added we are teaching children to be healthy and use safe practices; and we want to be able to keep educating kids in a healthy way.

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

Margeaux Conway, school counselor at West Elementary, addressed agenda item 5C. She asked the Board of Trustees to consider loosening the mask requirements for students and teachers. She asked that staff members be able to choose between a mask and a shield rather than require both. She cited research showing masks have a negative effect on a child's communication, cognitive development, and inhibits the ability to build relationships in the classroom.

Report/Discussion Items

25280 **Fine Arts Presentation:** Director of Fine Arts Dr. Aaron Hawley presented this item for discussion. He shared that from elementary through high school more than 25,000 or 79% of enrolled students are in Fine Arts programs. They are successful academically as well. Students in ECISD Fine Arts have higher SAT averages, attendance rates, End of Course test scores, and graduation rates than those not in Fine Arts. Fine Arts programs also place a big focus on giving back through community involvement and participating in public events. ECISD programs have won many awards, including the prestigious NAMM Best Communities for Music Education for six straight years, and ECISD Fine Arts directors hold many leadership positions in region and state organizations.

No action required.

25281 **Energy Management:** Director of Energy Kyle Brown and Energy Specialist Kelly Buchanan presented this item for discussion. ECISD began this journey in 2012 with a company called Cenergistic, and now the program is run in-house with two energy specialists. Participation is very good, and staff helps by shutting down during holidays and breaks, and scheduling events so utilities can be scheduled for specific times. Replacing aging and outdated equipment through a regular replacement schedule means more efficient systems. Building audits and utility bill audits are performed regularly. The annual utility budget is approximately \$6 million (electric, water/sewer/gas). The average annual saving is more than \$1.6 million; and over 8 years more than \$13 million has been saved. The savings are posted on the Energy Management web page. Above all else, ensuring a comfortable learning environment is the department's goal.

No action required.

25282 **Strategic Plan Update:** Special Assistant to Superintendent Albert Anchondo presented this item for discussion. Mr. Anchondo provided Trustees with a brief update on the work of the Strategic Plan. These updates are presented to the board quarterly. The three strategic themes of the plan are **Foundational Excellence, Talent Development, and Learning Journey**. Within each theme are critical projects and a 10-member Project Management Oversight Committee has been formed to make sure the work is being done on schedule. Research shows organizations fail to execute their strategies at rates between 60% and 90%. It is said, goals are important, systems work. Establishing those effective systems to ensure the plan's goals are achieved is the job of the Project Management Oversight Committee. One of the first-year priorities is job-embedded, personalized professional learning. It falls under the Talent Development theme. It is learning grounded in day-to-day teaching practices and is designed to enhance teachers' knowledge and skills and improve student outcomes. Things like observation, feedback, coaching, mentors, professional learning communities, and independent learning are means to establishing an effective system of job-embedded, personalized professional learning.

No action required.

25283 **Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code - [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee of the District; or hear a complaint or charge against an officer or employee.]:**

There was no closed session.

25284 **Closing Remarks by Superintendent:** In Dr. Muri's closing remarks he let Trustees know the self-administered COVID-19 tests arrived today and our school nurses are developing the plan to roll them out to employees. It will be done on a small scale at first, then made available to all campuses. Eventually, students will be included with parent permission.

25285 **Adjournment:** Delma Abalos, Board President, adjourned the Board meeting at 7:21 p.m.

Board President
Delma Abalos

Board Secretary
Dr. Steve Brown

AT A REGULAR MEETING AND PUBLIC HEARING ON TARGETED IMPROVEMENT PLANS OF THE BOARD OF TRUSTEES OF THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT HELD AT THE ADMINISTRATION BOARD ROOM, 802 NORTH SAM HOUSTON, ODESSA, ECTOR COUNTY, TEXAS, AT 6:00 P.M., NOVEMBER 17, 2020, WITH THE FOLLOWING MEMBERS:

Present:

Delma Abalos
Carol Gregg
Tammy Hawkins
Nelson Minyard
Christopher Stanley

Absent:

Dr. Steve Brown
Dr. Donna C. Smith

School Officials: Dr. Scott Muri, Mike Adkins, Staci Ashley, Dr. Stephanie Howard, Dr. Lilia Náñez, Deborah Ottmers

Others: Mike Atkins, Annette Macias, Alicia Press, Dr. Corey Seymour, Marcos Montes, Susan Hendricks, Crystal Marquez, Tristan Specter, Katy Ochoa, Mareka Austin, Jennie Chavez, Maribel Aranda, Anthony Garcia, Amy Russell, Julie Marshall, Ruth Campbell, Albert Anchondo, Mary Franco

25286 **Meeting Called to Order:** Delma Abalos, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

25287 **Verification of Compliance with Open Meeting Law:** Delma Abalos, Board President, verified that the provisions of Section 551.001 of the Texas Government Code have been met in connection with public notice of this meeting.

25288 **Pledge of Allegiance to United States and Texas Flags:** The United States and Texas flag pledges were led by Tammy Hawkins, Board Vice-President.

25289 **Invocation:** The Invocation was led by Tammy Hawkins, Board Vice-President.

25290 **Opening Remarks by Superintendent:** In his opening comments, Superintendent Dr. Scott Muri, took a couple of moments to thank some organizations for their support of ECISD. Last week, the Ector County Commissioners' Court approved \$270,523 in CARES Act funding for ECISD for student devices and hot spots. This money will help reimburse our District for 6,500 Chromebooks, 5,800 iPads, and 1,000 MiFi hot spots we have purchased. Also, Grow Odessa, the non-profit organization dedicated to economic development, committed \$100,000 to support the District's new agreement with SpaceX to utilize the Starlink satellite constellation to delivery broadband internet service to the Pleasant Farms area of south Ector County. He thanked these groups for believing in and supporting the kids in our community.

25291 **Public Comment:** No public comment.

25292 **Public Hearing of the Targeted Improvement Plans:** Executive Director of Leadership Alicia Press and Director of Accountability, Assessment and School Improvement Annette Macias presented this item. Targeted Improvement Plans are required for all schools rated 'D' or 'F' – or earns a 'D' in one of the measured Domains – in the last accountability ratings in 2019 (the Texas Education Agency did not rate schools this past year due to the COVID-19 pandemic). For 2019, ECISD had 3 schools with an 'A' rating, 6 have a 'B' rating, 10 are rated 'C', and 19 are either 'D' or 'F.' These Targeted Improvement Plans are built using an Effective Schools Framework that emphasizes a multi-faceted approach to school improvement that includes developing campus leaders, recruiting and retaining highly qualified educators, setting high expectations for all, aligning curriculum with assessments, and using a student's data to drive individualized instruction. Several principals spoke with the Board members about their individual plans.

25293 **Discussion of and Request for Approval of the 2020-2021 ECISD Targeted Improvement Plans:** Moved by Hawkins, seconded by Minyard to approve the 2020-2021 ECISD Targeted Improvement Plans as presented.

Motion unanimously approved.

Board Policy

25294 **Discussion of and Request for Approval of Revisions to TASB Policy ELA(LOCAL) Campus or Program Charters: Partnership Charters:** Moved by Minyard, seconded by Hawkins to approve the Revisions to TASB Policy ELA(LOCAL) Campus or Program Charters: Partnership Charters as presented. The revisions are in accordance with the most recent updates from the Texas Association of Schools Boards (TASB).

Motion unanimously approved.

Action Items

25295 **Discussion of and Request for Approval of Appointment/Reappointment of School Health Advisory Council (SHAC) Members:** Moved by Minyard, seconded by Stanley to approve Daisy Flores and Tom Lechtenberg for Parent positions on the School Health Advisory Council as presented. Daisy Flores is a provider for Candyland Day Care and Tom Lechtenberg is the head athletic trainer at the University of Texas Permian Basin.

Motion unanimously approved.

25296 **Discussion of and Request for Approval of the Quarterly Investment Report:** Moved by Minyard, seconded by Stanley to approve Quarterly Investment Report as presented.

Motion unanimously approved. 207

25297 **Discussion of and Request for Approval of Purchases over \$50,000:** Moved by Minyard, seconded by Stanley to approve the Purchases over \$50,000 as presented.

Motion unanimously approved.

25298 **Discussion of and Request for Approval of 2020-2021 Budget Amendment #5:** Moved by Minyard, seconded by Hawkins to approve the 2020-2021 Budget Amendment #5 as presented.

Motion unanimously approved.

25299 **Consent Agenda:** Moved by Gregg, seconded by Hawkins to approve Consent Agenda as modified. Item G was pulled from the Consent Agenda to be revisited at a later date.

- A. Request for Approval of Minutes
- B. Request for Approval of Bills for Payment
- C. Request for Approval of Adding Grandfalls-Royalty ISD as a Member District of the Ector County Regional Day School Program for the Deaf Shared Services Arrangement Agreement
- D. Request for Approval of West Texas Food Service Cooperative Interlocal Agreement
- E. Request for Approval of Memorandum of Understanding Between Ector County ISD and Odessa College for College Prep Mathematics and English Language Arts Courses
- F. Request for Approval of Additional 2020-2021 T-TESS Appraisers
- ~~G. Request for Approval of Acceptance of Donations Over \$10,000 - Pulled~~

Motion unanimously approved.

Report/Discussion Items

25300 **School Update:** Superintendent Dr. Scott Muri presented the Board of Trustees with a data-driven look at how the school year is going up to this point. He began with a look at the number of ECISD employees who have sought leave due to COVID; the daily percentage of substitute teachers is down significantly from one year ago (86% fill rate to 62% fill rate); enrollment is down about 2,200 students although we have more 10th, 11th and 12th graders than last year; attendance is down 2%; 67% of our students are now attending face-to-face versus 33% attending virtually; the percentage of economically disadvantaged and at-risk students moving from face-to-face to virtual learning is increasing as the year goes on (a worrisome trend, he said); failing grades are up, failure rates are up and many students' are struggling with reading and math assessments; Dr. Muri reviewed the many, many ways our teachers and staff members are reaching out to families and attempting to engage students in school; he told the board COVID cases had caused the District to quarantine classrooms and areas of campus but not an entire campus yet.

He closed the presentation by praising the work our teachers, principals, cafeteria workers, custodians and all staff members are doing each and every day. He commended them for doing their jobs incredibly, saying they are doing the best they can in an ugly situation. School Board members echoed his sentiments saying they appreciate all that teachers are doing and want to make sure they are receiving all of the support they can get. The presentation is attached here.

No action required.

- 25301** **Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees of the District; or hear a complaint or charge against an officer or employee.]**
Consultations with Attorney – Section 551.071 of the Texas Open Meetings Act [The Board Will Meet in Closed Session in Consultation with the Board’s Attorney Regarding All Matters as Authorized by Law.]: (Hear recommendation of Superintendent to give notice of proposed termination of term contract to Noel Gillespie Francisco.); (Hear recommendation of Superintendent to give notice of proposed termination of term contract to Jesus Martinez.)

Board President Delma Abalos convened the Board of Trustees to closed session at 7:55 p.m.

Board President Delma Abalos reconvened the Board of Trustees to open session at 8:30 p.m.

- 25302** **Take Action on Proposed Termination(s):** Motion made by Hawkins, I move that we authorize the Superintendent to give Jesus Martinez notice of the proposed termination of his employment contract with the District, seconded by Minyard.

Motion unanimously approved.

Motion made by Hawkins, I move that we authorize the Superintendent to give Noel Gillespie Francisco notice of the proposed termination of her employment contract with the District, seconded by Minyard.

For:
Tammy Hawkins
Nelson Minyard
Chris Stanley

Against:
Delma Abalos
Carol Gregg

Motion passed.

- 25303** **Information Items:** The Board of Trustees were provided with the following information items: Financials, Purchasing Report and the Routine Personnel Report.

25304 **Adjournment:** Board President Delma Abalos adjourned the Board meeting at 8:31 p.m.

Board President
Delma Abalos

Board Secretary
Dr. Steve Brown



REQUEST FOR APPROVAL OF BILLS FOR PAYMENT

Attached you will find printouts listing disbursements from November 13, 2020 thru December 9, 2020 for your approval.

TO: BOARD OF TRUSTEES
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

FROM: ACCOUNTS PAYABLE

RE: CHECK REGISTER

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

For the period 11/13/2020 to 12/09/2020

ANALYSIS RECAPITULATION	AMOUNT
Operating Fund:	\$ <u>9,952,627.59</u>

APPROVED: _____

DATE: _____

**ECTOR COUNTY ISD
CHECK REGISTER
11/13/2020 - 12/09/2020**

DATE	PAYEE	AMOUNT
11/18	ALL ABOARD AMERICA!	\$ 4,679.28
11/18	AMERIPRIDE SERVICES INC.	432.68
11/18	AT&T	24,822.90
11/18	BASIN BLOCK & SUPPLY	3,000.00
11/18	B-LINE FILTER & SUPPLY INC	267.08
11/18	BSN SPORTS, INC DBA US GAMES	798.70
11/18	BUCK'S WHEEL & EQUIPMENT CORP	206.80
11/18	CONSOLIDATED ELECTRICAL DISTRIBUTORS	62.86
11/18	DEMCO INC	305.90
11/18	DIAMOND BUSINESS SERVICES INC	394.24
11/18	DICK BLICK COMPANY	686.00
11/18	FIRETROL PROTECTION SYSTEMS	3,350.00
11/18	FLAGHOUSE INC	362.74
11/18	GARDA CASH LOGISTICS	12,591.58
11/18	GLOBAL EQUIP CO	3,747.30
11/18	HOUGHTON MIFFLIN HARCOURT	13,608.00
11/18	JUNIOR LIBRARY GUILD	2,296.80
11/18	LAKESHORE LEARNING	1,452.47
11/18	ODESSA TORTILLA & TAMALE FACTORY INC.	389.40
11/18	MENTORING MINDS. LP	4,794.90
11/18	MIDLAND SAFETY & HEALTH SALES	190.00
11/18	MSC INDUSTRIAL SUPPLY CO.	1,771.46
11/18	NIMCO INC	594.98
11/18	AIM MEDIA TEXAS OPERATING LLC	830.00
11/18	ODESSA COLLEGE	17,487.00
11/18	O REILLY AUTO ENTERPRISES LLC	242.21
11/18	ORIENTAL TRADING COMPANY INC	1,979.20
11/18	PERMA-BOUND BOOKS	171.44
11/18	POSITIVE PROMOTIONS	259.90
11/18	PROJECT LEAD THE WAY INC.	198.00
11/18	REALLY GOOD STUFF LLC	199.98
11/18	REGION IV SERVICE CENTER	50.00
11/18	SCHOLASTIC CLASSROOM MAGAZINES	785.40
11/18	SCHOOL SPECIALTY INC	10,431.28
11/18	SECURED DOCUMENT SHREDDING INC	1,328.00
11/18	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	740.00
11/18	THE BOSWORTH LTD	21,633.56
11/18	THE LIBRARY STORE	693.83
11/18	TRANE U.S. INC.	66,030.46
11/18	WEST MUSIC CO.	115.93
11/18	WESTAIR-PRAXAIR DIST INC	1,800.74
11/18	BILL WILLIAMS TIRE CENTER	346.74

11/18	BRAINPOP, LLC	2,583.75
11/18	FOLLETT SCHOOL SOLUTIONS, INC.	691.61
11/18	NAPA AUTO PARTS	12.98
11/18	ACCELERATE LEARNING INC.	2,712.20
11/18	MULTICARE PLUS	150.00
11/18	SCARBOROUGH SPECIALTIES, INC	674.76
11/18	TRANSMISSION SERVICE & SUPPLY INC	570.37
11/18	UNIFIRST CORPORATION	2,153.35
11/18	SEIDLITZ EDUCATION, LLC	4,728.00
11/18	PESI, INC.	219.99
11/18	OFFICE DEPOT, INC	326.63
11/18	ARAMARK UNIFORM \$ CAREER APPAREL GROUP INC.	822.99
11/23	BUCK'S WHEEL & EQUIPMENT CORP	1,416.99
11/23	CMC BUSINESS SYSTEMS INC	163.83
11/23	DEMCO INC	85.02
11/23	DIAMOND BUSINESS SERVICES INC	2,277.07
11/23	FLAGHOUSE INC	178.50
11/23	SMITHKLINE BEECHAM CORPORATION	16,484.88
11/23	HEINEMANN	6,784.16
11/23	LAKESHORE LEARNING	1,125.57
11/23	MATHWARM-UPS.COM	1,915.00
11/23	MENTORING MINDS. LP	2,148.30
11/23	PERFECTION LEARNING CORPORATION	146.70
11/23	BRAINPOP, LLC	175.00
11/23	FOLLETT SCHOOL SOLUTIONS, INC.	373.09
11/23	NAPA AUTO PARTS	72.87
11/23	SEIDLITZ EDUCATION, LLC	1,197.00
12/2	AMERIPRIDE SERVICES INC.	596.10
12/2	B-LINE FILTER & SUPPLY INC	522.03
12/2	CMC BUSINESS SYSTEMS INC	386.00
12/2	GLOBAL EQUIP CO	47.11
12/2	GOPHER SPORT	4,453.16
12/2	HEINEMANN	7,346.60
12/2	KELLY-MOORE PAINT	769.86
12/2	LAKESHORE LEARNING	7,553.04
12/2	LAWSON PRODUCTS INC.	344.81
12/2	LONE STAR SIGNS OF WEST TEXAS	2,275.00
12/2	LYON & HEALY WEST	249.65
12/2	MSC INDUSTRIAL SUPPLY CO.	31.20
12/2	ODESSA COLLEGE	2,161.14
12/2	O REILLY AUTO ENTERPRISES LLC	578.17
12/2	ORIENTAL TRADING COMPANY INC	502.24
12/2	REALLY GOOD STUFF LLC	2,292.25
12/2	RENAISSANCE LEARNING INC	3,125.00
12/2	ROBERTS TRUCK CENTER OF TEXAS	1,329.44
12/2	SCHOLASTIC BOOK CLUB	4,614.31
12/2	SCHOOL SPECIALTY INC	3,442.97

12/2	SECURED DOCUMENT SHREDDING INC	16.00
12/2	SIMS PLASTIC INC	10,319.64
12/2	THE BOSWORTH LTD	1,337.50
12/2	TRANE U.S. INC.	24,067.49
12/2	WEST MUSIC CO.	1,753.33
12/2	WESTAIR-PRAXAIR DIST INC	21.81
12/2	BILL WILLIAMS TIRE CENTER	490.64
12/2	NAPA AUTO PARTS	177.30
12/2	CONTINENTAL WIRELESS, INC.	1,261.00
12/2	UNIFIRST CORPORATION	2,810.76
12/2	OFFICE DEPOT, INC	2,248.87
12/9	ADVANCED TOOLWARE LLC	30,731.07
12/9	ALL ABOARD AMERICA!	15,565.44
12/9	AMERIPRIDE SERVICES INC.	337.27
12/9	B-LINE FILTER & SUPPLY INC	1,537.36
12/9	BUCK'S WHEEL & EQUIPMENT CORP	724.69
12/9	CONSOLIDATED ELECTRICAL DISTRIBUTORS	1,730.00
12/9	CUTTING EDGE ADVERTISING INC.	584.50
12/9	FLAGHOUSE INC	620.87
12/9	HENRY SCHEIN INC	950.76
12/9	JOHNSON MILLER & CO INC	32,200.00
12/9	LAKESHORE LEARNING	2,699.37
12/9	LOVING GUIDANCE	499.65
12/9	ODESSA TORTILLA & TAMALES FACTORY INC.	519.20
12/9	MARK'S PLUMBING PARTS	2,037.72
12/9	MSC INDUSTRIAL SUPPLY CO.	254.40
12/9	NORCOSTCO INC	400.89
12/9	AIM MEDIA TEXAS OPERATING LLC	2,339.20
12/9	ODESSA COLLEGE	100.00
12/9	O REILLY AUTO ENTERPRISES LLC	856.01
12/9	ORIENTAL TRADING COMPANY INC	255.69
12/9	PEOPLES EDUCATION	15,589.16
12/9	PROJECT LEAD THE WAY INC.	3,078.70
12/9	ROCHESTER 100 INC.	1,998.00
12/9	SCHOOL NURSE SUPPLY INC	208.60
12/9	SCHOOL SPECIALTY INC	1,296.14
12/9	THE BOSWORTH LTD	33,662.89
12/9	THE LIBRARY STORE	524.19
12/9	TRANE U.S. INC.	8,595.35
12/9	VALLEY SPEECH, LANGUAGE AND LEARNING CENTER	65.00
12/9	WEST MUSIC CO.	17.09
12/9	WESTAIR-PRAXAIR DIST INC	427.73
12/9	BILL WILLIAMS TIRE CENTER	319.20
12/9	GALLS, LLC	180.89
12/9	FOLLETT SCHOOL SOLUTIONS, INC.	24.99
12/9	NAPA AUTO PARTS	43.06
12/9	ASSESSMENT TECHNOLOGIES INSTITUTE, LLC	15,273.00

12/9	MULTICARE PLUS	75.00
12/9	UNIFIRST CORPORATION	413.81
12/9	OFFICE DEPOT, INC	1,055.84
11/18	ADAM PORTILLO	70.00
11/18	AGILE SPORTS TECHNOLOGIES	2,851.35
11/18	ALBERT J VALENCIA	174.92
11/18	AMANDA HOLLOWAY	10.18
11/18	AMAZON.COM LLC	1,388.83
11/18	AMAZON CAPITAL SERVICES	70,532.87
11/18	AMERICAN FAMILY LIFE & CANCER	33.75
11/18	AMERICAN FAMILY LIFE & CANCER	423.28
11/18	AMERICAN RED CROSS	180.00
11/18	AMY ANDERSON	96.26
11/18	ANDERSON TILE SALES INC	1,554.20
11/18	APPLE, INC	5,093.00
11/18	ASEL ART SUPPLY	17,108.88
11/18	ASHLEY SELLERS	16.22
11/18	ASSOCIATES OF SUMMERTREE L.P.	7,245.20
11/18	ASSOCIATION FOR COMPENSATORY EDUCATORS OF TEXAS	900.00
11/18	ASSOCIATION OF TEXAS	2,850.38
11/18	AT&T LONG DISTANCE	206.73
11/18	AT&T LONG DISTANCE	2,359.04
11/18	ATHLETIC SUPPLY INC	7,928.00
11/18	ATLANTIC BEVERAGE COMPANY LLC	18,002.88
11/18	B&H FOTO ELECTRONICS CORPORATION	1,586.97
11/18	BECKY RAMIREZ	49.34
11/18	BEST CHOICE COFFEE SERVICES LLC	207.22
11/18	BILLIE SHIPMAN	77.34
11/18	BIMBO BAKERIES USA	1,414.92
11/18	BINFORD SUPPLY LLC	882.53
11/18	BLAKE MCDONALD	25.88
11/18	BLANCA ANAYA	74.00
11/18	BLUE STAR BUS SALES LTD	1,816.53
11/18	BOOKBINDING & LAMINATING INC	310.45
11/18	BRAKES AND WHEELS INC.	299.00
11/18	BRIAN G AROCHA SR	3,683.00
11/18	BYRNE BROS FOODS INC	9,408.00
11/18	SPARKLIGHT	2,476.72
11/18	CAITLIN COUCH	61.64
11/18	CAVALLO ENERGY TEXAS LLC	112,214.38
11/18	CAVALLO ENERGY TEXAS LLC	158,724.32
11/18	CAROLINA VASQUEZ	34.96
11/18	CATHERINE MCLEOD	44.51
11/18	CDW-G	42,360.06
11/18	CHICK-FIL-A ODESSA TOWN CENTER	570.55
11/18	CHRISTINA MUNOZ	700.00
11/18	CIRCLE P RANCH SUPPLY, INC	598.30

11/18	CLARISA ARRAS	73.89
11/18	CONTROL TECHNOLOGIES INC	1,651.25
11/18	CORRAL ENVIRONMENTAL CONSULTING, LLC	1,800.00
11/18	CORRAL ENVIRONMENTAL CONSULTING, LLC	1,800.00
11/18	CRYSTAL PENA	9.78
11/18	CULLIGAN WATER CONDITIONING OF WEST TEXAS	358.25
11/18	CUSTOM WHOLESALE SUPPLY INC	4,510.57
11/18	D.S FABELAS RESTAURANT LLC	949.40
11/18	DANA SAFETY SUPPLY	1,376.00
11/18	DANIEL BUSTAMANTE	49.28
11/18	DAXWELL	8,676.36
11/18	DISCOVERY EDUCATION INC	238,875.00
11/18	DS WATERS OF AMERICA INC	47.74
11/18	ECTOR COUNTY UTILITY DISTRICT	4,880.37
11/18	EFREN ZUNIGA	121.90
11/18	ELISHA M VEGA	28.41
11/18	ELIZABETH QUINTELA	51.53
11/18	ELLEN SMITH	9.32
11/18	ERIC UNTERBRINK	85.91
11/18	FAMILY & CONSUMER SCIENCES	26.00
11/18	FERGUSON FACILITIES SUPPLY	2,300.60
11/18	FIRST FINANCIAL ADMINISTRATORS	100,249.66
11/18	FIRST FINANCIAL ADMINISTRATORS	1,438.43
11/18	FIRST FINANCIAL ADMINISTRATORS	2,386.55
11/18	FIRST FINANCIAL ADMINISTRATORS	33,723.98
11/18	FORDE-FERRIER EDUCATIONAL SERVICE	4,140.00
11/18	FW WALTON DALLAS, LLC	415,000.85
11/18	G H DAIRY	34,380.06
11/18	GARDENDALE WATER CO	179.00
11/18	GENEVA GARCIA	50.43
11/18	GRAINGER	3,963.44
11/18	HURT EXTERMINATING	90,098.60
11/18	HEATHER DOLLOFF	44.28
11/18	HIGH PLAINS OF ODESSA ASSOCIATES L.P.	12,493.00
11/18	HILLER PRINTING	3,750.00
11/18	HONEY JACKSON	14.49
11/18	HUMBERTO HERNANDEZ JR.	13,478.35
11/18	IDAHO CHILD SUPPORT RECEIPTING	278.00
11/18	IMAGERY GRAPHIC SYSTEMS	850.00
11/18	IMELDA BERZOZA	31.17
11/18	INVESTRUST	38,201.66
11/18	ISABEL ARRAS-HUERTA	159.16
11/18	JIEUN PANDO	102.87
11/18	JOHNNY SALDIVAR	42.55
11/18	WESTERN BRW PAPER	260.00
11/18	JUDITH CARMODY	21.91
11/18	JULIA KELTON	6.96

11/18	JULIAN MANCHA	500.00
11/18	KAGAN PUBLISHING AND PROFESSIONAL DEVELOPMENT	2,628.00
11/18	KATHRYN BILLINGTON	15.81
11/18	KEENAN & ASSOCIATES	8,065.50
11/18	KEVIN D. BALLARD INC	1,068.16
11/18	KRISTI EICHER	323.61
11/18	KYLE RIPPE	79.35
11/18	L WALLACE CONSTRUCTION CO., INC.	247,874.47
11/18	L&C SAFETY INC	13,354.60
11/18	LABATT FOOD SERVICE	32,151.62
11/18	LAND O'LAKE	5,396.85
11/18	LAWNMOWER SALES AND SERVICE, INC	335.98
11/18	LAZEL INC	1,228.05
11/18	LENNOX INDUSTRIES INC	272.00
11/18	LONE STAR LEARNING	1,139.88
11/18	MABEL MORALES	171.69
11/18	MARINA BERRY	130.82
11/18	MARK DAWSON	130.00
11/18	MAXI AIDS INC	3,714.73
11/18	MDX SAFETY TRAINING CONSULTING & SERVICE	494.00
11/18	MEDLEY MATERIAL HANDLING CO	493.62
11/18	MELISSA COOPER	41.34
11/18	MICHELLE V URIAS	893.00
11/18	MIDLAND ISD	260.00
11/18	MIDLAND TRINITY PLACE ASSOCIATES LP	1,161.00
11/18	MISTY STEWART	20.76
11/18	MONROE ROOFING, INC.	143,993.40
11/18	N J MALIN & ASSOCIATES LLC	1,641.17
11/18	NASCO EDUCATION LLC	273.76
11/18	NATIONAL FOOD GROUP	12,544.00
11/18	NCS PEARSON INC	1,521.91
11/18	NEW MEXICO CHILD SUPPORT	300.00
11/18	NEW MEXICO CHILD SUPPORT	659.00
11/18	NIMBUS DRINKING WATER SYSTEMS	675.00
11/18	NWEA	3,000.00
11/18	ODESSA FAIRGREEN ASSOCIATES	7,775.60
11/18	ODESSA KINGS CROSSING ASSOCIATES L.P.	5,806.60
11/18	OFFICEWISE COMMERCIAL INTERIORS LLC	35,464.36
11/18	OLIVIA PORRAS	78.03
11/18	THERESA HANISH	18.75
11/18	OPAL BOOZ & ASSOC	229.67
11/18	OVERDRIVE, INC.	1,099.40
11/18	PAIGE SLATER	350.00
11/18	PARKS BELL RANCH APARTMENTS II LLC	4,121.10
11/18	PEAK ROOFING INC	568,138.00
11/18	PENSKE COMMERCIAL VEHICLES US LLC	52.96
11/18	JIMMIE DO GAYLOR	10,000.00

11/18	PETROLEUM TRADERS CORPORATION	22,819.48
11/18	PHILIP HILL	520.00
11/18	PIRAINO CONSULTING, INC	27,752.19
11/18	QA ROOFING, INC.	61,633.40
11/18	RAY DOMINGUEZ	80.39
11/18	REGION 13 EDUCATION SERVICE CENTER	390.00
11/18	REGION 18 EDUCATION SERVICE CENTER	110.00
11/18	REGION 18 EDUCATION SERVICE CENTER	300.00
11/18	REGION 18 EDUCATION SERVICE CENTER	1,200.00
11/18	REGION 20 EDUCATION SERVICE CENTER	225.00
11/18	RHONDA LONG	55.89
11/18	RIGHT RX, LLC	16,131.00
11/18	RIGO NUNEZ	39.52
11/18	ROSA HERNANDEZ	28.41
11/18	ROSAELIA CHAVEZ	51.69
11/18	SALADO ISD	375.00
11/18	SARAH PATTON	47.61
11/18	SCHOLASTIC INC	18.85
11/18	SCHOOLMINT INC	7,500.00
11/18	SCHWAN'S FOOD SERVICE INC.	23,076.63
11/18	SEESAW LEARNING	5,995.00
11/18	SEWELL FORD INC	190.56
11/18	SHAMROCK STEEL SALES INC	143.64
11/18	SHANNON CRISWELL	72.34
11/18	SHERWIN WILLIAMS	887.39
11/18	PINNACLE PROPANE LLC	25.00
11/18	SIDNEY H NORTON	1,245.00
11/18	SOCORRO RODRIGUEZ	36.33
11/18	SOUTHERN TIRE MART, LLC	206.60
11/18	SPIRIT MONKEY, LLC	1,032.75
11/18	STATE DISBURSEMENT UNIT	120.00
11/18	STEPHANIE VILLAVICENCIO GARCIA	49.91
11/18	STEPHANIE L CARTER	400.00
11/18	STEPHANIE MARIN	46.98
11/18	SYSCO USA, INC	2,207.20
11/18	TEXAS BOOK COMPANY	4,919.80
11/18	TEL/LOGIC INC.	36,720.00
11/18	TEXAS AFT AMP	472.50
11/18	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS	102.00
11/18	TEXAS CLASSROOM TEACHERS ASSOC	6,502.25
11/18	TEA-CRT	1.44
11/18	TEXAS EDUCATIONAL DIAGNOSTICIANS ASSOCIATION	1,200.00
11/18	TEXAS ELEMENTARY PRINCIPALS & SUPERVISORS ASSOC	129.00
11/18	TEXAS ELEMENTARY PRINCIPALS & SUPERVISORS ASSOC	648.62
11/18	TEXAS HIGH SCHOOL GYMNASTICS COACHES ASSOCIATION	40.00
11/18	TEXAS HIGH SCHOOL GYMNASTICS COACHES ASSOCIATION	320.00
11/18	TEXAS HIGH SCHOOL GYMNASTICS COACHES ASSOCIATION	320.00

11/18	TEXAS INDUSTRIAL VOCATIONAL ASSOCIATION	92.00
11/18	TEXAS LIFE INSURANCE CO	109,105.11
11/18	TEXAS TEACHERS	14,455.00
11/18	THE CINCINNATI LIFE INS. CO	431.20
11/18	THE ELMS OF MIDLAND ASSOCIATES, L.P.	2,025.00
11/18	THE HON COMPANY LLC	4,725.12
11/18	THEODORE MCDONALD	35.13
11/18	TOTAL COMPENSATION GROUP INVESTMENT	3,068.00
11/18	TRELLIS COMPANY	342.28
11/18	TRELLIS COMPANY	573.50
11/18	TRELLIS COMPANY	579.84
11/18	TRELLIS COMPANY	600.95
11/18	TRELLIS COMPANY	612.12
11/18	TRELLIS COMPANY	647.59
11/18	TRELLIS COMPANY	704.67
11/18	TYLER TECHNOLOGIES, INC.	94,021.61
11/18	TYSON PREPARED FOOD, INC.	19,579.70
11/18	UNIT SETS UNLIMITED	5,595.00
11/18	UNITED REFRIGERATION	1,416.88
11/18	UNITED STATES TREASURY	54.00
11/18	UNIVERSITY OF TX-PERMIAN BASIN	6,400.00
11/18	FHEG UNIVERSITY BOOKSTORE-ODESSA	579.84
11/18	VERIZON WIRELESS SERVICES LLC	2,823.92
11/18	VITAL SIGNS	331.10
11/18	W. DEAN WEIDNER	24,733.90
11/18	W. DEAN WEIDNER	9,104.60
11/18	W. DEAN WEIDNER	40,401.46
11/18	W. DEAN WEIDNER	1,494.00
11/18	W. DEAN WEIDNER	2,449.80
11/18	W. DEAN WEIDNER	3,818.00
11/18	WAGNER SUPPLY COMPANY INC	18,815.67
11/18	WALSH GALLEGOS TREVINO RUSSO & KYLE P.C.	189.00
11/18	WALTER DEAN WEIDNER GENERATION SKIPPING TRUST	5,695.00
11/18	WATSON TRUCK & SUPPLY	805.60
11/18	WEIDNER & PHILLIPS, LTD BY F & B OPERATORS	891.90
11/18	WEST TEXAS EDUCATORS	3,403.50
11/18	WEST TEXAS EDUCATORS	289,596.26
11/18	WEST TEXAS FILTERS, INC.	8,306.28
11/18	WHITE HOUSE MEAT MARKET	2,096.50
11/18	WILLIAM KENT MCCORD	90.21
11/18	XEROX CORPORATION	206.73
11/18	XEROX CORPORATION	63,550.68
11/23	ABEL AVILA	179.40
11/23	ABEL AVILA	23.00
11/23	ALERT SERVICES INC	1,644.00
11/23	AMAZON CAPITAL SERVICES	17,409.32
11/23	AMERICAN EXPRESS	7,955.16

11/23	AMERICAN THERMOFORM CORPORATION	933.04
11/23	ATHLETIC SUPPLY INC	26,876.00
11/23	BEST CHOICE RESTAURANTS LLC	709.50
11/23	SPARKLIGHT	249.43
11/23	CDW-G	1,207,312.46
11/23	CIRCLE P RANCH SUPPLY, INC	209.40
11/23	DELESA STYLES	125.97
11/23	ED PRICE	587.90
11/23	ESTRELLITA INC.	7,973.00
11/23	FIREPLACE, INC.	450.00
11/23	FIRST FINANCIAL ADMINISTRATORS	732.66
11/23	GARDENDALE WATER CO	406.00
11/23	GRAINGER	414.70
11/23	GRANDE COMMUNICATIONS NETWORK LLC	9,465.00
11/23	HEALTH SERVICES ADMINISTRATION	1,389.56
11/23	HEALTH SERVICES ADMINISTRATION	22,578.04
11/23	HECTOR LIMON	179.40
11/23	HILBERTO OCHOA	164.50
11/23	HORACE MANN INS CO	124.06
11/23	INFECTION CONTROLS INC	3,033.00
11/23	INK LION DESIGNS, LLC	1,459.89
11/23	JNT RESOURCES PARTNERS, LP	316.78
11/23	JNT RESOURCES PARTNERS, LP	21,732.92
11/23	JOHN'S SALES & SERVICE	5,277.61
11/23	WESTERN BRW PAPER	398.00
11/23	JUMBURRITO	173.50
11/23	LIFETRACK SERVICES	1,300.00
11/23	MARGARET U. RODRIGUEZ	29.15
11/23	MAURICIO MARQUEZ	179.40
11/23	MEGAN RITTER	51.75
11/23	N-TUNE MUSIC & SOUND INC	397.72
11/23	NOREDINK CORP	1,770.00
11/23	OFFICEWISE COMMERCIAL INTERIORS LLC	16,689.50
11/23	REGION 18 EDUCATION SERVICE CENTER	3,300.00
11/23	SWIM SHOPS OF THE SOUTHWEST	80.00
11/23	TERESA ESPARZA	45.89
11/23	TERRY BRANDON UPCHURCH	94.22
11/23	UNITARIAN UNIVERSALIST CHURCH OF MIDLAND	200.00
11/23	UNIVERSE TECHNICAL TRANSLATION, INC.	394.44
11/23	VERIZON WIRELESS SERVICES LLC	418.01
11/23	VITAL SIGNS	1,389.70
11/23	XEROX CORPORATION	931.72
11/23	ZULEMA PALOMINO	66.64
11/23	ZULEMA PALOMINO	20.82
12/2	ADVANCED MAILING SOLUTIONS	885.23
12/2	APPLE, INC	5,810.50
12/2	AT&T	496.14

12/2	AT&T MOBILITY	52.01
12/2	ATHLETIC SUPPLY INC	2,689.00
12/2	ATLANTIC BEVERAGE COMPANY LLC	9,001.44
12/2	ATMOS ENERGY	24,661.48
12/2	BEST CHOICE COFFEE SERVICES LLC	259.57
12/2	BIMBO BAKERIES USA	1,656.72
12/2	BLUE STAR BUS SALES LTD	358.86
12/2	BRAUN BEEF & CO. INC	25,976.16
12/2	BRAZOS DOOR & HARDWARE	9,630.00
12/2	BYRNE BROS FOODS INC	9,408.00
12/2	CDW-G	27,152.95
12/2	CHARLES AND LEZIEE CHURCHFIELD	23,203.05
12/2	COCA-COLA SOUTHWEST BEVERAGES LLC	226.80
12/2	CUSTOM WHOLESALE SUPPLY INC	510.76
12/2	CUSTOM WHOLESALE SUPPLY INC	89.05
12/2	DUKE'S INDUSTRIAL TRANSMISSION SERVICE LLC	2,074.18
12/2	ECISD EDUCATION FOUNDATION	802.00
12/2	ECOLAB INC	11,476.86
12/2	FASTENAL COMPANY	159.37
12/2	FERGUSON FACILITIES SUPPLY	49.00
12/2	FIRST FINANCIAL ADMINISTRATORS	16,008.31
12/2	FIRST FINANCIAL ADMINISTRATORS	9,562.09
12/2	FIRST FINANCIAL ADMINISTRATORS	7,399.80
12/2	FIRST FINANCIAL ADMINISTRATORS	100,656.36
12/2	NEARPOD INC.	5,300.00
12/2	G H DAIRY	33,017.32
12/2	GARDENDALE WATER CO	77.50
12/2	GEORGE BRADFORD	160.00
12/2	GRAINGER	162.84
12/2	GUSTAVO PADILLA	2,600.00
12/2	HUMBERTO HERNANDEZ JR.	255.00
12/2	INDUSTRIAL IGNITION LLC	144.09
12/2	KENNER PRINTING	490.02
12/2	L&C SAFETY INC	1,791.20
12/2	LABATT FOOD SERVICE	24,544.60
12/2	LENNOX INDUSTRIES INC	2,166.00
12/2	LOA INVESTMENTS	336.00
12/2	MARK KNOX FLOWERS	86.60
12/2	MICHAEL FOODS, INC.	15,201.20
12/2	N-TUNE MUSIC & SOUND INC	1,833.00
12/2	NEW CLASSROOM INNOVATION PARTNERS INC	373,675.00
12/2	ODESSA EAST ROTARY CLUB	60.00
12/2	OFFICWISE COMMERCIAL INTERIORS LLC	4,775.23
12/2	BEST OF TEXAS CONTEST	1,399.80
12/2	PENSKE COMMERCIAL VEHICLES US LLC	123.93
12/2	PETROLEUM TRADERS CORPORATION	19,444.18
12/2	REGION 18 EDUCATION SERVICE CENTER	110.00

12/2	ROBERT AVOSSA	3,000.00
12/2	SCANNING PENS INC.	7,168.00
12/2	SCHOLASTIC INC	1,259.94
12/2	SCHOLASTIC NETWORK PARTNERS	3,600.00
12/2	SCHOOL BUS SAFETY COMPANY, INC.	515.00
12/2	SCHREIBER FOODS INTERNATIONAL	37,072.80
12/2	SEESAW LEARNING	2,750.00
12/2	SHERWIN WILLIAMS	148.34
12/2	SWAGIT PRODUCTIONS, LLC	695.00
12/2	TASB, INC	11,500.00
12/2	TEXAS STATE TEACHERS ASSOCIATION	33,829.89
12/2	TRANS GLOBAL PRODUCTIONS INC	5,400.00
12/2	TTC SAFETY INC	2,280.00
12/2	TYSON PREPARED FOOD, INC.	29,365.60
12/2	UNITED REFRIGERATION	348.69
12/2	UNIVERSITY MEDICAL SUPPLY	1,025.00
12/2	WAGNER SUPPLY COMPANY INC	12,181.48
12/2	WATSON TRUCK & SUPPLY	568.13
12/2	WEIDNER & PHILLIPS, LTD BY F & B OPERATORS	201.60
12/2	XEROX CORPORATION	2,182.34
12/9	AARON ALEX MOLINA	32.83
12/9	ALBERT J VALENCIA	129.67
12/9	AMAZON CAPITAL SERVICES	3,393.70
12/9	APPLE, INC	36,400.00
12/9	ASSOCIATES OF SUMMERTREE L.P.	6,945.20
12/9	ATHLETIC SUPPLY INC	42,776.49
12/9	AUDIO ACOUSTICS HEARING CENTERS	115.00
12/9	AUSTIN INDEPENDENT SCHOOL DISTRICT	200.00
12/9	B&H FOTO ELECTRONICS CORPORATION	1,799.50
12/9	BEN E KEITH AMARILLO	730.05
12/9	BEST CHOICE COFFEE SERVICES LLC	349.93
12/9	BILLIE SHIPMAN	39.50
12/9	BIMBO BAKERIES USA	1,569.36
12/9	BLUE CROSS BLUE SHIELD TEXAS	142,851.45
12/9	BLUE STAR BUS SALES LTD	481.46
12/9	BOYS & GIRLS CLUB OF ODESSA	7,825.31
12/9	BRAZOS DOOR & HARDWARE	270.00
12/9	SPARKLIGHT	821.17
12/9	CALFED FINANCIAL CORPORATION	23,058.00
12/9	CAROLINA VASQUEZ	16.56
12/9	CASHWAY WEST, INC.	49.76
12/9	CATHERINE MCLEOD	32.14
12/9	CDW-G	44,221.18
12/9	CHARLES AND LEZIEE CHURCHFIELD	18,469.44
12/9	CHICK-FIL-A UNIVERSITY BLVD ODESSA	250.49
12/9	CIRCLE P RANCH SUPPLY, INC	312.60
12/9	CITY OF ODESSA	32,258.84

12/9	CITY OF ODESSA WATER DEPT	104,053.92
12/9	CLARISA ARRAS	29.27
12/9	COMMERCIAL FOOD SERVICE	5,285.41
12/9	CONTROL TECHNOLOGIES INC	6,158.00
12/9	CORWIN PRESS, A SAGA COMPANY	278.55
12/9	CRENSHAW CONSULTING GROUP, LLC	84,877.06
12/9	CRYSTAL PENA	7.36
12/9	CULLIGAN WATER CONDITIONING OF WEST TEXAS	50.00
12/9	CURRICULUM ASSOCIATES INC	3,434.20
12/9	DANA SAFETY SUPPLY	470.00
12/9	DANIEL BUSTAMANTE	42.49
12/9	DIVA DAY CONSULTING	4,937.50
12/9	DOLLARDAYS INTL	2,884.46
12/9	DS WATERS OF AMERICA INC	206.46
12/9	DUKE'S INDUSTRIAL TRANSMISSION SERVICE LLC	1,712.90
12/9	ECTOR COUNTY APPRAISAL DIST	541,120.25
12/9	ECTOR SUCCESS ACADEMY NETWORK	69,436.32
12/9	EDGENUITY INC	212,500.00
12/9	ELIZABETH QUINTELA	25.82
12/9	FERGUSON FACILITIES SUPPLY	136.80
12/9	FIRST FINANCIAL ADMINISTRATORS	21,803.94
12/9	FIRST FINANCIAL CAPITAL CORP	2,750.00
12/9	FISHER SCIENTIFIC	269.01
12/9	G H DAIRY	33,283.30
12/9	GARDENDALE WATER CO	93.00
12/9	GIBSON CONSULTING GROUP INC	1,040.00
12/9	GOODSON SERVICE COMPANY	80.00
12/9	GRAINGER	30.80
12/9	HURT EXTERMINATING	156,497.40
12/9	HAPPY GRINGO, LLC	451.60
12/9	HIGH PLAINS OF ODESSA ASSOCIATES L.P.	14,456.55
12/9	HONEY JACKSON	12.08
12/9	HOUSTON ISD	1,003.67
12/9	HUMBERTO HERNANDEZ JR.	997.46
12/9	IMAGERY GRAPHIC SYSTEMS	16,268.36
12/9	INDUSTRIAL COMMUNICATIONS	291.86
12/9	INFECTION CONTROLS INC	159,992.06
12/9	INK LION DESIGNS, LLC	302.38
12/9	INSOURCE INSURANCE GROUP, LLC	50.00
12/9	ISABEL ARRAS-HUERTA	78.72
12/9	JAMES SCOTT MCKOWN	85.00
12/9	JD PALATINE LLC	32.70
12/9	JEFF WHITAKER	5,120.00
12/9	JOHN'S SALES & SERVICE	507.70
12/9	JOSETTE DOBBINS	123.31
12/9	JUDITH CAWLEY	42.95
12/9	JULIA KELTON	21.16

12/9	KAY'S EMBLEMS INC	3,701.00
12/9	KEVIN D. BALLARD INC	1,142.00
12/9	KRISTI EICHER	230.00
12/9	KYLE RIPPE	28.12
12/9	L WALLACE CONSTRUCTION CO., INC.	578,845.90
12/9	L&C SAFETY INC	22,395.60
12/9	LABATT FOOD SERVICE	57,508.60
12/9	MABEL MORALES	63.42
12/9	MARIO CARRILLO	200,000.00
12/9	MARK BENNETT	7,400.00
12/9	METLIFE	125,955.00
12/9	MIDLAND TRINITY PLACE ASSOCIATES LP	1,161.00
12/9	NARDONE BROS. BAKING CO. INC.	17,370.00
12/9	SUPERIOR VISION INSURANCE, INC.	30,547.80
12/9	SUPERIOR VISION INSURANCE, INC.	264.65
12/9	NCS PEARSON INC	3,950.00
12/9	NEARPOD INC	5,600.00
12/9	NIMBUS DRINKING WATER SYSTEMS	155.00
12/9	ODESSA FAIRGREEN ASSOCIATES	7,775.60
12/9	ODESSA KINGS CROSSING ASSOCIATES L.P.	5,806.60
12/9	OFFICWISE COMMERCIAL INTERIORS LLC	17,449.18
12/9	OLIVIA PORRAS	75.50
12/9	ONYX GENERAL CONTRACTORS LLC	205,836.30
12/9	OPAL BOOZ & ASSOC	7,598.54
12/9	PARKS BELL RANCH APARTMENTS II LLC	4,121.10
12/9	PENSKE COMMERCIAL VEHICLES US LLC	310.54
12/9	PERMIAN BASIN COUNSELING ASSOCIATION	150.00
12/9	PETER C GORMAN	2,250.00
12/9	POCKET NURSE ENTERPRISES INC	767.86
12/9	POST HOLDING, INC.	11,520.00
12/9	QA ROOFING, INC.	50,475.12
12/9	REGION 18 EDUCATION SERVICE CENTER	435.00
12/9	RIGO NUNEZ	30.59
12/9	RIVERSIDE ASSESSMENTS LLC	29,354.26
12/9	SAFARILAND LLC	850.00
12/9	SAM'S CLUB DIRECT	2,481.02
12/9	SAM'S CLUB DIRECT	158.40
12/9	SCHOLASTIC INC	285.15
12/9	SHANNON CRISWELL	41.00
12/9	SHERWIN WILLIAMS	150.13
12/9	SIDNEY H NORTON	1,226.00
12/9	SOCORRO RODRIGUEZ	25.42
12/9	STARR COMMONWEALTH	2,158.00
12/9	STEPS TO LITERACY	1,041.22
12/9	SYSCO USA, INC	10,818.24
12/9	TEXAS BOOK COMPANY	625.05
12/9	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS	2,040.00

12/9	TEXAS COUNCIL OF ADMINISTRATORS OF	250.00
12/9	TEXAS DEPARTMENT OF LICENSING AND REGULATION	360.00
12/9	TEXAS DEPARTMENT OF PUBLIC SAFETY	85.00
12/9	TEXAS EXCAVATION SAFETY SYSTEM, INC.	15.20
12/9	TEXAS TECH HEALTH SCIENCES CTR	45,000.00
12/9	THE ELMS OF MIDLAND ASSOCIATES, L.P.	2,025.00
12/9	THE HON COMPANY LLC	1,911.49
12/9	TIMOTHY THOMAS	1,210.00
12/9	TONIE LEMON	198.09
12/9	TRUE NORTH CONSULTING GROUP, INC.	13,804.73
12/9	TYLER TECHNOLOGIES, INC.	94,271.61
12/9	UNITED PARCEL SERVICE INC	124.00
12/9	THE UNIVERSITY OF TEXAS AT AUSTIN	4,700.00
12/9	VERNELL FOBBS	6,939.00
12/9	VERNIER SOFTWARE & TECHNOLOGY	675.00
12/9	VITAL SIGNS	2,493.00
12/9	W. DEAN WEIDNER	24,733.90
12/9	W. DEAN WEIDNER	9,104.60
12/9	W. DEAN WEIDNER	40,770.58
12/9	W. DEAN WEIDNER	1,494.00
12/9	W. DEAN WEIDNER	2,449.80
12/9	W. DEAN WEIDNER	3,818.00
12/9	WAGNER SUPPLY COMPANY INC	21,838.03
12/9	WALTER DEAN WEIDNER GENERATION SKIPPING TRUST	5,695.00
12/9	WATSON TRUCK & SUPPLY	141.45
12/9	XEROX CORPORATION	15,235.00
	TOTAL NUMBER OF CHECKS WRITTEN FOR DISTRICT	632
	TOTAL AMOUNT WRITTEN FOR DISTRICT	\$ 9,952,627.59



REQUEST FOR APPROVAL OF ACCEPTANCE OF DONATIONS OVER \$10K

Ector County ISD is requesting approval to receive the following donations greater than \$10,000.

- a. \$850,000 from the City of Odessa allocation of the CARES Coronavirus Relief Funds (CRF). These funds are to be matched by the Texas Education Agency with state CARES funds. All will be accounted for in the Fund 277.
- b. \$100,000 from Chiefs for Change to contribute \$50,000 to the cost of the SpaceX Service to provide internet to portions of southwest Odessa and \$50,000 for internet connectivity.
- c. \$80,000 from Mojo Choir Booster Club for sound system including a sound board and microphones.
- d. \$25,000 from Chevron through the Education Foundation for CTE Dual Credit.
- e. \$270,523 from Ector County Commissioners Court allocation of the CARES Coronavirus Relief Funds (CRF). These funds are to be matched by the Texas Education Agency with state CARES funds. All will be accounted for in Fund 277.



OUR students...THE future

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 Odessa, Texas

TO: Chief Financial Officer
 FOR: Recommendation to Accept Donation/Gift

FROM: _____ / Kellie Wilks
 Principal OR Director
 _____ / Technology
 School OR Department

City of Odessa

Name of Donor (if organization, please include name of president)
 411 W. 8th St. Odessa TX 79761
 Mailing address City State Zip Code

has offered a donation or gift in the following category: Donation/Gift (describe below)

Description of Donation/Gift	Value*	Purpose of Donation
Coronavirus Relief Fund (CRF) for laptops, tablets MiFis	\$ 850,000	Offset cost for purchase of student devices
_____	\$ _____	_____
_____	\$ _____	_____

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

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

REMARKS: _____

Approval () Disapproval Kellie Wilks 11/9/20
 PRINCIPAL / DIRECTOR Date

Approval () Disapproval Clesto Potter 11/9/20
 DIRECTOR OF DEVELOPMENT Date

Approval () Disapproval Deborah Otter 11/20/20
 CHIEF FINANCIAL OFFICER Date
 (The following approval required for a single donation/gift of \$10,000 or more)

() Approval () Disapproval _____
 SUPERINTENDENT OF SCHOOLS Date

Original to: Internal Auditor



OUR students...THE future
 ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 Odessa, Texas

TO: Chief Financial Officer
 FOR: Recommendation to Accept Donation/Gift

FROM: _____ / Kellie Wilks
 Principal OR Director
 _____ / Technology
 School OR Department

Chiefs for Change

Name of Donor (if organization, please include name of president)
1455 Pennsylvania Ave. NW Suite 400-311 Washington D.C 20004
 Mailing address City State Zip Code

has offered a donation or gift in the following category: Donation/Gift (describe below)

Description of Donation/Gift	Value*	Purpose of Donation
<u>ck 0047600318</u>	<u>\$100,000⁰⁰</u>	<u>Space X and Internet Connectivity</u>
_____	\$ _____	_____
_____	\$ _____	_____

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

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

REMARKS: _____

Approval () Disapproval Kellie Wilks 11/09/2020
 PRINCIPAL / DIRECTOR Date

Approval () Disapproval Celeste Patten 11/9/20
 DIRECTOR OF DEVELOPMENT Date

Approval () Disapproval Deborah O'Leary 11/9/20
 CHIEF FINANCIAL OFFICER Date
 (The following approval required for a single donation/gift of \$10,000 or more)

() Approval () Disapproval _____
 SUPERINTENDENT OF SCHOOLS Date



OUR students...THE future

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 Odessa, Texas

TO: Chief Financial Officer
 FOR: Recommendation to Accept Donation/Gift

FROM: Delosa Styles / Ken Sneloff
 Principal OR Director
Permian HS / Choir
 School OR Department

Mojo Choir Booster Club
 Name of Donor (if organization, please include name of president)
1800 E 42nd Street Odessa TX 79762
 Mailing address City State Zip Code

has offered a donation or gift in the following category: Donation/Gift (describe below)

Description of Donation/Gift	Value*	Purpose of Donation
<u>Sound system</u>	\$ <u>80,000</u>	<u>Sound board, microphone, System</u>
_____	\$ _____	_____
_____	\$ _____	_____

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

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

REMARKS: _____

Approval () Disapproval Delosa Styles 9-24-2020
 PRINCIPAL / DIRECTOR Date
 Approval () Disapproval Christi Patten 10-8-2020
 DIRECTOR OF DEVELOPMENT Date
 Approval () Disapproval Selwan Othman 10/14/20
 CHIEF FINANCIAL OFFICER Date
 (The following approval required for a single donation/gift of \$10,000 or more)
 () Approval () Disapproval _____ Date
 SUPERINTENDENT OF SCHOOLS

Original to: Internal Auditor



OUR students...THE future

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 Odessa, Texas

CDC
 (EXHIBIT)A

TO: Chief Financial Officer
 FOR: Recommendation to Accept Donation/Gift

FROM: _____
 Principal OR Director

 School OR Department

Education Foundation Louis Gonzales
 Name of Donor (if organization, please include name of president)
PO Box 951 Odessa Tx 79700
 Mailing address City State Zip Code

has offered a donation or gift in the following category: Donation/Gift (describe below)

Description of Donation/Gift	Value*	Purpose of Donation
<u>check # 282021</u>	<u>\$25,100</u>	<u>CTE dual credit</u>
_____	\$ _____	_____
_____	\$ _____	_____

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

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

REMARKS: _____

Approval Disapproval Carla Byrne 11.16.20
 PRINCIPAL / DIRECTOR Date

Approval Disapproval Celente Patten 11-16-20
 DIRECTOR OF DEVELOPMENT Date

Approval Disapproval Deborah P. O'Hara 11/30/20
 CHIEF FINANCIAL OFFICER Date
 (The following approval required for a single donation/gift of \$10,000 or more)

Approval Disapproval _____
 SUPERINTENDENT OF SCHOOLS Date



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 Odessa, Texas

TO: Chief Financial Officer
 FOR: Recommendation to Accept Donation/Gift
 FROM: Kellie Wilks →
 Principal OR Director
 School OR Technology
 Department

Ector County Commissioners Court
 Name of Donor (if organization, please include name of president)
1010 E. 9th St. Odessa Tx 79701
 Mailing address City State Zip Code

has offered a donation or gift in the following category: Donation/Gift (describe below)

Description of Donation/Gift	Value*	Purpose of Donation
<u>Coronavirus Relief Fund</u>	<u>\$ 270,525</u>	<u>offset cost for student devices</u>
_____	\$ _____	_____
_____	\$ _____	_____

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

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

REMARKS: _____

Approval () Disapproval Kellie Wilks 12/1/20
 PRINCIPAL / DIRECTOR Date

Approval () Disapproval Celente Patten 12/1/20
 DIRECTOR OF DEVELOPMENT Date

Approval () Disapproval Deborah Hoff 12/2/20
 CHIEF FINANCIAL OFFICER Date
 (The following approval required for a single donation/gift of \$10,000 or more)

Approval () Disapproval _____
 SUPERINTENDENT OF SCHOOLS Date



REQUEST FOR APPROVAL OF 2020-2021 DUAL CREDIT MATRIX

District request for Dual Credit Matrix to be approved by the Board of Trustees for the 2021-2022 school year. Dual Matrix is a list of courses used to show the alignment between ECISD, OC, and UTPB courses. Students are able to select from these courses to obtain both high school and college credits.

Attached is the 2021-2022 Dual Credit Matrix.

Odessa College and The University of Texas of the Permian Basin High School Dual Credit Courses Effective 2021-22

Only Core (Math, Science, English, Social Studies)

and Languages Other than English for graduation requirements will count on the 4.5 GPA Scale.

No Dual elective courses count toward GPA. These courses will

NOT have a negative impact on your GPA.

Please see each course listing for the GPA Weight.

Dual courses are subject to change due to pathway and course requirements by Odessa College or UTPB

Courses in Red are additions for the 2021-22 school year.

Orientation Course

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
College Readiness and Study Skills $\frac{1}{2}$ cr GPA: None Course Number TBD PEIMS 03270100	EDUC 1300 Learning Framework 3 hrs Prerequisite: None Optional Check with your University to ensure this course will transfer	

ENGLISH (UIL EXEMPT)

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
*English III D Semester I $\frac{1}{2}$ cr. 2327 PEIMS # 03220300 GPA Weight: 4.5 ECISD Prerequisite: HS English I, English II	ENGL 1301 Composition I 3 hrs. Prerequisites: TSI Writing	ENGL 1301 Composition 3 hrs. Prerequisites: High School English I and English II; TSI Rdg. /Writing
*English III D Semester II $\frac{1}{2}$ cr. 2327 PEIMS # 03220300 GPA Weight: 4.5	ENGL 1302 Composition II 3 hrs. Prerequisite: ENGL 1301 credit with a 70 or higher	ENGL 1302 Composition II 3 hrs. Prerequisite: ENGL 1301; TSI Rdg. /Writing
*English IV D Semester I $\frac{1}{2}$ cr. 2337 PEIMS # 03220400 GPA Weight: 4.5	ENGL 2322 British Literature I to 1800 3 hrs. Prerequisite: ENGL 1302 credit with a 70 or higher	ENGL 2322 British Literature to 1800 OR 3 hrs. 2327 American Literature to 1865) 3 hrs. Prerequisite: ENGL 1302; TSI Rdg. /Writing
*English IV "D" Semester II $\frac{1}{2}$ cr. 2337 PEIMS # 03220400 GPA Weight: 4.5	ENGL 2323 British Literature II since 1800 3 hrs. Prerequisite: ENGL 1302 credit with a 70 or higher	ENGL 2323 British Literature since 1800 OR 3 hrs. ENGL 2328 American Literature Since 1865 3 hrs. Prerequisite: ENGL 1302; TSI Rdg. /Writing
Creative Writing $\frac{1}{2}$ cr. TBD PEIMS 0321200 GPA Weight: 4.5	ENGL 2307: Creative Writing I 3 hrs. Prerequisite: English 1301 and 1302	

FINE ARTS (NOT UIL EXEMPT)

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
Art Appreciation 1 Semester 1 $\frac{1}{2}$ cr. 4591 PEIMS #03500110 (Will count as 0.5 credit of Art, level I) PHS offers in class	ARTS 1301 Art Appreciation 3 hrs. Prerequisite: TSI-Reading	ARTS 1301 Art Appreciation 3 hrs. Prerequisite: TSI Reading/Writing
Art Appreciation 1 Semester 2 $\frac{1}{2}$ cr. 4591 PEIMS # 03500110 (Will count as 0.5 credit of Art, level I)	ARTS 1303 Art History I OR 3 hrs. ARTS 1304 Art History II 234 Prerequisite: TSI-Reading	

Art II Drawing I Semester 1 2647 PEIMS #03500500 OR Art III Drawing II Semester 1 4589 PEIMS # 03501300 OR Art IV Drawing III, Semester 1 4590 PEIMS # 03502300 Prerequisite: HS Art Drawing I	½ cr.	ARTS 1316 Drawing I (Fall Semester) 3 hrs. Prerequisite: TSI Reading	
Art II Drawing I, Semester 2 2647 PEIMS #03500500 OR Art III Drawing II Semester 2 4589 PEIMS # 03501300 OR Art IV Drawing III, Semester 1 4590 PEIMS # 03502300	½ cr.	ARTS 1317 Drawing II (Spring Semester) 3 hrs. Prerequisite: Completion of ARTS 1316 Drawing I; TSI Reading	
Music Studies, Music App. II 4654 PEIMS #03155700	1 cr.		MUSI 1301 Jazz, Pop Rock 3 hrs. Prerequisite: TSI Reading/Writing
Music Appreciation 4653 PEIMS #03155600	½ cr.	MUSI 1306 Music Appreciation 3 hrs. Prerequisite: TSI Reading (Available only to students that have already fulfilled their HS Fine Arts credit)	
Applied Music I Semester 1 2658 PEIMS #03152500	½ cr.	MUAP 1190 Applied Music Private Lessons 1 hr. Prerequisite: TSI Reading, Audition Corequisite: Must be enrolled in a major ensemble at their home school (band, orchestra, choir or guitar). Please refer to OC music department for correct section and teacher.	
Applied Music 1 Semester 2 2658 PEIMS #03152500	½ cr.	MUAP 1190 Applied Music Private Lessons 1 hr. Prerequisite: TSI Reading, Audition Corequisite: Must be enrolled in a major ensemble at their home school (band, orchestra, choir or guitar). Please refer to OC music department for correct section and teacher.	

**LANGUAGE OTHER THAN ENGLISH
(UIL EXEMPT)**

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
Spanish II Semester I 2018 PEIMS # 03440200 GPA Weight: 4.5 Prerequisite: Spanish I	½ cr. SPAN 1411 Beginning Spanish I 4 hrs. Prerequisite: High School Spanish I; TSI Reading	SPAN 1411 Beginning Course in Spanish I 4 hrs. Prerequisite: TSI Reading/Writing and Spanish I
Spanish II Semester II 2018 PEIMS # 03440200 GPA Weight: 4.5	½ cr. SPAN 1412 Beginning Spanish II 4 hrs. Prerequisite: High School Spanish II, Semester I with a 70 or higher or SPAN 1411 with a 70 or higher; TSI Reading	SPAN 1412 Beginning Course in Spanish II 4 hrs. Prerequisite: SPAN 1411 with a "C" or higher or one year of high school Spanish; TSI Reading /Writing
Spanish III Semester I 2450 PEIMS # 03440300 GPA Weight: 4.5	½ cr. SPAN 2311 Intermediate Spanish I 3 hrs. Prerequisite: High School Spanish II with a 70 or higher or SPAN 1412 with a 70 or higher; TSI Reading	SPAN 2311 (Second Year in Spanish) 3 hrs. Prerequisite: SPAN 1411 and 1412, two years of high school Spanish with a "C" or higher, or the required score from the CLEP in Spanish. TSI Reading/Writing
Spanish III Semester II 2450 PEIMS # 03440300 GPA Weight: 4.5	½ cr. SPAN 2312 Intermediate Spanish II 3 hrs. Prerequisite: Spanish III, Semester I with a 70 or higher or SPAN 2311 with a 70 or higher; TSI Reading	SPAN 2312 (Second Year in Spanish II) 3 hrs. Prerequisite: SPAN 2311, Sem 1 with a 70 or higher, or the required score from the CLEP in Spanish. TSI Reading/Writing
Computer Science I "D" Semester 1 4495 PEIMS # 03580200 GPA Weight: 4.5	½ cr. COSC 1436 Programming Fundamentals I 4 hrs. Prerequisite: Reading TSIA, BCIS 1403 or ITSC 1301	

Computer Science I "D" cr. Semester 2 4495 PEIMS # 03580200 Prerequisite: Algebra I, High School BIM or BCIS 1405 GPA Weight: 4.5	½	COSC 1437 Programming Fundamentals II 4 hrs. Prerequisite: COSC 1436	
Computer Science II "D" Semester 1 2497 PEIMS #03580300 GPA Weight: 4.5	½ cr.	COSC 2436 Programming Fundamentals III 4hrs. Prerequisite: COSC 1437	
Computer Science II "D" Semester 2 2497 PEIMS #03580300 GPA Weight: 4.5	½ cr.	COSC 2425 Computer Org. & Machine Language 4 hrs. Prerequisite: COSC 1436	

**MATHEMATICS
(UIL EXEMPT)**

ECISD Course and Credit		OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
*Precalculus "D" Semester I 2483 PEIMS# 03101100 GPA Weight: 4.5	½ cr.	MATH 1314 College Algebra 3 hrs. Prerequisite: High School Algebra I & II & Geometry; TSI Math	MATH 1314 College Algebra 3 hrs. Or 1324 or 1332 Prerequisite: High School Algebra II or 3 years of high school math: TSI Math
*Precalculus "D" Semester II 2483 PEIMS # 03101100 GPA Weight: 4.5	½ cr.	MATH 2412 Precalculus 4 hrs. Prerequisite: High School Algebra I & II & Geometry; TSI Math	MATH 2412 Precalculus 4 hrs. Prerequisite: 3 years of high school math to include Algebra I, Geometry and Algebra II; TSI Math
*Independent Study in Mathematics "D" (Calculus) Semester I 2491 PEIMS # 03102500 GPA Weight: 4.5	½ cr.	MATH 2413 CALCULUS I 4 hrs. Prerequisite: MATH 2412 or satisfactory score on placement examination or at least 80 on PreAP Precalculus, TSI Math	MATH 2413 CALCULUS I 4 hrs. Prerequisite: MATH 2412; TSI Math
*Independent Study in Mathematics "D" (Calculus) Semester II 2491 PEIMS # 03102500 GPA Weight: 4.5	½ cr.	MATH 2414 CALCULUS II 4 hrs. Prerequisite: MATH 2413; TSI Math	MATH 2414 CALCULUS II 4 hrs. Prerequisite: MATH 2413; TSI Math
Accounting II (Account2ZD) 8712 PEIMS #13016700 -This course is offered <u>online only</u> . Students will earn one credit in one semester. This course can be used as a 3 rd credit of Math Prerequisite: ECISD Accounting I GPA Weight 4.5	1 cr.	ACCT 2302 Principles of Accounting II 3 hrs. Online Only Prerequisite: ACCT 2301	
Independent Study In Mathematics "D" (Cont. Math) 2491 PEIMS #03102500 If student has credit in Independent Study in Math, the Independent Study in Math "D" II course number will be used. GPA Weight: 4.5	½ cr.	MATH 1332 Contemporary Math I 3 hrs. Prerequisites: Alg I, Geometry, Alg II Math TSI	MATH 1332 Contemporary Math I 3 hrs. Prerequisites: Alg I, Geometry, Alg II Math TSI
Discrete Math for Problem Solving #3491 PEIMS 03102520 GPA Weight: 4.5	½ cr.	MATH 1324 Applications of Discrete Math 3 hrs. Prerequisites: Algebra I, Geometry, Algebra II, Math TSI	MATH 1324 Applications of Discrete Math 3 hrs. Prerequisites: Algebra I, Geometry, Algebra II, Math TSI

**PHYSICAL AND HEALTH EDUCATION
(NOT UIL EXEMPT)**

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit
PEFOUND-D ½ cr. per course (up to 1 credit) Foundations of Personal Fitness 4809 PEIMS # PES00052A OR PEITS D (Ind. Or Team Sports) ½ cr. per course (up to 1 credit) 4806 PEIMS # PES00055	Transfers to Universities as part of Core: 1 hr each KINE 1164 Personal Health & Wellness KINE 1106 Jogging and Walking Prerequisite: TSI Reading	

**SCIENCE
(UIL EXEMPT)**

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit
*Anatomy & Physiology Sem I ½ cr. 8718 PEIMS #13020600 GPA Weight: 4.5	BIOL 2401: Anatomy and Physiology I 4 hrs. ONLINE or Evening ONLY Prerequisite: Pass TSI Reading & math ECISD Recommended: 3 credits of Science	
* Anatomy & Physiology Sem II ½ cr. 8718 PEIMS #13020600 GPA Weight: 4.5	BIOL 2402: Anatomy and Physiology II 4 hrs. ONLINE or Evening ONLY Prerequisite: A minimum grade of 70 in BIOL 2401	
*Physics Semester I ½ cr. 2522 PEIMS # 03050000 GPA Weight: 4.5	PHYS 1401 College Physics I 4 hrs. (Algebra based) Prerequisite or Corequisite: High School Precalculus; TSI Math and Reading	
*Physics Semester II ½ cr. 2522 PEIMS #03050000 GPA Weight: 4.5	PHYS 1402 College Physics II 4 hrs. (Algebra based) Prerequisite: PHYS 1401 credit Prerequisite or Corequisite: High School Precalculus	
* Biology Semester 1 ½ cr. 2550 PEIMS #03010205 NTO students only GPA Weight: 4.5	BIOL 1408 Biology non-Science majors 4 hrs. Prerequisite: Pass TSI Math and Reading or developmental reading sequence	
* Biology Semester 2 ½ cr. 2550 PEIMS #03010205 NTO students only GPA Weight: 4.5	BIOL 1409 Biology non-Science majors 4 hrs. Prerequisite: BIOL 1408 credit with a 70 or better	

<p>*Scientific Research & Design I, Semester 1 8583 PEIMS #13037200</p> <p>ECISD Prerequisite: High School Biology or PreAP Biology This is a second year Biology. Students must have taken High School Biology. Note: approved 4th science course GPA Weight: 4.5</p> <p>ONLY for students who have prior credit for Scientific Research and Design I: 8584: Scientific Research and Design II</p>	<p>½ cr. BIOL 1406 Biology I for Science Majors 4 hrs. Prerequisite: Pass Reading and math TSI, This class is taught at OC and/or at high school embedded in AP Biology.</p>	
<p>*Scientific Research and Design I, Semester 2 8583 PEIMS #13037200</p> <p>ECISD Prerequisite: High School Biology or PreAP Biology This is a second year Biology. Students must have taken High School Biology</p> <p>Note: approved 4th science course GPA Weight: 4.5</p> <p>ONLY for students who have prior credit for Scientific Research and Design I: 8584: Scientific Research and Design II</p>	<p>½ cr. BIOL 1407 Biology II for Science Majors 4 hrs. Prerequisite: BIOL 1406 with a grade of 70 or better; This class is taught at OC and/or at high school embedded in AP Biology.</p>	
<p>*Scientific Research and Design I, Semester 1 8583 PEIMS #13037200</p> <p>ECISD Prerequisite: High School Biology or PreAP Biology This is a second year Biology. Students must have taken High School Biology.</p> <p>Note: approved 4th science course GPA Weight: 4.5</p> <p>ONLY for students who have prior credit for Scientific Research and Design I: 8584: Scientific Research and Design II</p>	<p>½ cr. BIOL 1408 Biology non-Science majors 4 hrs. Prerequisite: Pass Reading TSI or developmental reading sequence</p>	
<p>* Scientific Research and Design I, Semester 2 8583 PEIMS #13037200</p> <p>ECISD Prerequisite: High School Biology or PreAP Biology This is a second year Biology. Students must have taken High School Biology.</p> <p>Note: approved 4th science course GPA Weight: 4.5</p> <p>ONLY for students who have prior credit for Scientific Research and Design I: 8584: Scientific Research and Design II</p>	<p>½ cr. BIOL 1409 Biology non-Science majors 4 hrs. Prerequisite: BIOL 1408 credit</p>	

*Scientific Research and Design I Semester 1 8128 PEIMS #13037200 GPA Weight: 4.5 ECISD prerequisites: Chemistry or PreAP Chemistry and Algebra II. This is a second year Chemistry. Students must have taken HS Chemistry ONLY for students who have prior credit for Scientific Research and Design I: 8584: Scientific Research and Design II	½ cr.	CHEM 1311 General Chemistry AND CHEM 1111 General Chem lab Prerequisite: Pass all sections of TSI, Pass College Algebra with 70 or better or Corequisite of College Algebra	3 hrs. 1 hr.	
* Scientific Research and Design I Semester 2 8128 PEIMS #13037200 GPA Weight: 4.5 ECISD Prerequisites: : Chemistry or PreAP Chemistry and Algebra II. This is a second year Chemistry. Students must have taken HS Chemistry ONLY for students who have prior credit for Scientific Research and Design I: 8584: Scientific Research and Design II	½ cr.	CHEM 1312/1112 General Chem II/ General Chem II (lab) Prerequisite: Pass Math 1314 and CHEM 1311/1111 with 70 or better	4 hrs.	
Scientific Research and Design I 8229 PEIMS #13037200 GPA Weight: 4.5 ECISD Prerequisites: Biology Chemistry, IPC or Physics	½ cr			GEOL 1302 Historical Geology 3 cr GEOL 1102 Historical Lab 1 cr (on PHS and OHS campuses) Prerequisites: TSI reading and writing
Scientific Research and Design I 8229 PEIMS #13037200 GPA Weight: 4.5 ECISD Prerequisites: Biology Chemistry, IPC or Physics	½ cr			GEOL 1301 Physical Geology 3 cr GEOL 1101 Physical Lab 1 cr (on PHS and OHS campuses) Prerequisites : TSI reading and writing

SOCIAL STUDIES

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
*U.S. Government "D" 2025 PEIMS # 03330100 GPA Weight: 4.5 (UIL EXEMPT)	½ cr. GOVT 2305 Federal Government hrs. Prerequisite: ECISD, Pass U. S. History with 70 or higher and Reading TSI	3 PLSC 2305 American National Politics 3 hrs. Prerequisite: ECISD U. S. History and TSI Rdg./Writing
*Economics-FE "D" 2536 PEIMS #03310300 GPA Weight: 4.5 (UIL EXEMPT)	½ cr. ECON 2301 hrs. Principles of Macroeconomics Prerequisite: Reading TSI 239	3 ECON 2301 3 Principles of Macroeconomics Prerequisite: TSI Reading, Writing and Math

*U.S. History "D" 2534 PEIMS # 03340100 Prerequisite: High School W. Geo and W History GPA Weight: 4.5 (UIL EXEMPT)	½ cr.	HIST 1301 U.S. History I 3 hrs. Prerequisite: Reading TSI	3	HIST 1301 U.S. History I 3 Prerequisite: TSI Reading and Writing
*U.S. History "D" 2534 PEIMS # 03340100 GPA Weight: 4.5 (UIL EXEMPT)	½ cr.	HIST 1302 U.S. History II 3 hrs. Prerequisite: Reading TSI	3	HIST 1302 U.S. History II 3 Prerequisite: TSI Reading and Writing
Sociology 4540 PEIMS # 03370100 (NOT UIL EXEMPT)	½ cr.	SOCI 1301 Introduction to Sociology 3 hrs. Prerequisite: Reading TSI	3	SOCI 1301 Introduction to Sociology 3 hrs. Prerequisite: TSI Rdg./Writing
Psychology 4539 PEIMS # 03350100 (NOT UIL Exempt) For students who have credit for Psychology, use the following courses for 0.5 - 1 credit each: 3533, PEIMS 03380001 Social Studies Advanced Studies I 3534, PEIMS 03380021, Social Studies Advanced Studies II	½ cr. per course (maximum ½ cr.edit)	PSYC 2301 General Psychology OR 3 hrs. PSYC 2308 Child Psychology OR 3 hrs. PSYC 2302 Applied Psychology 3 hrs. PSYC 2314 Lifespan Growth & Development 3 hrs. Prerequisite: Reading TSI	3 3 3	PSYC 1301 Introduction to Psychology 3 hrs. Prerequisite: TSI Reading/Writing
Special Topics in Social Studies 3531 PEIMS 03380002 Corequisite or Prerequisite: U.S. History Course number TBD	½ cr.	GOVT 2306 Texas Government 3 hrs. Prerequisite: Reading TSI	3	PLSC 2306 State and Local Politics 3 Prerequisite: TSI Reading and Writing

**SPEECH
(NOT UIL EXEMPT)**

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
Communication Applications 4369 PEIMS # 03241400 ½ cr. maximum	SPCH 1311 3 hrs. Introduction to Speech Communication OR SPCH 1315 Public Speaking Prerequisite: Reading TSIA	COMM 1315 Introduction to Public Speaking 3 hrs. Prerequisite: TSI Rdg./Writing
Professional Communications 8482 PEIMS # 13009900 ½ cr.	SPCH 1321 Business and Professional Speech 3 hrs. Prerequisite: Reading TSIA	

**CAREER & TECHNICAL EDUCATION
AND TECHNOLOGY APPLICATIONS**

ACCOUNTING

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit
Accounting I (Account I D) 8702 PEIMS #13016600 -This course is offered <u>online only</u> . It is a one-	1 cr. ACCT 2301 Principles of Accounting 3 hrs. 240 (Transfers to Universities)	3

semester course. Students will earn one credit in one semester. Prerequisite: ECISD Pass Algebra I and Geometry (NOT UIL EXEMPT)	Prerequisite: Pass TSI OR ACNT 1403 Intro to Accounting I 4 hrs. (Does NOT transfer to Universities) NO TSI is required Online Only	
Accounting II (Account2 D) 1 cr. 8712 PEIMS #13016700 -This course is offered <u>online only</u> . Students will earn one credit in one semester. This course can count as a 3 rd math credit. Prerequisite: ECISD Accounting I GPA: 4.5 (UIL EXEMPT)	ACCT 2302 Principles of Accounting II 3 hrs. (Transfers to Universities) Prerequisite: ACCT 2301 ACNT 1404 Intro to Accounting II 4 hrs. (Does NOT transfer to Universities) No TSI is required Prerequisite: ACNT 1403 Online Only	

AUTO TECH
(NOT UIL EXEMPT)

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit
Auto Tech I D 1 cr. Semester 1 8423 PEIMS # 13039600	AUMT 1301 Introduction and Theory of Automotive Technology 3 hrs. AUMT 1407 Automotive Electrical Systems 4 hrs.	
Auto Tech I D 1 cr. Semester 2 8423 PEIMS # 13039600 Prerequisite: Successful completion of Auto Tech I Sem I	AUMT 2437 Automotive Electronics 4 hrs. Prerequisite: AUMT 1407	
Auto Tech II D 1 cr. Semester 1 8424 PEIMS # 13039700 Prerequisite: Successful completion of Auto Tech I Sem II	AUMT 1310 Automotive Brake Systems 3 hrs. Prerequisite: AUMT 2437	
Auto Tech II D 1 cr. Semester 2 8424 PEIMS # 13039700 Prerequisite: Successful completion of Auto Tech II Sem I	AUMT 1345 Climate Control 3 hrs. Prerequisite: AUMT 1310	
Practicum in Auto Tech D 1 cr. Semester 1 6867 PEIMS # 13040470 Prerequisite: Successful completion of Auto Tech II Sem I	AUMT 1416 Automotive Suspension & Steering Systems 4 hrs. Prerequisite: AUMT 1310	
Practicum in Auto Tech D 1 cr. Semester 2 6867 PEIMS # 13040470 Prerequisite: Successful completion of Auto Tech II Sem I	AUMT 1419 Automotive Engine Repair 4 hrs. Prerequisite: AUMT 1416	

BUSINESS
(NOT UIL EXEMPT)

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
Principles of Business, Marketing and Finance D ½ cr. Semester 2 8412 PEIMS #13011200	MRKG 1311 Principles of Marketing 3hrs.	
Entrepreneurship D ½ cr. Semester 2 8413 PEIMS #13034400	BUSG 1315 Small Business Operations 3 hrs.	
Business Management D ½ cr. Semester 2 8414 PEIMS #13012100	BUSG 2309 Small Business Management 3 hrs. Prerequisite: Either MRKG 1311 or BUSG 1315	
Business Law D ½ cr. Semester 2 8689 PEIMS #13011700	BUSI 2301 Business Law 3 hrs. 241 Prerequisite: Pass TSI Reading or meet EOC	

		requirements	
BIM I D 8643 PEIMS # 13011400	½ cr.	BCIS 1305 Business Computer (For non-computer science majors) 3 hrs. BCIS 1405 Business Computer (For science majors) 4 hrs. Prerequisite: Pass TSIA Reading, BCIS 1305 or BCIS 1405 Can get credit for BCIS 1305 OR BCIS 1405. You can not be awarded credit for both of these classes.	COSC 1335 Computers & Problem Solving 3 hrs. Prerequisite: College Algebra and TSI Reading and Writing
Note: This course will not count as a math credit			
Or 8502 (BIM II “D”) for students who have BIM I credit in high school			

**OFFICE ADMINISTRATION
(NOT UIL EXEMPT)**

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
Business Information Management II D Semester 1 8652 PEIMS #13011500	½ cr. POFT 1429 Keyboarding and Document Formatting 4 hrs. POFI 2410 Word Processing 4 hrs.	
Business Information Management II D Semester 2 8652 PEIMS #13011500	½ cr. POFI 1449 Spreadsheets 4 hrs. POFI 2440 Advanced Word Processing 4 hrs.	
Accounting 1 D Semester 2 8594 PEIMS # 13016600	½ cr. ACNT 1403 Introduction to Accounting 4 hrs.	
Financial Math D Semester 2 **** PEIMS #1301800	½ cr. POFT 1425 Business Math Using Technology 4 hrs.	
Career Prep D Semester 2	½ cr. POFT 1409 Administrative Office Procedures 4 hrs.	

Students will earn a Level 1 Administrative Office Assistant Certificate

**COMPUTER INFORMATION SCIENCE: CISCO
(NOT UIL EXEMPT)**

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit
Internetworking Technologies I D Semester 1 8600 PEIMS #N1302803 1 cr.	ITSC 1401 Introduction to Computer 4 hrs.	
Internetworking Technologies I D Semester 2 8600 PEIMS #N1302803 Prerequisite: Successful completion of Interworking Technologies I Semester 1 1 cr.	ITNW 1325 Fundamentals of Networking 3 hrs.	
Internetworking Technologies II D Semester 1 8601 PEIMS #N1302804 Prerequisite: Successful completion of Interworking Technologies I Semester 2 1 cr.	TCC 1414 Intro to Networks 4 hrs. Prerequisite: ITNW 1325	
Internetworking Technologies II D Semester 2 8601 PEIMS #N1302804 Prerequisite: Successful completion of Interworking Technologies II Semester 1 1 cr.	TCC 1440 Routing and Switching 4 hrs. Prerequisite: ITCCS 1414	
Practicum of Information Technology Semester 1 8635 PEIMS #13028000 1 cr.	TCC 2412 Scaling Networks 4 hrs. Prerequisite: ITCCS 1440	
Practicum of Information Technology Semester 2 8635 PEIMS #13028000 1 cr.	TCC 2413 Connecting Networks 4 hrs. Prerequisite: ITCCS 2412	

CISCO Certified Network Associate Level 1 Certificate

COMPUTER SCIENCE

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
BIM I D 8643 PEIMS # 13011400 Note: This course will not count as a math credit (NOT UIL EXEMPT) Or 8502 BIM II D for those students who have BIM I high school credit. ½ cr.	BCIS 1405 Business Computer Apps 4 hrs. (For computer science majors) Prerequisite: Pass TSI Reading, BCIS 1305 Business Computer Apps 3 hrs. (For non-computer science majors) Prerequisite: Pass TSI Reading	COSC 1335 Computers & Problem Solving 3 hrs. Prerequisite: College Algebra and TSI Reading and Writing
Computer Science I D Semester 1 4496 PEIMS # 03580200 GPA Weight: 4.5 (This course can count as Languages other than English credit) (UIL EXEMPT) ½ cr.	COSC 1436 Programming Fundamentals I 4 hrs. Prerequisite: Reading TSI, BCIS 1405 or ITSC 1401	
Computer Science I "D" Semester 2 4496 PEIMS # 03580200 Prerequisite: Algebra I, High School Business Information Management or BCIS 1405 GPA Weight: 4.5 (This course can count as Languages other than English credit) (UIL EXEMPT) ½ cr.	COSC 1437 Programming Fundamentals II 4 hrs. Prerequisite: COSC 1436	COSC 1430 Intro to Computer Science I 4 hrs. Prerequisite: TSI Math, 4 years of high school math AND MATH 1314 or 2412 or equivalent

Computer Science II "D" Semester 1 2497 PEIMS #03580300 GPA Weight: 4.5 (This course can count as Languages other than English credit) (UIL EXEMPT)	½ cr.	COSC 2436 Programming Fundamentals III 4hrs. Prerequisite: COSC 1437	COSC 2430 Intro to Computer Science II4 hrs. Prerequisite: COSC 1430
Computer Science II "D" Semester 2 2497 PEIMS #03580300 GPA Weight: 4.5 (This course can count as Languages other than English credit) (UIL EXEMPT)	½ cr.	COSC 2425 Computer Org. & Machine Language 4 hrs. Prerequisite: COSC 1437	

**CORE ELECTRONICS
(NOT UIL EXEMPT)**

ECISD Course and Credit		OC Course and Credit Hours	UTPB Course and Credit
Robotics I D Semester 1 8699 PEIMS #13037000 ON HIGH SCHOOL CAMPUS	½ cr.	RBTC 1343 Robotics 3 hrs.	
Robotics I D Semester 1 8699 PEIMS #13037000 WHEN TAKEN AT ODESSA COLLEGE	1 cr.	RBTC 1343 Robotics 3 hrs.	
AC/DC Electronics Semester 2 8598 PEIMS #13036800	1 cr.	CETT 1509 DC-AC Circuits 5 hrs.	
Electrical Tech D Semester 1 8443 PEIMS #13005600 Prerequisite: Successful completion of AC/DC Electronics Semester 1	1 cr.	EEIR 1309 National Electrical Code 3 hrs.	
Solid State Electronics D Semester 2 8596 PEIMS # 13036900 Prerequisite: Successful completion of DC Circuits	1 cr.	ELPT 1355 Electronics Applications 3 hrs. Prerequisite: EEIR 1409	
Digital Electronics D Semester 1 8593 PEIMS # 13037600 Prerequisite: Successful completion of Solid State Electronics	1 cr.	ELMT 2333 Industrial Electronics 3 hrs. Prerequisite: ELPT 1455	
Introduction to Process Technology Semester 2 8691 PEIMS #N1300262	1 cr.	PTAC 1332 Process Instrumentation I 3 hrs.	

**COSMETOLOGY
(NOT UIL EXEMPT)**

ECISD Course and Credit		OC Course and Credit Hours	UTPB Course and Credit
Intro to Cosmetology I All Year 8438 PEIMS# 13025100 Prerequisite: successful completion of ECISD English I and English II Corequisite: ECISD English III	1 cr.	CSME 1405 Manicuring 4 hrs. CSME 1451 Artistry/Hair, Theory and Practice 4 hrs.	

Cosmetology I All Year 8540 PEIMS# 13025200 Prerequisite: Successful completion of Intro to Cosmetology	2 cr.	CSME 1443 Manicuring and Related Theory 4 hrs. CSME 1453 Chemical Reformation & Theory 4 hrs.	
Principles of Cosmetology Design and Color Theory All Year 8437 PEIMS# 13025050 Prerequisite: Successful completion of Cosmetology I	1 cr.	CSME 2401 Principles of Hair Coloring and Related Theory 4 hrs. CSME1443 Manicuring & Related Theory 4 hrs.	
Cosmetology II All Year 8541 PEIMS # 13025300 Prerequisite: Successful completion of Principles of Cosmetology	2 cr.	CSME 2441 Preparation for State Licensing 4 hrs. CSME 2439 Advanced Hair Design 4 hrs.	

**CRIMINAL JUSTICE
(NOT UIL EXEMPT)**

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit (online ONLY)
Court Systems and Practices D Semester 1 8449 PEIMS# 13029600 Prerequisite: successful completion of ECISD English I and English II Corequisite: ECISD English III	1 cr. CRIJ 1301 Intro. to Criminal Justice 3 hrs. CRIJ 2328 Police Systems and Practices 3 hrs.	CCJO 2310 3 cr Prerequisites: TSI Reading and Writing
Criminal Justice I D Semester 2 8550 PEIMS# 13029300 Prerequisite: ECISD Court Systems and Practices	1 cr. CRIJ 1306 Court Systems and Practices 3 hrs. CRIJ 2313 Correctional Systems and Practices 3 hrs. Prerequisite: CRIJ 1301 and CRIJ 1306	
Criminal Justice II D Semester 1 8551 PEIMS# 13029400 Prerequisite: ECISD Criminal Justice I, Semester 2	1 cr. CRIJ 1310 Fundamentals of Criminal Law 3 hrs. CRIJ 1313 Juvenile Justice System 3 hrs. Prerequisite: CRIJ 1307 and CRIJ 1313	
Criminal Investigation D Semester 2 8474 PEIMS# 13029550 Prerequisite: ECISD Criminal Justice II, Semester 1	1 cr. CJCR 1304 Probation and Parole 3 hrs. CJSA 1348 Ethics in Criminal Justice 3 hrs. Prerequisite: CRIJ 2313 and CJCR.1304	
Level I Certification obtained upon successful completion of OC college courses in this pathway.		

**CRIMINAL JUSTICE –CRIME SCENE INVESTIGATION
(NOT UIL EXEMPT)**

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit Hours
Crime Scene Investigation I D Semester 1 8451 PEIMS #13029300 Prerequisite: successful completion of ECISD English I and English II Corequisite: ECISD English III	1 cr. CRIJ 1301 Intro. to Criminal Justice 3 hrs. CRIJ 2328 Police Systems and Practices 3 hrs.	
Criminalistics I D Semester 2 8464 PEIMS# 13029600 Prerequisite: ECISD CSI I	1 cr. CRIJ 1310 Fundamentals of Criminal Law 3 hrs. CRIJ 2314 Criminal Investigation 3 hrs. Prerequisite: CRIJ 1301 and CRIJ1310	
Crime Scene Investigation II D Semester 1 8460 PEIMS# 13029400 Prerequisite: ECISD Criminalistics I	1 cr. CJSA 1308 Criminalistics I 3 hrs. CJSA 2323 Criminalistics II 3 hrs. Prerequisite: CRIJ 1348 and CRIJ 2314	

Criminalistics II D Semester 2 8469 PEIMS# 13029550 Prerequisite: ECISD CSI II	1 cr.	CJSA 2332 Criminalistics III CJSA 1400 Death Investigations Prerequisite: CJSA 1308 and CJSA 2323	3 hrs. 4 hrs.	
Level I Certification obtained upon successful completion of O. C. college courses in this pathway.				

**CULINARY ARTS
(NOT UIL EXEMPT)**

ECISD Course and Credit		OC Course and Credit Hours		UTPB Course and Credit
Culinary Arts D Semester 1 8537 PEIMS #13022600	1 cr.	CHEF 1305 Sanitation & Safety	3 hrs.	
Advanced Culinary Arts D Semester 1 8512 PEIMS# 13022650 Prerequisite: ECISD Culinary Arts D	1 cr.	CHEF 1301 Basic Food Prep Prerequisite: CHEF 1205	3 hrs.	
Advanced Culinary Arts D Semester 2 8512 PEIMS# 13022650 Prerequisite: Successful completion of Adv. Culinary Arts D Semester 1	1 cr.	PSTR 1301 Fundamentals of Baking Prerequisite: CHEF 1301	3 hrs.	
Practicum Culinary Arts D Semester 1 8538 PEIMS# 13022700 Prerequisite: Successful completion of Adv Culinary Arts Semester 2	1 cr.	CHEF 2301 Intermediate Food Prep Prerequisite: PSTR 1301	3 hrs.	
Practicum Culinary Arts D Semester 2 8538 PEIMS# 13022700 Prerequisite: Successful completion of Practicum Culinary Arts Semester 1	1 cr.	CHEF 2331 Advanced Food Prep Prerequisite: CHEF 2301	3 hrs.	

**DIESEL TECH
(NOT UIL EXEMPT)**

ECISD Course and Credit		OC Course and Credit Hours		UTPB Course and Credit
Diesel Mechanics I D Semester 1 8123 PEIMS # 13040150	1 cr.	AUMT 1301 Introduction and Theory of Automotive Technology AUMT 1407 Automotive Electrical Systems	3 hrs. 4 hrs.	
Diesel Mechanics I D Semester 2 8123 PEIMS # 13040150 Prerequisite: Successful completion of Diesel Mechanics I D Semester 1	1 cr.	AUMT 2437 Automotive Electronics Prerequisite: AUMT 1407	4 hrs.	
Diesel Mechanics II D Semester 1 8124 PEIMS # 13040160 Prerequisite: Successful completion of Diesel Mechanics I D Semester 2	1 cr.	AUMT 1310 Automotive Brake Systems Prerequisite: AUMT 1419	3 hrs.	
Diesel Mechanics II D Semester 2 8124 PEIMS # 13040160 Prerequisite: Successful completion of Diesel Mechanics II D Semester 1	1 cr.	AUMT 1345 Automotive Climate Control Systems Prerequisite: AUMT 1310 246	3 hrs.	

Practicum Diesel Mechanics Semester 1 TBD PEIMS#1304070 Prerequisite: Successful completion of Diesel Mechanics II D Semester 2	1 cr.	DEM R 1240 Suspension and Steering Systems	2 hrs.	
Practicum Diesel Mechanics Semester 1 TBD PEIMS#13040470 Prerequisite: Successful completion of Practicum Diesel Mechanics I D Semester 1	1 cr.	DEM R 1406 Diesel Engine I	4 hrs.	

**EARLY CHILDHOOD EDUCATION
(NOT UIL EXEMPT)**

ECISD Course and Credit		OC Course and Credit Hours		UTPB Course and Credit
Child Guidance D Semester 1 8668 PEIMS #13024800 Prerequisites: Child Development	1 cr.	CDEC 1319 Child Guidance	3 hrs.	
Child Guidance D Semester 2 8668 PEIMS #13024800 Prerequisite: Successful completion of Child Guidance D Semester 1	1 cr.	TECA 1311 Educating Young Children CDEC 1323 Observation and Assessment	3 hrs. 3 hrs.	
		Prerequisite: CDEC 1319		
Practicum in Child Guidance D Semester I 8500 PEIMS #1302500 Prerequisite: Successful completion of Child Guidance Semester 2	1 cr.	CDEC 1359 Children with Special Needs	3 hrs.	
		Prerequisite: TECA 1311 and CDEC 1323		
Practicum in Child Guidance D Semester 2 8500 PEIMS #1302500 Prerequisite: Successful completion of Practicum Child Guidance Semester 1	1 cr.	CDEC 1358 Creative Arts for Early Childhood CDEC 1321 The Infant and Toddler	3 hrs. 3 hrs.	
		Prerequisite: CDEC 1359		

**FIRE AND EMT ACADEMY
(NOT UIL EXEMPT)**

ECISD Course and Credit		OC Course and Credit Hours		UTPB Course and Credit
Firefighter I D Semester 1 8555 PEIMS # 13029900 Prerequisite: successful completion of ECISD English I and English II Corequisite: ECISD English III	1 cr.	FIRS 1301 Firefighter Certification I FIRS 1407 Firefighter Certification II	3 hrs. 4 hrs.	
Firefighter I D Semester II 8555 PEIMS # 13029900 Prerequisite: Successful completion of Firefighter I Sem I	1 cr.	FIRS 1313 Firefighter Certification III FIRS 1319 Firefighter Certification IV	3 hrs. 3 hrs.	
		Prerequisite: FIRS 1301 & FIRS 1407		
Firefighter II D Semester I 8556 PEIMS # 13029900 Prerequisite: Successful completion of Firefighter I Sem II	1.5 cr.	FIRS 1323 Firefighter Certification V FIRS 1329 Firefighter Certification VI FIRS 1433 Firefighter Certification VII FIRS 1167 Firefighting Practicum	3 hrs. 3 hrs. 4 hrs. 1 hr	
		Prerequisite: FIRS 1313 & FIRS 1319		
Level I Certification obtained upon successful completion of college courses in this pathway.				
Firefighter II D Semester II 8556 PEIMS # 13029900 Prerequisite: Successful completion of Firefighter II Sem 1	1.5 cr.	EMSP 1501 Emergency Medical Technician Basic EMSP 1160 Clinical–Emergency Medical Technology/Technician	5 hrs. 1 hr	
		Prerequisite: TEAS-V Exam and Program Entrance Requirements		

HEALTH SCIENCE TECHNOLOGY

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit
Emergency Medical Technician 1 cr. 8522 PEIMS# N1303015 Prerequisites: successful completion of ECISD English I, English II, English III, and Medical Terminology Corequisites: ECISD 4 th year English and Anatomy and Physiology (NOT UIL EXEMPT)	EMSP 1501 Emergency Medical Technician Basic 5 hrs. EMSP 1160 Clinical–Emergency Medical Technology/Technician 1 hr.	
*Scientific Research and Design I Semester I ½ cr. 8583 PEIMS# 13037200 Note: Approved fourth science course Prerequisite: High School Biology This is a second year Biology course. GPA Weight: 4.5 (UIL EXEMPT)	BIOL 1408: Biology 4 hrs. (for Non-Science majors) Prerequisites: Pass TSIA Reading	
*Scientific Research and Design I cr. ½ Semester II 8583 PEIMS#13037200 GPA Weight: 4.5 Prerequisite: High School Biology This is a second year Biology course Note: Approved fourth science course (UIL EXEMPT)	BIOL 1409: Biology 4 hrs. (for Non-Science majors) Prerequisite: Minimum grade of 70 in BIOL 1408	
*Anatomy & Physiology Sem I cr. ½ 8718 PEIMS #1320600 GPA Weight: 4.5 Note: Approved fourth science course ONLINE OR IN-CLASS EVENINGS ONLY AT OC Prerequisite: ECISD Algebra I and Geometry (UIL EXEMPT)	BIOL 2401: Anatomy and Physiology 4 hrs. ONLINE or Evening ONLY Prerequisite: Pass TSIA Reading and eligible for College Algebra	
*Anatomy & Physiology Sem II cr. ½ 8718 PEIMS #1320600 GPA Weight: 4.5 Note: Approved fourth science course ONLINE OR IN-CLASS EVENINGS ONLY AT OC (UIL EXEMPT)	BIOL 2402: Anatomy and Physiology 4 hrs. ONLINE or Evening ONLY Prerequisite: minimum Grade of 70 in BIOL 2401	

OSET (NOT UIL EXEMPT)

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit
OSET I D Semester 1 1 cr. 8811 PEIMS N1303680	OSHT 1301 Introduction to Safety & Health 3 hrs.	
Foundations of Energy D Semester 2 1 cr. 8694 PEIMS #N1300263	OSHT 1309 Physical Hazards Control 3 hrs. Prerequisite: OSHT 1301	
OSET II D Semester 1 1 cr. 8812 PEIMS N1303681	OSHT 1313 Accident Prevention, Inspection & Investigation 3 hrs. Prerequisite: OSHT 1309	

Petrochemical Safety, Health and Environment Semester 2 8695 PEIMS #N1300264	1 cr.	OSHT 1320 Energy Industrial Safety 3 hrs. Prerequisite: OSHT 1313	
OSET 3 D Semester 1 8576 PEIMS #N1303682	1 cr.	OSHT 1316 Material Handling OSHT 2401 OSHA Regulations – General Industry 4 hrs. Prerequisite: OSHT 1320	
OSET 3 D Semester 2 8576 PEIMS #N1303682	1 cr.	EPCT 1349 Environmental Regulation Interpretation and Applications 3 hrs. EPCT 2300 DOT Regulations 3 hrs. Prerequisite: OSHT 1316 and OSHT 2401	

**Paralegal
(NOT UIL EXEMPT)**

ECISD Course and Credit		OC Course and Credit Hours	UTPB Course and Credit
Principals of Law and Public Safety D Semester 1 8716 PEIMS #1302920	1 cr.	LGLA 1307 Intro to Law and Legal Prof 3 hrs. LGLA 1349 Constitutional Law 3 hrs.	
Legal Research and Writing D Semester 2 8734 PEIMS #N1303014	1 cr.	LGLA 1301 Legal Research and Writing 3 hrs. LGLA 1351 Contracts 3 hrs.	
Practicum of Paralegal 1 D Semester 1 8733 PEIMS #13030100	1 cr.	LGLA 1355 Family Law 3 hrs. LGLA 1345 Civil Litigation 3 hrs.	
Practicum of Paralegal 1 D Semester 2 8733 PEIMS #13030100	1 cr.	LGLA 2303 Torts and Personal Injury Law 3 hrs. LGLA 1353 Wills, Trust and Probate Admin Law 3 hrs.	
Practicum of Paralegal 2D Semester 1 8717 PEIMS #13030110	1 cr.	LGLA 2309 Real Property 3 hrs. LGLA 2311 Business Organizations 3 hrs.	
Practicum of Paralegal 2D Semester 2 8717 PEIMS #13030110	1 cr.	LGLA 2333 Advanced Legal Document Prep 3 hrs. LGLA 2313 Criminal Law and Procedures 3 hrs.	

**TEACHING
(NOT UIL EXEMPT)**

ECISD Course and Credit		OC Course and Credit Hours	UTPB Course and Credit
Instructional Practices D Semester 1 8005 PEIMS #13014200 Prerequisites: ECISD English I and English II Co-requisite: English III	1 cr.	EDUC 1301 Intro to Teaching 3 hrs. EDUC 2301 Special Populations 3 hrs. Prerequisite: Pass TSI Reading	
Counseling and Mental Health D Semester 2 8666 PEIMS #13024600 Prerequisite: Successful completion of Instructional Practices	1 cr.	PSYC 2301 General Psychology 3 hrs. Prerequisite: TSI Reading and Writing	
Practicum in Education & Training I D Semester 1 8704 PEIMS #13014505 Prerequisite: Successful completion of Counseling and Mental Health	1 cr.		EDUC 3322 Literature in the Classroom 3 hrs. EDUC 4311 ECE Social and Emotional Development 3 hrs.

Practicum in Education & Training I D Semester II 8704 PEIMS # 13014505 Prerequisite: Successful completion of Practicum in Education and Training I, Semester 1	1 cr.		EDUC 4313 Emergent Literacy 3 hrs. EDUC 4362 Foundations of Bilingual/ESL 3 hrs.
---	-------	--	---

**VOCATIONAL NURSING ACADEMY – LVN
(NOT UIL EXEMPT)**

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit
LVN I Semester I D 8535 PEIMS #13020500 Prerequisite: Successful completion of ECISD English I, English II Corequisite: ECISD English III	1 ½ cr. VNSG 1405 Health Science 4 hrs. VNSG 1227 Medication Administration 2 hrs. Prerequisite: TEAS	
LVN I Semester II D 8535 PEIMS #13020500 Prerequisite: Successful completion of LVN I Semester 1	1 ½ cr. VNSG 1402 Applied Nursing Skills 4 hrs. VNSG 1400 Nursing, Health and Illness I 4 hrs. Prerequisites: VNSG 1405 & VNSG 1227	
Courses taken by student during summer Prerequisite: Successful completion of LVN I Semester 2	VNSG 1238 Mental Illness 2 hrs. VNSG 1160 Intro to Clinicals 1 hr Prerequisites: VNSG 1400, VNSG 1402	
LVN II Semester I D 8536 PEIMS #13020510 Prerequisite: Successful completion of LVN I Semester 2 and Summer Courses	1 ½ cr. VNSG 1509 Nursing in Health & Illness II 5 hrs. VNSG 2510 Nursing in Health & Illness III 5 hrs. Prerequisites: VNSG 1238, VNSG 1160	
LVN II Semester II D 8536 PEIMS #13020510 Prerequisite: Successful completion of LVN II Semester 1	1 ½ cr. VNSG 1334 Pediatric Nursing 3 hrs. VNSG 1330 Maternal 3 hrs. VNSG 1361 Intermediate Clinicals 3 hrs. Prerequisites: VNSG 1509, VNSG 2510	
Summer after High School Graduation: Tuition paid by student Prerequisite: Successful completion of LVN II Semester 2	VNSG 1363 Advanced Clinical Nursing 3 hrs. VNSG 1219 Leadership and Professional Development 2 hrs. Prerequisites: VNSG 1330 & VNSG 1334, VNSG 1361	

WELDING
(NOT UIL EXEMPT)

ECISD Course and Credit	OC Course and Credit Hours	UTPB Course and Credit
Welding I D Semester 1 8660 PEIMS #13032300 1 cr.	WLDG 1421 Welding Fundamentals 4 hrs.	
Welding I D Semester 2 8660 PEIMS #13032300 Prerequisite: Welding Tech, Semester I 1 cr.	WLDG 1417 Intro to Layout & Fabrication 4 hrs. Prerequisite: WLDG 1421	
Welding II D Semester 1 8661 PEIMS # 13032400 Prerequisite: ECISD Welding Tech, Semester II 1 cr.	WLDG 1430 Intro Gas Metal Arc 4 hrs. Prerequisite: WLDG 1417	
Welding II D Semester 2 8661 PEIMS # 13032400 Prerequisite: ECISD Welding II, Semester I 1 cr.	WLDG 1434 Intro Gas Tungsten Arc 4 hrs. Prerequisite: WLDG 1430	
Practicum Welding D Semester 1 8664 PEIMS #13033000 Prerequisite: ECISD Welding II, Semester II 1 cr.	WLDG 1337 Introduction to Welding Metallurgy 3 hrs. Prerequisite: WLDG 1430	
Practicum Welding D Semester 2 8664 PEIMS #13033000 Prerequisite: ECISD Welding II, Semester II 1 cr.	WLDG 2413 Intermediate Welding Using Multiple Processes 4 hrs.	



Odessa Collegiate Academy Early College High School (OCA)

Dual Credit Matrix – Graduates of 2021 and Beyond

****This matrix and its courses are applicable to ONLY students enrolled in OCA. For information regarding admission into OCA, contact James Ramage, OCA Principal, at 432.456.6429**

Dual courses are subject to change based on Odessa College pathways and requirements.

Associates of Science in Biology

9TH Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
College Readiness and Study Skills GPA: None Course Number TBD PEIMS 03270100	½ cr	EDUC 1300: Learning Framework TSI: NA Optional Check with your University to ensure this course will transfer	3 hrs
Foundations of Personal Fitness Semester 1 OR 2 6795 PEIMS #PES00052A	½ cr	KINE 1164: Intro to Fitness & Wellness TSI: NA	1 hr
Communication Applications Semester 1 OR 2 4369 PEIMS #03241400	½ cr	SPCH 1315: Public Speaking TSI: NA	3 hrs

10th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
Foundations of Personal Fitness Semester 1 6794 PEIMS #PES00052A	½ cr	KINE 1106: Jogging & Walking TSI: NA	1 hr
Art Appreciation Semester 1 4591 PEIMS #03500110 <u>OR</u>	½ cr	ARTS 1301: Art Appreciation TSI: NA <u>OR</u>	3 hrs
Music Appreciation Semester 1 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation TSI: NA	3 hrs
Phy Geology 8230 PEIMS #13037200 Prerequisite: HS Biology, Chemistry, IPC or Physics	½ cr	GEOL 1403: Physical Geology TSI: NA	4 hrs
Special Topics in Social Studies Semester 2 3531 PEIMS #03380002	½ cr	GOVT 2306: Texas Government TSI: Reading	3 hrs

Associates of Science in Biology (cont.)

11th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English III "D" Semester 1 6798 PEIMS #03220300 ECISD Prerequisite: HS English I & II	½ cr	ENGL 1301: Composition I TSI: Writing	3 hrs
English III "D" Semester 2 6799 PEIMS #03220300	½ cr	ENGL 1302: Composition II Prerequisite: ENGL 1302 (70+)	3 hrs
Scientific Research & Design I Semester 1 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1406: Biology I for Science Majors TSI: Math/Reading	4 hrs
Scientific Research & Design I Semester 2 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1407: Biology II for Science Majors Prerequisite: BIOL 1407 (70+)	4 hrs
U.S. History "D" Semester 1 6833 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1301: US History I TSI: Reading	3 hrs
U.S. History "D" Semester 2 6834 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1302: US History II TSI: Reading	3 hrs
Scientific Research & Design II Semester 1 8584 PEIMS #13037200 Prerequisite: HS Chemistry	½ cr	CHEM 1311/1111: General Chemistry I TSI: Math/Reading	4 hrs
Scientific Research & Design II Semester 2 8584 PEIMS #13037200 Prerequisite: HS Chemistry	½ cr	CHEM 1312/1112: General Chemistry II Prerequisite: CHEM 1311/1111 (70+)	4 hrs

Associates of Science in Biology (cont.)

12th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English IV "D" Semester 1 6792 PEIMS #03220400	½ cr	ENGL 2322: British Literature I Prerequisite: ENGL 1301/1302 (70+)	3 hrs
Technical Writing Semester 1 6790 PEIMS #03221100	½ cr	ENGL 2311: Technical & Business Writing TSI: NA	3 hrs
Precalculus "D" Semester 1 6788 PEIMS #03101100 Prerequisite: HS Algebra I, Geometry, & Algebra II	½ cr	MATH 1314: College Algebra TSI: Math	3 hrs
Precalculus "D" Semester 2 6789 PEIMS #03101100	½ cr	MATH 2412: Pre-Calculus Prerequisite: MATH 1314 (70+)	4 hrs
U.S. Government "D" Semester 1 2025 PEIMS #03330100	½ cr	GOVT 2305: Federal Government TSI: Reading	3 hrs
Economics-FE "D" Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics TSI: Reading	3 hrs
Independent Study in Mathematics "D" Semester 1 2491 PEIMS #03102500	½ cr	MATH 2413: Calculus I Prerequisite: MATH 2412 (70+)	4 hrs
Medical Microbiology Semester 1 6914 PEIMS 13020700	½ cr	BIOL 2421: Microbiology Prerequisite: BIOL 1406/1407 or BIOL 2401/2402	4 hrs

Associates of Arts in Business Administration

9th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
College Readiness and Study Skills ½ cr GPA: None Course Number TBD PEIMS 03270100	½ cr	EDUC 1300: Learning Framework TSI: NA Optional	3 hrs
Foundations of Personal Fitness Semester 1 OR 2 6795 PEIMS #PES00052A	½ cr	KINE 1164: Intro to Fitness & Wellness TSI: NA	1 hr
Communication Applications Semester 1 OR 2 4369 PEIMS #03241400	½ cr	SPCH 1315: Public Speaking TSI: NA	3 hrs

10th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
Principles of Business, Marketing, & Finance Semester 1 8412 PEIMS #13011200	½ cr	BUSI 1301: Business Principles TSI: NA	3 hrs
Art Appreciation Semester 1 4591 PEIMS #03500110 <u>OR</u>	½ cr	ARTS 1301: Art Appreciation TSI: NA <u>OR</u>	3 hrs
Music Appreciation Semester 1 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation TSI: NA	3 hrs
BIM "D" Semester 2 8643 PEIMS #13011400	½ cr	BCIS 1305: Business Computer Applications TSI: NA	3 hrs
Special Topics in Social Studies Semester 2 3531 PEIMS #03380002	½ cr	GOVT 2306: Texas Government TSI: Reading	3 hrs

Associates of Arts in Business Administration (cont.)

11th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English III "D" Semester 1 6798 PEIMS #03220300 ECISD Prerequisite: HS English I & II	½ cr	ENGL 1301: Composition I TSI: Writing	3 hrs
English III "D" Semester 2 6799 PEIMS #03220300	½ cr	ENGL 1302: Composition II Prerequisite: ENGL 1302 (70+)	3 hrs
Scientific Research & Design I Semester 1 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1408: Biology I for Non-Science Majors TSI: Reading	4 hrs
Scientific Research & Design I Semester 2 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1409: Biology II for Non-Science Majors Prerequisite: BIOL 1408 (70+)	4 hrs
U.S. History "D" Semester 1 6833 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1301: US History I TSI: Reading	3 hrs
U.S. History "D" Semester 2 6834 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1302: US History II TSI: Reading	3 hrs
Financial Math 6916 PEIMS 13018000 Semester 1	½ cr	MATH 1324: Math for Business I TSI: Math	3 hrs
Financial Math 6916 PEIMS 13018000 Semester 2	½ cr	MATH 1325: Math for Business II Prerequisite: MATH 1324 (70+)	3 hrs

Associates of Arts in Business Administration (cont.)

12th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English IV "D" Semester 1 6792 PEIMS #03220400	½ cr	ENGL 2322: British Literature I Prerequisite: ENGL 1301/1302 (70+)	3 hrs
English IV "D" Semester 2 6793 PEIMS #03220400	½ cr	ENGL 2323: British Literature II Prerequisite: ENGL 1301/1302 (70+)	3 hrs
U.S. Government "D" Semester 1 2025 PEIMS #03330100	½ cr	GOVT 2305: Federal Government TSI: Reading	3 hrs
Economics-FE "D" Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics TSI: Reading	3 hrs
Accounting I Semester 1 8702 PEIMS #13016600 Prerequisite: HS Algebra I & Geometry	1 cr	ACCT 2301: Principles of Accounting I TSI: Math/Reading/Writing	3 hrs
Accounting II Semester 2 8712 PEIMS #13016700 This course can be used as a Math credit	1 cr	ACCT 2302: Principles of Accounting II Prerequisite: ACCT 2301 (70+)	3 hrs
Statistics and Business Making Decisions Semester 1 6797 PEIMS #13016900	½ cr	MATH 1442: Elementary Statistics TSI: NA	4 hrs
Special Topics in Social Studies Semester 2 3531 PEIMS #03380002	½ cr	ECON 2302: Principles of Microeconomics TSI: Reading	3 hrs

Associates of Arts in Liberal Arts

9th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
College Readiness and Study Skills ½ cr GPA: None Course Number TBD PEIMS 03270100	½ cr	EDUC 1300: Learning Framework TSI: NA Optional	3 hrs
Foundations of Personal Fitness Semester 1 OR 2 6795 PEIMS #PES00052A	½ cr	KINE 1164: Intro to Fitness & Wellness TSI: NA	1 hr
Communication Applications Semester 1 OR 2 4369 PEIMS #03241400	½ cr	SPCH 1315: Public Speaking TSI: NA	3 hrs

10th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
Art Appreciation Semester 1 4591 PEIMS #03500110 <u>OR</u>	½ cr	ARTS 1301: Art Appreciation TSI: NA <u>OR</u>	3 hrs
Music Appreciation Semester 1 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation TSI: NA	3 hrs

Associates of Arts in Liberal Arts (cont.)

11th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English III "D" Semester 1 6798 PEIMS #03220300 ECISD Prerequisite: HS English I & II	½ cr	ENGL 1301: Composition I TSI: Writing	3 hrs
English III "D" Semester 2 6799 PEIMS #03220300	½ cr	ENGL 1302: Composition II Prerequisite: ENGL 1302 (70+)	3 hrs
Scientific Research & Design I Semester 1 OR 2 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1408: Biology I for Non-Science Majors TSI: Reading	4 hrs
Scientific Research & Design I Semester 1 OR 2 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1409: Biology II for Non-Science Majors Prerequisite: BIOL 1408 (70+)	4 hrs
U.S. History "D" Semester 1 6833 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1301: US History I TSI: Reading	3 hrs
U.S. History "D" Semester 2 6834 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1302: US History II TSI: Reading	3 hrs

Associates of Arts in Liberal Arts (cont.)

12th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English IV "D" Semester 1 6792 PEIMS #03220400	½ cr	ENGL 2322: British Literature I Prerequisite: ENGL 1301/1302 (70+)	3 hrs
Creative Writing Semester 2 7136 PEIMS 03221200	½ cr	ENGL 2307: Creative Writing I Prerequisite: ENGL 1301/1302 (70+)	3 hrs
U.S. Government "D" Semester 1 2025 PEIMS #03330100	½ cr	GOVT 2305: Federal Government TSI: Reading	3 hrs
Economics-FE "D" Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics TSI: Reading	3 hrs
Precalculus "D" Semester 1 6788 PEIMS #03101100 Prerequisite: HS Algebra I, Geometry, & Algebra II	½ cr	MATH 1314: College Algebra TSI: Math	3 hrs
Special Topics in Social Studies Semester 2 3531 PEIMS #03380002	½ cr	GOVT 2306: Texas Government TSI: Reading	3 hrs

Associates of Arts in Liberal Arts Major Course Electives

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
Art II, Digital Art and Media I Semester 1 6919 PEIMS #03501220	½ Cr	ARTS 2348: Digital Art I TSI: NA	3 hrs
Art II, Digital Art and Media I Semester 2 6919 PEIMS #03501220	½ Cr	ARTS 2349: Digital Art II TSI: NA	3 hrs
Art II, Photography I Semester 1 6918 PEIMS #03501200	½ Cr	ARTS 2356: Photography I TSI: NA	3 hrs
Art II, Photography I Semester 2 6918 PEIMS #03501200	½ Cr	ARTS 2357: Photography II TSI: NA	3 hrs
Art Appreciation Semester 1 4591 PEIMS #03500110	½ cr	ARTS 1301: Art Appreciation TSI: NA	3 hrs
Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1303: Art History I TSI: NA	3 hrs
Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1304: Art History II TSI: NA	3 hrs
Technical Theatre I Semester 1 2392 PEIMS #03250500 OR Theatre Arts I Semester 1 2387 PEIMS #03250100	½ Cr	DRAM 1310: Intro to Theater TSI: NA	3 hrs
Technical Theatre Semester 2 2392 PEIMS #03250500	½ Cr	DRAM 1330: Stagecraft I TSI: NA	3 hrs
Theatre Arts I Semester 2 2387 PEIMS #03250100	½ Cr	DRAM 1351: Acting I TSI: NA	3 hrs
Music Appreciation 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation TSI: NA	3 hrs
Spanish III 2018 PEIMS #03440200 Prerequisite: HS Spanish I & II	½ cr	SPAN 1411: Beginning Spanish I TSI: NA	4 hrs
Spanish III 2018 PEIMS #03440200 Prerequisite: HS Spanish I & II	½ cr	SPAN 1412: Beginning Spanish II Prerequisite: SPAN 1411 (70+)	4 hrs
Spanish IV 2450 PEIMS #03440300	½ cr	SPAN 2311: Intermediate Spanish I Prerequisite: SPAN 1412 (70+)	3 hrs
Spanish IV 2450 PEIMS #03440300	½ cr	SPAN 2312: Intermediate Spanish II Prerequisite: SPAN 2311 (70+)	3 hrs
Special Topics in Social Studies 3531 PEIMS #03380002	½ cr	ECON 2302: Principles of Microeconomics TSI: Reading	3 hrs

Associates of Science in Science, Technology, Engineering and Mathematics

9th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
College Readiness and Study Skills ½ cr GPA: None Course Number TBD PEIMS 03270100	½ cr	EDUC 1300: Learning Framework TSI: NA Optional	3 hrs
Foundations of Personal Fitness Semester 1 OR 2 6795 PEIMS #PES00052A	½ cr	KINE 1164: Intro to Fitness & Wellness TSI: NA	1 hr
Communication Applications Semester 1 OR 2 4369 PEIMS #03241400	½ cr	SPCH 1315: Public Speaking TSI: NA	3 hrs

10th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
Art Appreciation Semester 1 4591 PEIMS #03500110 <u>OR</u>	½ cr	ARTS 1301: Art Appreciation TSI: NA	3 hrs
Music Appreciation Semester 1 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation TSI: NA	3 hrs
BIM "D" Semester 1 8643 PEIMS #13011400	½ cr	BCIS 1305: Business Computer Applications TSI: NA	3 hrs
Physical Geology 8230 PEIMS #13037200 Prerequisite: HS Biology, Chemistry, IPC or Physics	½ cr	GEOL 1403: Physical Geology TSI: NA	4 hrs
Special Topics in Social Studies Semester 2 3531 PEIMS #03380002	½ cr	GOVT 2306: Texas Government TSI: Reading	3 hrs

Associates of Science in Science, Technology, Engineering and Mathematics (cont.)

11th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English III “D” Semester 1 6798 PEIMS #03220300 ECISD Prerequisite: HS English I & II	½ cr	ENGL 1301: Composition I TSI: Writing	3 hrs
English III “D” Semester 2 6799 PEIMS #03220300	½ cr	ENGL 1302: Composition II Prerequisite: ENGL 1302 (70+)	3 hrs
Scientific Research & Design I Semester 1 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1406: Biology I for Science Majors TSI: Math/Reading	4 hrs
Scientific Research & Design I Semester 2 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1407: Biology II for Science Majors Prerequisite: BIOL 1407 (70+)	4 hrs
U.S. History “D” Semester 1 6833 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1301: US History I TSI: Reading	3 hrs
U.S. History “D” Semester 2 6834 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1302: US History II TSI: Reading	3 hrs
Precalculus “D” Semester 1 6788 PEIMS #03101100 Prerequisite: HS Algebra I, Geometry, & Algebra II	½ cr	MATH 1314: College Algebra TSI: Math	3 hrs
Precalculus “D” Semester 2 6789 PEIMS #03101100	½ cr	MATH 2412: Pre-Calculus Prerequisite: MATH 1314 (70+)	4 hrs

Associates of Science in Science, Technology, Engineering and Mathematics (cont.)

12th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English IV “D” Semester 1 6792 PEIMS #03220400	½ cr	ENGL 2322: British Literature I Prerequisite: ENGL 1301/1302 (70+)	3 hrs
Independent Study in Mathematics “D” Semester 1 2491 PEIMS #03102500	½ cr	MATH 2413: Calculus I Prerequisite: MATH 2412 (70+)	4 hrs
U.S. Government “D” Semester 1 2025 PEIMS #03330100	½ cr	GOVT 2305: Federal Government TSI: Reading	3 hrs
Economics-FE “D” Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics TSI: Reading	3 hrs

Associates of Science in Science, Technology, Engineering and Mathematics Major Course

Electives

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
Scientific Research & Design II 8584 PEIMS #13037200 Prerequisite: HS Chemistry Semester 1	½ cr	CHEM 1311/1111: General Chemistry I TSI: Math/Reading	4 hrs
Scientific Research & Design II 8584 PEIMS #13037200 Prerequisite: HS Chemistry Semester 2	½ cr	CHEM 1312/1112: General Chemistry II Prerequisite: CHEM 1311/1111 (70+)	4 hrs
Scientific Research & Design III 7139 PEIMS #N1120027 Prerequisite: 1312/1112 Dual General Chemistry II (This course does not count as a core science class. It is an elective. Check with University or college you plan to attend to find out if it will transfer.)	½ cr	CHEM 2323/2123: Organic Chemistry I Prerequisite: CHEM 1312/1112 (70+)	4 hrs
Scientific Research & Design III 7139 PEIMS #N1120027 Prerequisite: 2323/2123 Dual General Chemistry II (This course does not count as a core science class. It is an elective. Check with University or college you plan to attend to find out if it will transfer.)	½ cr	CHEM 2325/2125: Organic Chemistry II Prerequisite: CHEM 2323/2123 (70+)	4 hrs
Computer Science I "D" 4495 PEIMS #03580200 (Can count as a Foreign Language)	½ cr	COSC 1436: Programming Fundamentals I TSI: NA Prerequisite: BCIS 1305 or BCIS 1405	4 hrs
Computer Science I "D" 4495 PEIMS #03580200 Prerequisite: HS Algebra I (Can count as a Foreign Language)	½ cr	COSC 1437: Programming Fundamentals II Prerequisite: COSC 1436 (70+)	4 hrs
Principals of Engineering 6915 PEIMS #13036200	½ cr	ENGR 1201: Intro to Engineering Prerequisite: MATH 1314 (70+)	2 hrs
Engineering Science Semester 1 8580 PEIMS #13037500	½ cr	ENGR 2301: Engineering Mechanics – Statics Prerequisite: PHYS 2425 (70+)	3 hrs
Engineering Science Semester 2 8580 PEIMS #13037500	½ cr	ENGR 2302: Engineering Mechanics – Dynamics Prerequisite: ENGR 2301 (70+)	3 hrs
Physical Geology 8230 PEIMS #13037200 Prerequisite: HS Biology, Chemistry, IPC or Physics	½ cr	GEOL 1404: Historical Geology Prerequisite: GEOL 1403 (70+)	4 hrs
Statistics and Business Making Decisions 6797 PEIMS #13016900	½ cr	MATH 1342: Elementary Statistics TSI: Math	3 hrs
Independent Study in Mathematics "D" 2491 PEIMS #03102500	½ cr	MATH 2414: Calculus II Prerequisite: MATH 2413 (70+)	4 hrs

Physics D 2522 PEIMS #03050000 Semester 1	$\frac{1}{2}$ cr	PHYS 2425: University Physics I Prerequisite: MATH 2413 (70+)	4 hrs
Physics D 2522 PEIMS #03050000 Semester 2	$\frac{1}{2}$ cr	PHYS 2426: University Physics II Prerequisite: PHYS 2425 & MATH 2414 (70+)	4 hrs

Associates of Arts in Teaching – EC-6

9th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
College Readiness and Study Skills ½ cr GPA: None Course Number TBD PEIMS 03270100	½ cr	EDUC 1300: Learning Framework TSI: NA Optional	3 hrs
Foundations of Personal Fitness Semester 1 OR 2 6795 PEIMS #PES00052A	½ cr	KINE 1164: Intro to Fitness & Wellness TSI: NA	1 hr
Communication Applications Semester 1 OR 2 4369 PEIMS #03241400	½ cr	SPCH 1315: Public Speaking TSI: NA	3 hrs

10th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
Art Appreciation Semester 1 4591 PEIMS #03500110 <u>OR</u>	½ cr	ARTS 1301: Art Appreciation TSI: NA <u>OR</u>	3 hrs
Music Appreciation Semester 1 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation TSI: NA	3 hrs
Physical Geology 8230 PEIMS #13037200 Prerequisite: HS Biology, Chemistry, IPC or Physics	½ cr	GEOG 1403: Physical Geology TSI: NA	4 hrs
Scientific Research & Design I Semester 1 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1408: Biology I for Non-Science Majors TSI: Reading	4 hrs

Associates of Arts in Teaching – EC-6 (cont.)

11th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English III “D” Semester 1 6798 PEIMS #03220300 ECISD Prerequisite: HS English I & II	½ cr	ENGL 1301: Composition I TSI: Writing	3 hrs
English III “D” Semester 2 6799 PEIMS #03220300	½ cr	ENGL 1302: Composition II Prerequisite: ENGL 1302 (70+)	3 hrs
Instructional Practices “D” Semester 1 8603 PEIMS #13014200 Prerequisite: HS English I & II	½ cr	EDUC 1301: Intro to Teaching TSI: Reading/Writing	3 hrs
Instructional Practices “D” Semester 2 8604 PEIMS #13014200 Prerequisite: HS English I & II	½ cr	EDUC 2301: Intro to Special Populations Prerequisite: EDUC 1301 (70+)	3 hrs
U.S. History “D” Semester 1 6833 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1301: US History I TSI: Reading	3 hrs
U.S. History “D” Semester 2 6834 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1302: US History II TSI: Reading	3 hrs
Scientific Research & Design II Semester 1 8584 PEIMS #13037200 Prerequisite: HS Chemistry	½ cr	CHEM 1311/1111: General Chemistry I TSI: Math/Reading	4 hrs
Precalculus “D” Semester 2 6788 PEIMS #03101100 Prerequisite: HS Algebra I, Geometry, & Algebra II	½ cr	MATH 1314: College Algebra TSI: Math	3 hrs

Associates of Arts in Teaching – EC-6 (cont.)

12th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English IV “D” Semester 1 6792 PEIMS #03220400	½ cr	ENGL 2322: British Literature I Prerequisite: ENGL 1301/1302 (70+)	3 hrs
English IV “D” Semester 2 6793 PEIMS #03220400	½ cr	ENGL 2323: British Literature II Prerequisite: ENGL 1301/1302 (70+)	3 hrs
U.S. Government “D” Semester 1 2025 PEIMS #03330100	½ cr	GOVT 2305: Federal Government TSI: Reading	3 hrs
Economics-FE “D” Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics TSI: Reading	3 hrs
Special Topics in Social Studies Semester 1 3531 PEIMS #03380002	½ cr	GOVT 2306: Texas Government TSI: Reading	3 hrs
Special Topics in Social Studies 3531 PEIMS #03380002 Semester 2	½ cr	HIST 2301: Texas History TSI: Reading	3 hrs
Algebraic Reasoning Semester 1 6917 PEIMS #03102540	½ cr	MATH 1350: Fundamentals of Math I TSI: Math Prerequisite: MATH 1314 (70+)	3 hrs
Algebraic Reasoning Semester 2 6917 PEIMS #03102540	½ cr	MATH 1351: Fundamentals of Math II Prerequisite: MATH 1350 (70+)	3 hrs

Associates of Arts in General Studies

9th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
College Readiness and Study Skills GPA: None Course Number TBD PEIMS 03270100	½ cr	EDUC 1300: Learning Framework TSI: NA Optional	3 hrs
Foundations of Personal Fitness Semester 1 OR 2 6795 PEIMS #PES00052A	½ cr	KINE 1164: Intro to Fitness & Wellness TSI: NA	1 hr
Communication Applications Semester 1 OR 2 4369 PEIMS #03241400	½ cr	SPCH 1315: Public Speaking TSI: NA	3 hrs

10th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
Art Appreciation Semester 1 4591 PEIMS #03500110 <u>OR</u>	½ cr	ARTS 1301: Art Appreciation TSI: NA <u>OR</u>	3 hrs
Music Appreciation Semester 1 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation TSI: NA	3 hrs

Associates of Arts in General Studies (cont.)

11th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English III "D" Semester 1 6798 PEIMS #03220300 ECISD Prerequisite: HS English I & II	½ cr	ENGL 1301: Composition I TSI: Writing	3 hrs
English III "D" Semester 2 6799 PEIMS #03220300	½ cr	ENGL 1302: Composition II TSI: Writing Prerequisite: ENGL 1302 (70+)	3 hrs
Scientific Research & Design I Semester 1 OR 2 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1406: Biology I for Science Majors TSI: Math/Reading	4 hrs
		<u>OR</u> BIOL 1408: Biology I for Non-Science Majors TSI: Reading	4 hrs
Scientific Research & Design I Semester 1 OR 2 8583 PEIMS #13037200 Prerequisite: HS Biology	½ cr	BIOL 1407: Biology II for Science Majors Prerequisite: BIOL 1407 (70+)	4 hrs
		<u>OR</u> BIOL 1409: Biology II for Non-Science Majors Prerequisite: BIOL 1408 (70+)	4 hrs
U.S. History "D" Semester 1 6833 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1301: US History I TSI: Reading	3 hrs
U.S. History "D" Semester 2 6834 PEIMS #03340100 Prerequisite: HS W. Geography & W. History	½ cr	HIST 1302: US History II TSI: Reading Prerequisite: HIST 1302 (70+)	3 hrs

Associates of Arts in General Studies (cont.)

12th Grade

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
English IV "D" Semester 1 6792 PEIMS #03220400	½ cr	ENGL 2322: British Literature I Prerequisite: ENGL 1301/1302 (70+)	3 hrs
English IV "D" Semester 2 6793 PEIMS #03220400	½ cr	ENGL 2323: British Literature II Prerequisite: ENGL 1301/1302 (70+)	3 hrs
U.S. Government "D" Semester 1 2025 PEIMS #03330100	½ cr	GOVT 2305: Federal Government TSI: Reading	3 hrs
Economics-FE "D" Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics TSI: Reading	3 hrs
Precalculus "D" Semester 1 6788 PEIMS #03101100 Prerequisite: HS Algebra I, Geometry, & Algebra II	½ cr	MATH 1314: College Algebra TSI: Math	3 hrs
Precalculus "D" Semester 2 2483 PEIMS #03101100	½ cr	MATH 2412: Pre-Calculus Prerequisite: MATH 1314 (70+)	4 hrs
Special Topics in Social Studies Semester 1 3531 PEIMS #03380002	½ cr	GOVT 2306: Texas Government TSI: Reading	3 hrs

Associates of Arts in General Studies Major Course Electives

May also choose from Liberal Arts & STEM Major Course Electives and any class offered on any OCA degree plan above.

ECISD Course	ECISD Cr	Odessa College Course	OC Cr
Art III, Design II 2646 PEIMS #03502210 OR Art IV, Design III TBD PEIMS #03503210	½ cr	ARTS 1311: Design I TSI: NA	3 hrs
Art III, Design II 2646 PEIMS #03502210 OR Art IV, Design III TBD PEIMS #03503210	½ cr	ARTS 1312: Design II TSI: NA	3 hrs
Art III, Drawing II 4589 PEIMS #03501300 OR Art IV, Drawing III 4590 PEIMS #03502300	½ cr	ARTS 1316: Drawing I TSI: NA	3 hrs
Art III, Drawing II 4589 PEIMS #03501300 OR Art IV, Drawing III 4590 PEIMS #03502300	½ cr	ARTS 1317: Drawing II Prerequisite: ARTS 1316 (70+)	3 hrs
Art III, Ceramics II 2584 PEIMS #03501800 OR Art IV, Ceramics III 2900 PEIMS #03502700	½ cr	ARTS 2346: Ceramics I TSI: NA	3 hrs
Art III, Ceramics II 2584 PEIMS #03501800 OR Art IV, Ceramics III 2900 PEIMS #03502700	½ cr	ARTS 2347: Ceramics II Prerequisite: ARTS 2346 (70+)	3 hrs
Art II, Painting I 2640 PEIMS #03500600	½ cr	ARTS 2316: Painting I TSI: NA	3 hrs
Art II, Painting I 2640 PEIMS #03500600	½ cr	ARTS 2317: Painting II TSI: NA	3 hrs
Anatomy & Physiology 8718 PEIMS #13020600	½ cr	BIOL 2401: Anatomy & Physiology I TSI: Math	4 hrs
Anatomy & Physiology 8718 PEIMS #13020600	½ cr	BIOL 2402: Anatomy & Physiology II Prerequisite: BIOL 2401 (70+)	4 hrs
Advanced AV Production 8629 PEIMS #13008600	½ cr	COMM 1307: Intro to Mass Communications TSI: Reading/Writing	3 hrs
Humanities 2 "D" 4366 PEIMS #03221610	½ cr	HUMA 2319: American Minority Studies TSI: NA	3 hrs
Independent Studies in Math 2491 PEIMS #03102500		MATH 1332: Contemporary Mathematics TSI: Math	3 hrs
Removed Applied Music 2658 and 2659			
Physics 2522 PEIMS #03050000	½ cr	PHYS 1401: College Physics I Prerequisite: MATH 2412 (70+)	4 hrs
Physics 2522 PEIMS #03050000	½ cr	PHYS 1402: College Physics II Prerequisite: PHYS 1401 (70+)	4 hrs
Psychology 4539 PEIMS #03350100	½ cr	PSYC 2301: General Psychology TSI: NA	3 hrs
Social Studies Advanced Studies I 3533 PEIMS #03380001	½ cr	PSYC 2308: Child Psychology TSI: NA	3 hrs
Social Studies Advanced Studies II 3534 PEIMS #03380021	½ cr	PSYC 2314: Life Span Growth & Development TSI: NA	3 hrs
Sociology 4540 PEIMS #03370100	½ cr	SOCI 1301: Intro to Sociology TSI: NA	3 hrs
Principles of Law, Public Safety, Corrections & Security 8715 PEIMS #13029200	½ cr	SOCI 2336: Criminology TSI: NA	3 hrs

Odessa Career & Technical Early College High School (OCTECHS)

Dual Credit Matrix – Graduates of 2021 and Beyond

**This matrix and its courses are applicable to ONLY students enrolled in OCTECHS. For information regarding admission into OCTECHS, contact Karl Miller, OCTECHS Principal, at 432.456.6409

Dual courses are subject to change based on Odessa College pathways and requirements.

ORIENTATION

9th Grade

ECISD Course	ECISD Credit	Odessa College Course	OC Credit
College Readiness and Study Skills GPA: None Course Number TBD PEIMS 03270100	½ cr	EDUC 1300: Learning Framework TSI: NA Optional Check with your University to ensure this course will transfer	3 hrs

AUTOMOTIVE TECHNOLOGY

9th Grade

Automotive Basics Semester 1 6884 PEIMS #13039550	½ cr	AUMT 1301: Intro & Theory of Auto Tech	3 hrs
PE Foundations of Personal Fitness Semester 1 6794 PEIMS # PES00052	½ cr	KINE 1106: Jogging/Walking	1 hrs
Automotive Basics Semester 2 6894 PEIMS #13039550	½ cr	AUMT 1407: Automotive Electrical Systems	4 hrs
PE Foundations of Personal Fitness Semester 2 6795 PEIMS # PES00052	½ cr	KINE 1164: Intro to Physical Fitness/Sport	1 hrs

10th Grade

Automotive Technology I Semester 1 6895 PEIMS #13039600	½ cr	AUMT 1310: Automotive Brake Systems	3 hrs
6896 PEIMS #13039600	1 cr	AUMT 2437: Automotive Electronics	4 hrs
Automotive Technology II			

Semester 2 6897 PEIMS #13039700	1 cr	AUMT 1419: Automotive Engine Repair • Prerequisite: AUMT 1301/1407 (70+)	4 hrs
6898 PEIMS #13039700	1 cr	AUMT 1416: Automotive Suspension & Steering • Prerequisite: AUMT 1301/1407 (70+)	4 hrs

AUTOMOTIVE TECHNOLOGY (cont.)

11th Grade

Automotive Technology II Semester 1 6899 PEIMS #13039710	½ cr	AUMT 1345: Auto Climate Control Systems • Prerequisite: AUMT 2437 (70+)	3 hrs
6900 PEIMS #13039710	½ cr	AUMT 2317: Auto Engine Performance Analysis I • Prerequisite: AUMT 2437/1419 (70+)	3 hrs
U.S. History Semester 1 2534 PEIMS #03340100	½ cr	HIST 1301: US History I • TSI: Reading • EOC: CANNOT BE TAKEN ONLINE	3 hrs
U.S. History Semester 1 2534 PEIMS #03340100	½ cr	HIST 1302: US History II • TSI: Reading • EOC: CANNOT BE TAKEN ONLINE	3 hrs
Automotive Technology II Semester 2 6901 PEIMS #13039710	½ cr	AUMT 2313: Automotive Drive Train and Axles • Prerequisite: AUMT 1301/1407 (70+)	3 hrs
6902 PEIMS #13039710	½ cr	AUMT 2334: Auto Engine Prfrmnce Analysis II • Prerequisite: AUMT 2317 (70+)	3 hrs
Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1301: Art Appreciation • TSI: NA	3 hrs
Technical Writing Semester 1 6790 PEIMS #03221100	½ cr	ENGL 2311: Technical & Business Writing • TSI: NA	3 hrs

12th Grade

Automotive Technology II Semester 1 6903 PEIMS #13039710	1 cr	AUMT 2425: Automotive Automatic Transmission & Transaxle • Prerequisite: AUMT 1419/2313 (70+)	4 hrs
Independent Studies in Math Semester 1 2491 PEIMS #03102500	½ cr	MATH 1332: Contemporary Mathematics • TSI: Math	3 hrs
Practicum Automotive Technology Semester 2 6867 PEIMS #13040470 6904 PEIMS #13040460	1½ cr 1 cr	AUMT 2388: Internship AUMT 2443: Adv. Emission Systems Diagnostics • Prerequisite: AUMT 2434 (70+)	3 hrs 4 hrs

Economics Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Macroeconomics • TSI: Reading	3 hrs
--	------	--	-------

BUSINESS LEADERSHIP

9th Grade

Business Leadership I Semester 1 6705 PEIMS #13012200	½ cr	BMGT 2309: Leadership	3 hrs
PE Foundations of Personal Fitness Semester 1 6794 PEIMS #PES00052	½ cr	KINE 1106: Jogging/Walking	1 hr
Internetworking Technologies I Semester 2 8600 PEIMS #N1302803	½ cr	ITSC 1301: Introduction to Computers	3 hrs
PE Foundations of Personal Fitness Semester 2 6795 PEIMS #PES00052	½ cr	KINE 1164: Intro to Physical Fitness/Sport	1 hr

10th Grade

Professional Communications (Speech) Semester 1 6800 PEIMS #13009900	½ cr	BMGT 1305: Communications in Management	3 hrs
Human Resource Management Semester 1 6702 PEIMS #13011510	½ cr	HRPO 1311: Human Relations	3 hrs
Business Leadership II Semester 2 6708 PEIMS #13012200 6704 PEIMS #13011510	½ cr ½ cr	ACNT 1311: Intro to Computerized Accounting BMGT 1341: Business Ethics	3 hrs 3 hrs

BUSINESS LEADERSHIP (cont.)

11th Grade

Practicum Business Leadership Semester 1 6701 PEIMS #13011400 6706 PEIMS #13012200	½ cr ½ cr	BMGT 1301: Supervision BMGT 2303: Problem Solving & Decision Making	3 hrs 3 hrs
Practicum Business Leadership Semester 2 6707 PEIMS #13012200 6703 PEIMS #13011900	½ cr ½ cr	BMGT 2310: Financial Management HRPO 2301: Human Resource Management	3 hrs 3 hrs

Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1301: Art Appreciation • TSI: NA	3 hrs
Music Appreciation Semester 2 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation • TSI: NA	3 hrs

12th Grade

Extended Practicum Business Leadership Semester 1 6710 PEIMS #13012215 6712 PEIMS #13012215 8414 PEIMS #13012205 6865 PEIMS #13012215	½ cr ½ cr ½ cr ½ cr	BMGT 1344: Negotiation & Conflict Mgmt MRKG 1311: Principles of Marketing BMGT 1327: Principles of Management BMGT 2311: Change Management	3 hrs 3 hrs 3 hrs 3 hrs
Technical Writing Semester 1 6790 PEIMS #03221100	½ cr	ENGL 2311: Technical & Business Writing • TSI: NA	3 hrs
Independent Studies in Math Semester 1 2491 PEIMS #03102500	½ cr	MATH 1332: Contemporary Math • TSI: Math	3 hrs
Extended Practicum Business Leadership Semester 2 6711 PEIMS #13012215	1½ cr	BMGT 2388: Internship	3 hrs
Economics Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics • TSI: Reading	3 hrs
US Government Semester 2 2025 PEIMS #03330100	½ cr	GOVT 2305: Federal Government • TSI: Reading	3 hrs

CRIMINAL JUSTICE

9th Grade

Principles of Criminal Justice Semester 1 6713 PEIMS #13029300	½ cr	CRIJ 1301: Introduction to Criminal Justice	3 hrs
PE Foundations of Personal Fitness Semester 1 6794 PEIMS #PES00052	½ cr	KINE 1106: Jogging/Walking	1 hrs
Principles of Criminal Justice Semester 1 6725 PEIMS #13030115	½ cr	CRIJ 2328: Police Systems and Practices • Prerequisite: CRIJ 1301 (70+)	3 hrs
PE Foundations of Personal Fitness Semester 2 6795 PEIMS #PES00052	½ cr	KINE 1164: Intro to Physical Fitness/Sport	1 hrs

10th Grade

Court Systems and Practices Semester 1 6714 PEIMS #13029300	½ cr	CRIJ 1306: Court Systems and Practices • Prerequisite: CRIJ 1301 (70+)	3 hrs
6720 PEIMS #13030105	½ cr	CRIJ 2313: Correctional Systems & Practices • Prerequisite: CRIJ 1301 (70+)	3 hrs
Criminal Justice I Semester 2 6719 PEIMS #13030105 6717 PEIMS #13029550	½ cr ½ cr	CRIJ 1310: Fundamentals of Criminal Law CRIJ 1313: Juvenile Justice System	3 hrs 3 hrs

CRIMINAL JUSTICE (cont.)

11th Grade

Criminal Justice II Semester 1 6716 PEIMS #13029400 6721 PEIMS #13030105	 ½ cr ½ cr	 CJCR 1304: Probation and Parole CJLE 1327: Interviewing & Report Writing CJ	 3 hrs 3 hrs
English III Semester 1 6798 PEIMS #03220300	½ cr	ENGL 1301: Composition I <ul style="list-style-type: none"> • TSI: Writing 	3 hrs
English III Semester 1 6799 PEIMS #03220300	½ cr	ENGL 1302: Composition II <ul style="list-style-type: none"> • Prerequisite: ENGL 1301 (70+) 	3 hrs
Princip-Law Public Safety, Corrections, Security Semester 2 8715 PEIMS #13029200	½ cr	SOCI 2336: Criminology <ul style="list-style-type: none"> • TSI: NA 	3 hrs
Criminal Investigation Semester 2 6723 PEIMS #13030105 6722 PEIMS #13029550	 ½ cr ½ cr	 CJLE 1346: Human Trafficking CRIJ 2314: Criminal Investigation	 3 hrs 3 hrs
Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1301: Art Appreciation <ul style="list-style-type: none"> • TSI: NA 	3 hrs

12th Grade

Extended Practicum Criminal Justice Semester 1 6724 PEIMS #13030110 6726 PEIMS #13030110	 ½ cr ½ cr	 HMSY 1337: Intro to Homeland Security CJSA 1330: Cybercrimes	 3 hrs 3 hrs
Technical Writing Semester 1 6790 PEIMS #03221100	½ cr	ENGL 2311: Technical & Business Writing <ul style="list-style-type: none"> • TSI: NA 	3 hrs
US Government Semester 1 2025 PEIMS #03330100	½ cr	GOVT 2305: Federal Government <ul style="list-style-type: none"> • TSI: Reading 	3 hrs
Extended Practicum Criminal Justice Semester 2 6718 PEIMS #13030115 6891 PEIMS #13030115	 ½ cr ½ cr	 CJSA 1348: Ethics in Criminal Justice CJSA 2334: Contemporary Issues in CJ	 3 hrs 3 hrs
Independent Studies in Math Semester 2 2491 PEIMS #03102500	½ cr	MATH 1332: Contemporary Math <ul style="list-style-type: none"> • TSI: Math 	3 hrs

CULINARY ARTS

9th Grade

Culinary Arts I Semester 1 6728 PEIMS #13022600 6729 PEIMS #13022600	 ½ cr ½ cr	 CHEF 1305: Sanitation and Safety CHEF 1301: Basic Food Prep	 3 hrs 3 hrs
PE Foundations of Personal Fitness Semester 1 6794 PEIMS #PES00052	½ cr	KINE 1106: Jogging/Walking	1 hrs
PE Foundations of Personal Fitness Semester 1 6795 PEIMS #PES00052	½ cr	KINE 1164: Intro to Physical Fitness/Sport	1 hrs
Culinary Arts I Semester 2 6730 PEIMS #13022600 6731 PEIMS #13022600	 ½ cr ½ cr	 PSTR 1301: Fundamentals of Baking IFWA 1318: Nutrition Food Service Profession	 3 hrs 3 hrs

10th Grade

Advanced Culinary Arts Semester 1 6735 PEIMS #13022650 6733 PEIMS #13022650	 ½ cr ½ cr	 CHEF 2301: Intermediate Food Prep <ul style="list-style-type: none"> Prerequisite: CHEF 1301/1305 (70+) RSTO 1321: Menu Management	 3 hrs 3 hrs
Music Appreciation Semester 1 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation <ul style="list-style-type: none"> TSI: NA 	3 hrs
Advanced Culinary Arts Semester 2 6732 PEIMS #13022650 6734 PEIMS #13022650	 ½ cr ½ cr	 CHEF 1310: Garde Manger <ul style="list-style-type: none"> Prerequisite: CHEF 1301 (70+) RSTO 1325: Purchasing for Hospitality	 3 hrs 3 hrs
Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1301: Art Appreciation <ul style="list-style-type: none"> TSI: NA 	3 hrs

CULINARY ARTS (cont.)

11th Grade

Extended Practicum Culinary Arts I Semester 1 6736 PEIMS #13022705 6737 PEIMS #13022705	½ cr ½ cr	CHEF 1340: Meat Preparation and Cooking <ul style="list-style-type: none"> Prerequisite: CHEF 1301/2301 (70+) RSTO 1313: Hospitality Supervision	3 hrs 3 hrs
Professional Communications (Speech) Semester 1 6800 PEIMS #13009900	½ cr	SPCH 1321: Business & Professional Speech <ul style="list-style-type: none"> TSI: NA 	3 hrs
Extended Practicum Culinary Arts I Semester 2 6739 PEIMS #13022705 6738 PEIMS #13022705	½ cr 1 cr	CHEF 2331: Advanced Food Prep <ul style="list-style-type: none"> Prerequisite: CHEF 2301 (70+) PSTR 2331: Advanced Pastry Shop <ul style="list-style-type: none"> Prerequisite: PSTR 1301 (70+) 	3 hrs 3 hrs
English III Semester 2 6798 PEIMS #03220300	½ cr	ENGL 1301: Composition I <ul style="list-style-type: none"> TSI: Writing 	3 hrs
English III Semester 2 6799 PEIMS #03220300	½ cr	ENGL 1302: Composition II <ul style="list-style-type: none"> Prerequisite: ENGL 1301 (70+) 	3 hrs

12th Grade

Extended Practicum Culinary Arts II Semester 1 6741 PEIMS #13022715 6740 PEIMS #13022715	1 cr ½ cr	RSTO 1304: Dining Room Service CHEF 1314: A La Carte Cooking <ul style="list-style-type: none"> Prerequisite: CHEF 2331 (70+) 	3 hrs 3 hrs
Independent Studies in Math Semester 1 2491 PEIMS #03102500	½ cr	MATH 1332: Contemporary Math <ul style="list-style-type: none"> TSI: Math 	3 hrs
Extended Practicum Culinary Arts II Semester 2 6742 PEIMS #13022915	1½ cr	RSTO 2386: Internship <ul style="list-style-type: none"> Prerequisite: CHEF 1314/2331 (70+) 	3 hrs
Economics Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics <ul style="list-style-type: none"> TSI: Reading 	3 hrs

DIESEL TECHNOLOGY

9TH Grade

Automotive Basics Semester 1 6884 PEIMS #13039550	½ cr	AUMT 1301: Intro & Theory of Auto Tech	3 hrs
PE Foundations of Personal Fitness Semester 1 6794 PEIMS # PES00052	½ cr	KINE 1106: Jogging/Walking	1 hrs
Automotive Basics Semester 2 6894 PEIMS #13039550	½ cr	AUMT 1407: Automotive Electrical Systems	4 hrs
PE Foundations of Personal Fitness Semester 2 6795 PEIMS # PES00052	½ cr	KINE 1164: Intro to Physical Fitness/Sport	1 hrs

10th Grade

Automotive Technology I Semester 1 6895 PEIMS #13039600	½ cr	AUMT 1310: Automotive Brake Systems • Prerequisite: AUMT 1301/1407 (70+)	3 hrs
Diesel Technology I Semester 1 6905 PEIMS 13040150	1 cr	DEMR 2432: Electronic Controls • Prerequisite: AUMT 1301/1407 (70+)	4 hrs
Diesel Technology I Semester 2 6906 PEIMS #13040150	½ cr	DEMR 2331: Advanced Brake Systems • Prerequisite: DEMR 2432/AUMT 1310 (70+)	3 hrs
6907 PEIMS #13040150	½ cr	DEMT 1240: Steering & Suspension II • Prerequisite: AUMT 1301/1407 (70+)	2 hrs

DIESEL TECHNOLOGY (cont.)

11th Grade

Diesel Technology II Semester 1 6908 PEIMS #13040160	1 cr	DEMR 1406: Diesel Engine I • Prerequisite: DEMR 2432 (70+)	4 hrs
6909 PEIMS #13040160	1 cr	DEMR 2435: Advanced Hydraulics • Prerequisite: DEMR 2432/AUMT 1310 (70+)	4 hrs
U.S. History Semester 1 2534 PEIMS #03340100	½ cr	HIST 1301: US History I • TSI: Reading • EOC: CANNOT BE TAKEN ONLINE	3 hrs
U.S. History Semester 1 2534 PEIMS #03340100	½ cr	HIST 1302: US History II • TSI: Reading • EOC: CANNOT BE TAKEN ONLINE	3 hrs
Automotive Technology II Semester 2 6899 PEIMS #13039710	½ cr	AUMT 1345: Auto Climate Control Systems • Prerequisite: DEMR 2432 (70+)	3 hrs
Diesel Technology II Semester 2 6910 PEIMS #13040170	½ cr	DEMR 2338: Advanced Power Applications I • Prerequisite: DEMR 2432 (70+)	3 hrs
Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1301: Art Appreciation • TSI: NA	3 hrs
Technical Writing Semester 1 6790 PEIMS #03221100	½ cr	ENGL 2311: Technical & Business Writing • TSI: NA	3 hrs

12th Grade

Diesel Technology II Semester 1 6911 PEIMS #13040170	1 cr	DEMR 2434: Advanced Diesel Tune-up and Troubleshooting I	4 hrs
Independent Studies in Math Semester 1 2491 PEIMS #03102500	½ cr	MATH 1332: Contemporary Mathematics • TSI: Math	3 hrs
Practicum Diesel Technology Semester 2 6913 PEIMS #13040455 6912 PEIMS #13040450	1½ cr 1 cr	DEMT 2489: Internship DEMR 2440: Advanced Power Applications II • Prerequisite: DEMR 2432/2338 (70+)	4 hrs 4 hrs
Economics Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Macroeconomics • TSI: Reading	3 hrs

INSTRUMENTATION & ELECTRONICS TECHNOLOGY (Energy Tech)

9th Grade

Robotics Semester 1 8699 PEIMS #13037000	½ cr	RBTC 1343: Robotics	3 hrs
PE Foundations of Personal Fitness Semester 1 6794 PEIMS #PES00052	½ cr	KINE 1106: Jogging/Walking	1 hr
PE Foundations of Personal Fitness Semester 1 6795 PEIMS #PES00052	½ cr	KINE 1164: Intro to Physical Fitness/Sport	1 hr
AC/DC Theory Semester 2 8598 PEIMS #13036800	1 cr	CETT 1509: DC-AC Circuits	5 hrs

10th Grade

AC/DC Electronics Semester 1 6743 PEIMS #13036800	1 cr	EEIR 1309: National Electrical Code	3 hrs
Solid State Electronics Semester 2 6744 PEIMS #13036900	1 cr	ELPT 1355: Electronic Applications	3 hrs

11th Grade

Extended Practicum STEM 1 Semester 1 6749 PEIMS #13017405 6746 PEIMS #13037405	½ cr ½ cr	PTAC 1332: Process Instrumentation I ELMT 2333: Industrial Electronics	3 hrs 3 hrs
Digital Electronics Semester 1 6745 PEIMS #13037600	1 cr	IEIR 1310: Motor Controls	3 hrs
BIM I Semester 1 8643 PEIMS #13011400	½ cr	BCIS 1305: Business Computer Applications	3 hrs
Extended Practicum STEM 1 Semester 2 6747 PEIMS #13037405 6751 PEIMS #13037415	1 cr ½ cr	ELPT 2319: Program Logic Controllers I • Prerequisite: IEIR 1310 (70+) PTAC 2336: Process Instrumentation II • Prerequisite: PTAC 1332 (70+)	3 hrs 3 hrs
Economics Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics • TSI: Reading	3 hrs
Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1301: Art Appreciation • TSI: NA	3 hrs

ENERGY TECH (cont.)

12th Grade

Extended Practicum STEM 2 Semester 1 6753 PEIMS #13037415 6892 PEIMS #13037050 6750 PEIMS #13037415	½ cr 1 ½ cr 1 cr	INMT 1417: Industrial Automation • Prerequisite: ELMT 2339 & ELPT 2319 (70+) RBTC 1345: Robot Interfacing • Prerequisite: RBTC 1343 (70+) INTC 1356: Instrumentation Calibration • Prerequisite: PTAC 2336 (70+)	4 hrs 3 hrs 3 hrs
Technical Writing Semester 1 6790 PEIMS #03221100	½ cr	ENGL 2311: Technical & Business Writing • TSI: NA	3 hrs
Extended Practicum STEM 2 Semester 2 6752 PEIMS #13037415 6748 PEIMS #13037405	1 cr 1 cr	CETT 1391: Spcl Tpcs in Computer Engineering • Prerequisite: CETT 1509 & ELPT 1355 (70+) ELMT 2339: Adv. Programmable Logic Controllers • Prerequisite: ELPT 2319 (70+)	3 hrs 3 hrs
Precalculus "D" I Semester 2 6788 PEIMS #03101100	½ cr	MATH 1314: College Algebra • TSI: Math	3 hrs
*Precalculus "D" II Semester 2 6789 PEIMS #03101100	½ cr	MATH 2412: Precalculus • Prerequisite: MATH 1314 (70+)	4 hrs

OCCUPATIONAL SAFETY & ENVIRONMENTAL TECHNOLOGY (OSET)

9th Grade

OSET I Semester 1 6754 PEIMS #N1303680	½ cr	OSHT 1301: Intro to Safety & Health	1 hr
PE Foundations of Personal Fitness Semester 1 6794 PEIMS #PES00052	½ cr	KINE 1164: Intro to Fitness & Wellness	1 hr
OSET I Semester 2 6756 PEIMS #13001100	½ cr	OSHT 1309: Physical Hazards Control <ul style="list-style-type: none"> • TSI: Reading 	3 hrs
PE Foundations of Personal Fitness Semester 2 6795 PEIMS #PES00052	½ cr	KINE 1106: Jogging and Walking	1 hr

10th Grade

OSET II Semester 1 6757 PEIMS #13001100 6758 PEIMS #N1303681	½ cr ½ cr	OSHT 1320: Energy Industrial Safety OSHT 1316: Material Handling	3 hrs 3 hrs
OSET II Semester 2 6755 PEIMS #N1303680 6759 PEIMS #N1303681	½ cr ½ cr	OSHT 1313: Accident Prevention, Inspection OSHT 2401: OSHA Regulation - General Industry <ul style="list-style-type: none"> • Prerequisite: OSHT 1301/1309/1316/1320/1313 (70+) 	3 hrs 3 hrs

OSET (cont.)

11th Grade

OSET III Semester 1 6760 PEIMS #03020000	½ cr	EPCT 2300: DOT Regulations • Prerequisite: OSHT 1301/1309/1316/1320/1313 (70+)	3 hrs
6761 PEIMS #03020000	½ cr	EPCT 1349: Environmental Regulations • Prerequisite: OSHT 1301/1309/1316/1320/1313 (70+)	3 hrs
OSET III Semester 2 6762 PEIMS #N1303682	½ cr	OSHT 2305: Ergonomics & Human Factors in Safety • Prerequisite: OSHT 2401 (70+)	3 hrs
6763 PEIMS #N1303682	½ cr	OSHT 2309: Safety Program Management • Prerequisite: OSHT 2401 (70+)	3 hrs
Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1301: Art Appreciation • TSI: NA	3 hrs
Scientific Research and Design I Semester 2 8583 PEIMS #13037200	½ cr	BIOL 1408: Biology for Non-Science Majors • TSI: Math/Reading	4 hrs

12th Grade

Extended Practicum OSET I Semester 1 6766 PEIMS #13033005	½ cr	OSHT 2337: Advanced Risk Management • Prerequisite: OSHT 2401 (70+)	3 hrs
6765 PEIMS #N1303682	½ cr	EPCT 1344: Environmental Sampling • Prerequisite: OSHT 2401 (70+)	3 hrs
Technical Writing Semester 1 6790 PEIMS #03221100	½ cr	ENGL 2311: Technical & Business Writing • TSI: NA	3 hrs
Independent Studies in Math Semester 1 2491 PEIMS #03102500	½ cr	MATH 1332: Contemporary Mathematics • TSI: Math	3 hrs
Extended Practicum OSET I Semester 2 6767 PEIMS #13033005	½ cr	EPCT 2331: Industrial Hygiene Applications • Prerequisite: OSHT 2401 (70+)	3 hrs
6768 PEIMS #13033005	½ cr	OSHT 2488: Internship	3 hrs
Economics Semester 2 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics • TSI: Reading	3 hrs

WELDING TECHNOLOGY

9th Grade

Welding I Semester 1 6774 PEIMS # 13033005	1 cr	WLDG 1421: Welding Fundamentals	4 hrs
PE Foundations of Personal Fitness Semester 1 6794 PEIMS #PES00052	½ cr	KINE 1164: Intro to Fitness & Wellness	1 hr
PE Foundations of Personal Fitness Semester 2 6795 PEIMS #PES00052	½ cr	KINE 1106: Jogging and Walking	1 hr
Welding I Semester 2 8660 PEIMS # 13032300	1 cr	WLDG 1417: Intro to Layout & Fabrication <ul style="list-style-type: none"> Prerequisite: WLDG 1421 (70+) 	4 hrs

10th Grade

Welding II Semester 1 8661 PEIMS # 13032400	1 cr	WLDG 1430: Intro to GMAW <ul style="list-style-type: none"> Prerequisite: WLDG 1421 (70+) 	4 hrs
Welding II Semester 2 8661 PEIMS # 13032400	1 cr	WLDG 1434: Intro to GTAW <ul style="list-style-type: none"> Prerequisite: WLDG 1421 (70+) 	4 hrs
Music Appreciation Semester 2 4653 PEIMS #03155600	½ cr	MUSI 1306: Music Appreciation <ul style="list-style-type: none"> TSI: NA 	3 hrs
Art Appreciation Semester 2 4591 PEIMS #03500110	½ cr	ARTS 1301: Art Appreciation <ul style="list-style-type: none"> TSI: NA 	3 hrs

WELDING (cont.)

11th Grade

Extended Practicum Welding I Semester 1 6775 PEIMS # 13033005	1 cr	WLDG 1435: Intro to Pipe Welding • Prerequisite: WLDG 1421 (70+)	4 hrs
Supervision Semester 1 6701 PEIMS #13012100	½ cr	BMGT 1301: Supervision	3 hrs
Professional Communications (Speech) Semester 1 6800 PEIMS # 13009900	½ cr	SPCH 1321: Business Professional Speech • TSI: NA	3 hrs
Extended Practicum Welding I Semester 2 6776 PEIMS # 13033005 6777 PEIMS # 13033005	1 cr 1 cr	MCHN 1438: Basic Machine Shop I WLDG 2413: Intermed Wldng Use Multi Process • Prerequisite: WLDG 1421/1430/1434 (70+)	4 hrs 4 hrs

12th Grade

Extended Practicum Welding II Semester 1 6780 PEIMS # 13033015	1 cr	WLDG 1337: Intro to Metallurgy • Prerequisite: WLDG 1421 (70+)	3 hrs
6778 PEIMS # 13033015	1 cr	WLDG 2451: Advanced GTAW • Prerequisite: WLDG 1421/1434 (70+)	4 hrs
Independent Studies in Math Semester 1 2491 PEIMS #03102500	½ cr	MATH 1332: Contemporary Mathematics • TSI: Math	3 hrs
Economics Semester 1 2536 PEIMS #03310300	½ cr	ECON 2301: Principles of Macroeconomics • TSI: Reading	3 hrs
Extended Practicum Welding II Semester 2 6779 PEIMS #13033015 6781 PEIMS #13033010	1 cr 1½ cr	WLDG 2435: Advanced Layout & Fabrication WLDG 2388: Internship OR	4 hrs 3 hrs
Manufacturing Engineering Tech I 6893 PEIMS #13032900	1 cr	WLDG 2332: Welding Automation • Prerequisite: WLDG 1421/1430 (70+)	3 hrs



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

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



WALSH GALLEGOS
TREVINO RUSSO & KYLE P.C.

November 16, 2020

Dr. Scott Muri
Superintendent
Ector County ISD
PO Box 3912
Odessa, Texas 79760

RE: Renewal of Membership in Walsh Gallegos' Retainer Program

Dear Dr. Muri:

It is our privilege to serve Ector County Independent School District through the Walsh Gallegos Retainer Program. The District's membership is up for renewal on December 1, 2020, and so enclosed you will find our Legal Services Retainer Agreement. If the District chooses to continue its membership, please sign and return the agreement. The invoice for the renewal will be sent on or around 12/1/2020 with your regular monthly statement so there is no need to send a check with the signed agreement. This program includes the following valuable benefits for just \$1,000.00 per year:


- No-charge telephone consultation on day-to-day general and special education matters with attorneys in any of our offices,
- Reduced rates for legal work,
- Reduced fees for inservices,
- Reduced rates for practical Walsh Gallegos products such as the web-based Student Code of Conduct, The Legal Guide to DAEP & Expulsion and the Extracurricular Code of Conduct,
- A free subscription to our bi-monthly general education newsletter "*Time Out with Walsh Gallegos,*"
- A free subscription to our monthly special education newsletter "*This Just In,*" and
- Email updates about the latest developments in education law.

More information about these services and other advantages of the retainer program are included in the attached description. Also enclosed is information about our EFT/ACH payment program that provides a convenient, efficient, secure, and less costly method of payment than paper checks.

It is an honor to be of service to Ector County Independent School District. Many districts have adopted the Texas Association of School Boards' policy BDD (local) which requires approval of the agreement by the Board of Trustees; check your policy to see who is authorized to approve and sign the Agreement. Additionally, please note that in accordance with the requirements of HB 1295 we have filed Form 1295 with the Texas Ethics Commission and are enclosing a certification of filing of Form 1295 for your records.

We look forward to receiving your signed contract. In the meantime, please remember that you can call any of our offices and speak with the attorney of your choice to get the guidance you need, when you need it. I am pleased to be your shareholder contact regarding the retainer program. Should you have any questions about the Retainer Agreement or wish to reach me directly, please contact me at (800) 232-9469.

Sincerely,

A handwritten signature in black ink, appearing to read 'Elvin W. Houston', with a long horizontal flourish extending to the right.

Elvin W. Houston

EWH/yml
Enclosures

cc: Dr. Donna C. Smith, Board President
Ms. Leslie Wilson, Executive Director of Special Services



WALSH GALLEGOS
TREVINO RUSSO & KYLE P.C.

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

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

1. Telephone Consultation: The Law Firm shall provide telephone consultation at no charge to the District's Board President, Superintendent, Special Education Director, or designee pertaining to questions arising out of the general operation of the District. The District shall have access to a statewide toll-free telephone number for calls to the Law Firm.
2. Additional Legal Work: The District shall be entitled to reduced hourly rates for additional legal work over and above general telephone consultation. Examples of such additional legal work are research, opinion letters, and legal advice or representation in adversarial matters. Expenses incurred by the Law Firm in providing such additional legal work shall be charged.
3. Publications: The Law Firm shall provide at no charge the monthly publication This Just In, dealing with special education law issues, and the bi-monthly general school law publication Time Out with Walsh Gallegos, both published by the Law Firm.
4. E-mail Updates: The Law Firm shall send periodic e-mail updates to designated District personnel and trustees relating to developments in school law. The content and publication schedule of such updates shall be determined solely by the Law Firm.
5. Retainer Term and Cost: There shall be a fee of \$1,000.00 for this Retainer Agreement due upon execution and annually thereafter on the anniversary of the execution date below. This Retainer Agreement shall remain in effect until notice of cancellation is received.
6. Compliance with HB 89: The Law Firm does not boycott Israel and will not boycott Israel during the term of this contract.

7. Scope of Attorney-Client Relationship: This Retainer Agreement establishes a limited attorney-client relationship only between the Law Firm and the District. The relationship exists only as to the consultations and additional legal work that are initiated by the District and accepted by the Law Firm pursuant to this Agreement. The Retainer Agreement does not impose any duty upon the Law Firm to provide advice or work to the District regarding legal matters absent a request by the District's Board President, Superintendent, Special Education Director, or designee for such advice or work on a matter. The Law Firm and the District acknowledge and represent that this Agreement does not establish an attorney-client relationship between the Law Firm and any individual Trustees or Employees of the District. If a lawsuit or other adversarial matter is brought against the District and/or any Trustee or Employee of the District, the Law Firm may require the execution of one or more separate Letters of Engagement prior to undertaking an attorney-client relationship in the matter.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

By: _____

(Signature)

Delma Abalos

(Print Name)

Board President

(Title)

(Date)

WALSH GALLEGOS TREVIÑO RUSSO & KYLE P.C.



By: _____

Joe A. De Los Santos
Managing Shareholder

11/1/2020

(Date)



WALSH GALLEGOS
TREVIÑO RUSSO & KYLE P.C.

Program for EFT/ACH Payments

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

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

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

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



FEE SCHEDULE AS OF JULY 16, 2019
LEGAL SERVICES RETAINER AGREEMENT

For Retainer Program Clients

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

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

An hourly rate of \$230/hour for associates licensed less than one year, \$240/hour for associates licensed one to two years, \$295/hour for associates licensed over two years, or \$315/hour for shareholders is charged for time spent on research, opinion letters, office visits, board meetings, and other work of a general nature.

For matters requiring more in-depth work, such as document review, negotiation of a contract, grievance, nonrenewal, review of constructions documents, litigation, administrative appeals, and the like, all time, including telephone calls, is charged at the current hourly retainer rates shown above, plus expenses. A new file is set up so that the billings show legal fees attributable to that particular matter.

For Non-retainer Program Clients

An hourly rate of \$230/hour for associates licensed less than one year, \$240/hour for associates licensed one to two years, \$315/hour for associates licensed over two years, or \$335/hour for shareholders is charged for time spent on any work, including all telephone calls, office visits, litigation, research, opinion letters, hearings, and the like.

The above rates are subject to change at any time.



BENEFITS OF THE RETAINER PROGRAM

1. **FREE TELEPHONE CONSULTATION:** The law firm provides telephone consultation at no charge to the District's Board President, Superintendent, Special Education Director or any designee pertaining to questions arising out of the general operation of the District. Last year, our member clients received an average of 12 free hours of telephone consultation. That is a \$3,060 value in telephone calls alone!

As a retainer client, the District has exclusive access to the statewide toll-free telephone numbers for calls to the law firm. Before making decisions with legal consequences, use our exclusive toll-free number to reach any Walsh Gallegos attorney:

- Austin (800) 252-3405
- San Antonio (800) 232-9169
- Irving (800) 231-4207
- Houston (888) 565-6864
- Rio Grande Valley (866) 770-6864
- Amarillo (800) 622-6864
- Albuquerque (800) 771-6864

2. **REDUCED RATES FOR ADDITIONAL LEGAL WORK:** The District receives reduced hourly rates for additional works that goes beyond the initial general telephone consultations, such as analyzing documents, writing opinion letters, attending school board meetings, or follow up phone consultations. Though the hourly rates are reduced for retainer clients, any actual expenses (copy costs or mileage, for example) incurred by the law firm in providing such additional work are charged.
3. **FREE SUBSCRIPTIONS TO FIRM PUBLICATIONS:** Membership in the Walsh Gallegos Retainer Program also entitles the District to receive free subscriptions to both of the firm's newsletters:
 - (1) the informative bi-monthly newsletter "*Time Out with Walsh Gallegos*" that provides timely reminders and practical suggestions about general education law issues arising throughout the school year, and
 - (2) the monthly publication "*This Just In*" which addresses legal issues specific to the special needs of students with disabilities
4. **E-MAIL UPDATES:** As another benefit of the Retainer Program, Walsh Gallegos sends periodic e-mail updates to you (and to any other District personnel or trustees you designate) to help

keep the District abreast of the latest developments in school law. These updates, averaging more than one per month, address a broad range of timely topics and are designed to keep you informed and better prepared in your work for the District. Examples of the topics of our updates include:

- New Rules for Public Comment
- New Legislation Regarding PIA Requests and Retention of Information
- Thinking of alternatives to TRS-ActiveCare for your District's employees?
- Planning Ahead for FEMA
- Potential Forms of COVID-19 Related District Funding
- Best Practices on Addressing and Preventing Cyberbullying in a Time of COVID-19 Closures
- Staying Current With FERPA As Virtual Instruction Expands
- Final Title IX Sexual Harassment Regulations Released
- Graduation Ceremonies During the Pandemic
- The Digital Millennium Copyright Act, Copyright Infringement, & Your School District
- Time Flies! Has Your District Completed the Required Cybersecurity Training Yet?

Don't let your District personnel miss our next update!

5. **REDUCED RATES ON ALL WALSH GALLEGOS INSERVICES:** Our Retainer Program members also receive reduced rates on all inservices presented at the District. Our up-to-date training programs are presented by attorneys with firsthand experience and knowledge about the current legal issues confronting Texas school districts. Our retainer clients also receive priority scheduling for inservice training.
6. **REDUCED RATES ON ALL WALSH GALLEGOS PRODUCTS:** To assist clients in their day-to-day operations, we have developed several practical products to save you time and head off potential problems during the school year. These products are easy to navigate, written in plain language, and are full of useful suggestions. As a member of the Retainer Program, clients receive reduced rates on these helpful tools, including:
 - Interactive Student Code of Conduct
 - Discipline Guide for DAEP & Expulsion
 - Administrator's Anti-Bullying Toolkit
 - Sexual Harassment Investigation Guide
 - Operating Guidelines for Cameras in Special Education Settings
7. **ONE FREE ON-DEMAND WEBINAR:** Our retainer clients are also eligible for one free On-Demand webinar of the District's choice, to be selected from our published webinar schedule. Our On-Demand webinars provide excellent training for school administrators without having to leave the district.



REQUEST FOR APPROVAL OF ODESSA HIGH SCHOOL BAND, ORCHESTRA, AND HARP STUDENT OUT-OF-STATE TRAVEL TO ORLANDO, FLORIDA

Request permission for Odessa High School Band, Orchestra, and Harp programs to travel to Orlando, Florida on May 31-June 4, 2021. This trip was previously scheduled for the 2019-2020 school year. The group will consist of approximately 100 students and chaperones. Preliminary cost projections are \$2,122 per participant, and the students will be fundraising a portion of this money. The cost of the trip will cover all transportation, all activities, and housing expenses. This trip includes attending an educational performance. Trip insurance is included with the trip fees, in the event that the trip needs to be cancelled due to COVID.

STUDENT ACTIVITIES
TRAVEL

EXTRA-CURRICULAR
STUDENT TRAVEL APPROVAL FORM

Student travel must be approved based on the direct benefits for the students. The trip must have approval of Superintendent or designee before any travel arrangements and reservations are made or students and parents become involved with any facet of the trip. Out-of-state travel must have Board approval.

Name of Group: OHS ORCHESTRA (L. 1. h. Band + Harp) Campus / Department: Odessa Sr High School
Location: Orlando, FL Grades Involved: 9-12 Number of Students: 100
Departure Date: 31 MAY 2021 Time: 1:00 am AM/PM Return Date: June 4, 2021 Time: 11:02 AM/PM
Number of Instructional Days: 2
The sponsor has checked the number of accrued days for each participant? N/A Yes ___ No N/A

(Please attach a complete trip description, proposed itinerary, and justification)

Funding source: ___ District Budget ___ Campus Budget ___ Department Budget ___ Activity Fund ___ Personal

Trip function: ___ Curricular Extracurricular ___ Competition

Trip profile: ___ In-state Out-of-state ___ International

Transportation mode: ___ School Bus ___ School Suburban ___ Activity Bus ___ Charter Bus ___ Plane

Does the trip require fund-raisers? Yes ___ No

Are deadlines established to guide the sponsor if the trip has to be canceled due to lack of funding? Yes ___ No

What is the ratio of sponsors to students? Sponsors 10 Students 100 (1/10)

Student orientation - Date: 10/16/20 Time: daily Location: virt + OHS

Parent orientation - Date: 10/15/20 Time: 6pm Location: OHS + virtual

Sponsor orientation - Date: _____ Time: _____ Location: _____

Sponsor criminal background check - Date: August 2020

Will any kind of insurance be required? ___ Yes No included

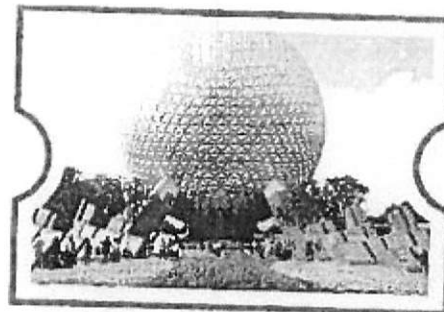
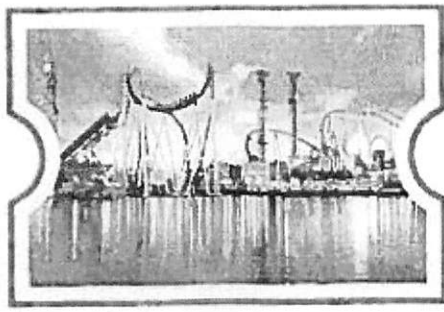
Will room and baggage searches be required? ___ Yes ___ No

Coach/Sponsor: R S Bedford John May
(Signature) (Date) Oct. 23, 2020

Principal Approval: [Signature]
(Signature) (Date) 10/26/2020

Superintendent or Designee Approval: [Signature]
(Signature) (Date) 11/2/2020

Board Approval: _____
(Signature - Required for Out-of-State Travel) (Date)



FLORIDA

Odessa High School Band, Orchestra and Harp

Monday, May 31st

• 4:00am Arrive at the Midland/Odessa Airport
Group One (33 seats)

- 5:00am Depart on American Flight #5772
- 6:10am Arrive Dallas
- 8:00am Depart on American flight #1672
- 11:42am Arrive Orlando

Group Two (33 seats)

- 6:00am Depart on American Flight #5757
- 7:15am Arrive Dallas
- 8:00am Depart on American flight #1672
- 11:42am Arrive Orlando

Group Three (33 seats)

- 8:00am Depart on American Flight #5839
- 9:17am Arrive Dallas
- 10:00am Depart on American flight #1683
- 1:45am Arrive Orlando
- Meet your Green Light tour manager
- Lunch in the airport (\$15 cash back)
- 3:00pm Board motor coaches
- 4:00pm Enjoy *Disney's Animal Kingdom*® or your choice of park Open 9am-9pm
- Dinner within the park (voucher provided)
- 9:15pm Load buses
- 10:00pm Check into two and three bedroom condos at the Lake Buena Vista Resort Village

Tuesday, June 1st

- 8:00am Breakfast at the hotel
- 9:15am Load buses

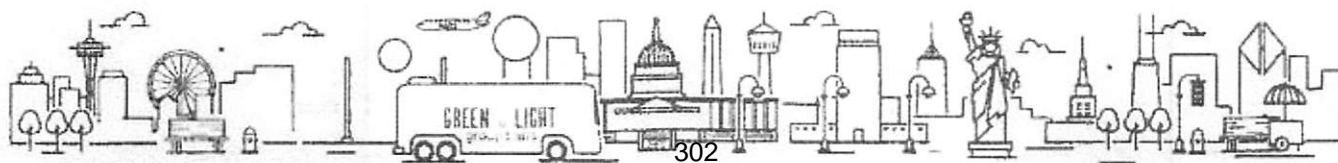
- 10:00am Enjoy *Disney's Hollywood Studios*® or your choice of park Open 9am-8:30pm
- Lunch within the park (voucher provided)
- Dinner within the park (voucher provided)
- 8:30pm See *Fantasmic*™ light, fire and water show
- 9:15pm Load buses
- 10:00pm Arrive back to the hotel

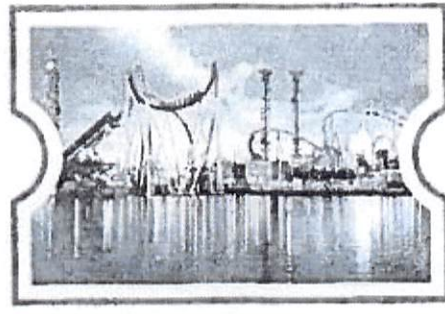
Wednesday, June 2nd

- 8:00am Breakfast at the hotel
- 9:15am Load buses
- 10:00am Enjoy *Disney's Magic Kingdom*® or your choice of park Open 9am-9pm
- Lunch within the park (voucher provided)
- Dinner within the park (voucher provided)
- 9:00pm See *Happily Ever After*™ Fireworks
- 10:15pm Load buses at the ticket and Transportation Center
- 11:00pm Arrive back to the hotel

Thursday, June 3rd

- 8:00am Breakfast at the hotel
- 9:00am Load buses
- 10:00am Enjoy Universal Studios and Islands of Adventure (home to Harry Potter!) Open 9am-9pm
- Lunch within the park (voucher provided)
- 5:00pm Dinner at Jimmy Buffett's Margaritaville
- 7:00pm Enjoy The Blue Man Group
- 9:00pm Load buses
- 10:00pm Arrive back at hotel





FLORIDA

Friday, June 4th

- Breakfast at the hotel
- 8:00am Pack and load buses
- 9:15am Enjoy a second day at Universal Studios and Islands of Adventure Open 9am-9pm
- Lunch within the park (voucher provided)
- 12:30pm Load buses and depart for the airport
- Cash back for dinner in the airport (\$15)

Group Three (33 seats)

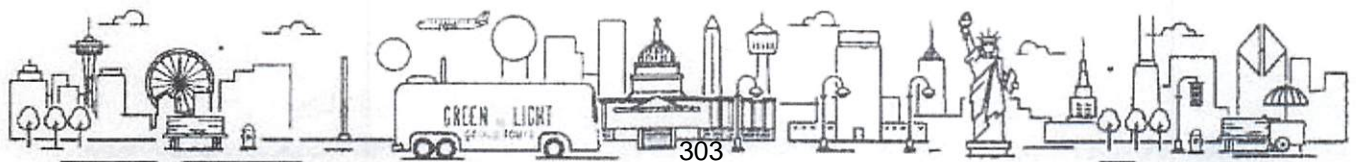
- 3:32pm Depart on American Flight #1716
- 5:24pm Arrive Dallas
- 6:50pm Depart on American flight #5738
- 8:10pm Arrive Midland/Odessa

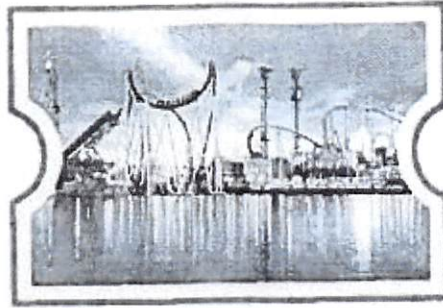
Group One (33 seats)

- 5:16pm Depart on American Flight #1705
- 7:15pm Arrive Dallas
- 8:59pm Depart on American flight #5944
- 10:09pm Arrive Midland/Odessa

Group Two (33 seats)

- 7:18pm Depart on American Flight #2490
- 9:11pm Arrive Dallas
- 10:35pm Depart on American flight #5771
- 11:42pm Arrive Midland/Odessa





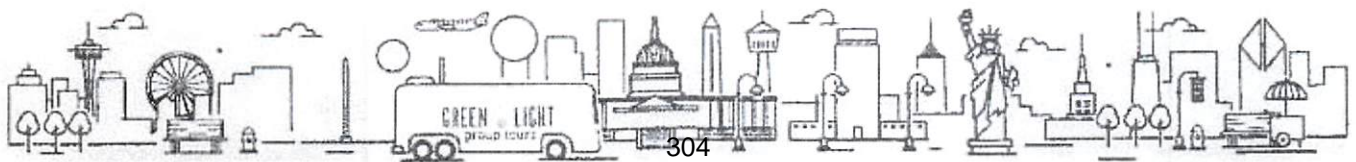
FLORIDA

Ground package Includes

- Round trip flight
- Motor coach transfers in Orlando
- Dedicated tour manager
- Four nights lodging
- Three-day Disney park hopper pass
- Two day Universal park-to-park ticket
- Blue Man Group
- Breakfast buffet daily at the hotel
- Lunch in the airport
- Two @Disney lunch vouchers
- Two Universal lunch vouchers
- Three @Disney dinner vouchers
- Dinner at Jimmy Buffet's Margaritaville
- Dinner in the airport
- Two million dollar liability insurance policy
- Name badge with emergency phone numbers and mini itinerary
- Nighttime hotel security guard
- Basic traveler's insurance- purchased on behalf of the traveler - to cover medical expenses and trip delays
- Cancel For Any Reason travel insurance- purchased on behalf of the traveler- will refund 100% if canceling due to illness, injury, or other covered reason and will refund 75% if canceling for any other reason
- Eight complimentary director's packages at double occupancy
- Online registration and billing

Minimum # Paying Travelers	75	85	95	105	115
8 Per 3BR Condo	\$2,067	\$2,021	\$1,984	\$2,028	\$1,998
7 Per 3BR Condo	\$2,081	\$2,035	\$1,998	\$2,042	\$2,012
6 Per 3BR Condo	\$2,100	\$2,054	\$2,017	\$2,061	\$2,030
5 Per 3BR Condo	\$2,126	\$2,080	\$2,044	\$2,087	\$2,057
4 Per 3BR Condo	\$2,206	\$2,159	\$2,122	\$2,167	\$2,136
3 Per 2BR Condo	\$2,241	\$2,194	\$2,157	\$2,201	\$2,170
2 Per 2BR Condo	\$2,358	\$2,311	\$2,274	\$2,319	\$2,288
Private Condo	\$2,712	\$2,665	\$2,628	\$2,672	\$2,641

*Band: Your Southwest credit of \$24,904.76 is not accounted for in this pricing. Southwest will release their fares in December.





REQUEST FOR APPROVAL OF PERMIAN HIGH SCHOOL CHOIR STUDENT OUT-OF-STATE TRAVEL TO BRANSON, MISSOURI

The Permian High School Choir is requesting to travel to Branson, Missouri, from March 3-12, 2021. The students will attend two Branson theater performances and participate in a question and answer session with one of the casts. The group will consist of approximately 60 students and chaperones. Preliminary cost projections are \$1,736 per participant, and the students will be fundraising a portion of this money. The cost of the trip will cover all transportation, all shows and activities, and housing expenses. Trip insurance is included with the trip fees, in the event that the trip needs to be cancelled due to COVID.

Ector County ISD
068901

STUDENT ACTIVITIES
TRAVEL

FMG
(EXHIBIT)21

EXTRA-CURRICULAR
STUDENT TRAVEL APPROVAL FORM

Student travel must be approved based on the direct benefits for the students. The trip must have approval of Superintendent or designee before any travel arrangements and reservations are made or students and parents become involved with any facet of the trip. Out-of-state travel must have Board approval.

Name of Group: PERMIAN HS CHOIR Campus / Department: PERMIAN HS
Location: BRANSON, MISSOURI Grades Involved: 9 - 12 Number of Students: 60-70
Departure Date: 3/8/2021 Time: 5:00 AM AM/PM Return Date: 3/12/2021 Time: 11:00 PM AM/PM
Number of Instructional Days: 0

The sponsor has checked the number of accrued days for each participant? Yes No

(Please attach a complete trip description, proposed itinerary, and justification)

Funding source: District Budget Campus Budget Department Budget Activity Fund Personal

Trip function: Curricular Extracurricular Competition

Trip profile: In-state Out -of-state International

Transportation mode: School Bus School Suburban Activity Bus Charter Bus Plane

Does the trip require fund-raisers? Yes No

Are deadlines established to guide the sponsor if the trip has to be canceled due to lack of funding? Yes No

What is the ratio of sponsors to students? Sponsors 1 / Students 10

Student orientation - Date: 3/1/2021 Time: _____ Location: _____

Parent orientation - Date: 3/1/2021 Time: _____ Location: _____

Sponsor orientation - Date: 3/1/2021 Time: _____ Location: _____

Sponsor criminal background check - Date: _____

Will any kind of insurance be required? Yes No

Will room and baggage searches be required? Yes No

Coach/Sponsor: Ken Sisoloff (Signature) 11/10/2020 (Date)

Principal Approval: Debra Stokes (Signature) 11-10-2020 (Date)

Superintendent or Designee Approval: Michael Aaron Hawley (Signature) 11/19/2020 (Date)

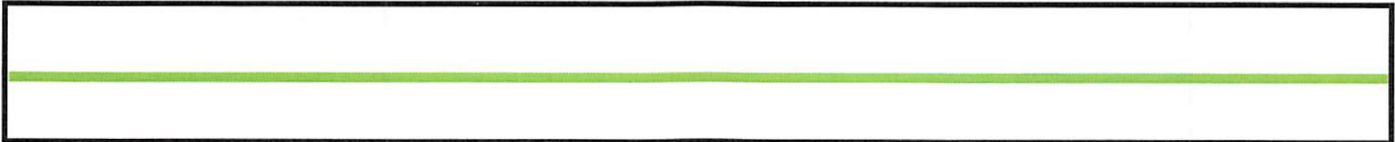
Board Approval: _____ (Signature – Required for Out-of-State Travel) _____ (Date)

DATE ISSUED: 06/24/2019
FMG(EXHIBIT)21

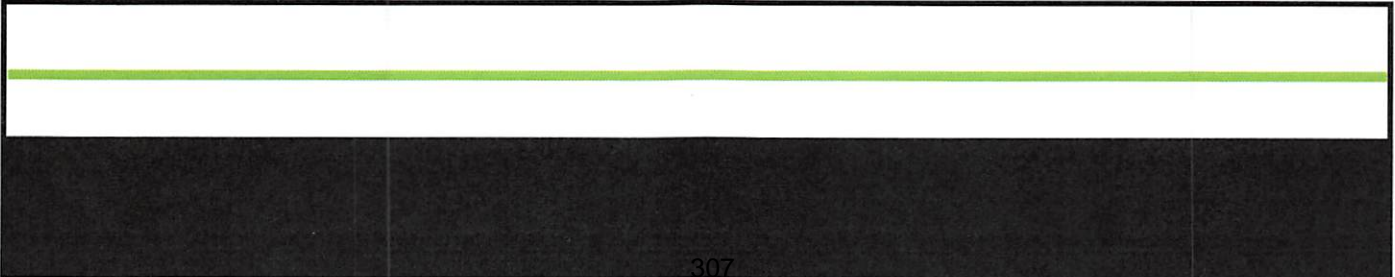
Sorry, this trip is no longer accepting registrations

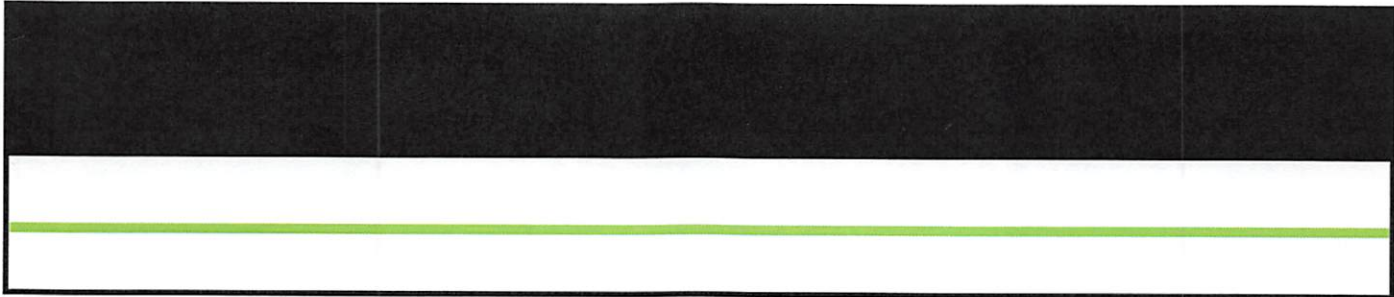


Permian High School Choir Trip to Branson



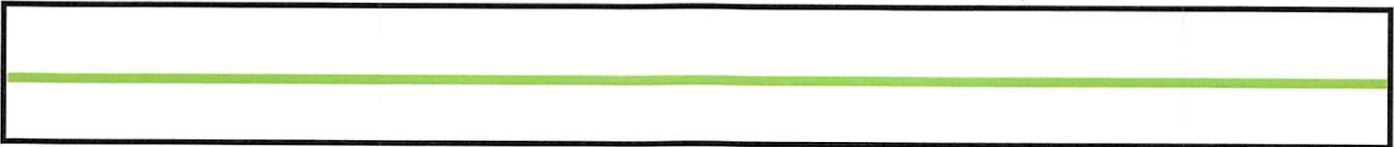
The Permian High School Choir has the exciting opportunity to travel to Branson, Missouri in March of 2021! You'll explore beautiful Dogwood Canyon Nature Park, check out the ropes course at Fritz's Adventure Park, even zoom around The Track Family Fun Center in go-karts and bumper boats. The highlights of this trip are performing as the opening act at two Branson theaters, watching a mind-blowing magic show, and participating in a question and answer session with Haygoods cast members after their high-energy extravaganza. This is a trip that you don't want to miss!





PRICING

- \$1,497 per quad occupancy (4 in a hotel room)
- \$1,566 per triple occupancy (3 in a hotel room)
- \$1,736 per double occupancy (2 in a hotel room)
- \$2,158 per single occupancy (private hotel room)



REGISTRATION CODE

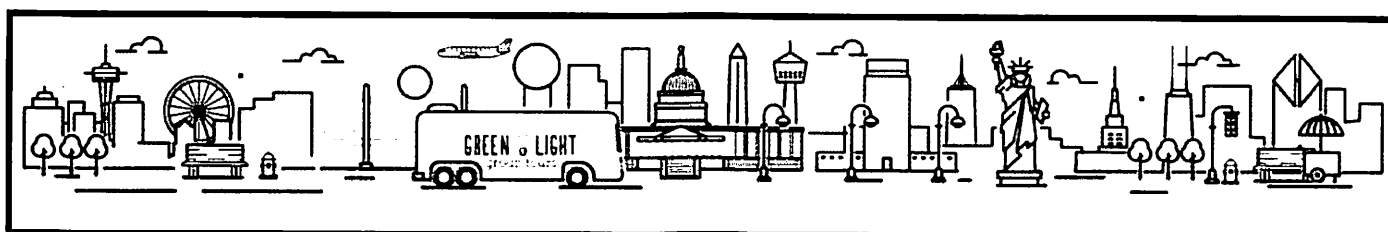
PHSC21BR



Ground Package Includes

- Motor coach transportation- one person for every two seats
- Dedicated tour manager
- Four nights lodging- one person per bed
- Fritz's Adventure Park
- The Track Family Fun Center
- A Show: The Haygoods
- **A Show: Reza Edge of Illusion**
- Two pre-show performance opportunities
- Dogwood Canyon Nature Park
- Titanic Museum or WonderWorks
- Sledding and ziplines at Wolfe Mountain
- \$15 cash back for breakfast supplies
- Lunch in Oklahoma City
- Lunch at Branson Landing
- Lunch at Mill and Canyon Grill
- Lunch at Wolfe Mountain
- Lunch on the way home
- Dinner at Hard Luck Diner
- Dinner at Pizza World

- Dinner at Pasghetti's Italian Restaurant
 - Dinner at Jackie B Goode's Uptown Cafe
 - Dinner on the way home
 - Two million dollar liability insurance policy
 - Name badges with emergency phone numbers and a mini itinerary
 - Nighttime hotel security, so you can sleep
 - Basic traveler's insurance, purchased on behalf of the traveler, with coverage for medical expenses and trip delays
 - Cancel For Any Reason Insurance, purchased on behalf of the traveler, will refund 100% if cancelling due to illness, injury, or other covered reason and will refund 75% if canceling for any other reason (minus the cost of the insurance premium)
 - Online registration and billing
- *Subject to school board approval



Questions? Contact help@greenlightgrouptours.com or 1-800-490-1820 ext 320

You're already signed up for this trip!

Go to Trip Dashboard

Monday, March 8th

- 4:00am Buses arrive for loading
- 4:30am Depart for Branson
- 11:30am Lunch stop in Oklahoma City
- 6:30pm Arrive in Branson!
- Meet your Green Light tour manager
- Dinner at the Mel's Hard Luck Diner, where the waiters sing
- 8:15pm Pit stop at the grocery store to buy breakfast supplies (\$15 cash back)
- 9:30pm Check into two-bedroom two-bathroom condos at the Westgate Branson Woods Resort

Tuesday, March 9th

- Breakfast in the condo
- 9:00am Load buses
- 10:00am Enjoy Dogwood Canyon Nature Park
- 12:30pm Lunch at Mill & Canyon Grill Restaurant
- 3:00pm Enjoy the indoor ropes course at Fritz's Adventure Park
- 5:30pm Visit Dick's Oldtime 5 & 10 store in old downtown Branson
- 6:30pm Dinner at Pizza World
- 7:30pm Enjoy The Track Family Fun Center (go-karts, ferris wheel, bumper boats)
- 10:00pm Arrive back at hotel

Wednesday, March 10th

- Breakfast in the condo
- 9:30am Load buses
- 10:00am Choice of activity: The Titanic Museum or WonderWorks
- 12:30pm Free time for shopping and lunch at Branson Landing (\$15 cash back)
- 3:00pm Return to hotel and enjoy a campfire
- 5:00pm Dinner at Pasghetti's Italian Restaurant
- 7:30pm Perform as the opening act at the Branson Famous Theatre
- 8:00pm Enjoy a mind blowing magic show, Reza Edge of Illusion
- 10:30pm Arrive back at hotel

Thursday, March 11th

- Breakfast in the condo
- 10:00am Enjoy all-season sledding and ziplining through the Ozarks at Wolfe Mountain
- 12:00pm Lunch at Wolfe Mountain
- 2:00pm Return to hotel to chill, swim in the indoor pool, utilize the game room or hike to a waterfall
- 5:00pm Dinner at Jackie B Goode's Uptown Cafe
- 7:30pm Perform as the opening act on-stage at the Clay Cooper Theatre
- 8:00pm See The Haygoods perform
- 10:15pm Q&A with Haygoods cast members
- 11:30pm Arrive back at hotel

Friday, March 12th

- Breakfast in the condo
- Pack and load buses
- 9:00am Depart for home

DEPARTURE03.08.21

03.12.21



PRESENTATION OF SPECIAL SERVICES

Leslie Wilson, Executive Director of Special Services, will present an overview of the Special Education Program. She will introduce the team, show how they support the teachers, students and parents, review the number of students served, report on virtual services, and share data.



Special Education

2020-2021

**Presented by: Leslie Wilson, Executive Director of Special Services
Dr. Lilia Nanez, Associate Superintendent C&I**

Agenda

1. Who we are
2. Services we provide
3. Data
4. Strategic Support Plan



Special Services Dept. 115 staff members not including teachers and assistants

Meet The Staff



Clerks

Quads

SEAL Team

Licensed School
Psychologists

Speech Therapists

Music Therapists

Adaptive PE

Deaf and Hard of hearing /
Services

Counselors

Occupational and
Physical Therapists

Visually Impaired services

Diagnosticians

314

Support for Teachers and Parents

TEACHERS

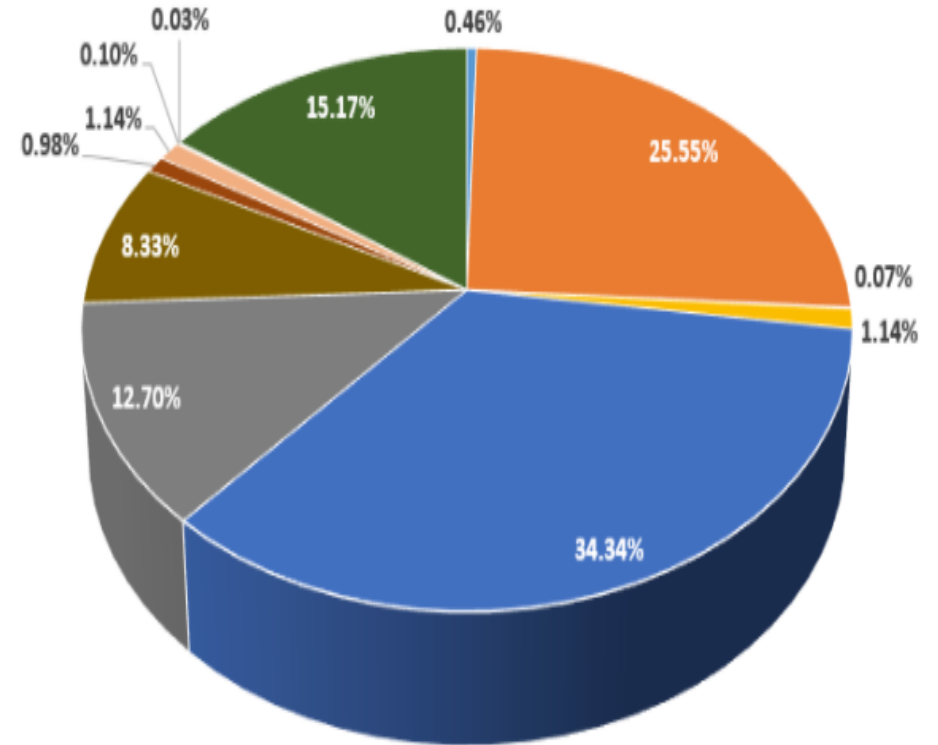
- School Based Therapy (counselors, Occupational Therapy, Physical Therapy)
- Behavior Support
- Interpreters for students with hearing impairments
- Coaching for teachers
- Professional Development for teachers and leaders

PARENTS

- Understanding Your Child's Individual Education Plan
- Understanding Goals and Present Levels of Academic and Functional Behavior Support - In Home Training
- Training in collaboration with the Texas Workforce
- Occupational and Physical Therapy have developed a Google Classroom for Collaboration with parents and staff

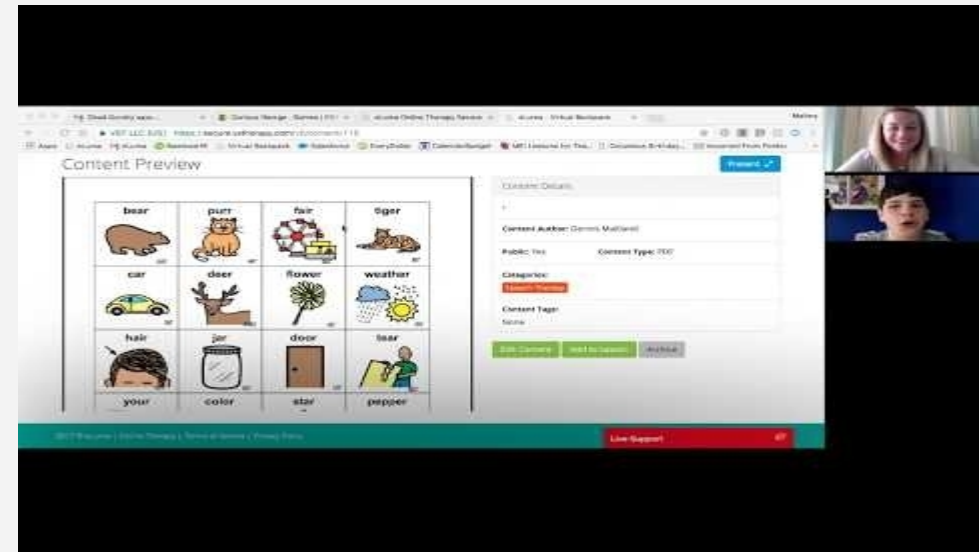
ECISD Special Education Students – 3040 (10.43%)

- Homebound – 14 (.46%)
- **Speech Only - 785 (25.55%)**
- Hospital – 2 (0.07%)
- **Vocational -35 (1.14%)**
- **Mainstreamed - 1055 (34.34%)**
- Resource Students that are served less than 21% of the day – 390 (12.70%)
- **Resource students that are served at least 21% and less than 50%- 256 (8.33%)**
- **Self-Contained 50%-60% - 30 (.98%)**
- **Self-Contained more than 60% - 35 (1.14%)**
- Residential Care Facility - 1 (.03%)
- **Other includes non-categorical students ages 3-5 that have not been labeled as intellectually disabled, Autistic, emotionally disturbed or learning disabled, Texas School for the Blind, Regional Deaf School - 466 (15.17%)**



Speech

- **1400** students receive speech therapy either virtually or face to face.

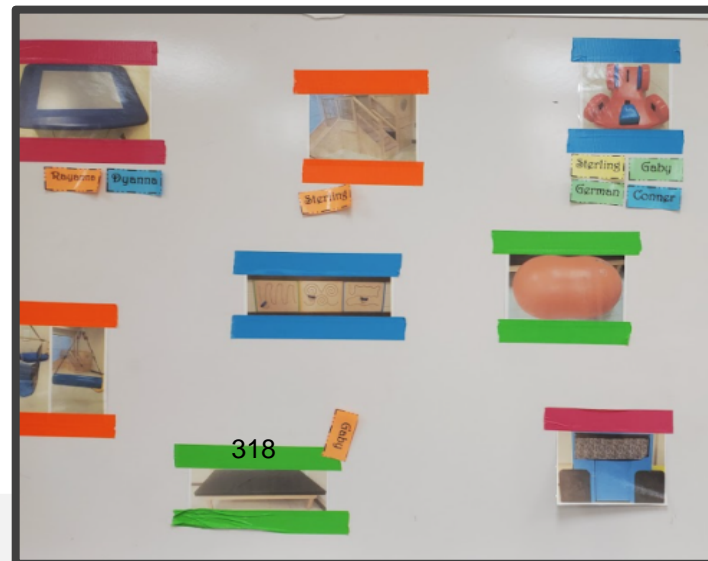


317

10 Sensory Rooms throughout the district in Elementary Schools



<https://youtu.be/QBFKIsiwWqs>



Referrals to the Special Education Program in 2019-2020

- **914** parent, administrator and teacher referrals
- **737** Parents signed written consent
 - **177** Students parent refused consent or student moved out of the district.
- **230** Students did not qualify for special education
- **507** Students met eligibility requirements

Results Driven Accountability Overall Special Education Rating: 3 Formerly Performance-Based Monitoring Analysis System (PBMAS)

- Three areas are measured for special education in 2019-2020:
 - Special Education Graduation Rate
 - Special Education Annual Dropout Rate
 - Special Education Total Disciplinary Removals Rate (Ages 3-21)

Determination Level

Meets Requirements (DL1)

Needs Assistance (DL2)

Needs Intervention (DL3)

Needs Substantial Intervention (DL4)

Results Driven Accountability (RDA)

SPECIAL EDUCATION GRADUATION RATE

YEAR	CUT POINT RANGE (PERFORMANCE LEVEL = 0)	DISTRICT RATE	GRADUATES	TOTAL SPECIAL EDUCATION STUDENTS	PERFORMANCE LEVEL (ECISD)
2019-2020	80% to 100%	64.8%	92 students	143 total students	2
2018-2019	80% to 100%	70.8%	109 students	154 total students	1
2017-2018	80% to 100%	67.2%	90 students	134 total students	2

Results Driven Accountability (RDA)

SPECIAL EDUCATION ANNUAL DROPOUT RATE

YEAR	CUT POINT RANGE (PERFORMANCE LEVEL = 0)	DISTRICT RATE	DROPOUTS	ATTENDANCE/ ENROLLMENT	PERFORMANCE LEVEL (ECISD)
2019-2020	0 – 1.8%	3.4%	39 students	1,139 enrolled in special education	2
2018-2019	0 – 1.8%	4.5%	51 students	1,146 enrolled in special education	2
2017-2018	0 – 1.8%	3.8%	42 students	1,098 enrolled in special education	2

Results Driven Accountability (RDA)

SPECIAL EDUCATION TOTAL DISCIPLINARY REMOVALS RATE (AGES 3-21)

YEAR	CUT POINT RANGE (PERFORMANCE LEVEL = 0)	DISTRICT RATE	SPECIAL ED REMOVALS	SPECIAL ED TOTAL STUDENTS	PERFORMANCE LEVEL (ECISD)
2019-2020	0 – 19%	45.7%	*	*	2
2018-2019	0 – 19%	52.4%	*	*	3
2017-2018	0 – 19%	57.1%	*	*	Report only

State Rate 2018-2019 44.2%
 State Rate 2017-2018 47.9%

Discipline	Placements of children ages 3 through 21 into particular disciplinary settings:
	1. Out-of-school suspensions and expulsions of 10 days or fewer
	2. Out-of-school suspensions and expulsions of more than 10 days
	3. In-school suspensions of 10 days or fewer
	4. In-school suspensions of more than 10 days
5. Total disciplinary removals including in-school and out-of-school suspensions, expulsions, removals by school personnel to an interim alternative education setting, and removals by a hearing officer	

NEXT STEPS

Results Driven Accountability Strategic Support Plan

PROBLEM STATEMENT/ROOT CAUSE

- Root Cause: A positive behavior intervention plan has not been monitored and implemented with fidelity districtwide. All campuses have not identified/implemented their Positive Behavior Intervention and Support (PBIS) Teams to respond to crisis situations.
- Problem Statement: The Disciplinary Removal rate for special education students (Ages 3-21) is 45.7%. (Out of School Suspensions and Expulsions)

NEXT STEPS

Results Driven Accountability Strategic Support Plan

Student Outcomes Goal: The special education dropout rate will decrease by 1.6% for students enrolled in 7th through 12th grades by May 2021.

Priority Lever 1: Strong School Leadership and Planning

- Description 1.1: Develop campus instructional leaders with clear roles and responsibilities

Priority Lever 5: Effective Instruction

- Description 5.1: Objective-driven lesson plans with formative assessments

A Story

Homebound and Virtual Learning

326



OUR students . . . THE future!



327



OUR students . . . THE future!



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Dr. Scott R. Muri, Superintendent of Schools

SUBJECT: TAKE ACTION TO TERMINATE THE TERM CONTRACT OF JESUS MARTINEZ

DATE: December 15, 2020

Take action to terminate the term contract of Jesus Martinez.

Administrative Recommendation:

Approval to Terminate Term Contract of Jesus Martinez.



INFORMATION ITEMS

- Financials
- Purchasing Report
- Routine Personnel Report

12/07/2020 20:57
8269UvaldinaValenzue

ECTOR COUNTY ISD, TX
GENERAL FUND YTD BUDGET REPORT
OCTOBER 31, 2020

P 1
glytdbud

FOR 2021 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
199 LOCAL MAINTENANCE							
00 GENERAL LEDGER AND REVENUE	-307,129,000	-861,505	-307,990,505	-95,499,651.76	22,270.15	-212,513,123.39	31.0%
11 INSTRUCTION	184,054,708	741,481	184,796,189	42,314,614.43	104,443,403.83	38,038,170.74	79.4%
12 INSTRUCTIONAL RES & MEDIA SERV	2,665,093	0	2,665,093	630,917.30	1,568,192.87	465,982.83	82.5%
13 CURRICULUM & STAFF DEVELOPMENT	6,385,873	8,689	6,394,562	1,655,799.26	2,316,215.54	2,422,547.20	62.1%
21 INSTRUCTIONAL LEADERSHIP	6,314,483	10,863	6,325,346	1,907,069.29	3,126,165.63	1,292,111.08	79.6%
23 SCHOOL LEADERSHIP	20,325,522	53,053	20,378,575	6,701,237.32	13,932,608.89	-255,271.21	101.3%
31 GUID, COUNS & EVALUATION SERVS	11,231,935	-65,090	11,166,845	3,593,663.03	7,629,978.81	-56,796.84	100.5%
32 SOCIAL WORK SERVICES	919,660	3,420	923,080	195,762.31	759,628.90	-32,311.21	103.5%
33 HEALTH SERVICES	2,638,775	50,956	2,689,731	748,591.69	1,734,201.14	206,938.17	92.3%
34 STUDENT TRANSPORTATION	10,017,309	-1,047,690	8,969,619	1,737,293.25	4,407,676.04	2,824,649.71	68.5%
35 FOOD SERVICE	86,512	0	86,512	13,641.88	.00	72,870.12	15.8%
36 CO/EXTRACURRICULAR ACTIVITIES	6,148,134	12,987	6,161,121	1,550,903.43	2,073,975.87	2,536,241.70	58.8%
41 GENERAL ADMINISTRATION	8,564,766	110,328	8,675,094	2,859,303.00	4,398,059.70	1,417,731.30	83.7%
51 FACILITIES MAINT & OPERATIONS	33,584,867	3,296,082	36,880,949	11,777,345.83	16,164,521.13	8,939,082.04	75.8%
52 SECURITY & MONITORING SERVICES	3,256,239	800	3,257,039	1,052,700.45	1,464,868.01	739,470.54	77.3%
53 DATA PROCESSING SERVICES	7,170,304	10,368,626	17,538,930	11,466,456.96	8,626,185.97	-2,553,712.93	114.6%
61 COMMUNITY SERVICES	1,374,337	0	1,374,337	364,440.87	772,910.00	236,986.13	82.8%
71 DEBT SERVICE	500,000	0	500,000	481,389.00	.00	18,611.00	96.3%
81 FACILITIES ACQUISITION & CONST	15,000	0	15,000	14,300.00	.00	700.00	95.3%
99 INTERGOVERNMENTAL CHARGES	1,875,483	0	1,875,483	461,957.00	1,458,526.00	-45,000.00	102.4%
TOTAL LOCAL MAINTENANCE	0	12,683,000	12,683,000	-5,972,265.46	174,899,388.48	-156,244,123.02	1331.9%
TOTAL REVENUES	-307,129,000	-861,505	-307,990,505	-95,499,651.76	22,270.15	-212,513,123.39	
TOTAL EXPENSES	307,129,000	13,544,505	320,673,505	89,527,386.30	174,877,118.33	56,269,000.37	
GRAND TOTAL	0	12,683,000	12,683,000	-5,972,265.46	174,899,388.48	-156,244,123.02	1331.9%

** END OF REPORT - Generated by VALENZUELA, UVALDINA **

12/07/2020 21:05
8269UvaldinaValenzue

ECTOR COUNTY ISD, TX
FOOD SERVICE FUND YTD BUDGET REPORT
OCTOBER 31, 2020

P 1
glytdbud

FOR 2021 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
240 FOOD SERVICE							
00 GENERAL LEDGER AND REVENUE	-17,914,000	0	-17,914,000	-2,282,843.58	.00	-15,631,156.42	12.7%
35 FOOD SERVICE	17,479,332	0	17,479,332	4,121,714.01	6,996,639.59	6,360,978.40	63.6%
51 FACILITIES MAINT & OPERATIONS	434,668	0	434,668	43,217.33	77,669.67	313,781.00	27.8%
TOTAL FOOD SERVICE	0	0	0	1,882,087.76	7,074,309.26	-8,956,397.02	100.0%
TOTAL REVENUES	-17,914,000	0	-17,914,000	-2,282,843.58	.00	-15,631,156.42	
TOTAL EXPENSES	17,914,000	0	17,914,000	4,164,931.34	7,074,309.26	6,674,759.40	
GRAND TOTAL	0	0	0	1,882,087.76	7,074,309.26	-8,956,397.02	100.0%

** END OF REPORT - Generated by VALENZUELA, UVALDINA **

12/07/2020 21:12
8269UvaldinaValenzue

ECTOR COUNTY ISD, TX
DEBT SERVICE FUND YTD BUDGET REPORT
OCTOBER 31, 2020

P 1
glytbdud

FOR 2021 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511 DEBT SERVICE FUND							
00 GENERAL LEDGER AND REVENUE	-17,442,331	0	-17,442,331	-499,607.61	.00	-16,942,723.39	2.9%
71 DEBT SERVICE	13,059,794	0	13,059,794	9,659,984.38	.00	3,399,809.62	74.0%
TOTAL DEBT SERVICE FUND	-4,382,537	0	-4,382,537	9,160,376.77	.00	-13,542,913.77	-209.0%
TOTAL REVENUES	-17,442,331	0	-17,442,331	-499,607.61	.00	-16,942,723.39	
TOTAL EXPENSES	13,059,794	0	13,059,794	9,659,984.38	.00	3,399,809.62	
GRAND TOTAL	-4,382,537	0	-4,382,537	9,160,376.77	.00	-13,542,913.77	-209.0%

** END OF REPORT - Generated by VALENZUELA, UVALDINA **

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MONTHLY REPORT OF TAX COLLECTIONS
FOR THE PERIOD OF JULY 1, 2020 THRU OCTOBER 31, 2020


YEAR CURRENT TAX	OUTSTANDING COLLECTIBLE AS OF 2020 TAX ROLL	CUMULATIVE ADJUSTMENT	ADJUSTED ROLL	PRIOR MONTH'S COLLECTION CURRENT YEAR	CURRENT MONTH'S COLLECTION	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED	
							OVERALL	CURRENT
2020	174,100,672.70	0.00	174,100,672.70	0.00	2,545,093.50	171,555,579.20		98.54%
DELINQUENT TAX								
2019	6,381,038.16	(334,806.68)	6,046,231.48	1,642,821.41	(21,323.81)	4,424,733.88	69.34%	73.18%
2018	2,659,095.12	(128,576.02)	2,530,519.10	86,406.27	66,509.03	2,377,603.80	89.41%	93.96%
2017	1,740,611.74	(8,962.92)	1,731,648.82	86,959.16	26,703.44	1,617,986.22	92.96%	93.44%
2016	1,450,570.09	2,269.19	1,452,839.28	74,462.08	20,677.84	1,357,699.36	93.60%	93.45%
2015	1,037,826.09	534.62	1,038,360.71	31,068.05	12,223.63	995,069.03	95.88%	95.83%
2014	1,051,940.57	(689.87)	1,051,250.70	23,677.87	9,566.17	1,018,006.66	96.77%	96.84%
2013	663,534.57	(687.36)	662,847.21	8,996.71	5,346.95	648,503.55	97.73%	97.84%
2012	463,472.17	(444.18)	463,027.99	4,072.27	1,488.63	457,467.09	98.70%	98.80%
2011	461,256.80	(511.64)	460,745.16	3,017.50	826.08	456,901.58	99.06%	99.17%
2010	353,145.72	(533.61)	352,612.11	1,809.14	996.00	349,806.97	99.05%	99.20%
2009	341,526.20	(52,100.47)	289,425.73	1,711.35	782.74	286,931.64	84.01%	99.14%
2008+	1,810,119.77	(8,686.40)	1,801,433.37	10,218.54	2,240.72	1,788,974.11	98.83%	99.31%
TOTAL DELINQUENT TAX	18,414,137.00	(533,195.34)	17,880,941.66	1,975,220.35	126,037.42	15,779,683.89	87.17%	88.91%
CED # 24 SII TAXES	48,507.76	0.00	48,507.76	0.00	0.00	48,507.76	100.00%	100.00%
TOTAL ALL TAXES	192,563,317.46	(533,195.34)	192,030,122.12	1,975,220.35	2,671,130.92	187,383,770.85		
PENALTY / INTEREST / DISCOUNT						YEAR TO DATE		
				CURRENT P & I	0.00	0.00	0.00	
				DISCOUNTS	0.00	0.00	0.00	
				DELINQUENT YEAR P & I	496,269.80	131,932.55	628,202.35	
					0.00			
TOTAL PENALTY / INTEREST / DISCOUNT					496,269.80	131,932.55	628,202.35	
OTHER COLLECTIONS								
				TAXES W/O COLLECTED	0.00	0.00	0.00	
				TAX CERTIFICATES	316.34	599.22	915.56	
				LATE RENDITION FEES	18,289.23	5,611.80	23,901.03	
				RETURN CHECK COLLECTIONS	0.00	0.00	0.00	
				COSTS COLLECTED	0.00	0.00	0.00	
				SUSPENSE PAYMENTS	0.00	0.00	0.00	
				REFUNDS	0.00	0.00	0.00	
				CASH OVER / (SHORT)	0.00	0.00	0.00	
TOTAL OTHER					18,605.57	6,211.02	24,816.59	
TOTAL SCHOOL					2,490,095.72	2,809,274.49	5,299,370.21	
				GENERAL FUND		DEBT SERVICE		
			TOTAL	TAXES PAID	P + I + C	TAXES PAID	P + I + C	TOTAL
				2,422,715.74	125,296.22	248,415.18	12,847.35	2,809,274.49

Over \$50,000 Report for November 2020

PO#	PO Date	Vendor Name	Amount	General Comments	1st GL Account Code	Approval Process	Department	Requestor
21005094	11/02/2020	RANDAL D. GLENN	\$ 61,226	Goliad Elem_PH III	199-51-6619-01-110-99-	RFP #20-01 Awarded Vendor	District Operations	Diana Ornelas
21005746	11/20/2020	4MATIV TECHNOLOGIES INC	\$ 85,000	Strategic Trans Analysis & Implementation Support	199-34-6299-01-986-99-	ALLIED STATES COOP CONTRACT #20-7367	Transporation	Sondra Junginger
21005132	11/03/2020	METLIFE	\$ 126,153	METLIFE DENTAL - OCT 2020	863-00-2153-28-000-00-	RFP #20-08 Awarded Vendor	Benefits/Risk Management	Maria Melendez
21005353	11/09/2020	LONGHORN BUS SALES INC	\$ 312,302	PURCHASE OF 3 BUSES AND BUY BOARD FEE	199-34-6631-91-986-99-	Buyboard Awarded Coop Contract #630-20	Transporation	Sondra Junginger
21005690	11/19/2020	NEW CLASSROOM INNOVATION PARTNERS INC	\$ 373,675	Teach to One Math-Digital TEKS	199-11-6299-00-045-30-	Sole Source Vendor	Curriculum & Instruction	Sheila Pruitt
21005345	11/09/2020	BLUE STAR BUS SALES LTD	\$ 416,760	PURCHASE OF 4 BUSES	199-34-6631-91-986-99-	BUYBOARD APPROVED VENDOR CONTRACT #549-17	Transporation	Sondra Junginger
21005607	11/16/2020	MARIO CARRILLO	\$ 552,381	Ector Pool Renovation RFP #20-02	199-51-6629-00-047-00-	RFP #20-02 Awarded Vendor	District Operations	Diana Ornelas
21005096	11/02/2020	FW WALTON DALLAS, LLC	\$ 3,467,160	W & Y Construction	475-51-6316-17-045-99-47521	Bid #20-12SI Awarded Vendor	District Operations	Diana Ornelas

MEMORANDUM

TO: Dr. Scott Muri, Superintendent of Schools

FROM: Staci Ashley, Executive Director of Human Resources 

RE: Routine Personnel Report for November 2020

Date: 11/30/2020

Elementary Level Recommendations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
SHAILYNN DAYHOFF	FIFTH GRADE (REG)	DOWNING ELEMENTARY	11/30/2020
CRISTINA RODRIGUEZ VIDAL	KINDER (BIL)	GOLIAD ELEMENTARY	11/12/2020

Secondary Level Recommendations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
NONE			

Administrative Level Recommendations

NAME	JOB CLASS	CAMPUS/DEPARTMENT	EFFECTIVE DATE
SUSAN LARA	GRANT WRITER	EDUCATION FOUNDATION	11/30/2020

Elementary Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
KRISTEN WELTON	FOURTH GRADE (REG)	BLANTON ELEMENTARY	11/10/2020
BEATRIZ MANLICLIC	SPED-SPECIALIZED CLASSROOM	ROSS ELEMENTARY	11/2/2020
CHAYENNE HACKETT	FOURTH GRADE (REG)	E. K DOWNING ELEMENTARY	11/20/2020
ELZA ALMAZAN	PRE-K (REG)	BLACKSHEAR ELEMENTARY	11/2/2020

Secondary Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
BRITTANY TARIN	MATH TEACHER	NIMITZ MIDDLE SCHOOL	11/20/2020

Administrative Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
SARAH CECIL	DIAGNOSTICIAN	SPECIAL EDUCATION	11/30/2020